



BORNO STATE OF NIGERIA

ABADAM LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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



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



ABUBAKAR A MUSTAFA
SECRETARY
ABADAM LOCAL GOVERNMENT COUNCIL
BORNO STATE





BUKAR ALHAJI GADI
TREASURER
ABADAM LOCAL GOVERNMENT COUNCIL
BORNO STATE




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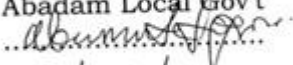
STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Abadam Local Gov't
.....23/09/2020

The Secretary,
Abadam Local Gov't
..........
23/09/2020

AUDIT CERTIFICATE

The Treasurer Abadam Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

ABADAM LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
1,811,068,654.00	Statutory Allocation FAAC	1	1,536,490,617.02	1,586,676,181.66
220,000,000.00	Statutory Allocation from State Govt.			
-	PPT	1	-	3,672,633.89
-	Excess Bank Chgarges	1	4,012,608.90	2783484.36
-	Excess Crude	1	-	2,782,501.00
-	Forex Equalisation	1	2,522,491.12	41,753,507.45
-	Additional Fund From NNPC	1	2,287,508.17	2577871.6
-	Exchange Difference	1	9,572,827.69	9,572,827.69
-	Exchange Gain	1	2,567,796.24	6,223,821.00
-	Share of Solid Mineral	1	1,990,185.18	
-	Augmentation	1	12,581,294.92	
344,715,124.00	Value Added Tax	1	343,389,655.96	317,241,464.06
2,375,783,778.00	Sub Total		1,915,414,985.20	1,973,284,292.71
	Cash Flow from Independent Government Revenue			
5,566,000.00	Personal Taxes	2	-	-
3,364,300.00	Licence General	2	-	400,000.00
400,000.00	Fees General	2	-	-
2,550,000.00	Sales General	2	-	1,098,700.00
1,500,000.00	Earning General	2	-	-
750,000.00	Rent on Govt. Building General			
200,000.00	Rent on Land & Others General			
-	Investment Income			
300,000.00	Domestic Grant			
14,630,300.00	Total Cash Flow from Independent Government Revenue		-	1,498,700.00
2,390,414,078.00	Total Receipts		1,915,414,985.20	1,974,782,992.71

	Less Cash Flow from Recurrent Services			
370,706,413.00	Personnel Costs	3	366,798,530.59	366,798,530.59
482,225,661.00	Overhead Costs Expenditure	4	775,710,518.37	369,173,080.86
875,000,000.00	Statutory Transfer	5	717,806,108.10	689,302,264.79
69,000,000.00	Miscellaneous Payments	6	51,184,375.56	105,534,040.62
1,796,932,074.00	Total Cash Flow from Recurrent Services		1,911,499,532.62	1,530,807,916.86
593,482,004.00	Net Cash Flow Operating Activities		3,915,452.58	443,975,075.85
	Less Cash Flow from Acquisition Non - Current Assets			
344,100,000.00	Capital Expenditure - Administration		-	331,836,235.93
271,000,000.00	Capital Expenditure - Economic		-	21,473,160.00
163,400,000.00	Capital Expenditure - Regional Development		-	90,970,000.00
140,000,000.00	Capital Expenditure - Social			
918,500,000.00	Total Cash Flow from Acquisition Non - Current Assets		-	444,279,395.93
-	Cash Flow from Financing Activities		-	-
(325,017,996.00)	Net Cash Flow from all Activities		3,915,452.58	(304,320.08)
	Cash and Cash Equivalent as at 1 January		116,881.70	421,201.78
	Cash and Cash Equivalent as at 31st December		4,032,334.28	116,881.70
	Cash and Bank Balances	9	4,032,334.28	116,881.70

ABADAM LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

	NOTES	ACTUAL 2019 N	ACTUAL 2018 N
ASSETS:			
Treasuries & Banks	9	4,032,334.28	116,881.70
Investments	10	7,382,145.00	7,382,145.00
Advances	11	-	-
Total Assests		11,414,479.28	7,499,026.70
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund		4,032,334.28	116,881.70
Other Fund - Investment Fund		(78,904,288.61)	(78,904,288.61)
Total Public Fund		(74,871,954.33)	(78,787,406.91)
Deposits	12	86,286,433.61	86,286,433.61
Total Liabilities		86,286,433.61	86,286,433.61
Public Fund + Liabilities		11,414,479.28	7,499,026.70

ABADAM LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTES	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		116,881.70	-	-	-	91,102.01
	<u>Add: REVENUE (INCOME)</u>						
	Statutory Grants						
1,586,676,182	S/Allocation from Federal Govt.	1	1,536,490,617.02	1,811,068,654.00	1,811,068,654.00	-	(274,578,036.98)
-	S/Allocation from State Govt.	1	-	220,000,000.00	220,000,000.00	-	(220,000,000.00)
3,672,634	PPT	1	-	-	-	-	-
2,783,484	Excess Bank Chgarges	1	4,012,608.90	-	-	-	4,012,608.90
2,782,501	Excess Crude	1	-	-	-	-	-
41,753,507	Forex Equalisation	1	2,522,491.12	-	-	-	2,522,491.12
2,577,872	Additional Fund From NNPC	1	2,287,508.17	-	-	-	2,287,508.17
9,572,828	Exchange Difference	1	9,572,827.69	-	-	-	9,572,827.69
6,223,821	Exchange Gain	1	2,567,796.24	-	-	-	2,567,796.24
-	Share of Solid Mineral	1	1,990,185.18	-	-	-	1,990,185.18
-	Augmentation	1	12,581,294.92	-	-	-	12,581,294.92
317,241,464	Share of VAT	1	343,389,655.96	344,715,124.00	344,715,124.00	-	(1,325,468.04)
-	Capital Development fund		-	-	-	-	-
1,973,284,293	Sub Total		1,915,414,985.20	2,375,783,778.00	2,375,783,778.00	-	(460,368,792.80)
	Independent Government Revenue						
-	Personal Taxes	2	-	5,566,000.00	5,566,000.00	-	(5,566,000.00)
400,000	Licence General	2	-	3,364,300.00	3,364,300.00	-	(3,364,300.00)
-	Fees General	2	-	400,000.00	400,000.00	-	(400,000.00)
1,098,700	Sales General	2	-	2,550,000.00	2,550,000.00	-	(2,550,000.00)
-	Earning General	2	-	1,500,000.00	1,500,000.00	-	(1,500,000.00)
-	Rent on Govt. Building General	2	-	750,000.00	750,000.00	-	(750,000.00)
-	Rent on Land & Others General	2	-	200,000.00	200,000.00	-	(200,000.00)
-	Investment Income	2	-	-	-	-	-
-	Domestic Grant	2	-	300,000.00	300,000.00	-	(300,000.00)
1,498,700	Total Revenue (Income)		-	14,630,300.00	14,630,300.00	-	(14,630,300.00)
1,974,782,993	Total Funds Available		1,915,531,866.90	2,390,414,078.00	2,390,414,078.00	-	(474,907,990.79)

	<u>Less: EXPENDITURE</u>						
366,798,531	Personnel Costs	3	366,798,530.59	370,706,413.00	370,706,413.00	-	3,907,882.41
369,173,081	Overhead Costs Expenditure	4	775,710,518.37	482,225,661.00	482,225,661.00	-	718,195,149.14
689,302,265	Statutory Transfer	5	717,806,108.10	875,000,000.00	875,000,000.00	-	(689,302,264.79)
105,534,041	Miscellaneous Payments	6	51,184,375.56	69,000,000.00	69,000,000.00	-	(105,534,040.62)
1,530,807,917	Total Expenditure		1,911,499,532.62	1,796,932,074.00	1,796,932,074.00	-	(72,733,273.86)
443,975,076	Operating Fund B/4 Transfer		4,032,334.28	593,482,004.00	593,482,004.00	-	(402,174,716.93)
	APPROPRIATION TRANSFERS						
444,279,396	Transfer to Capital Dev. Fund		-	918,500,000.00	918,500,000.00	-	918,500,000.00
163,544,087	Total Appropriation		-	918,500,000.00	918,500,000.00	-	918,500,000.00
	Closing Balance		4,032,334.28	(325,017,996.00)	(325,017,996.00)	-	516,325,283.07

ABADAM LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR BUDGET 2018 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts		-			-	-
-	Value Added Tax		-	-	-	-	-
444,279,395.93	Transfer From CRF		-	918,500,000.00	918,500,000.00	-	918,500,000.00
444,279,395.93	Total Capital Receipts		-	918,500,000.00	918,500,000.00	-	918,500,000.00
444,279,395.93	Total Capital Funds Available		-	918,500,000.00	918,500,000.00	-	918,500,000.00
	Less: Capital Expenditure						
331,836,235.93	Administrative						
331,836,235.93	Admin & General Services	8	-	344,100,000.00	560,425,000.00	-	228,588,764.07
331,836,235.93	Sub-Total		-	344,100,000.00	560,425,000.00	-	228,588,764.07
21,473,160.00	Economic						
-	Agric & Natural Resources	8	-	271,000,000.00	490,300,000.00	-	468,826,840.00
-	Finance & Supply	8	-	-	63,400,000.00	-	63,400,000.00
1,843,250.00	Sub-Total		-	271,000,000.00	553,700,000.00	-	532,226,840.00
90,970,000.00	Reginal Development						
90,970,000.00	Works Transport & Housing	8	-	163,400,000.00	163,400,000.00	-	163,400,000.00
99,175,000.00	Sub-Total		-	163,400,000.00	163,400,000.00	-	163,400,000.00
-	Social						
-	Primary Health Care	8	-	-	-	-	-
-	Sub-Total		-	-	-	-	-
432,854,485.93	Total Capital Expenditure		-	778,500,000.00	1,277,525,000.00	-	924,215,604.07

ABADAM LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019NOTES TO THE ACCOUNTS

CODE		NOTES	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,536,490,617.02	1,586,676,181.66
11010101	Petroleum Profit Tax	1B	-	3,672,633.89
11010101	Excess Bank Chgarges	1B	4,012,608.90	3,874,307.49
11010301	Excess Crude	1B	-	5,322,881.40
11010101	Forex Equalisation	1B	2,522,491.12	41,753,507.45
11010101	Additional Fund From NNPC	1B	2,287,508.17	-
11010101	Exchange Difference	1B	9,572,827.69	9,572,827.69
11010101	Exchange Gain	1B	2,567,796.24	6,261,312.40
11010101	Share of Solid Mineral	1B	1,990,185.18	
11010101	Augmentation	1B	12,581,294.92	
11010201	Value Added Tax	1B	343,389,655.96	317,241,464.06
	Sub Total		<u>1,915,414,985.20</u>	<u>1,974,375,116.04</u>
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General			400,000.00
12010109	Fees General		-	-
12010109	Earning General			1,098,700.00
12010109	Rent on Land & Others General		-	-
	Total Cash Flow from Independent Government Revenue		<u>-</u>	<u>1,498,700.00</u>

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		898,958.40	898,958.40
21010101	Office of the Secretary		-	-
21010101	The Council		4,031,606.60	4,031,606.60
21010101	Admin. & General Services		91,804,144.23	91,804,144.23
21010101	Agric & Natural Resources		51,420,567.84	51,420,567.84
21010101	Finance & Supply		55,722,068.16	55,722,068.16
21010101	Budget Plan Research & Statistic		-	-
21010101	Works Transport & Housing		36,988,925.18	36,988,925.18
21010101	Education & Social Development		-	-
21010101	Primary Health Care		86,225,429.24	86,225,429.24
21010101	Traditional Office		39,706,830.94	39,706,830.94
	Total		366,798,530.59	366,798,530.59
	Note 4 - Overhead Cost (See schedule			
220201	Office of the Chairman		38,515,159.20	8,446,854.34
220201	Office of the Secretary		29,364,353.98	-
220201	The Council		16,200,000.00	-
220201	Admin. & General Services		256,274,171.52	106,811,603.60
220201	Agric & Natural Resources		19,134,481.48	91,647,635.70
220201	Finance & Supply		28,355,404.00	59,140,913.68
220201	Budget Plan Research & Statistic		200,000.00	-
220201	Works Transport & Housing		77,888,556.05	72,278,871.19
220201	Education & Social Development		264,044,792.14	-
220201	Primary Health Care		40,123,600.00	30,847,202.00
220201	Traditional Office		5,610,000.00	-
	Total		775,710,518.37	369,173,080.50

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		26,431,518.16	47,600,285.39
22070102	0.5% L.G. Audit		7,682,453.08	7,933,380.90
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		14,254,955.76	14,109,489.03
22070102	7% Local Govt Pension		24,641,327.04	23,787,776.50
22070102	Contribution towards Funding of Primary Edu.		141,780,027.36	139,701,931.32
22070102	1% LGSC Training Fund		14,091,161.58	15,866,761.80
22070102	0.75% Admin Charges		11,523,679.72	11,900,071.35
22070102	5% Security		76,824,530.84	79,333,808.98
22070102	2% Stabilization		30,729,812.33	31,733,523.59
22070102	20% LG Joint Development Programme		307,298,123.41	317,335,235.93
	5% Security Trust Fund		5,745,848.26	-
	2.5% Education Trust Fund		2,872,924.13	-
	5% State University		53,929,746.43	-
22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		717,806,108.10	689,302,264.79
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		9,600,000.00	6,400,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	4,000,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000.00
22021041	Retainership NTA/BRTV		1,680,000.00	1,260,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	2,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	39,546,563.24
22021041	LGA's Hajj Fare		13,250,340.00	14,717,406.65
22021041	Purc. of Equipments for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	10,000,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.96
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.48
22021041	Gratuity to Local Edu. Authority Retirees		-	9,259,259.26
22021041	Gratuity to Local Government Retirees		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		1,656,480.00	1,760,880.00
22021041	Hotel Bills in respect of Borno State Hotel		-	-
22021041	Production of Projects Calendar 2018		-	680,000.00
22021041	Outstanding Liabilities		2,952,000.00	-
22021041	JNI Contribution		-	-
22021041	CJTF		15,240,000.00	-
22021041	Logistics		-	-
	Sub-Total		51,184,375.56	105,534,040.62

Notes 7 - Purchase/Construction of Capital Assets				
Administrative				
Admin & General Services			-	331,836,235.93
Sub-Total			-	331,836,235.93
Economic				
Agric & Natural Resources			-	21,473,160.00
Finance & Supply			-	-
Sub-Total			-	21,473,160.00
Reginal Development				
Works Transport & Housing			-	90,970,000.00
Sub-Total			-	90,970,000.00
Social				
Primary Health Care			-	-
Sub-Total			-	-
Grand Total			-	444,279,395.93

ABADAM LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 NOTES TO THE ACCOUNTS			
		ACTUAL 2019 N	ACTUAL 2018 N
	Notes 9 - Treasuries & Banks		
	Cash and Banks Balance		
31020107	Cash at Hand	2,606.37	48,643.00
31020108	First Bank Account	-	64,927.63
31020102	UBA Salary Account	26,304.76	3,311.07
31020104	UBA Stablization Account	4,003,423.15	-
		4,032,334.28	116,881.70
	Note 10 - Investments		
31090102	Premier Property Development Company ftc	1,826,590.00	1,826,590.00
31090101	Borno Soda & Ash Company	3,555,555.00	3,555,555.00
31090101	Local Government Loans Board	2,000,000.00	2,000,000.00
	Total	7,382,145.00	7,382,145.00
	Note 11 - Advances		
31060101	Personal Advance	-	-
31070101	Non - Personal Advance	-	-
	Total	-	-
	Note 12 - Deposits		
	Unremitted deduction (See schedule 7)	86,286,433.61	86,286,433.61
	Total	86,286,433.61	86,286,433.61
	Note 13 - Loan and short term debt		
41020101	Local Government Loans Board	-	-
	Total	-	-

ABADAM LOCAL GOVERNMENT OF BORNO												
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019												
OTHER STATUTORY RECEIPTS												
SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE		
	JANUARY	28,552,797	3,672,634	509,744	14,303,409	-	24,370,419	5,322,881	5,725,034	9,572,828		
	FEBRUARY	28,115,203					28,115,203					
	MARCH	26,114,030		172,089			25,941,941					
	APRIL	38,587,804					24,284,395					
	MAY	25,296,239		110,136			25,186,103					
	JUNE	27,158,375					27,158,375					
	JULY	36,244,096		1,924,716	11,437,541		24,746,552					
	AUGUST	34,191,746					23,143,831					
	SEPTEMBER	33,506,724					33,469,233				37,492	
	OCTOBER	35,683,310		1,157,623			23,024,559				63,587	
	NOVEMBER	31,171,753					30,986,252				185,501	
	DECEMBER	43,076,856					26,814,600				249,699	
	TOTAL	387,698,934	3,672,634	3,874,307	41,753,507	-	317,241,464	5,322,881	6,261,312	9,572,828		

ABADAM LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 SCHEDULES TO THE ACCOUNTS				
SCHEDULES	CODE	OVERHEAD COST - COUNCIL THE CHAIRMAN/SEC/COUNCIL	2019	2018
3			₦	₦
	22020101	Local Travel & Transport: Training	4,377,213	675,748
	22020102	Local Travel & Transport: Others	1,094,303	168,937
	22020202	Telephone Charges	547,152	84,469
	22020203	Internet Access Charges	1,641,455	253,406
	22020301	Office Stationeries/Computer Consumables	2,735,758	422,343
	22020303	Newspapers	273,576	42,234
	22020401	Maintenance of Motor Vehicle/Transport Equipment	10,669,456	1,647,137
	22020402	Maintenance of Office Furniture	1,641,455	253,406
	22020404	Maintenance of Office / It Equipment	1,094,303	168,937
	22020801	Motor Vehicle Fuel Cost	10,943,032	1,689,371
	22021001	Refreshment & Meals	8,207,274	1,267,028
	22021002	Honorarium & Sitting Allowance	9,848,729	1,520,434
	22021007	Welfare Packages	1,641,455	253,406
		TOTAL	54,715,159	8,446,854

4	CODE	OVERHEAD COST - ADMINISTRATION	₦	₦
	22020101	Local Travel & Transport: Training	23,299,882	8,544,928
	22020102	Local Travel & Transport: Others	5,824,971	2,136,232
	22020202	Telephone Charges	2,912,485	1,068,116
	22020203	Internet Access Charges	8,737,456	3,204,348
	22020301	Office Stationeries/Computer Consumables	14,562,426	5,340,580
	22020303	Newspapers	1,456,243	534,058
	22020306	Printing of Non Security Documents	14,562,426	5,340,580
	22020309	Uniforms & Other Clothing	8,737,456	3,204,348
	22020401	Maintenance of Motor Vehicle/Transport Equipment	36,406,066	13,351,450
	22020402	Maintenance of Office Furniture	33,493,580	12,283,334
	22020404	Maintenance of Office / It Equipment	43,687,279	16,021,741
	22020801	Motor Vehicle Fuel Cost	66,987,161	24,566,669
	22021001	Refreshment & Meals	8,737,456	3,204,348
	22021002	Honorarium & Sitting Allowance	14,562,426	5,340,580
	22021003	Publicity & Advertisements	1,456,243	534,058
	22021006	Postages & Courier Services	5,824,971	2,136,232
		TOTAL	291,248,526	106,811,604

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>		
	22020101	Local Travel & Transport: Training	1,530,759	7,331,811
	22020102	Local Travel & Transport: Others	382,690	1,832,953
	22020202	Telephone Charges	191,345	916,476
	22020203	Internet Access Charges	574,034	2,749,429
	22020301	Office Stationeries/Computer Consumables	956,724	4,582,382
	22020303	Newspapers	95,672	458,238
	22020306	Printing of Non Security Documents	956,724	4,582,382
	22020401	Maintenance of Motor Vehicle/Transport Equipment	574,034	2,749,429
	22020402	Maintenance of Office Furniture	2,391,810	11,455,954
	22020404	Maintenance of Office / It Equipment	2,200,465	10,539,478
	22020405	Maintenance of Plants/Generators	2,870,172	13,747,145
	22020801	Motor Vehicle Fuel Cost	3,252,862	15,580,098
	22020803	Plant / Generator Fuel Cost	574,034	2,749,429
	22021001	Refreshment & Meals	956,724	4,582,382
	22021006	Postages & Courier Services	95,672	458,238
	22050106	Agricultural Inputs Subsidy	1,530,759	7,331,811
		TOTAL	19,134,481	91,647,636

6	CODE	<u>OVERHEAD COST - FINANCE</u>		
	22020101	Local Travel & Transport: Training	2,284,432	4,745,510
	22020102	Local Travel & Transport: Others	571,108	1,186,377
	22020202	Telephone Charges	285,554	593,189
	22020203	Internet Access Charges	856,662	1,779,566
	22020301	Office Stationeries/Computer Consumables	1,427,770	2,965,944
	22020303	Newspapers	142,777	296,594
	22020305	Printing of Non Security Documents	1,427,770	2,965,944
	22020306	Printing of Security Documents	856,662	1,779,566
	22020313	Production of Reports To Public Accounts Committee (Pac)	3,569,426	7,414,859
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,283,871	6,821,670
	22020402	Maintenance of Office Furniture	4,283,311	8,897,831
	22020404	Maintenance of Office / It Equipment	6,567,743	13,643,340
	22020405	Maintenance of Plants/Generators	856,662	1,779,566
	22020801	Motor Vehicle Fuel Cost	1,570,547	3,262,538
	22020803	Plant / Generator Fuel Cost	142,777	296,594
	22021001	Refreshment & Meals	57,111	118,638
	22021006	Postages & Courier Services	285,554	593,189
		TOTAL	28,469,738	59,140,914

7	CODE	<u>OVERHEAD COST - WORKS & Housing</u>		
	22020101	Local Travel & Transport: Training	6,231,084	5,768,073
	22020102	Local Travel & Transport: Others	1,557,771	1,442,018
	22020202	Telephone Charges	778,886	721,009
	22020203	Internet Access Charges	2,336,657	2,163,027
	22020301	Office Stationeries/Computer Consumables	3,894,428	3,605,046
	22020303	Newspapers	389,443	360,505
	22020305	Printing of Non Security Documents	3,894,428	3,605,046
	22020309	Uniforms & Other Clothing	2,336,657	2,163,027
	22020401	Maintenance of Motor Vehicle/Transport Equipment	9,736,070	9,012,614
	22020405	Maintenance of Plants/Generators	8,957,184	8,469,561
	22020410	Maintenance of Street Lightings	11,683,283	10,815,137
	22020412	Maintenance Of Markets/Public Places	17,914,368	16,583,210
	22020413	Minor Road Maintenance	2,336,657	2,163,027
	22020801	Motor Vehicle Fuel Cost	4,283,871	3,965,550
	22020803	Plant / Generator Fuel Cost	389,443	360,505
	22021001	Refreshment & Meals	155,777	144,202
	22021006	Postages & Courier Services	778,886	937,312
		TOTAL	77,654,890	72,278,871

8	CODE	OVERHEAD COST - HEALTH		
	22020101	Local Travel & Transport: Training	3,209,888	1,454,880
	22020102	Local Travel & Transport: Others	802,472	363,720
	22020202	Telephone Charges	401,236	181,860
	22020203	Internet Access Charges	1,203,708	545,580
	22020301	Office Stationeries/Computer Consumables	2,006,180	909,300
	22020303	Newspapers	200,618	90,930
	22020309	Uniforms & Other Clothing	2,006,180	909,300
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,203,708	545,580
	22020402	Maintenance of Office Furniture	5,015,450	2,273,250
	22020403	Maintenance of Office Building / Residential Qtrs	4,614,214	2,091,390
	22020404	Maintenance of Office / It Equipment	6,018,540	2,727,900
	22020405	Maintenance of Plants/Generators	9,228,428	4,182,780
	22020801	Motor Vehicle Fuel Cost	1,203,708	545,580
	22020803	Plant / Generator Fuel Cost	2,206,798	1,000,230
	22021001	Refreshment & Meals	200,618	90,930
	22021006	Postages & Courier Services	80,247	36,372
	22050107	Health Subsidy	401,236	181,860
		TOTAL	40,003,229	18,131,442

ABADAM LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
41030102	Bomb State (BIR)	5% Wfthokiing Tax	39,903,360
41030103	Federal Inland Revenue	5% Value Added Tzx	42,532,129
	Baba Gana Bayamari	10% Retention	3,429,892
	Glagwa Nig Ltd	10% Retention	421,053
	Total		86,286,434



BORNO STATE OF NIGERIA

ASKIRA UBA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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



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



SANUSI BELLO CHUL

SECRETARY

ASKIRA UBA LOCAL GOVERNMENT COUNCIL

BORNO STATE



ABU IBRAHIM NGULDE
TREASURER
ASKIRA UBA LOCAL GOVERNMENT COUNCIL
BORNO STATE



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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Askira/Uba Local Gov't

.....
23/9/2020

The Secretary,
Askira/Uba Local Gov't

.....
23/9/2020

AUDIT CERTIFICATE

The Treasurer Abadam Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1

CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
2,495,018,523	Statutory Allocation FAAC	1	1,486,346,943.91	1,534,257,903.42
200,000,000	Value Added Tax	1	375,494,956.44	3,551,302.80
318,108,027	Petroleum Profit Tax	1	-	3,746,313.81
	Excess Bank Chgarges	1	3,086,404.68	2,654,324.20
	Excess Crude	1	-	40,374,116.34
	Forex Equalisation	1	24,389,227.49	2,492,707.66
	Additional Fund From NNPC	1	2,211,936.83	9,256,574.66
	Exchange Difference	1	-	6,054,460.35
	Exchange Gain	1	269,503.73	347,003,858.78
	Share of Solid Mineral		1,924,436.36	
	Augmentation		12,165,652.57	
3,013,126,550	Sub Total		1,905,889,062.01	1,949,391,562.02
	Cash Flow from Independent Government Revenue			
11,000,000	Personal Taxes	2		30,000.00
3,290,000	Licence General	2		-
10,570,000	Fees General	2		2,448,840.00
1,160,000	Earning General	2	878,300.00	3,948,120.00
7,024,000	General Sales	2		60,000.00
34,035,000	Rent on Govt Buildins Generals	2		
3,500,000	Rent on Land & Others General	2		-
248,000	Investment Income	2		-
3,800,000	Repayment of Loan	2		
250,000	Interest Income	2		-
74,877,000	Total Cash Flow from Independent Government Revenue		878,300.00	6,486,960.00
3,088,003,550	Total Receipts		1,906,767,362.01	1,955,878,522.02

1,174,418,253 786,871,831	Less Cash Flow from Recurrent Services			
	Personnel Costs	3	590,738,145.02	608,045,294.02
	Overhead Costs Expenditure	4	136,672,263.28	133,447,268.65
	Statutory Transfer	5	1,098,099,097.30	1,063,203,244.57
	Miscellaneous Payments	6	63,644,761.04	116,523,502.36
1,961,290,084	Total Cash Flow from Recurrent Services		1,889,154,266.64	1,921,219,309.60
1,126,713,465	Net Cash Flow Operating Activities		17,613,095.37	34,659,212.42
	Less Cash Flow from Acquisition Non - Current Assets			
	Capital Expenditure - Administration			26,371,350.00
	Capital Expenditure - Economic			695,130.37
	Capital Expenditure - Regional Development			2,200,000.00
	Capital Expenditure - Social			5,550,000.00
-	Total Cash Flow from Acquisition Non - Current Assets		-	34,816,480.37
1,126,713,465	Cash Flow from Financing Activities		-	-
	Net Cash Flow from all Activities		17,613,095.37	(157,267.95)
	Cash and Cash Equivalent as at 1 January		837,862.15	995,130.37
	Cash and Cash Equivalent as at 31st December		18,450,957.52	837,862.42
	Cash and Bank Balances	8	17,395,827.42	837,862.15

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSESTS:			
	Treasuries & Banks Balances	8	17,395,827	837,862
	Investments	9	11,286,354	11,286,354
	Advances	10	6,308,415	6,308,415
	Total Assests		229,194,448	229,194,448
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		17,395,827	(217,268)
	Other Fund - Investment Fund		201,048,021	218,661,116
	Total Public Fund		218,443,848	218,443,848
	Deposits	11	10,750,600	10,750,600
	Loan and Short Term Debt	12	-	-
	Total Liabilities		10,750,600	10,750,600
	Public Fund + Liabilities		229,194,448	229,194,448

ASKIRA UBA LOCAL GOVERNMENT OF BORNO

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR Y BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		(217,268)	-	-	-	217,268
	Add: REVENUE (INCOME)						
1,534,257,903.42	S/Allocation from Federal Govt.	1	1,486,346,944	2,495,018,523	2,495,018,523	-	1,008,671,579
-	S/Allocation from State Govt.	1		200,000,000	200,000,000	-	200,000,000
347,003,859	Value Added Tax	1	375,494,956	318,108,027	318,108,027	-	(57,386,929)
3,551,303	Petroleum Profit Tax	1	-				-
3,746,314	Excess Bank Chgarges	1	3,086,405				(3,086,405)
2,654,324	Excess Crude	1	-				-
40,374,116	Forex Equalisation	1	24,389,227				(24,389,227)
2,492,708	Additional Fund From NNPC	1	2,211,937				(2,211,937)
9,256,575	Exchange Difference	1	-				-
6,054,460	Exchange Gain	1	269,504		-	-	(269,504)
-	Share of Solid Mineral	1	1,924,436				
-	Augmentation	1	12,165,653				
1,949,391,562.02	Sub Total		1,905,889,062	3,013,126,550	3,013,126,550	-	1,121,327,577
30,000.00	Personal Taxes	2		11,000,000	11,000,000	-	11,000,000
-	Licence General	2		3,290,000	3,290,000	-	3,290,000
2,448,840.00	Fees General	2		10,570,000	10,570,000	-	10,570,000
3,948,120.00	Earning General	2	878,300	1,160,000	1,160,000	-	281,700
60,000.00	General Sales	2		7,024,000	7,024,000	-	7,024,000
-	Rent on Govt Buildings General	2	-	34,035,000	34,035,000	-	34,035,000
-	Rent on Land & Others General	2	-	3,500,000	3,500,000	-	3,500,000
-	Investment Income	2	-	248,000	248,000	-	248,000
-	Repayment of Loan	2		3,800,000	3,800,000	-	
	Interest Income	2		250,000	250,000	-	
6,426,960.00	Total Revenue (Income)		878,300	74,877,000	74,877,000	-	69,948,700
1,955,818,522.02	Total Funds Available		1,906,550,094	3,088,003,550	3,088,003,550	-	1,191,493,545

2019 Annual Financial Statements of Askira Uba Local Government Council of Borno State.

	Less: EXPENDITURE						
608,045,294.02	Personnel Costs	3	590,738,145	1,174,418,253	1,174,418,253	-	583,680,108
133,447,268.65	Overhead Costs Expenditure	4	136,672,263	786,871,831	786,871,831	-	650,199,568
1,063,203,245	Statutory Transfer	5	1,098,099,097		-	-	(1,098,099,097)
116,523,502	Miscellaneous Payments	6	63,644,761		-	-	(63,644,761)
1,921,219,309.60	Total Expenditure		1,889,154,267	1,961,290,084	1,961,290,084	-	72,135,818
34,599,212.42	Operating Fund B/4 Transfer		17,395,827	1,126,713,465	1,126,713,465	-	1,119,357,727
	APPROPRIATION TRANSFERS						
34,816,480	Transfer to Capital Dev. Fund			1,426,752,500	1,426,752,500	-	1,426,752,500
34,816,480.37	Total Appropriation		-	1,426,752,500	1,426,752,500	-	1,426,752,500
(217,267.95)	Closing Balance		17,395,827	(300,039,035)	(300,039,035)	-	(317,434,862)

ASKIRA UBA LOCAL GOVERNMENT OF BORNO

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2018 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	318,108,027.00	318,108,027.00	-	318,108,027.00
34,816,480.37	Transfer From CRF		-	285,857,126.40	285,857,126.40	-	285,857,126.40
34,816,480.37	Total Capiati Receipts		-	603,965,153.40	603,965,153.40	-	603,965,153.40
34,816,480.37	Total Capital Funds Available		-	603,965,153.40	603,965,153.40	-	603,965,153.40
-	Less: Capital Expenditure						
	Administrative						
26,371,350.00	Admin & General Services	7	-	260,425,000.00	260,425,000.00	-	260,425,000.00
26,371,350.00	Sub-Total		-	260,425,000.00	260,425,000.00	-	260,425,000.00
	Economic						
300,000.00	Agric & Natural Resources	7	-	704,800,000.00	704,800,000.00	-	704,800,000.00
395,130.37	Finance & Supply	7	-	113,400,000.00	113,400,000.00	-	113,400,000.00
695,130.37	Sub-Total		-	818,200,000.00	818,200,000.00	-	818,200,000.00
	Reginal Development						
2,200,000.00	Works Transport & Housing	7	-	-	-	-	-
2,200,000.00	Sub-Total		-	-	-	-	-
	Social						
5,550,000.00	Primary Health Care	7	-	-	-	-	-
5,550,000.00	Sub-Total		-	-	-	-	-
34,816,480.37	Total Capital Expenditure		-	1,426,752,500.00	1,426,752,500.00	-	1,426,752,500.00

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
NOTES TO THE ACCOUNTS

		SCHEDULE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,486,346,943.91	1,534,257,903.42
11010101	Value Added Tax	1B	375,494,956.44	347,003,858.78
11010101	Petroleum Profit Tax	1B	-	3,551,302.80
11010101	Excess Bank Chgarges	1B	3,086,404.68	3,746,313.81
11010301	Excess Crude	1B	-	2,654,324.20
11010101	Forex Equalisation	1B	24,389,227.49	40,374,116.34
11010101	Additional Fund From NNPC	1B	2,211,936.83	2,492,707.66
11010101	Exchange Difference	1B	-	9,256,574.66
11010101	Exchange Gain	1B	269,503.73	6,054,460.35
11010101	Share of Solid Mineral	1B	1,924,436.36	-
11010101	Augmentation	1B	12,165,652.57	-
	Sub Total		1,905,889,062.01	1,949,391,562.02
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Personal Taxes		-	30,000.00
12010109	Licence General		-	-
12010109	Fees General		-	2,448,840.00
12010109	Earning General		878,300.00	3,948,120.00
12010109	Rent on Land & Others General		-	60,000.00
	Total Cash Flow from Independent Government Revenue		878,300.00	6,486,960.00

	<u>Note 3 - Personnel Emoluments</u>			
21010101	Office of the Chairman		809,089.00	809,089.00
21010101	Office of the Secretary		673,916.52	673,916.52
21010101	The Council		4,492,361.64	4,492,361.64
21010101	Admin. & General Services		122,864,434.05	134,122,048.05
21010101	Agric & Natural Resources		80,520,352.60	80,520,352.60
21010101	Finance & Supply		49,851,656.18	53,083,225.18
21010101	Budget Plan Research & Statistic		12,149,296.59	14,967,262.59
21010101	Works Transport & Housing		36,490,205.01	36,490,205.01
21010101	Education & Social Development		31,779,091.06	31,779,091.06
21010101	Primary Health Care		223,878,244.82	223,878,244.82
21010101	Traditional Office		27,229,497.55	27,229,497.55
	Total		590,738,145.02	608,045,294.02
	<u>Note 4 - Overhead Cost (See schedule 3-8)</u>			
220201	Office of the Chairman		145,800.00	10,775,800.00
220201	Secretary to the Local Government		19,365,000.00	-
220201	The Council		5,630,000.00	-
220201	Admin & General Services		17,395,000.00	33,759,999.65
220201	Agric & Natural Resources		17,600,000.00	22,600,000.00
220201	Finance Supply		21,815,410.64	16,066,469.00
220201	Budget Plan Research & Statistic		1,545,200.00	705,000.00
220201	Works Transport & Housing		24,611,052.64	15,135,000.00
220201	Education Social Development		3,594,800.00	4,435,000.00
220201	Primary Health Care		18,186,000.00	29,970,000.00
220201	Traditional Office		6,784,000.00	-
	Total		136,672,263.28	133,447,268.65

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		24,288,083.97	46,027,737.10
22070102	0.5% L.G. Audit		7,431,734.72	7,671,289.52
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		39,215,675.40	38,592,911.70
22070102	7% Local Govt Pension		40,964,137.68	40,347,086.67
22070102	Contribution towards Funding of Primary Edu.		498,361,736.64	489,465,112.35
22070102	1% LGSC Training Fund		14,863,469.44	15,342,579.04
22070102	0.75% Admin Charges		11,147,602.08	11,506,934.26
22070102	5% Security		74,317,347.20	76,712,855.18
22070102	2% Stabilization		35,282,964.24	30,685,158.06
22070102	20% LG Joint Development Programme		300,047,401.46	306,851,580.69
22070102	5% State University Contribution		52,178,944.47	-
	Sub-Total		1,098,099,097.30	1,063,203,244.57
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Retainership NTA(80,000.00) BRTV (60,000.00)		1,680,000.00	1,680,000.00
22021041	Bank Charges		720,351.41	1,090,823.13
22021041	Borno State Pilgrims Welfare Board Additional LGA's Hajj Fare 2018		10,305,820.00	14,717,406.65
22021041	Contributing to Indigenes Undergoing Armed Forces Training		250,000.00	450,000.00
22021041	Gratuity Local Education Authority Retirees		-	9,259,259.26
22021041	Gratuity Local Government Retirees		-	9,259,259.26
22021041	JNI Annual Contribution		-	385,185.19
22021041	Ministry For Religious Affairs Hajj 2018		5,555,555.56	8,666,666.66
22021041	Preparation of LG Annual Account 2017 50%		1,000,000.00	1,000,000.00
22021041	Procurement of Diesel to Tractors for Farming Across LGAs		-	1,481,481.48
22021041	Production of LGA's Projects Calendar 2019		-	680,000.00
22021041	Provision of Essential Services		229,000.00	43,250,000.00
22021041	Purchase of Equipment For SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Severance Gratuity to Former LG Councilors Vol 4		6,000,000.00	4,500,000.00
22021041	WAEC/SSCE 2018 and 2019		17,949,960.00	17,434,230.00
22021041	Workshop On Fiscal And Administrative Due Process		-	462,962.96
22021041	Allowance to CJTF		19,880,000.00	
22021041	Pledge to Nig. Legion		74,074.07	
	Sub-Total		63,644,761.04	116,523,502.36

	Notes 7 - Purchase/Construction of Capital Assets			
	Administrative			
	Admin & General Services		-	-
	Purchase of Buses		-	3,371,350.00
	Construction of Office Building		-	18,000,000.00
	Repairs of Office		-	5,000,000.00
	Sub-Total		-	26,371,350.00
	Economic			
	Agric & Natural Resources		-	-
	Purchase of Agric Chemical		-	300,000.00
	Rehabilitation & Repairs Markets & Parks		-	-
	Finance & Supply		-	395,130.37
	Sub-Total		-	695,130.37
	Reginal Development			
	Works Transport & Housing			
	Construction & Provision Office Building		-	2,200,000.00
	Sub-Total		-	2,200,000.00
	Social			
	Primary Health Care			
	Provision of Materials		-	300,000.00
	Purchase of Drugs to Health Centers		-	3,750,000.00
	Purchase of Health Centers Equipment		-	1,500,000.00
	Sub-Total		-	5,550,000.00
	Grand Total		-	34,816,480.37

ASKIRA UBA LOCAL GOVERNMENT OF BORNO

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		219.70	431.23
31020108	Zenith Bank Main Account		4,007,955.26	368,631.12
31020102	UBA Salary Account		13,387,652.46	468,799.80
	Total		17,395,827.42	837,862.15
	<u>Note 9 - Investments</u>			
31090102	Fertilizer Blending Plant		2,000,000.00	2,000,000.00
31090101	Soda Ash Company		500,000.00	500,000.00
31090101	First Bank of Nigeria Plc		127,621.27	127,621.27
31090101	Premier Propt. Dev. Comp.		250,000.00	250,000.00
31090102	Premier Commercial Bank		500,000.00	500,000.00
31090102	Urban Dev. Bank		500,000.00	500,000.00
41020101	Local Govt. Loan Board		7,408,732.25	7,408,732.25
	Total		11,286,353.52	11,286,353.52
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		307,774.78	307,774.78
31070101	Non - Personal Advance (See schedule 10)		6,000,640.00	6,000,640.00
	Total		6,308,414.78	6,308,414.78
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		10,750,599.61	10,750,599.61
			10,750,599.61	10,750,599.61
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board		-	-
			-	-

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018****SCHEDULES TO THE ACCOUNTS**

SCHEDULE 1A	ASKIRA UBA MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	121,389,627	121,389,627	-
	FEBRUARY	120,349,688	120,349,688	-
	MARCH	124,314,803	124,314,803	-
	APRIL	107,331,290	107,331,290	-
	MAY	133,355,430	133,355,430	-
	JUNE	129,714,395	129,714,395	-
	JULY	134,981,676	134,981,676	-
	AUGUST	130,223,241	130,223,241	-
	SEPTEMBER	132,667,627	132,667,627	-
	OCTOBER	127,099,626	127,099,626	-
	NOVEMBER	137,255,850	137,255,850	-
	DECEMBER	135,574,651	135,574,651	-
	TOTAL	1,534,257,903	1,534,257,903	-

ASKIRA UBA LOCAL GOVERNMENT OF BORNO										
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018										
OTHER STATUTORY RECEIPTS										
SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE
1B	MONTH	₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	30,700,966	3,551,303	492,903			26,656,760			
	FEBRUARY	30,752,865					30,752,865			
	MARCH	28,542,120		166,403			28,375,716			
	APRIL	40,393,539			13,830,874		26,562,665			
	MAY	30,148,173		106,498		2,492,708	27,548,968			
	JUNE	29,706,271					29,706,271			
	JULY	38,185,885		1,861,130			27,068,180			9,256,575
	AUGUST	33,505,320					25,315,097	2,654,324	5,535,899	
	SEPTEMBER	36,645,442					36,609,189		36,253	
	OCTOBER	37,425,186		1,119,379	11,059,684		25,184,636		61,486	
	NOVEMBER	34,072,638					33,893,265		179,373	
	DECEMBER	45,055,252			15,483,558		29,330,245		241,449	
	TOTAL	415,133,659	3,551,303	3,746,314	40,374,116	2,492,708	347,003,859	2,654,324	6,054,460	9,256,575

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS**

SCHEDULES 3	CODE	OVERHEAD COST - COUNCIL THE CHAIRMAN/SEC/COUNCIL	2019 ₦	2018 ₦
	22020101	Local Travel & Transport: Training	2,011,264	1,437,500
	22020102	Local Travel & Transport: Others	502,816	705,832
	22020202	Telephone Charges	251,408	154,374
	22020203	Internet Access Charges	754,224	354,367
	22020301	Office Stationeries/Computer Consumables	1,257,040	463,122
	22020303	Newspapers	125,704	77,500
	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,902,456	1,941,691
	22020402	Maintenance of Office Furniture	754,224	402,916
	22020404	Maintenance of Office / It Equipment	502,816	154,374
	22020801	Motor Vehicle Fuel Cost	5,028,160	1,771,870
	22021001	Refreshment & Meals	3,771,120	617,496
	22021002	Honorarium & Sitting Allowance	4,525,344	1,871,430
	22021007	Welfare Packages	754,224	823,328
		TOTAL	25,140,800	10,775,800

4	CODE	OVERHEAD COST - ADMINISTRATION		
			₦	₦
	22020101	Local Travel & Transport: Training	1,391,600	3,011,700
	22020102	Local Travel & Transport: Others	347,900	810,334
	22020202	Telephone Charges	173,950	102,570
	22020203	Internet Access Charges	521,850	1,604,713
	22020301	Office Stationeries/Computer Consumables	869,750	2,456,900
	22020303	Newspapers	86,975	725,400
	22020306	Printing of Non Security Documents	869,750	-
	22020309	Uniforms & Other Clothing	521,850	574,800
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,174,375	3,935,082
	22020402	Maintenance of Office Furniture	2,000,425	4,532,100
	22020404	Maintenance of Office / It Equipment	2,609,250	1,345,295
	22020801	Motor Vehicle Fuel Cost	4,000,850	4,628,600
	22021001	Refreshment & Meals	521,850	2,758,935
	22021002	Honorarium & Sitting Allowance	869,750	4,688,900
	22021003	Publicity & Advertisements	86,975	2,142,120
	22021006	Postages & Courier Services	347,900	442,550
		TOTAL	17,395,000	33,760,000

5	CODE	OVERHEAD COST - AGRICULTURE		
				₦
	22020101	Local Travel & Transport: Training	1,408,000	1,435,600
	22020102	Local Travel & Transport: Others	352,000	657,450
	22020202	Telephone Charges	176,000	345,799
	22020203	Internet Access Charges	528,000	626,750
	22020301	Office Stationeries/Computer Consumables	530,000	522,700
	22020303	Newspapers	88,000	196,050
	22020306	Printing of Non Security Documents	960,000	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	528,000	3,045,400
	22020402	Maintenance of Office Furniture	2,200,000	261,400
	22020404	Maintenance of Office / It Equipment	2,024,000	522,800
	22020405	Maintenance of Plants/Generators	2,640,000	653,500
	22020801	Motor Vehicle Fuel Cost	2,992,000	2,914,900
	22020803	Plant / Generator Fuel Cost	528,000	3,094,500
	22021001	Refreshment & Meals	800,000	1,750,400
	22021006	Postages & Courier Services	23,000	461,751
	22050106	Agricultural Inputs Subsidy	2,408,000	6,111,000
		TOTAL	18,185,000	22,600,000

6	CODE	OVERHEAD COST - FINANCE		₦
	22020101	Local Travel & Transport: Training	4,788,925	1,233,400
	22020102	Local Travel & Transport: Others	467,212	607,200
	22020202	Telephone Charges	233,606	542,800
	22020203	Internet Access Charges	700,818	678,120
	22020301	Office Stationeries/Computer Consumables	1,168,031	832,650
	22020303	Newspapers	116,803	389,700
	22020305	Printing of Non Security Documents	1,238,043	1,327,005
	22020306	Printing of Security Documents	700,894	2,092,000
	22020313	Production of Reports To Public Accounts Committee (Pac)		-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	5,686,470	1,600,500
	22020402	Maintenance of Office Furniture	504,092	516,210
	22020404	Maintenance of Office / It Equipment	1,372,940	1,224,700
	22020405	Maintenance of Plants/Generators	700,818	1,290,300
	22020801	Motor Vehicle Fuel Cost	5,284,834	1,161,964
	22020803	Plant / Generator Fuel Cost	116,803	775,600
	22021001	Refreshment & Meals	46,721	1,265,300
	22021006	Postages & Courier Services	233,606	529,020
		TOTAL	23,360,617	16,066,469

7	CODE	<u>OVERHEAD COST - WORKS & Housing</u>	<u>₦</u>	
	22020101	Local Travel & Transport: Training	1,968,884	1,002,102
	22020102	Local Travel & Transport: Others	492,221	464,300
	22020202	Telephone Charges	246,111	277,400
	22020203	Internet Access Charges	738,332	115,800
	22020301	Office Stationeries/Computer Consumables	1,230,553	323,210
	22020303	Newspapers	123,055	79,092
	22020305	Printing of Non Security Documents	1,230,553	-
	22020309	Uniforms & Other Clothing	738,332	123,945
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,076,382	1,695,762
	22020405	Maintenance of Plants/Generators	2,830,271	1,277,200
	22020410	Maintenance of Street Lightings	3,691,658	2,078,031
	22020412	Maintenance Of Markets/Public Places	5,660,542	692,955
	22020413	Minor Road Maintenance	738,332	2,771,820
	22020801	Motor Vehicle Fuel Cost	1,353,608	1,233,792
	22020803	Plant / Generator Fuel Cost	123,055	2,154,001
	22021001	Refreshment & Meals	49,222	324,590
	22021006	Postages & Courier Services	246,111	521,000
		TOTAL	24,537,219	15,135,000

8	CODE	OVERHEAD COST - HEALTH		
				₦
	22020101	Local Travel & Transport: Training	1,454,880	1,567,892
	22020102	Local Travel & Transport: Others	363,720	432,002
	22020202	Telephone Charges	181,860	234,700
	22020203	Internet Access Charges	545,580	786,900
	22020301	Office Stationeries/Computer Consumables	909,300	654,800
	22020303	Newspapers	90,930	23,410
	22020309	Uniforms & Other Clothing	909,300	375,200
	22020401	Maintenance of Motor Vehicle/Transport Equipment	545,580	1,057,200
	22020402	Maintenance of Office Furniture	2,273,250	543,700
	22020403	Maintenance of Office Building / Residential Qtrs	2,091,390	221,600
	22020404	Maintenance of Office / It Equipment	2,727,900	576,300
	22020405	Maintenance of Plants/Generators	4,182,780	2,237,005
	22020801	Motor Vehicle Fuel Cost	545,580	834,500
	22020803	Plant / Generator Fuel Cost	1,000,230	3,234,650
	22021001	Refreshment & Meals	90,930	234,700
	22021006	Postages & Courier Services	36,372	35,290
	22050107	Health Subsidy	181,860	16,920,151
		TOTAL	18,131,442	29,970,000

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE			
ACCOUNTS FOR THE YEAR ENDED			
SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Jamila A. Zira	Motorcycle Loan	3,089
	Ibrahim Zannah	Car Loan	4,176
	Lawan Chinda	Car Loan	1,993
	Jabdi Abubakar	Motorcycle Loan	120
	Dauda Musa	Car Loan	205
	Dimas Sikari	Lost of Fund	324
	Njigutu A. Thliza	Car Loan	5,445
	Richard Mustapha Garba	Motorcycle Loan	468
	Lawan Gana	Car Loan	352
	Ishaku J. Wabba	House Loan	4,351
	Alh. Musa Mama Ngulde	Car Loan	2,850
	M. Hassan Abba	Lost of Fund	2,650
	Joseph Gwayar	Car Loan	1,829
	Musa Mama Ngulde	Salary Advance	6,225
	Hon Ngari A. Audu	Car Loan	1,300
	Kundili Bukar	Car Loan	1,625
	Samuel Y. Chiroma	Car Loan	7,500
	Rebbeca Rubben	Car Loan	8,750
	Salkushu A. Gadzama	Car Loan	8,333
	Alh. Moh'd Sule Askira	Small Scale Loan	10,625
	Abdullahi Anajai	Small Scale Loan	5,400
	Jumai Lawan Musa	Small Scale Loan	5,400
	Yaya Killa	Salary Advance	5,400
	Ahmadu Umaru	Bicycle Loan	2,580
	Isah Ibrahim Ngulde	Bicycle Loan	855
	Abdullahi Kalau	Bicycle Loan	1,415

Yama Yaga	Bicycle Loan	2,795
Umoru Mohammed	Bicycle Loan	1,978
Usman Yakubu	Bicycle Loan	1,982
Ahmadu Buba	Bicycle Loan	3,250
Govt. Lodge Uba	Bicycle Loan	3,350
Grema Bukar	Bicycle Loan	465
AbubakarAliyu	Bicycle Loan	3,250
Dauda Mohammed	Bicycle Loan	2,573
Govt. Lodge Uba	Bicycle Loan	3,250
Abubakar Ngorba	Bicycle Loan	3,250
Abdullahi Ngorba	Bicycle Loan	3,250
Maliki Ngulde	Bicycle Loan	3,250
Abba Bukar Kolo	Bicycle Loan	2,708
Alhaji Abubakar	Bicycle Loan	3,250
Alhaji Sule Magaji	Bicycle Loan	14,055
Alh. Mohammed Tafa	Lost of Fund	13,500
Habu A. Ibrahim	Lost of Fund	15,500
Ulanda W. Wandeo	Lost of Fund	236
Alh. Saidu Mohammed	Car Loan	11,522
Bullama Ali Marte	Salary Advance	50,000
Kambukudiya Mada	Car Refurbishing Loan	60,351
Kyari B. Askira	Salary Advance	10,750
Total		307,775

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018****SCHEDULE OF NON-PERSONAL ADVANCES**

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Hon. James Silo	Standing Imprest	30,000
	Nhon. Ibrahim Inuwa	" "	10,000
	Alh. Yusuf Safiya	" "	10,000
	Hon. Hamman Musa	" "	10,000
	Hon. Ishaya Salihu	" "	10,000
	Yohanna Wachida	" "	30,000
	Alh. Haruna Garba	NID Exercise	901,100
	Alh. Ibrahim Abdubanga	Standing Imprest	10,000
	Hon. Bukar K. Chimar	" "	25,000
	Mohammed Balbaya	Special Imprest	45,000
	Abubakar Umaru	" "	22,000
	John Gambo	" "	100,000
	China Ohimdu	" "	200,000
	Abubakar Umaru	" "	33,000
	M. Aliyu Musa	" "	60,000
	AbubakarSadiq	" "	100,000
	Alh. Buba A. Musa	" "	80,000
	Samaila Waziri	" "	22,000
	Hassan Isa Wakiwa	" "	235,000
	Audu Alkali	" "	30,000
	Alh. Ibrahim Usman	" "	20,000
	Hon. Yusuf Gurida	" "	50,000
	Alh. Bukar Ibrahim	Standing Imprest	50,000
	Yohanna Malgwi	" "	20,000
	Hadizah Waziri	" "	5,000
	Abubakar Umaru	" "	30,000

Alh. Mohammed Aliyu	"	30,000
Bukar Modu	Standing Imprest	30,000
Ayuba Yusuf	"	30,000
Luka Chimari	"	30,000
Ibrahim Musa	"	30,000
Alh. Mohammed Tafa	"	10,000
Alh. Buba Lawan	"	10,000
Alh. Bukar Lawan	"	10,000
Alh. Sule Magaji	"	10,000
Alh. Gambo Hamawa	Standing Imprest	10,000
Alh. Saidu Mohammed	"	10,000
Mallam Modu Lassa	Standing Imprest	10,000
Alh. Abdullahi Adamu	"	10,000
Alh. Ibrahim Ali	"	10,000
Bukar Wadaw	"	5,000
Hassan Isa Wakirwa	Special Imprest	100,000
M. Hassan Abba Wakirwa	"	17,000
Ahmadu Yamta	"	77,500
Ahmadu Idrissa	"	190,000
Alh. Mohammed Ujulu	Standing Imprest	50,000
Patrick Plisajiri	Special Imprest	140,000
Adamu Umaru	"	25,000
Daniel Aberakwa	"	40,000
Gabriel Ayidari	"	124,800
David Ndahi	"	12,000
John Gambo	Standing Imprest	5,000
Ismaila Waziri	Special Imprest	146,640
Ismaila Waziri	"	1,330,600
Mohammed Balbaya	"	320,000
Ahmadu Yamta	"	185,000
Adamu Mohammed	"	205,000
Alh. Mohammed Sule	"	160,000
Alh. Mustapha Galadima	"	410,000

	H. Ramatu Sani	"	"	15,000
	Halima Musa	"	"	20,000
	Abdu Maimai	"	"	10,000
	John Anurwa		Standing Imprest	7,000
	Gabriel Ayidari		Special Imprest	27,000
	Total			6,000,640

ASKIRA UBA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	Sundry Contractor	Retention Fee	422,227
41030102	Borno State (BIR)	5% Withholding Tax	1,531,000
41030103	Federal Inland Revenue	5% Value Added Tax	127,300
41030103	Bomb State (SIR)	5% Value Added Tax	139,797
	NULGE	Union Dues	6,241
	MHWUN	Union Dues	465
	Laisa Yarima	Land Compensation	50,000
	Ministry for Local Govt	Faming Advance	1,626,120
	Federal Mortgage Bank	Personal Advance	363,824
	Ministry for Local Govt	NHF Contribution	6,483,627
	Total		10,750,600



BORNO STATE OF NIGERIA

BAMA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

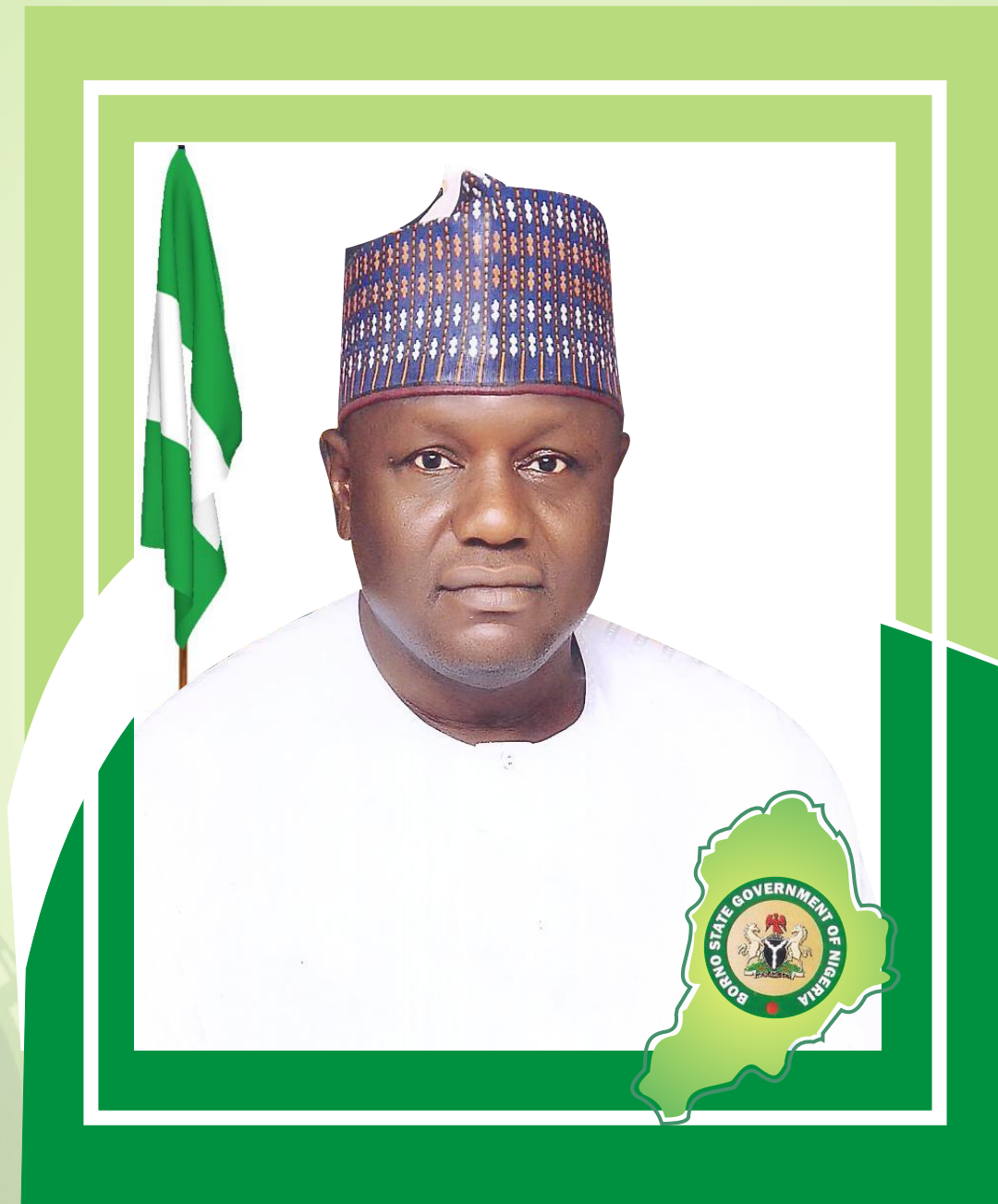
FOR THE YEAR ENDED

31ST DECEMBER, 2019.

**BORNO STATE
GOVERNMENT**



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

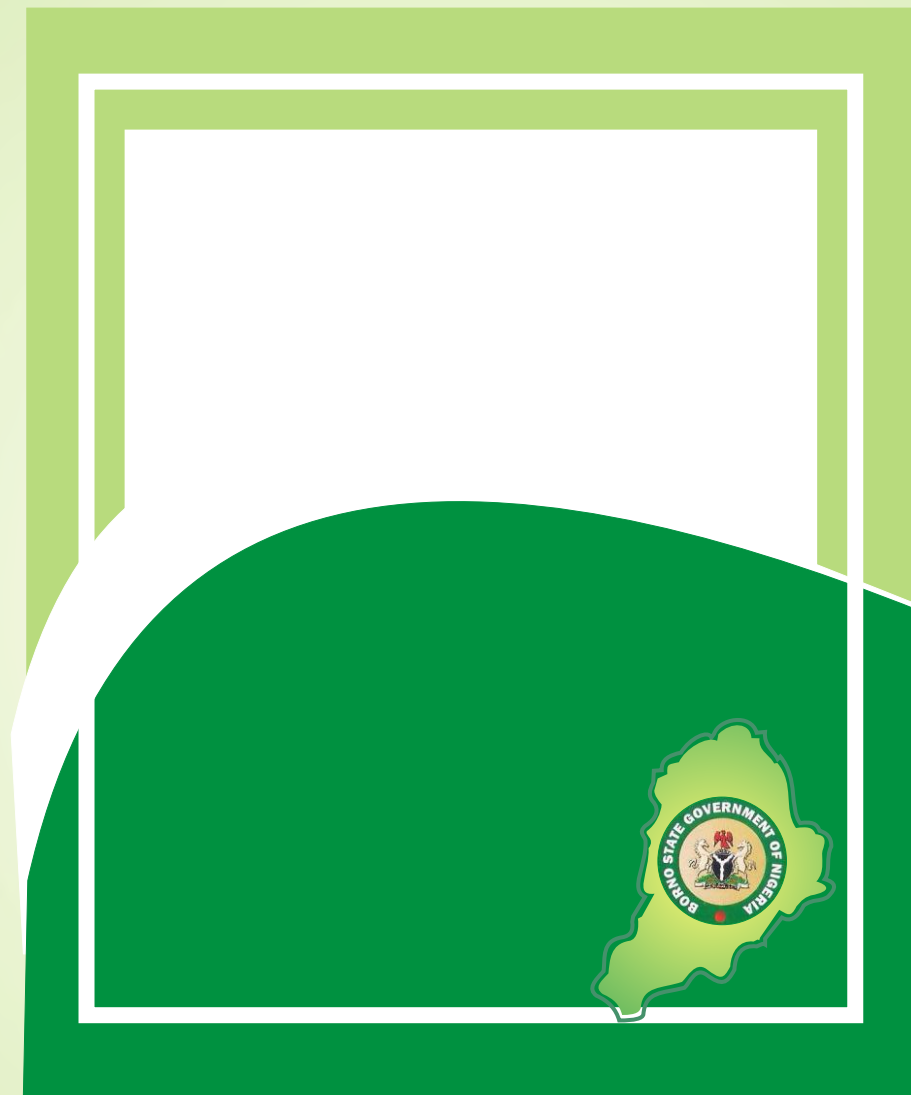


BABAGANA LAMINU, B.Sc., MBA, CPA, FCNA
ACTING AUDITOR - GENERAL
FOR LOCAL GOVERNMENT, BORNO STATE



MOHAMMED UMAR FATIBE
SECRETARY
BAMA LOCAL GOVERNMENT COUNCIL
BORNO STATE





TREASURER
BAMA LOCAL GOVERNMENT COUNCIL
BORNO STATE

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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

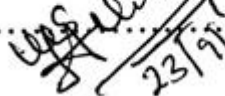
I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Bama Local Gov't

.....

23/9/2020

The Secretary,
Bama Local Gov't

.....

23/9/2020

AUDIT CERTIFICATE

The Treasurer Bama Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2018 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

BAMA LOCALGOVERNMENT OF BORNO STATE				
STATEMENT NO. 1				
CASHFLOW STATEMENT				
FOR THE YEAR ENDED 31ST DECEMBER, 2019				
ORIGINAL BUDGET 2018		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
2,242,414,385	Statutory Allocation FAAC	1	2,081,190,745	2,152,497,373
200,000,000	State IGR	1		
	PPT	1	-	4,982,324
	- Excess Bank Chgarges	1	4,956,062	5,255,916
	- Excess Crude	1	-	3,723,902
	- Forex Equalisation	1	34,217,030	56,643,136
	- Additional Fund From NNPC	1	3,103,252	3,497,161
	- Exchange Difference	1	-	12,983,573
	- Exchange Gain	1	3,505,833	8,494,146
448,546,819	Value Added Tax	1	490,190,600	450,549,295
2,890,961,204	Sub Total		2,617,163,521	2,698,626,826
	Cash Flow from Independent Government Revenue			
4,650,000	Personal Taxes	2	-	-
1,730,000	Rates	2		
4,595,500	Licence General	2	-	-
193,000	Fine General	2		
12,446,500	Fees General	2	-	-
1,720,000	Sales General	2		
1,570,000	Earning General	2	-	-
	- General Sales	2	-	-
	- Rent on Govt Buildins Generals	2		
1,770,000	Rent on Land & Others General	2	-	-
1,325,000	Interest Payment & Dividend	2		
5,360,000	Miscellaneous	2		
	- Investment Income	2	-	-
	- Domestic Grant	2	-	-
35,360,000	Total Cash Flow from Independent Government Revenue		-	-
2,926,321,204	Total Receipts		2,617,163,521	2,698,626,826

	Less Cash Flow from Recurrent Services			
974,696,149	Personnel Costs	3	904,071,121	940,452,381
1,065,717,930	Overhead Costs Expenditure	4	414,460,996	335,975,167
	Statutory Transfer	5	1,184,623,660	1,176,623,723
	Miscellaneous Payments	6	78,853,800	145,329,938
2,040,414,079	Total Cash Flow from Recurrent Services		2,582,009,578	2,598,381,209
885,907,125	Net Cash Flow Operating Activities		35,153,944	100,245,617
	Less Cash Flow from Acquisition Non - Current Assets			
112,830,000	Capital Expenditure - Administration		9,350,000	24,620,000
245,637,600	Capital Expenditure - Economic		6,000,000	20,060,000
152,050,000	Capital Expenditure - Regional Development		11,600,000	56,080,514
174,686,000	Capital Expenditure - Social		-	-
685,203,600	Total Cash Flow from Acquisition Non - Current Assets		26,950,000	100,760,514
	Cash Flow from Financing Activities		-	-
200,703,525	Net Cash Flow from all Activities		8,203,944	(514,897)
	Cash and Cash Equivalent as at 1 January		1,467,021	1,981,918
	Cash and Cash Equivalent as at 31st December		9,670,965	1,467,021
	Cash and Bank Balances	8	9,670,965	1,467,021

BAMA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2018

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	9,670,965	1,467,021
	Investments	9	8,143,579	8,143,579
	Advances	10	109,112,057	109,112,057
	Total Assests		126,926,601	118,722,657
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		9,670,965	1,467,021
	Other Fund - Investment Fund		108,941,394	108,941,394
	Total Public Fund		118,612,358	110,408,415
	Deposits	11	8,314,242	8,314,242
	Loan and Short Term Debt	12	-	-
	Total Liabilities		8,314,242	8,314,242
	Public Fund + Liabilities		126,926,601	118,722,657

BAMA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR Y BUDGET 2019 N	VARIANCE 2019 N
1,467,021	Opening Balance		1,467,021	-	-	-	91,102
	Add: REVENUE (INCOME)						
2,152,497,373	S/Allocation from Federal Govt.	1	2,081,190,745	2,242,414,385	2,242,414,385	-	161,223,640
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
4,982,324	PPT	1	-	-	-	-	-
5,255,916	Excess Bank Chgarges	1	4,956,062	-	-	-	(4,956,062)
3,723,902	Excess Crude	1	-	-	-	-	-
56,643,136	Forex Equalisation	1	34,217,030	-	-	-	(34,217,030)
3,497,161	Additional Fund From NNPC	1	3,103,252	-	-	-	(3,103,252)
12,983,573	Exchange Difference	1	-	-	-	-	-
8,494,146	Exchange Gain	1	3,505,833	-	-	-	(3,505,833)
450,549,295	Share of VAT	1	490,190,600	448,546,819	594,954,360	-	104,763,760
2,698,626,826	Sub Total		2,617,163,521	2,890,961,204	3,037,368,745	-	420,205,224
-	Personal Taxes	2	-	4,400,000	4,400,000	-	4,400,000
-	Licence General	2	-	91,689,000	91,689,000	-	91,689,000
-	Fees General	2	-	33,179,150	33,179,150	-	33,179,150
-	Sales General	2	-	2,700,000	2,700,000	-	2,700,000
-	Earning General	2	-	127,914,300	127,914,300	-	127,914,300
-	Rent on Govt. Building General	2	-	2,750,000	2,750,000	-	2,750,000
-	Rent on Land & Others General	2	-	5,650,000	5,650,000	-	5,650,000
-	Investment Income	2	-	120,000,000	120,000,000	-	120,000,000
-	Miscellaneous		-	-	-	-	-
-	Domestic Grant	2	-	273,700,000	273,700,000	-	273,700,000
-	Total Revenue (Income)		-	661,982,450	661,982,450	-	661,982,450
2,700,093,847	Total Funds Available		2,618,630,543	3,552,943,654	3,699,351,195	-	1,082,278,776

	Less: EXPENDITURE						
940,452,381	Personnel Costs	3	904,071,121	1,561,462,052	1,561,462,052	-	657,390,931
335,975,167	Overhead Costs Expenditure	4	414,460,996	815,984,969	815,984,969	-	401,523,973
1,176,623,723	Statutory Transfer	5	1,184,623,660			-	(1,184,623,660)
145,329,938	Miscellaneous Payments	6	78,853,800			-	(78,853,800)
2,598,381,209	Total Expenditure		2,582,009,578	2,377,447,021	2,377,447,021	-	(204,562,557)
101,712,638	Operating Fund B/4 Transfer		36,620,965	1,175,496,633	1,321,904,174	-	1,286,841,332
	APPROPRIATION TRANSFERS						
100,760,514	Transfer to Capital Dev. Fund		26,950,000	1,426,752,500	1,426,752,500	-	1,399,802,500
100,760,514	Total Appropriation		26,950,000	1,426,752,500	1,426,752,500	-	1,399,802,500
952,124	Closing Balance		9,670,965	(251,255,867)	(104,848,326)	-	(260,926,832)

BAMA LOCAL GOVERNMENT OF BORNO STATE**STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND****FOR THE YEAR ENDED 31ST DECEMBER, 2019**

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-			-	-
100,760,514.00	Transfer From CRF		26,950,000.00			-	(26,950,000.00)
100,760,514.00	Total Capital Receipts		26,950,000.00			-	(26,950,000.00)
100,760,514.00	Total Capital Funds Available		26,950,000.00	-	-	-	(26,950,000.00)
	Less: Capital Expenditure						
	Administrative						
24,620,000.00	Admin & General Services	7	9,350,000.00			-	(9,350,000.00)
24,620,000.00	Sub-Total		9,350,000.00	-	-	-	(9,350,000.00)
	Economic						
6,060,000.00	Agric & Natural Resources	7	6,000,000.00	704,800,000.00	704,800,000.00	-	698,800,000.00
14,000,000.00	Finance & Supply	7	-	113,400,000.00	113,400,000.00	-	113,400,000.00
20,060,000.00	Sub-Total		6,000,000.00	818,200,000.00	818,200,000.00	-	812,200,000.00
	Reginal Development						
56,080,514.00	Works Transport & Housing	7	11,600,000.00	-	-	-	(11,600,000.00)
56,080,514.00	Sub-Total		11,600,000.00	-	-	-	(11,600,000.00)
	Social						
-	Primary Health Care	7	-	-	-	-	-
-	Sub-Total		-	-	-	-	-
100,760,514.00	Total Capital Expenditure		26,950,000.00	1,426,752,500.00	1,426,752,500.00	-	1,399,802,500.00

BAMA LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO THE ACCOUNTS				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	2,081,190,745	2,152,497,373
11010101	Petroleum Profit Tax	1B		4,982,324
11010101	Excess Bank Chgarges	1B	4,956,062	5,255,916
11010301	Excess Crude	1B		3,723,902
11010101	Forex Equalisation	1B	34,217,030	56,643,136
11010101	Additional Fund From NNPC	1B	3,103,252	3,497,161
11010101	Exchange Difference	1B		12,983,573
11010101	Exchange Gain	1B	3,505,833	8,494,146
11010201	Value Added Tax	1B	490,190,600	450,549,295
	Augumentation		17,067,884	-
	Sub Total		2,634,231,405	2,698,626,826
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Earning General		-	-
12010109	Rent on Land & Others General		-	-
	Miscellaneous		-	-
	Total Cash Flow from Independent Government Revenue		-	-

	<u>Note 3 - Personnel Emoluments</u>			
21010101	Office of the Chairman		864,733	899,531
21010101	Office of the Secretary		4,399,515	4,576,558
21010101	The Council		5,652,533	5,880,000
21010101	Admin. & General Services		118,734,696	123,512,769
21010101	Agric & Natural Resources		155,795,338	162,064,790
21010101	Finance & Supply		153,264,842	159,432,463
21010101	Budget Plan Research & Statistic		5,048,971	5,252,150
21010101	Works Transport & Housing		136,945,087	142,455,975
21010101	Education & Social Development		32,476,873	33,783,795
21010101	Primary Health Care		257,266,325	267,619,131
21010101	Traditional Office		33,622,207	34,975,219
	Total		904,071,121	940,452,381
	<u>Note 4 - Overhead Cost (See schedule 3-8)</u>			
220201	Office of the Chairman		17,832,185	135,943,108
220201	Office of the Secretary		428,005	450,799
220201	The Council		2,282,444	2,404,001
220201	Admin. & General Services		53,256,862	56,093,180
220201	Agric & Natural Resources		919,802	968,788
220201	Finance & Supply		42,672,872	44,945,516
220201	Budget Plan Research & Statistic		882,713	929,724
220201	Works Transport & Housing		39,873,856	41,997,431
220201	Education & Social Development		12,967,351	13,657,958
220201	Primary Health Care		35,595,166	37,490,869
220201	Traditional Office		207,749,741	1,093,793
	Total		414,460,996	335,975,167

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		62,435,722	64,574,921
22070102	0.5% L.G. Audit		10,405,954	10,762,487
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		31,795,494	31,515,813
22070102	7% Local Govt Pension		63,222,011	62,563,809
22070102	Contribution towards Funding of Primary Edu.		392,359,151	388,363,698
22070102	1% LGSC Training Fund		20,811,907	21,524,974
22070102	0.75% Admin Charges		15,608,931	16,143,730
22070102	5% Security		104,059,537	107,624,869
22070102	2% Stabilization		41,623,815	43,049,947
22070102	20% LG Joint Development Programme		416,238,149	430,499,475
22070102	5% Security Trust Fund		26,062,988	-
	Sub-Total		1,184,623,660	1,176,623,723
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		9,600,000	7,200,000
22021041	Contr. to Indigines Undergoing Armed Forces Training		200,000	450,000
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000
22021041	JNI Contribution		-	385,185
22021041	Retaunership NTA/BRTV		1,680,000	1,680,000
22021041	Payment for Preparation of LGA's Annual Account		1,550,000	1,000,000
22021041	Procurement of Firewood, Food Items to IDPs		5,555,556	29,812,246
22021041	LGA's Hajj Fare		-	23,384,074
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,228
22021041	Provision of Essential Service		-	45,600,000
22021041	Workshop on Fiscal & Admin. Due Process		-	462,963
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259
22021041	Gratuity to Local Government Retiress		-	9,259,259
22021041	WAEC/SSCE & NECO 2018/2019		8,139,600	7,878,420
22021041	Hotel Bills inrespects of Borno State Hotel		-	1,000,000
22021041	Production of Projects Calender 2018		-	680,000
22021041	Leave and Transport Grant		19,328,436	
	Bank charges		836,135	1,090,823
22021041	Logistics		-	-
	Outstanding liability		1,890,000	
	Pledge to Nigerian Legion		74,074	
	BOSADP agric business support 2019		-	
	CJTF / Vigilante/Hunters allowances		30,000,000	
	Sub-Total		78,853,800	145,329,938

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		9,350,000	24,620,000
	Sub-Total		9,350,000	24,620,000
	Economic			
	Agric & Natural Resources		6,000,000	6,060,000
	Finance & Supply		-	14,000,000
	Sub-Total		6,000,000	20,060,000
	Reginal Development			
	Works Transport & Housing		11,600,000	56,080,514
	Sub-Total		11,600,000	56,080,514
	Social			
	Primary Health Care		-	-
	Sub-Total		-	-
	Grand Total		26,950,000	100,760,514

BAMA LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO ASSETS AND LIABILITIES				
			ACTUAL 2019 N	ACTUAL 2018 N
	Notes 8 - Treasuries & Banks			
	Cash and Banks Balance			
31020107	Cash at Hand		-	-
31020108	UBA Main Account		-	435,633
31020102	UBA Salary Account		1,852,903	974,144
31020102	First Bank Salary Account		-	57,244
	Zeneith Bank Main		7,818,061	
	Total		9,670,965	1,467,021
	Note 9 - Investments			
31090101	First Bank of Nig. Plc		139,906	139,906
31090102	Merchant Bank Ltd		-	-
31090102	Borno State Fertilizer Coy.		-	-
31090102	Borno State Soda Ash Coy.		-	-
41020101	Local Govt. Loan Board		6,620,787	6,620,787
	Afri-Bank of Nig. Plc		32,898	32,898
	Ashaka Cement Plc		19,988	19,988
	Premier Propt. Dev. Comp.		300,000	300,000
	Urban Dev. Bank		500,000	500,000
	Premier Commercial Bank		500,000	500,000
	Peoples Bank Bama		15,000	15,000
	Bama Community Bank		15,000	15,000
	Total		8,143,579	8,143,579
	Note 10 - Advances			
31060101	Personal Advance (see schedule 9)		191,057	191,057
31070101	Non - Personal Advance (See schedule 10)		108,921,000	108,921,000
	Total		109,112,057	109,112,057
	Note 11 - Deposits			
	Unremitted deduction (See schedule 11)		8,314,242	8,314,242
			8,314,242	8,314,242
	Note 12 - Loan and short term debt			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

BAMA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULES TO THE ACCOUNTS**

SCHEDULE 1A	BAMA MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	N	N	N
	JANUARY	172,797,192.45	172,797,192.45	-
	FEBRUARY	157,617,494.58	157,617,494.58	-
	MARCH	149,666,703.77	149,666,703.77	-
	APRIL	141,103,008.56	141,103,008.56	-
	MAY	162,269,935.99	162,269,935.99	-
	JUNE	181,624,559.08	181,624,559.08	-
	JULY	198,596,171.02	198,596,171.02	-
	AUGUST	193,492,399.88	193,492,399.88	-
	SEPTEMBER	194,810,633.73	194,810,633.73	-
	OCTOBER	189,577,440.00	189,577,440.00	-
	NOVEMBER	155,897,257.79	155,897,257.79	-
	DECEMBER	183,737,948.60	183,737,948.60	-
	TOTAL	2,081,190,745	2,081,190,745	-

BAMA LOCAL GOVERNMENT OF BORNO STATE											
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019											
OTHER STATUTORY RECEIPTS											
SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMEN TATION
1B		N	N	N	N	N	N	N	N	N	N
	JANUARY	42,112,108					41,800,488		311,620		
	FEBRUARY	46,208,040		2,897,376			43,103,124		207,541		
	MARCH	55,289,002		1,432,716	13,709,054		39,878,503		268,729		
	APRIL	62,592,801			4,060,742	3,103,252	38,155,875		205,049		17,067,884
	MAY	40,091,822					39,842,277		249,545		
	JUNE	44,516,598					44,150,579		366,019		
	JULY	45,230,063					44,901,158		328,905		
	AUGUST	39,469,241					39,148,621		320,621		
	SEPTEMBER	37,684,993		625,970			36,732,638		326,385		
	OCTOBER	38,818,532					38,519,401		299,130		
	NOVEMBER	54,138,131			16,447,233		37,443,156		247,741		
	DECEMBER	46,889,327					46,514,780		374,548		
	TOTAL	535,972,776	-	4,956,062	34,217,030	3,103,252	490,190,600	-	3,505,833	-	17,067,884

BAMA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULES TO THE ACCOUNTS**

SCHEDULES			
3	CODE	OVERHEAD COST - COUNCIL CHAIRMAN	N
	22020101	Local Travel & Transport: Training	272,191
	22020102	Local Travel & Transport: Others	3,837,189
	22020202	Telephone Charges	54,075
	22020203	Internet Access Charges	2,476,402
	22020301	Office Stationeries/Computer Consumables	1,246,506
	22020303	Newspapers	1,132,035
	22020401	Maintenance of Motor Vehicle/Transport Equipment	17,657,367
	22020402	Maintenance of Office Furniture	9,001,123
	22020404	Maintenance of Office / It Equipment	6,232,492
	22020801	Motor Vehicle Fuel Cost	62,169,149
	22021001	Refreshment & Meals	-
	22021002	Honorarium & Sitting Allowance	-
	22021007	Welfare Packages	-
		TOTAL	104,078,531

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	N
	22020101	Local Travel & Transport: Training	22,221,942
	22020102	Local Travel & Transport: Others	9,150,211
	22020202	Telephone Charges	9,150,211
	22020203	Internet Access Charges	6,535,865
	22020301	Office Stationeries/Computer Consumables	32,679,326
	22020303	Newspapers	3,921,519
	22020306	Printing of Security Documents	20,914,769
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	20,914,769
	22020402	Maintenance of Office Furniture	5,228,692
	22020404	Maintenance of Office / It Equipment	10,457,384
	22020801	Motor Vehicle Fuel Cost	31,372,153
	22021001	Refreshment & Meals	31,372,153
	22021002	Honorarium & Sitting Allowance	39,215,191
	22021003	Publicity & Advertisements	13,071,730
	22021006	Postages & Courier Services	5,228,692
		TOTAL	261,434,607

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N
	22020101	Local Travel & Transport: Training	78,183
	22020102	Local Travel & Transport: Others	32,193
	22020202	Telephone Charges	36,792
	22020203	Internet Access Charges	22,995
	22020301	Office Stationeries/Computer Consumables	36,792
	22020303	Newspapers	13,797
	22020306	Printing of Security Documents	73,584
	22020401	Maintenance of Motor Vehicle/Transport Equipment	73,584
	22020402	Maintenance of Office Furniture	18,396
	22020404	Maintenance of Office / It Equipment	36,792
	22020405	Maintenance of Plants/Generators	45,990
	22020801	Motor Vehicle Fuel Cost	64,386
	22020803	Plant / Generator Fuel Cost	73,584
	22021001	Refreshment & Meals	110,376
	22021006	Postages & Courier Services	18,396
	22050106	Agricultural Inputs Subsidy	183,960
		TOTAL	919,802

6	CODE	<u>OVERHEAD COST - FINANCE</u>	N
	22020101	Local Travel & Transport: Training	3,627,194
	22020102	Local Travel & Transport: Others	2,347,008
	22020202	Telephone Charges	2,560,372
	22020203	Internet Access Charges	1,066,822
	22020301	Office Stationeries/Computer Consumables	2,987,101
	22020303	Newspapers	640,093
	22020305	Printing of Non Security Documents	2,560,372
	22020306	Printing of Security Documents	6,400,931
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,413,830
	22020402	Maintenance of Office Furniture	853,457
	22020404	Maintenance of Office / It Equipment	1,706,915
	22020405	Maintenance of Plants/Generators	2,133,644
	22020801	Motor Vehicle Fuel Cost	2,987,101
	22020803	Plant / Generator Fuel Cost	3,413,830
	22021001	Refreshment & Meals	5,120,745
	22021006	Postages & Courier Services	853,457
		TOTAL	42,672,872

7	CODE	OVERHEAD COST - WORKS	N
	22020101	Local Travel & Transport: Training	2,591,801
	22020102	Local Travel & Transport: Others	2,990,539
	22020202	Telephone Charges	2,392,431
	22020203	Internet Access Charges	996,846
	22020301	Office Stationeries/Computer Consumables	2,791,170
	22020303	Newspapers	598,108
	22020305	Printing of Non Security Documents	1,594,954
	22020309	Uniforms & Other Clothing	797,477
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,189,908
	22020402	Maintenance of Office Furniture	797,477
	22020403	Maintenance of Office Building / Residential Qtrs	1,196,216
	22020404	Maintenance of Office / It Equipments	478,486
	22020405	Maintenance of Plants/Generators	2,392,431
	22020410	Maintenance of Street Lightings	2,113,314
	22020412	Maintenance Of Markets/Public Places	598,108
	22020413	Minor Road Maintenance	2,392,431
	22020801	Motor Vehicle Fuel Cost	2,791,170
	22020803	Plant / Generator Fuel Cost	3,588,647
	22021001	Refreshment & Meals	4,784,863
	22021006	Postages & Courier Services	797,477
		TOTAL	39,873,856

8	CODE	<u>OVERHEAD COST - HEALTH</u>	N
	22020101	Local Travel & Transport: Training	3,381,541
	22020102	Local Travel & Transport: Others	2,313,686
	22020202	Telephone Charges	2,135,710
	22020203	Internet Access Charges	1,957,734
	22020301	Office Stationeries/Computer Consumables	2,847,613
	22020303	Newspapers	355,952
	22020305	Printing of Non Security Documents	1,423,807
	22020309	Uniforms & Other Clothing	1,423,807
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,847,613
	22020402	Maintenance of Office Furniture	711,903
	22020403	Maintenance of Office Building / Residential Qtrs	1,067,855
	22020404	Maintenance of Office / It Equipment	427,142
	22020405	Maintenance of Plants/Generators	2,135,710
	22020801	Motor Vehicle Fuel Cost	2,491,662
	22020803	Plant / Generator Fuel Cost	3,203,565
	22021001	Refreshment & Meals	4,271,420
	22021006	Postages & Courier Services	889,879
	22050107	Health Subsidy	1,708,568
		TOTAL	35,595,166

BAMA LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Baba Gana Shettima	Motorcycle Loan	23,188
	Ahmed M. Gana	Salary Advance	38,069
	Moh'd Abba Mallam	Motorcycle Loan	84,800
	Yerima Alh. Lawan	Car Loan	45,000
	Total		191,057

BAMA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF NON-PERSONAL ADVANCES**

SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	Mutawalli Kaumi	Special Imprest	1,900,000
	Alh. Hassan Laminu	" "	500,000
	Abba M. Haruna	" "	20,000
	Abdullahi Adam	" "	545,000
	Waziri K. Habib	" "	1,000,000
	Alh. Hassan Laminu	" "	45,000
	Moh'd B. Zarami	Special Imprest	30,000
	BaHama Abdulrahman	" "	21,500
	Modu Talye	" "	298,500
	Ballama Abdulrahman	" "	1,832,000
	BaHama Abdulrahman	Special Imprest	756,000
	Alh. Bukar Umar	" "	2,000,000
	Nasiru Mala	" "	2,000,000
	AbubakarAlh. Bukar	" "	1,500,000
	Ballama Abdulrahman	" "	200,000
	Baba Gana Terab	" "	50,000
	Baba Gana Shettima	" "	161,000
	Bahama Abdulrahman	" "	100,000
	Baba Gana Shettima	" "	650,000
	Bahama Abduhrahman	" "	400,000
	Abdullahi Adam	" "	1,200,000
	Baba Gana Muazu	" "	1,950,000
	Mustapha Bukar	" "	2,000,000
	Ballama Abdulrahman	Special Imprest	1,516,000
	Mustapha Bukar	" "	2,000,000
	Bukar M. Gana	" "	1,900,000

SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	Mallam Gana Ahmed	" "	1,900,000
	Abubakar Alh. Bukar	" "	1,000,000
	Abdullahi Adam	" "	1,900,000
	Abdullahi Adam	" "	1,900,000
	Alh. Bukar Umar	" "	1,000,000
	Alh. Hassan Laminu	" "	2,000,000
	Bullama Abdulrahman	" "	1,500,000
	Bullama Abdulrahman	" "	1,500,000
	Mustapha Bukar	" "	1,500,000
	Mustapha Bukar	" "	1,500,000
	Bukar A. Bukar	" "	2,000,000
	Bukar A. Bukar	" "	2,000,000
	Bukar A. Bukar	" "	2,000,000
	Mutawalli Kaumi	" "	2,000,000
	Baba Gana Mu'azu	" "	2,000,000
	Abba Jato Waziri	" "	500,000
	Abba Gana Modu	" "	500,000
	Abubakar Abba Ali	" "	1,000,000
	Bukar Gana Alh.	" "	1,000,000
	Bukar Gana Alh,	" "	1,000,000
	Baba Gana Mu'azu	" "	2,000,000
	Mutawalli Kaumi	" "	1,200,000
	Abubakar A. Bukar	" "	2,000,000
	Baba Gana Mu'azu	Special Imprest	2,000,000
	Mutawalli Kaumi	" "	2,000,000
	Abba Jato Waziri	" "	2,000,000
	Moh'd Tijjani	" "	2,720,000
	Baba Gana Alkali	" "	2,720,000
	Baba Gana Ahmed	" "	2,720,000
	Baba Mala Waziri	" "	2,720,000
	Abubakar Abba Ali	" "	2,040,000

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Moh'd M. Masta	" "	2,040,000
	Abba Jato Waziri	" "	2,040,000
	Bullama Abdulrahman	" "	2,040,000
	Bukar M. Gana	" "	1,130,000
	Mutawalli Kaumi	" "	331,000
	Mutawalli Kaumi	Special Imprest	2,720,000
	Moh'd Kachalla	" "	2,160,000
	Bukar Baba Shehu	" "	400,000
	Moh'd Bukar	" "	250,000
	Baba Gana Shettima	" "	265,000
	Adam Muhajir	" "	1,900,000
	Baba Gana M. Kumshe	" "	1,100,000
	Mohammed Kachalla	" "	2,000,000
	Bukar A. Bukar	" "	2,000,000
	Abba Jato Waziri	" "	2,000,000
	Baba Gana Ahmed	" "	1,500,000
	Mustapha Bukar	" "	2,000,000
	Baba Grema	" "	1,600,000
	Abba Tor Ahmed	" "	1,000,000
	Mustapha Bukar	" "	2,000,000
	Bullama Abdulrahman	" "	50,000
	Total		108,921,000

BAMA LOCAL GOVERNMENT OF BORNO STATE			
<u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>			
<u>SCHEDULE OF UNREMITTED DEDUCTION</u>			
SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
41030102	Borno State (BIR)	5% Willolding Tax	1,858,503
	Federal Inland Revenue	5% Value Added Tax	5,054,540
	Sundry Contractors	10% Retention fee	792,587
	Nigerian Agric/Coop. Bank	Farm Loan	86,526
	NITEL Maiduguri	NITEL Product	15,000
	Alh. Umar Sale Gaya	10% Retention fee	147,080
	Alh. Dala Mohd	10% Retention fee	170,000
	Borno State HC	Low Cost Deduction	190,006
	Total		8,314,242
12	Loan and short term debt		
41020101	Local Government Loans Board		-



BORNO STATE OF NIGERIA

BAYO LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.

**BORNO STATE
GOVERNMENT**



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



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



ADAMU ABARE
SECRETARY
BAYO LOCAL GOVERNMENT COUNCIL
BORNO STATE





ABDULLAHI JIBRIL
TREASURER
BAYO LOCAL GOVERNMENT COUNCIL
BORNO STATE



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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Bayo Local Gov't
.....
23/9/2020

The Secretary,
Bayo Local Gov't
.....
23/9/2020

AUDIT CERTIFICATE

The Treasurer Bayo Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

BAYO LOCAL GOVERNMENT OF BORNO STATE
STATEMENT NO. 1
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
1,415,254,428	Statutory Allocation FAAC	1	1,200,686,205	1,239,903,572
200,000,000	State IGR			
	PPT	1	-	2,869,969
-	Excess Bank Chgarges	1	2,854,842	2,172,635
-	Excess Crude	1	-	2,145,080
-	Forex Equalisation	1	19,710,044	32,628,159
-	Additional Fund From NNPC	1	1,787,567	2,014,470
-	Exchange Difference	1	-	7,480,659
-	Exchange Gain	1	1,817,597	4,892,885
-	Share of Solid Minerals		1,555,225	-
-	Augmentation		9,831,617	-
326,634,107	Value Added Tax	1	325,435,091	300,590,630
1,941,888,535	Sub Total		1,563,678,187	1,594,698,060
	Cash Flow from Independent Government Revenue			
6,100,000	Personal Taxes	2	-	-
5,840,000	Licence General	2	812,898	812,898
6,375,000	Fees General	2	571,000	571,000
11,400,000	Earning General	2	201,420	201,420
11,570,000	General Sales	2	-	-
450,000	Rent on Govt Buildins Generals		-	-
1,400,000	Rent on Land & Others General		-	-
50,000,000	Investment Income		-	-
15,000,000	Domestic Grant		-	-
108,135,000	Total Cash Flow from Independent Government Revenue		1,585,318	1,585,318
2,050,023,535	Total Receipts		1,565,263,505	1,596,283,377

	Less Cash Flow from Recurrent Services			
692,686,083	Personnel Costs	3	417,335,143	422,485,920
482,225,661	Overhead Costs Expenditure	4	276,000,000	309,012,985
	Statutory Transfer	5	671,431,183	555,970,601
	Miscellaneous Payments	6	35,105,341	104,963,960
1,174,911,744	Total Cash Flow from Recurrent Services		1,399,871,668	1,392,433,466
875,111,791	Net Cash Flow Operating Activities		165,391,837	203,849,911
	Less Cash Flow from Acquisition Non - Current Assets			
50,000,000	Capital Expenditure - Administration		10,000,000	-
67,000,000	Capital Expenditure - Economic		-	39,950,000
117,000,000	Capital Expenditure - Regional Development		-	110,300,000
50,000,000	Capital Expenditure - Social		-	52,509,000
234,000,000	Total Cash Flow from Acquisition Non - Current Assets		10,000,000	202,759,000
	Cash Flow from Financing Activities		-	-
641,111,791	Net Cash Flow from all Activities		155,391,837	1,090,911
	Cash and Cash Equivalent as at 1 January		1,458,729	367,818
	Cash and Cash Equivalent as at 31st December		156,850,566	1,458,729
	Cash and Bank Balances	8	1,458,729	1,458,729

BAYO LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
ASSETS:				
	Treasuries & Banks Balances	8	1,458,729	1,458,729
	Investments	9	3,471,544	3,471,544
	Advances	10	230,121,611	230,107,485
	Total Assests		235,051,884	235,037,758
PUBLIC FUND & LIABILITIES:				
	Consolidated Revenue Fund		1,458,729	1,458,729
	Other Fund - Investment Fund		230,128,030	230,128,030
	Total Public Fund		231,586,759	231,586,759
	Deposits	11	3,450,998	3,450,998
	Loan and Short Term Debt		-	-
	Total Liabilities		3,450,998	3,450,998
	Public Fund + Liabilities		235,037,758	235,037,758

BAYO LOCAL GOVERNMENT OF BORNO STATE STATEMENT NO. 3 STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019							
ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
367818.04	Opening Balance		1,458,729.12	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,239,903,572	S/Allocation from Federal Govt.	1	1,200,686,205	1,239,903,572	2,103,819,022	-	903,132,817
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
2,869,969	PPT	1	-				-
2,172,635	Excess Bank Chgarges	1	2,854,842				(2,854,842)
2,145,080	Excess Crude	1	-				-
32,628,159	Forex Equalisation	1	19,710,044				(19,710,044)
2,014,470	Additional Fund From NNPC	1	1,787,567				(1,787,567)
7,480,659	Exchange Difference	1	-				-
4,892,885	Exchange Gain	1	1,817,597				(1,817,597)
300,590,630	Share of VAT	1	325,435,091	594,954,360	594,954,360	-	269,519,269
1,594,698,060	Sub Toatal		1,552,291,346	2,034,857,932	2,898,773,382	-	1,346,482,036
-	Personal Taxes	2	-	4,400,000	4,400,000	-	4,400,000
812,898	Licence General	2	812,898	91,689,000	91,689,000	-	90,876,103
571,000	Fees General	2	571,000	33,179,150	33,179,150	-	32,608,150
-	Sales General	2	-	2,700,000	2,700,000	-	2,700,000
201,420	Earning General	2	201,420	127,914,300	127,914,300	-	127,712,880
-	Rent on Govt. Building General	2	-	2,750,000	2,750,000	-	2,750,000
-	Rent on Land & Others General	2	-	5,650,000	5,650,000	-	5,650,000
-	Investment Income	2	-	120,000,000	120,000,000	-	120,000,000
-	Domestic Grant	2	-	273,700,000	273,700,000	-	273,700,000
1,585,318	Total Revenue (Income)		1,585,318	661,982,450	661,982,450	-	660,397,133
1,596,651,195	Total Funds Available		1,555,335,393	2,696,840,382	3,560,755,832	-	2,006,970,271

	Less: EXPENDITURE						
422,485,920	Personnel Costs	3	417,335,143	1,561,462,052	1,561,462,052	-	1,144,126,909
309,012,985	Overhead Costs Expenditure	4	276,000,000	815,984,969	815,984,969	-	539,984,969
555,970,601	Statutory Transfer	5	671,431,183			-	(671,431,183)
104,963,960	Miscellaneous Payments	6	35,105,341			-	(35,105,341)
1,392,433,466	Total Expenditure		1,399,871,668	2,377,447,021	2,377,447,021	-	977,575,353
204,217,729	Operating Fund B/4 Transfer		11,458,729	319,393,361	1,183,308,811	-	1,029,394,917
	APPROPRIATION TRANSFERS						
202,759,000	Transfer to Capital Dev. Fund		10,000,000	1,426,752,500	1,426,752,500	-	1,416,752,500
202,759,000	Total Appropriation		10,000,000	1,426,752,500	1,426,752,500	-	1,416,752,500
1,458,729	Closing Balance		1,458,729	(1,107,359,139)	(243,443,689)	-	(1,108,817,869)

BAYO LOCAL GOVERNMENT OF BORNO STATE							
STATEMENT NO. 4							
CAPITAL DEVELOPMENT FUND							
FOR THE YEAR ENDED 31ST DECEMBER, 2019							
ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	594,954,360.00	594,954,360.00	-	594,954,360.00
92,616,739.89	Transfer From CRF		10,000,000.00	1,426,752,500.00	1,426,752,500.00	-	1,416,752,500.00
92,616,739.89	Total Capital Receipts		10,000,000.00	2,021,706,860.00	2,021,706,860.00	-	2,011,706,860.00
92,616,739.89	Total Capital Funds Available		10,000,000.00	2,021,706,860.00	2,021,706,860.00	-	2,011,706,860.00
	Less: Capital Expenditure						
	Administrative						
6,236,800.00	Admin & General Services	7	10,000,000.00	260,425,000.00	260,425,000.00	-	250,425,000.00
6,236,800.00	Sub-Total		10,000,000.00	260,425,000.00	260,425,000.00	-	250,425,000.00
	Economic						
-	Agric & Natural Resources	7	-	704,800,000.00	704,800,000.00	-	704,800,000.00
17,400,000.00	Finance & Supply	7	-	113,400,000.00	113,400,000.00	-	113,400,000.00
17,400,000.00	Sub-Total		-	818,200,000.00	818,200,000.00	-	818,200,000.00
	Reginal Development						
68,979,939.00	Works Transport & Housing	7	-	-	-	-	-
68,979,939.00	Sub-Total		-	-	-	-	-
	Social						
-	Primary Health Care	7	-	-	-	-	-
-	Sub-Total		-	-	-	-	-
92,616,739.00	Total Capital Expenditure		10,000,000.00	1,426,752,500.00	1,426,752,500.00	-	1,416,752,500.00

BAYO LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****NOTES TO THE ACCOUNTS**

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,200,686,205.36	1,239,903,571.58
11010101	Petroleum Profit Tax	1B	-	2,869,969.26
11010101	Excess Bank Chgarges	1B	2,854,841.70	2,172,635.26
11010301	Excess Crude	1B	-	2,145,080.07
11010101	Forex Equalisation	1B	19,710,043.68	32,628,159.16
11010101	Additional Fund From NNPC	1B	1,787,566.72	2,014,470.40
11010101	Exchange Difference	1B	-	7,480,658.86
11010101	Exchange Gain	1B	1,817,597.05	4,892,884.70
11010201	Value Added Tax	1B	325,435,091.44	300,590,630.30
	Share of Solid Minerals	1B	1,555,224.52	-
	Augmentation	1B	9,831,616.99	-
	Sub Total		1,563,678,187.46	1,594,698,059.59
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Personal Taxes		-	-
12010109	Licence General		812,897.50	812,897.50
12010109	Fees General		571,000.00	571,000.00
12010109	Earning General		201,420.00	201,420.00
12010109	Rent on Land & Others General		-	-
	SaleS General		-	-
	Extraordinary Items		-	-
	Total Cash Flow from Independent Government Revenue		1,585,317.50	1,585,317.50

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		882,291.84	882,291.84
21010101	Office of the Secretary		780,000.00	780,000.00
21010101	The Council		2,879,715.00	2,879,715.00
21010101	Admin. & General Services		118,992,708.50	135,530,327.00
21010101	Agric & Natural Resources		110,104,960.50	110,104,960.50
21010101	Finance & Supply		44,316,485.12	44,316,485.12
21010101	Budget Plan Research & Statistic		-	-
21010101	Works Transport & Housing		11,386,841.51	29,407,208.68
21010101	Education & Social Development		29,407,208.68	-
21010101	Primary Health Care		90,235,451.95	90,235,451.95
21010101	Traditional Office		8,349,480.24	8,349,480.24
	Total		417,335,143.34	422,485,920.33
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		21,955,679.00	21,955,679.00
220201	Office of the Secretary		2,200,000.00	2,200,000.00
220201	The Council		5,800,000.00	5,800,000.00
220201	Admin. & General Services		150,000,000.00	140,652,609.93
220201	Agric & Natural Resources		17,750,000.00	17,750,000.00
220201	Finance & Supply		1,585,019.50	1,585,019.50
220201	Budget Plan Research & Statistic		110,000.00	110,000.00
220201	Works Transport & Housing		50,000,000.00	73,321,632.83
220201	Education & Social Development		15,850,197.66	34,888,940.00
220201	Primary Health Care		6,109,103.84	6,109,103.84
220201	Traditional Office		4,640,000.00	4,640,000.00
	Total		276,000,000.00	309,012,985.10

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		30,454,266.00	33,963,789.56
22070102	0.5% L.G. Audit		6,003,431.03	5,170,162.94
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		17,562,360.96	14,560,824.84
22070102	7% Local Govt Pension		38,796,869.52	32,155,845.85
22070102	Contribution towards Funding of Primary Edu.		189,028,673.04	170,823,441.83
22070102	1% LGSC Training Fund		12,006,862.05	10,340,505.08
22070102	0.75% Admin Charges		9,005,146.54	7,755,243.82
22070102	5% Security		60,034,310.27	51,701,625.41
22070102	2% Stabilization		24,013,724.11	22,692,659.71
22070102	20% LG Joint Development Programme		240,137,241.07	206,806,501.68
22070102	Rehabilitation of Federal Highway		-	-
22070102	2.5% Education Trust Fund		2,245,038.36	-
22070102	5% State University		42,143,260.43	-
	Sub-Total		671,431,183.38	555,970,600.72
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		6,000,000.00	4,000,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	400,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000.00
22021041	JNI Contribution		1,680,000.00	1,260,000.00
22021041	Retaunership NTA/BRTV		1,000,000.00	1,000,000.00
22021041	Payment for Preparation of LGA's Annual Account		5,555,555.56	14,104,827.31
22021041	Procurement of Firewood, Food Items to IDPs		10,305,820.00	14,717,406.65
22021041	LGA's Hajj Fare		-	2,206,227.77
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	36,200,000.00
22021041	Provision of Essential Service		-	462,962.96
22021041	Workshop on Fiscal & Admin. Due Process		-	481,481.46
22021041	Diesel to Tractors for Farming Across LGA's		-	9,259,259.26
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259.26
22021041	Gratuity to Local Government Retiress		4,719,540.00	5,047,350.00
22021041	WAEC/SSCE & NECO 2018/2019		-	-
22021041	Hotel Bills inrespects of Borno State Hotel		-	680,000.00
22021041	Production of Projects Calender 2018		320,000.00	-
22021041	Outstanding Liabilities		-	385,185.19
	Bank charges		4,480,000.00	3,000,000.00
22021041	Logistics		720,351.41	-
	Pledge To Nigeria Legion		74,074.07	-
	Sub-Total		35,105,341.04	104,963,959.86

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		10,000,000.00	
	Sub-Total		10,000,000.00	-
	Economic			
	Agric & Natural Resources		-	39,950,000.00
	Finance & Supply		-	-
	Sub-Total		-	39,950,000.00
	Reginal Development			
	Works Transport & Housing		-	110,300,000.00
	Sub-Total		-	110,300,000.00
	Social			
	Primary Health Care			52,509,000.00
	Sub-Total		-	52,509,000.00
	Grand Total		10,000,000.00	202,759,000.00

BAYO LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO ASSETS AND LIABILITIES				
			ACTUAL 2019 N	ACTUAL 2018 N
	Notes 8 - Treasuries & Banks			
	Cash and Banks Balance			
31020107	Cash at Hand		8,211.14	8,211.14
31020108	UBA Main Account		1,388,685.20	1,388,685.20
31020102	UBA Salary Account		61,832.78	61,832.78
	Total		1,458,729.12	1,458,729.12
	Note 9 - Investments			
31090101	First Bank of Nig. Plc		4,531.25	4,531.25
31090102	Merchant Bank Ltd			
31090102	Borno State Fertilizer Coy.		250,000.00	250,000.00
31090102	Borno State Soda Ash Coy.			
41020101	Local Govt. Loan Board		1,617,012.31	1,617,012.31
	Urban Development Bank			
	Premier Propt. Dev. Coy		100,000.00	100,000.00
	Fertilizer Blending Plant		1,500,000.00	1,500,000.00
	Total		3,471,543.56	3,471,543.56
	Note 10 - Advances			
31060101	Personal Advance (see schedule 9)		32,500,000.00	32,500,000.00
31070101	Non - Personal Advance (See schedule 10)		197,621,611.00	197,607,485.00
	Total		230,121,611.00	230,107,485.00
	Note 11 - Deposits			
	Unremitted deduction (See schedule 11)		3,450,998.40	3,450,998.40
			3,450,998.40	3,450,998.40
	Note 12 - Loan and short term debt			
41020101	Local Government Loans Board (See Schedule 12)			
			-	-

BAYO LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULES TO THE ACCOUNTS**

SCHEDULE 1A	BAYO MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	99,536,408	99,536,408	-
	FEBRUARY	90,792,443	90,792,443	-
	MARCH	86,212,545	86,212,545	-
	APRIL	81,042,734	81,042,734	-
	MAY	93,472,390	93,472,390	-
	JUNE	104,621,238	104,621,238	-
	JULY	114,397,400	114,397,400	-
	AUGUST	111,457,473	111,457,473	-
	SEPTEMBER	112,216,816	112,216,816	-
	OCTOBER	109,202,338	109,202,338	-
	NOVEMBER	107,696,021	107,696,021	-
	DECEMBER	89,801,534	89,801,534	-
	TOTAL	1,200,686,205	1,200,686,205	-

BAYO LOCAL GOVERNMENT OF BORNO STATE										
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019										
OTHER STATUTORY RECEIPTS										
SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENC E
1B		₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	28,120,280					27,940,778		179,502	
	FEBRUARY	30,521,804	1,668,976			28,733,278		119,550		
	MARCH	35,496,913	825,288	7,896,830		26,619,999		154,796		
	APRIL	39,552,556		2,339,110	1,787,567	25,476,148		118,114		9,831,617
	MAY	26,714,258				26,570,512		143,745		
	JUNE	29,667,240				29,456,402		210,838		
	JULY	30,148,243				29,958,783		189,459		
	AUGUST	26,381,499				26,196,812		184,687		
	SEPTEMBER	25,165,324	360,578			24,616,738		188,008		
	OCTOBER	25,916,699				25,744,391		172,308		
	NOVEMBER	34,657,385		9,474,104		25,040,575		142,707		
	DECEMBER	31,432,318				31,216,568		215,751		
	TOTAL	363,774,519	2,854,842	19,710,044	1,787,567	299,630,206	27,940,778	1,839,963	179,502	9,831,617

BAYO LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
<u>SCHEDULES TO THE ACCOUNTS</u>				
SCHEDULES	CODE		2019	2018
3		<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	₦	
	22020101	Local Travel & Transport: Training	2,392,539	2,359,233
	22020102	Local Travel & Transport: Others	1,125,901	1,110,227
	22020202	Telephone Charges	844,425	832,670
	22020203	Internet Access Charges	844,425	832,670
	22020301	Office Stationeries/Computer Consumables	2,533,276	2,498,011
	22020303	Newspapers	422,213	416,335
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,251,801	2,220,454
	22020402	Maintenance of Office Furniture	562,950	555,114
	22020404	Maintenance of Office / It Equipment	844,425	832,670
	22020801	Motor Vehicle Fuel Cost	4,222,127	4,163,352
	22021001	Refreshment & Meals	3,377,702	3,330,681
	22021002	Honorarium & Sitting Allowance	4,222,127	4,163,352
	22021007	Welfare Packages	4,503,603	4,440,909
		TOTAL	28,147,516	27,755,679

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>		
			N	N
	22020101	Local Travel & Transport: Training	13,331,400	12,536,872
	22020102	Local Travel & Transport: Others	5,489,400	5,162,241
	22020202	Telephone Charges	5,489,400	5,162,241
	22020203	Internet Access Charges	3,921,000	3,687,315
	22020301	Office Stationeries/Computer Consumables	19,605,000	18,436,576
	22020303	Newspapers	2,352,600	2,212,389
	22020306	Printing of Security Documents	12,547,200	11,799,409
	22020309	Uniforms & Other Clothing	-	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	12,547,200	11,799,409
	22020402	Maintenance of Office Furniture	3,136,800	2,949,852
	22020404	Maintenance of Office / It Equipment	6,273,600	5,899,704
	22020801	Motor Vehicle Fuel Cost	18,820,800	17,699,113
	22021001	Refreshment & Meals	18,820,800	17,699,113
	22021002	Honorarium & Sitting Allowance	23,526,000	22,123,891
	22021003	Publicity & Advertisements	7,842,000	7,374,630
	22021006	Postages & Courier Services	3,136,800	2,949,852
		TOTAL	156,840,000	147,492,610

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>		
			N	N
	22020101	Local Travel & Transport: Training	3,208,750	1,508,750
	22020102	Local Travel & Transport: Others	1,321,250	621,250
	22020202	Telephone Charges	1,510,000	710,000
	22020203	Internet Access Charges	943,750	443,750
	22020301	Office Stationeries/Computer Consumables	1,510,000	710,000
	22020303	Newspapers	566,250	266,250
	22020306	Printing of Security Documents	3,020,000	1,420,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,020,000	1,420,000
	22020402	Maintenance of Office Furniture	755,000	355,000
	22020404	Maintenance of Office / It Equipment	1,510,000	710,000
	22020405	Maintenance of Plants/Generators	1,887,500	887,500
	22020801	Motor Vehicle Fuel Cost	2,642,500	1,242,500
	22020803	Plant / Generator Fuel Cost	3,020,000	1,420,000
	22021001	Refreshment & Meals	4,530,000	2,130,000
	22021006	Postages & Courier Services	755,000	355,000
	22050106	Agricultural Inputs Subsidy	7,550,000	3,550,000
		TOTAL	37,750,000	17,750,000

6	CODE	<u>OVERHEAD COST - FINANCE</u>		
			N	N
	22020101	Local Travel & Transport: Training	5,234,727	144,077
	22020102	Local Travel & Transport: Others	3,387,176	93,226
	22020202	Telephone Charges	3,695,101	101,701
	22020203	Internet Access Charges	1,539,625	42,375
	22020301	Office Stationeries/Computer Consumables	4,310,951	118,651
	22020303	Newspapers	923,775	25,425
	22020305	Printing of Non Security Documents	3,695,101	101,701
	22020306	Printing of Security Documents	9,237,753	254,253
	22020313	Production of Reports To Public Accounts Committee (Pac)		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,926,802	135,602
	22020402	Maintenance of Office Furniture	1,231,700	33,900
	22020404	Maintenance of Office / It Equipment	2,463,401	67,801
	22020405	Maintenance of Plants/Generators	3,079,251	84,751
	22020801	Motor Vehicle Fuel Cost	4,310,951	118,651
	22020803	Plant / Generator Fuel Cost	4,926,802	135,602
	22021001	Refreshment & Meals	7,390,202	203,402
	22021006	Postages & Courier Services	1,231,700	33,900
		TOTAL	61,585,020	1,695,020

7	CODE	<u>OVERHEAD COST - WORKS</u>	N	N
	22020101	Local Travel & Transport: Training	4,250,000	4,765,906
	22020102	Local Travel & Transport: Others	2,750,000	5,499,122
	22020202	Telephone Charges	3,000,000	4,399,298
	22020203	Internet Access Charges	1,250,000	1,833,041
	22020301	Office Stationeries/Computer Consumables	3,500,000	5,132,514
	22020303	Newspapers	750,000	1,099,824
	22020305	Printing of Non Security Documents	3,000,000	2,932,865
	22020309	Uniforms & Other Clothing	7,500,000	1,466,433
	22020401	Maintenance of Motor Vehicle/Transport Equipment		5,865,731
	22020402	Maintenance of Office Furniture	4,000,000	1,466,433
	22020403	Maintenance of Office Building / Residential Qtrs	1,000,000	2,199,649
	22020404	Maintenance of Office / It Equipments	2,000,000	879,860
	22020405	Maintenance of Plants/Generators	2,500,000	4,399,298
	22020410	Maintenance of Street Lightings	3,500,000	3,886,047
	22020412	Maintenance Of Markets/Public Places	4,000,000	1,099,824
	22020413	Minor Road Maintenance	6,000,000	4,399,298
	22020801	Motor Vehicle Fuel Cost	1,000,000	5,132,514
	22020803	Plant / Generator Fuel Cost	-	6,598,947
	22021001	Refreshment & Meals	-	8,798,596
	22021006	Postages & Courier Services	-	1,466,433
		TOTAL	50,000,000	73,321,633

8	CODE	OVERHEAD COST - HEALTH		
			₦	₦
	22020101	Local Travel & Transport: Training	5,330,365	580,365
	22020102	Local Travel & Transport: Others	3,647,092	397,092
	22020202	Telephone Charges	3,366,546	366,546
	22020203	Internet Access Charges	3,086,001	336,001
	22020301	Office Stationeries/Computer Consumables	4,488,728	488,728
	22020303	Newspapers	561,091	61,091
	22020305	Printing of Non Security Documents	2,244,364	244,364
	22020309	Uniforms & Other Clothing	2,244,364	244,364
	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,488,728	488,728
	22020402	Maintenance of Office Furniture	1,122,182	122,182
	22020403	Maintenance of Office Building / Residential Qtrs	1,683,273	183,273
	22020404	Maintenance of Office / It Equipment	673,309	73,309
	22020405	Maintenance of Plants/Generators	3,366,546	366,546
	22020801	Motor Vehicle Fuel Cost	3,927,637	427,637
	22020803	Plant / Generator Fuel Cost	5,049,819	549,819
	22021001	Refreshment & Meals	6,733,092	733,092
	22021006	Postages & Courier Services	1,402,728	152,728
	22050107	Health Subsidy	2,693,237	293,237
		TOTAL	56,109,104	6,109,104

BAYO LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED</u> <u>SCHEDULE OF PERSONAL ADVANCES</u>				
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N	BALANCE N
	Sundry Person's	Micro Scheme Loan	2019 32,500,000.00 32,500,000	2018 32,500,000.00 32,500,000

BAYO LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF NON-PERSONAL ADVANCES**

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N 2019	AMOUNT N 2018
	Audu Sarki	2/11/2014	Special Imprest	44,200.00	44,200.00
	Audu Sarki	2/12/2014	" "	90,000.00	90,000.00
	Shuaibu Hassan	15/02/14	" "	95,000.00	95,000.00
	Habu Ali G.	16/02/14	" "	345,800.00	345,800.00
	Shuaibu Hassan	23/02/14	" "	285,000.00	285,000.00
	Ibrahim Moh'd	27/02/14	" "	2,000,000.00	2,000,000.00
	Ibrahim Idriss	28/02/14	" "	2,000,000.00	2,000,000.00
	Ali Hassan Fikayel	29/02/14	" "	2,000,000.00	2,000,000.00
	Aliyu Saleh	31/02/14	" "	2,000,000.00	2,000,000.00
	Adamu Jibrin	33/02/14	" "	2,000,000.00	2,000,000.00
	Mama Adamu	34/02/14	" "	150,000.00	150,000.00
	Audu Sarki	36/02/14	" "	46,000.00	46,000.00
	Audu Sarki	39/02/14	" "	537,600.00	537,600.00
	Shuaibu Hassan	43/02/14	" "	120,000.00	120,000.00
	Adamu M. Bukar	44/02/14	" "	42,400.00	42,400.00
	Audu Sarki	46/02/14	" "	55,000.00	55,000.00
	Ibrahim Baba	48/02/14	" "	390,000.00	390,000.00
	Habu Ali G.	50/02/14	" "	100,000.00	100,000.00
	Audu Sarki	51/02/14	" "	100,000.00	100,000.00
	Audu Sarki	52/02/14	" "	300,000.00	300,000.00
	Aliyu Saleh	56/02/14	" "	225,000.00	225,000.00
	Alh. Isa Tattama	60/02/14	" "	2,000,000.00	2,000,000.00
	Habu Madi	61/02/14	" "	1,700,000.00	1,700,000.00
	Moh'd Ibrahim	63/02/14	" "	1,600,000.00	1,600,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N 2019	AMOUNT N 2018
	All Hassan Fikayel	64/02/14	" "	2,000,000.00	2,000,000.00
	Adamu Ali	3/11/2014	" "	1,000,000.00	1,000,000.00
	Habu Madi	3/12/2014	" "	1,600,000.00	1,600,000.00
	Moh'd Ibrahim	15/03/14	" "	1,580,000.00	1,580,000.00
	Hussaini Moh'd	19/03/14	Special Imprest	100,000.00	100,000.00
	Audu Sarki	20/03/14	" "	59,000.00	59,000.00
	Moh'd Ali Teli	25/03/14	" "	61,500.00	61,500.00
	Idriss Bukar	27/03/14	" "	92,000.00	92,000.00
	Sanusi Bakuji	28/03/14	" "	160,000.00	160,000.00
	Sani Zubairu	30/03/14	" "	120,000.00	120,000.00
	Abdu Inusa Sakdiya	34/03/14	" "	150,000.00	150,000.00
	Hassan Bulama	36/03/14	" "	1,500,000.00	1,500,000.00
	Moh'd Lawan	37/03/14	" "	1,500,000.00	1,500,000.00
	Audu Sarki	4/6/2014	" "	300,000.00	300,000.00
	Madu MusaYarda	13/04/14	" "	2,000,000.00	2,000,000.00
	Hassan Bulama	14/04/14	" "	2,000,000.00	2,000,000.00
	Aliyu Zarma	19/04/14	" "	689,850.00	689,850.00
	Alh. Danjuma Adamu	22/04/14	" "	600,000.00	600,000.00
	Ibrahim Moh'd	24/04/14	" "	1,500,000.00	1,500,000.00
	Audu Sarki	5/2/2014	" "	316,000.00	316,000.00
	Hussaini B. Umar	5/5/2014	" "	1,500,000.00	1,500,000.00
	Hussaini B. Umar	5/6/2014	" "	1,000,000.00	1,000,000.00
	Galadima Usman	5/7/2014	" "	1,000,000.00	1,000,000.00
	Galadima Usman	5/8/2014	" "	1,500,000.00	1,500,000.00
	Ibrahim Moh'd	5/10/2014	" "	1,500,000.00	1,500,000.00
	Ibrahim Moh'd	5/12/2014	" "	2,000,000.00	2,000,000.00
	Moh'd Ibrahim	14/06/14	" "	2,000,000.00	2,000,000.00
	Umar Hamman	17/06/14	" "	2,000,000.00	2,000,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N 2019	AMOUNT N 2018
	Aliyu Zarma	36/06/14	" "	203,000.00	203,000.00
	Madu Musa Yarda	39/06/14	" "	120,000.00	120,000.00
	Abdu Buba	38/11/14	" "	2,000,000.00	2,000,000.00
	Madu Musa Yarda	37/11/14	Special Imprest	2,000,000.00	2,000,000.00
	Hassan Bulama	33/11/14	" "	2,000,000.00	2,000,000.00
	Galadima Usman	32/11/14	" "	2,000,000.00	2,000,000.00
	Audu Mamman	31/11/14	" "	2,000,000.00	2,000,000.00
	Hussaini B. Umar	30/11/14	" "	2,000,000.00	2,000,000.00
	Hussaini B. Umar	36/11/14	Special Imprest	2,000,000.00	2,000,000.00
	Ibrahim Idriss	34/11/14	" "	2,000,000.00	2,000,000.00
	Hauwa Adamu	2/2/2015	Special Imprest	2,000,000.00	2,000,000.00
	Hussaini B. Umar	2/4/2015	" "	2,000,000.00	2,000,000.00
	Mohammed Ibrahim	1/12/2015	" "	1,500,000.00	1,500,000.00
	Habu Madi	13/01/15	" "	2,000,000.00	2,000,000.00
	Isa Abubakar	14/01/15	" "	2,000,000.00	2,000,000.00
	Adamu Haruna	15/01/15	" "	2,000,000.00	2,000,000.00
	Aliyu Saleh	16/01/15	" "	2,000,000.00	2,000,000.00
	Hassan Bulama	17/01/15	" "	2,000,000.00	2,000,000.00
	Musa Adamu	18/01/15	" "	1,500,000.00	1,500,000.00
	Danjuma Adamu	23/01/15	" "	2,000,000.00	2,000,000.00
	Ibrahim Bukar	24/01/15	" "	2,000,000.00	2,000,000.00
	Isa Abubakar	27/01/15	" "	2,000,000.00	2,000,000.00
	Isa Abubakar	28/01/15	" "	2,000,000.00	2,000,000.00
	Habu Madi	29/01/15	" "	2,000,000.00	2,000,000.00
	Hassan Bulama	30/01/15	" "	2,000,000.00	2,000,000.00
	Aliyu Saleh	2/3/2015	" "	2,000,000.00	2,000,000.00
	Aliyu Saleh	2/4/2015	" "	2,000,000.00	2,000,000.00
	Habu Madi	2/5/2015	" "	1,000,000.00	1,000,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N 2019	AMOUNT N 2018
	Ibrahim Moh'd	2/6/2015	" "	2,000,000.00	2,000,000.00
	Salihu Jauro	2/8/2015	" "	1,500,000.00	1,500,000.00
	Danjuma Adamu	26/02/15	Special Imprest	1,000,000.00	1,000,000.00
	Yunusa Ali Wuyo	27/02/15	" "	45,900.00	45,900.00
	Ibrahim Moh'd	38/02/15	" "	2,000,000.00	2,000,000.00
	Adamu Abdu	39/02/15	" "	2,000,000.00	2,000,000.00
	Adamu Abdu	41/02/15	" "	2,000,000.00	2,000,000.00
	Ibrahim Moh'd	44/03/15	" "	2,000,000.00	2,000,000.00
	Idris Yahaya	8/12/2015	" "	670,000.00	670,000.00
	Hussaini B. Umar	22/09/15	" "	2,000,000.00	2,000,000.00
	Hussaini B. Umar	23/09/15	Special Imprest	2,000,000.00	2,000,000.00
	Isa Abubakar	24/09/15	" "	2,000,000.00	2,000,000.00
	Hussaini B. Umar	25/09/15	" "	2,000,000.00	2,000,000.00
	Audu Mamman	26/09/15	" "	2,000,000.00	2,000,000.00
	Hussaini B. Umar	27/09/15	" "	2,000,000.00	2,000,000.00
	Isa Abubakar	28/09/15	" "	2,000,000.00	2,000,000.00
	Hussaini B. Umar	29/09/15	" "	2,000,000.00	2,000,000.00
	Audu Mamman	30/09/15	" "	2,000,000.00	2,000,000.00
	Hussaini B. Umar	31/09/15	" "	2,000,000.00	2,000,000.00
	Isa Abubakar	32/09/15	" "	2,000,000.00	2,000,000.00
	Sundry Person's	33/09/15	" "	500,000.00	500,000.00
	Mama Dauda	34/09/15	" "	50,000.00	50,000.00
	Alh. Moh'd Alhaji	35/09/15	" "	50,000.00	50,000.00
	Mr. Jessey Soloman	36/09/15	" "	50,000.00	50,000.00
	Aliyu Gunda	37/09/15	" "	50,000.00	50,000.00
	Civil Defense	38/09/15	" "	30,000.00	30,000.00
	Hussaini B. Umar	10/1/2015	" "	2,000,000.00	2,000,000.00
	Hussaini B. Umar	10/2/2015	" "	2,000,000.00	2,000,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N 2019	AMOUNT N 2018
	Adamu Abdu	10/3/2015	" "	2,000,000.00	2,000,000.00
	Idriss Yahaya	10/5/2015	" "	2,000,000.00	2,000,000.00
	Moh'd Hassan Abubakar	17/11/15	" "	62,000.00	62,000.00
	Moh'd Hassan Abubakar	18/11/15	Special Imprest	140,000.00	140,000.00
	Moh'd Hassan Abubakar	19/11/15	" "	126,000.00	126,000.00
	Hussaini B. Umar	12/1/2015	" "	2,000,000.00	2,000,000.00
	Abdu Buba	12/2/2015	" "	2,000,000.00	2,000,000.00
	Idriss Yahaya	12/3/2015	" "	2,000,000.00	2,000,000.00
	Idriss Yahaya	12/4/2015	" "	2,000,000.00	2,000,000.00
	Adamu Abdu	12/5/2015	" "	2,000,000.00	2,000,000.00
	Alh. Abdu Buba	2/4/2016	" "	1,480,000.00	1,480,000.00
	Audu Sarki	2/6/2016	" "	2,000,000.00	2,000,000.00
	Ahmed Abclu	8/2/2016	" "	1,300,000.00	1,300,000.00
	Alh. Abdu Buba	10/9/2016	" "	1,540,000.00	1,540,000.00
	Abdullahi Yahaya	8/6/2016	" "	1,000,000.00	1,000,000.00
	Idrisa Umar Dali	8/10/2016	" "	90,000.00	90,000.00
	Idriss Yahaya	8/7/2016	" "	2,000,000.00	2,000,000.00
	Idriss Yahaya	8/5/2016	" "	2,000,000.00	2,000,000.00
	Aliyu Umar Aliyu	9/9/2016	" "	2,000,000.00	2,000,000.00
	Amina Maigari	10/10/2016	" "	200,000.00	200,000.00
	Audu Sarki	10/11/2016	" "	120,000.00	120,000.00
	Ahmed Lawan	10/12/2016	" "	20,000.00	20,000.00
	Ahmed Lawan	13/10/16	" "	100,000.00	100,000.00
	Secretary Local Government	14/10/16	" "	150,000.00	150,000.00
	Jesse Solomon	15/10/15	" "	10,000.00	10,000.00
	Yunusa Ali Wuyo	16/10/16	" "	10,000.00	10,000.00
	Aliyu Umar Aliyu	17/10/16	" "	10,000.00	10,000.00
	Danjuma Adamu	18/10/16	" "	10,000.00	10,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N 2019	AMOUNT N 2018
	Mama Dauda	19/10/16	" "	10,000.00	10,000.00
	Idriss Sule	20/10/16	" "	10,000.00	10,000.00
	Ali Gunda	21/10/16	" "	10,000.00	10,000.00
	Alh. Mohd Alhaji	22/10/16	" "	30,000.00	30,000.00
	Hussaini B. Umar	11/10/2016	Special Imprest	500,000.00	500,000.00
	Hussaini B. Umar	39/12/16	" "	1,350,000.00	1,350,000.00
	Ahmed Abdullahi	4/8/2016	Special Imprest	109,550.00	109,550.00
	Alh. Umar Ali	40/12/16	" "	355,000.00	355,000.00
	Hussaini B. Umar	34/11/16	" "	520,000.00	520,000.00
	Aliyu Umar Aliyu	35/11/16	" "	150,000.00	150,000.00
	Audu Sarki	9/2/2017	" "	1,250,000.00	1,250,000.00
	Audu Sarki	8/2/2017	" "	2,000,000.00	2,000,000.00
	Adamu Haruna	2/1/2017	" "	810,000.00	810,000.00
	Hassan Bulama	39/01/17	" "	200,000.00	200,000.00
	Haruna Gada	13/01/2017	" "	10,000.00	10,000.00
	Dauda Hudu	15/01/2017	" "	10,000.00	10,000.00
	Alh. Moh'd Alhaji	7/1/2017	Special Imprest	50,000.00	50,000.00
	Alh. Danjuma Adamu	4/1/2017	" "	50,000.00	50,000.00
	Idrisa Sule	9/1/2017	" "	50,000.00	50,000.00
	Mama Dauda	6/1/2017	" "	50,000.00	50,000.00
	Dauda Abduflahi	3/1/2017	" "	50,000.00	50,000.00
	Ado Idris Abdulkadir	20/01/2017	" "	50,000.00	50,000.00
	Saleh Suleh Yarda	21/01/2017	" "	5,000.00	5,000.00
	Au Bello Mele	22/01/2017	" "	5,000.00	5,000.00
	Danladi Bello	23/01/2017	Special Imprest	5,000.00	5,000.00
	Idrisa A. Saidu	28/01/2017	" "	5,000.00	5,000.00
	Ahmed Abdullahi	19/01/2017	" "	5,000.00	5,000.00
	Mohd Lawan Hassan	26/01/2017	" "	5,000.00	5,000.00
	Musa S. Mohd	27/01/2017	" "	5,000.00	5,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N 2019	AMOUNT N 2018
	Naflu Saleh	25/01/2017	" "	5,000.00	5,000.00
	Aliyu Umar Aliyu	17/01/2017	" "	10,000.00	10,000.00
	Aliyu UmarAliyu	10/1/2017	" "	50,000.00	50,000.00
	Ali Bello Mele	19/05/2017	" "	1,200,000.00	1,200,000.00
	Audu Sarki	16/05/2017	" "	1,666,095.00	1,666,095.00
	Audu Sarki	17/05/2017	" "	2,000,000.00	2,000,000.00
	Alh. Abdu Buba	18/05/2017	" "	1,750,000.00	1,750,000.00
	Habu Madi	50/01/17	" "	1,230,000.00	1,230,000.00
	Idris Yahaya	39/02/17	" "	1,200,000.00	1,200,000.00
	Idris Yahaya	22/04/2017	" "	1,420,000.00	1,420,000.00
	Umar Dauda	52/08/17	" "	300,000.00	300,000.00
	Lilian Usman Mshelia	15/10/2017	" "	50,000.00	50,000.00
	Aliyu Umar Aliyu	18/10/2017	" "	50,000.00	50,000.00
	Idrisa Umar Dali	50/10/17	" "	150,000.00	150,000.00
	Hussaini B. Umar	57/10/17	" "	40,000.00	40,000.00
	Abubakar Usman	47/10/17	" "	300,000.00	300,000.00
	Aliyu Umar Aliyu	67/10/17	Special Imprest	50,000.00	50,000.00
	Hassan Bulama	40/01/17	" "	200,000.00	200,000.00
	Hassan Bulama	30/07/2017	" "	1,000,000.00	1,000,000.00
	Aliyu Saleh	29/07/2017	" "	1,420,000.00	1,420,000.00
	Alh. Ibrahim Yakubu	46/06/17	" "	600,000.00	600,000.00
	Idris Yahaya	20/10/2017	" "	50,000.00	50,000.00
	Saidu Ali Teli	15/12/2017	" "	1,600,000.00	1,600,000.00
	Idris Yahaya	13/12/2017	" "	1,600,000.00	1,600,000.00
	Alh. Danjuma Adamu	19/12/2017	" "	1,500,000.00	1,500,000.00
	Hassan Salihu	47/12/17	" "	770,000.00	770,000.00
	Mohd Hassan Abubakar	48/12/17	" "	560,000.00	560,000.00
	Mohd Hassan Abubakar	17/12/2017	" "	62,000.00	62,000.00
	Moh'd Hassan Abubakar	65/12/17	" "	140,000.00	140,000.00
	Hassan Abubakar	66/12/17	" "	126,000.00	126,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N 2019	AMOUNT N 2018
	Mohd Hassan Abubakar	31/05/2017	" "	280,000.00	280,000.00
	Abubakar Hassan	44/02/17	" "	212,590.00	212,590.00
	Adamu Jibrin	32/05/17	" "	165,000.00	165,000.00
	Aliyu Saleh	112/12/17	" "	500,000.00	500,000.00
	Ali Gunda	113/12/17	" "	1,000,000.00	1,000,000.00
	TOTAL			197,607,485.00	197,621,611.00

BAYO LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N 2019	AMOUNT N 2018
41030102	Borno State (BIR)	5% Willolding Tax	1,387,999	1,387,999.20
	Federal Inland Revenue	5% Value Added Tax	2,062,999	2,062,999.20
	Total	5% Value Added Tax	3,450,998	3,450,998.40
12	Loan and short term debt			
41020101	Local Government Loans Board		-	-
			-	-



BORNO STATE OF NIGERIA

BIU LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.

**BORNO STATE
GOVERNMENT**



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



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



HAJIA LARAI MAI UMAR
SECRETARY
BIU LOCAL GOVERNMENT COUNCIL
BORNO STATE



MOHAMMED IBRAHIM
TREASURER
BIU LOCAL GOVERNMENT COUNCIL
BORNO STATE



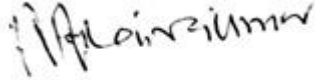
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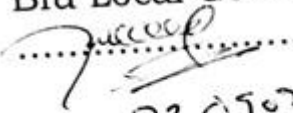
STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Biu Local Gov't
23/9/2020.....

The Secretary,
Biu Local Gov't

23 09 2020

AUDIT CERTIFICATE

The Treasurer Biu Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

BIU LOCALGOVERNMENT OF BORNO STATE
STATEMENT NO. 1
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
	Statutory Allocation FAAC	1	1,659,276,454	1,716,127,277
	State IGR			
	PPT	1	-	376,821,208
	- Excess Bank Chgarges	1	3,951,333	3,972,271
	- Excess Crude	1	-	4,190,398
	- Forex Equalisation	1	27,280,302	2,968,965
	- Additional Fund From NNPC	1	2,474,138	45,160,023
	- Exchange Difference	1	-	2,786,191
	- Exchange Gain	1	2,795,105	10,353,835
	Value Added Tax	1	410,234,480	6,772,150
	Augumentation		13,607,757	
	- Sub Total		2,119,619,567	2,169,152,317
	Cash Flow from Independent Government Revenue			
	Personal Taxes	2	-	-
	Licence General	2	110,000	110,000
	Fees General	2	270,000	270,000
	Earning General	2	-	8,992,950
	General Sales	2	8,992,950	718,000
	Rent on Govt Buildins Generals		718,000	
	Rent on Land & Others General		-	-
	Investment Income		-	-
	Domestic Grant		-	-
	- Total Cash Flow from Independent Government Revenue		10,090,950	10,090,950
	- Total Receipts		2,129,710,517	2,179,243,267

	Less Cash Flow from Recurrent Services			
	Personnel Costs	3	788,238,240	846,607,656
	Overhead Costs Expenditure	4	270,179,493	270,179,493
	Statutory Transfer	5	966,932,687	896,649,662
	Miscellaneous Payments	6	67,680,694	124,480,573
	- Total Cash Flow from Recurrent Services		2,093,031,113	2,137,917,383
	- Net Cash Flow Operating Activities		36,679,404	41,325,884
	Less Cash Flow from Acquisition Non - Current Assets			
	Capital Expenditure - Administration		-	-
	Capital Expenditure - Economic		3,700,000	3,700,000
	Capital Expenditure - Regional Development		33,312,875	33,312,875
	Capital Expenditure - Social		2,000,000	2,000,000
	- Total Cash Flow from Acquisition Non - Current Assets		39,012,875	39,012,875
	Cash Flow from Financing Activities		-	-
	- Net Cash Flow from all Activities		(2,333,471)	2,313,009
	Cash and Cash Equivalent as at 1 January		2,680,827	367,818
	Cash and Cash Equivalent as at 31st December		347,356	2,680,827
	Cash and Bank Balances	8	347,356	2,680,827

BIU LOCAL GOVERNMENT OF BORNO STATE STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	347,356	2,680,827
	Investments	9	15,779,735	15,779,735
	Advances	10	107,266,777	107,266,777
	Total Assests		123,393,867	125,727,338
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		347,356	2,680,827
	Other Fund - Investment Fund		90,608,220	90,608,220
	Total Public Fund		90,955,576	93,289,047
	Deposits	11	32,438,291	32,438,291
	Loan and Short Term Debt		-	-
	Total Liabilities		32,438,291	32,438,291
	Public Fund + Liabilities		123,393,867	125,727,338

BIU LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2018

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		2,680,827	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,716,127,277	S/Allocation from Federal Govt.	1	1,659,276,454	2,551,139,083.00	2,026,543,454.00	-	367,267,000
-	S/Allocation from State Govt.	1	-	200,000,000.00	200,000,000.00	-	200,000,000
376,821,208	PPT	1	-				-
3,972,271	Excess Bank Chgarges	1	3,951,333				(3,951,333)
4,190,398	Excess Crude	1	-				-
2,968,965	Forex Equalisation	1	27,280,302				(27,280,302)
45,160,023	Additional Fund From NNPC	1	2,474,138				(2,474,138)
2,786,191	Exchange Difference	1	-				-
10,353,835	Exchange Gain	1	2,795,105				(2,795,105)
6,772,150	Share of VAT	1	410,234,480	524,595,629.00	524,595,629.00	-	114,361,149
	Augumentation		13,607,757				
-	Internal Generated Revenue	1	-				
2,169,152,317	Sub Toatal		2,119,619,567	3,275,734,712	2,751,139,083	-	645,127,273
-	Personal Taxes	2	-	6,100,000.00	6,100,000.00	-	6,100,000
110,000	Licence General	2	110,000	5,840,000.00	5,840,000.00	-	5,730,000
270,000	Fees General	2	270,000	6,375,000.00	6,375,000.00	-	6,105,000
-	Sales General	2	718,000	11,400,000.00	11,400,000.00	-	10,682,000
8,992,950	Earning General	2	-	11,570,000.00	11,570,000.00	-	11,570,000
-	Rent on Govt. Building General	2	-	450,000.00	450,000.00	-	450,000
718,000	Rent on Land & Others General	2	8,992,950	1,400,000.00	1,400,000.00	-	(7,592,950)
-	Investment Income	2	-	50,000,000.00	50,000,000.00	-	50,000,000
-	Domestic Grant	2	-	15,000,000.00	15,000,000.00	-	15,000,000
10,090,950	Total Revenue (Income)		10,090,950	108,135,000	108,135,000	-	98,044,050
2,179,243,267	Total Funds Available		2,132,391,344	3,383,869,712	2,859,274,083	-	743,262,425

	Less: EXPENDITURE						
846,607,656	Personnel Costs	3	720,586,597	730,010,148.00	692,686,083.00	-	9,423,551
270,179,493	Overhead Costs Expenditure	4	270,179,493	171,579,873.28	482,225,661.00	-	(98,599,619)
896,649,662	Statutory Transfer	5	1,034,584,330			-	(1,034,584,330)
124,480,573	Miscellaneous Payments	6	67,680,694			-	(67,680,694)
2,137,917,383	Total Expenditure		2,093,031,113	901,590,021	1,174,911,744	-	(1,191,441,092)
41,693,702	Operating Fund B/4 Transfer		39,360,231	2,174,960,150.31	1,223,194,114.00	-	1,934,703,516
	APPROPRIATION TRANSFERS						
39,012,875	Transfer to Capital Dev. Fund		39,012,875	1,016,600,000.00	309,817,107.00	-	977,587,125
80,706,577	Total Appropriation		39,012,875	1,016,600,000	309,817,107	-	977,587,125
	Closing Balance		347,356	1,158,360,150	913,377,007	-	1,158,012,795

BIU LOCAL GOVERNMENT OF BORNO STATE
STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	594,954,360	594,954,360	-	594,954,360
39,012,875	Transfer From CRF		39,012,875	1,426,752,500	1,426,752,500	-	1,387,739,625
39,012,875	Total Capital Receipts		39,012,875	2,021,706,860	2,021,706,860	-	1,982,693,985
39,012,875	Total Capital Funds Available		39,012,875	2,021,706,860	2,021,706,860	-	1,982,693,985
	Less: Capital Expenditure						
	Administrative						
-	Admin & General Services	7	-	260,425,000	260,425,000	-	260,425,000
-	Sub-Total		-	260,425,000	260,425,000	-	260,425,000
	Economic						
-	Agric & Natural Resources	7	-	704,800,000	704,800,000	-	704,800,000
3,700,000	Finance & Supply	7	3,700,000	113,400,000	113,400,000	-	109,700,000
3,700,000	Sub-Total		3,700,000	818,200,000	818,200,000	-	814,500,000
	Reginal Development						
33,312,875	Works Transport & Housing	7	33,312,875	-	-	-	(33,312,875)
33,312,875	Sub-Total		33,312,875	-	-	-	(33,312,875)
	Social						
2,000,000	Primary Health Care	7	2,000,000	-	-	-	(2,000,000)
2,000,000	Sub-Total		2,000,000	-	-	-	(2,000,000)
39,012,875	Total Capital Expenditure		39,012,875	1,426,752,500	1,426,752,500	-	1,387,739,625

BIU LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
NOTES TO THE ACCOUNTS

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,659,276,454	1,716,127,277
11010101	Petroleum Profit Tax	1B	-	3,972,271
11010101	Excess Bank Chgarges	1B	3,951,333	4,190,398
11010301	Excess Crude	1B	-	2,968,965
11010101	Forex Equalisation	1B	27,280,302	45,160,023
11010101	Additional Fund From NNPC	1B	2,474,138	2,788,191
11010101	Exchange Difference	1B	-	10,353,840
11010101	Exchange Gain	1B	2,795,105	6,772,150
11010201	Value Added Tax	1B	410,234,480	376,821,208
	Augumentation	1B	13,607,757	
	Sub Total		2,119,619,567	2,169,154,322
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General		110,000.00	110,000
12010109	Fees General		270,000.00	270,000
12010109	Earning General		-	8,992,950
12010109	Rent on Land & Others General		8,992,950.00	718,000
	SaleS General		718,000.00	-
	Extraordinary Items		-	-
	Total Cash Flow from Independent Government Revenue		10,090,950	10,090,950

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		42,559,308.49	42,559,308
21010101	Office of the Secretary		18,236,738.31	18,236,738
21010101	The Council		3,794,090.00	3,794,090
21010101	Admin. & General Services		27,277,595.73	27,277,596
21010101	Agric & Natural Resources		151,592,781.40	151,592,781
21010101	Finance & Supply		75,379,455.90	75,379,456
21010101	Budget Plan Research & Statistic		12,792,953.06	12,792,953
21010101	Works Transport & Housing		85,814,120.49	71,273,849
21010101	Education & Social Development		71,273,848.97	85,814,120
21010101	Primary Health Care		199,249,376.94	325,270,436
21010101	Traditional Office		32,616,327.57	32,616,328
	Total		720,586,597	846,607,656
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		42,591,608	42,591,608
220201	Office of the Secretary		11,550,000	11,550,000
220201	The Council		469,400	469,400
220201	Admin. & General Services		33,790,000	33,790,000
220201	Agric & Natural Resources		3,874,665	3,874,665
220201	Finance & Supply		12,338,000	12,338,000
220201	Budget Plan Research & Statistic		340,000	340,000
220201	Works Transport & Housing		98,743,619	98,743,619
220201	Education & Social Development		23,790,000	23,790,000
220201	Primary Health Care		39,752,200	39,752,200
220201	Traditional Office		2,940,000	2,940,000
	Total		270,179,493	270,179,493

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		49,855,417.68	47,008,923
22070102	0.5% L.G. Audit		8,309,236.28	7,155,925
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		32,370,384.60	26,781,951
22070102	7% Local Govt Pension		50,075,809.92	41,497,342
22070102	Contribution towards Funding of Primary Edu.		400,571,868.84	363,047,253
22070102	1% LGSC Training Fund		16,618,472.56	14,311,850
22070102	0.75% Admin Charges		12,463,854.42	10,733,887
22070102	5% Security		82,092,362.80	71,537,250
22070102	2% Stabilization		31,340,279.61	31,340,280
22070102	20% LG Joint Development Programme		283,235,000.04	283,235,000
22070102	Rehabilitation of Federal Highway		-	-
	Security Trust Fund		6,214,630.97	-
	Education Trust Fund		3,107,315.48	-
	Contr to State University		58,329,696.30	-
	Sub-Total		1,034,584,330	896,649,662
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		6,000,000.00	4,000,000
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	4,000,000
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000
22021041	JNI Contribution		-	385,185
22021041	Retaunership NTA/BRTV		1,680,000.00	1,400,000
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	1,000,000
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	14,102,900
22021041	LGA's Hajj Fare		10,350,820.00	14,197,407
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,228
22021041	Provision of Essential Service		-	38,550,000
22021041	Workshop on Fiscal & Admin. Due Process		-	462,963
22021041	Diesel to Tractors for Farming Across LGA's		718,000.00	1,481,481
22021041	Gratuity to Local Edu. Authority Retirees		-	9,259,259
22021041	Gratuity to Local Government Retirees		-	9,259,259
22021041	WAEC/SSCE & NECO 2018/2019		18,235,560.00	17,995,890
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		-	680,000
22021041	Outstanding Liabilities		1,225,000.00	-
	Bank charges		4,671,684.27	-
22021041	Allowance to CJTF		17,920,000.00	3,000,000
	Pledge to Nigerian Legion		74,074.07	-
	Sub-Total		67,680,694	124,480,573

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services			
	Sub-Total		-	-
	Economic			
	Agric & Natural Resources		-	-
	Finance & Supply		3,700,000	3,700,000
	Sub-Total		3,700,000	3,700,000
	Reginal Development			
	Works Transport & Housing		33,312,875	33,312,875
	Sub-Total		33,312,875	33,312,875
	Social			
	Primary Health Care		2,000,000	2,000,000
	Sub-Total		2,000,000	2,000,000
	Grand Total		39,012,875	39,012,875

BIU LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		126,372.75	7,204.10
31020108	Access Main Account		85,391.01	2,453,892.36
31020102	UBA Salary Account		35,351.84	3,953.68
31020102	Mass Transit Account		100,240.08	215,776.42
	Total		347,355.68	2,680,826.56
	<u>Note 9 - Investments</u>			
	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
31090102	Borno State Tourist		172,000.00	172,000.00
	Fertilizer Blending Plant		7,500,000.00	7,500,000.00
31090102	Soda Ash Plant		6,666,660.00	6,666,660.00
	Total		15,779,734.50	15,779,734.50
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		12,263,748.31	12,263,748.31
31070101	Non - Personal Advance (See schedule 10)		95,003,028.31	95,003,028.31
	Total		107,266,776.62	107,266,776.62
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		32,438,291.03	32,438,291.03
			32,438,291.03	32,438,291.03
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)			
			-	-

BIU LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULE	BIU MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
1A				
	MONTHS	N	N	N
	JANUARY	137,766,474.95	137,766,474.95	-
	FEBRUARY	125,664,117.05	125,664,117.05	-
	MARCH	119,325,169.03	119,325,169.03	-
	APRIL	112,497,569.08	112,497,569.08	-
	MAY	129,373,381.33	129,373,381.33	-
	JUNE	144,804,292.90	144,804,292.90	-
	JULY	158,335,294.88	158,335,294.88	-
	AUGUST	154,266,197.75	154,266,197.75	-
	SEPTEMBER	155,317,189.55	155,317,189.55	-
	OCTOBER	151,144,907.33	151,144,907.33	-
	NOVEMBER	124,292,619.31	124,292,619.31	-
	DECEMBER	146,489,240.57	146,489,240.57	-
	TOTAL	1,659,276,454	1,659,276,454	-

BIU LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
OTHER STATUTORY RECEIPTS

SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMENTATION
1B	MONTH	N	N	N	N	N	N	N	N	N	N
	JANUARY	35,234,451					34,986,005		248,446		
	FEBRUARY	38,513,284		2,309,998			36,037,819		165,467		
	MARCH	45,645,988		1,142,266	10,929,854		33,359,618		214,250		
	APRIL	37,796,697			3,237,519	2,474,138	31,921,561		163,480		13,607,756.66
	MAY	33,515,828					33,316,872		198,955		
	JUNE	37,217,626					36,925,809		291,817		
	JULY	37,816,582					37,554,355		262,227		
	AUGUST	33,036,153					32,780,531		255,622		
	SEPTEMBER	31,534,831		499,069			30,775,544		260,218		
	OCTOBER	32,476,727					32,238,238		238,489		
	NOVEMBER	44,655,554			13,112,929		31,345,108		197,517		
	DECEMBER	39,291,637					38,993,020		298,617		
	TOTAL	460,343,113	-	3,951,333	27,280,302	2,474,138	410,234,480	-	2,795,105	-	13,607,757

BIU LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULES	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	₦
3			
	22020101	Local Travel & Transport: Training	3,660,186
	22020102	Local Travel & Transport: Others	1,722,440
	22020202	Telephone Charges	1,291,830
	22020203	Internet Access Charges	1,291,830
	22020301	Office Stationeries/Computer Consumables	3,875,491
	22020303	Newspapers	645,915
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,444,881
	22020402	Maintenance of Office Furniture	861,220
	22020404	Maintenance of Office / It Equipment	1,291,830
	22020801	Motor Vehicle Fuel Cost	6,459,151
	22021001	Refreshment & Meals	5,167,321
	22021002	Honorarium & Sitting Allowance	6,459,151
	22021007	Welfare Packages	6,889,761
		TOTAL	43,061,008

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	₦
	22020101	Local Travel & Transport: Training	4,103,800
	22020102	Local Travel & Transport: Others	1,689,800
	22020202	Telephone Charges	1,689,800
	22020203	Internet Access Charges	1,207,000
	22020301	Office Stationeries/Computer Consumables	6,035,000
	22020303	Newspapers	724,200
	22020306	Printing of Security Documents	3,862,400
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,862,400
	22020402	Maintenance of Office Furniture	965,600
	22020404	Maintenance of Office / It Equipment	1,931,200
	22020801	Motor Vehicle Fuel Cost	5,793,600
	22021001	Refreshment & Meals	5,793,600
	22021002	Honorarium & Sitting Allowance	7,242,000
	22021003	Publicity & Advertisements	2,414,000
	22021006	Postages & Courier Services	965,600
		TOTAL	48,280,000

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N
	22020101	Local Travel & Transport: Training	329,347
	22020102	Local Travel & Transport: Others	135,613
	22020202	Telephone Charges	154,987
	22020203	Internet Access Charges	96,867
	22020301	Office Stationeries/Computer Consumables	154,987
	22020303	Newspapers	58,120
	22020306	Printing of Security Documents	309,973
	22020401	Maintenance of Motor Vehicle/Transport Equipment	309,973
	22020402	Maintenance of Office Furniture	77,493
	22020404	Maintenance of Office / It Equipment	154,987
	22020405	Maintenance of Plants/Generators	193,733
	22020801	Motor Vehicle Fuel Cost	271,227
	22020803	Plant / Generator Fuel Cost	309,973
	22021001	Refreshment & Meals	464,960
	22021006	Postages & Courier Services	77,493
	22050106	Agricultural Inputs Subsidy	774,933
		TOTAL	3,874,665

6	CODE	<u>OVERHEAD COST - FINANCE</u>	N
	22020101	Local Travel & Transport: Training	1,048,730
	22020102	Local Travel & Transport: Others	678,590
	22020202	Telephone Charges	740,280
	22020203	Internet Access Charges	308,450
	22020301	Office Stationeries/Computer Consumables	863,660
	22020303	Newspapers	185,070
	22020305	Printing of Non Security Documents	740,280
	22020306	Printing of Security Documents	1,850,700
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	987,040
	22020402	Maintenance of Office Furniture	246,760
	22020404	Maintenance of Office / It Equipment	493,520
	22020405	Maintenance of Plants/Generators	616,900
	22020801	Motor Vehicle Fuel Cost	863,660
	22020803	Plant / Generator Fuel Cost	987,040
	22021001	Refreshment & Meals	1,480,560
	22021006	Postages & Courier Services	246,760
		TOTAL	12,338,000

7	CODE	<u>OVERHEAD COST - WORKS</u>	N
	22020101	Local Travel & Transport: Training	6,418,335
	22020102	Local Travel & Transport: Others	7,405,771
	22020202	Telephone Charges	5,924,617
	22020203	Internet Access Charges	2,468,590
	22020301	Office Stationeries/Computer Consumables	6,912,053
	22020303	Newspapers	1,481,154
	22020305	Printing of Non Security Documents	3,949,745
	22020309	Uniforms & Other Clothing	1,974,872
	22020401	Maintenance of Motor Vehicle/Transport Equipment	7,899,490
	22020402	Maintenance of Office Furniture	1,974,872
	22020403	Maintenance of Office Building / Residential Qtrs	2,962,309
	22020404	Maintenance of Office / It Equipments	1,184,923
	22020405	Maintenance of Plants/Generators	5,924,617
	22020410	Maintenance of Street Lightings	5,233,412
	22020412	Maintenance Of Markets/Public Places	1,481,154
	22020413	Minor Road Maintenance	5,924,617
	22020801	Motor Vehicle Fuel Cost	6,912,053
	22020803	Plant / Generator Fuel Cost	8,886,926
	22021001	Refreshment & Meals	11,849,234
	22021006	Postages & Courier Services	1,974,872
		TOTAL	98,743,619

8	CODE	<u>OVERHEAD COST - HEALTH</u>	N
	22020101	Local Travel & Transport: Training	2,260,050
	22020102	Local Travel & Transport: Others	1,546,350
	22020202	Telephone Charges	1,427,400
	22020203	Internet Access Charges	1,308,450
	22020301	Office Stationeries/Computer Consumables	1,903,200
	22020303	Newspapers	237,900
	22020305	Printing of Non Security Documents	951,600
	22020309	Uniforms & Other Clothing	951,600
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,903,200
	22020402	Maintenance of Office Furniture	475,800
	22020403	Maintenance of Office Building / Residential Qtrs	713,700
	22020404	Maintenance of Office / It Equipment	285,480
	22020405	Maintenance of Plants/Generators	1,427,400
	22020801	Motor Vehicle Fuel Cost	1,665,300
	22020803	Plant / Generator Fuel Cost	2,141,100
	22021001	Refreshment & Meals	2,854,800
	22021006	Postages & Courier Services	594,750
	22050107	Health Subsidy	1,141,920
		TOTAL	23,790,000

MOBBAR LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED</u> SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE	NAME OF HOLDER	PURPOSE	BALANCE N
9	Sundry persons	Micro Scheme Loan	12,263,748.31
			12,263,748

BIU LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULE OF NON-PERSONAL ADVANCES

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Ibrahim Yakubu	B/F	Special Imprest	24,939.42
	Ahmed Salihu	B/F	"	28,843.09
	Mustapha Modu	B/F	"	980.00
	Amina Abdullahi	B/F	"	1,148.28
	Aishatu Tijjani	B/F	"	564.00
	Abdullahi Abubakar	B/F	"	1,255.70
	Dauda Birma	B/F	"	1,717.55
	Habu I. Aliyu	B/F	"	1,502.70
	Alhassan Danjuma	B/F	"	9,017.58
	Isa Abdulihamed	B/F	"	665.95
	Garba Yusuf	B/F	"	2,890.90
	Dauda Ali Manga	B/F	"	1,294.60
	Bukar Tahi	B/F	"	3,024.24
	Zara Maidugu	B/F	"	2,193.40
	Aliyu B. Usman	B/F	"	1,446.32
	Fatima tylanlman	B/F	"	33,530.70
	Ibrahima Lawan	B/F	"	1,825.11
	Sule Ibrahim	B/F	"	4,861.92
	Saidu Aliyu	B/F	"	2,589.20
	Yerima Modu	B/F	"	1,410.20
	Abdullahi Inuwa	B/F	"	4,356.58
	Halima Mohammed	B/F	"	6,229.91
	Altine Mama Idrisa	B/F	"	2,531.40
	Adamu Mohammed	B/F	"	1,895.60
	Amina Abdullahi	B/F	"	541.15
	Sale Musa Pumta	B/F	"	2,093.40
	Mustapha M. Pumta	B/F	"	20,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Ibrahim Sule	B/F	Special Imprest	9,977.00
	Ibrahim A. Gunda	B/F	"	17,307.00
	Mustapha A. Usman	B/F	"	1,500.00
	Abdullahi Musa	B/F	"	18,711.95
	Ibrahim Yakubu	B/F	"	44,878.84
	M. Yahaya Yusuf	B/F	"	6,648.09
	Maina Idrisa Mustapha	B/F	"	20,596.08
	M. Rahama Umar	B/F	"	6,546.78
	Hon. Bukar Ibrahim	B/F	"	1,700.00
	Hon. Adamu Maigari	B/F	"	1,700.00
	Abdullahi Alliyu	B/F	"	2,820.55
	Ibrahim Aliyu K.	B/F	"	2,445.50
	Hon. Abdu U. Gura	B/F	"	1,700.00
	Abbas Wakil	B/F	"	5,500.00
	Bashim Hassan Dundi	B/F	"	43,528.91
	Mari Yamta	B/F	"	6,386.58
	Alh. Mohammed Bulama	B/F	"	7,000.00
	Iliyasu Umar	B/F	"	3,500.00
	Abdu Ali	B/F	"	36,009.00
	Mohammed Bukar	B/F	"	11,520.00
	Salisu Mohammed	B/F	"	6,347.70
	Mohammed S. Adam	B/F	"	9,350.00
	Abdu Abdulraham	B/F	"	10,188.52
	Usman Shehu	B/F	"	5,000.00
	Maina Abba Mohammed	B/F	"	19,000.00
	Abdu Soroma	B/F	"	5,000.00
	Abdu Usman Guna	B/F	"	5,000.00
	Umar Inuwa	B/F	"	5,000.00
	Adamu Maigari	B/F	"	5,000.00
	Salihu Bulama	B/F	"	5,000.00
	Mohammed Ali Gunda	B/F	"	5,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Bukar Ibrahim	B/F	Special Imprest	5,000.00
	Fanta Ali Gur	B/F	"	5,000.00
	Adamu Idrisa	B/F	"	7,025.58
	Mohammed Mustapha	B/F	"	4,720.76
	Pati A. Audu	B/F	"	517.00
	Mohammed A. Giallah	B/F	"	14,613.00
	Aishatu Ibrahim	B/F	"	791.60
	Tairnu A. Musa	B/F	"	2,299.80
	Abdullahi Garba	B/F	"	2,554.80
	Yahaya A. Idi	B/F	"	30,000.00
	Abdu Abdulraman	B/F	"	5,179.00
	Adamu Usman Yarda	B/F	"	31,012.56
	Dauda Ali Mange	B/F	"	9,545.20
	Ibrahim A. Gunda	B/F	"	17,608.00
	Kachalla A. Abubakar	B/F	"	10,000.00
	Yusuf Ibrahim.	B/F	"	5,000.00
	Abdullah Yamta	B/F	"	26,342.41
	Garba Lawan Bale	B/F	"	26,342.40
	Halima Mohammed	B/F	"	16,984.80
	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
	Shamsusdeen 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

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Wamasda Wafal	B/F	Special Imprest	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 Wakiswa	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	" "	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 Wakiswa	B/F	" "	1,480,000.00
	Aih. 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

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	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	" "	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
	Habiba Musa	B/F	" "	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 Wakiwa	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

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	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 Wakiwa	B/F	" "	500,000.00
	Hassan isa Wakiwa	B/F	Special Imprest	500,000.00
	Hassan isa Wakiwa	B/F	" "	500,000.00
	Hassan isa Wakiwa	B/F	" "	500,000.00
	Mrs Elezebeth Wakawa	B/F	" "	240,000.00
	Habiba Musa	B/F	" "	500,000.00
	Hassan isa Wakiwa	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 Aiiyu	B/F	" "	500,000.00
	Hon Yámta 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

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	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
	AishatuMoh'd	48/01/13	" "	5,000.00
	Aliyu Samaila	49/01/13	" "	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 Wakiwa	55/01/13	" "	20,000.00
	Alh. Mustapha M.	56/01/13	" "	20,000.00
	Aliyu Gaadima	57/01/13	" "	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 Yarda	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

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Aishatu Aiiyu	74/01/13	" "	5,000.00
	Iliya Ahmed	88/01/13	Special Imprest	767,000.00
	Iliya Ahmed	89/01/13	" "	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	251/01113	" "	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	165/05113	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

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Usman Bukar	169/05/13	Standing Imprest	220,000.00
	Hassan isa Wakirwa	170/05/13	Special Imprest	400,000.00
	Hassan isa Wakifwa	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 Wakirwa	283/06/13	" "	660,000.00
	Usman Bukar	284/06/13	Standing Imprest	1,200,000.00
	Hassan isa Wakirwa	285/06/13	" "	1,450,000.00
	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	41529	Special Imprest	1,500,000.00
	Iliya Ahmed	1012/13	" "	1,000,000.00
	Iliya Ahmed	15/12/13	" "	1,350,000.00
	Bukar Mohammed	149/12/13	Standing Imprest	10,000.00
	Alh. Yusuf Auta	150/12/13	Special Imprest	43,600.00
		TOTAL		95,003,028.31

BIU LOCAL GOVERNMENT OF BORNO STATE			
<u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018</u>			
<u>SCHEDULE OF UNREMITTED DEDUCTION</u>			
SCHEDULE 11	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
12	Loan and short term debt		
41020101	Local Government Loans Board		-
			-



BORNO STATE OF NIGERIA

CHIBOK LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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

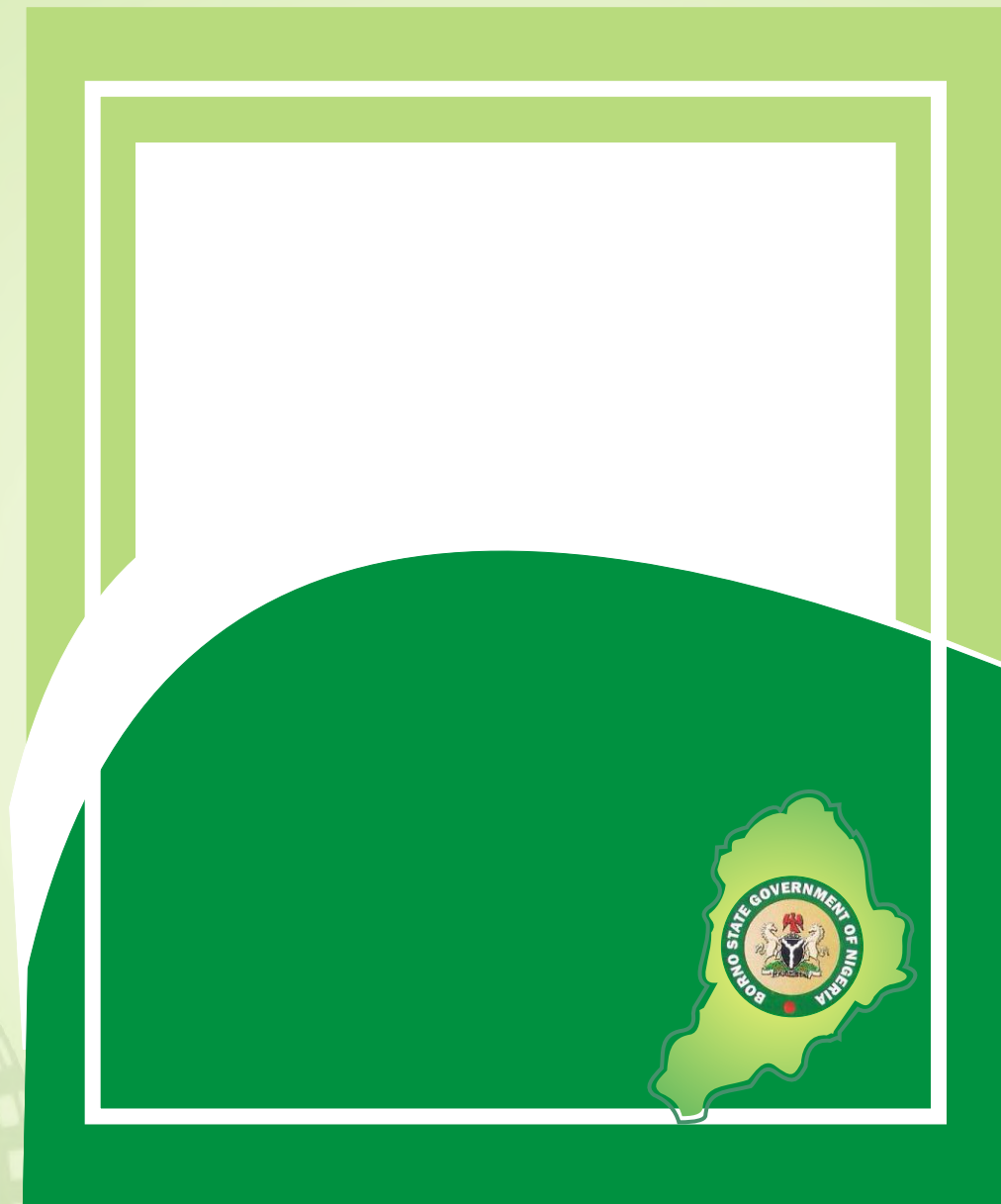


BABAGANA LAMINU, B.Sc., MBA, CPA, FCNA
ACTING AUDITOR - GENERAL
FOR LOCAL GOVERNMENT, BORNO STATE



KACHALLAH USMAN
SECRETARY
CHIBOK LOCAL GOVERNMENT COUNCIL
BORNO STATE





TREASURER
CHIBOK LOCAL GOVERNMENT COUNCIL
BORNO STATE

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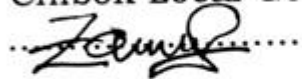
STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

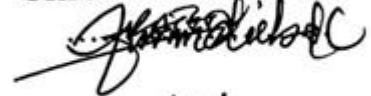
I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Chibok Local Gov't



23/9/2020

The Secretary,
Chibok Local Gov't



23/9/2020

AUDIT CERTIFICATE

The Treasurer Chibok Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2018		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
1,411,130,089	Statutory Allocation FAAC	1	1,195,335,166.78	1,236,290,239.82
-	PPT	1	-	2,861,605.59
-	Excess Bank Chgarges	1	2,846,522.12	3,018,743.58
-	Excess Crude	1	-	2,138,828.87
-	Forex Equalisation	1	19,652,604.58	32,533,074.07
-	Additional Fund From NNPC	1	1,782,357.39	2,008,599.82
-	Exchange Difference	1	-	7,458,858.70
-	Exchange Gain	1	2,133,217.96	4,878,625.83
315,656,042	Value Added Tax	1	328,597,540.01	290,490,558.00
1,726,786,130	Sub Total		1,550,347,408.84	1,581,679,134.28
	Cash Flow from Independent Government Revenue			
3,000,000	Personal Taxes	2	-	-
4,000,000	Licence General	2	-	-
4,810,000	Fees General	2	100,000.00	100,000.00
25,000,000	Earning General	2	30,068.66	30,068.66
12,000,000	General Sales	2	360,000.00	360,000.00
2,000,000	Rent on Govt Buildins Generals			
650,000	Rent on Land & Others General		-	-
51,460,000	Total Cash Flow from Independent Government Revenue		490,068.66	490,068.66
1,778,246,130	Total Receipts		1,550,837,477.50	1,582,169,202.94

	Less Cash Flow from Recurrent Services			
790,133,006	Personnel Costs	3	483,757,852.51	509,230,783.27
422,782,378	Overhead Costs Expenditure	4	215,560,095.53	187,633,614.44
	Statutory Transfer	5	842,907,724.81	749,990,615.99
	Miscellaneous Payments	6	52,833,040.66	135,589,154.86
1,212,915,384	Total Cash Flow from Recurrent Services		1,595,058,713.51	1,582,444,168.57
565,330,746	Net Cash Flow Operating Activities		(44,221,236.01)	(274,965.63)
	Less Cash Flow from Acquisition Non - Current Assets			
	- Capital Expenditure - Administration		-	-
	- Capital Expenditure - Economic		-	-
	- Capital Expenditure - Regional Development		-	-
	- Capital Expenditure - Social		-	-
	Total Cash Flow from Acquisition Non - Current Assets		-	-
	Cash Flow from Financing Activities		-	-
565,330,746	Net Cash Flow from all Activities		(44,221,236.01)	(274,965.63)
	Cash and Cash Equivalent as at 1 January		206,176.54	481,142.17
	Cash and Cash Equivalent as at 31st December		(44,015,059.47)	206,176.54
	Cash and Bank Balances	8	5,461,066.91	206,176.54

CHIBOK LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	5,461,067	206,177
	Investments	9	2,000,000	2,000,000
	Advances	10	70,593,519	70,591,500
	Total Assests		78,054,586	72,797,677
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		(44,015,059)	(68,789)
	Other Fund - Investment Fund		104,619,951	45,613,854
	Total Public Fund		60,604,892	45,545,065
	Deposits	11	17,449,694	17,449,694
	Loan and Short Term Debt	12	-	-
	Total Liabilities		17,449,694	17,449,694
	Public Fund + Liabilities		78,054,586	62,994,759

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR Y BUDGET 2019 N	VARIANCE 2019 N
481,142.17	Opening Balance		206,177	-	-	-	(206,177)
	Add: REVENUE (INCOME)						
1,236,290,239.82	S/Allocation from Federal Govt.	1	1,195,335,167	1,411,130,089	1,411,130,089	-	215,794,922
-	S/Allocation from State Govt.	1	-	200,000,000	315,656,042	-	315,656,042
2,861,606	PPT	1	-				-
3,018,744	Excess Bank Chgarges	1	2,846,522				(2,846,522)
2,138,829	Excess Crude	1	-				-
32,533,074	Forex Equalisation	1	19,652,605				(19,652,605)
2,008,600	Additional Fund From NNPC	1	1,782,357				(1,782,357)
7,458,859	Exchange Difference	1	-				-
4,878,626	Exchange Gain	1	2,133,218				(2,133,218)
290,490,558	Share of VAT	1	328,597,540	315,656,042	315,656,042	-	(12,941,498)
1,581,679,134.28	Sub Total		1,550,347,409	1,926,786,130	2,042,442,172	-	492,094,763
	Independent Government Rev.						
-	Personal Taxes	2	-	3,000,000	3,000,000	-	3,000,000
-	Licence General	2	-	4,000,000	4,000,000	-	4,000,000
100,000	Fees General	2	100,000	4,810,000	4,810,000	-	4,710,000
30,068.66	Earning General	2	30,069	25,000,000	25,000,000	-	24,969,931
360,000.00	General Sales	2	360,000	12,000,000	12,000,000	-	11,640,000
-	Rent on Govt Buildins Generals	2	-	2,000,000	2,000,000	-	2,000,000
-	Rent on Land & Others General	2	-	650,000	650,000	-	650,000
490,068.66	Total Revenue (Income)		490,069	51,460,000	51,460,000	-	50,969,931
1,582,650,345.11	Total Funds Available		1,551,043,654	1,978,246,130	2,093,902,172	-	542,858,518

	Less: EXPENDITURE						
509,230,783.27	Personnel Costs	3	483,757,853	790,133,006	790,133,006	-	306,375,154
187,633,614.44	Overhead Costs Expenditure	4	215,560,096	422,782,378	422,782,378	-	207,222,282
749,990,616	Statutory Transfer	5	842,907,725	-	-	-	(842,907,725)
135,589,155	Miscellaneous Payments	6	52,833,041	-	-	-	(52,833,041)
1,582,444,168.57	Total Expenditure		1,595,058,714	1,212,915,384	1,212,915,384	-	(382,143,329)
206,176.54	Operating Fund B/4 Transfer		(44,015,059)	765,330,746	880,986,788	-	925,001,847
	APPROPRIATION/TRANSFERS						
-	Transfer to Capital Dev. Fund		-	1,426,752,500	1,426,752,500	-	1,426,752,500
-	Total Appropriation		-	1,426,752,500	1,426,752,500	-	1,426,752,500
206,176.54	Closing Balance		(44,015,059)	(661,421,754)	(545,765,712)	-	(617,406,694)

CHIBOK LOCAL GOVERNMENT OF BORNO

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
	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	463,117,344.00	-	463,117,344.00
-	Total Capital Receipts		-	663,117,344.00	663,117,344.00	-	663,117,344.00
-	Total Capital Funds Available		-	663,117,344.00	663,117,344.00	-	663,117,344.00
	Less: Capital Expenditure						
	Administrative						
-	Admin & General Services	7	-	69,617,344.00	69,617,344.00	-	69,617,344.00
-	Budget, Planning & Statistic		-	10,500,000.00	10,500,000.00	-	10,500,000.00
-	Sub-Total		-	69,617,344.00	69,617,344.00	-	69,617,344.00
	Economic						
-	Agric & Natural Resources	7	-	10,000,000.00	10,000,000.00	-	10,000,000.00
-	Finance & Supply	7	-	57,000,000.00	57,000,000.00	-	57,000,000.00
-	Sub-Total		-	67,000,000.00	67,000,000.00	-	67,000,000.00
	Reginal Development						
-	Works Transport & Housing	7	-	181,500,000.00	181,500,000.00	-	181,500,000.00
-	Sub-Total		-	181,500,000.00	181,500,000.00	-	181,500,000.00
	Social						
-	Education Social Development		-	18,500,000.00	18,500,000.00	-	18,500,000.00
-	Primary Health Care	7	-	116,000,000.00	116,000,000.00	-	116,000,000.00
-	Sub-Total		-	134,500,000.00	134,500,000.00	-	116,000,000.00
-	Total Capital Expenditure		-	1,426,752,500.00	1,426,752,500.00	-	1,426,752,500.00

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019**NOTES TO THE ACCOUNTS**

		SCHEDULE	ACTUAL 2019 N	ACTUAL 2017 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,195,335,166.78	1,236,290,239.82
11010101	Petroleum Profit Tax	1B	-	2,861,605.59
11010101	Excess Bank Chgarges	1B	2,846,522.12	3,018,743.58
11010301	Excess Crude	1B	-	2,138,828.87
11010101	Forex Equalisation	1B	19,652,604.58	32,533,074.07
11010101	Additional Fund From NNPC	1B	1,782,357.39	2,008,599.82
11010101	Exchange Difference	1B	-	7,458,858.70
11010101	Exchange Gain	1B	2,133,217.96	4,878,625.83
11010201	Value Added Tax	1B	328,597,540.01	290,490,558.00
	Sub Total		1,550,347,408.84	1,581,679,134.28
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Personal Taxes			
12010109	Licence General		-	-
12010109	Fees General		100,000.00	100,000.00
12010109	Sales General		360,000.00	360,000.00
12010109	Earning General		30,068.66	30,068.66
12010109	Rent on Land & Others General			
	Total Cash Flow from Independent Government Revenue		490,068.66	490,068.66

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		899,581.28	9,877,157.42
21010101	Office of the Secretary		53,912,535.23	7,098,526.06
21010101	The Council		-	8,715,734.28
21010101	Admin. & General Services		20,459,088.45	24,164,516.73
21010101	Agric & Natural Resources		83,739,108.54	103,061,961.17
21010101	Finance & Supply		22,890,524.17	6,029,749.90
21010101	Budget Plan Research & Statistic		14,207,749.58	28,596,498.00
21010101	Works Transport & Housing		32,625,330.91	56,193,616.63
21010101	Education & Social Development		137,652,666.01	221,951,189.83
21010101	Primary Health Care		111,316,272.22	30,893,235.43
21010101	Traditional Office		6,054,996.12	12,648,597.82
	Total		483,757,852.51	509,230,783.27
	Note 4 - Overhead Cost (See schedule 3-13)			
220201	Office of the Chairman		24,285,000.00	29,549,700.00
220201	Office of the Secretary		9,246,000.00	4,680,000.00
220201	Office of the Legislative Council		1,450,000.00	4,030,000.00
220201	Admin & General Services		22,051,618.56	32,382,000.00
220201	Agric & Natural Resources		21,303,500.00	17,302,951.64
220201	Budget Plan Research & Statistic		1,146,000.00	960,389.67
220201	Education & Social Development		-	39,678,668.93
220201	Finance & Supply		5,765,621.89	2,703,000.00
220201	Primary Health Care		115,113,805.08	28,851,938.57
220201	Works Transport & Housing		13,748,550.00	26,820,000.00
220201	Traditional Office		1,450,000.00	674,965.63
	Total		215,560,095.53	187,633,614.44

	Note 5 - STATUTORY TRANSFER			
22070102	Contribution Towards Funding Of Primary Education		308,733,358.67	295,370,959.95
22070102	3% Emirate Councils		37,277,342.07	37,088,707.19
22070102	0.50% Lg Audit		6,212,890.35	6,181,451.20
22070102	7% Of Lea Primary School Teachers Pension Plus 360,862.82		25,941,688.95	12,362,902.40
22070102	7% Of Lg Personel Emolument (Lg Pension)		32,631,997.21	30,909,732.66
22070102	1% Lgsc Training Fund		12,425,780.69	25,006,321.04
22070102	0.75% Admin Charges		9,319,335.52	9,272,176.80
22070102	5% Security		62,128,903.45	61,814,511.99
22070102	2% Stabilization		24,851,561.38	24,725,804.80
22070102	5% Security Trust Fund		22,293,780.20	-
22070102	20% Lg Joint Developmental Programme		248,515,613.80	247,258,047.96
22070102	2.5% Education Trust Fund		8,538,981.34	-
22070102	5% Contribution To Borno State University		44,036,491.19	-
	Sub-Total		842,907,724.81	749,990,615.99

	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Provision of food items and essentials to IDPs		5,555,555.56	30,177,252.50
22021041	Rehab. of Fed. High Way/FGC Stud. REG./ESS Serv./Excavation			2,000,000.00
22021041	Retainership NTA(80,000.00) BRTV (60,000.00)		1,680,000.00	1,680,000.00
22021041	Bank Charges		951,918.03	1,090,823.13
22021041	Borno State Pilgrims Welfare Board Additional LGA's Hajj Fare 2018		-	23,384,073.31
22021041	Contributing to Indigenes Undergoing Armed Forces Training		150,000.00	450,000.00
22021041	Gratuity Local Education Authority Retirees			9,259,259.26
22021041	Gratuity Local Government Retirees			9,259,259.26
22021041	JNI Annual Contribution			385,185.19
22021041	Preparation of LG Annual Account 2017 50%		2,050,000.00	1,000,000.00
22021041	Procurement of Diesel to Tractors for Farming Across LGAs			1,481,481.48
22021041	Production of LGA's Projects Calendar 2019		4,704,513.00	680,000.00
22021041	Provision of Essential Services			38,550,000.00
22021041	Purchase of Equipment For SPHCA Biometric Data Capture			2,206,227.77
22021041	Severance Gratuity to Former LG Councilors Vol 4		6,000,000.00	4,500,000.00
22021041	WAEC/SSCE 2018 and 2019		7,546,980.00	8,022,630.00
22021041	Workshop On Fiscal And Administrative Due Process			462,962.96
22021041	Outstanding Payment for Preparation of LGAs Annual Account			1,000,000.00
	Pledge to nigerian legion		74,074.07	-
	BosadpAgric business support 2019		-	-
	CJtf / vigilante / hunters allowances		24,120,000.00	-
	Sub-Total		52,833,040.66	135,589,154.86

	<u>Notes 7 - Purchase/Construction of Capital Assets</u>			
	Administrative			
	Admin & General Services		-	-
	Purchase of Buses		-	
	Construction of Office Building		-	
	Repairs of Office		-	
	Sub-Total		-	-
	Economic			
	Agric & Natural Resources		-	-
	Purchase of Agric Chemical		-	
	Rehabilitation & Repairs Markets & Parks		-	
	Finance & Supply		-	-
	Sub-Total		-	-
	Reginal Development			
	Works Transport & Housing			-
	Construction & Provision Office Building		-	
	Sub-Total		-	-
	Social			
	Primary Health Care			-
	Provision of Materials		-	
	Purchase of Drugs to Health Centers		-	
	Purchase of Health Centers Equipment		-	
	Sub-Total		-	-
	Grand Total		-	-

CHIBOK LOCAL GOVERNMENT OF BORNO

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		1,827.71	8,037.71
31020102	U B A Salary Account		41,009.14	
31020108	Zenith Main Account		5,336,849.72	
31020108	First Bank Main Account		-	105,646.86
31020108	UBA Main Account		-	90,918.59
31020103	UBA Revenue Account		81,380.34	1,573.38
	Total		5,461,066.91	206,176.54
	<u>Note 9 - Investments</u>			
31090102	Fertilizer Blending Plant		2,000,000.00	2,000,000.00
	Total		2,000,000.00	2,000,000.00
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		30,000,000.00	30,000,000.00
31070101	Non - Personal Advance (See schedule 10)		40,593,519.00	40,591,500.00
	Total		70,593,519.00	70,591,500.00
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		17,449,694.30	17,449,694.30
			17,449,694.30	17,449,694.30
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board		-	-
			-	-

CHIBOK LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018****SCHEDULES TO THE ACCOUNTS**

SCHEDULE 1A	CHIBOK MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	99,246,338	99,246,338	-
	FEBRUARY	90,527,855	90,527,855	-
	MARCH	85,961,306	85,961,306	-
	APRIL	81,042,734	81,042,734	-
	MAY	93,199,992	93,199,992	-
	JUNE	104,316,350	104,316,350	-
	JULY	114,064,022	114,064,022	-
	AUGUST	111,132,663	111,132,663	-
	SEPTEMBER	111,889,793	111,889,793	-
	OCTOBER	108,884,100	108,884,100	-
	NOVEMBER	89,539,834	89,539,834	-
	DECEMBER	105,530,179	105,530,179	-
	TOTAL	1,195,335,167	1,195,335,167	-

CHIBOK LOCAL GOVERNMENT OF BORNO

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

OTHER STATUTORY RECEIPTS

SCHEDULE		TOTAL	PPT	EXCESS BANK	FOREX	ADDITIONAL	VAT	EXCESS	EXCHANGE	EXCHANGE	AUGUMENT
1B	MONTH	₦	₦	CHARGES	EQUALIZATIO	FUND FROM	₦	CRUDE	GAIN	DIFFERENCE	ATION
				₦	N I-IV	NNPC		₦	₦	₦	₦
	JANUARY	39,291,637					38,993,020		298,617		
	FEBRUARY	29,548,135		1,664,112			27,764,821		119,201		
	MARCH	34,577,486		822,883	7,873,817		25,726,442		154,345		
	APRIL	38,656,983			2,332,294	1,782,357	24,621,596		117,770		9,802,966
	MAY	25,819,387					25,676,061		143,327		
	JUNE	28,676,311					28,466,087		210,224		
	JULY	29,140,648					28,951,741		188,907		
	AUGUST	25,508,073					25,323,924		184,149		
	SEPTEMBER	24,347,173		359,527			23,800,186		187,460		
	OCTOBER	25,055,224					24,883,418		171,806		
	NOVEMBER	33,793,486			9,446,494		24,204,702		142,291		
	DECEMBER	30,400,665					30,185,543		215,122		
	TOTAL	355,012,242	-	2,846,522	19,652,605	1,782,357	328,597,540	-	2,133,218	-	9,802,966

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULES TO THE ACCOUNTS

SCHEDULES 3	CODE		2019 ₦	2018 ₦
		OVERHEAD COST - OFFICE OF THE CHAIRMAN		
	22020101	Local Travel & Transport: Training	4,371,300	1,298,000
	22020102	International Travel & Transport Training	485,700	400,000
	22020202	Office Stationery/Computer Consumables	2,671,350	1,055,000
	22020301	Maintenance of Office Furniture	728,550	15,000
	22020401	Other Maintenance Services	3,885,600	4,590,000
	22020303	Local Training	364,275	3,810,000
	22020401	Security Vote (Including Operations)	7,164,075	14,239,000
	22020402	Physical Security	1,699,950	3,210,000
	22020404	Entertainment & Official Hospitality	2,914,200	932,700
		TOTAL	24,285,000	29,549,700
4	CODE	OVERHEAD COST - OFFICE OF THE SECRETARY	₦	₦
	22020101	Local Travel & Transport: Training	3,513,480	470,000
	22020202	Office Stationery/Computer Consumables	1,109,520	150,000
	22020305	Printing of Non-Security Documents	1,017,060	200,000
	22020301	Maintenance of Office Furniture	277,380	2,710,000
	22020301	Other Maintenance Services	2,403,960	-
	22020404	Entertainment & Official Hospitality	924,600	1,150,000
		TOTAL	9,246,000	4,680,000

5	CODE	<u>OVERHEAD COST - OFFICE OF THE LEGISLATIVE COUNCIL</u>	₦	₦
	22020101	Local Travel & Transport: Training	1,000,000	1,200,000
	22020402	Maintenance of Office Furniture	450,000	2,830,000
		TOTAL	1,450,000	4,030,000
6	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	₦	₦
	22020101	Local Travel & Transport: Training	3,969,291	12,016,000.00
	22020301	Office Stationeries/Computer Consumables	441,032	4,585,000
	22020303	Recruitment exercise	661,549	4,782,000
	22020306	Printing of Security Documents	1,102,581	983,445
	22020401	Maintenance of Motor Vehicle/Transport Equipment	5,733,421	2,935,000
	22020402	Maintenance of Office Furniture	2,205,162	1,910,000
	22020404	Maintenance of Office / It Equipment	3,307,743	1,245,800
	22020801	Motor Vehicle Fuel Cost	882,065	3,621,600
	22021001	Refreshment & Meals	1,323,097	258,900
	22021006	Postages & Courier Services	2,425,678	44,255
		TOTAL	22,051,619	32,382,000
7	CODE	<u>OVERHEAD COST - AGRICULTURE & Natural Resources</u>	₦	₦
	22020402	Maintenance of Office Furniture	436,498	2,000,000
	22050106	Agricultural Inputs & Equipment supply	20,867,002	15,302,952
		TOTAL		17,302,952

8	CODE	OVERHEAD COST - BUDGET, PLAN, RESEARCH & Statistic	₦	₦
	22020101	Local Travel & Transport: Training	974,300	720,390
	22020301	Office Stationeries/Computer Consumables	171,700	240,000
		TOTAL	1,146,000	960,390
9	CODE	OVERHEAD COST - EDUCATION AND SOCIAL DEVELOPMENT	₦	₦
	22020101	Local Travel & Transport: Training	-	178,000
	22020305	Printing of Non Security Documents	-	6,812,409
	22070102	Emergency Relief Materials	-	23,608,260
	22021009	Sporting Activities	-	3,000,000
	22070102	Contribution to State Poverty Alleviation Prg	-	350,000
	22070102	Rural Women & Youth Emp. Program	-	880,000
	22020301	Office Stationeries/Computer Consumables	-	4,850,000
		TOTAL	-	39,678,669
10	CODE	OVERHEAD COST - FINANCE	₦	₦
	22020101	Local Travel & Transport: Training	3,005,622	350,000
	22020301	Office Stationery/Computer Consumables	1,350,800	1,435,000
	22020305	Printing of Non Security Documents	409,200	100,000
	22020402	Maintenance of Office Furniture	1,000,000	770,000
	22020101	Consulting Services & Special Committee		48,000
		TOTAL	5,765,622	2,703,000

11	CODE	OVERHEAD COST - HEALTH	₦	₦
	22020101	Local Travel & Transport: Training	6,906,828	95,000
	22020301	Office Stationery/Computer Consumables	13,813,657	165,000
	22070102	Polio Immunization Days	12,662,519	10,090,000
	22070102	Family Planning Programme	3,453,414	2,000,000
	22070102	International Materials Neonatal & Child.	-	4,000,000
	22070102	Sanotation Exercise	11,511,381	4,451,939
	22020405	Maintenance of Plants/Generators	14,964,795	1,500,000
	22020801	Motor Vehicle Fuel Cost	23,022,761	500,230
	22020803	Plant / Generator Fuel Cost	17,267,071	1,499,770
	22070102	Substainance of PHC Services	11,511,381	4,550,000
		TOTAL	115,113,805	28,851,939
12	CODE	OVERHEAD COST - WORKS TRANSPORT & HOUSING	₦	₦
	22020101	Other Maintenance Services	824,913	2,300,000
	22020202	Opening of Blocked Culvert	1,649,826	3,956,400
	22020203	Rep. of Vandalised of Electricity Poles	1,512,341	2,000,000
	22020301	Plant & General Fuel Cost	412,457	1,940,000
	22020303	Provision of Service Materials	2,062,283	5,658,000
	22020309	Sundry Expenses	1,374,855	3,410,600
	22020301	Office Stationery/Computer Consumables	1,787,312	5,750,000
	22020402	Purchase & Maint. Of Office Furniture	4,124,565	1,805,000
		TOTAL	13,748,550	26,820,000
13	CODE	OVERHEAD COST - TRADITIONAL OFFICE	₦	₦
	22020101	Local Travel & Transport: Training	1,450,000.00	674,966
		TOTAL	1,450,000.00	674,966

CHIBOK LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED
SCHEDULE OF PERSONAL ADVANCES

SCHEDULE 9	NAME OF HOLDER	PV No.	PURPOSE	2019 BALANCE N	2018 BALANCE N
	Sundry Person's		Micro Scheme Loan	30,000,000	30,000,000
	TOTAL			30,000,000	30,000,000

SCHEDULE OF NON- PERSONAL ADVANCES

SCHEDULE 10	NAME OF HOLDER	PV No.	PURPOSE	2019 BALANCE N	2019 BALANCE N
	Hamman Dikko Hamman	39/05/17	Special Imprest	203,000	203,000
	Nuhu Ngwajam	95/08/17	" "	500,000	500,000
	Hamman Dikko Hamman	36/02/17	" "	1,000,000	1,000,000
	Hamman Dikko Hamman	37/01/17	" "	2,000,000	2,000,000
	Hussaini Mai Nkeki	31/11/17	" "	110,000	110,000
	Moh'd Z. Gana	38/05/17	" "	1,968,500	1,968,500
	Nuhu Ngwajam	34/07/17	" "	500,000	500,000
	Ishaku Bullum	73/08/17	" "	1,000,000	1,000,000
	Minidda Kapi	74/08/17	" "	1,000,000	1,000,000
	Lawan Mai Mwada	29/08/2017	" "	1,000,000	1,000,000
	Sadiq Mama	72/08/17	" "	1,000,000	1,000,000
	Bitrus Tijjani Ali	60/08/17	" "	5,000,000	5,000,000
	Hamman Dikko Hamman	37/07/17	" "	710,000	710,000
	Moh'd Z. Gana	35/07/17	" "	5,000,000	5,000,000
	Bintu Fali	36/07/17	" "	100,000	100,000
	Hamman Dikko Hamman	59/08/17	" "	10,000,000	10,000,000

SCHEDULE				2019	2019
10	NAME OF HOLDER	PV No.	PURPOSE	BALANCE N	BALANCE N
	Daniel Thlumuv	33/11/17	" "	80,000	80,000
	Daniel Thlumuv	34/11/17	" "	920,000	920,000
	Daniel Thlumuv	35/11/17	" "	2,000,000	2,000,000
	Daniel Thlumuv	32/11/17	" "	2,000,000	2,000,000
	Daniel Thlumuv	36/11/17	" "	2,000,000	2,000,000
	DaudaYahi	91/12/17	" "	100,000	100,000
	DaudaYahi	92/12/17	" "	90,000	90,000
	Dawa Adam	34/03/17	" "	60,000	60,000
	Elijah Dauda	96/08/17	" "	1,000,000	1,000,000
	Moh'd Z. Gana	76/08/17	Special Imprest	50,000	50,000
	Dadewa Mama	77/08/17	" "	50,000	50,000
	Kachalla Lawan	78/08/17	" "	50,000	50,000
	Abubakar Aliyu Mustapha	79/08/17	" "	50,000	50,000
	Dauda P. Ndirpaya	80/08/17	" "	50,000	50,000
	BitrusTijjani Ali	39/01/17	Special Imprest	1,000,000	1,000,000
	TOTAL			40,593,519	40,593,519

CHIBOK LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	NAME OF HOLDER	PURPOSE	2019 AMOUNT N	2018 AMOUNT N
41030101	Borno State Govt.	PAYE PAYE	2,130,062	2,130,062
	NULGE	Union Dues Union Dues	343,919	343,919
	MHWUN	" "	765,541	765,541
41030102	Borno State Govt.	5% Withholdin5% Withholding Tax	7,352,155	7,352,155
41030103	Federal Inland Reveue	Value Added Value Added Tax	4,604,422	4,604,422
	Contractor	10% Retentic 10% Retention Fee	2,253,595	2,253,595
	Total		17,449,694	17,449,694



BORNO STATE OF NIGERIA

DAMBOA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



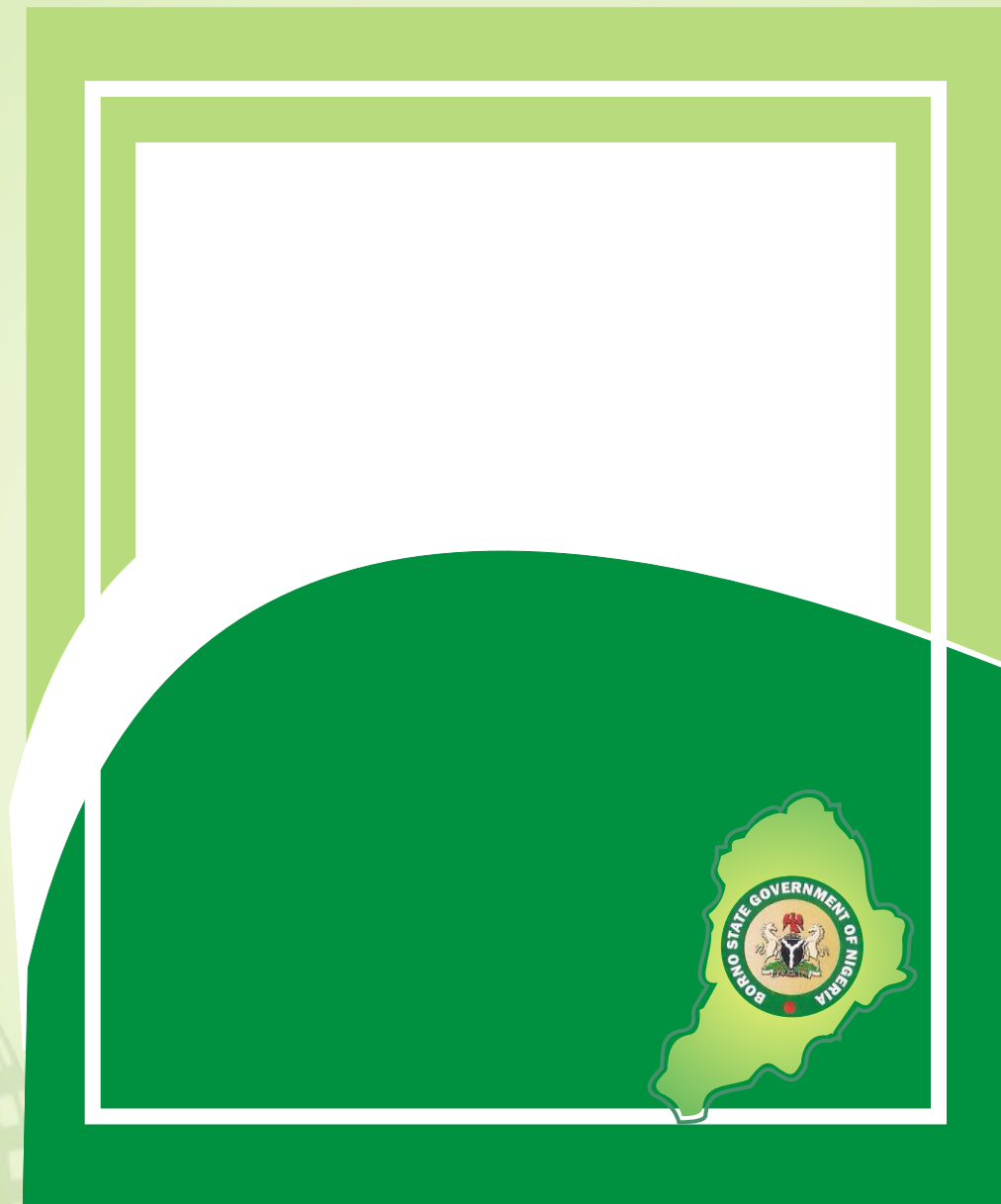
HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



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



MODU MUSTAFA TOKKOBÉ
SECRETARY
DAMBOA LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
DAMBOA LOCAL GOVERNMENT COUNCIL
BORNO STATE

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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Damboa Local Gov't
.....
23/9/2020

The Secretary,
Damboa Local Gov't
.....
23/9/2020

AUDIT CERTIFICATE

The Treasurer Damboa Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

DAMBOA LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 1				
CASHFLOW STATEMENT				
FOR THE YEAR ENDED 31ST DECEMBER, 2019				
ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
2,365,511,851	Statutory Allocation FAAC	1	2,003,769,551	2,072,423,540
-	PPT	1	-	4,796,979
-	Excess Bank Chgarges	1	4,771,695	5,060,394
-	Excess Crude	1	-	3,585,371
-	Forex Equalisation	1	32,944,141	54,535,987
-	Additional Fund From NNPC	1	2,987,809	3,367,065
-	Exchange Difference	1	-	12,503,467
-	Exchange Gain	1	3,375,414	8,178,160
456,766,775	Value Added Tax	1	457,486,696	420,392,801
2,822,278,626	Sub Total		2,505,335,306	2,584,843,764
	Cash Flow from Independent Government Revenue			
15,000,000	Personal Taxes	2	-	413,550
20,018,500	Licence General	2	-	2,123,000
100,000	Fine General	2	-	-
6,680,000	Fees General	2	-	712,000
6,530,000	Sales General	2	-	-
26,600,000	Earning General		847,700	920,000
650,000	Rent on Govt. Building General		-	-
3,250,000	Rent on Land & Others		-	141,000
1,000,000	Repayment General		-	-
3,500,000	Investment Income		-	-
35,500,000	Interest Earned		-	-
400,000,000	Domestic Grant		-	-
3,000,000	Extra Ordinary Items		-	274,000
521,828,500	Sub-Total		-	3,248,550
3,344,107,126	Total Receipts		2,505,335,306	2,588,092,314

	Less Cash Flow from Recurrent Services			
790,133,006	Personnel Costs	3	626,930,123	630,442,784
422,782,378	Overhead Costs Expenditure	4	570,574,442	430,061,765
-	Statutory Transfer	5	1,200,112,716	1,121,726,477
-	Miscellaneous Payments	6	82,696,779	135,589,155
1,212,915,384	Total Cash Flow from Recurrent Services		2,480,314,060	2,317,820,181
2,131,191,742	Net Cash Flow Operating Activities		25,021,246	270,272,133
	Less Cash Flow from Acquisition Non - Current Assets			
-	Capital Expenditure - Administration		9,260,000	162,479,800
-	Capital Expenditure - Economic		2,300,000	-
-	Capital Expenditure - Regional Development		2,961,000	52,122,700
-	Capital Expenditure - Social		1,000,000	49,336,000
-	Total Cash Flow from Acquisition Non - Current Assets		15,521,000	263,938,500
	Cash Flow from Financing Activities		-	-
2,131,191,742	Net Cash Flow from all Activities		9,500,246	6,333,633
	Cash and Cash Equivalent as at 1 January		80,014	48,219,882
	Cash and Cash Equivalent as at 31st December		9,580,260	54,553,515
	Cash and Bank Balances	8	10,427,960	80,014

DAMBOA LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	10,427,960	80,014
	Investments	9	3,622,000	3,622,000
	Advances	10	44,796,596	44,796,596
	Total Assests		58,846,556	48,498,611
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		10,427,960	80,014
	Other Fund - Investment Fund		(14,131,675)	(14,131,675)
	Total Public Fund		(3,703,715)	(14,051,661)
	Deposits	11	62,550,271	62,550,271
	Loan and Short Term Debt	12	-	-
	Total Liabilities		62,550,271	62,550,271
	Public Fund + Liabilities		58,846,556	48,498,611

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
466,831	Opening Balance		80,014	-	-	-	(80,014)
	Add: REVENUE (INCOME)						
2,072,423,540	S/Allocation from Federal Govt.	1	2,003,769,551	2,365,511,851	2,365,511,851	-	361,742,300
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
4,796,979	PPT	1	-				-
5,060,394	Excess Bank Chgarges	1	4,771,695				(4,771,695)
3,585,371	Excess Crude	1	-				-
54,535,987	Forex Equalisation	1	32,944,141				(32,944,141)
3,367,065	Additional Fund From NNPC	1	2,987,809				(2,987,809)
12,503,467	Exchange Difference	1	-				-
8,178,160	Exchange Gain	1	3,375,414				(3,375,414)
420,392,801	Share of VAT	1	457,486,696	456,766,775	456,766,775	-	(719,921)
2,584,843,764	Sub Total		2,505,335,306	3,022,278,626	3,022,278,626	-	516,943,320
413,550	Personal Taxes	2	-	15,000,000	15,000,000	-	15,000,000
2,123,000	Licence General	2	-	20,018,500	20,018,500	-	20,018,500
	Fine General	2	-	100,000	100,000	-	100,000
712,000	Fees General	2	-	6,680,000	6,680,000	-	6,680,000
	Sales General	2	-	6,530,000	6,530,000	-	6,530,000
920,000	Earning General	2	847,700	26,600,000	26,600,000	-	25,752,300
	Rent on Govt. Building General	2	-	650,000	650,000	-	650,000
141,000	Rent on Land & Others	2	-	3,250,000	3,250,000	-	3,250,000
	Repayment General	2	-	1,000,000	1,000,000	-	1,000,000
	Investment Income	2	-	3,500,000	3,500,000	-	3,500,000
	Interest Earned	2	-	35,500,000	35,500,000	-	35,500,000
	Domestic Grant	2	-	400,000,000	400,000,000	-	400,000,000
274,000	Extra Ordinary Items	2	-	3,000,000	3,000,000	-	3,000,000
4,583,550	Total Revenue (Income)		847,700	521,828,500	521,828,500	-	520,980,800
2,589,894,146	Total Funds Available		2,506,263,020	3,544,107,126	3,544,107,126	-	1,037,844,106

	Less: EXPENDITURE						
630,442,784	Personnel Costs	3	626,930,123	790,133,006	790,133,006	-	163,202,883
430,061,765	Overhead Costs Expenditure	4	570,574,442	422,782,378	422,782,378	-	(147,792,064)
1,121,726,477	Statutory Transfer	5	1,200,112,716	-	-	-	(1,200,112,716)
135,589,155	Miscellaneous Payments	6	82,696,779	-	-	-	(82,696,779)
2,317,820,181	Total Expenditure		2,480,314,060	1,212,915,384	1,212,915,384	-	(1,267,398,676)
272,073,964	Operating Fund B/4 Transfer		25,948,960	2,331,191,742	2,331,191,742	-	2,305,242,782
	APPROPRIATION TRANSFERS						
271,993,950	Transfer to Capital Dev. Fund		15,521,000	1,426,752,500	1,426,752,500	-	1,411,231,500
271,993,950	Total Appropriation		15,521,000	1,426,752,500	1,426,752,500	-	1,411,231,500
80,014	Closing Balance		10,427,960	904,439,242	904,439,242	-	894,011,282

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-			-	-
271,993,950.00	Transfer From CRF		15,521,000.00			-	(15,521,000.00)
271,993,950.00	Total Capiati Receipts		15,521,000.00	-	-	-	(15,521,000.00)
271,993,950.00	Total Capital Funds Available		15,521,000.00	-	-	-	(15,521,000.00)
	Less: Capital Expenditure						
	Administrative						
162,479,800.00	Admin & General Services	7	9,260,000.00	282,000,000.00	282,000,000.00	-	272,740,000.00
162,479,800.00	Sub-Total		9,260,000.00	282,000,000.00	282,000,000.00	-	272,740,000.00
	Economic						
-	Agric & Natural Resources	7	2,300,000.00	241,700,000.00	241,700,000.00	-	239,400,000.00
-	Budget and Planning	7	-	47,000,000.00	47,000,000.00	-	47,000,000.00
-	Finance & Supply		-	65,881,644.00	65,881,644.00	-	
-	Sub-Total		2,300,000.00	354,581,644.00	354,581,644.00	-	352,281,644.00
	Reginal Development						
52,122,700.00	Works Transport & Housing	7	2,961,000.00	557,300,000.00	557,300,000.00	-	554,339,000.00
52,122,700.00	Sub-Total		2,961,000.00	557,300,000.00	557,300,000.00	-	554,339,000.00
	Social						
0	Education Social Development		-	190,000,000.00	190,000,000.00	-	
49,336,000.00	Primary Health Care	7	1,000,000.00	212,000,000.00	212,000,000.00	-	211,000,000.00
49,336,000.00	Sub-Total		1,000,000.00	402,000,000.00	402,000,000.00	-	211,000,000.00
263,938,500.00	Total Capital Expenditure		15,521,000.00	1,426,752,500.00	1,426,752,500.00	-	1,411,231,500.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****NOTES TO THE ACCOUNTS**

		SCHEDULE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	2,003,769,550.61	2,072,423,540.38
11010101	Petroleum Profit Tax	1B	-	4,796,979.38
11010101	Excess Bank Chgarges	1B	4,771,694.58	5,060,393.63
11010301	Excess Crude	1B	-	3,585,371.10
11010101	Forex Equalisation	1B	32,944,141.33	54,535,987.06
11010101	Additional Fund From NNPC	1B	2,987,809.25	3,367,064.97
11010101	Exchange Difference	1B	-	12,503,467.11
11010101	Exchange Gain	1B	3,375,413.95	8,178,159.70
11010201	Value Added Tax	1B	457,486,695.97	420,392,800.82
	Sub Total		2,505,335,305.69	2,584,843,764.15
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Personal Taxes		-	413,550.00
12010109	Licence General		-	2,123,000.00
12010109	Fees General		-	712,000.00
12010109	Earning General		847,700.00	920,000.00
12010109	Rent on Land & Others		-	141,000.00
12010109	Extra ordinary items		-	274,000.18
	Total Cash Flow from Independent Government Revenue		847,700.00	4,583,550.18

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		899,531.28	-
21010101	Office of the Secretary		22,145,535.23	-
21010101	The Council		-	-
21010101	Admin. & General Services		140,459,088.45	165,807,499.32
21010101	Agric & Natural Resources		121,183,108.54	126,867,234.72
21010101	Finance & Supply		82,450,524.17	90,914,048.77
21010101	Budget Plan Research & Statistic		12,345,671.00	-
21010101	Works Transport & Housing		52,728,330.91	61,462,600.84
21010101	Education & Social Development		37,652,666.01	-
21010101	Primary Health Care		151,013,451.22	185,391,400.38
21010101	Traditional Office		6,052,216.12	-
	Total		626,930,122.93	630,442,784.03
	Note 4 - Overhead Cost (See schedule 3-13)			
220201	Office of the Chairman		35,622,700.00	58,943,200.00
220201	Office of the Secretary		12,530,400.00	-
220201	Office of the Legislative Council		-	-
220201	Admin & General Services		244,417,400.00	157,142,000.00
220201	Agric & Natural Resources		86,210,853.28	63,031,565.19
220201	Budget Plan Research & Statistic		-	-
220201	Education & Social Development		25,397,006.00	-
220201	Finance & Supply		11,907,082.70	14,663,000.00
220201	Primary Health Care		76,761,500.00	77,554,500.00
220201	Works Transport & Housing		77,727,500.00	58,727,500.00
220201	Traditional Office		-	-
	Total		570,574,441.98	430,061,765.19

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Councils		60,113,086.52	62,172,706.21
22070102	0.50% LG Audit		10,018,847.75	10,362,117.70
22070102	7% of LEA Primary School Teachers Pension Plus 360,862.82		31,066,964.00	30,719,570.94
22070102	7% of LG Personnel Emolument (LG Pension)		46,068,777.43	45,661,498.76
22070102	Contribution Towards Funding of Primary Education		381,951,573.72	376,988,815.77
22070102	1% LGSC Training Fund		20,037,695.51	20,724,235.40
22070102	0.75% Admin Charges		15,028,271.63	15,543,176.55
22070102	5% Security		100,188,477.53	103,621,177.02
22070102	2% Stabilization		40,075,391.01	41,448,470.81
22070102	20% LG Joint Developmental Programme		400,753,910.12	414,484,708.08
22070102	5% Security Trust Fund		25,093,433.85	
22070102	2.5% Education Trust Fund		8,175,015.75	
22070102	5% Contribution To Borno State University		61,541,271.61	
	Sub-Total		1,200,112,716.44	1,121,726,477.24
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Provision of food items and essentials to IDPs		836,134.72	30,177,252.50
22021041	Rehab. of Fed. High Way/FGC Stud. REG./ESS Serv./Excavation			2,000,000.00
22021041	Retainership NTA(80,000.00) BRTV (60,000.00)		1,680,000.00	1,680,000.00
22021041	Bank Charges		836,134.72	1,090,823.13
22021041	Borno State Pilgrims Welfare Board Additional LGA's Hajj Fare 2018			23,384,073.31
22021041	Contributing to Indigenes Undergoing Armed Forces Training		200,000.00	450,000.00
22021041	Gratuity Local Education Authority Retirees			9,259,259.26
22021041	Gratuity Local Government Retirees		10,556,939.72	9,259,259.26
22021041	JNI Annual Contribution			385,185.19
22021041	Preparation of LG Annual Account 2017 50%		5,555,555.56	1,000,000.00
22021041	Procurement of Diesel to Tractors for Farming Across LGAs			1,481,481.48
22021041	Production of LGA's Projects Calendar 2019			680,000.00
22021041	Provision of Essential Services			38,550,000.00
22021041	Purchase of Equipment For SPHCA Biometric Data Capture			2,206,227.77
22021041	Severance Gratuity to Former LG Councilors Vol 4		9,600,000.00	4,500,000.00
22021041	WAEC/SSCE 2018 and 2019		3,719,940.00	8,022,630.00
22021041	Workshop On Fiscal And Administrative Due Process			462,962.96
22021041	Outstanding Payment for Preparation of LGAs Annual Account			1,000,000.00
22021041	Settlement of Liability		1,068,000.00	
22021041	Pledge to Nigerian Legion		74,074.07	
22021041	BOSADP Agric Business Support 2019		2,250,000.00	
22021041	CJTF/ vigilante / hunters allowances		46,320,000.00	
	Sub-Total		82,696,778.79	135,589,154.86

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		9,260,000.00	162,479,800.00
	Sub-Total		9,260,000.00	162,479,800.00
	Economic			
	Agric & Natural Resources		2,300,000.00	5,100,000.00
	Finance & Supply		-	2,955,450.00
	Sub-Total		2,300,000.00	8,055,450.00
	Reginal Development			
	Works Transport & Housing		2,961,000.00	52,122,700.00
	Sub-Total		2,961,000.00	52,122,700.00
	Social			
	Primary Health Care		1,000,000.00	49,336,000.00
	Sub-Total		1,000,000.00	49,336,000.00
	Grand Total		15,521,000.00	271,993,950.00

DAMBOA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		44,894.16	1,474.05
31020108	First Bank Main Account		6,236.74	49,803.50
31020108	UBA Main Account		31,640.01	6,263.45
31020102	UBA Revenue Account		6,159.33	22,473.06
31020102	Zenith Bank		10,339,029.63	
	Total		10,427,959.87	80,014.06
	<u>Note 9 - Investments</u>			
31090102	Peoples Bank of Nig.		50,000.00	50,000.00
31090102	Urban Development Bank		500,000.00	500,000.00
31090102	Premier Bank of Nigeria		892,000.00	892,000.00
31090102	African Bank of Nigeria		70,000.00	70,000.00
31090101	Ashaka Cement Plc		60,000.00	60,000.00
31090102	Fertilizer Blending Plant		2,000,000.00	2,000,000.00
31090102	Premier Propt. Dev. Coy		50,000.00	50,000.00
	Total		3,622,000.00	3,622,000.00
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		44,796,596.45	44,796,596.45
31070101	Non - Personal Advance (See schedule 10)		-	-
	Total		44,796,596.45	44,796,596.45
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		62,550,271.27	17,449,694.30
			62,550,271.27	17,449,694.30
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board		-	-
			-	-

DAMBOA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULES TO THE ACCOUNTS**

SCHEDULE		RECEIVED FROM	RECEIVED FROM	
1A	DAMBOA MONTHLY STATUTORY ALLOCATIONS	FAAC TO JACC	JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	166,369,062	166,369,062	-
	FEBRUARY	151,754,056	151,754,056	-
	MARCH	144,099,038	144,099,038	-
	APRIL	135,853,916	135,853,916	-
	MAY	156,233,424	156,233,424	-
	JUNE	174,868,047	174,868,047	-
	JULY	191,208,308	191,208,308	-
	AUGUST	186,294,399	186,294,399	-
	SEPTEMBER	187,563,594	187,563,594	-
	OCTOBER	182,525,077	182,525,077	-
	NOVEMBER	150,097,812	150,097,812	-
	DECEMBER	176,902,818	176,902,818	-
	TOTAL	2,003,769,551	2,003,769,551	-

DAMBOA LOCAL GOVERNMENT OF BORNO											
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019											
OTHER STATUTORY RECEIPTS											
SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMENTATION
1B		N	N	N	N i-IV	N	N	N	N	N	N
	JANUARY	39,313,234	-	-			39,013,207		300,027		
	FEBRUARY	43,202,663		2,789,592			40,213,251		199,820		
	MARCH	52,049,350		1,379,419	13,199,071		37,212,128		258,732		
	APRIL	59,133,758			3,909,681	2,987,809	35,605,896		197,421		16,432,951
	MAY	37,413,497					37,173,236		240,262		
	JUNE	41,547,884					41,195,481		352,403		
	JULY	42,212,815					41,896,146		316,670		
	AUGUST	36,852,618					36,543,924		308,693		
	SEPTEMBER	35,212,976		602,684			34,296,049		314,243		
	OCTOBER	36,238,263					35,950,260		288,003		
	NOVEMBER	51,022,827			15,835,389		34,948,913		238,525		
	DECEMBER	43,798,820					43,438,206		360,614		
	TOTAL	501,565,755	-	4,771,695	32,944,141	2,987,809	457,486,696	-	3,375,414	-	16,432,951

DAMBOA LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
SCHEDULES TO THE ACCOUNTS				
SCHEDULES 3	CODE	OVERHEAD COST - OFFICE OF THE CHAIRMAN	2019 N	2018 N
	22020101	Local Travel & Transport: Training	2,889,186	2,896,800
	22020202	Food Stuff & Catering Materials Supplies	5,778,372	32,700,000
	22020102	Local Travel & Transport: Others	5,296,841	5,418,000
	22020202	Telephone Charges	1,444,593	2,300,000
	22020301	Office Stationeries/Computer Consumables	5,778,372	100,000
	22020303	Newspapers	4,815,310	390,000
	22020305	Printing of non security documents	7,704,496	1,000,000
	22020401	Maintenance Of Motor Vehicle/Transport Equipment	14,445,930	14,138,400
		TOTAL	48,153,100	58,943,200
4	CODE	OVERHEAD COST - ADMINISTRATION		N
	22020401	Maintenance of Office Furniture	4,888,348	3,508,200
	22020402	Maintenance of Office Building & Res. Quar	19,553,392	4,895,000
	22020404	Maintenance of Plants & Generators	17,109,218	1,032,000
	22020101	Local Training	2,444,174	2,445,000
	22020202	Security Services	31,774,262	46,042,400
	22020202	Office Rent	4,888,348	1,000,000
	22020202	Security Vote (Including Operations)	34,218,436	48,804,700
	22020802	Motor Vehicle Fuel Cost	17,109,218	7,089,400
	22020802	Plant of Generator Fuel Cost	9,776,696	394,000
	22020202	Refreshment & Meals	19,553,392	2,107,000
	22020202	Honorarium & Sitting Allowance	6,110,435	13,362,300
	22020301	Medical Expenses Local	7,332,522	2,627,000
	22020101	Conference, Seminars & Workshop	13,442,957	5,000,000
	22020305	Welfare Packages	12,220,870	3,600,000
	22020202	Special Days Celebrations	-	2,695,000
	22020202	Meals Subsidy to Government Schools	43,995,132	12,540,000
		TOTAL	244,417,400	157,142,000

5	CODE	OVERHEAD COST - AGRICULTURE & Natural Resources		N
	22020402	Maintenance of Office Furniture	500,200	747,500
	22020202	Agric inputs and Subsidy	84,507,203	61,914,065
	22020101	Local Travel & Transport: Training	1,203,450	370,000
		TOTAL	86,210,853	63,031,565
6	CODE	OVERHEAD COST - EDUCATION AND SOCIAL DEVELOPMENT		
		Educational Material to IDPs	18,000,750	-
		Local Travel & Transport: Training	3,021,750	-
		Office Stationery/Computer Consumables	2,110,300	-
		Printing of Non Security Documents	2,264,206	-
			25,397,006	
6	CODE	OVERHEAD COST - FINANCE		N
	22020101	Local Travel & Transport: Training	3,481,853	1,048,000
	22020301	Office Stationery/Computer Consumables	50,000	1,200,000
	22020305	Printing of Non Security Documents	2,390,450	5,390,000
	22020402	Maintenance of Office Furniture & Equipment	545,000	3,045,000
	22020801	Motor Vehicle Fuel Cost	5,439,780	2,000,000
	22020101	Consulting Services & Special Committee	-	1,980,000
		TOTAL	11,907,083	14,663,000
8	CODE	OVERHEAD COST - HEALTH	N	N
	22020101	Local Travel & Transport: Training	4,605,690	1,380,000
	22020301	Drugs, Laboratory & Medical Supplies	9,211,380	51,100,000
	22070102	Maintenance of Motor Vehicle Transport Equipmt.	8,443,765	1,781,500
	22070102	Other Maintenance Services	2,302,845	21,793,000
	22070102	Medical Consulting	9,211,380	1,500,000
	22070102	Office Stationery/Computer Consumables	7,676,150	-
	22070102	Maintenance of Office Furniture & Equipment	12,281,840	-
	22070102	Motor Vehicle Fuel Cost	23,028,450	-
		TOTAL	76,761,500	77,554,500

9	CODE	OVERHEAD COST - WORKS TRANSPORT & HOUSING		N
	22020101	Local Travel & Transport: Training	5,754,650.00	500,000
	22020202	Maintenance of MNehtTransport Equipt.	-	1,717,500
	22020203	Maintenance of Office Furniture	-	1,200,000
	22020301	Maintenance of Plants & Generator	19,663,650	31,990,000
	22020303	Other Maintenance Services	9,327,300	500,000
	22020309	Engineering Services	8,550,025	950,000
	22020301	Architectural Services	2,331,825	1,010,000
	22020402	Surveying Services	9,327,300	500,000
	22020303	Motor Vehicle Fuel Cost	21,772,750	20,360,000
		TOTAL	76,727,500.00	58,727,500

DAMBOA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF PERSONAL ADVANCES**

SCHEDULE 9	NAME OF HOLDER	PURPOSES	BALANCE N
	Mustapha Zarma	Housing Advance	5,951
	Mama Modu Wakil	Housing Advance	330
	Wakil Kadir	Bicycle Loan	2,700
	Ali Koyoma	Housing Loan	234
	Baba G. Bukar	Car loan	8,686
	Modu Bulama	Housing Loan	5,390
	Kobure Lawan	Motorcycle Loan	790
	Ali Dalori	"	506
	Bulama Modu	Bicycle Loan	3,797
	Baba Ayami	"	5,900
	Ali Adam	"	4,049
	Tijjani Mustapha	Bicycle Loan	3,490
	Muazu Dan Azumi	"	4,406
	Wakil Waziri	"	706
	M. Adamu Moh'd	"	5,450
	Mustapha Bulama	"	3,000
	Modu Mbula	"	922
	Alh. Shettima Alhaji	"	8,260
	Mallam Bukar	"	500
	Bulama Shettima	"	1,340
	Waziri Bulama	"	1,161
	Bulama Modu	"	427
	Mama Makinta	"	457
	Aisha Shettima	"	6,600
	Talba Ahmed	Car loan	10,400
	Usman Alh. Kurmi	Car loan	9,300

SCHEDULE 9	NAME OF HOLDER	PURPOSES	BALANCE N
	Abba Gana Chiroma	Car loan	4,961
	Yagana Mama	Hausing Advance	944
	Salkusu A. Gazama	Car Repb. Advance	17,618
	Alh. All Kori	Bicycle Loan	5,900
	Modu Bukar	"	4,200
	Bulama Bukar	Motorcycle Loan	3,750
	Bukar Mal Gana	Car Advance	7,500
	Bulama B. Yerima	"	27,500
	AbbaAdamAbba	"	1,750
	Baba Gana Bukar	"	9,000
	Grema Mallam	Motorcycle Loan	3,250
	Hassan Moh'd	Car Advance	5,250
	Audu Garba	Motorcycle Loan	3,750
	Abba Wakil	"	3,750
	Falmata Aliyu	Motorcycle Loan	14,000
	Aisha All Kolo	Motorcycle Loan	10,000
	Bulama Kyari	"	15,000
	BukarAlibe	"	15,000
	Yakubu Ibrahim	"	2,000
	Lawan Shettima	"	30,000
	Duniya Wanangu	"	15,000
	LEA Staff loan	Water Pump Loan	181,820
	Kachalla Bukar	"	8,500
	Mallam Kolo	"	30,000
	Makinta All	"	30,000
	Alh. M. Gana k.	"	30,000
	Alh. Lawan Kaijima	"	27,000
	Mallam All Yerima	"	30,000
	Mustapha Koyoma	"	30,000
	Mustapha Kolomi	Water Pump Loan	27,000
	Gambo Burah	"	10,000

SCHEDULE 9	NAME OF HOLDER	PURPOSES	BALANCE N
	M. Kana Malah	Water Pump Loan	6,000
	M. Kodomi Shettima	"	25,000
	Mammadu Alh. M. Kolo	Water Pump Loan	30,000
	Alkali Musa	"	30,000
	Grema Bulama	"	150,000
	Lawan Ali Kin	"	250,000
	Lawan A.	"	10,000
	Alh. Bukar Kawu	"	10,000
	Gaji Mutangale	"	36,000
	Abba A. Kyari	Drilling Machine	170,000
	Bukar Amsami	"	27,000
	Alh. Mustapha Kukar	"	250,000
	Modu Kawudima	"	150,000
	Durman Korede	"	250,000
	Ahmed W. Ndava	Drilling Machine	180,000
	Alh. Mustapha Kafa	"	6,400
	Alh. Goni Mustapha	"	9,000
	Bukar Kauji	"	8,000
	Sundry Person's	Micro Scheme Loan	42,500,000
	TOTAL		44,796,596

DAMBOA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	NULGE	Union Dues	99,271
41030101	Borno State (SIR)	5% Withholding Tax	26,911,977
	MHWUN	Union Dues	259,349
41030103	Federal Inland Revenue	5% Value Added Tax	32,890,511
	Borno State Govt.	Agric Loan	82,000
	Borno State Govt.	SERA Relief Fund	166,229
	Federal govt. of Nigeria	NECON	760
	Borno State Govt.	Faming Advance	9,069
	Kaga Local Govt.	Personal Advance	4,767
	Federal Mortgage Bank	NHF Contribution	216,505
	NULGE Damboa Branch	Intercontinental Loan	305,044
	Damboa Local Govt.	1%Adim Charges	165,321
	Damboa Local Govt.	1%Legal Charges	806,390
	Gams Electrical Co. Ltd	10%Retention Fee	633,080
	Total		62,550,271



BORNO STATE OF NIGERIA

DIKWA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

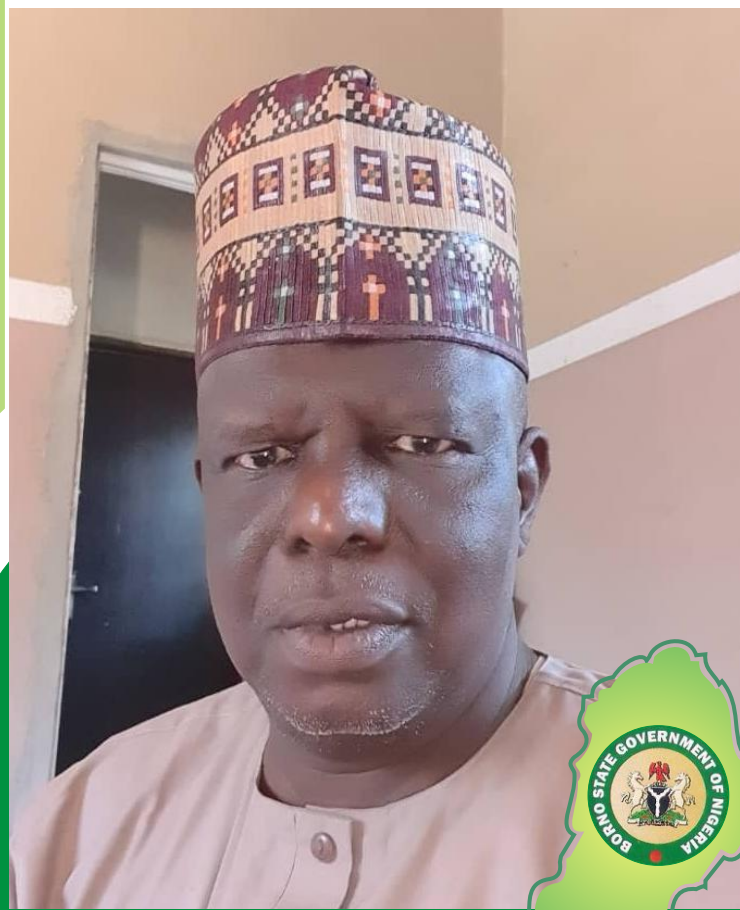
31ST DECEMBER, 2019.



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



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



UMARA BUKAR
SECRETARY
DIKWA LOCAL GOVERNMENT COUNCIL
BORNO STATE



BABAGANA GIMBA
TREASURER
DIKWA LOCAL GOVERNMENT COUNCIL
BORNO STATE




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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Dikwa Local Gov't
23/9/2020


The Secretary,
Dikwa Local Gov't
23/9/2020

AUDIT CERTIFICATE

The Treasurer Dikwa Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

DIKWA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2018		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
1,565,414,213	Statutory Allocation FAAC	1	1,328,080,106	1,371,458,470
200,000,000	State IGR			
-	PPT	1	-	3,174,476
-	Excess Bank Chgarges	1	3,157,743	3,348,794
-	Excess Crude	1	-	2,372,675
-	Forex Equalisation	1	21,801,297	36,090,037
-	Additional Fund From NNPC	1	1,977,229	2,228,208
-	Exchange Difference	1	-	8,274,364
-	Exchange Gain	1	2,219,498	5,412,024
	Share of Solid Minerals	1	1,720,235	
	Augmentation	1	10,874,761	
349,600,802	Value Added Tax	1	348,241,163	321,739,071
2,115,015,015	Sub Total		1,718,072,031	1,754,098,117
	Cash Flow from Independent Government Revenue			
2,000,000.00	Personal Taxes	2	-	-
	Rates			
2,500,000.00	Licence General	2	-	-
	Fine General			
6,330,000.00	Fees General	2	-	-
	Sales General			
8,100,000.00	Earning General	2	-	-
	General Sales	2	-	-
1,000,000.00	Rent on Govt Buildins Generals		-	-
32,000,000.00	Rent on Land & Others General		-	-
	Interest Payment & Dividend		-	-
	Miscellaneous		-	-
-	Investment Income		-	-
102,100,000.00	Domestic Grant		-	-
154,030,000	Total Cash Flow from Independent Government Revenue		-	-
2,269,045,015	Total Receipts		1,718,072,031	1,754,098,117

	Less Cash Flow from Recurrent Services			
411,028,205.00	Personnel Costs	3	519,830,175	506,131,896
461,115,628.00	Overhead Costs Expenditure	4	443,987,104	316,020,457
720,000,000	Statutory Transfer	5	698,790,542	717,035,789
50,000,000	Miscellaneous Payments	6	45,642,220	130,618,952
1,642,143,833	Total Cash Flow from Recurrent Services		1,708,250,041	1,669,807,094
626,901,182	Net Cash Flow Operating Activities		9,821,990	84,291,023
	Less Cash Flow from Acquisition Non - Current Assets			
126,000,000	Capital Expenditure - Administration		-	35,660,000
153,000,000	Capital Expenditure - Economic		-	14,500,000
84,000,000	Capital Expenditure - Regional Development		-	42,359,176
211,758,144	Capital Expenditure - Social		-	-
574,758,144	Total Cash Flow from Acquisition Non - Current Assets		-	92,519,176
	Cash Flow from Financing Activities		-	-
52,143,038	Net Cash Flow from all Activities		9,821,990	(8,228,153)
	Cash and Cash Equivalent as at 1 January		132,923	8,361,075
	Cash and Cash Equivalent as at 31st December		9,954,913	132,923
	Cash and Bank Balances	8	9,954,913	132,923

DIKWA LOCAL GOVERNMENT OF BORNO STATE STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	9,954,913	132,923
	Investments	9	13,624,698	13,624,698
	Advances	10	42,858,776	42,858,776
	Total Assests		66,438,387	56,616,397
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		9,954,912	132,923
	Other Fund - Investment Fund		25,752,895	25,752,895
	Total Public Fund		35,707,807	25,885,818
	Deposits	11	30,730,580	30,730,580
	Loan and Short Term Debt	12	-	-
	Total Liabilities		30,730,580	30,730,580
	Public Fund + Liabilities		66,438,387	56,616,397

DIKWA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		132,922.65	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,371,458,470	S/Allocation from Federal Govt.	1	1,328,080,106	1,565,414,213.00	1,565,414,213.00	-	237,334,107
-	S/Allocation from State Govt.	1	-	200,000,000.00	200,000,000.00	-	200,000,000
3,174,476	PPT	1	-	-	-	-	-
3,348,794	Excess Bank Chgarges	1	3,157,743	-	-	-	(3,157,743)
2,372,675	Excess Crude	1	-	-	-	-	-
36,090,037	Forex Equalisation	1	21,801,297	-	-	-	(21,801,297)
2,228,208	Additional Fund From NNPC	1	1,977,229	-	-	-	(1,977,229)
8,274,364	Exchange Difference	1	-	-	-	-	-
5,412,024	Exchange Gain	1	2,219,498	-	-	-	(2,219,498)
-	Share of Solid Minerals		1,720,235	-	-	-	-
-	Augmentation		10,874,761	-	-	-	-
321,739,071	Share of VAT	1	348,241,163	349,600,802.00	349,600,802.00	-	1,359,639
1,754,098,117	Sub Total		1,718,072,031	2,115,015,015	2,115,015,015	-	409,537,979
-	Personal Taxes	2	-	2,000,000.00	2,000,000.00	-	2,000,000
-	Licence General	2	-	2,500,000.00	2,500,000.00	-	2,500,000
-	Fees General	2	-	6,330,000.00	6,330,000.00	-	6,330,000
-	Sales General	2	-	-	-	-	-
-	Earning General	2	-	8,100,000.00	8,100,000.00	-	8,100,000
-	Rent on Govt. Building General	2	-	1,000,000.00	1,000,000.00	-	1,000,000
-	Rent on Land & Others General	2	-	32,000,000.00	32,000,000.00	-	32,000,000
-	Investment Income	2	-	-	-	-	-
-	Miscellaneous		-	-	-	-	-
-	Domestic Grant	2	-	102,100,000.00	102,100,000.00	-	102,100,000
-	Total Revenue (Income)		-	154,030,000	154,030,000	-	154,030,000
1,754,098,117	Total Funds Available		1,718,204,954	2,269,045,015	2,269,045,015	-	563,659,081

	Less: EXPENDITURE						
506,131,896	Personnel Costs	3	519,830,175	411,028,205.00	411,028,205.00	-	(108,801,970)
316,020,457	Overhead Costs Expenditure	4	443,987,104	461,115,628.00	461,115,628.00	-	17,128,524
717,035,789	Statutory Transfer	5	698,790,542	720,000,000.00	720,000,000.00	-	21,209,458
130,618,952	Miscellaneous Payments	6	45,642,220	50,000,000.00	50,000,000.00	-	4,357,780
1,669,807,094	Total Expenditure		1,708,250,041	1,642,143,833	1,642,143,833	-	(66,106,208)
8,361,075	Operating Fund B/4 Transfer		9,954,913	626,901,182	626,901,182	-	629,765,289
	APPROPRIATION TRANSFERS						
92,519,176	Transfer to Capital Dev. Fund		-	574,758,144.00	574,758,144.00	-	574,758,144
92,519,176	Total Appropriation		-	574,758,144	574,758,144	-	574,758,144
(84,158,101)	Closing Balance		9,954,913	52,143,038	52,143,038	-	42,188,125

DIKWA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	-	-	-	-
92,519,176.06	Transfer From CRF		-	574,758,144	574,758,144	-	574,758,144
92,519,176.06	Total Capital Receipts		-	574,758,144	574,758,144	-	574,758,144
92,519,176.06	Total Capital Funds Available		-	574,758,144	574,758,144	-	574,758,144
	Less: Capital Expenditure						
	Administrative						
35,660,000.00	Admin & General Services	7	-	126,000,000	126,000,000		126,000,000
35,660,000.00	Sub-Total		-	126,000,000	126,000,000	-	126,000,000
	Economic						
14,500,000.00	Agric & Natural Resources	7	-	55,000,000	55,000,000	-	55,000,000
	Finance & Supply	7	-	98,000,000	98,000,000	-	98,000,000
14,500,000.00	Sub-Total		-	153,000,000	153,000,000	-	153,000,000
	Reginal Development						
	Works Transport & Housing	7	-	84,000,000	84,000,000	-	84,000,000
-	Sub-Total		-	84,000,000	84,000,000	-	84,000,000
	Social						
-	Primary Health Care	7	-	-	-	-	-
	Education			211,758,144	211,758,144		211,758,144
-	Sub-Total		-	211,758,144	211,758,144	-	211,758,144
50,160,000.00	Total Capital Expenditure		-	1,426,752,500	1,426,752,500	-	1,426,752,500

DIKWA LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 NOTES TO THE ACCOUNTS				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,328,080,106	1,371,458,470
11010101	Petroleum Profit Tax	1B	-	3,174,476
11010101	Excess Bank Chgarges	1B	3,157,743	3,348,794
11010301	Excess Crude	1B	-	2,372,675
11010101	Forex Equalisation	1B	21,801,297	36,090,037
11010101	Additional Fund From NNPC	1B	1,977,229	2,228,208
11010101	Exchange Difference	1B	-	8,274,364
11010101	Exchange Gain	1B	2,219,498	5,412,024
11010101	Share of Solid Minerals	1B	1,720,235	-
11010101	Augmentation	1B	10,874,761	-
11010201	Value Added Tax	1B	348,241,163	321,739,071
	Sub Total		1,718,072,031	1,754,098,117
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Earning General		-	-
12010109	Rent on Land & Others General		-	-
	Miscellaneous		-	-
	Total Cash Flow from Independent Government Revenue		-	-

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		749,479	749,479
21010101	Office of the Secretary		-	-
21010101	The Council		1,777,831	1,777,831
21010101	Admin. & General Services		100,172,130	100,172,130
21010101	Agric & Natural Resources		65,372,794	65,372,794
21010101	Finance & Supply		121,924,881	121,924,881
21010101	Budget Plan Research & Statistic		29,960,873	-
21010101	Works Transport & Housing		55,623,612	55,623,612
21010101	Education & Social Development		-	-
21010101	Primary Health Care		132,944,700	149,207,294
21010101	Traditional Office		11,303,874	11,303,874
	Total		519,830,175	506,131,896
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		30,322,500	39,466,866
220201	Office of the Secretary		510,000	663,801
220201	The Council		1,875,000	2,440,444
220201	Admin. & General Services		123,033,904	140,707,543
220201	Agric & Natural Resources		42,927,849	55,873,614
220201	Finance & Supply		2,166,553	2,819,922
220201	Budget Plan Research & Statistic		1,140,000	1,483,790
220201	Works Transport & Housing		28,283,984	36,813,594
220201	Education & Social Development		170,000	221,267
220201	Primary Health Care		212,196,314	33,758,179
220201	Traditional Office		1,361,000	1,771,437
	Total		443,987,104	316,020,457

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		39,842,403.17	41,143,754
22070102	0.5% L.G. Audit		6,640,400.53	6,857,292
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		20,014,908.72	19,823,601
22070102	7% Local Govt Pension		33,777,841.56	33,584,725
22070102	Contribution towards Funding of Primary Edu.		224,065,069.08	221,332,107
22070102	1% LGSC Training Fund		13,280,801.06	13,714,585
22070102	0.75% Admin Charges		9,960,600.79	10,285,939
22070102	5% Security		4,966,477.95	68,572,924
22070102	2% Stabilization		26,561,602	27,429,169
22070102	20% LG Joint Development Programme		265,616,021	274,291,694
	5% Security Trust Fund		4,966,478	-
	2.5% Education Trust Fund		2,483,239	-
	5% State University		46,614,699	-
22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		698,790,542	717,035,789
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serance Gratuity to Former LG Concillors		7,200,000	7,200,000
22021041	Contr. to Indigines Undergoing Armed Forces Training		450,000	450,000
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000
22021041	JNI Contribution		-	385,185
22021041	Retaunership NTA/BRTV		1,680,000	1,680,000
22021041	Payment for Preparation of LGA's Annual Account		-	1,000,000
22021041	Procurement of Firewood, Food Items to IDPs		5,555,556	26,245,746
22021041	LGA's Hajj Fare		10,305,820	26,917,407
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,228
22021041	Provision of Essential Service		-	36,200,000
22021041	Workshop on Fiscal & Admin. Due Process		-	462,963
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259
22021041	Gratuity to Local Government Retiress		-	9,259,259
22021041	WAEC/SSCE & NECO 2018/2019		3,948,419.00	3,438,270
22021041	Hotel Bills inrespects of Borno State Hotel		-	162,330
22021041	Production of Projects Calender 2018		-	680,000
22021041	Outstanding liabilities		1,068,000	
	Bank charges		720,351	1,090,823
	Allowance to CJTF		14,640,000	
	Pledge To Nigeria Legion		74,074	
22021041	Logistics		-	-
	Sub-Total		45,642,220	130,618,952

	Notes 7 - Purchase/Construction of Capital Assets			
	Administrative			
	Admin & General Services		-	35,660,000
	Sub-Total		-	35,660,000
	Economic			
	Agric & Natural Resources		-	14,500,000
	Finance & Supply			
	Sub-Total		-	14,500,000
	Regional Development			
	Works Transport & Housing		-	42,359,176
	Sub-Total		-	42,359,176
	Social			
	Primary Health Care		-	-
	Sub-Total		-	-
	Grand Total		-	92,519,176

DIKWA LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 NOTES TO ASSETS AND LIABILITIES				
			ACTUAL 2019 N	ACTUAL 2018 N
	Notes 8 - Treasuries & Banks			
	Cash and Banks Balance			
31020107	Cash at Hand		352,246	32,851
31020108	UBA Salary Account		267,612	
31020102	Zenith Bank Account		9,335,055	91,343
31020102	First Bank Salary Account			8,730
	Total		9,954,913	132,923
	Note 9 - Investments			
31090101	First Bank of Nig. Plc		12,500	12,500
31090102	Merchant Bank Ltd		-	-
31090102	Borno State Fertilizer Coy.		-	-
31090102	Borno State Soda Ash Coy.		3,504,170	3,504,170
41020101	Local Govt. Loan Board		3,428,028	3,428,028
	Afri-Bank of Nig. Plc		-	-
	Ashaka Cement Plc		-	-
	Premier Propt. Dev. Comp.		200,000	200,000
	Urban Dev. Bank		500,000	500,000
	Premier Commercial Bank		500,000	500,000
	Unipetrol Plc		630,000	630,000
	Fertilizer Biending Company		4,850,000	4,850,000
	Total		13,624,698	13,624,698
	Note 10 - Advances			
31060101	Personal Advance (see schedule 9)		36,308,776	36,308,776
31070101	Non - Personal Advance (See schedule 10)		6,550,000	6,550,000
	Total		42,858,776	42,858,776
	Note 11 - Deposits			
	Unremitted deduction (See schedule 11)		30,730,580	30,730,580
			30,730,580	30,730,580
	Note 12 - Loan and short term debt			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

DIKWA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULES TO THE ACCOUNTS**

SCHEDULE 1A	DIKWA MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	110,097,311	110,097,311	-
	FEBRUARY	100,425,604	100,425,604	-
	MARCH	95,359,777	95,359,777	-
	APRIL	89,903,439	89,903,439	-
	MAY	105,444,375	105,444,375	-
	JUNE	115,721,646	115,721,646	-
	JULY	126,535,068	126,535,068	-
	AUGUST	123,283,212	123,283,212	-
	SEPTEMBER	124,123,122	124,123,122	-
	OCTOBER	120,788,805	120,788,805	-
	NOVEMBER	99,329,559	99,329,559	-
	DECEMBER	117,068,187	117,068,187	-
	TOTAL	1,328,080,106	1,328,080,106	-

DIKWA LOCAL GOVERNMENT OF BORNO STATE												
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019												
OTHER STATUTORY RECEIPTS												
SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMENTATIO N	SHARE OF SOLID MINERALS
1B		₦	₦	₦	₦	₦	₦	₦	₦			₦
	JANUARY	30,093,463					29,894,915		198,548			
	FEBRUARY	32,737,632		1,846,056			30,759,342		132,234			
	MARCH	38,308,132		912,852	8,734,690		28,489,370		171,220			
	APRIL	42,833,841			2,587,292	1,977,229	27,263,914		130,645		10,874,761	
	MAY	28,600,750					28,441,753		158,997			
	JUNE	29,488,941					29,255,733		233,208			
	JULY	32,275,131					32,065,570		209,561			
	AUGUST	28,227,223					28,022,941		204,283			
	SEPTEMBER	26,931,799		398,835			26,325,009		207,955			
	OCTOBER	27,736,182					27,545,592		190,590			
	NOVEMBER	39,146,663			10,479,315		26,789,265		157,848			1,720,235
	DECEMBER	33,612,167					33,373,525		238,642			
	TOTAL	389,991,926	-	3,157,743	21,801,297	1,977,229	348,226,929	-	2,233,732	-	10,874,761	1,720,235

DIKWA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULES TO THE ACCOUNTS

SCHEDULES	CODE		2019	2018
3		<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	N	N
	22020101	Local Travel & Transport: Training	2,736,788	3,562,121
	22020102	Local Travel & Transport: Others	1,287,900	1,676,292
	22020202	Telephone Charges	965,925	1,257,219
	22020203	Internet Access Charges	965,925	1,257,219
	22020301	Office Stationeries/Computer Consumables	2,897,775	3,771,658
	22020303	Newspapers	482,963	628,610
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,575,800	3,352,585
	22020402	Maintenance of Office Furniture	643,950	838,146
	22020404	Maintenance of Office / It Equipment	965,925	1,257,219
	22020801	Motor Vehicle Fuel Cost	4,829,625	6,286,097
	22021001	Refreshment & Meals	3,863,700	5,028,877
	22021002	Honorarium & Sitting Allowance	4,829,625	6,286,097
	22021007	Welfare Packages	5,151,600	6,705,170
		TOTAL	32,197,500	41,907,310

4	CODE	OVERHEAD COST - ADMINISTRATION	N	N
	22020101	Local Travel & Transport: Training	10,616,917	12,167,136
	22020102	Local Travel & Transport: Others	4,371,672	5,009,997
	22020202	Telephone Charges	4,371,672	5,009,997
	22020203	Internet Access Charges	3,122,623	3,578,570
	22020301	Office Stationeries/Computer Consumables	15,613,113	17,892,848
	22020303	Newspapers	1,873,574	2,147,142
	22020306	Printing of Security Documents	9,992,392	11,451,423
	22020309	Uniforms & Other Clothing	-	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	9,992,392	11,451,423
	22020402	Maintenance of Office Furniture	2,498,098	2,862,856
	22020404	Maintenance of Office / It Equipment	4,996,196	5,725,711
	22020801	Motor Vehicle Fuel Cost	14,988,588	17,177,134
	22021001	Refreshment & Meals	14,988,588	17,177,134
	22021002	Honorarium & Sitting Allowance	18,735,736	21,471,417
	22021003	Publicity & Advertisements	6,245,245	7,157,139
	22021006	Postages & Courier Services	2,498,098	2,862,856
		TOTAL	124,904,904	143,142,781

5	CODE	OVERHEAD COST - AGRICULTURE		
			N	N
	22020101	Local Travel & Transport: Training	3,648,867	4,749,257
	22020102	Local Travel & Transport: Others	1,502,475	1,955,576
	22020202	Telephone Charges	1,717,114	2,234,945
	22020203	Internet Access Charges	1,073,196	1,396,840
	22020301	Office Stationeries/Computer Consumables	1,717,114	2,234,945
	22020303	Newspapers	643,918	838,104
	22020306	Printing of Security Documents	3,434,228	4,469,889
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,434,228	4,469,889
	22020402	Maintenance of Office Furniture	858,557	1,117,472
	22020404	Maintenance of Office / It Equipment	1,717,114	2,234,945
	22020405	Maintenance of Plants/Generators	2,146,392	2,793,681
	22020801	Motor Vehicle Fuel Cost	3,004,949	3,911,153
	22020803	Plant / Generator Fuel Cost	3,434,228	4,469,889
	22021001	Refreshment & Meals	5,151,342	6,704,834
	22021006	Postages & Courier Services	858,557	1,117,472
	22050106	Agricultural Inputs Subsidy	8,585,570	11,174,723
		TOTAL	42,927,849	55,873,614

6	CODE	OVERHEAD COST - FINANCE		
			N	N
	22020101	Local Travel & Transport: Training	281,057	239,693
	22020102	Local Travel & Transport: Others	181,860	155,096
	22020202	Telephone Charges	198,393	169,195
	22020203	Internet Access Charges	82,664	70,498
	22020301	Office Stationeries/Computer Consumables	231,459	197,395
	22020303	Newspapers	49,598	42,299
	22020305	Printing of Non Security Documents	198,393	169,195
	22020306	Printing of Security Documents	495,983	422,988
	22020313	Production of Reports To Public Accounts Committee (Pac)		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	264,524	225,594
	22020402	Maintenance of Office Furniture	66,131	56,398
	22020404	Maintenance of Office / It Equipment	132,262	112,797
	22020405	Maintenance of Plants/Generators	165,328	140,996
	22020801	Motor Vehicle Fuel Cost	231,459	197,395
	22020803	Plant / Generator Fuel Cost	264,524	225,594
	22021001	Refreshment & Meals	396,786	338,391
	22021006	Postages & Courier Services	66,131	56,398
		TOTAL	3,306,553	2,819,922

7	CODE	OVERHEAD COST - WORKS	N	
			N	
	22020101	Local Travel & Transport: Training	1,838,459	2,392,884
	22020102	Local Travel & Transport: Others	2,121,299	2,761,020
	22020202	Telephone Charges	1,697,039	2,208,816
	22020203	Internet Access Charges	707,100	920,340
	22020301	Office Stationeries/Computer Consumables	1,979,879	2,576,952
	22020303	Newspapers	424,260	552,204
	22020305	Printing of Non Security Documents	1,131,359	1,472,544
	22020309	Uniforms & Other Clothing	565,680	736,272
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,262,719	2,945,088
	22020402	Maintenance of Office Furniture	565,680	736,272
	22020403	Maintenance of Office Building / Residential Qtrs	848,520	1,104,408
	22020404	Maintenance of Office / It Equipments	339,408	441,763
	22020405	Maintenance of Plants/Generators	1,697,039	2,208,816
	22020410	Maintenance of Street Lightings	1,499,051	1,951,120
	22020412	Maintenance Of Markets/Public Places	424,260	552,204
	22020413	Minor Road Maintenance	1,697,039	2,208,816
	22020801	Motor Vehicle Fuel Cost	1,979,879	2,576,952
	22020803	Plant / Generator Fuel Cost	2,545,559	3,313,223
	22021001	Refreshment & Meals	3,394,078	4,417,631
	22021006	Postages & Courier Services	565,680	736,272
		TOTAL	28,283,984	36,813,594

8	CODE	OVERHEAD COST - HEALTH	N	N
	22020101	Local Travel & Transport: Training	20,158,650	3,207,027
	22020102	Local Travel & Transport: Others	13,792,760	2,194,282
	22020202	Telephone Charges	12,731,779	2,025,491
	22020203	Internet Access Charges	11,670,797	1,856,700
	22020301	Office Stationeries/Computer Consumables	16,975,705	2,700,654
	22020303	Newspapers	2,121,963	337,582
	22020305	Printing of Non Security Documents	8,487,853	1,350,327
	22020309	Uniforms & Other Clothing	8,487,853	1,350,327
	22020401	Maintenance of Motor Vehicle/Transport Equipment	16,975,705	2,700,654
	22020402	Maintenance of Office Furniture	4,243,926	675,164
	22020403	Maintenance of Office Building / Residential Qtrs	6,365,889	1,012,745
	22020404	Maintenance of Office / It Equipment	2,546,356	405,098
	22020405	Maintenance of Plants/Generators	12,731,779	2,025,491
	22020801	Motor Vehicle Fuel Cost	14,853,742	2,363,073
	22020803	Plant / Generator Fuel Cost	19,097,668	3,038,236
	22021001	Refreshment & Meals	25,463,558	4,050,981
	22021006	Postages & Courier Services	5,304,908	843,954
	22050107	Health Subsidy	10,185,423	1,620,393
		TOTAL	212,196,314	33,758,179

DIKWA LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Alh. Abba Yerwama	Car Loan	11,820
	Alh. Gimba Yerima	"	10,761
	Mal Modu Bama	Becycle Loan	1,471
	Adamu Mai Jada	Car Loan	4,696
	Audu Ali Kaga	"	8,834
	Musa Kari	"	5,134
	Zannah Malah Zannah	"	10,027
	Ali Lawan Gulumba	"	1,382
	Malah Garba Barma	"	5,654
	Malah B. Banagum	"	9,007
	Moh'd Wakilbe	Becycle Loan	4,098
	Ali Kaloma	"	212
	Yerima Alh. Lawan	Motor Cycle Loan	1,113
	Abatcha K. Mustapha	Car Loan	1,110
	Mukaddam Abbas	"	5,153
	Alhaji Shettima	"	706
	Alh. Mustapha Karube	"	13,612
	Bulama Umar	"	1,119
	Alh Dala Galimabe	Motor Cycle Loan	2,024
	Jato Mallam	"	742
	Zannah Eli	Car Loan	7,597
	Kachallah Isa	Motor Cycle Loan	972
	Mala Sheriff Gana	Car Loan	5,300
	Bulama Ali Marte	"	5,918
	Amina A. Kadaijana	Motor Cycle Loan	4,858
	Moh'd Ibrahim	Personal Advance	406

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Moh'd Mustapha Ujeye	"	3,533
	Sale Lawan	"	707
	Zannah Bukar	House Advance	37,652
	Lawan Ufoyema	"	37,311
	Kashiai Ibrahim	Motor Cycle Loan	1,035
	Dikwama Mustapha	House Advance	36,145
	Alh. Tijjani Aishiger	Car Loan	50,888
	Modu Bulama	Motor Cycle Loan	2,095
	Lawan Yuaua	House Advance	12,500
	Lawan Bukar	"	12,500
	Lawan Baba Babaye	"	12,500
	Alh. Zannah Bukar	Motor Cycle Loan	17,300
	Kadai Modu	"	46,845
	Mustapha Moh'd	Car Reforbishing Loan	78,667
	Sec. Jere Local Government	Personal Advance	5,835,373
	Sundry Persons	Micro Loan Scheme	30,000,000
	Total		36,308,776

DIKWA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF NON-PERSONAL ADVANCES**

SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	Bukar M. Ali	Special Imprest	10,000
	Hussaini Kontoma	" "	20,000
	Modu BukarTela	" "	15,000
	Fati Gumsama	" "	10,000
	Baba Gana Sallari	" "	5,000
	Kachalla Alh. Bukar	" "	5,000
	Alh. Lawan Mustapha	" "	50,000
	Mustapha Tijjani	" "	50,000
	Bawa Gana Ibrahim	" "	5,000
	Baba Alh. Abatcha	" "	5,000
	Moh'd Ali Abatcha	" "	10,000
	Bukar Shettima	" "	20,000
	Hajja Kaltum	" "	5,000
	Modu Bundi Bukar	" "	10,000
	Alh. Modu K. Bole	" "	150,000
	Bukar M. Ali	" "	10,000
	Zanna Yarima	" "	50,000
	Ibrahim Baba Gana	" "	50,000
	Baba Shehu Abba	" "	50,000
	Aihaji Baba Kura	" "	50,000
	Aihaji Ballak Ali	" "	50,000
	Fati Alh. Gumsama	" "	50,000
	Alh. Yusufami Adam	" "	25,000
	Moh'd Alh. Gumsama	" "	50,000
	Modu Kagu Alibe	Special Imprest	10,000
	Modu Kur Ali	" "	50,000

SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	Modu Kur Ali	" "	40,000
	Mohammed Ali	" "	50,000
	Baba Gana Gimba	Special Imprest	150,000
	Tijjani Alh. Zarma	" "	40,000
	Kadai Modu	" "	20,000
	Baba Shehu Kachalla	" "	15,000
	Kadai Modu	" "	45,000
	Tijjani Alh. Zarma	" "	100,000
	Hamsatu Garba	" "	10,000
	Yakarim Ibrahim	Standing Imprest	5,000
	Waziri Mala Sadu	" "	20,000
	Zarma Alh. Bukar	" "	10,000
	Abba Bukar Gajibo	" "	10,000
	Ahmed Alh. Abatcha	" "	10,000
	Ibrahim Alh. Zarma	" "	20,000
	Kaka Zanna Umara	" "	25,000
	Bukar Ashabe	" "	50,000
	Ibrahim Alh. Modu	" "	10,000
	Alkali Baba Kolo	" "	50,000
	Bukar Dalarambe	" "	25,000
	Mala M. Yaudi	" "	20,000
	Mallam Bukar	" "	10,000
	Mustapha Awana	" "	10,000
	Mohammed Kalama	" "	10,000
	Kaigama Alh. Adam	" "	10,000
	Lwan Tahiru	" "	50,000
	Abba Emat	" "	25,000
	Umar Dikwama	" "	20,000
	Shettima Baba	" "	10,000
	Modu Alh. Guwo	" "	10,000
	Bukar Abba Tor	" "	10,000

SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	Mohammed Badama	" "	10,000
	Fatima Ibrahim	" "	10,000
	Baba Gana Shasha	" "	10,000
	Modu Kaurambe	" "	10,000
	Alh. Mustapha Malabe	" "	5,000
	Mama Mustapha	" "	10,000
	Kaumi Abba Goni	" "	50,000
	Dr Abatcha Bukar	" "	50,000
	Mohammed Kalama	Special Imprest	510,000
	Modu Bukar Tela	" "	1,500,000
	Baba Alh. Abatcha	" "	1,180,000
	Bukar Dalarambe	" "	1,400,000
	Tijjani Alh. Zarma	" "	100,000
	Total		6,550,000

DIKWA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
41030102	Board Of Internal Revnue	5% Withholding Tax	11,451,127
	Federal Inland Revnue	5% Value Added Tax	3,578,466
	Board Of Internal Revnue	PAYE	12,174,641
	Federal Mortgage Bank	Federal Housing Scheme	348,660
	NULGE	Union Due	663,403
	MHWUN	" "	439,457
	Pension Board	" "	67,332
	Gajibo Community	" "	20,000
	M. Abdullahi Auno	Pensioneers Allowance	211
	Audu Ali Kaga	REB contribution	351
	Audu Lawan Gana	Car Loan Deducted	1,030
	M. Lawan Gana	" "	160
	M. Sheriff Kakawa	" "	350
	M. Abba Modu	" "	1,500
	Baba Gana Goniri	" "	378
	Moh'd Habib Kolo	" "	1,800
	M. Sheriff Darman	" "	141
	Usaman Abba Kormi	" "	7,400
	Ali Abdukadir Juna	" "	660
	M. Mela Usman	" "	700
	Ali Gumo M. Meya	10% Retension Fee	250
	Alh. Awa Kura	" "	23,978
	Ministry of Agric	Sales of fertilizer	83,250
	Modu Namuserini	10% Retension Fee	24,804
	Haffshell Nig. Ltd	" "	208,330
	Modu Mustapha	Car Loan Deducted	3,140

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	Mal. Bukar Jijere	10% Retention Fee	18,305
	Abatcha Fantami	10% Retention Fee	10,325
	Lawan Ali	" "	24,325
	Moh'd Umar	" "	61,590
	Zarami Goroma	" "	25,425
	Mbate Abba	" "	16,800
	Shagali Nmboro	" "	33,562
	Sadiq Enterprise	" "	60,000
	Ramawan Ali Usman	" "	70,000
	Ramawan Ali Usman	" "	23,562
	Alh. Ngoma Zarma	" "	88,000
	Alh. Ngoma Zarma	" "	25,200
	Malam M. Malaube	" "	41,323
	Ali Kolbe	" "	99,300
	Zannah Kundichi	10% Retention Fee	99,300
	All Kurama	" "	99,300
	Mal. Bukar Maidala	" "	99,300
	Zarami Malu	" "	99,300
	Abba Bukar Ataye	" "	99,300
	Ali Sule Gosoma	" "	99,300
	Amal CEO Venture	" "	160,000
	Ali Saleh Umar	" "	84,000
	Aluma Drilling Co	" "	87,500
	Ali Kashim Kura	" "	21,589
	Alh. Rawa Kachallah	" "	15,000
	Alh. Jigudum Ibrahim	" "	38,500
	Ministry of Agric	Sales of fertilizer	1,260
	Kura Abatcha	10% Retention Fee	27,694
	Total		30,730,580
12	Loan and short term debt		
41020101	Local Government Loans Board		-
			-



BORNO STATE OF NIGERIA

GUBIO LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



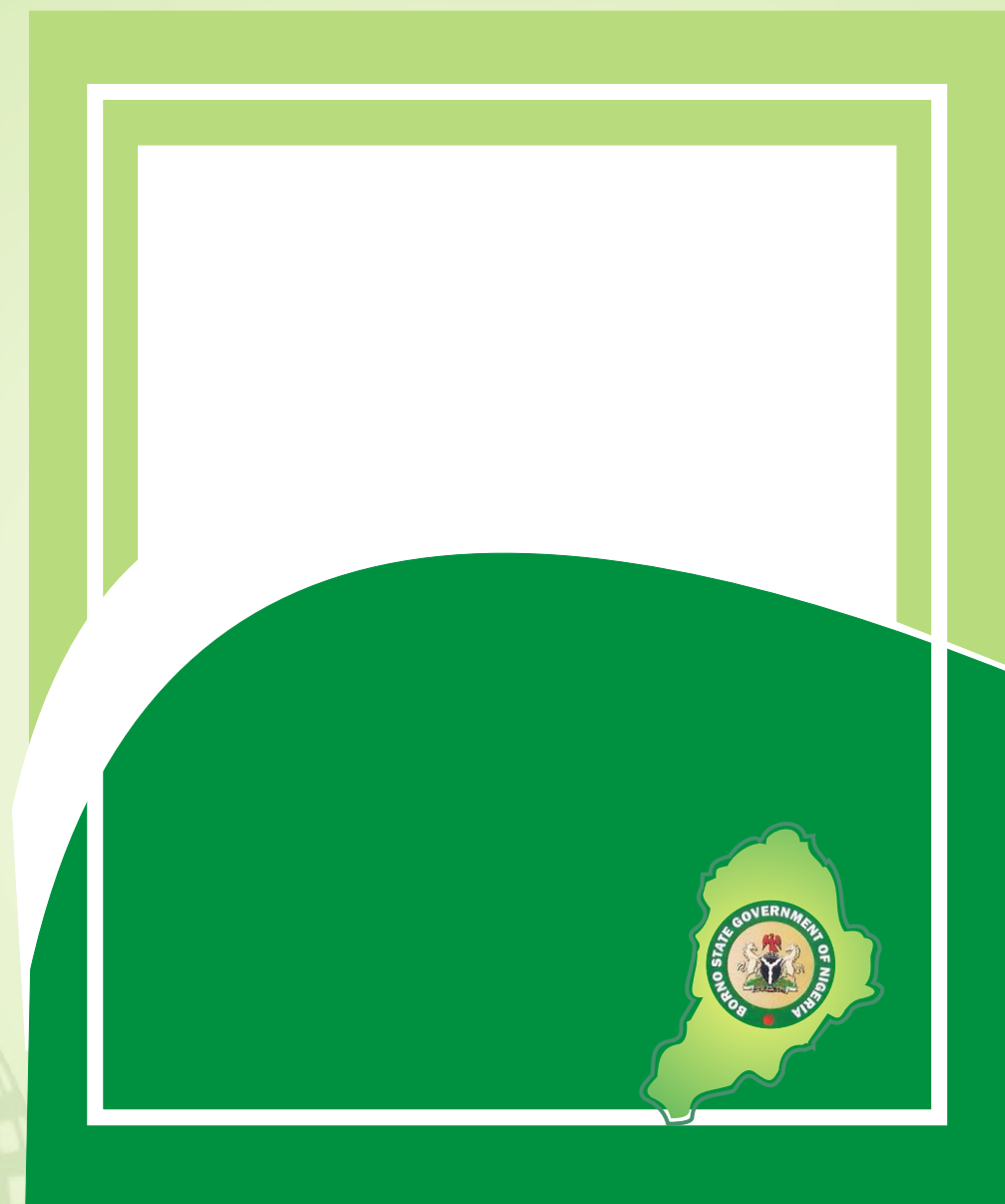
HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



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



BABAGANA MMODU
SECRETARY
GUBIO LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
GUBIO LOCAL GOVERNMENT COUNCIL
BORNO STATE

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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

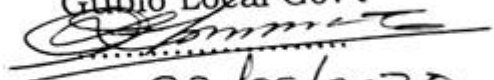
As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Gubio Local Gov't


23/11/2020

The Secretary,
Gubio Local Gov't


23/09/2020

AUDIT CERTIFICATE

The Treasurer Gubio Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

GUBIO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
1,859,116,750	Statutory Allocation FAAC	1	1,574,856,504.15	1,628,814,895.84
-	- Petroleum Profit Tax	1	-	3,770,171.16
-	- Excess Bank Charges	1	3,750,298.66	3,977,200.79
-	- Forex Equalization I-IV	1	25,892,346.35	42,762,391.00
-	- Additional Fund From Nnpc	1	2,348,259.47	2,646,334.34
389,570,579	Value Added Tax	1	390,402,528.65	358,534,029.20
-	- Excess Crude	1	-	2,817,911.37
-	- Exchange Gain	1	2,652,896.53	6,427,599.42
-	- Exchange Difference	1	-	9,827,061.44
	Augumentation		12,915,427.11	
2,248,687,329	Sub Total		2,012,818,260.92	2,059,577,594.56
42,201,000	Personal Taxes	2	-	-
10,170,000	Licence General	2	-	-
51,745,000	Fees General	2	-	-
17,000,000	Earning General	2	-	-
139,800,000	General Sales	2	-	-
2,000,000	Rent on Govt Buildins Generals	2	-	-
4,750,000	Rent on Land & Others General	2	-	-
6,500,000	Repayment of loan	2	-	-
1,250,000	Investment	2	-	-
267,666,000	Total Cash Flow from Independent Government Revenue		-	-
2,516,353,329	Total Receipts		2,012,818,260.92	2,059,577,594.56

	Less Cash Flow from Recurrent Services			
789,590,591	Personnel Costs	3	548,328,585.62	586,502,326.85
971,900,000	Overhead Costs Expenditure	4	609,244,696.59	584,899,994.62
	Statutory Transfer	5	724,153,505.83	665,304,592.06
	Miscellaneous Payments	6	51,533,509.65	146,100,746.66
1,761,490,591	Total Cash Flow from Recurrent Services		1,933,260,297.69	1,982,807,660.19
754,862,738	Net Cash Flow Operating Activities		79,557,963.23	76,769,934.37
	Less Cash Flow from Acquisition Non - Current Assets			
157,000,000	Capital Expenditure - Administration		19,885,647.26	19,885,647.26
170,000,000	Capital Expenditure - Economic		11,386,000.00	11,386,000.00
250,000,000	Capital Expenditure - Regional Development		24,028,415.55	24,028,415.55
195,300,000	Capital Expenditure - Social		21,785,269.58	21,785,269.58
772,300,000	Total Cash Flow from Acquisition Non - Current Assets		77,085,332.39	77,085,332.39
	Cash Flow from Financing Activities		-	-
(17,437,262)	Net Cash Flow from all Activities		2,472,630.84	(315,398.02)
	Cash and Cash Equivalent as at 1 January		50,248.06	365,646.07
	Cash and Cash Equivalent as at 31st December		2,522,878.90	50,248.05
	Cash and Bank Balances	8	2,522,878.90	50,248.06

GUBIO LOCAL GOVERNMENT OF BORNO STATE STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019				
		NOTES	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	2,522,879	50,248
	Investments	9	1,053,981	1,053,981
	Advances	10	32,332,152	32,332,152
	Total Assests		35,909,012	33,436,381
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		(10,392,548)	50,248
	Other Fund - Investment Fund		(92,174,621)	(105,090,048)
	Total Public Fund		(102,567,169)	(105,039,800)
	Deposits	11	138,476,181	138,476,181
	Loan and Short Term Debt	12	-	-
	Total Liabilities		138,476,181	138,476,181
	Public Fund + Liabilities		35,909,012	33,436,381

GUBIO LOCAL GOVERNMENT OF BORNO

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
365,646.08	Opening Balance		50,248	-	-	-	(50,248)
	Add: REVENUE (INCOME)						
1,628,814,895.84	S/Allocation from Federal Govt.	1	1,574,856,504	1,859,116,750	1,859,116,750	-	284,260,246
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
3,770,171	Petroleum Profit Tax	1	-				-
3,977,201	Excess Bank Charges	1	3,750,299				(3,750,299)
42,762,391	Forex Equalization I-IV	1	25,892,346				(25,892,346)
2,646,334	Additional Fund From Nnpc	1	2,348,259				(2,348,259)
358,534,029	Value Added Tax	1	390,402,529				(390,402,529)
2,817,911	Excess Crude	1	-				-
6,427,599	Exchange Gain	1	2,652,897				(2,652,897)
9,827,061	Exchange Difference	1	-	389,570,579	389,570,579	-	389,570,579
-	Augumentation	1	12,915,427				
2,059,577,594.56	Sub Total		1,999,902,834	2,448,687,329	2,448,687,329	-	448,784,495
-	- Personal Taxes	2	-	42,201,000	42,201,000	-	42,201,000
-	- Licence General	2	-	10,170,000	10,170,000	-	10,170,000
-	- Fees General	2	-	51,745,000	51,745,000	-	51,745,000
-	- Sales General	2	-	17,000,000	17,000,000	-	17,000,000
-	- Earning General	2	-	139,800,000	139,800,000	-	139,800,000
-	- Repayment of Loan	2	-	2,000,000	2,000,000	-	2,000,000
-	- Rent on Local Govt. Building	2	-	4,750,000	4,750,000	-	4,750,000
-	- Rent on Land & Others	2	-	6,500,000	6,500,000	-	6,500,000
-	- Investment General	2	-	1,250,000	1,250,000	-	1,250,000
-	Total Revenue (Income)		-	275,416,000	275,416,000	-	275,416,000
2,059,943,240.64	Total Funds Available		1,999,953,082	2,724,103,329	2,724,103,329	-	724,150,247

	Less: EXPENDITURE						
584,899,994.62	Personnel Costs	3	548,328,586	789,590,591	789,590,591	-	241,262,005
586,502,326.85	Overhead Costs Expenditure	4	609,244,697	971,900,000	971,900,000	-	362,655,303
665,304,592	Statutory Transfer	5	724,153,506	-	-	-	(724,153,506)
146,100,747	Miscellaneous Payments	6	51,533,510	-	-	-	(51,533,510)
1,982,807,660.19	Total Expenditure		1,933,260,298	1,761,490,591	1,761,490,591	-	(171,769,707)
77,135,580.45	Operating Fund B/4 Transfer		66,692,784	962,612,738	962,612,738	-	895,919,954
	APPROPRIATION TRANSFERS						
77,085,332	Transfer to Capital Dev. Fund		77,085,332	1,426,752,500	1,426,752,500	-	1,349,667,168
77,085,332.39	Total Appropriation		77,085,332	1,426,752,500	1,426,752,500	-	1,349,667,168
50,248.06	Closing Balance		(10,392,548)	(464,139,762)	(464,139,762)	-	(453,747,214)

GUBIO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
	Add: Capital Receipts						
-	Value Added Tax		-			-	-
77,085,332.39	Transfer From CRF		77,085,332.39			-	(77,085,332.39)
77,085,332.39	Total Capital Receipts		77,085,332.39	-	-	-	(77,085,332.39)
77,085,332.39	Total Capital Funds Available		77,085,332.39	-	-	-	(77,085,332.39)
	Less: Capital Expenditure						
	Administrative						
19,885,647.26	Admin & General Services	7	19,885,647.26	157,000,000.00	157,000,000.00	-	137,114,352.74
19,885,647.26	Sub-Total		19,885,647.26	157,000,000.00	157,000,000.00	-	137,114,352.74
	Economic						
11,386,000.00	Agric & Natural Resources	7	11,386,000.00	80,000,000.00	80,000,000.00	-	68,614,000.00
-	Finance & Supply	7	-	90,000,000.00	90,000,000.00	-	90,000,000.00
-	Statistic	7	-	5,000,000.00	5,000,000.00	-	5,000,000.00
11,386,000.00	Sub-Total		11,386,000.00	170,000,000.00	170,000,000.00	-	158,614,000.00
	Reginal Development						
24,028,415.55	Works Transport & Housing	7	24,028,415.55	250,000,000.00	250,000,000.00	-	225,971,584.45
24,028,415.55	Sub-Total		24,028,415.55	250,000,000.00	250,000,000.00	-	225,971,584.45
	Social						
13,165,322.08	Education Social Development		13,165,322.08	70,500,000.00	70,500,000.00		57,334,677.92
8,619,947.50	Primary Health Care	7	8,619,947.50	124,800,000.00	124,800,000.00	-	116,180,052.50
21,785,269.58	Sub-Total		21,785,269.58	195,300,000.00	195,300,000.00	-	173,514,730.42
77,085,332.39	Total Capital Expenditure		77,085,332.39	1,426,752,500.00	1,426,752,500.00	-	1,349,667,167.61

GUBIO LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO THE ACCOUNTS				
		SCHEDULE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,574,856,504.15	1,628,814,895.84
11010101	Petroleum Profit Tax	1B	-	3,770,171.16
11010101	Excess Bank Charges	1B	3,750,298.66	3,977,200.79
11010301	Forex Equalization I-IV	1B	25,892,346.35	42,762,391.00
11010101	Additional Fund From Nnpc	1B	2,348,259.47	2,646,334.34
11010101	Value Added Tas	1B	390,402,528.65	358,534,029.20
11010101	Excess Crude	1B	-	2,817,911.37
11010101	Exchange Gain	1B	2,652,896.53	6,427,599.42
11010201	Exchange Difference	1B	-	9,827,061.44
11010101	Agumentation		12,915,427.11	
	Sub Total		2,012,818,260.92	2,059,577,594.56
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Earning General		-	-
12010109	Rent on Land & Others		-	-
12010109	Repayment of Loan		-	-
	Total Cash Flow from Independent Government Revenue		-	-

	Note 4 - Personnel Cost			
220201	Office of the Chairman		899,532.84	22,039,835.66
220201	Office of the Secretary		12,591,201.72	27,117,901.31
220201	Office of the Legislative Council		4,135,263.34	3,122,585.39
220201	Admin & General Services		15,996,623.29	41,406,106.57
220201	Agric & Natural Resources		98,134,075.37	90,124,154.39
220201	Budget Plan Research & Statistic		100,635,637.48	102,086,000.94
220201	Finance & Supply		88,839,662.10	86,260,298.45
220201	Primary Health Care		5,950,545.33	5,889,592.21
220201	Works Transport & Housing		197,405,154.21	186,616,015.88
220201	Traditional Office		23,740,889.94	20,237,503.82
	Total		548,328,585.62	584,899,994.62
	Note 4 - Overhead Cost (See schedule 3-13)			
21010101	Office of the Chairman		51,258,471.52	64,297,075.00
21010101	Office of the Secretary		12,655,767.74	8,330,000.00
21010101	Admin & General Services		112,210,179.37	83,942,366.74
21010101	Agric and Natural Resources		16,210,500.10	47,545,500.00
21010101	Finance & Supply		75,323,745.54	18,480,615.40
21010101	Works Transport & Housing		42,243,032.93	171,606,694.71
21010101	Education & Social		37,419,032.94	85,032,400.00
21010101	Primary Health Care		261,923,966.45	107,267,675.00
	Total		609,244,696.59	586,502,326.85

	Note 5 - STATUTORY TRANSFER			
22070102	Contribution Towards Funding of Primary Education		89,771,835.84	88,548,195.39
22070102	3% Emirate Councils		47,245,695.12	48,864,446.88
22070102	2% Stabilization		31,497,130.08	32,576,297.92
22070102	0.50% LG Audit		7,874,282.52	8,144,074.48
22070102	7% of LG Personnel Emolument (LG Pension)		41,360,656.80	40,934,865.24
22070102	7% of LEA Primary School Teachers Pension Plus 360,862.82		10,614,382.35	10,528,727.52
22070102	1% LGSC Training Fund		15,748,565.04	16,288,148.96
22070102	0.75% Admin Charges		11,811,423.78	12,216,111.72
22070102	5% Security		78,742,825.21	81,440,744.79
22070102	20% LG Joint Developmental Programme		314,971,300.83	325,762,979.17
22070102	5% Security trust fund		19,722,107.01	
22070102	2.5% Education trust fund		6,425,128.44	
22070102	5% Contribution to borno state university		48,368,172.80	
	Sub-Total		724,153,505.83	665,304,592.06
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Provision of food items and essentials to IDPs		5,555,555.56	40,688,844.30
22021041	Rehab. of Fed. High Way/FGC Stud. REG./ESS Serv./Excavation			2,000,000.00
22021041	Retainership NTA(80,000.00) BRTV (60,000.00)		1,680,000.00	1,680,000.00
22021041	Bank Charges		836,134.72	1,090,823.13
22021041	Borno State Pilgrims Welfare Board Additional LGA's Hajj Fare 2018			23,384,073.31
22021041	Contributing to Indigenes Undergoing Armed Forces Training		200,000.00	450,000.00
22021041	Gratuity Local Education Authority Retirees			9,259,259.26
22021041	Gratuity Local Government Retirees			9,259,259.26
22021041	JNI Annual Contribution			385,185.19
22021041	Preparation of LG Annual Account		1,550,000.00	1,000,000.00
22021041	Procurement of Diesel to Tractors for Farming Across LGAs			1,481,481.48
22021041	Production of LGA's Projects Calendar 2019			680,000.00
22021041	Provision of Essential Services			38,550,000.00
22021041	Purchase of Equipment For SPHCA Biometric Data Capture			2,206,227.77
22021041	Severance Gratuity to Former LG Councilors Vol 4		9,600,000.00	4,500,000.00
22021041	WAEC/SSCE 2018 and 2019		1,056,720	8,022,630.00
22021041	Workshop On Fiscal And Administrative Due Process			462,962.96
22021041	Outstanding Payment for Preparation of LGAs Annual Account			1,000,000.00
	Settlement of liability		1,030,000.00	-
	Pledge to nigerian legion		74,074.07	-
	bosadp agric business support 2019		2,250,000.00	-
	CJTF / vigilante / hunters allowances		9,600,000.00	-
	Leave transport grant (phc deparment)		18,101,025.30	-
	Sub-Total		51,533,509.65	146,100,746.66

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		19,885,647.26	19,885,647.26
	Sub-Total		19,885,647.26	19,885,647.26
	Economic			
	Agric & Natural Resources		11,386,000.00	11,386,000.00
	Sub-Total		11,386,000.00	11,386,000.00
	Reginal Development			
	Works Transport & Housing		24,028,415.55	24,028,415.55
	Sub-Total		24,028,415.55	24,028,415.55
	Social			
	Primary Health Care		8,619,947.50	8,619,947.50
	Education and Social Development		13,165,322.08	13,165,322.08
	Sub-Total		21,785,269.58	21,785,269.58
	Grand Total		77,085,332.39	77,085,332.39

GUBIO LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019</u> <u>NOTES TO ASSETS AND LIABILITIES</u>				
			ACTUAL 2019 ₦	ACTUAL 2018 ₦
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		105,018.97	19,143.85
31020108	First Bank Main Account		-	18,124.62
31020108	UBA Salary Account		2,409,355.08	11,064.27
31020102	UBA Mass transit Account		8,504.85	1,915.32
31020108	Zenith Bank Plc		9,018,933.93	
	Total		2,522,878.90	50,248.06
	<u>Note 9 - Investments</u>			
31090102	Urban Development Bank		500,000.00	500,000.00
31090102	Premier Property Dev. Comp.		200,000.00	200,000.00
31090102	NAMB		328,981.00	328,981.00
31090102	First Bank of Nigeria Plc		25,000.00	25,000.00
	Total		1,053,981.00	1,053,981.00
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		32,332,152.33	32,332,152.33
31070101	Non - Personal Advance (See schedule 10)		-	-
	Total		32,332,152.33	32,332,152.33
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		138,476,181.19	138,476,181.19
			138,476,181.19	138,476,181.19

GUBIO LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULES TO THE ACCOUNTS**

SCHEDULE 1A	GUBIO MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	130,757,252	130,757,252	-
	FEBRUARY	119,270,632	119,270,632	-
	MARCH	113,254,195	113,254,195	-
	APRIL	106,773,966	106,773,966	-
	MAY	122,791,178	122,791,178	-
	JUNE	137,437,003	137,437,003	-
	JULY	150,279,580	150,279,580	-
	AUGUST	146,417,509	146,417,509	-
	SEPTEMBER	147,415,029	147,415,029	-
	OCTOBER	143,455,022	143,455,022	-
	NOVEMBER	117,968,913	117,968,913	-
	DECEMBER	139,036,224	139,036,224	-
	TOTAL	1,574,856,504	1,574,856,504	-

GUBIO LOCAL GOVERNMENT OF BORNO											
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019											
OTHER STATUTORY RECEIPTS											
SCHEDULE		TOTAL	PPT	EXCESS BANK	FOREX	ADDITIONAL	VAT	EXCESS	EXCHANGE	EXCHANGE	AUGUMENTATION
1B	MONTH	N	N	CHARGES	EQUALIZATIO	FUND FROM	N	CRUDE	GAIN	DIFFERENCE	
				N	N i-IV	NNPC	N	N	N	N	
	JANUARY	33,531,577					33,295,772		235,806		
	FEBRUARY	36,634,893		2,192,471			34,285,373		157,048		
	MARCH	43,403,973		1,084,150	10,373,769		31,742,704		203,349		
	APRIL	48,866,880			3,072,802	2,348,259	30,375,230		155,162		12,915,427
	MAY	31,887,174					31,698,341		188,833		
	JUNE	35,410,780					35,133,810		276,970		
	JULY	35,980,973					35,732,087		248,886		
	AUGUST	31,443,635					31,201,019		242,617		
	SEPTEMBER	30,018,630		473,677			29,297,974		246,978		
	OCTOBER	30,906,642					30,680,288		226,355		
	NOVEMBER	42,465,819			12,445,775		29,832,575		187,468		
	DECEMBER	37,410,781					37,127,357		283,424		
	TOTAL	425,046,330	-	3,750,299	25,892,346	2,348,259	390,402,529	-	2,652,897	-	12,915,427

GUBIO LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 SCHEDULES TO THE ACCOUNTS				
SCHEDULES	CODE		2019	2018
3		<u>OVERHEAD COST - OFFICE OF THE CHAIRMAN</u>	N	N
	22020101	Local Travel & Transport: Training	4,100,678	4,175,000
	22020202	Office Stationery/Computer Consumables	6,151,017	15,807,075
	22020301	Maintenance of Motor Vehicle	5,638,432	3,765,000
	22020202	Local Training	1,537,754	2,085,000
	22020303	Physical Security	3,075,508	1,950,000
	22020305	Consulting Services & Special Committee	5,125,847	18,310,000
	22020401	Entertainment & Office Hospitality	4,613,262	4,845,000
	22020401	Grant to Community & NGOs	20,503,389	10,460,000
	22020401	Maintenance of Motor Vehicle	512,585	2,900,000
		TOTAL	51,258,472	64,297,075
	CODE	<u>OVERHEAD COST - OFFICE OF THE SECRETARY</u>		N
		Local Travel & Transport: Training	4,567,121	3,030,000
		Office Stationery/Computer Consumables	500,000	200,000
		Entertainment & Office Hospitality	7,588,647	5,100,000
		TOTAL	12,655,768	8,330,000

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	₦	₦
	22020401	Local Travel & Transport: Training	8,976,814	4,014,367
	22020404	Staff Welfare Scheme	13,465,222	955,000
	22020101	Office Stationery/Computer Consumables	12,343,120	55,400,000
	22020202	Printing of Non Security Document	3,366,305	1,340,000
	22020802	Maintenance of Office Building & Residence	6,732,611	368,000
	22020202	Local Training	11,221,018	100,000
	22020202	Consulting Services & Special Committee	10,098,916	15,965,000
	22020101	Local Government Reforms	44,884,072	5,500,000
	22020202	Contribution to Training Fund	1,122,102	300,000
		TOTAL	112,210,179	83,942,367
5	CODE	<u>OVERHEAD COST - AGRICULTURE & Natural Resources</u>	₦	₦
	22020402	Printing of Non Security Documents		997,500
	22020305	Purchase of Veterinary Drugs		7,328,000
	22020402	Transport & Handling of Fertilizer		2,330,000
	22020801	Grant to Communities & NGOs		2,013,000
	22020101	Supply of Agric Equipment & Other Inputs	16,210,500	34,552,000
	22020202	Conference, Seminar & Workshop		325,000
		TOTAL	16,210,500	47,545,500
6	CODE	<u>OVERHEAD COST - FINANCE</u>	₦	₦
	22020101	Local Travel & Transport: Training	16,779,137	9,193,563
	22020301	Office Stationery/Computer Consumables	9,038,849	144,000
	22020305	Printing of Non Security Documents	8,285,612	886,500
	22020402	Printing of Security Documents	7,259,712	4,627,000
	22020801	Maintenance of Motor Vehicles	4,519,425	349,952
	22020101	Bank Charges	7,532,375	3,279,600
	22020402	Refreshment	6,779,137	-
	22020801	Grant to Community & NGOs	15,129,498	-
		TOTAL	75,323,746	18,480,615

8	CODE	<u>OVERHEAD COST - HEALTH</u>		₦
	22020309	Purchase of Medical Clinic Equipment	20,953,917	49,959,695
	22070102	Polio Immunization Day	31,430,876	14,072,000
	22020303	Disease Surveillance	28,811,636	8,405,000
	22020202	Roll Back Malaria	26,192,397	425,000
	22020203	Sanitation Exercise	15,715,438	7,245,000
	22020301	Office Stationeries & Computer	-	140,000
	22020309	Drugs, Laboratory & Medical Supplies	104,769,587	78,010,000
	22020301	Other Maintenance Service	5,256,781	310,000
	22020301	Maintenance of Motor Vehicle	2,619,240	2,100,000
	22020402	Conference Seminar & Workshop	2,600,938	10,750,000
	22020303	Refreshment & Meals	23,573,157	190,000
		TOTAL	261,923,966	171,606,695
9	CODE	<u>OVERHEAD COST - EDUCATION AND SOCIAL SERVICES</u>		₦
		Sport Materials	-	100,000
		Poverty Alleviation Programme	37,419,033	72,996,400
		Scholarship & Bursary Award	-	6,600,000
		Emergency Relief Materials	-	5,336,000
		TOTAL	37,419,033	85,032,400
9	CODE	<u>OVERHEAD COST - WORKS TRANSPORT & HOUSING</u>		₦
	22020303	Electricity Charges	4,000,000	4,000,000
	22020303	Maintenance of M/Veh/Transport Equipt.	11,056,210	217,000
	22020301	Maintenance of Borehole & Constructions	26,281,583	65,271,200
	22020303	Repairs of Vandalized Electrical Pole		20,580,000
	22020309	Bush Clearing Along High Way	905,240	15,244,475
	22020402	Provision of Service Materials		1,955,000
		TOTAL	42,243,033	107,267,675

GUBIO LOCAL GOVERNMENT OF BORNO STATE				
<u>ACCOUNTS FOR THE YEAR ENDED YEAR ENDED 31ST DECEMBER, 2019</u>				
<u>SCHEDULE OF PERSONAL ADVANCES</u>				
SCHEDULE 9	NAME OF HOLDER	PURPOSES	2019 BALANCE N	2018 BALANCE N
	Modu Marami Abba	Motocycle Loan	8,626	8,626
	Alh. UmarAlibe	"	23,000	23,000
	Baba Mama Bukar	"	26,500	26,500
	Kellumi Bukar	"	18,128	18,128
	Baba Gana Abatcha	"	17,880	17,880
	Baba Gana Gambo	Motovehicle Loan	164,018	164,018
	Maliki Gana	"	25,000	25,000
	Alh. Fugu Bura	"	504,000	504,000
	Ali Zarami Gubio	"	414,000	414,000
	Alh. Mallam Gana	"	474,000	474,000
	Alh. Mallam Bukar	"	504,000	504,000
	Bukar Fannami	"	153,000	153,000
	Sundry's Person	Micro Secheme Loan	30,000,000	30,000,000
	TOTAL		32,332,152	32,332,152

GUBIO LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 SCHEDULE OF UNREMITTED DEDUCTION				
SCHEDULE 11	NAME OF HOLDER	PURPOSE	2019 AMOUNT N	2018 AMOUNT N
41030101	Borno State (BIR)	5% Withholding Tax	58,327,688	58,327,688
41030102	Borno State (BIR)	Pay As You Earn (PAYE)	3,469,452	3,469,452
	NULGE	Union Dues	102,710	102,710
41030103	MHWUN	Union Dues	354,101	354,101
	Sundry Deduction	Refund of Advances	104,279	104,279
	Sundry Contractors	10% Retention fee	169,965	169,965
	Federal Inland Revenue	5% Value Added Tax	75,723,487	75,723,487
	Borno State (PWB)	Hajj Fare	224,500	224,500
	Total		138,476,181	138,476,181



BORNO STATE OF NIGERIA

GUZAMALA LOCAL GOVERNMENT COUNCIL

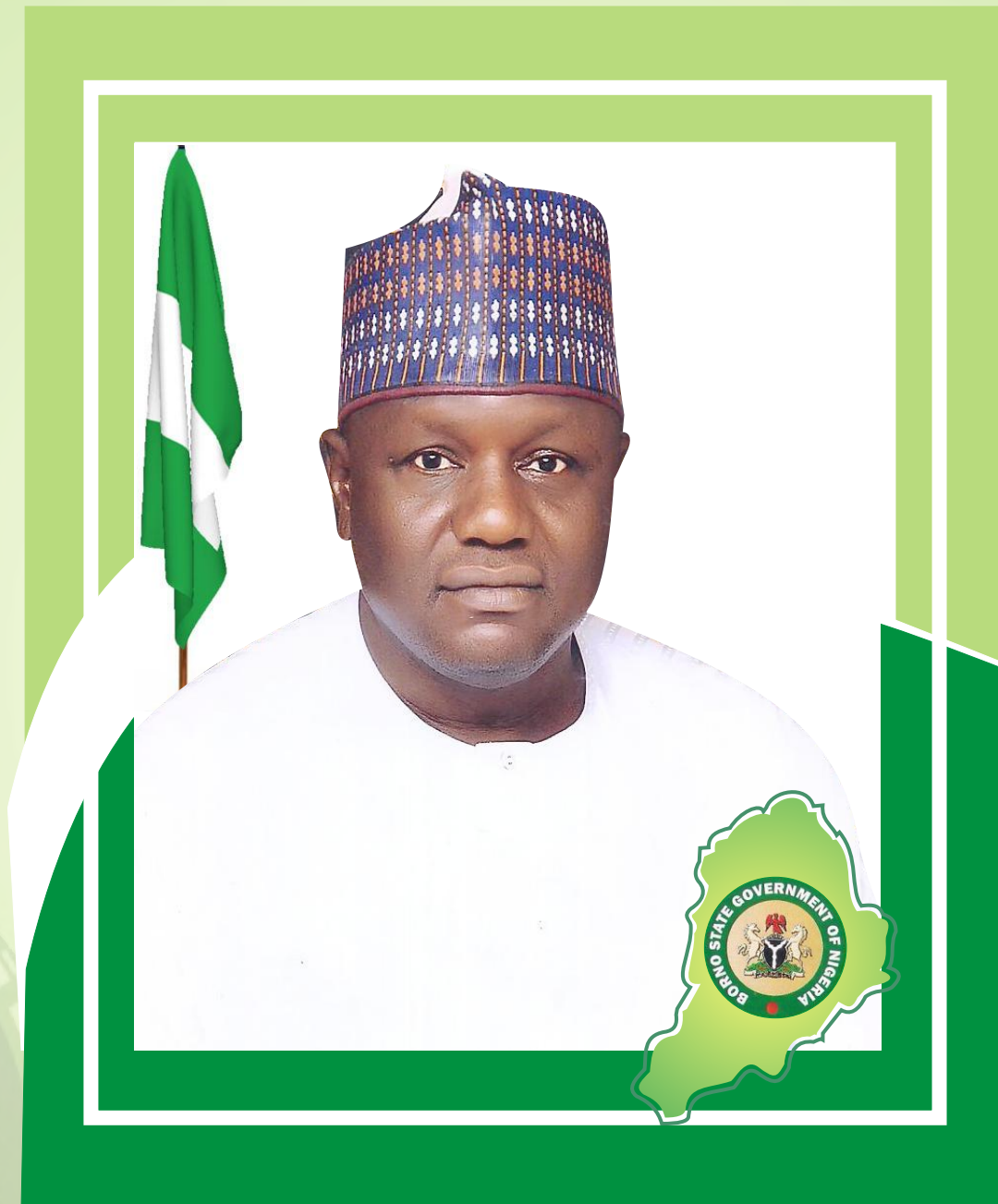
AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



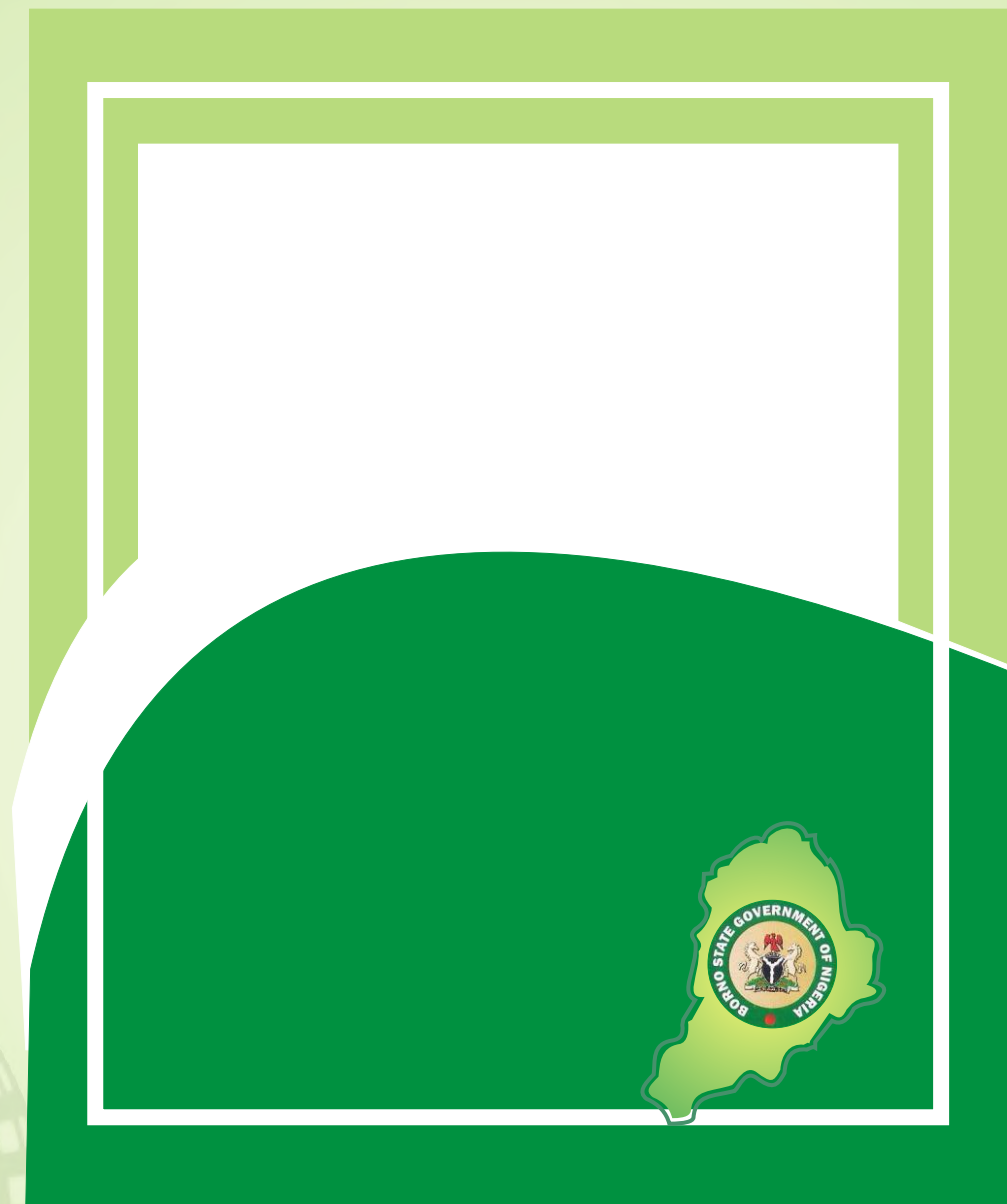
HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



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



USMAN LAWAN
SECRETARY
GUZAMALA LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
GUZAMALA LOCAL GOVERNMENT COUNCIL
BORNO STATE

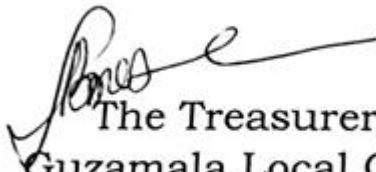
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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Guzamala Local Gov't
..23/09/2020.....


The Secretary,
Guzamala Local Gov't
..23/Sept./2020.

AUDIT CERTIFICATE

The Treasurer Guzamala Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1

CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
2,276,494,115.22	Statutory Allocation FAAC	1	1,342,347,925.49	1,388,340,011.09
200,000,000.00	State IGR			
	PPT	1	-	3,213,550.84
-	Excess Bank Chgarges	1	3,196,612.29	3,390,015.03
-	Excess Crude	1	-	2,401,880.72
-	Forex Equalisation	1	22,069,653.54	36,534,275.64
-	Additional Fund From NNPC	1	2,001,567.27	-
-	Exchange Difference	1	-	8,376,214.28
-	Exchange Gain	1	2,261,228.35	5,478,641.85
265,080,080.00	Value Added Tax	1	341,763,421.24	313,683,573.93
2,741,574,195	Sub Total		1,713,640,408.18	1,761,418,163.38
	Cash Flow from Independent Government Revenue			
2,300,000.00	Personal Taxes	2	-	-
4,335,000.00	Licence General	2	-	-
5,360,000.00	Fees General	2	-	-
515,000.00	Earning General	2	-	-
2,600,000.00	General Sales	2	-	-
11,050,000.00	Rent on Govt Buildins Generals			
200,000.00	Rent on Land & Others General		-	-
1,500,000.00	Investment Income		-	-
400,000,000.00	Domestic Grant		-	-
150,000.00	Extra Ordinary Item			
428,010,000	Total Cash Flow from Independent Government Revenue		-	-
3,169,584,195	Total Receipts		1,713,640,408.18	1,761,418,163.38

	Less Cash Flow from Recurrent Services			
331,491,976.69	Personnel Costs	3	329,324,141.98	331,491,976.69
444,796,924.57	Overhead Costs Expenditure	4	60,671,354.78	651,788,176.72
	Statutory Transfer	5	616,405,953.99	481,981,187.22
	Miscellaneous Payments	6	48,113,321.04	86,588,074.04
776,288,901	Total Cash Flow from Recurrent Services		1,054,514,771.79	1,551,849,414.67
2,393,295,294	Net Cash Flow Operating Activities		659,125,636.39	209,568,748.71
	Less Cash Flow from Acquisition Non - Current Assets			
	Capital Expenditure - Administration		38,000,000.00	43,771,600.00
	Capital Expenditure - Economic		-	15,500,000.00
	Capital Expenditure - Regional Development		26,929,150.00	148,449,040.00
	Capital Expenditure - Social		-	-
464,692,568	Total Cash Flow from Acquisition Non - Current Assets		64,929,150.00	207,720,640.00
	Cash Flow from Financing Activities		-	-
1,928,602,726	Net Cash Flow from all Activities		594,196,486.39	1,848,108.71
	Cash and Cash Equivalent as at 1 January		2,432,361.29	584,252.58
	Cash and Cash Equivalent as at 31st December		596,628,847.68	2,432,361.29
	Cash and Bank Balances	8	14,011,266.99	2,432,361.29

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	14,011,267	2,432,361
	Investments	9	6,922,871	6,922,871
	Advances	10	13,402,940	13,402,940
	Total Assests		34,337,078	22,758,172
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		596,628,848	2,432,361
	Other Fund - Investment Fund		20,325,811	20,325,811
	Total Public Fund		616,954,659	22,758,172
	Deposits	11	-	-
	Loan and Short Term Debt		-	-
	Total Liabilities		-	-
	Public Fund + Liabilities		616,954,659	22,758,172

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE STATEMENT NO. 3 STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2019							
ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		2,432,361.29	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,388,340,011.09	S/Allocation from Federal Govt.	1	1,342,347,925	2,276,494,115.22	2,103,819,022	-	761,471,097
-	S/Allocation from State Govt.	1	-	200,000,000.00	200,000,000	-	200,000,000
3,213,551	PPT	1	-				-
3,390,015	Excess Bank Chgarges	1	3,196,612				(3,196,612)
2,401,881	Excess Crude	1	-				-
36,534,276	Forex Equalisation	1	22,069,654				(22,069,654)
-	Additional Fund From NNPC	1	2,001,567				(2,001,567)
8,376,214	Exchange Difference	1	-				-
5,478,642	Exchange Gain	1	2,261,228				(2,261,228)
313,683,573.93	Share of VAT	1	341,763,421	265,080,080.00	594,954,360	-	253,190,939
-	Internal Generated Revenue	1	-				
1,761,418,163	Sub Toatal		1,713,640,408	2,741,574,195	2,898,773,382	-	1,185,132,974
-	Personal Taxes	2	-	2,300,000	2,300,000	-	2,300,000
-	Licence General	2	-	4,335,000	4,335,000	-	4,335,000
-	Fees General	2	-	5,360,000	5,360,000	-	5,360,000
-	Sales General	2	-	515,000	515,000	-	515,000
-	Earning General	2	-	2,600,000	2,600,000	-	2,600,000
-	Rent on Govt. Building General	2	-	11,050,000	11,050,000	-	11,050,000
-	Rent on Land & Others General	2	-	200,000	200,000	-	200,000
-	Investment Income	2	-	1,500,000	1,500,000	-	1,500,000
-	Domestic Grant	2	-	400,000,000	400,000,000	-	400,000,000
-	Extra Ordinary Item		-	150,000	150,000	-	150,000
-	Total Revenue (Income)		-	428,010,000	428,010,000	-	428,010,000
1,761,418,163	Total Funds Available		1,716,072,769	3,169,584,195	3,326,783,382	-	1,613,234,076

2019 Annual Financial Statements of Guzamala Local Government Council of Borno State.

	Less: EXPENDITURE						
331,491,976.69	Personnel Costs	3	329,324,142	331,491,976.69	331,491,976.69	-	2,167,835
651,788,176.72	Overhead Costs Expenditure	4	60,671,355	444,796,924.57	444,796,924.57	-	384,125,570
481,981,187	Statutory Transfer	5	616,405,954			-	(616,405,954)
86,588,074	Miscellaneous Payments	6	48,113,321			-	(48,113,321)
1,551,849,415	Total Expenditure		1,054,514,772	776,288,901	776,288,901	-	(278,225,871)
210,153,001	Operating Fund B/4 Transfer		661,557,998	2,393,295,294	2,550,494,481	-	1,891,459,946
	APPROPRIATION TRANSFERS						
207,720,640.00	Transfer to Capital Dev. Fund		64,929,150	464,692,567.78	464,692,567.78	-	399,763,418
417,873,641	Total Appropriation		64,929,150	464,692,568	464,692,568	-	399,763,418
(207,720,640)	Closing Balance		596,628,848	1,928,602,726	2,085,801,913	-	1,331,973,879

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4

CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	265,080,050.00	265,080,050.00	-	265,080,050.00
207,720,640.00	Transfer From CRF		64,929,150.00	531,000,000.00	531,000,000.00	-	466,070,850.00
207,720,640.00	Total Capital Receipts		64,929,150.00	796,080,050.00	796,080,050.00	-	731,150,900.00
207,720,640.00	Total Capital Funds Available		64,929,150.00	796,080,050.00	796,080,050.00	-	731,150,900.00
	Less: Capital Expenditure						
	Administrative						
43,771,600.00	Admin & General Services	7	38,000,000.00	43,771,600.00	43,771,600.00	-	5,771,600.00
43,771,600.00	Sub-Total		38,000,000.00	43,771,600.00	43,771,600.00	-	5,771,600.00
	Economic						
5,800,000.00	Agric & Natural Resources	7	-	23,000,000.00	23,000,000.00	-	23,000,000.00
9,700,000.00	Finance & Supply	7	-	31,000,000.00	31,000,000.00	-	31,000,000.00
15,500,000.00	Sub-Total		-	54,000,000.00	54,000,000.00	-	54,000,000.00
	Reginal Development						
148,449,040.00	Works Transport & Housing	7	26,929,150.00	366,000,000.00	366,000,000.00	-	339,070,850.00
148,449,040.00	Sub-Total		26,929,150.00	366,000,000.00	366,000,000.00	-	339,070,850.00
	Social						
-	Primary Health Care	7	-	36,000,000.00	36,000,000.00	-	36,000,000.00
-	Sub-Total		-	36,000,000.00	36,000,000.00	-	36,000,000.00
207,720,640.00	Total Capital Expenditure		64,929,150.00	1,426,752,500.00	1,426,752,500.00	-	1,361,823,350.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
NOTES TO THE ACCOUNTS

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,342,347,925.49	1,388,340,011.09
11010101	Petroleum Profit Tax	1B	-	3,213,550.84
11010101	Excess Bank Chgarges	1B	3,196,612.29	3,390,015.03
11010301	Excess Crude	1B	-	2,401,880.72
11010101	Forex Equalisation	1B	22,069,653.54	36,534,275.64
11010101	Additional Fund From NNPC	1B	2,001,567.27	-
11010101	Exchange Difference	1B	-	8,376,214.28
11010101	Exchange Gain	1B	2,261,228.35	5,478,641.85
11010201	Value Added Tax	1B	341,763,421.24	313,683,573.93
	Augumentation	1B	11,008,619.98	-
	Sub Total		1,724,649,028.16	1,761,418,163.38
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Personal Taxes		-	-
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Earning General		-	-
12010109	Rent on Land & Others General		-	-
	SaleS General		-	-
	Extraordinary Items		-	-
	Total Cash Flow from Independent Government Revenue		-	-

	<u>Note 3 - Personnel Emoluments</u>			
21010101	Office of the Chairman		899,531.20	449,479.20
21010101	Secretary to the Local Government		310,000.00	2,833,511.26
21010101	The Council		7,700,000.00	9,717,901.32
21010101	Admin & General Services		87,673,333.84	55,634,422.77
21010101	Agric & Natural Resources		48,485,874.52	42,129,649.74
21010101	Finance & Supply		10,066,353.06	71,619,401.53
21010101	Works Transport & Housing		45,014,021.47	35,671,261.38
21010101	Primary Health Care		41,229,111.53	105,504,793.49
21010101	Traditional Offices		87,945,916.36	7,931,556.00
21010101	Budget and planing		8,593,437.00	-
	Total		329,324,141.98	331,491,976.69
	<u>Note 4 - Overhead Cost (See schedule 3-8)</u>			
220201	Office of the Chairman		3,296,284.46	54,085,750.00
220201	Secretary to the Local Government		1,595,000.00	33,172,800.00
220201	The Council		1,114,000.00	17,170,500.00
220201	Admin & General Services		5,577,269.57	90,153,553.72
220201	Agric & Natural Resources		2,415,000.00	113,217,500.00
220201	Finance & Supply		13,877,000.00	95,768,000.00
220201	Works Transport & Housing		1,690,000.00	112,988,880.00
220201	Primary Health Care		1,576,900.00	126,879,000.00
220201	Traditional Offices		29,529,900.75	8,352,193.00
			17,246,211.58	-
	Total		60,671,354.78	651,788,176.72

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		31,739,396.82	38,130,026.48
22070102	0.5% L.G. Audit		6,722,138.97	5,789,114.32
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		11,416,270.32	8,390,279.76
22070102	7% Local Govt Pension		24,047,959.68	19,777,727.52
22070102	Contribution towards Funding of Primary Edu.		101,227,287.60	74,768,068.05
22070102	1% LGSC Training Fund		13,444,277.94	11,579,228.64
22070102	0.75% Admin Charges		10,083,208.46	8,683,671.47
22070102	5% Security		67,221,389.71	57,891,143.20
22070102	2% Stabilization		26,888,555.88	25,352,350.96
22070102	20% LG Joint Development Programme		268,885,558.83	231,619,576.82
22070102	Rehabilitation of Federal Highway		-	-
	Security Trust Fund		5,027,611.27	-
	Education Trust Fund		2,513,805.63	-
	Contr to State University		47,188,492.88	-
	Sub-Total		616,405,953.99	481,981,187.22
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Sererance Gratuity to Former LG Concillors		9,600,000.00	6,400,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	400,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding			2,500,000.00
22021041	JNI Contribution		1,680,000.00	385,185.19
22021041	Retaunership NTA/BRTV		1,000,000.00	1,260,000.00
22021041	Payment for Preparation of LGA's Annual Account		5,555,555.56	1,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		13,250,340.00	14,485,421.47
22021041	LGA's Hajj Fare		-	14,717,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	10,000,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.96
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.48
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259.26
22021041	Gratuity to Local Government Retiress		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		-	12,090,870.00
22021041	Hotel Bills inrespects of Borno State Hotel		2,250,000.00	-
22021041	Production of Projects Calender 2018		2,033,000.00	680,000.00
22021041	Outstanding Liabilities		720,351.41	-
	Bank charges		11,700,000.00	-
22021041	Logistics		74,074.07	-
	Sub-Total		48,113,321.04	86,588,074.04

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		38,000,000.00	43,771,600.00
	Sub-Total		38,000,000.00	43,771,600.00
	Economic			
	Agric & Natural Resources		-	5,800,000.00
	Finance & Supply		-	9,700,000.00
	Sub-Total		-	15,500,000.00
	Reginal Development			
	Works Transport & Housing		26,929,150.00	148,449,040.00
	Sub-Total		26,929,150.00	148,449,040.00
	Social			
	Primary Health Care		-	10,438,110.92
	Sub-Total		-	10,438,110.92
	Grand Total		64,929,150.00	207,720,640.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2019 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand			2,236,135.80
31020108	First Bank Main Account			92,223.48
31020102	UBA Salary Account		3,461,744.37	104,002.01
	Zenith Main Account		10,549,522.62	
	Total		14,011,266.99	2,432,361.29
	<u>Note 9 - Investments</u>			
31090102	Local Govt. Laon Board		2,367,315.76	2,367,315.76
	Fertilizer Blending Comp.		2,000,000.00	2,000,000.00
31090102	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
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		-	-
31070101	Non - Personal Advance (See schedule 10)		13,402,940.00	13,402,940.00
	Total		13,402,940.00	13,402,940.00
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		-	-
			-	-
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)			
			-	-

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	GUZAMAL MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	111,452,519.82	111,452,519.82	-
	FEBRUARY	101,661,761.34	101,661,761.34	-
	MARCH	96,533,578.08	96,533,578.08	-
	APRIL	91,010,077.40	91,010,077.40	-
	MAY	104,662,541.11	104,662,541.11	-
	JUNE	117,146,086.02	117,146,086.02	-
	JULY	128,092,611.77	128,092,611.77	-
	AUGUST	124,800,728.69	124,800,728.69	-
	SEPTEMBER	125,650,976.79	125,650,976.79	-
	OCTOBER	122,275,617.39	122,275,617.39	-
	NOVEMBER	100,552,225.23	100,552,225.23	-
	DECEMBER	118,509,201.85	118,509,201.85	-
	TOTAL	1,342,347,925	1,342,347,925	-

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
OTHER STATUTORY RECEIPTS

SCHEDULE		TOTAL	PPT	EXCESS BANK	FOREX	ADDITIONAL	VAT	EXCESS	EXCHANGE	EXCHANGE	AUGUMENTA
1B	MONTH	N	N	CHARGES	EQUALIZATIO	FUND FROM	N	CRUDE	GAIN	DIFFERENC	TION
	JANUARY	29,351,360					29,150,368		200,992		
	FEBRUARY	31,990,031		1,868,779			29,987,390		133,862		
	MARCH	37,716,743		924,088	8,842,207		27,777,120		173,327		
	APRIL	31,335,717			2,619,140	2,001,567	26,582,756		132,254		11,008,619.98
	MAY	27,889,744					27,728,790		160,954		
	JUNE	30,974,898					30,738,819		236,079		
	JULY	31,475,002					31,262,862		212,141		
	AUGUST	27,533,963					27,327,166		206,797		
	SEPTEMBER	26,288,399		403,745			25,674,139		210,515		
	OCTOBER	27,052,251					26,859,315		192,936		
	NOVEMBER	36,891,093			10,608,307		26,122,995		159,791		
	DECEMBER	32,793,281					32,551,701		241,580		
	TOTAL	382,301,103	-	3,196,612	22,069,654	2,001,567	341,763,421	-	2,261,228	-	11,008,620

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULES			
3	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	₦
	22020101	Local Travel & Transport: Training	6,056,781
	22020102	Local Travel & Transport: Others	2,850,250
	22020202	Telephone Charges	2,137,688
	22020203	Internet Access Charges	2,137,688
	22020301	Office Stationeries/Computer Consumables	6,413,063
	22020303	Newspapers	1,068,844
	22020401	Maintenance of Motor Vehicle/Transport Equipment	5,700,500
	22020402	Maintenance of Office Furniture	1,425,125
	22020404	Maintenance of Office / It Equipment	2,137,688
	22020801	Motor Vehicle Fuel Cost	10,688,438
	22021001	Refreshment & Meals	8,550,750
	22021002	Honorarium & Sitting Allowance	10,688,438
	22021007	Welfare Packages	11,401,000
		TOTAL	71,256,250

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	N
	22020101	Local Travel & Transport: Training	11,192,676
	22020102	Local Travel & Transport: Others	4,608,749
	22020202	Telephone Charges	4,608,749
	22020203	Internet Access Charges	3,291,964
	22020301	Office Stationeries/Computer Consumables	16,459,818
	22020303	Newspapers	1,975,178
	22020306	Printing of Security Documents	10,534,284
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	10,534,284
	22020402	Maintenance of Office Furniture	2,633,571
	22020404	Maintenance of Office / It Equipment	5,267,142
	22020801	Motor Vehicle Fuel Cost	15,801,426
	22021001	Refreshment & Meals	15,801,426
	22021002	Honorarium & Sitting Allowance	19,751,782
	22021003	Publicity & Advertisements	6,583,927
	22021006	Postages & Courier Services	2,633,571
		TOTAL	131,678,547

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N
	22020101	Local Travel & Transport: Training	9,623,488
	22020102	Local Travel & Transport: Others	3,962,613
	22020202	Telephone Charges	4,528,700
	22020203	Internet Access Charges	2,830,438
	22020301	Office Stationeries/Computer Consumables	4,528,700
	22020303	Newspapers	1,698,263
	22020306	Printing of Security Documents	9,057,400
	22020401	Maintenance of Motor Vehicle/Transport Equipment	9,057,400
	22020402	Maintenance of Office Furniture	2,264,350
	22020404	Maintenance of Office / It Equipment	4,528,700
	22020405	Maintenance of Plants/Generators	5,660,875
	22020801	Motor Vehicle Fuel Cost	7,925,225
	22020803	Plant / Generator Fuel Cost	9,057,400
	22021001	Refreshment & Meals	13,586,100
	22021006	Postages & Courier Services	2,264,350
	22050106	Agricultural Inputs Subsidy	22,643,500
		TOTAL	113,217,500

6	CODE	<u>OVERHEAD COST - FINANCE</u>	N
	22020101	Local Travel & Transport: Training	8,140,280
	22020102	Local Travel & Transport: Others	5,267,240
	22020202	Telephone Charges	5,746,080
	22020203	Internet Access Charges	2,394,200
	22020301	Office Stationeries/Computer Consumables	6,703,760
	22020303	Newspapers	1,436,520
	22020305	Printing of Non Security Documents	5,746,080
	22020306	Printing of Security Documents	14,365,200
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	7,661,440
	22020402	Maintenance of Office Furniture	1,915,360
	22020404	Maintenance of Office / It Equipment	3,830,720
	22020405	Maintenance of Plants/Generators	4,788,400
	22020801	Motor Vehicle Fuel Cost	6,703,760
	22020803	Plant / Generator Fuel Cost	7,661,440
	22021001	Refreshment & Meals	11,492,160
	22021006	Postages & Courier Services	1,915,360
		TOTAL	95,768,000

7	CODE	<u>OVERHEAD COST - WORKS</u>	N
	22020101	Local Travel & Transport: Training	7,344,277
	22020102	Local Travel & Transport: Others	8,474,166
	22020202	Telephone Charges	6,779,333
	22020203	Internet Access Charges	2,824,722
	22020301	Office Stationeries/Computer Consumables	7,909,222
	22020303	Newspapers	1,694,833
	22020305	Printing of Non Security Documents	4,519,555
	22020309	Uniforms & Other Clothing	2,259,778
	22020401	Maintenance of Motor Vehicle/Transport Equipment	9,039,110
	22020402	Maintenance of Office Furniture	2,259,778
	22020403	Maintenance of Office Building / Residential Qtrs	3,389,666
	22020404	Maintenance of Office / It Equipments	1,355,867
	22020405	Maintenance of Plants/Generators	6,779,333
	22020410	Maintenance of Street Lightings	5,988,411
	22020412	Maintenance Of Markets/Public Places	1,694,833
	22020413	Minor Road Maintenance	6,779,333
	22020801	Motor Vehicle Fuel Cost	7,909,222
	22020803	Plant / Generator Fuel Cost	10,168,999
	22021001	Refreshment & Meals	13,558,666
	22021006	Postages & Courier Services	2,259,778
		TOTAL	112,988,880

8	CODE	OVERHEAD COST - HEALTH	N
	22020101	Local Travel & Transport: Training	12,053,505
	22020102	Local Travel & Transport: Others	8,247,135
	22020202	Telephone Charges	7,612,740
	22020203	Internet Access Charges	6,978,345
	22020301	Office Stationeries/Computer Consumables	10,150,320
	22020303	Newspapers	1,268,790
	22020305	Printing of Non Security Documents	5,075,160
	22020309	Uniforms & Other Clothing	5,075,160
	22020401	Maintenance of Motor Vehicle/Transport Equipment	10,150,320
	22020402	Maintenance of Office Furniture	2,537,580
	22020403	Maintenance of Office Building / Residential Qtrs	3,806,370
	22020404	Maintenance of Office / It Equipment	1,522,548
	22020405	Maintenance of Plants/Generators	7,612,740
	22020801	Motor Vehicle Fuel Cost	8,881,530
	22020803	Plant / Generator Fuel Cost	11,419,110
	22021001	Refreshment & Meals	15,225,480
	22021006	Postages & Courier Services	3,171,975
	22050107	Health Subsidy	6,090,192
		TOTAL	126,879,000

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED</u> <u>SCHEDULE OF PERSONAL ADVANCES</u>			
SCHEDULE	NAME OF HOLDER	PURPOSE	BALANCE N
9			
	Sundry persons		12,263,748.31
			12,263,748.31

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULE OF NON-PERSONAL ADVANCES

SCHEDULE	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
10				
	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

SCHEDULE				
10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Umara Alkali	B/F	" "	10,000.00
	Modu Aisatami	B/F	" "	5,000.00
	Modu Bulama Driver	B/F	" "	5,000.00
	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

SCHEDULE				
10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	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
	TOTAL			13,402,940.00

GUZAMALA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	Borno State (BIR)	Pay As You Earn (PAYE)	8,014,005.75
	Bomb State (BIR)	5% Withholding Tax	94,851,763.49
	Federal Inland Revenue	5% Value Added 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 Housing	Housing Fee	900.00
	Total		207,133,714
12	Loan and short term debt		
41020101	Local Government Loans Board		-
			-



BORNO STATE OF NIGERIA

GWOZA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

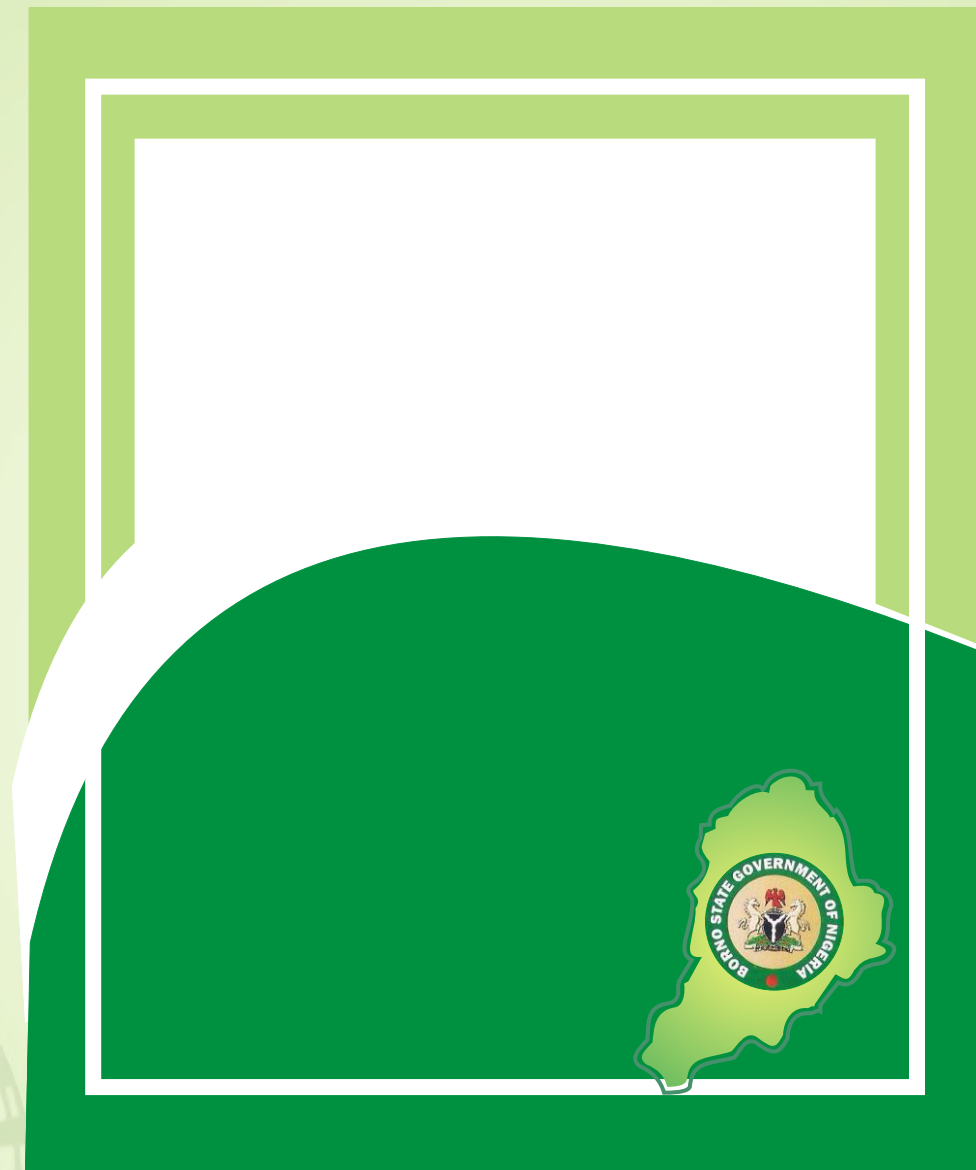
31ST DECEMBER, 2019.



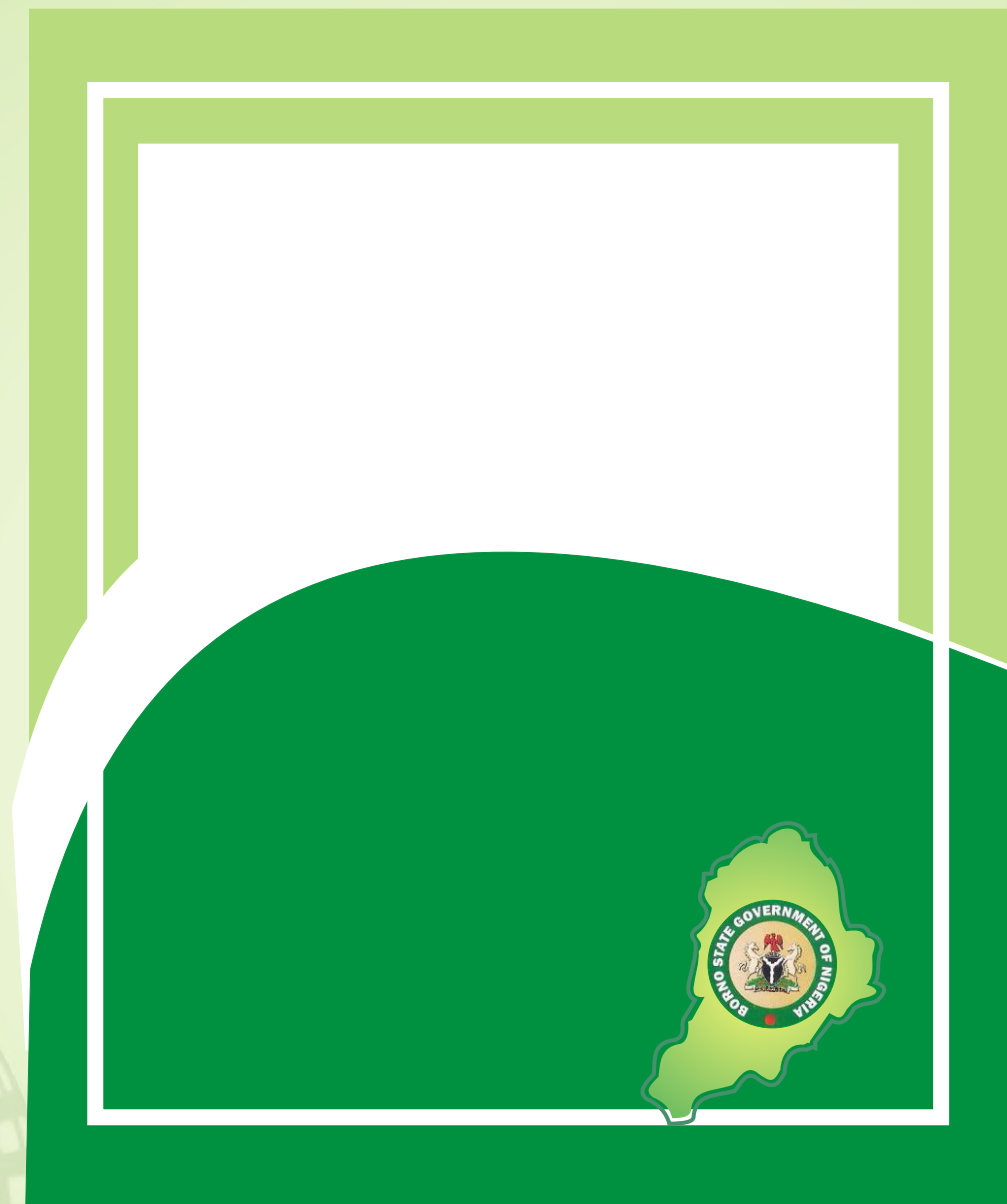
HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



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



SECRETARY
GWOZA LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
GWOZA LOCAL GOVERNMENT COUNCIL
BORNO STATE


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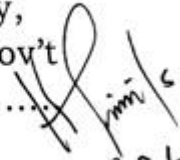
STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Gwoza Local Gov't
.....
23/9/2020

The Secretary,
Gwoza Local Gov't
.....

23/9/2020

AUDIT CERTIFICATE

The Treasurer Gwoza Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

GWOZA LOCALGOVERNMENT OF BORNO STATE				
STATEMENT NO. 1				
CASHFLOW STATEMENT				
FOR THE YEAR ENDED 31ST DECEMBER, 2019				
ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
1,621,345,611	Statutory Allocation FAAC	1	1,934,051,629	2,000,316,914
-	State IGR			
-	PPT	1	-	4,630,076
-	Excess Bank Chgarges	1	4,605,671	4,884,022
-	Excess Crude	1	31,797,903	3,460,624
-	Forex Equalisation	1	2,883,853	52,638,496
-	Additional Fund From NNPC	1	495,576,404	3,249,913
-	Exchange Difference	1	-	12,068,429
-	Exchange Gain	1	3,257,972	7,893,614
417,914,692	Value Added Tax	1	-	455,515,582
2,039,260,303	Sub Total		2,472,173,432	2,544,657,671
	Cash Flow from Independent Government Revenue			
2,500,000	Personal Taxes	2	-	-
	Rates			
1,370,000	Licence General	2	-	-
730,000	Fine General			
3,470,000	Fees General	2	-	-
4,000,000	Sales General			
6,290,000	Earning General	2	-	-
	General Sales	2	-	-
900,000	Rent on Govt Buildins Generals			
1,400,000	Rent on Land & Others General		-	-
	Interest Payment & Dividend			
50,000,000	Foreign Grants			
4,500,000	Investment Income		-	-
50,000,000	Domestic Grant		-	-
125,160,000	Total Cash Flow from Independent Government Revenue		-	-
2,164,420,303	Total Receipts		2,472,173,432	2,544,657,671

	Less Cash Flow from Recurrent Services			
1,180,880,849	Personnel Costs	3	675,418,604	674,591,901
555,951,350	Overhead Costs Expenditure	4	401,221,769	431,551,356
	Statutory Transfer	5	1,320,397,890	1,243,928,952
	Miscellaneous Payments	6	67,385,169	167,157,135
1,736,832,199	Total Cash Flow from Recurrent Services		2,464,423,432	2,517,229,343
427,588,104	Net Cash Flow Operating Activities		7,750,000	27,428,328
	Less Cash Flow from Acquisition Non - Current Assets			
	Capital Expenditure - Administration		2,500,000	4,354,938
	Capital Expenditure - Economic		2,250,000	13,000,000
	Capital Expenditure - Regional Development		3,000,000	5,000,000
	Capital Expenditure - Social		-	5,000,000
555,350,000	Total Cash Flow from Acquisition Non - Current Assets		7,750,000	27,354,938
	Cash Flow from Financing Activities		-	-
(127,761,896)	Net Cash Flow from all Activities		-	73,390
	Cash and Cash Equivalent as at 1 January		<u>111,783</u>	<u>38,393</u>
	Cash and Cash Equivalent as at 31st December		<u>111,783</u>	<u>111,783</u>
	Cash and Bank Balances	8	<u>111,783</u>	<u>111,783</u>

GWOZA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2019

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	111,783	111,783
	Investments	9	8,093,137	8,093,137
	Advances	10	4,650,435	4,650,435
	Total Assests		12,855,355	12,855,355
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		111,783	111,783
	Other Fund - Investment Fund		(23,235,834)	(23,235,834)
	Total Public Fund		(23,124,051)	(23,124,051)
	Deposits	11	35,979,406	35,979,406
	Loan and Short Term Debt	12	-	-
	Total Liabilities		35,979,406	35,979,406
	Public Fund + Liabilities		12,855,355	12,855,355

GWOZA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2018

ACTUAL 2018 N		NOTE	ACTUAL 2018 N	FINAL BUDGET 2018 N	ORIGINAL BUDGET 2018 N	SUPPLEMENTARY BUDGET 2018 N	VARIANCE 2018 N
38,393	Opening Balance		111,783	-	-	-	91,102
	Add: REVENUE (INCOME)						
2,000,316,914	S/Allocation from Federal Govt.	1	1,934,051,629	1,621,345,611	1,621,345,611	-	(312,706,018)
-	S/Allocation from State Govt.	1	-	-	-	-	-
4,630,076	PPT	1	-	-	-	-	-
4,884,022	Excess Bank Chgarges	1	4,605,671	-	-	-	(4,605,671)
3,460,624	Excess Crude	1	31,797,903	-	-	-	(31,797,903)
52,638,496	Forex Equalisation	1	2,883,853	-	-	-	(2,883,853)
3,249,913	Additional Fund From NNPC	1	495,576,404	-	-	-	(495,576,404)
12,068,429	Exchange Difference	1	-	-	-	-	-
7,893,614	Exchange Gain	1	3,257,972	-	-	-	(3,257,972)
455,515,582	Share of VAT	1	-	417,914,692	417,914,692	-	417,914,692
2,544,657,671	Sub Total		2,472,173,432	2,039,260,303	2,039,260,303	-	(432,913,129)
-	Personal Taxes	2	-	2,500,000	2,500,000	-	2,500,000
-	Licence General	2	-	1,370,000	1,370,000	-	1,370,000
-	Fine General		-	730,000	730,000	-	
-	Fees General	2	-	3,470,000	3,470,000	-	3,470,000
-	Sales General	2	-	4,000,000	4,000,000	-	4,000,000
-	Earning General	2	-	6,290,000	6,290,000	-	6,290,000
-	Rent on Govt. Building General	2	-	900,000	900,000	-	900,000
-	Rent on Land & Others General	2	-	1,400,000	1,400,000	-	1,400,000
-	Investment Income	2	-	4,500,000	4,500,000	-	4,500,000
-	Foreign Grants		-	50,000,000	50,000,000	-	
-	Domestic Grant	2	-	50,000,000	50,000,000	-	50,000,000
-	Total Revenue (Income)		-	125,160,000	125,160,000	-	74,430,000
2,544,696,064	Total Funds Available		2,472,285,216	2,164,420,303	2,164,420,303	-	(358,392,027)

	Less: EXPENDITURE						
674,591,901	Personnel Costs	3	675,418,604	1,180,880,849	1,180,880,849	-	505,462,245
431,551,356	Overhead Costs Expenditure	4	401,221,769	555,951,350	555,951,350	-	154,729,581
1,243,928,952	Statutory Transfer	5	1,320,397,890			-	(1,320,397,890)
167,157,135	Miscellaneous Payments	6	67,385,169			-	(67,385,169)
2,517,229,343	Total Expenditure		2,464,423,432	1,736,832,199	1,736,832,199	-	(727,591,233)
27,466,721	Operating Fund B/4 Transfer		7,861,783	427,588,104	427,588,104	-	369,199,206
	APPROPRIATION TRANSFERS						
27,354,938	Transfer to Capital Dev. Fund		7,750,000	555,350,000	555,350,000	-	547,600,000
27,354,938	Total Appropriation		7,750,000	555,350,000	555,350,000	-	547,600,000
111,783	Closing Balance		111,783	(127,761,896)	(127,761,896)	-	(127,873,679)

GWOZA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2018 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	417,914,692.00	417,914,692.00	-	417,914,692
27,354,938	Transfer From CRF		7,750,000	555,350,000.00	555,350,000.00	-	547,600,000
27,354,938	Total Capiati Receipts		7,750,000	973,264,692	973,264,692	-	965,514,692
27,354,938	Total Capital Funds Available		7,750,000	973,264,692	973,264,692	-	965,514,692
	Less: Capital Expenditure						
	Administrative						
4,354,938	Admin & General Services	7	2,500,000	126,000,000.00	126,000,000.00	-	123,500,000
4,354,938	Sub-Total		2,500,000	126,000,000	126,000,000	-	123,500,000
	Economic						
-	Agric & Natural Resources	7	2,250,000			-	(2,250,000)
13,000,000	Finance & Supply	7	-	54,000,000.00	54,000,000.00	-	54,000,000
13,000,000	Sub-Total		2,250,000	54,000,000	54,000,000	-	51,750,000
	Reginal Development						
5,000,000	Works Transport & Housing	7	3,000,000	276,000,000.00	276,000,000.00	-	273,000,000
5,000,000	Sub-Total		3,000,000	276,000,000	276,000,000	-	273,000,000
	Social						
5,000,000	Primary Health Care	7	-	65,000,000	65,000,000	-	65,000,000
	Traditional Office			23,000,000.00	23,000,000.00	-	
5,000,000	Sub-Total		-	88,000,000	88,000,000	-	65,000,000
27,354,938	Total Capital Expenditure		7,750,000	544,000,000	544,000,000	-	536,250,000

GWOZA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019NOTES TO THE ACCOUNTS

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,934,051,629	2,000,316,914
11010101	Petroleum Profit Tax	1B	-	4,630,076
11010101	Excess Bank Chgarges	1B	4,605,671	4,884,022
11010301	Excess Crude	1B	31,797,903	3,460,624
11010101	Forex Equalisation	1B	2,883,853	52,638,496
11010101	Additional Fund From NNPC	1B	495,576,404	3,249,913
11010101	Exchange Difference	1B	-	12,068,429
11010101	Exchange Gain	1B	3,257,972	7,893,614
11010201	Value Added Tax	1B	-	455,515,582
11010201	Augumentation		15,861,193	
	Sub Total		2,488,034,625	2,544,657,671
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Earning General		-	-
12010109	Rent on Land & Others General		-	-
	Miscellaneous		-	-
	Total Cash Flow from Independent Government Revenue		-	-

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		39,888,633	38,888,633
21010101	Office of the Secretary		39,205,536	41,205,536
21010101	The Council		6,649,126	5,822,423
21010101	Admin. & General Services		29,427,253	31,427,253
21010101	Agric & Natural Resources		115,297,051	111,297,051
21010101	Finance & Supply		135,461,382	140,461,382
21010101	Budget Plan Research & Statistic		-	-
21010101	Works Transport & Housing		87,847,948	85,847,948
21010101	Education & Social Development		8,998,134	6,998,134
21010101	Primary Health Care		199,004,986	196,004,986
21010101	Traditional Office		13,638,556	16,638,556
	Total		675,418,604	674,591,901
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		108,808,723	117,033,909
220201	Office of the Secretary		16,232,235	17,459,279
220201	The Council		11,828,987	12,723,176
220201	Admin. & General Services		12,400,909	13,338,332
220201	Agric & Natural Resources		28,225,950	30,359,636
220201	Finance & Supply		6,783,645	7,296,442
220201	Budget Plan Research & Statistic		-	-
220201	Works Transport & Housing		101,337,638	108,998,062
220201	Education & Social Development		41,644,844	44,792,906
220201	Primary Health Care		33,454,692	35,983,634
220201	Traditional Office		40,504,146	43,565,979
	Total		401,221,769	431,551,356

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		58,021,549	60,009,507
22070102	0.5% L.G. Audit		9,670,258	10,001,585
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		40,547,738	40,173,556
22070102	7% Local Govt Pension		47,216,335	46,607,442
22070102	Contribution towards Funding of Primary Edu.		517,391,197	512,045,749
22070102	1% LGSC Training Fund		19,340,516	20,003,169
22070102	0.75% Admin Charges		14,505,387	15,002,377
22070102	5% Security		96,702,581	100,015,846
22070102	2% Stabilization		38,681,033	40,006,338
22070102	20% LG Joint Development Programme		386,810,326	400,063,383
	5% Security trust fund		24,220,348	-
	2.5% Education trust fund		7,890,579	-
22070102	5% Contribution to bomo state university		59,400,043	-
	Sub-Total		1,320,397,890	1,243,928,952
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Sererance Gratuity to Former LG Concillors		6,000,000	4,500,000
22021041	Contr. to Indigines Undergoing Armed Forces Training		200,000	450,000
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000
22021041	JNI Contribution		-	385,185
22021041	Retaunership NTA/BRTV		1,680,000	1,680,000
22021041	Payment for Preparation of LGA's Annual Account		1,550,000	1,000,000
22021041	Procurement of Firewood, Food Items to IDPs		5,555,556	26,333,548
22021041	LGA's Hajj Fare		-	26,917,407
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,228
22021041	Provision of Essential Service		-	43,250,000
22021041	Workshop on Fiscal & Admin. Due Process		-	462,963
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259
22021041	Gratuity to Local Government Retiress		-	9,259,259
22021041	WAEC/SSCE & NECO 2018/2019		12,901,980	1,138,500
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		-	680,000
22021041	Leave and Transport Grant		16,189,424	29,562,481
	Rehab. Of fed. High way/FGC stdnt. Reg/evacuation		-	2,000,000
	Bank charges		836,135	1,090,823
22021041	Logistics		-	3,000,000
	Settlement of liability		1,068,000	-
	Plegde to nigerian legion		74,074	-
	BOSADP Agric Business Support 2019		2,250,000	-
	CJTF / Vigilante / Hunters allowances		19,080,000	-
	Sub-Total		67,385,169	167,157,135

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		2,500,000	4,354,938
	Sub-Total		2,500,000	4,354,938
	Economic			
	Agric & Natural Resources		2,250,000	
	Finance & Supply			13,000,000
	Sub-Total		2,250,000	13,000,000
	Reginal Development			
	Works Transport & Housing		3,000,000	5,000,000
	Sub-Total		3,000,000	5,000,000
	Social			
	Primary Health Care			5,000,000
	Sub-Total		-	5,000,000
	Grand Total		7,750,000	27,354,938

GWOZA LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO ASSETS AND LIABILITIES				
			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		4,622.50	4,622.50
31090101	Zenith Bank plc Main Account		45,828.61	45,828.61
31020108	UBA Main Account			
31020102	UBA Salary Account		61,332.06	61,332.06
31020102	First Bank Salary Account			
	Total		111,783	111,783
	<u>Note 9 - Investments</u>			
31090101	First Bank of Nig. Plc		614,133	614,133
31090102	Borno State Fertilizer Coy.		2,000,000	2,000,000
41020101	Local Govt. Loan Board		3,296,858	3,296,858
31090101	Afri-Bank of Nig. Plc		200,682	200,682
31090101	Ashaka Cement Plc		47,034	47,034
31090102	Premier Propt. Dev. Comp.		280,000	280,000
31090102	Urban Dev. Bank		500,000	500,000
31090101	F.S.B. International Bank		999,600	999,600
31090101	A.P. Company Plc		23,877	23,877
	Purchase of 12 Housing Units		130,952	130,952
	Total		8,093,137	8,093,137
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		1,935,835	1,935,835
31070101	Non - Personal Advance (See schedule 10)		2,714,600	2,714,600
	Total		4,650,435	4,650,435
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		35,979,406	35,979,406
			35,979,406	35,979,406
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

GWOZA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULE TO THE ACCOUNTS

SCHEDULE 1A	GWOZA MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	160,580,520	160,580,520	-
	FEBRUARY	146,474,019	146,474,019	-
	MARCH	139,085,345	139,085,345	-
	APRIL	131,127,098	131,127,098	-
	MAY	150,797,535	150,797,535	-
	JUNE	168,783,796	168,783,796	-
	JULY	184,555,524	184,555,524	-
	AUGUST	179,812,587	179,812,587	-
	SEPTEMBER	181,037,622	181,037,622	-
	OCTOBER	176,174,412	176,174,412	-
	NOVEMBER	144,875,402	144,875,402	-
	DECEMBER	170,747,770	170,747,770	-
	TOTAL	1,934,051,629	1,934,051,629	-

GWOZA LOCAL GOVERNMENT OF BORNO STATE											
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019											
OTHER STATUTORY RECEIPTS											
SCHEDULE 1B	MONTH	TOTAL ₦	PPT ₦	EXCESS BANK CHARGES ₦	FOREX EQUALIZATION ₦	ADDITIONAL FUND FROM NNPC ₦	VAT ₦	EXCESS CRUDE ₦	EXCHANGE GAIN ₦	EXCHANGE DIFFERENCE ₦	AUGUMENTATION ₦
	JANUARY	42,549,097					42,259,508		289,588		
	FEBRUARY	46,464,440		2,692,533			43,579,039		192,868		
	MARCH	54,638,596		1,331,424	12,739,831		40,317,612		249,730		
	APRIL	61,285,064			3,773,650	2,883,853	38,575,815		190,552		15,861,193
	MAY	40,513,727					40,281,825		231,902		
	JUNE	44,977,378					44,637,236		340,142		
	JULY	45,701,687					45,396,035		305,652		
	AUGUST	39,875,525					39,577,572		297,953		
	SEPTEMBER	38,018,929		581,714			37,133,905		303,310		
	OCTOBER	39,220,479					38,942,497		277,982		
	NOVEMBER	53,368,566			15,284,422		37,853,917		230,226		
	DECEMBER	47,369,509					47,021,441		348,067		
	TOTAL	553,982,997	-	4,605,671	31,797,903	2,883,853	495,576,404	-	3,257,972	-	15,861,193

GWOZA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 201
SCHEDULES TO THE ACCOUNTS

SCHEDULES 3	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	N
	22020101	Local Travel & Transport: Training	11,953,804
	22020102	Local Travel & Transport: Others	5,625,320
	22020202	Telephone Charges	4,218,990
	22020203	Internet Access Charges	4,218,990
	22020301	Office Stationeries/Computer Consumables	12,656,969
	22020303	Newspapers	2,109,495
	22020401	Maintenance of Motor Vehicle/Transport Equipment	11,250,639
	22020402	Maintenance of Office Furniture	2,812,660
	22020404	Maintenance of Office / It Equipment	4,218,990
	22020801	Motor Vehicle Fuel Cost	21,094,948
	22021001	Refreshment & Meals	16,875,959
	22021002	Honorarium & Sitting Allowance	21,094,948
	22021007	Welfare Packages	22,501,278
		TOTAL	140,632,988

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	N
	22020101	Local Travel & Transport: Training	6,850,707
	22020102	Local Travel & Transport: Others	2,820,879
	22020202	Telephone Charges	2,820,879
	22020203	Internet Access Charges	2,014,914
	22020301	Office Stationeries/Computer Consumables	10,074,569
	22020303	Newspapers	1,208,948
	22020306	Printing of Security Documents	6,447,724
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,447,724
	22020402	Maintenance of Office Furniture	1,611,931
	22020404	Maintenance of Office / It Equipment	3,223,862
	22020801	Motor Vehicle Fuel Cost	9,671,586
	22021001	Refreshment & Meals	9,671,586
	22021002	Honorarium & Sitting Allowance	12,089,483
	22021003	Publicity & Advertisements	4,029,828
	22021006	Postages & Courier Services	1,611,931
		TOTAL	80,596,553

5	CODE	OVERHEAD COST - AGRICULTURE	N
	22020101	Local Travel & Transport: Training	2,796,866
	22020102	Local Travel & Transport: Others	1,151,651
	22020202	Telephone Charges	1,316,172
	22020203	Internet Access Charges	822,608
	22020301	Office Stationeries/Computer Consumables	1,316,172
	22020303	Newspapers	493,565
	22020306	Printing of Security Documents	2,632,344
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,632,344
	22020402	Maintenance of Office Furniture	658,086
	22020404	Maintenance of Office / It Equipment	1,316,172
	22020405	Maintenance of Plants/Generators	1,645,215
	22020801	Motor Vehicle Fuel Cost	2,303,301
	22020803	Plant / Generator Fuel Cost	2,632,344
	22021001	Refreshment & Meals	3,948,516
	22021006	Postages & Courier Services	658,086
	22050106	Agricultural Inputs Subsidy	6,580,860
		TOTAL	30,359,636

6	CODE	OVERHEAD COST - FINANCE	N
	22020101	Local Travel & Transport: Training	672,181
	22020102	Local Travel & Transport: Others	434,941
	22020202	Telephone Charges	474,481
	22020203	Internet Access Charges	197,700
	22020301	Office Stationeries/Computer Consumables	553,561
	22020303	Newspapers	118,620
	22020305	Printing of Non Security Documents	474,481
	22020306	Printing of Security Documents	1,186,202
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	632,641
	22020402	Maintenance of Office Furniture	158,160
	22020404	Maintenance of Office / It Equipment	316,320
	22020405	Maintenance of Plants/Generators	395,401
	22020801	Motor Vehicle Fuel Cost	553,561
	22020803	Plant / Generator Fuel Cost	632,641
	22021001	Refreshment & Meals	948,961
	22021006	Postages & Courier Services	158,160
		TOTAL	7,908,011

7	CODE	<u>OVERHEAD COST - WORKS</u>	N
	22020101	Local Travel & Transport: Training	7,678,710
	22020102	Local Travel & Transport: Others	8,860,050
	22020202	Telephone Charges	7,088,040
	22020203	Internet Access Charges	2,953,350
	22020301	Office Stationeries/Computer Consumables	8,269,380
	22020303	Newspapers	1,772,010
	22020305	Printing of Non Security Documents	4,725,360
	22020309	Uniforms & Other Clothing	2,362,680
	22020401	Maintenance of Motor Vehicle/Transport Equipment	9,450,720
	22020402	Maintenance of Office Furniture	2,362,680
	22020403	Maintenance of Office Building / Residential Qtrs	3,544,020
	22020404	Maintenance of Office / It Equipments	1,417,608
	22020405	Maintenance of Plants/Generators	7,088,040
	22020410	Maintenance of Street Lightings	6,261,102
	22020412	Maintenance Of Markets/Public Places	1,772,010
	22020413	Minor Road Maintenance	7,088,040
	22020801	Motor Vehicle Fuel Cost	8,269,380
	22020803	Plant / Generator Fuel Cost	10,632,060
	22021001	Refreshment & Meals	14,176,080
	22021006	Postages & Courier Services	2,362,680
		TOTAL	118,133,997

8	CODE	<u>OVERHEAD COST - HEALTH</u>	N
	22020101	Local Travel & Transport: Training	3,704,971
	22020102	Local Travel & Transport: Others	2,534,980
	22020202	Telephone Charges	2,339,981
	22020203	Internet Access Charges	2,144,983
	22020301	Office Stationeries/Computer Consumables	3,119,975
	22020303	Newspapers	389,997
	22020305	Printing of Non Security Documents	1,559,988
	22020309	Uniforms & Other Clothing	1,559,988
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,119,975
	22020402	Maintenance of Office Furniture	779,994
	22020403	Maintenance of Office Building / Residential Qtrs	1,169,991
	22020404	Maintenance of Office / It Equipment	467,996
	22020405	Maintenance of Plants/Generators	2,339,981
	22020801	Motor Vehicle Fuel Cost	2,729,978
	22020803	Plant / Generator Fuel Cost	3,509,972
	22021001	Refreshment & Meals	4,679,963
	22021006	Postages & Courier Services	974,992
	22050107	Health Subsidy	1,871,985
		TOTAL	38,999,690

GWOZA LOCAL GOVERNMENT OF BORNO STATE			
ACCOUNTS FOR THE YEAR ENDED			
SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Alh. Mustapha Warabe	Motor Car Advance	674
	Alh. Au Ibrahim	Motor Car Advance	5,082
	Ali Diyaware	Motor Cycle Advance	806
	Ali Diyaware	Salary Advance	327
	Abubakar P. Chiroma	Motor Car Advance	6,539
	Alh. Garba Adam	Motor Car Advance	7,342
	Baba Sanda	Motor Car Advance	3,091
	Hajiya Zainab Tanko	Motor Cycle Advance	1,344
	Abdulkadir K. Juna	Motor Car Advance	4,072
	Hamman All Jige	Motor Car Advance	3,555
	Alh. Mustapha Warabe	Motor Car Advance	3,356
	Ibrahim Audu Waya	Motor Car Advance	1,147
	Adam B. Sani	Motor Car Advance	1,541
	Lawan Hamadina	Bicycle Advance	72
	Lawan Abdu Grandawa	Bicycle Advance	405
	Baba Saleh	Bicycle Advance	1,793
	Mustapha Talba	Salary Advance	475
	Bukar Modu	Motor Car Advance	2,753
	Hassan Abdullahi	Salary Advance	50
	Hassan Buba	Salary Advance	148
	Kamsulum Ibrahim	Motor Car Advance	3,258
	Njidda Bello	Refurbishing Loan	1,464
	Hauwa Kadi	Motor Cycle Advance	327
	Amadu Aja	Bicycle Advance	943
	Hassan Buba	Motor Cycle Advance	1,287
	Salisu Umaru Mechanic	Salary Advance	913

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Hassan Buba	Salary Advance	1,012
	Salamatul Suleiman	Motor Cycle Advance	287
	Gwoza L. E. A.	Teacher's Salary	58,366
	Alh. Bello Galadima	Refurbishing Loan	3,745
	Kamsulum Ibrahim	Salary Advance	685
	Buba Karau	Bicycle Advance	1
	Alh. Umaru Ardo III	Recovery of Fund	660
	Igaduwaru Ibrahim	Motor Cycle Advance	505
	Alh. Haman Buba	Motor Cycle Advance	468
	Usman Musa Buba	Salary Advance	473
	Hammajoda Hammadina	Salary Advance	1,143
	Bello Hussaini	Motor Cycle Advance	474
	Ali Diyaware	Salary Advance	11,736
	Saidu Mubi	Motor Car Advance	1,398
	Ishaku J. Waba	Motor Car Advance	4,882
	Musa Joda Ngoshe	Motor Car Advance	465
	Saidu Garba	Motor Cycle Advance	971
	Ahmadu B. Wada	Motor Car Advance	9,981
	Waisu Kachallah	Motor Cycle Advance	2,753
	Bukar Modu	Motor Car Advance	12,458
	Usman Ishiyaku	Motor Cycle Advance	28
	Binta Agla	Motor Cycle Advance	243
	Moh'd Gadi	Motor Car Advance	1,668
	Ibrahim Audu Waya	Motor Car Advance	11,178
	Adam Baba Kwagyang	Motor Cycle Advance	73
	Mohd Usman	Salary Advance	995
	Ali Diyaware	Bicycle Advance	955
	Ahmadu Dugje	Motor Cycle Advance	2,000
	Buba Umaru	Bicycle Advance	1,900
	Umaru Mohd	Salary Advance	363
	Baba Yuguda	Salary Advance	1,980

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Ibrahim Ahmadu	Salary Advance	680
	Ummate Alhaji	Bicycle Advance	108
	Philimon E. Ngah	Soft Loan	8,000
	Umaru Hamidu	Soft Loan	8,000
	John Ishaku	Soft Loan	8,000
	Moh'd Joda	Soft Loan	8,000
	Audu Umaru	Soft Loan	8,000
	Bulama Shettima	Soft Loan	8,000
	Moh'd B. Mandas	Soft Loan	8,000
	Mohd Audu Mbico	Soft Loan	8,000
	Umaru L. Zubairu	Soft Loan	8,000
	Aishatu L. Audu	Soft Loan	8,000
	Kambo J. Zigifto	Soft Loan	8,000
	Daihatu Abubakar	Soft Loan	8,000
	Usman Garba	Soft Loan	8,000
	Adam Baba	House Loan Repairs	3,491
	Saidu Abubakar	Salary Advance	500
	Hammajoda Hammadina	Soft Loan	169
	Abba Gana Ali	Soft Loan	21,750
	Ahmadu J. Ndara	Soft Loan	11,250
	Suleiman Joda	Soft Loan	10,750
	Abubakar Garba	Soft Loan	900
	Abubakar Idrissa	Soft Loan	4,500
	Ali Nashawa	Soft Loan	4,000
	Abdullahi B. Wale	Salary Advance	9,311
	Gana Usman	Soft Loan	6,367
	Usman Abdullahi	Soft Loan	2,428
	Ali Gana Mohd	Soft Loan	5,000
	Abubakar Bello	Soft Loan	14,350
	Moh'd Ndara	Motor Cycle Advance	4,200
	Ali Ummale Lawan	Housing Loan	24,900

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Buba Abdullahi	Housing Loan	12,450
	Ummale Adam	Motor cycle Advance	11,700
	Ishayaku Dogopla	Motor cycle Advance	2,000
	Yatsuwa B. Baba	Soft Loan	3,000
	Baba Alim Shamaki	Motor cycle Advance	5,500
	Zakariya Musa Tada	Motor cycle Advance	1,500
	Umaru Moh'd	Salary Advance	3,000
	Baba Tada Fulla	Bicycle Loan	5,900
	Lawan Kawu Galadima	Salary Advance	1,920
	Sec. Emirate Council	Horse Loan	202,500
	Sec. Emirate Council	Horse Loan	152,250
	Thagana Bukar	Soft Loan	80,000
	Adamu Ngoshe	Salary Advance	36,050
	Mairo Ishayaku	Salary Advance	48,513
	Usman Ibrahim	Soft Loan	7,000
	Saidu Garba	Salary Advance	4,032
	Isa Nuhu	Salary Advance	26,829
	Alhaji Aminu	Salary Advance	16,618
	Hammajoda Hammadina	Bicycle Loan	6,000
	Usman Ibrahim	Bicycle Loan	6,000
	Ali Kwalakwa	Bicycle Loan	6,000
	Ibrahim Hadeja	Bicycle Loan	5,000
	Ismaila Daneil	Bicycle Loan	5,000
	Hauwa Tanko Gwoza	Salary Advance	30,000
	Idrissa Adamu	Salary Advance	8,182
	Ahmadu Bello	Salary Advance	3,974
	Idrissa Musa	Salary Advance	5,089
	Isa Nuhu	Soft Loan	45,834
	Abubakar Usman	Salary Advance	10,000
	Moh'd Adamu Chikadatalo	Salary Advance	32,529
	Abubakar Musa Bakko	Salary Advance	9,184

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Usman Husa	Salary Adavance	5,377
	Yaya Buba Hairu	Salary Adavance	4,600
	Mustapha Yaleme	Salary Adavance	104,979
	Moh'd P. Ndara	Lost of Fund	50,010
	Lawan Kawu Galadima	Salary Adavance	32,130
	Alh. Ishayaku Zadv	Refurbishing Loan	105,000
	Yahana Adam	Salary Adavance	57,602
	Moh'd Satu	Motor Car Loan	105,000
	Baba Karau	Salary Adavance	16,314
	Ahmadu Baba	Motor cycle Adavance	40,000
	Usaman Ibrahim	Salary Adavance	15,880
	Mallam Ahmadu	Salary Adavance	18,000
	H. Mairo Ishayaku	Salary Adavance	60,000
	Hamman Wagga	Salary Adavance	20,000
	Adamu Musa Ngoshe	Salary Adavance	66,172
	Idrissa T. Abubakar	Salary Adavance	25,950
	Total		1,935,835

GWOZA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF NON-PERSONAL ADVANCES**

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Usman Ahmed	Standing Imprest	20,000.00
	Usman Ibrahim	" "	30,000.00
	Bukar Forfor	" "	5,000.00
	Idrisa Jawa	" "	90,000.00
	Usman Abba Driver	" "	150,000.00
	Haruna Hayatu	" "	65,000.00
	Yusuf A. Chiroma	" "	50,000.00
	Ahsifa Yusuf	" "	32,000.00
	Idrisa Jawa	" "	50,000.00
	Isa Nuhu Protocol	" "	5,000.00
	Sani Abbas	" "	5,000.00
	Kashim Moh'd	" "	5,000.00
	Yusuf Alim Bunda	" "	65,000.00
	Isa Nuhu Protocol	" "	5,000.00
	Umaru Ali Kamba	" "	90,000.00
	Abba Kawu Musa	" "	100,000.00
	Mustapha U. Ardo	" "	35,000.00
	Moh'd Adamu (Bams)	" "	62,600.00
	Abubakar Musa	" "	5,000.00
	Usman Tada	" "	3,000.00
	Moh'd Bukar	" "	120,000.00
	Isa Nuhu Protocol	" "	5,000.00
	Isa Nuhu Protocol	" "	5,000.00
	Moh'd Abdullahi	" "	75,000.00
	Abubakar Mustapha	" "	5,000.00
	Moh'd Abdulkadir	" "	5,000.00

SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	Sheriff Alajawa	" "	20,000.00
	Mosses Agadawa	" "	20,000.00
	Hassan Buba	" "	20,000.00
	Bilkisu Gadzama	" "	10,000.00
	Abubakar Ali	" "	10,000.00
	Ashifa Yusuf	" "	60,000.00
	Ibrahim Arhafke	" "	5,000.00
	Isa Nuhu Protocol	" "	15,000.00
	Alh. Ahmadu Dugje	" "	5,000.00
	Moh'd Ali Garga	" "	5,000.00
	Igaduware D. K. Amuda	" "	10,000.00
	Yusuf Alim Bunda	" "	15,000.00
	Sheriff Alajawa	" "	20,000.00
	Ahmed Dugje	" "	15,000.00
	Abubakar Ali Driver	Special Imprest	14,000.00
	Salkusu A. Gadzama	Standing Imprest	10,000.00
	Umaru Ali Kamba	" "	10,000.00
	Fatsuma Ibrahim	" "	10,000.00
	Micheal Yohana	" "	10,000.00
	Hamajoda Hamadina	" "	5,000.00
	Hassan Buba	" "	20,000.00
	Igaduware D. K. Amuda	Standing Imprest	5,000.00
	Umaru W. Idrisu	" "	5,000.00
	Ibrahim Arhafke	" "	5,000.00
	Yusuf Abbas	" "	5,000.00
	Grema Musa Kolo	" "	20,000.00
	Abubakar Mustapha	" "	5,000.00
	Hamman Abubakar	" "	25,000.00
	Mr. Peter Maina	Standing Imprest	130,000.00
	Abba Goni Mustapha	" "	50,000.00
	Moh'd Haruna	" "	5,000.00

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Isa Nuhu Protocol	" "	5,000.00
	Yusuf Alim Bunda	Special Imprest	15,000.00
	Abubakar Mustapha	Standing Imprest	5,000.00
	Hamajoda Hamadina	" "	5,000.00
	Salkusu A. Gadzama	" "	10,000.00
	Bukar Mustapha	" "	10,000.00
	Isa Nuhu Protocol	" "	5,000.00
	Isa Nuhu Protocol	" "	15,000.00
	Alh. Ahmadu Dugje	" "	15,000.00
	Haruna Buba Waha	" "	3,000.00
	Sheriff Alajawa	" "	20,000.00
	Umaru W. Idrisu	Standing Imprest	5,000.00
	Igaduware D. K. Amuda	" "	10,000.00
	Alim Musa Shehu	" "	5,000.00
	Sani Abbas	" "	5,000.00
	Abubakar Ali Driver	" "	5,000.00
	Isa Nuhu Protocol	" "	5,000.00
	Hamajoda Hamadina	" "	5,000.00
	Abubakar Mustapha	" "	5,000.00
	Ardo Moh'd	" "	500,000.00
	Umaru Andas	" "	300,000.00
	Igaduware D.K. Amuda	" "	20,000.00
	Abubakar Garba Izge	" "	15,000.00
	Yohanna I. Malgwi	" "	25,000.00
	Umaru Ali Kamba	" "	25,000.00
	Sheriff Alajawa	" "	25,000.00
	Total		2,714,600

GWOZA LOCAL GOVERNMENT OF BORNO STATE.**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
41030102	Gwoza Local Government	Mixed Farming Loan	3,639
	Borno State Government	Mixed Farming Loan	11,379
	Gwoza Local Government	Land Compensation	594
	National Union of Teachers	Union Dues	547
	Borno State Government	Comm. Dev. Grant	83
	Nigeria Cooperative Bank	Loan to Coop. Association	4,500
	Shettima Geidam	Motorcar Advance	90
	Dogali Ali	Motorcycle Advance	88
	Abba Kaza Umar	Motorcar Advance	312
	Borno State Government	Unclaimed Arrears	188
	Sterling Civil Engineering	Land Compensation	38
	Tanko Ndara	Land Compensation	863
	Agric Dept. Gwoza Local Govt.	Sales of Rice	2,955
	Gwoza Local Government	Salary Advance	124
	Ministry of Agric	Seasonal Loan	1,211
	Baba Abatcha	Motorcar Advance	1,586
	Alhaji Mutawali	10% Retention Fee	12
	NULGE	Nulge Dues	1,271,060
	Tahir Abubakar	Sales of NYSC Beans	21,686
	Bello Galadima	10% Retention Fee	900
	Ibrahim A. Waya	Sale of Essential Comm.	1,600
	Borno State Government	Repairs of Primary School	560
	Ali Dawa	Purchase of Text Books	148
	Suleiman Tada	Purchase of Text Books	148
	Borno State Government	Const. of Cement Well	800
	Acct. General Borno State	Const. of Govt. Lodge	490

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	MHWUN	Check Up Dues	474,563
	Federal Pay Office	Unclaimed Salary	1,941
	Borno State BIR	PAYE Deduction	1,940,011
	Izge Comm. Development	Construction of Road	460
	Modubi Community Devt.	Construction of Road	60
	Alh. Ahmadu Ashigashigar	10% Retention Fee	3,097
	S. I. D.	Aooeal Fund	385
	Borno State Government	Committee on Earth Dam	290
	Borno State Government	Sales of Generator	1,056
	DFRRS	BOSH Project	3,210
	Adamu Kwafara	10% Retention Fee	795
	Abubakar I. Madube	10% Retention Fee	940
	Mohd K. Zaifada	Motorcar Advance	117
	Resident Electoral Officer	Local Government Election	26,560
	Alh. Moh'd Madube	10% Retention Fee	634
	Alh. Musa Kano	10% Retention Fee	218
	Moh'd A. Abbas	10% Retention Fee	805
	Alh. Lawan Apaka	10% Retention Fee	795
	Alh. Moh'd Dahiru	Motorcar Advance	356
	Alh. Mohd Shettima	Motorcar Advance	14,162
	Mary Jidda Manza	10% Retention Fee	41,228
	Alh. Moh'd Made	10% Retention Fee	294
	Moh'd A. Abbas	10% Retention Fee	89
	Moh'd Dahiru	10% Retention Fee	475
	Alh. Abba Lawan Made	10% Retention Fee	2,513
	Garba Adam	Motorcar Advance	4,357
	Hamman Barkindo	Motorcycle Advance	5,450
	Malah Hoki	10% Retention Fee	1,628
	Buba Ahmadu Nige	10% Retention Fee	2,812
	Moh'd Musa Kano	10% Retention Fee	507
	Ahmadu Ashigashiya	10% Retention Fee	600

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	H. Hauwa Mburza	10% Retention Fee	2,978
	Usman Ali Patawe	10% Retention Fee	1,481
	Kawu Lawan	10% Retention Fee	27,000
	Mamman Musa	10% Retention Fee	27,000
	Musa Kumba	10% Retention Fee	27,000
	Yakubu Yuguda	10% Retention Fee	27,000
	Adamu Moh'd	10% Retention Fee	466,766
	Federal Inland Revenue	5% Value Added Tax	11,905,607
	Borno State Government	5% Withholding Tax	11,505,007
	Alh. Ali Barma	10% Retention Fee	1,091,632
	Alh. Abubakar Chikide	10% Retention Fee	529,275
	Moh'd Zubairu	10% Retention Fee	1,176,620
	Ibrahim Tangwaye	10% Retention Fee	391,618
	Umaru Dankansa	10% Retention Fee	200,322
	Hamman Samari	10% Retention Fee	457,709
	Habu Adamu Aji Izge	10% Retention Fee	196,630
	Alim Bello Gwamna	10% Retention Fee	75,199
	Ishaku Salihu Gupa	10% Retention Fee	98,682
	Mohammed Wapaka	10% Retention Fee	243,135
	Mallah Alh. Ahmada	10% Retention Fee	1,164,641
	Bapatel Umaru	10% Retention Fee	1,467,503
	Sani Tada	10% Retention Fee	503,867
	Mohammed Arzurwa	10% Retention Fee	536,728
	Total		35,979,406
12	Loan and short term debt		
41020101	Local Government Loans Board		-
			-



BORNO STATE OF NIGERIA

HAWUL LOCAL GOVERNMENT COUNCIL

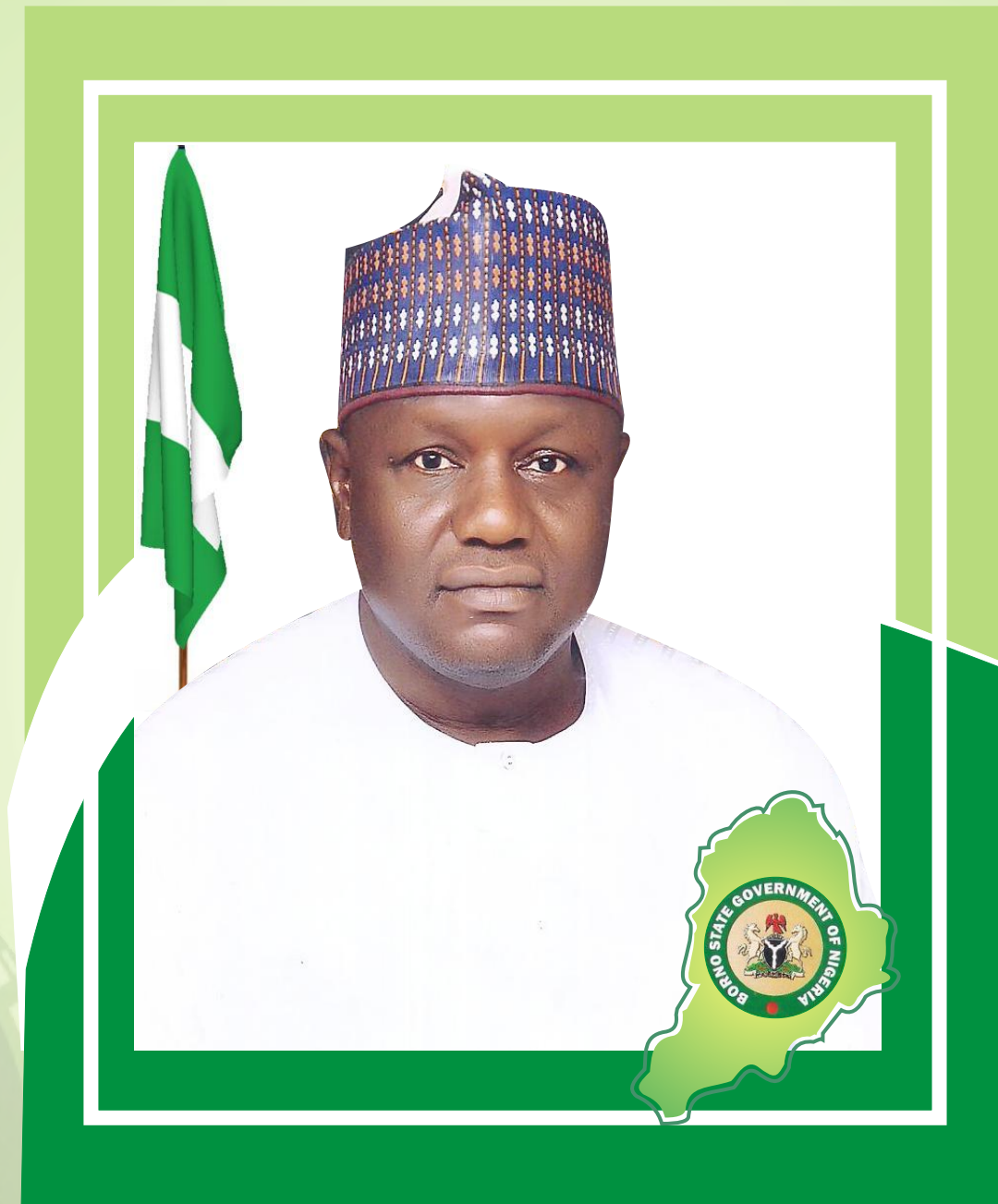
AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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



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



ABDULKARIM L. WAKAWA
SECRETARY
HAWUL LOCAL GOVERNMENT COUNCIL
BORNO STATE



NUHU ABDULLAHI
TREASURER
HAWUL LOCAL GOVERNMENT COUNCIL
BORNO STATE



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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Hawul Local Gov't

.....
23 sep. 2020

The Secretary,
Hawul Local Gov't

.....
23/09/2020

AUDIT CERTIFICATE

The Treasurer Hawul Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2018 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

HAWUL LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2018		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
1,148,260,852	Statutory Allocation FAAC	1	1,369,726,249.66	1,416,656,382.83
-	Petroleum Profit Tax	1	3,279,093.93	3,279,093.93
-	Excess Bank Charges	1	3,459,157.26	3,459,157.26
-	Forex Equalization I-IV	1	37,279,423.16	37,279,423.16
-	Additional Fund From Nnpc	1	2,301,640.56	2,301,640.56
305,271,608	Value Added Tax	1	333,047,854.16	333,047,854.16
-	Excess Crude	1	2,450,869.12	2,450,869.12
-	Exchange Gain	1	5,590,383.40	5,590,383.40
-	Exchange Difference	1	8,547,054.27	8,547,054.27
1,453,532,460	Sub Total		1,765,681,725.52	1,812,611,858.69
5,200,000	Personal Taxes	2	682,900.00	507,201.68
5,350,000	Licence General	2	-	-
15,870,000	Fine General	2	522,000.00	-
1,120,000	Fees General	2	-	-
4,600,000	Sales General	2	215,000.00	-
22,690,000	Earning General	2	765,200.00	-
1,950,000	Rent on Govt. Building General	2	487,600.00	-
2,350,000	Rent on Land & Others	2	169,000.00	-
100,000	Repayment General	2	-	-
350,000	Investment Income	2	-	-
850,000	Interest Earned	2	-	-
350,000,000	Domestic Grant	2	-	-
	Extra-Ordinary Items	2	-	-
	Aids and Grant	2	89,981.00	-
505,000,000	Total Cash Flow from Independent Government Revenue		1,419,900.00	507,201.68
1,958,532,460	Total Receipts		1,767,101,625.52	1,813,119,060.37

	Less Cash Flow from Recurrent Services			
599,549,575	Personnel Costs	3	379,188,921.68	406,244,188.65
720,752,842	Overhead Costs Expenditure	4	233,262,205.60	144,426,409.85
	Statutory Transfer	5	1,079,046,239.87	1,023,102,507.28
	Miscellaneous Payments	6	43,613,384.35	143,342,860.00
1,320,302,417	Total Cash Flow from Recurrent Services		1,735,110,751.50	1,717,115,965.79
638,230,043	Net Cash Flow Operating Activities		31,990,874.02	96,003,094.58
	Less Cash Flow from Acquisition Non - Current Assets			
311,000,000	Capital Expenditure - Administration		10,840,000.00	-
50,000,000	Capital Expenditure - Economic		9,796,469.13	16,897,919.00
159,000,000	Capital Expenditure - Regional Development		12,870,788.00	31,720,200.00
100,000,000	Capital Expenditure - Social		-	47,600,000.00
620,000,000	Total Cash Flow from Acquisition Non - Current Assets		33,507,257.13	96,218,119.00
	Cash Flow from Financing Activities		-	-
18,230,043	Net Cash Flow from all Activities		(1,516,383.11)	(215,024.42)
	Cash and Cash Equivalent as at 1 January		149,544.70	364,569.12
	Cash and Cash Equivalent as at 31st December		(1,366,838.41)	149,544.70
	Cash and Bank Balances	8	1,516,383.11	149,544.70

HAWUL LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2019

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSESTS:			
	Treasuries & Banks Balances	8	1,516,383	149,545
	Investments	9	4,871,396	4,871,396
	Advances	10	8,821,909	8,821,909
	Total Assests		15,209,688	13,842,850
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		54,962	149,545
	Other Fund - Investment Fund		7,852,891	6,391,469
	Total Public Fund		7,907,852	6,541,014
	Deposits	11	7,301,836	7,301,836
	Loan and Short Term Debt	12	-	-
	Total Liabilities		7,301,836	7,301,836
	Public Fund + Liabilities		15,209,688	13,842,850

HAWUL LOCAL GOVERNMENT OF BORNO

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
364,569.14	Opening Balance		149,545	-	-	-	(149,545)
	Add: REVENUE (INCOME)						
1,416,656,382.83	S/Allocation from Federal Govt.	1	1,369,726,250	1,859,116,750	1,859,116,750	-	489,390,500
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
3,279,094	Petroleum Profit Tax	1	3,279,094				(3,279,094)
3,459,157	Excess Bank Charges	1	3,459,157				(3,459,157)
37,279,423	Forex Equalization I-IV	1	37,279,423				(37,279,423)
2,301,641	Additional Fund From Nnpc	1	2,301,641				(2,301,641)
333,047,854	Value Added Tax	1	333,047,854				(333,047,854)
2,450,869	Excess Crude	1	2,450,869				(2,450,869)
5,590,383	Exchange Gain	1	5,590,383				(5,590,383)
8,547,054	Exchange Difference	1	8,547,054	389,570,579	389,570,579	-	381,023,525
1,812,611,858.69	Sub Total		1,765,681,726	2,448,687,329	2,448,687,329	-	683,005,603
507,201.68	Personal Taxes	2	682,900	6,550,000	5,200,000	-	5,867,100
-	- Licence General	2	-	10,765,000	5,350,000		10,765,000
-	- Fine General	2	522,000	26,902,000	15,870,000		26,380,000
-	- Fees General	2	-	3,140,000	1,120,000		3,140,000
-	- Sales General	2	215,000	5,750,000	4,600,000		5,535,000
-	- Earning General	2	765,200	23,575,000	22,690,000		22,809,800
-	- Rent on Govt. Building General	2	487,600	2,100,000	1,950,000		1,612,400
-	- Rent on Land & Others	2	169,000	2,400,000	2,350,000		2,231,000
-	- Repayment General	2	-	150,000	100,000		150,000
-	- Investment Income	2	-	400,000	350,000		400,000
-	- Interest Earned	2	-	800,000	850,000		800,000
-	- Domestic Grant	2	-	300,500,000	350,000,000		300,500,000
-	- Extra-Ordinary Items	2	-	505,000,000			
-	- Aids and Grant	2	89,981	-			
507,201.68	Total Revenue (Income)		2,841,700	505,000,000	410,430,000	-	78,490,300
				-			
1,813,483,629.51	Total Funds Available		1,768,672,970	2,953,687,329	2,859,117,329	-	761,346,359

	Less: EXPENDITURE						
406,244,188.65	Personnel Costs	3	379,188,922	789,590,591	789,590,591	-	410,401,669
144,426,409.85	Overhead Costs Expenditure	4	233,262,206	971,900,000	971,900,000	-	738,637,794
1,023,102,507	Statutory Transfer	5	1,079,046,240	-	-	-	(1,079,046,240)
143,342,860	Miscellaneous Payments	6	43,613,384	-	-	-	(43,613,384)
1,717,115,965.79	Total Expenditure		1,735,110,752	1,761,490,591	1,761,490,591	-	26,379,839
96,367,663.72	Operating Fund B/4 Transfer		33,562,219	1,192,196,738	1,097,626,738	-	734,966,519
	APPROPRIATION TRANSFERS						
96,218,119	Transfer to Capital Dev. Fund		33,507,257	1,426,752,500	1,426,752,500	-	1,393,245,243
96,218,119.00	Total Appropriation		33,507,257	1,426,752,500	1,426,752,500	-	1,393,245,243
149,544.72	Closing Balance		54,962	(234,555,762)	(329,125,762)	-	(234,610,724)

HAWUL LOCAL GOVERNMENT OF BORNO

STATEMENT NO. 4

CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-			-	-
96,218,119.00	Transfer From CRF		96,218,119.00			-	(96,218,119.00)
96,218,119.00	Total Capital Receipts		96,218,119.00	-	-	-	(96,218,119.00)
96,218,119.00	Total Capital Funds Available		96,218,119.00	-	-	-	(96,218,119.00)
	Less: Capital Expenditure						
	Administrative						
-	Admin & General Services	7	10,840,000.00	311,000,000.00	311,000,000.00	-	300,160,000.00
-	Sub-Total		10,840,000.00	311,000,000.00	311,000,000.00	-	300,160,000.00
	Economic						
-	Agric & Natural Resources	7	-	100,000,000.00	100,000,000.00	-	100,000,000.00
16,897,919.00	Finance & Supply	7	9,796,469.13	50,000,000.00	50,000,000.00	-	40,203,530.87
-	Statistic	7	-	-	-	-	-
16,897,919.00	Sub-Total		9,796,469.13	150,000,000.00	150,000,000.00	-	140,203,530.87
	Reginal Development						
31,720,200.00	Works Transport & Housing	7	12,870,788.00	59,000,000.00	250,000,000.00	-	46,129,212.00
31,720,200.00	Sub-Total		12,870,788.00	59,000,000.00	250,000,000.00	-	46,129,212.00
	Social						
-	Education Social Development		-	-	-	-	-
47,600,000.00	Primary Health Care	7	-	100,000,000.00	100,000,000.00	-	100,000,000.00
47,600,000.00	Sub-Total		-	100,000,000.00	100,000,000.00	-	100,000,000.00
96,218,119.00	Total Capital Expenditure		33,507,257.13	1,426,752,500.00	1,426,752,500.00	-	1,393,245,242.87

HAWUL LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 NOTES TO THE ACCOUNTS				
		SCHEDULE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,369,726,249.66	1,416,656,382.83
11010101	Petroleum Profit Tax	1B	3,279,093.93	3,279,093.93
11010101	Excess Bank Charges	1B	3,459,157.26	3,459,157.26
11010301	Forex Equalization I-IV	1B	37,279,423.16	37,279,423.16
11010101	Additional Fund From Nnpc	1B	2,301,640.56	2,301,640.56
11010101	Value Added Tax	1B	333,047,854.16	333,047,854.16
11010101	Excess Crude	1B	2,450,869.12	2,450,869.12
11010101	Exchange Gain	1B	5,590,383.40	5,590,383.40
11010201	Exchange Difference	1B	8,547,054.27	8,547,054.27
	Sub Total		1,765,681,725.52	1,812,611,858.69
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Personal Taxes		682,900.00	507,201.68
12010109	Licence General		-	-
12010109	Fine General		522,000.00	-
12010109	Fees General		-	-
12010109	Sales General		215,000.00	-
12010109	Earning General		765,200.00	-
12010109	Rent on Govt. Building General		487,600.00	-
12010109	Rent on Land & Others		169,000.00	-
12010109	Repayment General		-	-
12010109	Investment Income		-	-
12010109	Interest Earned		-	-
12010109	Domestic Grant		-	-
12010109	Extra-Ordinary Items		-	-
12010109	Aids and Grant		89,981.00	-
	Total Cash Flow from Independent Government Revenue		2,931,681.00	507,201.68

	Note 4 - Personnel Cost			
220201	Office of the Chairman		899,581.28	990,000.00
220201	Office of the Secretary		3,762,400.00	4,363,374.00
220201	The Council		5,000,000.00	5,040,000.00
220201	Admin & General Service		35,912,712.00	49,066,445.42
220201	Budget, Plan, Research & Statistic		10,598,325.00	2,216,155.00
220201	Education & Social Development		4,707,931.00	6,342,122.00
220201	Traditional Office		13,342,798.58	27,287,873.00
220201	Finance & Supply		50,892,721.82	35,408,948.00
220201	Works Transport & Housing		33,387,605.00	25,103,963.19
220201	Agric & Natural Resources		77,766,075.00	88,285,096.04
220201	Primary Health Care		142,918,772.00	162,140,212.00
	Total		379,188,921.68	406,244,188.65
	Note 4 - Overhead Cost (See schedule 3-13)			
21010101	Office of the Chairman		67,747,888.52	40,887,040.43
21010101	Office of the Secretary		2,326,500.00	-
21010101	The Council		-	-
21010101	Admin & General Service		20,433,265.97	20,772,559.56
21010101	Budget, Plan, Research & Statistic		415,000.00	-
21010101	Education & Social Development		42,394,782.63	7,050,000.00
21010101	Traditional Office		9,909,052.70	-
21010101	Finance & Supply		50,097,145.43	12,844,572.20
21010101	Works Transport & Housing		24,502,650.47	51,888,565.00
21010101	Agric & Natural Resources		14,995,919.88	5,444,241.12
21010101	Primary Health Care		440,000.00	5,539,431.54
	Total		233,262,205.60	144,426,409.85

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Councils		41,091,787.49	42,499,691.48
22070102	0.50% LG audit		6,848,631.25	7,083,281.91
22070102	7% of LEA Primary School Teachers Pension Plus 360,862.82		39,634,707.56	39,236,035.02
22070102	7% of LG Personel Emolument (LG Pension)		28,517,376.02	28,342,200.45
22070102	Contribution towards funding of primary education		504,347,910.24	498,652,588.35
22070102	1% LGSCtraining fund		13,697,262.50	14,166,563.83
22070102	0.75% Admin Charges		10,272,946.87	10,624,922.87
22070102	5% Security		68,486,312.48	70,832,819.14
22070102	2% Stabilization		27,394,524.99	28,333,127.66
22070102	20% LG Joint Developmental Programme		273,945,249.93	283,331,276.57
22070102	5% Security TRust Fund		17,153,237.52	-
22070102	2.5% Education Trust Fund		5,588,234.27	-
22070102	5% Contribution to Borno State University		42,068,058.74	-
	Sub-Total		1,079,046,239.87	1,023,102,507.28
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Provision of food items and essentials to IDPs		5,555,555.56	40,688,844.30
22021041	Retainership NTA(80,000.00) BRTV (60,000.00)		1,680,000.00	1,680,000.00
22021041	Bank Charges		836,134.72	1,090,823.13
22021041	Borno State Pilgrims Welfare Board Additional LGA's Hajj Fare 2018		-	14,717,406.65
22021041	Contributing to Indigenes Undergoing Armed Forces Training		200,000.00	450,000.00
22021041	Gratuity Local Education Authority Retirees		-	9,259,259.26
22021041	Gratuity Local Government Retirees		-	9,259,259.26
22021041	JNI Annual Contribution		-	385,185.19
22021041	Preparation of LG Annual Account 2017 50%		1,550,000.00	1,000,000.00
22021041	Procurement of Diesel to Tractors for Farming Across LGAs		-	1,481,481.48
22021041	Production of LGA's Projects Calendar 2019		-	680,000.00
22021041	Provision of Essential Services		-	38,550,000.00
22021041	Purchase of Equipment For SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Severance Gratuity to Former LG Councilors Vol 4		6,000,000.00	4,500,000.00
22021041	WAEC/SSCE 2018 and 2019		15,586,620.00	15,931,410.00
22021041	Workshop On Fiscal And Administrative Due Process		-	462,962.96
22021041	Outstanding Payment for Preparation of LGAs Annual Account		-	1,000,000.00
22021041	settlement of liability		521,000	-
22021041	Pledge to Nigerian Legion		74,074	-
22021041	CJTF/ vigilante / hunters allowances		11,610,000	-
	Sub-Total		43,613,384.35	143,342,860.00

	Notes 7 - Purchase/Construction of Capital Assets			
	Administrative			
	Admin & General Services		10,840,000.00	-
	Sub-Total		10,840,000.00	-
	Economic			
	Finance and Supply		9,796,469.13	16,897,919.00
	Sub-Total		9,796,469.13	16,897,919.00
	Reginal Development			
	Works Transport & Housing		12,870,788.00	31,720,200.00
	Sub-Total		12,870,788.00	31,720,200.00
	Social			
	Primary Health Care		-	47,600,000.00
	Education and Social Development		-	-
	Sub-Total		-	47,600,000.00
	Grand Total		33,507,257.13	96,218,119.00

HAWUL LOCAL GOVERNMENT OF BORNO

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		72,629.88	20,299.49
31020108	First Bank Main Account		1,340,882.31	20,253.23
31020108	UBA Salary Account		1,454.16	107,912.84
31020102	UBA Mass transit Account		101,416.76	1,079.14
	Total		1,516,383.11	149,544.70
	<u>Note 9 - Investments</u>			
31090102	Peoples Bank Biu		10,000.00	10,000.00
31090102	Premier Commercial Bank		560,000.00	560,000.00
31090102	Premier Develop. Coy. Plc		200,000.00	200,000.00
31090102	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	4,843,271.00
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		1,128,020.05	1,128,020.05
31070101	Non - Personal Advance (See schedule 10)		7,693,889.00	7,693,889.00
	Total		8,821,909.05	8,821,909.05
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		7,301,835.67	7,301,835.67
			7,301,835.67	7,301,835.67

HAWUL LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	HAWUL MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	N	N	N
	JANUARY	113,725,688.47	113,725,688	-
	FEBRUARY	103,735,239.16	103,735,239	-
	MARCH	98,502,462.26	98,502,462	-
	APRIL	92,866,305.10	92,866,305	-
	MAY	106,797,222.38	106,797,222	-
	JUNE	119,535,379.78	119,535,380	-
	JULY	130,705,169.20	130,705,169	-
	AUGUST	127,346,145.38	127,346,145	-
	SEPTEMBER	128,213,735.01	128,213,735	-
	OCTOBER	124,769,532.29	124,769,532	-
	NOVEMBER	102,603,073.12	102,603,073	-
	DECEMBER	120,926,297.51	120,926,298	-
	TOTAL	1,369,726,250	1,369,726,250	-

HAWUL LOCAL GOVERNMENT OF BORNO											
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019											
OTHER STATUTORY RECEIPTS											
SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMENTATION
1B	MONTH	₦	₦	₦	₦	₦	₦	₦	₦	₦	
	JANUARY	31,145,246					30,940,155		205,091		11,233,150
	FEBRUARY	33,886,540		1,906,895			31,843,053		136,592		
	MARCH	39,631,619		942,936	9,022,552		29,489,269		176,863		
	APRIL	33,070,067			2,672,559	2,042,391	28,220,165		134,952		
	MAY	29,606,889					29,442,652		164,237		
	JUNE	32,877,260					32,636,366		240,894		
	JULY	33,408,927					33,192,459		216,468		
	AUGUST	29,210,725					28,999,710		211,015		
	SEPTEMBER	27,865,526		411,979			27,238,738		214,809		
	OCTOBER	28,705,899					28,509,028		196,871		
	NOVEMBER	38,712,336			10,824,672		27,724,615		163,050		
	DECEMBER	34,773,757					34,527,250		246,507		
	TOTAL	392,894,792	-	3,261,810	22,519,783	2,042,391	362,763,460	-	2,307,348	-	11,233,150

HAWUL LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
SCHEDULES TO THE ACCOUNTS				
SCHEDULES	CODE		2019	2018
3		<u>OVERHEAD COST - OFFICE OF THE CHAIRMAN</u>	₦	₦
	22020101	Local Travel, Transport & Training	5,419,831	1,200,000
	22020202	Office Stationery & Computer Consumables	8,129,747	890,000
	22020301	Maintenance of MNeicle & Transport	7,452,268	1,690,000
	22020202	Maintenance of Office Furniture	4,064,873	485,500
	22020303	Local Training	677,479	1,200,000
	22020305	Security Vote	20,324,367	13,513,616
	22020401	Entertainment & Office Hospitality	6,097,310	5,097,319
	22020401	Grants to Community & NGOs	12,194,620	16,605,606
	22020401	Contribution to National Population	3,387,394	205,000
		TOTAL	67,747,889	40,887,040
4		<u>OVERHEAD COST - ADMINISTRATION</u>	₦	₦
	22020401	Local Travel & Transport: Training	1,634,661	3,014,367
	22020404	Staff Welfare Scheme	2,451,992	955,000
	22020101	Office Stationery/Computer Consumables	2,247,659	5,400,000
	22020202	Printing of Non Security Document	1,225,996	1,340,000
	22020802	Maintenance of Office Building & Residence	6,129,980	368,000
	22020202	Consulting Services & Special Committee	1,838,994	3,300,000
	22020101	Entertainment and hospitality	3,882,321	5,500,000
	22020202	Maintenance of Furniture & Equipment	1,021,663	895,193
		TOTAL	20,433,266	20,772,560

5	CODE	OVERHEAD COST - AGRICULTURE & Natural Resources	N	N
	22020402	Printing of Non Security Documents	-	997,500
	22020404	Local Travel & Transport: Training	3,314,500	-
	22020101	Supply of Agric Equipment	145,000	-
	22020305	Purchase of Veterinary Drugs	-	2,911,741
	22020402	Transport & Handling of Fertilizer	10,310,000	330,000
	22020801	Grant to Communities & NGOs	1,226,420	1,205,000
		TOTAL	14,995,920	5,444,241
6	CODE	OVERHEAD COST - FINANCE	N	N
	22020101	Local Travel & Transport	16,501,062	4,193,563
	22020301	Office Stationery & Computer Consumables	8,719,746	544,000
	22020305	Printing of Non Security Document	417,500	886,500
	22020402	Maintenance of MNehecle & Transport	14,278,101	3,590,957
	22020801	Maintenance of Office Furniture	390,000	-
	22020101	Consultancy Services & Special Committee	500,000	-
	22020301	Bank Charges	62,104	349,952
	22020309	Refreshment & Meal	1,300,979	3,279,600
	22020309	Provision of Service Material	7,927,653	
		TOTAL	50,097,145	9,215,020

8	CODE	<u>OVERHEAD COST - HEALTH</u>	₦	₦
	22020303	Disease Surveillance	270,000	1,002,000
	22020202	Roll Back Malaria		425,000
	22020203	Sanitation Exercise		245,000
	22020301	Office Stationeries & Computer		1,140,000
	22020301	Other Maintenance Service		437,432
	22020301	Maintenance of Motor Vehicle	170,000	2,100,000
	22020303	Refreshment & Meals		190,000
		TOTAL	440,000	5,539,432
9	CODE	<u>OVERHEAD COST - EDUCATION AND SOCIAL SERVICES</u>	₦	₦
	22020801	Sport Activities	7,000,000	2,115,000
	22020303	Maintenance of Motor Vehicle		3,699,000
	22020305	Maintenance of Office Stationeries & Computer		1,236,000
	22020402	Cultural & Local Festivals	1,700,000	
	22020801	Poverty Alleviation Programme	6,800,000	
	22020101	Repatriation of Foster & Destitutes	18,500,000	
	22020301	Overhead to Primary Education	6,204,148	
	22020303	Consultancy Services & Special Committee	1,858,635	
		TOTAL	42,062,783	7,050,000
9	CODE	<u>OVERHEAD COST - WORKS TRANSPORT & HOUSING</u>	₦	₦
	22020303	Maintenance of Drainage		3,511,928
	22020303	Maintenance of M/Veh/Tansport Equipt.		5,835,244
	22020301	Maintenance of Borehole & Constructions	24,502,650	15,001,200
	22020309	Grant to Community & NGOs		3,503,788
	22020402	Bush Clearing Along Highways		24,036,405
		TOTAL	24,502,650	51,888,565

HAWUL LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED SCHEDULE OF PERSONAL ADVANCES

SCHEDULE 9	NAME OF HOLDER	PURPOSES	2019 BALANCE N	2018 BALANCE N
		Horse Loan	9,563	9,563
	Lawan Modu Shettikam	"	9,563	9,563
		Motor Cycle Loan	5,883	5,883
	Bulama S. Audu	Bicycle Loan	964	964
		"	3,066	3,066
	Ibrahim Haruna	"	1,025	1,025
	Dauda Musa	Motor Cycle Loan	5,100	5,100
	Inusa Saidu	Salary Advance	1,775	1,775
	Sale A. Audu	Motor Cycle Loan	1,703	1,703
	Ibrahim Taka	Bicycle Loan	2,404	2,404
	Isa Mohammed	"	1,650	1,650
	Idi Mohammed	"	5,300	5,300
	Lawan Hamidu	"	3,669	3,669
	David Msheliza	"	4,292	4,292
	Ishaku Audu	"	2,226	2,226
	Adamu Joroma	"	337	337
	Dauda Bello	"	329	329
	Haruna U. Wakiwa	Motor Cycle Loan	4,808	4,808
	Samaila Yamari	"	3,051	3,051
	Hiya Idi	Bicycle Loan	398	398
	John V. Mshelbwala	Motor Cycle Loan	1,987	1,987
	Ibrahim Kolo	"	1,464	1,464
	Ibrahim Waziri	"	160	160
	Nkirda Dibal	"	4,468	4,468
	Ali Pona	"	150	150
	Ibrahim Bwala	Motor Cycle Loan	7,506	7,506

SCHEDULE			2019	2018
9	NAME OF HOLDER	PURPOSES	BALANCE N	BALANCE N
	Salihu M. Isa	"	4,018	4,018
	Salihu Lawan	"	7,500	7,500
	Mamuda Ibrahim	"	5,507	5,507
	Mamman Mshelia	"	7,006	7,006
	Shuaibu Inusa	Motor Cycle Loan	7,506	7,506
	Alh. Musa Mamman	"	1,600	1,600
	Modu Ibrahim	Misappropriation of fund	7,700	7,700
	Alh. Bukar Lawan	Car Refurbishing Loan	6,000	6,000
	Alh. Mohammed	"	8,180	8,180
	Musa Inusa	Motor Cycle Loan	3,180	3,180
	Inusa A. Wakawa	Salary Advance	1,412	1,412
	Umaru Lawan	Bicycle Loan	80	80
	Ibrahim Alibe	Overpayment of Salary	6,908	6,908
	Musa Bello	Motor Cycle Loan	4,392	4,392
	Bukar Yakubu	Bicycle Loan	5,300	5,300
	Bitrus Shapah	"	9,466	9,466
	Musa Usman	Bicycle Loan	3,872	3,872
	Adamu Aamidu	"	5,300	5,300
	Jesse Ismaila	"	2,104	2,104
	Isa Mohammed	Misappropriation of fund	15,300	15,300
	Azare Women Multi - Purpose	Can Machine Loan	18,000	18,000
	Mbura Multipurpose	"	8,000	8,000
	Sakwa South Women	"	18,000	18,000
	Whitambaya M. Purpose	Water Pump	10,000	10,000
	Kukurupu W.M. Purpose	"	25,000	25,000
	Damchoba Cooperative Societ.	"	6,275	6,275
	Palmata Kadiri	Motor Cycle Loan	67,400	67,400
	Modu Magumeri	Furniture Loan	24,000	24,000
	Esther Bitrus	Motor Cycle Loan	0	0
	Rhoda Hamman	Salary Advance	25,974	25,974
	Alh. Yerima Mohammed	Horse Loan	25,074	25,074

SCHEDULE 9	NAME OF HOLDER	PURPOSES	2019 BALANCE N	2018 BALANCE N
	Alh. Ayuba D. Kwayatta	"	20,075	20,075
	Alh. ThlefurYamta	"	18,108	18,108
	Lawan Modu Shettikam	"	18,108	18,108
	Lawan Ali Abore	"	18,108	18,108
	Lawan Birma Tamta	"	18,108	18,108
	Lawan Yusuf Shaffa	"	18,108	18,108
	Lawan Biram Adam	"	18,108	18,108
	Lawan Waziri Gana	"	18,108	18,108
	Lawan Usman Yamta	"	18,108	18,108
	Lawan haruna Kidang	"	18,108	18,108
	Lawan Abdulkadir Pindar	"	18,108	18,108
	Lawan Ibrahim Sakwa	"	18,108	18,108
	Lawan Hassan Balagwi	"	18,108	18,108
	Lawan Galadima Bukar	"	18,108	18,108
	Lawan Zakariya Pana	"	18,108	18,108
	Lawan Saidu Hena	"	18,108	18,108
	Lawan Haruna Vinadam	"	18,108	18,108
	Lawan Yerima Hizhi	"	18,108	18,108
	Lawan Ibrahim Lokoja	"	18,108	18,108
	Lawan Bukar Harang	Horse Loan	18,108	18,108
	Lawan Ali Puba	"	18,108	18,108
	Lawan Haruna Kwayabura	"	18,108	18,108
	Lawan isa Gubaka	"	18,108	18,108
	Lawan Gajere Shaffa	"	18,108	18,108
	Lawan Bukar Gwangary	"	18,108	18,108
	Lawan Mommed Abubakar	"	18,108	18,108
	Lawan Ibrahim Azar	"	18,108	18,108
	Lawan Ali Muse	"	18,108	18,108
	Lawan Baba Danladi	"	18,108	18,108
	Lawan Jibir Birma	Horse Loan	18,108	18,108
	LawanYusuf Vinadam	"	18,108	18,108

SCHEDULE			2019	2018
9	NAME OF HOLDER	PURPOSES	BALANCE N	BALANCE N
	Lawan Modu Bwala	"	18,108	18,108
	Lawan Abdulsalam Marama	"	18,108	18,108
	Aliyu Alh. Hassan	Motor Cycle Loan	28,801	28,801
	Bukar Hassan	"	14,200	14,200
	Hassana Yusuf	"	41,333	41,333
	Abdulkarim Bukar	Bicycle Loan	375	375
	Yusuf B. Saleh	"	500	500
	Mohammed Dauda	"	1,667	1,667
	Ahmed Umar	"	970	970
	Au Marga	"	325	325
	Fatsuma Kubo	"	350	350
	Halima Au	"	175	175
	Amos Sa'iala	"	2,667	2,667
	Hamidu Ibrahim	"	970	970
	Hyeilton G. Mshelia	"	10,201	10,201
	Isa Adamu	"	3,051	3,051
			1,134,077	1,134,074

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HAWUL LOCAL GOVERNMENT OF BORNO STATE					
<u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>					
SCHEDULE OF NON-PERSONAL ADVANCES					
SCHEDULE 9	NAME OF HOLDER	PV No.	PURPOSES	2019 BALANCE N	2018 BALANCE N
	Haruna Saidu	74/06/16	Standing Imprest	400,000	400,000
	Mr. Ibrahim Koli	74/12/15	" "	500,000	500,000
	Mr. Ibrahim Koli	82/10/16	" "	420,000	420,000
	Mr. Ibrahim Koll	102/08/16	" "	5,233,889	5,233,889
	Mr. Ibrahim Koli	73/09/16	" "	470,000	470,000
	Alh. Inusa Musa	87/10/16	" "	400,000	400,000
	Alh. Inusa Musa	84/10/16	" "	270,000	270,000
				7,693,889	7,693,889

HWAUL LOCAL GOVERNMENT OF BORNO STATE				
<u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>				
<u>SCHEDULE OF UNREMITTED DEDUCTION</u>				
SCHEDULE 11	NAME OF HOLDER	PURPOSE	2019 AMOUNT N	2018 AMOUNT N
41030101	Board of Internal Revenue	Pay As You Earn (PAYE)	1,211,083	1,211,083
41030102	Board of Internal Revenue	5% Willolding Tax	1,743,653	1,743,653
41030103	Federal Inland Revenue	5% Value Added Tax	983,080	983,080
	Federal Mortgage Bank	Nat. Housing Fund	145,816	145,816
	NULGE	Union Dues	216,164	216,164
	MHWUN	Union Dues	123,270	123,270
	Hawul Local Government	Drugs Revolving Fund	57,898	57,898
	Councillors Forum	Party Up keep	1,573,000	1,573,000
	Yakubu Thlama	10% Retension Fee	4,000	4,000
	Hamidu Kunufu	"	45,841	45,841
	Alh. Adamu A. Sule	"	164,300	164,300
	Abubakar Bata	10% Retension Fee	33,100	33,100
	James Joseph	"	28,000	28,000
	Bukar Garga	"	28,000	28,000
	Madu Kida,	"	17,000	17,000
	Emmanuel Balami	"	30,000	30,000
	Alh. Buka Abbas	"	51,850	51,850
	Alh. Giwa Tanko	"	51,849	51,849
	Iliya Bala Garba	"	7,760	7,760
	Madu Daniel	"	7,360	7,360
	Ali Michael	"	7,370	7,370
	Zakariya A. Hassan	"	7,370	7,370
	Total		6,537,764	6,537,764



BORNO STATE OF NIGERIA

JERE LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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



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



ALLAMIN SHERIFF
SECRETARY
JERE LOCAL GOVERNMENT COUNCIL
BORNO STATE



BURA SAMBO
TREASURER
JERE LOCAL GOVERNMENT COUNCIL
BORNO STATE


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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Jere Local Gov't


The Secretary,
Jere Local Gov't

AUDIT CERTIFICATE

The Treasurer Jere Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

JERE LOCALGOVERNMENT OF BORNO STATE				
STATEMENT NO. 1				
CASHFLOW STATEMENT				
FOR THE YEAR ENDED 31ST DECEMBER, 2019				
ORIGINAL BUDGET 2018		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
1,865,646,157	Statutory Allocation FAAC	1	1,580,345,057	1,634,491,500
200,000,000	State IGR		-	-
-	PPT	1	-	3,783,311
-	Excess Bank Chgarges	1	3,763,369	3,991,062
-	Excess Crude	1	25,982,584	2,827,732
-	Forex Equalisation	1	2,356,443	43,011,771
-	Additional Fund From NNPC	1	440,145,019	2,655,557
-	Exchange Difference	1	-	9,861,310
-	Exchange Gain	1	2,662,142	6,450,000
439,396,138	Value Added Tax	1	-	404,401,922
2,505,042,295	Sub Total		2,055,254,615	2,111,474,164
	Cash Flow from Independent Government Revenue			
1,000,000.00	Personal Taxes	2	-	1,647,000
	Rates			
4,850,000.00	Licence General	2	-	-
	Fine General			
17,730,000.00	Fees General	2	-	-
1,330,000.00	Sales General			
28,400,000.00	Earning General	2	2,470,000	17,888,000
	General Sales	2	1,000,000	8,538,000
1,150,000.00	Rent on Govt Buildins Generals			
10,000,000.00	Rent on Land & Others General		-	-
5,000,000.00	Refunds General		1,000,000	442,000
6,000,000.00	Foreign Grants			
70,000,000.00	Foreign Aids			
	Investment Income		-	-
8,000,000.00	Domestic Grant		-	-
153,460,000	Total Cash Flow from Independent Government Revenue		4,470,000	28,515,000
2,658,502,295	Total Receipts		2,059,724,615	2,139,989,164

746,631,809.00	Less Cash Flow from Recurrent Services			
771,705,784.00	Personnel Costs	3	529,915,311	533,712,116
	Overhead Costs Expenditure	4	205,667,839	172,604,960
	Statutory Transfer	5	1,273,758,023	1,208,013,093
	Miscellaneous Payments	6	43,900,279	181,705,160
1,518,337,593	Total Cash Flow from Recurrent Services		2,053,241,452	2,096,035,330
1,140,164,702	Net Cash Flow Operating Activities		6,483,163	43,953,835
	Less Cash Flow from Acquisition Non - Current Assets			
	Capital Expenditure - Administration		-	500,000
	Capital Expenditure - Economic		-	-
	Capital Expenditure - Regional Development		-	44,250,000
	Capital Expenditure - Social		-	-
592,271,689	Total Cash Flow from Acquisition Non - Current Assets		-	44,750,000
	Cash Flow from Financing Activities		-	-
547,893,013	Net Cash Flow from all Activities		6,483,163	(796,165)
	Cash and Cash Equivalent as at 1 January		2,837,292	3,633,457
	Cash and Cash Equivalent as at 31st December		9,320,456	2,837,292
	Cash and Bank Balances	8	9,320,456	2,837,292

JERE LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	9,320,456	2,837,292
	Investments	9	8,878,656	8,878,656
	Advances	10	78,910,722	78,910,722
	Total Assests		97,109,833	90,626,670
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		9,320,456	2,837,292
	Other Fund - Investment Fund		55,829,679	55,829,679
	Total Public Fund		65,150,135	58,666,971
	Deposits	11	29,959,699	29,959,699
	Loan and Short Term Debt	12	2,000,000	2,000,000
	Total Liabilities		31,959,699	31,959,699
	Public Fund + Liabilities		97,109,833	90,626,670

JERE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2018 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
2,837,292	Opening Balance		2,837,292	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,634,491,500	S/Allocation from Federal Govt.	1	1,580,345,057	1,865,646,157	1,865,646,157	-	285,301,100
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
3,783,311	PPT	1	-	-	-	-	-
3,991,062	Excess Bank Chgarges	1	3,763,369	-	-	-	(3,763,369)
2,827,732	Excess Crude	1	25,982,584	-	-	-	(25,982,584)
43,011,771	Forex Equalisation	1	2,356,443	-	-	-	(2,356,443)
2,655,557	Additional Fund From NNPC	1	440,145,019	-	-	-	(440,145,019)
9,861,310	Exchange Difference	1	-	-	-	-	-
6,450,000	Exchange Gain	1	2,662,142	-	-	-	(2,662,142)
404,401,922	Share of VAT	1	-	439,396,138	439,396,138	-	439,396,138
2,111,474,164	Sub Toatal		2,055,254,615	2,505,042,295	2,505,042,295	-	449,787,680
1,647,000	Personal Taxes	2	-	1,000,000	1,000,000	-	1,000,000
-	Licence General	2	-	4,850,000	4,850,000	-	4,850,000
-	Fine General	2	-	17,730,000	17,730,000	-	-
-	Fees General	2	-	-	-	-	-
-	Sales General	2	-	1,330,000	1,330,000	-	1,330,000
17,888,000	Earning General	2	2,470,000	28,400,000	28,400,000	-	25,930,000
-	Rent on Govt. Building General	2	-	1,150,000	1,150,000	-	1,150,000
8,538,000	Rent on Land & Others General	2	1,000,000	10,000,000	10,000,000	-	9,000,000
-	Investment Income	2	-	-	-	-	-
-	Foreign Aids	2	-	70,000,000	70,000,000	-	-
-	Foreign Grants	2	-	6,000,000	6,000,000	-	-
442,000	Refunds General	2	1,000,000	5,000,000	5,000,000	-	-
-	Domestic Grant	2	-	8,000,000	8,000,000	-	8,000,000
28,515,000	Total Revenue (Income)		4,470,000	153,460,000	153,460,000	-	51,260,000
2,142,826,457	Total Funds Available		2,062,561,907	2,658,502,295	2,658,502,295	-	501,138,782

	Less: EXPENDITURE						
533,712,116	Personnel Costs	3	529,915,311	746,631,809	746,631,809	-	216,716,498
172,604,960	Overhead Costs Expenditure	4	205,667,839	771,705,784	771,705,784	-	566,037,945
1,208,013,093	Statutory Transfer	5	1,273,758,023			-	(1,273,758,023)
181,705,160	Miscellaneous Payments	6	43,900,279			-	(43,900,279)
2,096,035,330	Total Expenditure		2,053,241,452	1,518,337,593	1,518,337,593	-	(534,903,859)
46,791,127	Operating Fund B/4 Transfer		9,320,456	1,140,164,702	1,140,164,702	-	1,036,042,641
	APPROPRIATION TRANSFERS						
44,750,000	Transfer to Capital Dev. Fund		-	592,271,689	592,271,689	-	592,271,689
44,750,000	Total Appropriation		-	592,271,689	592,271,689	-	592,271,689
2,041,127	Closing Balance		9,320,456	547,893,013	547,893,013	-	538,572,557

JERE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4

CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	439,396,138.00	439,396,138.00	-	439,396,138
44,750,000	Transfer From CRF		-	592,271,689.00	592,271,689.00	-	592,271,689
44,750,000	Total Capital Receipts		-	1,031,667,827	1,031,667,827	-	1,031,667,827
44,750,000	Total Capital Funds Available		-	1,031,667,827	1,031,667,827	-	1,031,667,827
	Less: Capital Expenditure						
	Administrative						
500,000	Admin & General Services	7	-	25,000,000.00	25,000,000.00	-	25,000,000
500,000	Sub-Total		-	25,000,000	25,000,000	-	25,000,000
	Economic						
-	Agric & Natural Resources	7	-	35,000,000.00	35,000,000.00	-	35,000,000
-	Finance & Supply	7	-	80,000,000.00	80,000,000.00	-	80,000,000
-	Sub-Total		-	115,000,000	115,000,000	-	115,000,000
	Reginal Development						
	Statistic			6,000,000	6,000,000		
44,250,000	Works Transport & Housing	7	-	261,000,000.00	261,000,000.00	-	261,000,000
	Education			90,000,000.00	90,000,000.00		
44,250,000	Sub-Total		-	357,000,000	357,000,000	-	357,000,000
	Social						
-	Primary Health Care	7	-	95,271,689	95,271,689	-	95,271,689
-	Sub-Total		-	95,271,689	95,271,689	-	95,271,689
44,750,000	Total Capital Expenditure		-	592,271,689	592,271,689	-	592,271,689

JERE LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019NOTES TO THE ACCOUNTS

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,580,345,057	1,634,491,500
11010101	Petroleum Profit Tax	1B	-	3,783,311
11010101	Excess Bank Chgarges	1B	3,763,369	3,991,062
11010301	Additional Fund From NNPC	1B	25,982,584	2,827,732
11010101	Forex Equalisation	1B	2,356,443	43,011,771
11010101	Additional Fund From NNPC	1B	440,145,019	2,655,557
11010101	Exchange Difference	1B	-	9,861,310
11010101	Exchange Gain	1B	2,662,142	6,450,000
11010201	Value Added Tax	1B	-	404,401,922
11010201	Augumentation	1B	12,960,439	-
	Sub Total		2,068,215,054	2,111,474,164
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes			1,647,000
12010109	Licence General			-
12010109	Fees General			-
12010109	Earning General		2,470,000.00	17,888,000
12010109	Rent on Land & Others General		1,000,000.00	8,538,000
12010109	Refunds General		1,000,000.00	442,000
	Total Cash Flow from Independent Government Revenue		4,470,000	28,515,000

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman			30,077,075
21010101	Office of the Secretary		30,077,075	-
21010101	The Council		4,569,021	4,268,540
21010101	Admin. & General Services		4,146,795	69,846,846
21010101	Agric & Natural Resources		67,854,713	88,195,064
21010101	Finance & Supply		79,681,039	84,552,596
21010101	Budget Plan Research & Statistic		82,141,033	530,636
21010101	Works Transport & Housing		12,512,650	31,506,804
21010101	Education & Social Development		30,608,184	-
21010101	Primary Health Care		185,948,249	191,407,466
21010101	Traditional Office		32,376,552	33,327,088
	Total		529,915,311	533,712,116
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		98,207,015	99,622,016
220201	Office of the Secretary		1,174,435	797,628
220201	The Council		5,243,015	3,560,839
220201	Admin. & General Services		20,152,334	13,686,631
220201	Agric & Natural Resources		22,758,880	15,456,889
220201	Finance & Supply		20,178,465	13,704,378
220201	Budget Plan Research & Statistic		41,944	28,487
220201	Works Transport & Housing		25,685,879	17,444,786
220201	Education & Social Development		11,764,487	7,989,953
220201	Primary Health Care		209,721	142,434
220201	Traditional Office		251,665	170,920
	Total		205,667,839	172,604,960

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		47,410,352	49,034,745
22070102	0.5% L.G. Audit		7,901,725	8,172,457
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		46,720,272	46,190,412
22070102	7% Local Govt Pension		37,031,105	36,698,349
22070102	Contribution towards Funding of Primary Edu.		605,570,262	598,000,824
22070102	1% LGSC Training Fund		15,803,451	16,344,915
22070102	0.75% Admin Charges		11,852,588	12,258,686
22070102	5% Security		79,017,253	81,724,575
22070102	2% Stabilization		31,606,901	32,689,830
22070102	20% LG Joint Development Programme		316,069,011	326,898,300
	5% Security Trust Fund		19,790,841	
	2.5% Education Trust Fund		6,447,521	
22070102	5% Contribution to Borno State University		48,536,741	-
	Sub-Total		1,273,758,023	1,208,013,093
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		6,000,000	4,500,000
22021041	Contr. to Indigines Undergoing Armed Forces Training		200,000.00	450,000
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000
22021041	JNI Contribution		-	385,185
22021041	Retainership NTA/BRTV		1,680,000.00	1,680,000
22021041	Payment for Preparation of LGA's Annual Account		1,550,000	1,000,000
22021041	Procurement of Firewood, Food Items to IDPs		5,555,556	32,916,737
22021041	LGA's Hajj Fare		-	26,917,407
22021041	Purc. of Equipments for SPHCA Biometric Data Capture		-	2,206,228
22021041	Provision of Essential Service		-	45,900,000
22021041	Workshop on Fiscal & Admin. Due Process		-	462,963
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481
22021041	Gratuity to Local Edu. Authority Retirees		-	9,259,259
22021041	Gratuity to Local Government Retirees		-	9,259,259
22021041	WAEC/SSCE & NECO 2018/2019		17,828,580	15,840,330
22021041	Hotel Bills in respect of Borno State Hotel		-	-
22021041	Production of Projects Calendar 2018		-	680,000
22021041	Outstanding Liabilities		1,345,000.00	11,493,850
22021041	Leave and Transport Grant		6,580,934	13,681,637

22021041	Rehab. Of fed. High way/FGC stdnt. Reg/evacuation		-	
22021041	Bank charges		836,134.72	1,090,823
22021041	Logistics		-	
22021041	Pledge to Nigerian Legion		74,074	
22021041	BOSADP Agric Business Support 2019		2,250,000	
22021041	CJTF / Vigilante / Hunters Allowances		-	
	Sub-Total		43,900,279	181,705,160
	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services			500,000
	Sub-Total		-	500,000
	Economic			
	Agric & Natural Resources		-	-
	Finance & Supply			
	Sub-Total		-	-
	Reginal Development			
	Works Transport & Housing			44,250,000
	Sub-Total		-	44,250,000
	Social			
	Primary Health Care			
	Sub-Total		-	-
	Grand Total		-	44,750,000

JERE LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO ASSETS AND LIABILITIES				
			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		14,581	8,523
31020108	Zenith Bank plc Main Account		9,086,875	2,572,835
31020108	UBA Main Account			
31020102	UBA Salary Account		209,962	237,206
31020102	Unity Revenue Account		9,038	18,729
	Total		9,320,456	2,837,292
	<u>Note 9 - Investments</u>			
31090101	First Bank of Nig. Plc		69,953	69,953
31090102	Merchant Bank Ltd		164,491	164,491
31090102	Borno State Fertilizer Coy.			
31090102	Borno State Soda Ash Coy.			
31020101	Local Govt. Loan Board		7,969,212	7,969,212
31020101	Afri-Bank of Nig. Plc			
31020101	Ashaka Cement Plc		25,000	25,000
31020101	Premier Propt. Dev. Comp.		150,000	150,000
31020101	Urban Dev. Bank		250,000	250,000
31020101	Premier Commercial Bank			
31020101	F.S.B. International Bank			
31020101	A.P. Company Plc			
31090102	Premier commercial Bank		250,000	250,000
	Total		8,878,656	8,878,656
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		38,628,942	38,628,942
31070101	Non - Personal Advance (See schedule 10)		40,281,780	40,281,780
	Total		78,910,722	78,910,722
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		29,959,699	29,959,699
			29,959,699	29,959,699
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)		2,000,000	2,000,000
			2,000,000	2,000,000

JERE LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	JERE MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	N	N	N
	JANUARY	131,212,955.65	131,212,955.65	-
	FEBRUARY	119,686,304.11	119,686,304.11	-
	MARCH	113,648,898.38	113,648,898.38	-
	APRIL	107,146,085.78	107,146,085.78	-
	MAY	123,219,119.55	123,219,119.55	-
	JUNE	137,915,986.23	137,915,986.23	-
	JULY	150,803,321.58	150,803,321.58	-
	AUGUST	146,927,790.46	146,927,790.46	-
	SEPTEMBER	147,928,786.82	147,928,786.82	-
	OCTOBER	143,954,979.10	143,954,979.10	-
	NOVEMBER	118,380,048.20	118,380,048.20	-
	DECEMBER	139,520,781.32	139,520,781.32	-
	TOTAL	1,580,345,057	1,580,345,057	-

JERE LOCAL GOVERNMENT OF BORNO STATE											
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018											
OTHER STATUTORY RECEIPTS											
SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMENTATION
1B	MONTH	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	37,771,842					37,535,214		236,627		
	FEBRUARY	41,038,565		2,200,112			38,680,857		157,595		
	MARCH	47,500,157		1,087,928	10,409,923		35,798,248		204,058		
	APRIL	52,809,832			3,083,511	2,356,443	34,253,736		155,703		12,960,439
	MAY	35,947,432					35,757,941		189,491		
	JUNE	39,906,436					39,628,501		277,936		
	JULY	40,552,451					40,302,698		249,753		
	AUGUST	35,406,212					35,162,750		243,462		
	SEPTEMBER	33,727,183		475,328			33,004,015		247,839		
	OCTOBER	34,815,083					34,587,939		227,144		
	NOVEMBER	46,303,579			12,489,150		33,626,308		188,122		
	DECEMBER	42,091,223					41,806,812		284,412		
	TOTAL	487,869,997	-	3,763,369	25,982,584	2,356,443	440,145,019	-	2,662,142	-	12,960,438.83

JERE LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 SCHEDULES TO THE ACCOUNTS

SCHEDULES 3	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	N
	22020101	Local Travel & Transport: Training	
	22020102	Local Travel & Transport: Others	
	22020202	Telephone Charges	
	22020203	Internet Access Charges	
	22020301	Office Stationeries/Computer Consumables	
	22020303	Newspapers	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	
	22020402	Maintenance of Office Furniture	
	22020404	Maintenance of Office / It Equipment	
	22020801	Motor Vehicle Fuel Cost	
	22021001	Refreshment & Meals	
	22021002	Honorarium & Sitting Allowance	
	22021007	Welfare Packages	
		TOTAL	-

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	N
	22020101	Local Travel & Transport: Training	
	22020102	Local Travel & Transport: Others	
	22020202	Telephone Charges	
	22020203	Internet Access Charges	
	22020301	Office Stationeries/Computer Consumables	
	22020303	Newspapers	
	22020306	Printing of Security Documents	
	22020309	Uniforms & Other Clothing	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	
	22020402	Maintenance of Office Furniture	
	22020404	Maintenance of Office / It Equipment	
	22020801	Motor Vehicle Fuel Cost	
	22021001	Refreshment & Meals	
	22021002	Honorarium & Sitting Allowance	
	22021003	Publicity & Advertisements	
	22021006	Postages & Courier Services	
		TOTAL	-

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N
	22020101	Local Travel & Transport: Training	
	22020102	Local Travel & Transport: Others	
	22020202	Telephone Charges	
	22020203	Internet Access Charges	
	22020301	Office Stationeries/Computer Consumables	
	22020303	Newspapers	
	22020306	Printing of Security Documents	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	
	22020402	Maintenance of Office Furniture	
	22020404	Maintenance of Office / It Equipment	
	22020405	Maintenance of Plants/Generators	
	22020801	Motor Vehicle Fuel Cost	
	22020803	Plant / Generator Fuel Cost	
	22021001	Refreshment & Meals	
	22021006	Postages & Courier Services	
	22050106	Agricultural Inputs Subsidy	
		TOTAL	-

6	CODE	<u>OVERHEAD COST - FINANCE</u>	N
	22020101	Local Travel & Transport: Training	
	22020102	Local Travel & Transport: Others	
	22020202	Telephone Charges	
	22020203	Internet Access Charges	
	22020301	Office Stationeries/Computer Consumables	
	22020303	Newspapers	
	22020305	Printing of Non Security Documents	
	22020306	Printing of Security Documents	
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	
	22020402	Maintenance of Office Furniture	
	22020404	Maintenance of Office / It Equipment	
	22020405	Maintenance of Plants/Generators	
	22020801	Motor Vehicle Fuel Cost	
	22020803	Plant / Generator Fuel Cost	
	22021001	Refreshment & Meals	
	22021006	Postages & Courier Services	
		TOTAL	-

7	CODE	<u>OVERHEAD COST - WORKS</u>	N
	22020101	Local Travel & Transport: Training	
	22020102	Local Travel & Transport: Others	
	22020202	Telephone Charges	
	22020203	Internet Access Charges	
	22020301	Office Stationeries/Computer Consumables	
	22020303	Newspapers	
	22020305	Printing of Non Security Documents	
	22020309	Uniforms & Other Clothing	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	
	22020402	Maintenance of Office Furniture	
	22020403	Maintenance of Office Building / Residential Qtrs	
	22020404	Maintenance of Office / It Equipments	
	22020405	Maintenance of Plants/Generators	
	22020410	Maintenance of Street Lightings	
	22020412	Maintenance Of Markets/Public Places	
	22020413	Minor Road Maintenance	
	22020801	Motor Vehicle Fuel Cost	
	22020803	Plant / Generator Fuel Cost	
	22021001	Refreshment & Meals	
	22021006	Postages & Courier Services	
		TOTAL	-

8	CODE	<u>OVERHEAD COST - HEALTH</u>	N
	22020101	Local Travel & Transport: Training	
	22020102	Local Travel & Transport: Others	
	22020202	Telephone Charges	
	22020203	Internet Access Charges	
	22020301	Office Stationeries/Computer Consumables	
	22020303	Newspapers	
	22020305	Printing of Non Security Documents	
	22020309	Uniforms & Other Clothing	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	
	22020402	Maintenance of Office Furniture	
	22020403	Maintenance of Office Building / Residential Qtrs	
	22020404	Maintenance of Office / It Equipment	
	22020405	Maintenance of Plants/Generators	
	22020801	Motor Vehicle Fuel Cost	
	22020803	Plant / Generator Fuel Cost	
	22021001	Refreshment & Meals	
	22021006	Postages & Courier Services	
	22050107	Health Subsidy	
		TOTAL	-

JERE LOCAL GOVERNMENT OF BORNO STATE			
<u>ACCOUNTS FOR THE YEAR ENDED</u> <u>SCHEDULE OF PERSONAL ADVANCES</u>			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Hon. Bunu Mala	Car Loan	1,140,114
	Hon. Kagu Darman	"	1,140,114
	Hon. Moh'd Umar	"	1,140,114
	Hon. Moh'd M. Bukar	"	1,140,114
	Hon. Moh'd Saleh	"	1,140,114
	Hon. Funo Umar	"	1,140,114
	Hon. Alhaji Bukar	Car Loan	1,140,114
	Hon. Modu Mairabe	"	1,140,114
	Hon. Moh'dA. Moh'd	"	1,140,114
	Hon. Aisami Alh. Lawan	"	1,140,114
	Hon. Abubakar Moh'd	"	1,140,114
	Alh. Mustapha Ba'ale	"	397,476
	Alh. Saina Buba	Housing Loan	373,212
	Baba Kolomi	"	175,000
	Fundi Moh'd	"	100,000
	Bashir Lawan Kolo	"	352,000
	Alh. Mustapha Mukaddam	"	200,000
	Kadau Ali Monguno	"	340,000
	Goni S. Kulluma	"	70,000
	kaumi Moh'd	Personal Advance	20,000
	Alit Modu S. Gublo	House Advance	60,000
	Sundry Persons	Micro Scheme Loan	24,000,000
	Total		38,628,942

JERE LOCAL GOVERNMENT OF BORNO STATE			
<u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>			
<u>SCHEDULE OF NON-PERSONAL ADVANCES</u>			
SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	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
	Total		40,281,780

JERE LOCAL GOVERNMENT OF BORNO STATE			
<u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>			
<u>SCHEDULE OF UNREMITTED DEDUCTION</u>			
SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
41030102	Bomo 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		29,959,699
12	Loan and short term debt		
41020101	Local Government Loans Board		2,000,000.00
			2,000,000.00



BORNO STATE OF NIGERIA

KAGA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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

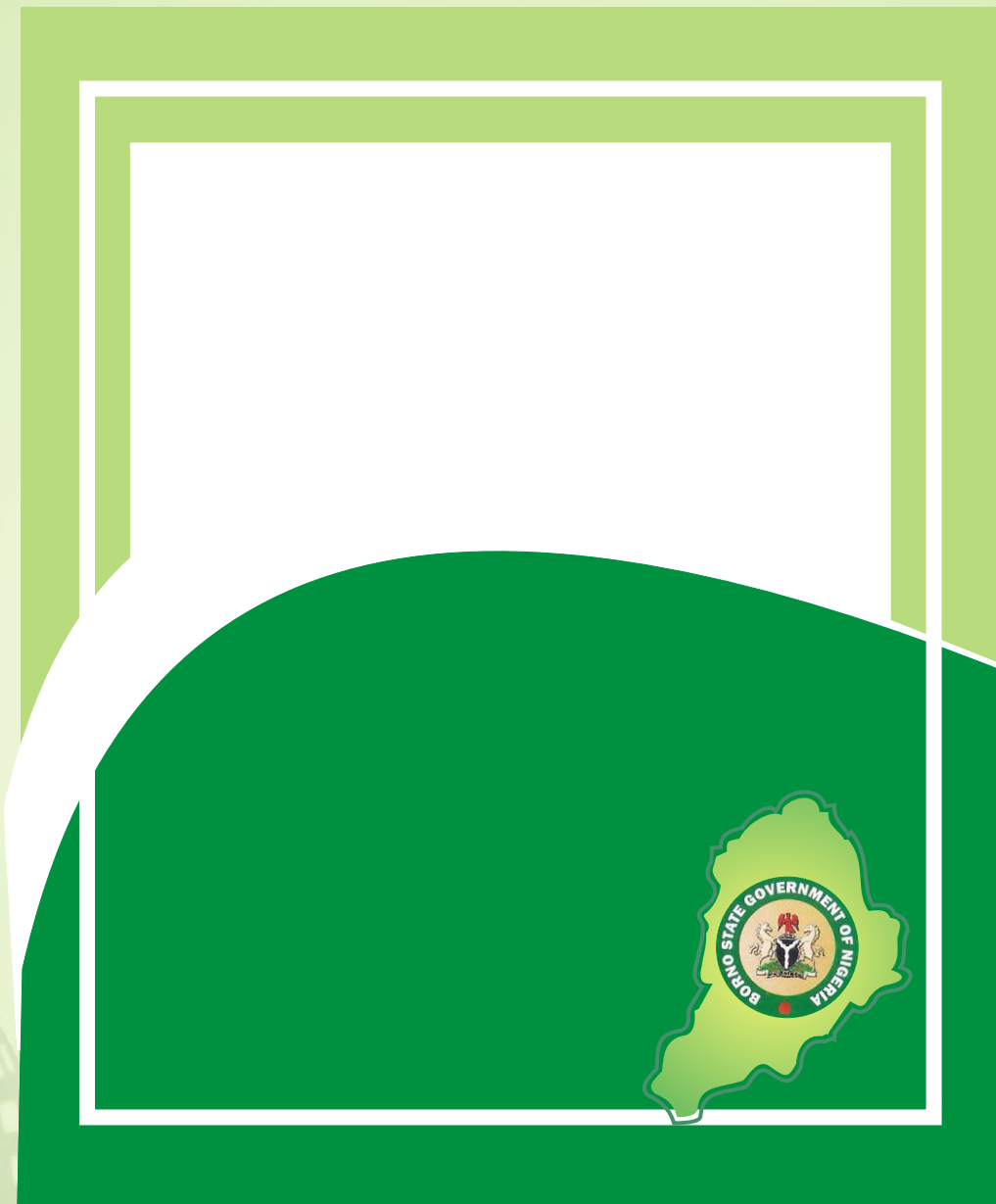


BABAGANA LAMINU, B.Sc., MBA, CPA, FCNA
ACTING AUDITOR - GENERAL
FOR LOCAL GOVERNMENT, BORNO STATE



LAWAN BUKAR WASARAM
SECRETARY
KAGA LOCAL GOVERNMENT COUNCIL
BORNO STATE





TREASURER
KAGA LOCAL GOVERNMENT COUNCIL
BORNO STATE

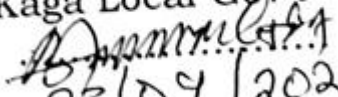
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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Kaga Local Gov't

23/09/2020

The Secretary,
Kaga Local Gov't

23/09/2020

AUDIT CERTIFICATE

The Treasurer Kaga Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

KAGA LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 1				
CASHFLOW STATEMENT				
FOR THE YEAR ENDED 31ST DECEMBER, 2019				
ORIGINAL BUDGET 2018		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
1,171,078,814	Statutory Allocation FAAC	1	1,396,942,690	1,444,805,324
200,000,000	State IGR	1		
	PPT	1	-	3,344,249
-	Excess Bank Chgarges	1	3,326,622	3,527,891
-	Excess Crude	1	-	2,499,568
-	Forex Equalisation	1	22,967,251	38,020,165
-	Additional Fund From NNPC	1	2,082,973	2,347,374
-	Exchange Difference	1	-	8,716,884
-	Exchange Gain	1	2,353,195	5,701,464
283,393,294	Value Added Tax	1	336,967,621	309,261,333
	Augumentation		11,456,353	
1,654,472,108	Sub Total		1,776,096,704	1,818,224,252
	Cash Flow from Independent Government Revenue			
8,200,000	Personal Taxes	2	-	-
	Rates	2		
3,725,000	Licence General	2	-	-
-	Fine General	2		
2,570,000	Fees General	2	-	-
5,800,000	Sales General	2		
6,950,000	Earning General	2	2,337,000	2,337,000
	General Sales	2	375,000	375,000
2,000,000	Rent on Govt Buildins Generals	2		
4,200,000	Rent on Land & Others General	2	-	-
900,000	Interest Earned			
5,000,000	Extraordinary Items			
	Foreign Grants			
1,000,000	Investment Income		-	-
50,000,000	Domestic Aids		-	-
90,345,000	Total Cash Flow from Independent Government Revenue		2,712,000	2,712,000
1,744,817,108	Total Receipts		1,778,808,704	1,820,936,252

691,676,839	Less Cash Flow from Recurrent Services	3	624,196,205	621,423,474
762,616,780	Personnel Costs	4	265,396,816	245,130,755
	Overhead Costs Expenditure	5	792,839,299	738,804,408
	Statutory Transfer	6	47,949,053	175,370,452
	Miscellaneous Payments			
1,454,293,619	Total Cash Flow from Recurrent Services		1,730,381,373	1,780,729,089
290,523,489	Net Cash Flow Operating Activities		48,427,330	40,207,164
	Less Cash Flow from Acquisition Non - Current Assets			
	Capital Expenditure - Administration		31,800,000	6,500,000
	Capital Expenditure - Economic		-	4,000,000
	Capital Expenditure - Regional Development		11,730,000	30,007,480
	Capital Expenditure - Social		-	-
376,100,000	Total Cash Flow from Acquisition Non - Current Assets		43,530,000	40,507,480
	Cash Flow from Financing Activities		-	-
(85,576,511)	Net Cash Flow from all Activities		4,897,330	(300,316)
	Cash and Cash Equivalent as at 1 January		100,841	401,157
	Cash and Cash Equivalent as at 31st December		4,998,172	100,841
	Cash and Bank Balances	8	4,998,172	100,841

KAGA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2019

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	4,998,172	100,841
	Investments	9	5,853,319	5,853,319
	Advances	10	52,203,516	52,203,516
	Total Assests		63,055,007	58,157,677
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		4,998,172	100,841
	Other Fund - Investment Fund		26,045,672	26,045,672
	Total Public Fund		31,043,844	26,146,513
	Deposits	11	32,011,164	32,011,164
	Loan and Short Term Debt	12	-	-
	Total Liabilities		32,011,164	32,011,164
	Public Fund + Liabilities		63,055,007	58,157,677

KAGA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
401,157	Opening Balance		100,841	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,444,805,324	S/Allocation from Federal Govt.	1	1,396,942,690	1,171,078,814	1,171,078,814	-	(225,863,876)
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
3,344,249	PPT	1	-	-	-	-	-
3,527,891	Excess Bank Chgarges	1	3,326,622	-	-	-	(3,326,622)
2,499,568	Excess Crude	1	-	-	-	-	-
38,020,165	Forex Equalisation	1	22,967,251	-	-	-	(22,967,251)
2,347,374	Additional Fund From NNPC	1	2,082,973	-	-	-	(2,082,973)
8,716,884	Exchange Difference	1	-	-	-	-	-
5,701,464	Exchange Gain	1	2,353,195	-	-	-	(2,353,195)
309,261,333	Share of VAT	1	336,967,621	283,393,294	283,393,294	-	(53,574,327)
-	Augumentation		11,456,353	-	-	-	-
1,818,224,252	Sub Total		1,776,096,704	1,654,472,108	1,654,472,108	-	(110,168,243)
-	- Personal Taxes	2	-	8,200,000	8,200,000	-	8,200,000
-	- Licence General	2	-	3,725,000	3,725,000	-	3,725,000
-	- Fine General	2	-	-	-	-	-
-	- Fees General	2	-	2,570,000	2,570,000	-	2,570,000
375,000	Sales General	2	375,000	5,800,000	5,800,000	-	5,425,000
2,337,000	Earning General	2	2,337,000	6,950,000	6,950,000	-	4,613,000
-	- Rent on Govt. Building General	2	-	2,000,000	2,000,000	-	2,000,000
-	- Rent on Land & Others General	2	-	4,200,000	4,200,000	-	4,200,000
-	- Investment Income	2	-	1,000,000	1,000,000	-	1,000,000
-	Extraordinary Items	2	-	5,000,000	5,000,000	-	-
-	Interest Earned	2	-	900,000	900,000	-	-
-	- Domestic Aids	2	-	50,000,000	50,000,000	-	50,000,000
2,712,000	Total Revenue (Income)		2,712,000	90,345,000	90,345,000	-	81,733,000
1,821,337,410	Total Funds Available		1,778,909,545	1,744,817,108	1,744,817,108	-	(28,344,141)

	Less: EXPENDITURE						
621,423,474	Personnel Costs	3	624,196,205	691,676,839	691,676,839	-	67,480,634
245,130,755	Overhead Costs Expenditure	4	265,396,816	762,616,780	762,616,780	-	497,219,965
738,804,408	Statutory Transfer	5	792,839,299			-	(792,839,299)
175,370,452	Miscellaneous Payments	6	47,949,053			-	(47,949,053)
1,780,729,089	Total Expenditure		1,730,381,373	1,454,293,619	1,454,293,619	-	(276,087,754)
40,608,321	Operating Fund B/4 Transfer		48,528,172	1,454,293,619	1,454,293,619	-	247,743,613
	APPROPRIATION TRANSFERS						
40,507,480	Transfer to Capital Dev. Fund		43,530,000	376,100,000	376,100,000	-	332,570,000
40,507,480	Total Appropriation		43,530,000	376,100,000	376,100,000	-	332,570,000
100,841	Closing Balance		4,998,172	1,078,193,619	1,078,193,619	-	1,073,195,447

KAGA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2018 N
-	Opening Balance		-				
-	Add: Capital Receipts						
40,507,479.70	Value Added Tax		-	283,393,294.00	283,393,294.00	-	283,393,294
40,507,479.70	Transfer From CRF		43,530,000	376,100,000.00	376,100,000.00	-	332,570,000
40,507,479.70	Total Capiati Receipts		43,530,000	659,493,294	659,493,294	-	615,963,294
40,507,479.70	Total Capital Funds Available		43,530,000	659,493,294	659,493,294	-	615,963,294
	Less: Capital Expenditure						
6,500,000.00	Administrative						
6,500,000.00	Admin & General Services	7	31,800,000.00	121,400,000.00	121,400,000.00	-	89,600,000
6,500,000.00	Sub-Total		31,800,000	121,400,000	121,400,000	-	89,600,000
4,000,000.00	Economic						
-	Agric & Natural Resources	7	-	42,200,000.00	42,200,000.00	-	42,200,000
4,000,000.00	Finance & Supply	7	-	35,000,000.00	35,000,000.00	-	35,000,000
4,000,000.00	Sub-Total		-	77,200,000	77,200,000	-	77,200,000
30,007,479.70	Reginal Development						
30,007,479.70	Works Transport & Housing	7	11,730,000	84,000,000.00	84,000,000.00	-	72,270,000
30,007,479.70	Sub-Total		11,730,000	84,000,000	84,000,000	-	72,270,000
-	Social						
-	Education	7	-	47,000,000.00	47,000,000.00	-	47,000,000
-	Primary Health Care	7	-	46,500,000.00	46,500,000.00	-	46,500,000
-	Sub-Total		-	93,500,000	93,500,000	-	47,000,000
40,507,479.70	Total Capital Expenditure		43,530,000	376,100,000	376,100,000	-	332,570,000

KAGA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019NOTES TO THE ACCOUNTS

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,396,942,690	1,444,805,324
11010101	Petroleum Profit Tax	1B	-	3,344,249
11010101	Excess Bank Chgarges	1B	3,326,622	3,527,891
11010301	Excess Crude	1B		2,499,568
11010101	Forex Equalisation	1B	22,967,251	38,020,165
11010101	Additional Fund From NNPC	1B	2,082,973	2,347,374
11010101	Exchange Difference	1B		8,716,884
11010101	Exchange Gain	1B	2,353,195	5,701,464
11010201	Value Added Tax	1B	336,967,621	309,261,333
	Share of Solid Minerals			
11010301	Augmentation	1B	11,456,353	
	Sub Total		1,776,096,704	1,818,224,252
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Earning General		2,337,000	2,337,000
12010109	Rent on Land & Others General		-	-
	Sales General		375,000	375,000
	Total Cash Flow from Independent Government Revenue		2,712,000	2,712,000

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		42,438,260	57,249,746
21010101	Office of the Secretary			
21010101	The Council		22,112,626	7,014,400
21010101	Admin. & General Services		80,050,002	79,694,413
21010101	Agric & Natural Resources		85,898,224	85,516,657
21010101	Finance & Supply		111,859,337	111,362,449
21010101	Budget Plan Research & Statistic			
21010101	Works Transport & Housing		76,761,149	76,420,170
21010101	Education & Social Development		3,264,977	3,250,474
21010101	Primary Health Care		166,657,686	165,917,379
21010101	Traditional Office		35,153,944	34,997,787
	Total		624,196,205	621,423,474
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		92,170,762	24,282,491
220201	Office of the Secretary			-
220201	The Council		9,359,000	2,745,818
220201	Admin. & General Services		45,992,100	31,196,725
220201	Agric & Natural Resources		39,793,551	33,475,868
220201	Finance & Supply		25,343,984	43,593,316
220201	Budget Plan Research & Statistic			-
220201	Works Transport & Housing		7,896,459	29,915,008
220201	Education & Social Development		-	1,272,412
220201	Primary Health Care		20,229,000	64,949,081
220201	Traditional Office		24,611,960	13,700,036
	Total		265,396,816	245,130,755

Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council	41,908,281	43,344,160
22070102	0.5% L.G. Audit	6,984,713	7,224,027
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus	19,263,700	19,095,591
22070102	7% Local Govt Pension	43,630,767	42,827,144
22070102	Contribution towards Funding of Primary Edu.	213,333,519	210,931,956
22070102	1% LGSC Training Fund	13,969,427	14,448,053
22070102	0.75% Admin Charges	10,477,070	10,836,040
22070102	5% Security	69,847,134	72,240,266
22070102	2% Stabilization	27,938,854	28,896,106
22070102	20% LG Joint Development Programme	279,388,538	288,961,065
	5% security trust fund	17,494,072	
	2.5% education trust fund	5,699,272	
	5% contribution to borno state university	42,903,950	
	Sub-Total	792,839,299	738,804,408
Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors	6,000,000	4,500,000
22021041	Contr. to Indigines Undergoing Armed Forces Training	200,000	450,000
22021041	IFAD Climate Change Adaptation Counterpart Funding	-	2,500,000
22021041	JNI Contribution	-	385,185
22021041	Retainership NTA/BRTV	1,680,000	1,680,000
22021041	Payment for Preparation of LGA's Annual Account	1,550,000	1,000,000
22021041	Procurement of Firewood, Food Items to IDPs	5,555,556	23,761,678
22021041	LGA's Hajj Fare	-	26,917,407
22021041	Purc. of Equipts for SPHCA Biometric Data Capture	-	2,206,228
22021041	Provision of Essential Service	-	57,950,000
22021041	Workshop on Fiscal & Admin. Due Process	-	462,963
22021041	Diesel to Tractors for Farming Across LGA's	-	1,481,481
22021041	Gratuity to Local Edu. Authority Retireess	-	9,259,259
22021041	Gratuity to Local Government Retireess	-	9,259,259
22021041	WAEC/SSCE & NECO 2018/2019	2,577,540	2,504,700
22021041	Hotel Bills inrespects of Borno State Hotel	-	-
22021041	Production of Projects Calender 2018	-	680,000
22021041	Leave and Transport Grant	12,794,749	28,973,468
	Rehab. Of fed. High way/FGC stdnt. Reg/evacuation	-	-
	Bank charges	836,135	1,090,823
22021041	Outstanding liabilities	931,000	308,000
	Pladge to Nigerian Legion	74,074	-
	BOSADP AGRIC BUSINESS SUPPORT 2019	2,250,000	-
	CITF / VIGILANTE / HUNTERS ALLOWANCES	13,500,000	-
	Sub-Total	47,949,053	175,370,452

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		31,800,000	6,500,000
	Sub-Total		31,800,000	6,500,000
	Economic			
	Agric & Natural Resources		-	4,000,000.00
	Finance & Supply		-	-
	Sub-Total		-	4,000,000
	Reginal Development			
	Works Transport & Housing		11,730,000	30,007,479.70
	Sub-Total		11,730,000	30,007,480
	Social			
	Education		-	-
	Primary Health Care		-	-
	Sub-Total		-	-
	Grand Total		43,530,000	40,507,480

KAGA LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO ASSETS AND LIABILITIES				
			ACTUAL 2019 N	ACTUAL 2018 N
	Notes 8 - Treasuries & Banks			
	Cash and Banks Balance			
31020107	Cash at Hand		376.4	274.39
	Zenith Bank plc Main Account		4051640.06	
31020108	UBA Main Account			
31020102	UBA Salary Account		946155.66	78,379.59
31020102	First Bank Main Account		-	22,187
	Total		4,998,172	100,841
	Note 9 - Investments			
31090101	First Bank of Nig. Plc		139,906	139,906
31090102	Merchant Bank Ltd		328,981	328,981
31090102	Borno State Fertilizer Coy.			
31090102	Borno State Soda Ash Coy.			
41020101	Local Govt. Loan Board		4,984,432	4,984,432
	Afri-Bank of Nig. Plc			
	Ashaka Cement Plc			
	Premier Propt. Dev. Comp.		200,000	200,000
	Urban Dev. Bank			
	Premier Commercial Bank		200,000	200,000
	F.S.B. International Bank			
	A.P. Company Plc			
	Purchase of 12 Housing Units			
	Total		5,853,319	5,853,319
	Note 10 - Advances			
31060101	Personal Advance (see schedule 9)		52,203,516	52,203,516
31070101	Non - Personal Advance (See schedule 10)		-	-
	Total		52,203,516	52,203,516
	Note 11 - Deposits			
	Unremitted deduction (See schedule 11)		32,011,164	32,011,164
			32,011,164	32,011,164
	Note 12 - Loan and short term debt			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

KAGA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	KAGA MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	115,985,416.20	115,985,416.20	-
	FEBRUARY	105,796,456.81	105,796,456.81	-
	MARCH	100,459,704.71	100,459,704.71	-
	APRIL	94,711,557.19	94,711,557.19	-
	MAY	108,919,281.59	108,919,281.59	-
	JUNE	121,910,545.99	121,910,545.99	-
	JULY	133,302,278.96	133,302,278.96	-
	AUGUST	129,876,511.38	129,876,511.38	-
	SEPTEMBER	130,761,340.00	130,761,340.00	-
	OCTOBER	127,248,701.03	127,248,701.03	-
	NOVEMBER	104,641,794.65	104,641,794.65	-
	DECEMBER	123,329,101.23	123,329,101.23	-
	TOTAL	1,396,942,690	1,396,942,690	-

KAGA LOCAL GOVERNMENT OF BORNO STATE											
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019											
OTHER STATUTORY RECEIPTS											
SCHEDULE 1B	MONTH	TOTAL ₦	PPT ₦	EXCESS BANK CHARGES ₦	FOREX EQUALIZATION ₦	ADDITIONAL FUND FROM NNPC ₦	VAT ₦	EXCESS CRUDE ₦	EXCHANGE GAIN ₦	EXCHANGE DIFFERENCE ₦	AUGUMENTATION ₦
	JANUARY	28,950,799					28,741,633		209,166		
	FEBRUARY	31,647,701		1,944,785			29,563,610		139,306		
	MARCH	37,729,993		961,672	9,201,830		27,386,115		180,377		
	APRIL	42,611,441			2,725,663	2,082,973	26,208,819		137,633		11,456,353
	MAY	27,504,894					27,337,394		167,500		
	JUNE	30,551,155					30,305,474		245,681		
	JULY	31,042,966					30,822,197		220,769		
	AUGUST	27,160,413					26,945,205		215,208		
	SEPTEMBER	25,956,073		420,165			25,316,831		219,077		
	OCTOBER	26,683,351					26,482,568		200,783		
	NOVEMBER	36,963,280			11,039,758		25,757,232		166,290		
	DECEMBER	32,351,948					32,100,543		251,405		
	TOTAL	379,154,014	-	3,326,622	22,967,251	2,082,973	336,967,621	-	2,353,195	-	11,456,353

KAGA LOCAL GOVERNMENT OF BORNO STATE			
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019			
SCHEDULES TO THE ACCOUNTS			
SCHEDULES 3	CODE	OVERHEAD COST - COUNCIL CHAIRMAN	₦
	22020101	Local Travel & Transport: Training	8,630,030
	22020102	Local Travel & Transport: Others	4,061,190
	22020202	Telephone Charges	3,045,893
	22020203	Internet Access Charges	3,045,893
	22020301	Office Stationeries/Computer Consumables	9,137,679
	22020303	Newspapers	1,522,946
	22020401	Maintenance of Motor Vehicle/Transport Equipment	8,122,381
	22020402	Maintenance of Office Furniture	2,030,595
	22020404	Maintenance of Office / It Equipment	3,045,893
	22020801	Motor Vehicle Fuel Cost	15,229,464
	22021001	Refreshment & Meals	12,183,571
	22021002	Honorarium & Sitting Allowance	15,229,464
	22021007	Welfare Packages	16,244,762
		TOTAL	101,529,762

4	CODE	OVERHEAD COST - ADMINISTRATION	₦
	22020101	Local Travel & Transport: Training	6,001,345
	22020102	Local Travel & Transport: Others	2,471,142
	22020202	Telephone Charges	2,471,142
	22020203	Internet Access Charges	1,765,101
	22020301	Office Stationeries/Computer Consumables	8,825,507
	22020303	Newspapers	1,059,061
	22020306	Printing of Security Documents	5,648,325
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	5,648,325
	22020402	Maintenance of Office Furniture	1,412,081
	22020404	Maintenance of Office / It Equipment	2,824,162
	22020801	Motor Vehicle Fuel Cost	8,472,487
	22021001	Refreshment & Meals	8,472,487
	22021002	Honorarium & Sitting Allowance	10,590,609
	22021003	Publicity & Advertisements	3,530,203
	22021006	Postages & Courier Services	1,412,081
		TOTAL	70,604,060

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N
	22020101	Local Travel & Transport: Training	3,382,452
	22020102	Local Travel & Transport: Others	1,392,774
	22020202	Telephone Charges	1,591,742
	22020203	Internet Access Charges	994,839
	22020301	Office Stationeries/Computer Consumables	1,591,742
	22020303	Newspapers	596,903
	22020306	Printing of Security Documents	3,183,484
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,183,484
	22020402	Maintenance of Office Furniture	795,871
	22020404	Maintenance of Office / It Equipment	1,591,742
	22020405	Maintenance of Plants/Generators	1,989,678
	22020801	Motor Vehicle Fuel Cost	2,785,549
	22020803	Plant / Generator Fuel Cost	3,183,484
	22021001	Refreshment & Meals	4,775,226
	22021006	Postages & Courier Services	795,871
	22050106	Agricultural Inputs Subsidy	7,958,710
		TOTAL	

6	CODE	OVERHEAD COST - FINANCE	₦
	22020101	Local Travel & Transport: Training	2,154,239
	22020102	Local Travel & Transport: Others	1,393,919
	22020202	Telephone Charges	1,520,639
	22020203	Internet Access Charges	633,600
	22020301	Office Stationeries/Computer Consumables	1,774,079
	22020303	Newspapers	380,160
	22020305	Printing of Non Security Documents	1,520,639
	22020306	Printing of Security Documents	3,801,598
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,027,519
	22020402	Maintenance of Office Furniture	506,880
	22020404	Maintenance of Office / It Equipment	1,013,759
	22020405	Maintenance of Plants/Generators	1,267,199
	22020801	Motor Vehicle Fuel Cost	1,774,079
	22020803	Plant / Generator Fuel Cost	2,027,519
	22021001	Refreshment & Meals	3,041,278
	22021006	Postages & Courier Services	506,880
		TOTAL	25,343,984

7	CODE	<u>OVERHEAD COST - WORKS</u>	N
	22020101	Local Travel & Transport: Training	513,270
	22020102	Local Travel & Transport: Others	592,234
	22020202	Telephone Charges	473,788
	22020203	Internet Access Charges	197,411
	22020301	Office Stationeries/Computer Consumables	552,752
	22020303	Newspapers	118,447
	22020305	Printing of Non Security Documents	315,858
	22020309	Uniforms & Other Clothing	157,929
	22020401	Maintenance of Motor Vehicle/Transport Equipment	631,717
	22020402	Maintenance of Office Furniture	157,929
	22020403	Maintenance of Office Building / Residential Qtrs	236,894
	22020404	Maintenance of Office / It Equipments	94,758
	22020405	Maintenance of Plants/Generators	473,788
	22020410	Maintenance of Street Lightings	418,512
	22020412	Maintenance Of Markets/Public Places	118,447
	22020413	Minor Road Maintenance	473,788
	22020801	Motor Vehicle Fuel Cost	552,752
	22020803	Plant / Generator Fuel Cost	710,681
	22021001	Refreshment & Meals	947,575
	22021006	Postages & Courier Services	157,929
		TOTAL	7,896,459

8	CODE	<u>OVERHEAD COST - HEALTH</u>	#
	22020101	Local Travel & Transport: Training	1,921,755
	22020102	Local Travel & Transport: Others	1,314,885
	22020202	Telephone Charges	1,213,740
	22020203	Internet Access Charges	1,112,595
	22020301	Office Stationeries/Computer Consumables	1,618,320
	22020303	Newspapers	202,290
	22020305	Printing of Non Security Documents	809,160
	22020309	Uniforms & Other Clothing	809,160
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,618,320
	22020402	Maintenance of Office Furniture	404,580
	22020403	Maintenance of Office Building / Residential Qtrs	606,870
	22020404	Maintenance of Office / It Equipment	242,748
	22020405	Maintenance of Plants/Generators	1,213,740
	22020801	Motor Vehicle Fuel Cost	1,416,030
	22020803	Plant / Generator Fuel Cost	1,820,610
	22021001	Refreshment & Meals	2,427,480
	22021006	Postages & Courier Services	505,725
	22050107	Health Subsidy	970,992
		TOTAL	20,229,000

KAGA LOCAL GOVERNMENT OF BORNO STATE			
ACCOUNTS FOR THE YEAR ENDED			
SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Ali Kawu Bayama	Personal Advance	4,788
	Konto Adam	"	3,918
	Fati A. Ballamari	"	8,231
	Bintu A. Bukar	"	4,958
	Moh'd H. Lawan	"	21,000
	Zanna Sa'adu	"	9,504
	Alh. Bukar Dabuwa	"	4,000
	Abdullahi Moh'd	"	14,983
	Bako Hamidu	"	27,134
	Bukar Bura Mustapha	"	5,000
	Bukar Zoji	"	100,000
	Sundry Persons	Mecro Scheme loan	52,000,000
	Total		52,203,516

KAGA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF NON-PERSONAL ADVANCES

[illegible]

KAGA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
41030102	Borno State	Refund of seasonal loan	8,166
	Board of internal revenue	Pay as you earn	3,871,189
	Peasinonnners Union	Union Dues	18,644
	Federal Inlend Revenue	5% Value Added Tax	10,417,631
	Board of internal revenue	5% Withholding Tax	12,886,084
	Kaga Local Government	Sales from G/Machine	60,122
	NULGE	Union Dues	354,813
	MHWUN	"	77,503
	Federal Martage Bank	National Housing fund	367,102
	Abba Kyari U. Garbai	Refund of Advance	755
	Alh. Musa Wakawa	"	1,900
	Wakil Bura	"	3,806
	Musa Kyari	Refund of Advance	883
	Ali Bukar	"	3,533
	Shettima Kachallch Ali	"	3,650
	Shettima Kachallch Ali	"	2,701
	M. Ali Diyanari	"	2,881
	Baba U. Ngelzarma	"	1,440
	All Yahaya Moh'd	"	1,330
	All Tela Ngamdu	"	7,844
	Alh. Abubakar Shuwa	"	9,692
	Lawan Bulama All	"	16,561
	Abba Gana Chiroma	"	6,238
	Musa Tela Ngoshe	"	1,158
	Alh. Moh'd Shettima	"	480
	M. Tijjani Alkali	"	8,280

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	Bintu Goni Auno	Refund of Advance	3,883
	Dusu Kime	1% Supv. Fee on Cont.	16,000
	Sundry Persons	"	55,000
	Alhaji Hassan	"	40,000
	Intercontinental Bank	"	19,000
	Yerima Kida Company	"	2,162,181
	M. Moh'd Mainok	"	306,433
	Alh. Tijjani Alkali	"	406,433
	Bukar Bintumi	"	18,381
	Modu Galga	1% Supv. Fee on Cont.	36,000
	Hemi Guwo	"	11,160
	Bukar Aisatami	"	11,160
	Mustapha Gonibe	"	27,531
	Mala Kolomi	"	19,631
	Fati Mohammed Ladidi	"	146,472
	Hintar Land Furn. Nig. Ltd	"	97,511
	Mohammed H. Lawan	"	500,000
Total			32,011,164
12	Loan and short term debt		
41020101	Local Government Loans Board		-



BORNO STATE OF NIGERIA

KALA BALGE LOCAL GOVERNMENT COUNCIL

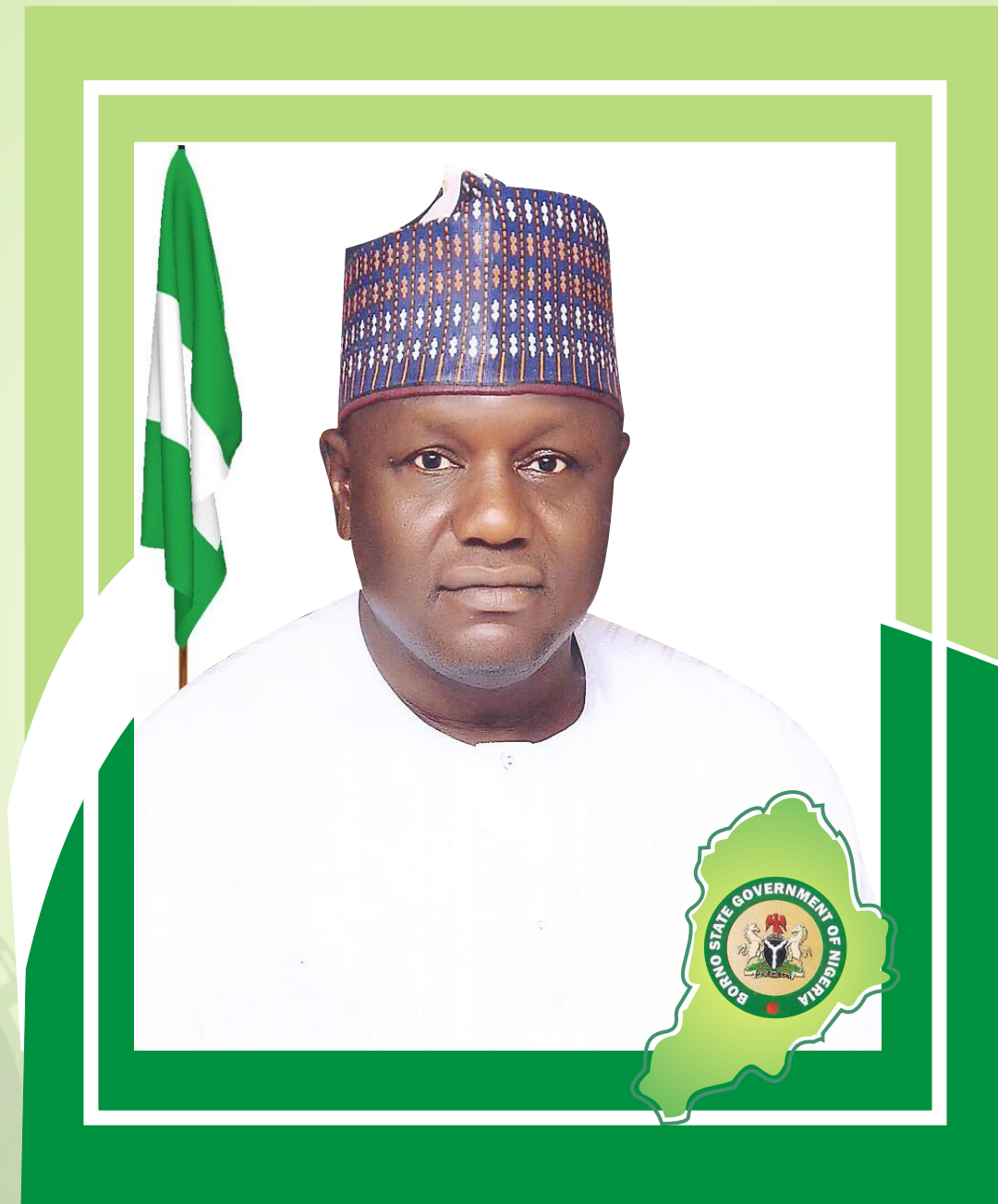
AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

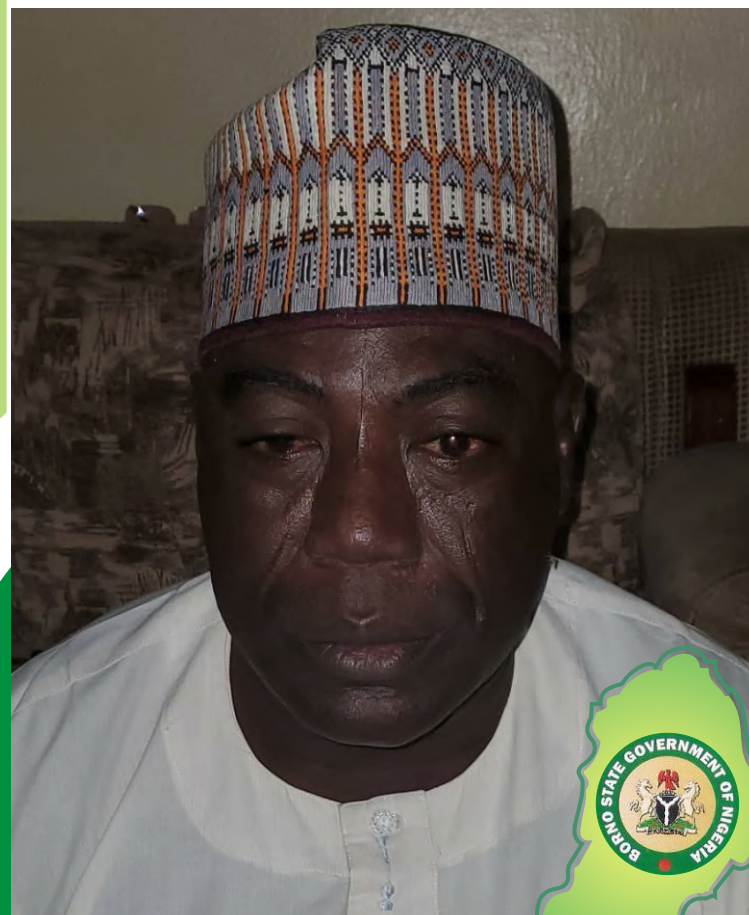
31ST DECEMBER, 2019.



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



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



ABUBAKAR KOLO
SECRETARY
KALA BALGE LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
KALA BALGE LOCAL GOVERNMENT COUNCIL
BORNO STATE


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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Kala-Balge Local Gov't
23/9/2020.....


The Secretary,
Kala-Balge Local Gov't
23/9/2020.....

AUDIT CERTIFICATE

The Treasurer Kala Balge Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE**STATEMENT NO. 1****CASHFLOW STATEMENT****FOR THE YEAR ENDED 31ST DECEMBER, 2019**

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
950,000,000.00	Statutory Allocation FAAC	1	1,285,577,790.17	1,329,624,793.70
200,000,000.00	State IGR			
	PPT	1	-	3,077,644.40
	Excess Bank Chgarges	1	3,061,422.19	2,329,950.31
	Excess Crude	1	-	2,300,301.18
	Forex Equalisation	1	21,136,291.04	34,989,180.12
	Additional Fund From NNPC	1	1,916,917.65	2,160,240.40
	Exchange Difference	1	-	8,021,970.19
	Exchange Gain	1	2,165,597.21	5,246,940.93
510,000,000.00	Value Added Tax	1	312,092,118.40	286,323,461.60
1,660,000,000	Sub Total		1,625,950,136.66	1,674,074,482.83
	Cash Flow from Independent Government Revenue			
19,390,000.00	Personal Taxes	2	-	-
116,410,000.00	Licence General	2	-	-
59,662,000.00	Fees General	2	-	-
1,500,000.00	Earning General	2	-	-
17,373,000.00	General Sales	2	-	-
34,450,000.00	Rent on Govt Buildins Generals			
8,500,000.00	Rent on Land & Others General		-	-
1,000,000.00	Extra Ordinary Income	2	-	-
100,000,000.00	Investment Income		-	-
358,285,000	Total Cash Flow from Independent Government Revenue		-	-
2,018,285,000	Total Receipts		1,625,950,136.66	1,674,074,482.83

	Less Cash Flow from Recurrent Services			
792,892,920.42	Personnel Costs	3	477,237,106.65	597,358,999.22
997,008,999.58	Overhead Costs Expenditure	4	238,995,752.64	238,995,752.64
	Statutory Transfer	5	619,187,971.66	619,187,971.66
	Miscellaneous Payments	6	56,119,061.04	-
1,789,901,920	Total Cash Flow from Recurrent Services		1,391,539,891.99	1,455,542,723.52
228,383,080	Net Cash Flow Operating Activities		234,410,244.67	218,531,759.31
	Less Cash Flow from Acquisition Non - Current Assets			
	Capital Expenditure - Administration		190,987,983.00	190,987,983.00
	Capital Expenditure - Economic		-	-
	Capital Expenditure - Regional Development		26,900,000.00	26,900,000.00
780,450,000.00	Capital Expenditure - Social		-	-
780,450,000	Total Cash Flow from Acquisition Non - Current Assets		217,887,983.00	217,887,983.00
	Cash Flow from Financing Activities		-	-
(552,067,000)	Net Cash Flow from all Activities		16,522,261.67	643,776.31
	Cash and Cash Equivalent as at 1 January		779,392.87	135,616.56
	Cash and Cash Equivalent as at 31st December		17,301,654.54	779,392.87
	Cash and Bank Balances	8	17,301,654.54	779,392.88

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	17,301,655	779,393
	Investments	9	3,080,698	3,080,698
	Advances	10	234,222,920	234,222,920
	Total Assests		254,605,273	238,083,011
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		17,301,655	779,393
	Other Fund - Investment Fund		188,557,718	214,842,287
	Total Public Fund		205,859,373	215,621,680
	Deposits	11	48,745,900	22,461,332
	Loan and Short Term Debt		-	-
	Total Liabilities		48,745,900	22,461,332
	Public Fund + Liabilities		254,605,273	238,083,012

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2017 N		NOTE	ACTUAL 2018 N	FINAL BUDGET 2018 N	ORIGINAL BUDGET 2018 N	SUPPLEMENTARY BUDGET 2018 N	VARIANCE 2018 N
	Opening Balance		779,392.87	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,329,624,793.70	S/Allocation from Federal Govt.	1	1,285,577,790	1,329,624,794	2,103,819,022	-	818,241,232
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
3,077,644	PPT	1	-	-	-	-	-
2,329,950	Excess Bank Chgarges	1	3,061,422	-	-	-	(3,061,422)
2,300,301	Excess Crude	1	-	-	-	-	-
34,989,180	Forex Equalisation	1	21,136,291	-	-	-	(21,136,291)
2,160,240	Additional Fund From NNPC	1	1,916,918	-	-	-	(1,916,918)
8,021,970	Exchange Difference	1	-	-	-	-	-
5,246,941	Exchange Gain	1	2,165,597	-	-	-	(2,165,597)
286,323,461.60	Share of VAT	1	312,092,118	594,954,360	594,954,360	-	282,862,242
1,674,074,483	Sub Total		1,625,950,137	2,124,579,154	2,898,773,382	-	1,272,823,245
-	Personal Taxes	2	-	4,400,000	4,400,000	-	4,400,000
-	Licence General	2	-	91,689,000	91,689,000	-	91,689,000
-	Fees General	2	-	33,179,150	33,179,150	-	33,179,150
-	Sales General	2	-	2,700,000	2,700,000	-	2,700,000
-	Earning General	2	-	127,914,300	127,914,300	-	127,914,300
-	Rent on Govt. Building General	2	-	2,750,000	2,750,000	-	2,750,000
-	Rent on Land & Others General	2	-	5,650,000	5,650,000	-	-
-	Investment Income	2	-	120,000,000	120,000,000	-	120,000,000
-	Domestic Grant	2	-	273,700,000	273,700,000	-	273,700,000
-	Total Revenue (Income)		-	661,982,450	661,982,450	-	656,332,450
1,674,074,483	Total Funds Available		1,626,729,530	2,786,561,604	3,560,755,832	-	1,929,246,797

	Less: EXPENDITURE						
597,358,999.22	Personnel Costs	3	477,237,107	1,561,462,052	1,561,462,052	-	1,084,224,945
238,995,752.64	Overhead Costs Expenditure	4	238,995,753	815,984,969	815,984,969	-	576,989,216
619,187,972	Statutory Transfer	5	619,187,972			-	(619,187,972)
-	Miscellaneous Payments	6	56,119,061			-	(56,119,061)
1,455,542,724	Total Expenditure		1,391,539,892	2,377,447,021	2,377,447,021	-	985,907,129
218,531,759	Operating Fund B/4 Transfer		235,189,638	409,114,583	1,183,308,811	-	943,339,668
	APPROPRIATION TRANSFERS						
217,887,983.00	Transfer to Capital Dev. Fund		217,887,983	1,426,752,500	1,426,752,500	-	1,208,864,517
217,887,983	Total Appropriation		217,887,983	1,426,752,500	1,426,752,500	-	1,208,864,517
643,776	Closing Balance		17,301,655	(1,017,637,917)	(243,443,689)	-	(1,034,939,572)

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE**STATEMENT NO. 4****CAPITAL DEVELOPMENT FUND****FOR THE YEAR ENDED 31ST DECEMBER, 2019**

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	594,954,360.00	594,954,360.00	-	594,954,360.00
217,887,983.00	Transfer From CRF		217,887,983.00	1,426,752,500.00	1,426,752,500.00	-	1,208,864,517.00
217,887,983.00	Total Capiati Receipts		217,887,983.00	2,021,706,860.00	2,021,706,860.00	-	1,803,818,877.00
217,887,983.00	Total Capital Funds Available		217,887,983.00	2,021,706,860.00	2,021,706,860.00	-	1,803,818,877.00
	Less: Capital Expenditure						
	Administrative						
190,987,983.00	Admin & General Services	7	190,987,983.00	260,425,000.00	260,425,000.00	-	69,437,017.00
190,987,983.00	Sub-Total		190,987,983.00	260,425,000.00	260,425,000.00	-	69,437,017.00
	Economic						
-	Agric & Natural Resources	7	-	704,800,000.00	704,800,000.00	-	704,800,000.00
-	Finance & Supply	7	-	113,400,000.00	113,400,000.00	-	113,400,000.00
-	Sub-Total		-	818,200,000.00	818,200,000.00	-	818,200,000.00
	Reginal Development						
26,900,000.00	Works Transport & Housing	7	26,900,000.00	-	-	-	(26,900,000.00)
26,900,000.00	Sub-Total		26,900,000.00	-	-	-	(26,900,000.00)
	Social						
-	Primary Health Care	7	-	-	-	-	-
-	Sub-Total		-	-	-	-	-
217,887,983.00	Total Capital Expenditure		217,887,983.00	1,426,752,500.00	1,426,752,500.00	-	1,208,864,517.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
NOTES TO THE ACCOUNTS

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,285,577,790.17	1,329,624,793.70
11010101	Petroleum Profit Tax	1B	-	3,077,644.40
11010101	Excess Bank Chgarges	1B	3,061,422.19	2,329,950.31
11010301	Excess Crude	1B	-	2,300,301.18
11010101	Forex Equalisation	1B	21,136,291.04	34,989,180.12
11010101	Additional Fund From NNPC	1B	1,916,917.65	2,160,240.40
11010101	Exchange Difference	1B	-	8,021,970.19
11010101	Exchange Gain	1B	2,165,597.21	5,246,940.93
11010101	Value Added Tax	1B	312,092,118.40	286,323,461.60
11010201	Augumentation	1B	10,543,047.05	-
	Sub Total		1,625,950,136.66	1,674,074,482.83
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Personal Taxes		-	-
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Earning General		-	-
12010109	Rent on Land & Others General		-	-
	Extraordinary Items		-	-
	Total Cash Flow from Independent Government Revenue		-	-

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		40,565,154.07	269,687.62
21010101	Secretary to the Local Government		47,723,710.67	103,872,547.66
21010101	The Council		23,861,855.33	1,730,831.00
21010101	Admin & General Services		47,723,710.67	141,319,731.89
21010101	Agric & Natural Resources		62,040,823.86	46,766,441.75
21010101	Finance & Supply		38,178,968.53	63,502,836.32
21010101	Works Transport & Housing		38,178,968.53	65,481,859.76
21010101	Primary Health Care		66,813,194.93	55,512,702.22
21010101	Traditional Offices		109,764,534.53	118,902,361.00
	Total		477,237,106.65	597,358,999.22
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		10,000,000.00	10,000,000.00
220201	Office of the Secretary		5,000,000.00	5,000,000.00
220201	Office of the Legislative		12,000,000.00	12,000,000.00
220201	Admin & General Services		20,000,000.00	20,000,000.00
220201	Agric & Natural Resources		42,000,000.00	42,000,000.00
220201	Finance & Supply		40,000,000.00	40,000,000.00
220201	Works Transport & Housing		51,200,000.00	51,200,000.00
	Education & Social Development		21,600,000.00	21,600,000.00
220201	Primary Health Care		20,219,689.44	20,219,689.44
220201	Traditional Office		16,976,063.20	16,976,063.20
	Total		238,995,752.64	238,995,752.64

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		39,888,743.81	39,888,743.81
22070102	0.5% L.G. Audit		6,648,123.96	6,648,123.96
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		14,476,361.04	14,476,361.04
22070102	7% Local Govt Pension		31,255,576.80	31,255,576.80
22070102	Contribution towards Funding of Primary Edu.		144,942,960.39	144,942,960.39
22070102	1% LGSC Training Fund		13,005,325.39	13,005,325.39
22070102	0.75% Admin Charges		9,972,185.94	9,972,185.94
22070102	5% Security		66,481,239.70	66,481,239.70
22070102	2% Stabilization		26,592,495.88	26,592,495.88
22070102	20% LG Joint Development Programme		265,924,958.75	265,924,958.75
22070102	Rehabilitation of Federal Highway		-	-
22070102	5% Security Trust Fund		4,814,984.19	-
22070102	2.5% Education Trust Fund		2,407,482.59	-
22070102	5% State University		45,195,807.93	-
	Sub-Total		619,187,971.66	619,187,971.66
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Sererance Gratuity to Former LG Concillors		9,600,000.00	4,500,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	400,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000.00
22021041	JNI Contribution		-	385,185.19
22021041	Retaunership NTA/BRTV		1,680,000.00	1,260,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	1,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	26,335,781.80
22021041	LGA's Hajj Fare		10,305,820.00	14,717,406.65
22021041	Purc. of Equipments for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	36,200,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.96
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.46
22021041	Gratuity to Local Edu. Authority Retirees		-	9,259,259.26
22021041	Gratuity to Local Government Retirees		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		1,492,260.00	1,601,490.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	223,000.00
22021041	Production of Projects Calender 2018		-	680,000.00
22021041	Outstanding Liabilities		1,441,000.00	-
22021041	Allowance to CJTF		24,000,000.00	
22021041	Bank Charges		720,351.41	
22021041	Pledge To Nigeria Legion		74,074.07	
	Sub-Total		56,119,061.04	112,472,054.35

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		190,987,983.00	190,987,983.00
	Sub-Total		190,987,983.00	190,987,983.00
	Economic			
	Agric & Natural Resources		-	-
	Finance & Supply		-	-
	Sub-Total		-	-
	Reginal Development			
	Works Transport & Housing		26,900,000.00	26,900,000.00
	Sub-Total		26,900,000.00	26,900,000.00
	Social			
	Primary Health Care		-	-
	Sub-Total		-	-
	Grand Total		217,887,983.00	217,887,983.00

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		-	-
31020108	First Bank Main Account		-	599,948.97
	UBA Salary Account		7,885,681.31	179,443.91
31020102	UBA Revenue Account		-	-
	Zenith Bank		9,415,973.23	
	Total		17,301,654.54	779,392.88
	<u>Note 9 - Investments</u>			
31090102	Local Govt. Loan Board		525,143.03	525,143.03
	Fertilizer Blending Plant		2,000,000.00	2,000,000.00
31090102	Sada Ash Plant Company		555,555.00	555,555.00
	Total		3,080,698.03	3,080,698.03
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		10,447,811.89	10,447,811.89
31070101	Non - Personal Advance (See schedule 10)		223,775,108.60	223,775,108.60
	Total		234,222,920.49	234,222,920.49
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		48,745,900.26	22,461,331.91
			48,745,900.26	22,461,331.91
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)			
			-	-

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	KALA BALGE MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	106,739,006.65	106,739,006.65	-
	FEBRUARY	97,362,315.69	97,362,315.69	-
	MARCH	92,451,011.85	92,451,011.85	-
	APRIL	87,161,109.25	87,161,109.25	-
	MAY	100,236,187.47	100,236,187.47	-
	JUNE	112,191,782.43	112,191,782.43	-
	JULY	122,675,361.32	122,675,361.32	-
	AUGUST	119,522,697.48	119,522,697.48	-
	SEPTEMBER	120,336,987.16	120,336,987.16	-
	OCTOBER	117,104,377.35	117,104,377.35	-
	NOVEMBER	96,299,703.71	96,299,703.71	-
	DECEMBER	113,497,249.81	113,497,249.81	-
	TOTAL	1,285,577,790	1,285,577,790	-

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

OTHER STATUTORY RECEIPTS

SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMENTATION
1B		₦	₦	₦	₦	₦	₦	₦	₦	₦	
	JANUARY	26,814,040					26,621,549		192,491		
	FEBRUARY	29,283,438		1,789,746			27,365,492		128,201		
	MARCH	34,877,255		885,007	8,468,256		25,357,996		165,997		
	APRIL	28,821,185			2,508,372	1,916,918	24,269,234		126,661		10,543,047.05
	MAY	25,461,393					25,307,246		154,147		
	JUNE	28,283,839					28,057,744		226,095		
	JULY	28,739,670					28,536,501		203,169		
	AUGUST	25,162,052					24,964,001		198,051		
	SEPTEMBER	24,051,774		386,670			23,463,493		201,612		
	OCTOBER	24,713,185					24,528,408		184,777		
	NOVEMBER	34,172,738			10,159,664		23,860,041		153,033		
	DECEMBER	29,991,778					29,760,415		231,363		
	TOTAL	350,915,394	-	3,061,422	21,136,291	1,916,918	312,092,118	-	2,165,597	-	10,543,047

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULES	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	₦
3			
	22020101	Local Travel & Transport: Training	1,870,000
	22020102	Local Travel & Transport: Others	880,000
	22020202	Telephone Charges	660,000
	22020203	Internet Access Charges	660,000
	22020301	Office Stationeries/Computer Consumables	1,980,000
	22020303	Newspapers	330,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,760,000
	22020402	Maintenance of Office Furniture	440,000
	22020404	Maintenance of Office / It Equipment	660,000
	22020801	Motor Vehicle Fuel Cost	3,300,000
	22021001	Refreshment & Meals	2,640,000
	22021002	Honorarium & Sitting Allowance	3,300,000
	22021007	Welfare Packages	3,520,000
		TOTAL	22,000,000

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	<u>N</u>
	22020101	Local Travel & Transport: Training	3,567,965
	22020102	Local Travel & Transport: Others	1,469,162
	22020202	Telephone Charges	1,469,162
	22020203	Internet Access Charges	1,049,402
	22020301	Office Stationeries/Computer Consumables	5,247,008
	22020303	Newspapers	629,641
	22020306	Printing of Security Documents	3,358,085
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,358,085
	22020402	Maintenance of Office Furniture	839,521
	22020404	Maintenance of Office / It Equipment	1,679,043
	22020801	Motor Vehicle Fuel Cost	5,037,128
	22021001	Refreshment & Meals	5,037,128
	22021002	Honorarium & Sitting Allowance	6,296,409
	22021003	Publicity & Advertisements	2,098,803
	22021006	Postages & Courier Services	839,521
		TOTAL	41,976,063

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	<u>₦</u>
	22020101	Local Travel & Transport: Training	3,570,000
	22020102	Local Travel & Transport: Others	1,470,000
	22020202	Telephone Charges	1,680,000
	22020203	Internet Access Charges	1,050,000
	22020301	Office Stationeries/Computer Consumables	1,680,000
	22020303	Newspapers	630,000
	22020306	Printing of Security Documents	3,360,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,360,000
	22020402	Maintenance of Office Furniture	840,000
	22020404	Maintenance of Office / It Equipment	1,680,000
	22020405	Maintenance of Plants/Generators	2,100,000
	22020801	Motor Vehicle Fuel Cost	2,940,000
	22020803	Plant / Generator Fuel Cost	3,360,000
	22021001	Refreshment & Meals	5,040,000
	22021006	Postages & Courier Services	840,000
	22050106	Agricultural Inputs Subsidy	8,400,000
		TOTAL	42,000,000

6	CODE	<u>OVERHEAD COST - FINANCE</u>	N
	22020101	Local Travel & Transport: Training	3,400,000
	22020102	Local Travel & Transport: Others	2,200,000
	22020202	Telephone Charges	2,400,000
	22020203	Internet Access Charges	1,000,000
	22020301	Office Stationeries/Computer Consumables	2,800,000
	22020303	Newspapers	600,000
	22020305	Printing of Non Security Documents	2,400,000
	22020306	Printing of Security Documents	6,000,000
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,200,000
	22020402	Maintenance of Office Furniture	800,000
	22020404	Maintenance of Office / It Equipment	1,600,000
	22020405	Maintenance of Plants/Generators	2,000,000
	22020801	Motor Vehicle Fuel Cost	2,800,000
	22020803	Plant / Generator Fuel Cost	3,200,000
	22021001	Refreshment & Meals	4,800,000
	22021006	Postages & Courier Services	800,000
		TOTAL	40,000,000

7	CODE	OVERHEAD COST - WORKS	₦
	22020101	Local Travel & Transport: Training	3,328,000
	22020102	Local Travel & Transport: Others	3,840,000
	22020202	Telephone Charges	3,072,000
	22020203	Internet Access Charges	1,280,000
	22020301	Office Stationeries/Computer Consumables	3,584,000
	22020303	Newspapers	768,000
	22020305	Printing of Non Security Documents	2,048,000
	22020309	Uniforms & Other Clothing	1,024,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,096,000
	22020402	Maintenance of Office Furniture	1,024,000
	22020403	Maintenance of Office Building / Residential Qtrs	1,536,000
	22020404	Maintenance of Office / It Equipments	614,400
	22020405	Maintenance of Plants/Generators	3,072,000
	22020410	Maintenance of Street Lightings	2,713,600
	22020412	Maintenance Of Markets/Public Places	768,000
	22020413	Minor Road Maintenance	3,072,000
	22020801	Motor Vehicle Fuel Cost	3,584,000
	22020803	Plant / Generator Fuel Cost	4,608,000
	22021001	Refreshment & Meals	6,144,000
	22021006	Postages & Courier Services	1,024,000
		TOTAL	51,200,000

8	CODE	<u>OVERHEAD COST - HEALTH</u>	N
	22020101	Local Travel & Transport: Training	1,920,870
	22020102	Local Travel & Transport: Others	1,314,280
	22020202	Telephone Charges	1,213,181
	22020203	Internet Access Charges	1,112,083
	22020301	Office Stationeries/Computer Consumables	1,617,575
	22020303	Newspapers	202,197
	22020305	Printing of Non Security Documents	808,788
	22020309	Uniforms & Other Clothing	808,788
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,617,575
	22020402	Maintenance of Office Furniture	404,394
	22020403	Maintenance of Office Building / Residential Qtrs	606,591
	22020404	Maintenance of Office / It Equipment	242,636
	22020405	Maintenance of Plants/Generators	1,213,181
	22020801	Motor Vehicle Fuel Cost	1,415,378
	22020803	Plant / Generator Fuel Cost	1,819,772
	22021001	Refreshment & Meals	2,426,363
	22021006	Postages & Courier Services	505,492
	22050107	Health Subsidy	970,545
		TOTAL	20,219,689

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED</u> <u>SCHEDULE OF PERSONAL ADVANCES</u>			
SCHEDULE	NAME OF HOLDER	PURPOSE	BALANCE N
9			
	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 Ganá Abba	Motorcycle Loan	1,153.76
	Alh. Mallam Bukar	Housing Loan	26,395.00
	Mal. Liman Wambi	Farming Loan	30,000.00
	Saleh Fannami Daima	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

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF NON-PERSONAL ADVANCES**

SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	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
	Alh. Muktar Bukar	Special Imprest	500,000.00
	Abdullahi M. Adam	"	150,000.00
	AliJarawa	"	110,000.00
	Sundry Person's	Special Imprest	160,000.00
	Sundry Person's'	"	100,000.00
	Sundry Person's	"	85,000.00

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Aja Shehu Umar	Special Imprest	80,000.00
	Ali Judurn 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 Babe 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

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Ablyakari	Special Imprest	2,700,000.00
	Bakari Imar	"	1,412,500.00
	Baba Ali	"	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 Bui	"	1,300,000.00
	.Abba Adarn 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
	Mal. Baba Ali	"	360,000.00
	Kolo Moh'd	"	150,000.00
	Abba Adam Mama	Special Imprest	350,000.00

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Kasir Lawan	Special Imprest	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	Special Imprest	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	"	140,000.00

SCHEDULE 10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Abba Adam Mama	Special Imprest	1,600,000.00
	Kaigama Mohd	"	500,000.00
	Abba Adam Mama	"	30,000.00
	Zanna Mala Zanna	"	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	"	460,000.00
	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 Barma	"	200,000.00

SCHEDULE			
10	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 Kashirn Garba	"	2,000,000.00
	Saleh Fannami Daima	"	600,000.00
	Ahmodu M. Ibrahim	"	750,000.00
	Suleiman Barma	Special Imprest	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

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Mallam Baba Ali	Special Imprest	262,800.00
	AbbaGana'Abba	"	350,000.00
	Umar Hamit	"	300,000.00
	Alhaji Sheriff	"	230,000.00
	Abbaril AihajiLiman	"	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
	AbbaJatoLawan	"	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. Abdullahi	"	10,000.00
	Abba Gana Abba	"	5,000.00

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Bulama Mai Modu	Standing Imprest	5,000.00
	Abubakar A. Kolo	"	5,000.00
	Wakil Mallam Kala	"	5,000.00
	Garba Moh'd	"	5,000.00
	Abba S. Wakil	"	3,000.00
	Kaka Ali Modu	"	3,000.00
	BulamaLawan	"	3,000.00
	H. Diga Moh'd	"	3,000.00
	Alhaji Abiso	"	3,000.00
	Abba Bularna 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	Special Imprest	500,000.00
	Moh'd Tar	"	300,000.00

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Fanta Moh'd Abuna	Special Imprest	200,000.00
	Khurso S. Abdullahi	"	1,000,000.00
	Ali Lawan Shettima	"	800,000.00
	Abba Gana Abba	"	700,000.00
	Abba BukarA. Kyari	"	61,500.00
	Abba Gana Abba	"	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 ShehuUmar	"	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

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Aja Shehu Umar	Special Imprest	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.	Special Imprest	100,000.00
	Abdullahi M. Adam	"	350,000.00
	Aihaji Gujja	"	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	Special Imprest	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

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Mallam Baba Ali	Special Imprest	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	"	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

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	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
	Moh'd Tar	"	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	"	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

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Abba Gana Abba	Standing Imprest	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	"	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

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Tijjani Abba Kulli	Standing Imprest	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
	Abba Imar.Moh'd	"	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	"	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

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Aja Shehu Umar	Special Imprest	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	"	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

SCHEDULE 10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Usman Shehu	Standing Imprest	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
	Luskirima Gana Grema	"	30,000.00
	Abubakar A. Kolo	"	30,000.00
	Mallam Baba Ali	"	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 Alh. Liman	"	10,000.00
	Alh. 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

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	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 Kashjm 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	"	5,000.00
	Sale Fannami Daima	"	5,000.00
	Rawa Kachallah	"	5,000.00
	Baba Gana Abba Liman	"	5,000.00
	Muhammad Alh. 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
	Alh. 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
	Alh. Abba Tamin	"	3,000.00
	Adam Abba Adam	"	3,000.00
	Saleh Adam	"	3,000.00
	Rawa Kachallah	"	10,000.00

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	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 Alh. 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
	Bakari Imar	"	500,000.00
	Abba Gana Abba	"	500,000.00
	Usman Alh. Shehu	"	400,000.00
	Mohammed Tujjani	"	280,000.00
	Garba Moh'd	"	500,000.00
	Mohammed Tar	Standing Imprest	100,000.00
	Bukar Tijjani Wulgo	"	50,000.00
	Abba Aji Dikwa	"	40,000.00
	Mohammed Tar	Special Imprest	508,000.00
	Abba Gana Abba	"	650,000.00
	Shehu Umar	"	600,000.00

SCHEDULE			
10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Luskirima Gana Grema	Special Imprest	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
	Luskirima Gana Grema	Special Imprest	800,000.00
	Usman A. Kurmi	"	260,000.00
	Bulama Hassan	"	4,821,142.00
	TOTAL		223,775,108.60

KALA BALGE LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	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



BORNO STATE OF NIGERIA

KONDUGA LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

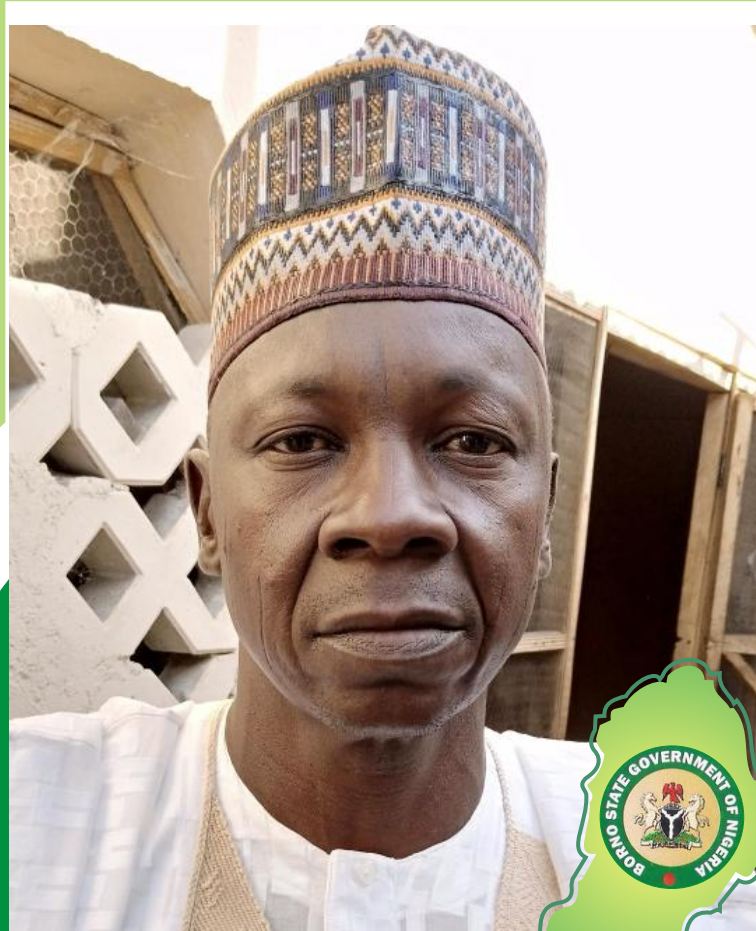
31ST DECEMBER, 2019.



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



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



MAI BUKAR ALHAJI
SECRETARY
KONDUGA LOCAL GOVERNMENT COUNCIL
BORNO STATE



LAWAN FUGU ABBA
TREASURER
KONDUGA LOCAL GOVERNMENT COUNCIL
BORNO STATE


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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer, (CNA)
Konduga Local Gov't
23/09/2020


The Secretary,
Konduga Local Gov't
23/09/2020

AUDIT CERTIFICATE

The Treasurer Konduga Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1

CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
2,844,281,825.00	Statutory Allocation FAAC	1	1,883,731,293.44	1,948,282,486.27
200,000,000.00	State IGR			
	PPT	1	-	4,509,610.48
	- Excess Bank Chgarges	1	4,485,840.40	4,757,244.58
	- Excess Crude	1	-	3,370,585.07
	- Forex Equalisation	1	30,970,582.39	45,673,300.48
	- Additional Fund From NNPC	1	2,808,820.90	3,165,356.84
	- Exchange Difference	1	-	11,754,431.67
	- Exchange Gain	1	3,173,206.07	7,688,237.08
331,447,023.00	Value Added Tax	1	393,625,837.97	355,715,637.35
3,375,728,848	Sub Total		2,318,795,581.17	2,384,916,889.82
	Cash Flow from Independent Government Revenue			
2,000,000.00	Personal Taxes	2	-	37,000.00
1,622,000.00	Licence General	2	156,000.00	169,850.00
9,500,000.00	Fees General	2	220,000.00	212,000.00
10,600,000.00	Earning General	2	3,167,800.00	1,705,150.00
2,200,000.00	General Sales	2	-	-
2,850,000.00	Rent on Govt Buildins Generals			
500,000.00	Rent on Land & Others General		-	-
4,450,000.00	Extra Ordinary Income	2	19,766,137.43	125,000.00
33,722,000	Total Cash Flow from Independent Government Revenue		23,309,937.43	2,249,000.00
3,409,450,848	Total Receipts		2,342,105,518.60	2,387,165,889.82

	Less Cash Flow from Recurrent Services			
749,872,845.00	Personnel Costs	3	575,288,674.01	438,966,298.33
707,891,785.00	Overhead Costs Expenditure	4	663,681,075.38	742,186,307.54
	Statutory Transfer	5	1,111,314,169.37	999,301,716.36
	Miscellaneous Payments	6	37,287,595.56	72,379,679.39
1,457,764,630	Total Cash Flow from Recurrent Services		2,387,571,514.32	2,252,834,001.62
2,797,173,994	Net Cash Flow Operating Activities		(45,465,995.72)	134,331,888.20
	Less Cash Flow from Acquisition Non - Current Assets			
400,000,000.00	Capital Expenditure - Administration		1,925,668.87	41,997,888.90
14,500,000,000	Capital Expenditure - Economic		-	19,400,000.00
400,000,000.00	Capital Expenditure - Regional Development		-	43,617,290.68
30,000,000.00	Capital Expenditure - Social		15,065,578.65	27,281,630.00
844,500,000	Total Cash Flow from Acquisition Non - Current Assets		16,991,247.52	132,296,809.58
	Cash Flow from Financing Activities		-	-
1,952,673,994	Net Cash Flow from all Activities		(62,457,243.24)	2,035,078.62
	Cash and Cash Equivalent as at 1 January		2,074,097.93	39,019.31
	Cash and Cash Equivalent as at 31st December		(60,383,145.31)	2,074,097.93
	Cash and Bank Balances	8	16,369,919.10	2,074,097.93

KONDUGA LOCAL GOVERNMENT OF BORNO STATE STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2018 N	ACTUAL 2017 N
	ASSETS:			
	Treasuries & Banks Balances	8	16,369,919	2,074,098
	Investments	9	9,919,370	9,919,370
	Advances	10	89,910,703	89,910,703
	Total Assests		116,199,992	101,904,171
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		(60,383,145)	2,074,098
	Other Fund - Investment Fund		(21,105,382)	(21,105,382)
	Total Public Fund		(81,488,527)	(19,031,284)
	Deposits	11	120,935,455	120,935,455
	Loan and Short Term Debt		-	-
	Total Liabilities		120,935,455	120,935,455
	Public Fund + Liabilities		39,446,927	101,904,171

KONDUGA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		2,074,097.93	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,948,282,486.27	S/Allocation from Federal Govt.	1	1,883,731,293	2,844,281,825.00	2,844,281,825.00	-	960,550,532
-	S/Allocation from State Govt.	1	-	200,000,000.00	200,000,000.00	-	200,000,000
4,509,610	PPT	1	-				-
4,757,245	Excess Bank Chgarges	1	4,485,840				(4,485,840)
3,370,585	Excess Crude	1	-				-
45,673,300	Forex Equalisation	1	30,970,582				(30,970,582)
3,165,357	Additional Fund From NNPC	1	2,808,821				(2,808,821)
11,754,432	Exchange Difference	1	-				-
7,688,237	Exchange Gain	1	3,173,206				(3,173,206)
355,715,637.35	Share of VAT	1	393,625,838	331,447,023	331,447,023	-	(62,178,815)
2,384,916,890	Sub Total		2,318,795,581	3,375,728,848	3,375,728,848	-	1,056,933,267
37,000.00	Personal Taxes	2	-	2,000,000.00	2,000,000.00	-	2,000,000
169,850.00	Licence General	2	156,000	1,622,000.00	1,622,000.00	-	1,466,000
212,000.00	Fees General	2	220,000	9,500,000.00	9,500,000.00	-	9,280,000
125,000.00	Sales General	2	19,766,137	10,600,000.00	10,600,000.00	-	(9,166,137)
1,705,150.00	Earning General	2	3,167,800	2,200,000.00	2,200,000.00	-	(967,800)
-	Rent on Govt. Building General	2	-	2,850,000.00	2,850,000.00	-	2,850,000
-	Rent on Land & Others General	2	-	500,000.00	500,000.00	-	-
-	Investment Income	2	-	0	0	-	4,450,000
-	Domestic Grant	2	-	-	-	-	-
	Extra ordinary item			4,450,000.00	4,450,000.00	-	-
2,249,000	Total Revenue (Income)		23,309,937	33,722,000	33,722,000	-	9,912,063
2,387,204,909	Total Funds Available		2,344,179,617	3,409,450,848	3,409,450,848	-	1,066,936,431

	Less: EXPENDITURE						
438,966,298.33	Personnel Costs	3	575,288,674	749,872,845.00	749,872,845.00	-	174,584,171
742,186,307.54	Overhead Costs Expenditure	4	663,681,075	707,891,785.00	707,891,785.00	-	44,210,710
999,301,716	Statutory Transfer	5	1,111,314,169			-	(1,111,314,169)
72,379,679	Miscellaneous Payments	6	37,287,596			-	(37,287,596)
2,252,834,002	Total Expenditure		2,387,571,514	1,457,764,630	1,457,764,630	-	(929,806,884)
134,370,908	Operating Fund B/4 Transfer		(43,391,898)	2,797,173,994	2,797,173,994	-	1,996,743,316
	APPROPRIATION TRANSFERS						
132,296,809.58	Transfer to Capital Dev. Fund		16,991,248	844,500,000.00	844,500,000.00	-	827,508,752
132,296,810	Total Appropriation		16,991,248	844,500,000	844,500,000	-	827,508,752
2,074,098	Closing Balance		(60,383,145)	1,952,673,994	1,952,673,994	-	2,013,057,139

KONDUGA LOCAL GOVERNMENT OF BORNO STATE
STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	331,447,023.00	331,447,023.00	-	331,447,023.00
132,296,809.58	Transfer From CRF		16,991,247.52	844,500,000.00	844,500,000.00	-	827,508,752.48
132,296,809.58	Total Capital Receipts		16,991,247.52	1,175,947,023.00	1,175,947,023.00	-	1,158,955,775.48
132,296,809.58	Total Capital Funds Available		16,991,247.52	1,175,947,023.00	1,175,947,023.00	-	1,158,955,775.48
	Less: Capital Expenditure						
	Administrative						
41,997,888.90	Admin & General Services	7	1,925,668.87	474,500,000.00	474,500,000.00	-	472,574,331.13
41,997,888.90	Sub-Total		1,925,668.87	474,500,000.00	474,500,000.00	-	472,574,331.13
	Economic						
3,600,000.00	Agric & Natural Resources	7	-	107,500,000.00	107,500,000.00	-	107,500,000.00
15,800,000.00	Finance & Supply	7	-	38,000,000.00	38,000,000.00	-	38,000,000.00
19,400,000.00	Sub-Total		-	145,500,000.00	145,500,000.00	-	145,500,000.00
	Reginal Development						
43,617,290.68	Works Transport & Housing	7	-	176,500,000.00	176,500,000.00	-	176,500,000.00
43,617,290.68	Sub-Total		-	176,500,000.00	176,500,000.00	-	176,500,000.00
	Social						
27,281,630.00	Primary Health Care	7	15,065,578.65	48,000,000.00	48,000,000.00	-	32,934,421.35
27,281,630.00	Sub-Total		15,065,578.65	48,000,000.00	48,000,000.00	-	32,934,421.35
132,296,809.58	Total Capital Expenditure		16,991,247.52	844,500,000.00	844,500,000.00	-	827,508,752.48

KONDUGA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
NOTES TO THE ACCOUNTS

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,883,731,293.44	1,948,282,486.27
11010101	Petroleum Profit Tax	1B	-	4,509,610.48
11010101	Excess Bank Chgarges	1B	4,485,840.40	4,757,244.58
11010301	Excess Crude	1B	-	3,370,585.07
11010101	Forex Equalisation	1B	30,970,582.39	45,673,300.48
11010101	Additional Fund From NNPC	1B	2,808,820.90	3,165,356.84
11010101	Exchange Difference	1B	-	11,754,431.67
11010101	Exchange Gain	1B	3,173,206.07	7,688,237.08
11010201	Value Added Tax	1B	393,625,837.97	355,715,637.35
11010201	Augumentation	1B	15,448,514.93	-
	Sub Total		2,334,244,096.10	2,384,916,889.82
	<u>Note 2 - Cash Flow from Independent Government</u>			
12010109	Personal Taxes		-	37,000.00
12010109	Licence General		156,000.00	169,850.00
12010109	Fees General		220,000.00	212,000.00
12010109	Earning General		3,167,800.00	1,705,150.00
12010109	Rent on Land & Others General		-	-
	Extraordinary Items		19,766,137.43	125,000.00
	Total Cash Flow from Independent Government Revenue		23,309,937.43	2,249,000.00

	<u>Note 3 - Personnel Emoluments</u>			
21010101	Office of the Chairman		7,390,000.00	934,062.36
21010101	Secretary to the Local Government		-	668,027.36
21010101	The Council		96,000.00	3,801,229.08
21010101	Admin & General Services		196,757,593.32	134,377,427.16
21010101	Agric & Natural Resources		101,311,944.29	32,847,795.44
21010101	Finance & Supply		53,729,303.00	56,918,124.62
21010101	Works Transport & Housing		25,593,178.84	25,600,194.46
21010101	Primary Health Care		168,407,296.96	163,287,542.65
21010101	Traditional Offices		22,003,357.60	20,531,895.20
	Total		575,288,674.01	438,966,298.33
	<u>Note 4 - Overhead Cost (See schedule 3-8)</u>			
220201	Office of the Chairman		42,813,341.03	63,931,193.36
220201	Office of the Secretary		38,422,557.62	27,221,397.42
220201	Office of the Legislative		34,596,082.96	23,136,996.09
220201	Admin & General Services		124,596,082.96	308,467,891.47
220201	Agric & Natural Resources		83,949,815.69	56,846,550.16
220201	Finance & Supply		54,353,732.73	25,695,322.03
220201	Works Transport & Housing		46,353,732.73	32,834,193.75
	Education & Social Development		63,502,165.92	39,943,589.06
220201	Primary Health Care		123,901,397.83	144,005,182.02
220201	Traditional Office		51,192,165.92	20,103,992.18
	Total		663,681,075.38	742,186,307.54

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		34,596,137.98	51,361,954.51
22070102	0.5% L.G. Audit		9,433,249.28	8,143,976.44
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		32,206,926.42	35,142,126.35
22070102	7% Local Govt Pension		31,256,318.56	35,569,022.72
22070102	Contribution towards Funding of Primary Edu.		384,656,639.36	348,877,941.39
22070102	1% LGSC Training Fund		18,866,498.55	16,247,852.84
22070102	0.75% Admin Charges		14,149,873.91	12,185,889.66
22070102	5% Security		94,332,492.76	81,239,264.43
22070102	2% Stabilization		37,732,997.10	35,578,630.34
22070102	20% LG Joint Development Programme		377,329,971.04	374,955,057.68
22070102	Rehabilitation of Federal Highway		-	-
22070102	5% Security Trust Fund		7,005,301.00	-
22070102	2.5% Education Trust Fund		3,527,650.50	-
22070102	5% State University		66,220,112.91	-
	Sub-Total		1,111,314,169.37	999,301,716.36
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Sererance Gratuity to Former LG Concillors		9,600,000.00	6,400,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	400,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000.00
22021041	JNI Contribution		1,680,000.00	385,185.19
22021041	Retaunership NTA/BRTV		1,000,000.00	1,260,000.00
22021041	Payment for Preparation of LGA's Annual Account		5,555,555.56	1,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		13,250,340.00	2,113,945.75
22021041	LGA's Hajj Fare		-	15,017,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	16,111,111.11
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.92
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.48
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259.26
22021041	Gratuity to Local Government Retiress		3,962,700.00	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		-	4,242,840.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		1,989,000.00	280,000.00
22021041	Outstanding Liabilities		-	-
	Sub-Total		37,287,595.56	72,379,679.39

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		1,925,668.87	41,997,888.90
	Sub-Total		1,925,668.87	41,997,888.90
	Economic			
	Agric & Natural Resources		-	3,600,000.00
	Finance & Supply		-	15,800,000.00
	Sub-Total		-	19,400,000.00
	Reginal Development			
	Works Transport & Housing		-	43,617,290.68
	Sub-Total		-	43,617,290.68
	Social			
	Primary Health Care		15,065,578.65	27,281,630.00
	Sub-Total		15,065,578.65	27,281,630.00
	Grand Total		16,991,247.52	132,296,809.58

KONDUGA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	Notes 8 - Treasuries & Banks			
	Cash and Banks Balance			
31020107	Cash at Hand		4,132.05	1,748,099.79
31020108	UBA Main Account		2,974,592.66	19,316.30
	UBA Salary Account		1,593,107.36	90,417.47
31020102	UBA Revenue Account		-	216,264.37
	Zenith Bank		11,798,087.03	-
	Total		16,369,919.10	2,074,097.93
	Note 9 - Investments			
31090102	Borno State Local Govt. LIB		5,564,958.01	5,564,958.01
	Urban Development Bank		500,000.00	500,000.00
31090102	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 10 - Advances			
31060101	Personal Advance (see schedule 9)		82,392,540.00	82,392,540.00
31070101	Non - Personal Advance (See schedule 10)		7,518,163.00	7,518,163.00
	Total		89,910,703.00	89,910,703.00
	Note 11 - Deposits			
	Unremitted deduction (See schedule 11)		120,935,454.59	120,935,454.59
			120,935,454.59	120,935,454.59
	Note 12 - Loan and short term debt			
41020101	Local Government Loans Board (See Schedule 12)		-	-

KONDUGA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	KONDUGA MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	N	N	N
	JANUARY	156,402,521	156,402,521	-
	FEBRUARY	142,663,044	142,663,044	-
	MARCH	135,466,609	135,466,609	-
	APRIL	127,715,421	127,715,421	-
	MAY	146,874,071	146,874,071	-
	JUNE	164,392,364	164,392,364	-
	JULY	179,753,741	179,753,741	-
	AUGUST	175,134,206	175,134,206	-
	SEPTEMBER	176,327,368	176,327,368	-
	OCTOBER	171,590,690	171,590,690	-
	NOVEMBER	141,106,020	141,106,020	-
	DECEMBER	166,305,239	166,305,239	-
	TOTAL	1,883,731,293	1,883,731,293	-

KONDUGA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
OTHER STATUTORY RECEIPTS

SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMENTATION
1B	MONTH	₦	₦	₦	₦	₦	₦	₦	₦	₦	
	JANUARY	33,852,541					33,570,487		282,054		
	FEBRUARY	37,380,528		2,622,478			34,570,200		187,850		
	MARCH	45,953,883		1,296,783	12,408,365		32,005,503		243,232		
	APRIL	37,296,439			3,675,467	2,808,821	30,626,557		185,594		15,448,514.93
	MAY	32,187,271					31,961,402		225,869		
	JUNE	35,756,357					35,425,065		331,292		
	JULY	36,325,962					36,028,263		297,699		
	AUGUST	31,747,939					31,457,738		290,201		
	SEPTEMBER	30,400,122		566,579			29,538,125		295,418		
	OCTOBER	31,204,253					30,933,503		270,750		
	NOVEMBER	45,189,396			14,886,751		30,078,409		224,236		
	DECEMBER	37,769,597					37,430,585		339,011		
	TOTAL	450,512,803	-	4,485,840	30,970,582	2,808,821	393,625,838	-	3,173,206	-	15,448,515

KONDUGA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULES	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	₦
3			
	22020101	Local Travel & Transport: Training	6,579,801
	22020102	Local Travel & Transport: Others	3,096,377
	22020202	Telephone Charges	2,322,283
	22020203	Internet Access Charges	2,322,283
	22020301	Office Stationeries/Computer Consumables	6,966,848
	22020303	Newspapers	1,161,141
	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,192,754
	22020402	Maintenance of Office Furniture	1,548,188
	22020404	Maintenance of Office / It Equipment	2,322,283
	22020801	Motor Vehicle Fuel Cost	11,611,414
	22021001	Refreshment & Meals	9,289,131
	22021002	Honorarium & Sitting Allowance	11,611,414
	22021007	Welfare Packages	12,385,508
		TOTAL	77,409,424

4	CODE	OVERHEAD COST - ADMINISTRATION	N
	22020101	Local Travel & Transport: Training	18,207,919
	22020102	Local Travel & Transport: Others	7,497,378
	22020202	Telephone Charges	7,497,378
	22020203	Internet Access Charges	5,355,270
	22020301	Office Stationeries/Computer Consumables	26,776,351
	22020303	Newspapers	3,213,162
	22020306	Printing of Security Documents	17,136,865
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	17,136,865
	22020402	Maintenance of Office Furniture	4,284,216
	22020404	Maintenance of Office / It Equipment	8,568,432
	22020801	Motor Vehicle Fuel Cost	25,705,297
	22021001	Refreshment & Meals	25,705,297
	22021002	Honorarium & Sitting Allowance	32,131,621
	22021003	Publicity & Advertisements	10,710,540
	22021006	Postages & Courier Services	4,284,216
		TOTAL	214,210,806

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N
	22020101	Local Travel & Transport: Training	7,135,734
	22020102	Local Travel & Transport: Others	2,938,244
	22020202	Telephone Charges	3,357,993
	22020203	Internet Access Charges	2,098,745
	22020301	Office Stationeries/Computer Consumables	3,357,993
	22020303	Newspapers	1,259,247
	22020306	Printing of Security Documents	6,715,985
	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,715,985
	22020402	Maintenance of Office Furniture	1,678,996
	22020404	Maintenance of Office / It Equipment	3,357,993
	22020405	Maintenance of Plants/Generators	4,197,491
	22020801	Motor Vehicle Fuel Cost	5,876,487
	22020803	Plant / Generator Fuel Cost	6,715,985
	22021001	Refreshment & Meals	10,073,978
	22021006	Postages & Courier Services	1,678,996
	22050106	Agricultural Inputs Subsidy	16,789,963
		TOTAL	83,949,816

6	CODE	<u>OVERHEAD COST - FINANCE</u>	N
	22020101	Local Travel & Transport: Training	4,620,067
	22020102	Local Travel & Transport: Others	2,989,455
	22020202	Telephone Charges	3,261,224
	22020203	Internet Access Charges	1,358,843
	22020301	Office Stationeries/Computer Consumables	3,804,761
	22020303	Newspapers	815,306
	22020305	Printing of Non Security Documents	3,261,224
	22020306	Printing of Security Documents	8,153,060
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,348,299
	22020402	Maintenance of Office Furniture	1,087,075
	22020404	Maintenance of Office / It Equipment	2,174,149
	22020405	Maintenance of Plants/Generators	2,717,687
	22020801	Motor Vehicle Fuel Cost	3,804,761
	22020803	Plant / Generator Fuel Cost	4,348,299
	22021001	Refreshment & Meals	6,522,448
	22021006	Postages & Courier Services	1,087,075
		TOTAL	54,353,733

7	CODE	OVERHEAD COST - WORKS	N
	22020101	Local Travel & Transport: Training	3,012,993
	22020102	Local Travel & Transport: Others	3,476,530
	22020202	Telephone Charges	2,781,224
	22020203	Internet Access Charges	1,158,843
	22020301	Office Stationeries/Computer Consumables	3,244,761
	22020303	Newspapers	695,306
	22020305	Printing of Non Security Documents	1,854,149
	22020309	Uniforms & Other Clothing	927,075
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,708,299
	22020402	Maintenance of Office Furniture	927,075
	22020403	Maintenance of Office Building / Residential Qtrs	1,390,612
	22020404	Maintenance of Office / It Equipments	556,245
	22020405	Maintenance of Plants/Generators	2,781,224
	22020410	Maintenance of Street Lightings	2,456,748
	22020412	Maintenance Of Markets/Public Places	695,306
	22020413	Minor Road Maintenance	2,781,224
	22020801	Motor Vehicle Fuel Cost	3,244,761
	22020803	Plant / Generator Fuel Cost	4,171,836
	22021001	Refreshment & Meals	5,562,448
	22021006	Postages & Courier Services	927,075
		TOTAL	46,353,733

8	CODE	<u>OVERHEAD COST - HEALTH</u>	N
	22020101	Local Travel & Transport: Training	11,770,633
	22020102	Local Travel & Transport: Others	8,053,591
	22020202	Telephone Charges	7,434,084
	22020203	Internet Access Charges	6,814,577
	22020301	Office Stationeries/Computer Consumables	9,912,112
	22020303	Newspapers	1,239,014
	22020305	Printing of Non Security Documents	4,956,056
	22020309	Uniforms & Other Clothing	4,956,056
	22020401	Maintenance of Motor Vehicle/Transport Equipment	9,912,112
	22020402	Maintenance of Office Furniture	2,478,028
	22020403	Maintenance of Office Building / Residential Qtrs	3,717,042
	22020404	Maintenance of Office / It Equipment	1,486,817
	22020405	Maintenance of Plants/Generators	7,434,084
	22020801	Motor Vehicle Fuel Cost	8,673,098
	22020803	Plant / Generator Fuel Cost	11,151,126
	22021001	Refreshment & Meals	14,868,168
	22021006	Postages & Courier Services	3,097,535
	22050107	Health Subsidy	5,947,267
		TOTAL	123,901,398

KONDUGA LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	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
	Umara Bukar II	"	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
	TOTAL		82,392,540.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULE OF NON-PERSONAL ADVANCES

SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	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	" "	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
	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
	Bukar Aisami	Special Imprest	300,000.00
	Awana Alh. Bukar	Standing Imprest	7,000.00
	Musa Daina Post	Special Imprest	1,409,600.00
	TOTAL		7,518,163.00

KONDUGA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	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	54,099,724.36
	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

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	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
	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

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	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	"	1,403.31
	Ahmed Konduga	"	46.88
	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		120,935,455
12	Loan and short term debt		
41020101	Local Government Loans Board		-
			-



BORNO STATE OF NIGERIA

KUKAWA LOCAL GOVERNMENT COUNCIL

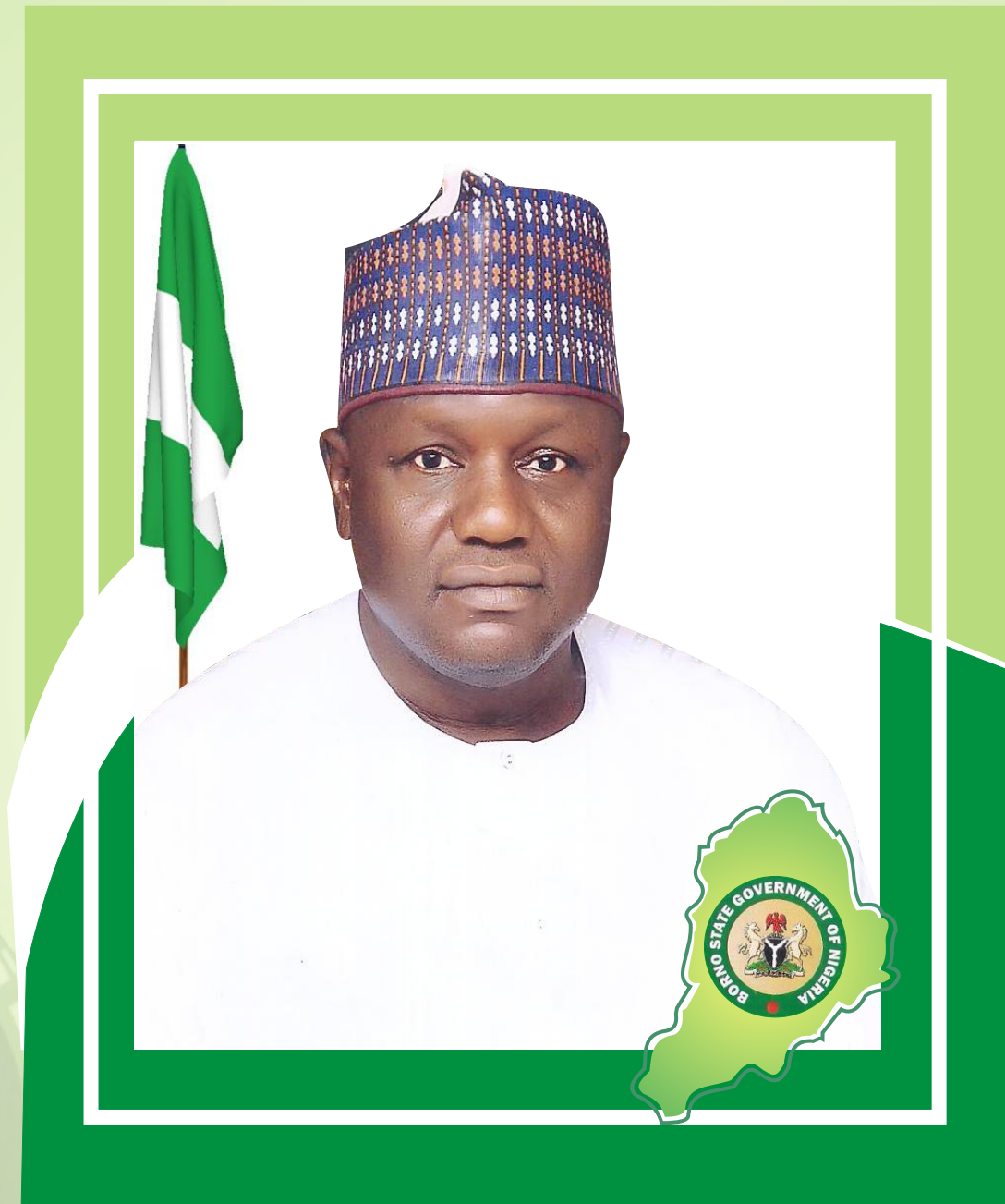
AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

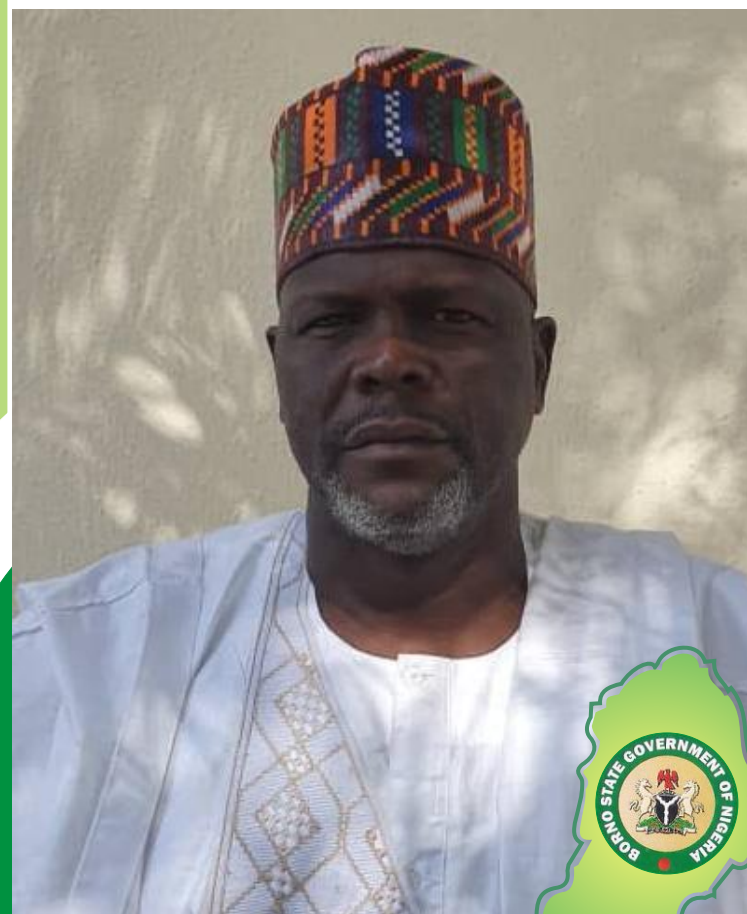
31ST DECEMBER, 2019.



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



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



MAAJI BULTU
SECRETARY
KUKAWA LOCAL GOVERNMENT COUNCIL
BORNO STATE





SHETTIMA HARUNA
TREASURER
KUKAWA LOCAL GOVERNMENT COUNCIL
BORNO STATE



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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Kukawa Local Gov't

.....
23/09/2020

The Secretary,
Kukawa Local Gov't

.....
23/09/2020

AUDIT CERTIFICATE

The Treasurer Kukawa Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTES	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
1,662,303,241	Statutory Allocation FAAC	1	1,941,376,587.27	2,007,892,843.28
-	Petroleum Profit Tax	1	-	4,647,612.02
-	Excess Bank Charges	1	4,623,114.54	4,902,824.14
-	Forex Equalization I-IV	1	31,918,333.44	52,837,856.72
-	Additional Fund From Nnpic	1	2,894,775.46	3,262,221.99
403,042,371	Value Added Tax	1	433,895,919.91	398,639,584.20
-	Excess Crude	1	-	3,473,730.55
-	Exchange Gain	1	3,270,311.41	7,923,509.84
-	Exchange Difference	1	15,921,265.04	12,114,136.72
2,065,345,612	Sub Total		2,433,900,307.07	2,495,694,319.46
19,390,000	Personal Taxes	2	-	-
116,410,000	Licence General	2	-	820,366.11
59,662,000	Fees General	2	-	-
1,500,000	Fines General	2	-	-
17,373,000	Sales General	2	-	-
34,450,000	Earning General	2	-	-
8,500,000	Rent on Local Govt. Building	2	-	-
1,000,000	Investment Income General	2	-	-
100,000,000	Domestic Grants	2	-	-
505,000,000	Total Cash Flow from Independent Government Revenue		-	820,366.11
2,570,345,612	Total Receipts		2,433,900,307.07	2,496,514,685.57

	Less Cash Flow from Recurrent Services			
599,549,575	Personnel Costs	3	503,324,998.97	570,323,422.34
720,752,842	Overhead Costs Expenditure	4	833,968,573.35	436,160,050.33
	Statutory Transfer	5	971,188,855.66	897,878,151.30
	Miscellaneous Payments	6	57,217,810.05	81,988,381.31
1,320,302,417	Total Cash Flow from Recurrent Services		2,365,700,238.03	1,986,350,005.28
1,250,043,195	Net Cash Flow Operating Activities		68,200,069.04	510,164,680.30
	Less Cash Flow from Acquisition Non - Current Assets			
311,000,000	Capital Expenditure - Administration		18,500,000.00	388,630,250.90
50,000,000	Capital Expenditure - Economic		19,000,000.00	54,877,589.76
159,000,000	Capital Expenditure - Regional Development		11,352,112.93	11,901,050.00
100,000,000	Capital Expenditure - Social		9,000,000.00	54,530,417.76
620,000,000	Total Cash Flow from Acquisition Non - Current Assets		57,852,112.93	509,939,308.42
	Cash Flow from Financing Activities		-	-
630,043,195	Net Cash Flow from all Activities		10,347,956.11	225,371.88
	Cash and Cash Equivalent as at 1st January, 2019		685,540.88	685,540.88
	Cash and Cash Equivalent as at 31st December, 2019		11,033,496.99	910,912.76
	Cash and Bank Balances	8	11,033,496.99	685,540.88

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2019

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSESTS:			
	Treasuries & Banks Balances	8	11,033,497	685,541
	Investments	9	6,830,085	6,830,085
	Advances	10	45,909,500	45,909,500
	Total Assests		63,773,082	53,425,126
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		10,573,328	685,541
	Other Fund - Investment Fund		(58,488,608)	(58,948,777)
	Total Public Fund		(47,915,280)	(58,263,236)
	Deposits	11	111,688,362	111,688,362
	Loan and Short Term Debt	12	-	-
	Total Liabilities		111,688,362	111,688,362
	Public Fund + Liabilities		63,773,082	53,425,126

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
(485,824,374.10)	Opening Balance		225,372	-	-	-	(225,372)
	Add: REVENUE (INCOME)						
2,007,892,843.28	S/Allocation from Federal Govt.	1	1,941,376,587	1,662,303,241	1,662,303,241	-	(279,073,346)
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
4,647,612	Petroleum Profit Tax	1	-	-	-	-	-
4,902,824	Excess Bank Charges	1	4,623,115	-	-	-	(4,623,115)
52,837,857	Forex Equalization I-IV	1	31,918,333	-	-	-	(31,918,333)
3,262,222	Additional Fund From Nnpc	1	2,894,775	403,042,371	403,042,371	-	400,147,596
398,639,584	Value Added Tax	1	433,895,920	-	-	-	(433,895,920)
3,473,731	Excess Crude	1	-	-	-	-	-
7,923,510	Exchange Gain	1	3,270,311	-	-	-	(3,270,311)
12,114,137	Exchange Difference	1	15,921,265	-	-	-	(15,921,265)
2,495,694,319.46	Sub Toatal		2,433,900,307	2,265,345,612	2,265,345,612	-	(168,554,695)
-	Personal Taxes	2	-	19,390,000	19,390,000	-	19,390,000
820,366.11	Licence General	2	-	116,410,000	116,410,000	-	116,410,000
-	Fees General	2	-	59,662,000	59,662,000	-	59,662,000
-	Fines General	2	-	1,500,000	1,500,000	-	1,500,000
-	Sales General	2	-	17,373,000	17,373,000	-	17,373,000
-	Earning General	2	-	34,450,000	34,450,000	-	34,450,000
-	Rent on Local Govt. Building	2	-	8,500,000	8,500,000	-	8,500,000
-	Investment Income General	2	-	1,000,000	1,000,000	-	1,000,000
-	Domestic Grants	2	-	100,000,000	100,000,000	-	100,000,000
820,366.11	Total Revenue (Income)		-	358,285,000	358,285,000	-	258,285,000
2,496,514,685.57	Total Funds Available		2,434,125,679	2,623,630,612	2,623,630,612	-	89,504,933

	Less: EXPENDITURE						
570,323,422.34	Personnel Costs	3	503,324,999	599,549,575	599,549,575	-	96,224,576
436,160,050.33	Overhead Costs Expenditure	4	833,968,573	720,752,842	720,752,842	-	(113,215,731)
897,878,151.30	Statutory Transfer	5	971,188,856	-	-	-	(971,188,856)
81,988,381.31	Miscellaneous Payments	6	57,217,810	-	-	-	(57,217,810)
1,986,350,005.28	Total Expenditure		2,365,700,238	1,320,302,417	1,320,302,417	-	(1,045,397,821)
510,164,680.30	Operating Fund B/4 Transfer		68,425,441	1,303,328,195	1,303,328,195	-	1,134,902,754
	APPROPRIATION/TRANSFERS						
509,939,308	Transfer to Capital Dev. Fund		57,852,113	1,426,752,500	1,426,752,500	-	1,368,900,387
509,939,308.42	Total Appropriation		57,852,113	1,426,752,500	1,426,752,500	-	1,368,900,387
225,371.88	Closing Balance		10,573,328	(123,424,305)	(123,424,305)	-	(133,997,633)

KUKAWA LOCAL GOVERNMENT OF BORNO

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-			-	-
509,939,308.42	Transfer From CRF		57,852,112.93			-	(57,852,112.93)
509,939,308.42	Total Capiati Receipts		57,852,112.93	-	-	-	(57,852,112.93)
509,939,308.42	Total Capital Funds Available		57,852,112.93	-	-	-	(57,852,112.93)
	Less: Capital Expenditure						
	Administrative						
388,630,250.90	Admin & General Services	7	18,500,000.00	408,000,000.00	408,000,000.00	-	389,500,000.00
388,630,250.90	Sub-Total		18,500,000.00	408,000,000.00	408,000,000.00	-	389,500,000.00
	Economic						
28,294,000.00	Agric & Natural Resources	7	7,000,000.00	65,000,000.00	65,000,000.00	-	58,000,000.00
26,583,589.76	Finance & Supply	7	12,000,000.00	193,000,000.00	193,000,000.00	-	181,000,000.00
-	Statistic	7	-	7,000,000.00	7,000,000.00	-	7,000,000.00
54,877,589.76	Sub-Total		19,000,000.00	258,000,000.00	258,000,000.00	-	239,000,000.00
	Reginal Development						
11,901,050.00	Works Transport & Housing	7	11,352,112.93	268,150,000.00	268,150,000.00	-	256,797,887.07
11,901,050.00	Sub-Total		11,352,112.93	268,150,000.00	268,150,000.00	-	256,797,887.07
	Social						
-	Education Social Development		-	-	-	-	-
54,530,417.76	Primary Health Care	7	9,000,000.00	165,700,000.00	165,700,000.00	-	156,700,000.00
54,530,417.76	Sub-Total		9,000,000.00	165,700,000.00	165,700,000.00	-	156,700,000.00
509,939,308.42	Total Capital Expenditure		57,852,112.93	1,426,752,500.00	1,426,752,500.00	-	1,368,900,387.07

KUKAWA LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO THE ACCOUNTS				
		SCHEDULE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,941,376,587.27	2,007,892,843.28
11010101	Petroleum Profit Tax	1B	-	4,647,612.02
11010101	Excess Bank Charges	1B	4,623,114.54	4,902,824.14
11010301	Forex Equalization I-IV	1B	31,918,333.44	52,837,856.72
11010101	Additional Fund From Nnpc	1B	2,894,775.46	3,262,221.99
11010101	Value Added Tax	1B	433,895,919.91	398,639,584.20
11010101	Excess Crude	1B	-	3,473,730.55
11010101	Exchange Gain	1B	3,270,311.41	7,923,509.84
11010201	Exchange Difference	1B	15,921,265.04	12,114,136.72
	Sub Total		2,433,900,307.07	2,495,694,319.46
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General		-	820,366.11
12010109	Fees General		-	-
12010109	Earning General		-	-
12010109	Rent on Land & Others		-	-
12010109	Repayment of Loan		-	-
	Total Cash Flow from Independent Government Revenue		-	820,366.11

	Note 4 - Personnel Cost			
220201	Office of the Chairman		398,209.12	5,497,740.40
220201	Office of the L/G Secretary		22,753,301.46	23,981,739.07
220201	The Council		29,042,742.70	24,320,499.08
220201	Admin. & General Service		29,412,787.52	29,412,787.52
220201	Social Development		5,976,030.00	5,976,030.00
220201	Traditional Office		-	19,381,043.91
220201	Agric and Natural Resources		79,381,043.91	89,262,306.18
220201	Finance & Supply		109,262,306.18	104,073,423.42
220201	Works Transport & Housing		64,073,423.42	63,025,154.66
220201	Primary Health Care		163,025,154.66	205,386,698.11
	Total		503,324,998.97	570,317,422.35
	Note 4 - Overhead Cost (See schedule 3-13)			
21010101	Office of the Chairman		12,750,700.00	32,339,043.00
21010101	Admin & General Services		154,984,275.60	208,809,120.38
21010101	Agric and Natural Resources		189,136,195.49	59,049,000.00
21010101	Finance & Supply		129,988,044.95	10,601,020.55
21010101	Works Transport & Housing		43,259,310.38	21,192,316.40
21010101	Primary Health Care		303,850,046.93	104,169,550.00
	Total		833,968,573.35	436,160,050.33

	Note 5 - STATUTORY TRANSFER			
22070102	Contribution Towards Funding of Primary Education		194,664,223.68	192,525,203.88
22070102	3% Emirate Councils		58,241,297.62	60,236,785.30
22070102	2% Stabilization		38,827,531.75	40,157,856.87
22070102	0.50% LG Audit		9,706,882.94	10,039,464.22
22070102	7% of LG Personnel Emolument (LG Pension)		17,956,849.50	40,000,387.35
22070102	7% of LEA Primary School Teachers Pension Plus 360,862.82		40,616,277.43	17,807,118.11
22070102	1% LGSC Training Fund		19,413,765.87	20,078,928.43
22070102	0.75% Admin Charges		14,560,324.40	15,059,196.32
22070102	5% Security		97,068,829.36	100,394,642.16
22070102	20% LG Joint Developmental Programme		388,275,317.45	401,578,568.66
22070102	5% security trust fund		24,312,079.68	-
22070102	2.5% education trust fund		7,920,463.79	-
22070102	5% contribution to borno state university		59,625,012.18	-
	Sub-Total		971,188,855.66	897,878,151.30
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Provision of food items and essentials to IDPs		5,555,555.56	40,688,844.30
22021041	Retainership NTA(80,000.00) BRTV (60,000.00)		1,680,000.00	1,680,000.00
22021041	Bank Charges		836,134.72	1,090,823.13
22021041	Borno State Pilgrims Welfare Board Additional LGA's Hajj Fare 2018			18,633,501.27
22021041	Contributing to Indigenes Undergoing Armed Forces Training		200,000.00	450,000.00
22021041	Gratuity Local Education Authority Retirees			9,259,259.26
22021041	Gratuity Local Government Retirees			9,259,259.26
22021041	JNI Annual Contribution			385,185.19
22021041	Preparation of LG Annual Account		1,550,000.00	1,000,000.00
22021041	Procurement of Diesel to Tractors for Farming Across LGAs			1,481,481.48
22021041	Production of LGA's Projects Calendar 2019			680,000.00
22021041	Provision of Essential Services			38,550,000.00
22021041	Purchase of Equipment For SPHCA Biometric Data Capture			2,206,227.77
22021041	Severance Gratuity to Former LG Councilors Vol 4		9,600,000.00	4,500,000.00
22021041	WAEC/SSCE 2018 and 2019		1,749,300.00	2,931,410.00
22021041	Workshop On Fiscal And Administrative Due Process			462,962.96
22021041	Outstanding Payment for Preparation of LGAs Annual Account			1,000,000.00
	Settlement of liability		7,143,600.00	-
	Pledge to nigerian legion		74,074.07	-
	BOSADP agric business support 2019		2,250,000.00	-
	CJTF/ vigilante / hunters allowances		15,000,000.00	-
	Leave transport grant (phc deparment)		11,579,145.70	-
	Sub-Total		57,217,810.05	134,258,954.62

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		18,500,000.00	388,630,250.90
	Sub-Total		18,500,000.00	388,630,250.90
	Economic			
	Finance and Supply		12,000,000.00	26,583,589.76
	Agric & Natural Resources		7,000,000.00	28,294,000.00
	Sub-Total		19,000,000.00	54,877,589.76
	Reginal Development			
	Works Transport & Housing		11,352,112.93	11,901,050.00
	Sub-Total		11,352,112.93	11,901,050.00
	Social			
	Primary Health Care		9,000,000.00	54,530,417.76
	Education and Social Development		-	-
	Sub-Total		9,000,000.00	54,530,417.76
	Grand Total		57,852,112.93	509,939,308.42

KUKAWA LOCAL GOVERNMENT OF BORNO				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO ASSETS AND LIABILITIES				
			ACTUAL 2019 N	ACTUAL 2018 N
	Notes 8 - Treasuries & Banks			
	Cash and Banks Balance			
31020101	Cash at Hand		39,744.39	12,115.47
31020108	UBA Salary Account		1,955,982.84	202,941.18
31020102	Zenith Bank Plc Account		9,037,769.76	470,484.23
	Total		11,033,496.99	685,540.88
	Note 9 - Investments			
31090102	Local Government Loans Board		2,173,104.00	2,173,104.00
31090102	Premier Comm. Bank Maiduguri		560,000.00	560,000.00
31090102	Premier Property Dev. Company		200,000.00	200,000.00
31090101	First Bank of Nig. Plc		139,000.00	139,000.00
31090101	New Afri-Bank Plc.		129,981.00	129,981.00
31090101	Africa Bank of Nig. Plc.		70,000.00	70,000.00
31090101	United Bank for Africa Plc.		500,000.00	500,000.00
31090102	Borno Investment Company		58,000.00	58,000.00
31090102	Bomb Fertilizer Company		2,000,000.00	2,000,000.00
31090102	Bomo Soda Ash Company		1,000,000.00	1,000,000.00
	Total		6,830,085.00	6,830,085.00
	Note 10 - Advances			
31060101	Personal Advance (see schedule 9)		40,906,900.43	40,906,900.43
31070101	Non - Personal Advance (See schedule 10)		5,002,600.00	5,002,600.00
	Total		45,909,500.43	45,909,500.43
	Note 11 - Deposits			
	Unremitted deduction (See schedule 11)		111,688,362.32	111,688,362.32
			111,688,362.32	111,688,362.32
	Note 12 - Loan and short term debt			
41020101	Local Government Loans Board		-	-
			-	-

KUKAWA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULES TO THE ACCOUNTS**

SCHEDULE 1A	KUKAWA MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	161,188,697	161,188,697	-
	FEBRUARY	147,028,769	147,028,769	-
	MARCH	139,612,112	139,612,112	-
	APRIL	131,623,724	131,623,724	-
	MAY	151,368,660	151,368,660	-
	JUNE	169,423,042	169,423,042	-
	JULY	185,254,503	185,254,503	-
	AUGUST	180,493,602	180,493,602	-
	SEPTEMBER	181,723,277	181,723,277	-
	OCTOBER	176,841,649	176,841,649	-
	NOVEMBER	145,424,098	145,424,098	-
	DECEMBER	171,394,454	171,394,454	-
	TOTAL	1,941,376,587	1,941,376,587	-

KUKAWA LOCAL GOVERNMENT OF BORNO

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

OTHER STATUTORY RECEIPTS

SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION I-IV	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMENTATION
1B	MONTH	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	37,293,302					37,002,617		290,685		
	FEBRUARY	41,024,986		2,702,730			38,128,657		193,598		
	MARCH	49,663,977		1,336,467	12,788,081		35,288,754		250,675		
	APRIL	56,561,740			3,787,942	2,894,775	33,766,483		191,274		15,921,265
	MAY	35,480,718					35,247,937		232,781		
	JUNE	39,405,268					39,063,837		341,430		
	JULY	40,035,306					39,728,497		306,810		
	AUGUST	34,964,123					34,665,042		299,081		
	SEPTEMBER	33,426,805		583,918			32,538,429		304,458		
	OCTOBER	34,376,060					34,097,025		279,035		
	NOVEMBER	48,723,113			15,342,310		33,149,705		231,098		
	DECEMBER	41,568,322					41,218,937		349,386		
	TOTAL	476,602,455	-	4,623,115	31,918,333	2,894,775	433,895,920	-	3,270,311	-	15,921,265

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULES TO THE ACCOUNTS

SCHEDULES	CODE		2019	2018
3		OVERHEAD COST - OFFICE OF THE CHAIRMAN	₦	₦
	22020101	Local Travel, Transport & Training	765,042	6,200,000
	22020202	Office Stationery & Computer Consumables	1,530,084	890,000
	22020301	Maintenance of MNeicle & Transport	1,402,577	1,690,000
	22020202	Maintenance of Office Furniture	382,521	485,500
	22020303	Local Training	-	1,200,000
	22020305	Security Vote	1,275,070	14,513,616
	22020401	Entertainment & Office Hospitality	1,657,591	5,097,319
	22020401	Grants to Community & NGOs	3,825,210	2,057,609
	22020401	Contribution to National Population	1,912,605	205,000
		TOTAL	12,750,700	32,339,043
4		OVERHEAD COST - ADMINISTRATION	₦	₦
	22020401	Local Travel & Transport: Training	9,299,057	3,014,367
	22020404	Staff Welfare Scheme	18,598,113	955,000
	22020101	Office Stationery/Computer Consumables	17,048,270	10,400,500
	22020202	Printing of Non Security Document	4,649,528	3,340,000
	22020802	Maintenance of Office Building & Residence	-	368,000
	22020202	Consulting Services & Special Committee	15,498,428	3,999,000
	22020101	Entertainment and hospitality	20,147,956	5,800,000
	22020802	Purchase of Poverty Alleviation Programme	46,495,283	180,036,380
	22020202	Maintenance of Furniture & Equipment	23,247,641	895,874
		TOTAL	154,984,276	208,809,120

5	CODE	<u>OVERHEAD COST - AGRICULTURE & Natural Resources</u>	₦	₦
	22020402	Office Stationery/Computer Consumables	11,348,172	997,500
	22020305	Purchase of Veterinary Drugs	22,696,343	35,710,800
	22020402	Transport & Handling of Fertilizer	20,804,982	15,701,600
	22020801	Grant to Communities & NGOs	5,674,086	6,639,100
	22020402	Consulting Services & Special Committee	18,913,620	-
	22020305	Entertainment and hospitality	24,587,705	-
	22020402	Purchase of Poverty Alleviation Programme	56,740,859	-
	22020801	Maintenance of Furniture & Equipment	28,370,429	-
		Total	189,136,195	59,049,000
6	CODE	<u>OVERHEAD COST - FINANCE</u>	₦	₦
	22020101	Local Travel & Transport: Training	7,799,283	3,513,746
	22020301	Office Stationery/Computer Consumables	15,598,565	782,103
	22020305	Printing of Non Security Documents	14,298,685	886,500
	22020402	Maintenance of Motor Vehicles	3,899,641	3,789,120
	22020801	Bank Charges	-	349,952
	22020101	Resfreshment	16,898,446	1,279,600
			38,996,413	
		TOTAL	116,989,240	10,601,021

8	CODE	<u>OVERHEAD COST - HEALTH</u>	N	N
	22020303	Disease Surveillance	18,231,003	1,002,000
	22020202	Roll Back Malaria	36,462,006	425,000
	22020203	Sanitation Exercise	33,423,505	15,245,000
	22020301	Office Stationeries & Computer	9,115,501	1,140,000
	22020301	Other Maintenance Service	-	437,432
	22020301	Maintenance of Motor Vehicle	39,500,506	2,752,885
	22020303	Drugs and medical Facilitors to IDPs	121,540,019	190,000
	22020301	Provision of Essential items to IDPs	45,577,507	
		TOTAL	303,850,047	21,192,316
9	CODE	<u>OVERHEAD COST - WORKS TRANSPORT & HOUSING</u>	N	N
	22020303	Maintenance of Drainage	2,595,559	3,511,928
	22020303	Maintenance of M/Veh/Tansport Equipt.	5,191,117	5,835,244
	22020301	Maintenance of Borehole & Constructions	4,758,524	72,821,617
	22020309	Grant to Community & NGOs	1,297,779	3,503,788
	22020402	Re-Dev. & Re-Const. of Destroyed Property	17,303,724	24,036,405
	22020301	Office Stationeries & Computer	5,623,710	-
	22020309	Other Maintenance Service	6,488,897	-
		TOTAL	43,259,310	109,708,982

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER, 2019

SCHEDULE OF PERSONAL ADVANCES

SCHEDULE 9	NAME OF HOLDER	PURPOSES	2019 BALANCE N	2018 BALANCE N
	Mallam Sugun Lawan	Motor Vehicle Loan	17,980	17,980
	Baba Musa All	Car Loan	79,000	79,000
	Mallam Gana Abubakar	"	121,972	121,972
	Alhaji Abdullahi Auno	"	317,552	317,552
	Bukar Sugun Gajiram	"	176,000	176,000
	Umara Bukar	Motor Cycle Loan	929	929
	Lawan Modu Auno	"	755	755
	Mallam Sheriff	"	37	37
	Mustapha Bulcar Kolo	"	5,003	5,003
	Alh. Sanda Wakil	"	5,232	5,232
	Tijjani Modu	"	5	5
	Alh. Ali Niye	"	5,232	5,232
	Mallam Waziri Yerwa	"	5,232	5,232
	Alh. Abubakar Saidu	"	3,732	3,732
	Bulama Bukar	"	5,232	5,232
	Kalli Monguno	"	912	912
	Umar Mairabe	Motor Cycle Loan	850	850
	Ahmodu Mala Guwaram	"	4,794	4,794
	Mallam Mustapha Usman	"	2,875	2,875
	Bura Maidugu	"	4	4
	H. Binta Baba Gana	"	15,000	15,000
	Alh. Modu Kanama	"	1,574	1,574
	Moh'd Tar	"	1,000	1,000
	Sheriff G. Gogonlong	"	1,000	1,000
	Moh'd Tar	Agric. Loan	3,500	3,500
	Sheriff G. Gogonlong	"	17,500	17,500
	Musa Abba Askira	"	100,000	100,000
	Bukar Yashin	"	14,000	14,000
	Sundry Person's	Micro Scheme Loan	40,000,000	40,000,000
			40,906,900	40,906,900

KUKAWA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF NON-PERSONAL ADVANCES

SCHEDULE 9	NAME OF HOLDER	PURPOSES	2019 BALANCE N	2018 BALANCE N
	Sanda Shettima	Special Imprest	80,000	80,000
	Baba Ahmed Imam	"	30,200	30,200
	Baba Ahmed Imam	"	50,000	50,000
	Baba Ahmed Imam	"	20,000	20,000
	Bello Ali Garga	Special Imprest	58,000	58,000
	Alh. Bukar Aji	"	100,000	100,000
	Baba Ahmed Imam	"	15,000	15,000
	Bello Ali Garga	"	35,000	35,000
	Baba Ahmed Imam	"	24,000	24,000
	Bello Ali Garga	Special Imprest	40,000	40,000
	Liman Modu	Special Imprest	80,000	80,000
	Bello Ali Garga	"	200,000	200,000
	Modu Bukar Plumber	Special Imprest	400,000	400,000
	All Mustapha Umme	Special Imprest	117,000	117,000
	Shettima Alh. Sheriff	47/1112016	1,365,000	1,365,000
	Lawan Ali Kekeno	30104/17	273,400	273,400
	Hauwa M. Bukar	31/04/17	1,200,000	1,200,000
	Mamma Ali Kekeno	38104/17	490,000	490,000
	Baba Mustapha Meleh	59/04/17	50,000	50,000
	Alh. Ibrahim Driver	75/04/17	225,000	225,000
	Baba Mustapha Meleh	59/04/17	50,000	50,000
	Mohammed Isa	75/08/17	50,000	50,000
	Baba Gana Wazin	89/08/17	50,000	50,000
			5,002,600	5,002,600

KUKAWA LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	NAME OF HOLDER	PURPOSE	2019 AMOUNT N	2018 AMOUNT N
41030101	Bomo State (BIR)	5% Withholding Tax	121,981	121,981
	NULGE	Union Dues	922,356	922,356
	MHWUN	"	70,437	70,437
	Kukawa Local Government	Nat Eco. Rec. Fund	33,578	33,578
	Kukawa Local Government	Agricultural Loan	174,036	174,036
	Kukawa Local Government	Shelter Comm. Project	2,655	2,655
	Kukawa Local Government	Wine/Bear Lisence	2,330	2,330
	Kukawa Local Government	Sales of Grains	15,080	15,080
	Kukawa Local Government	Const. Of C/well	10,000	10,000
	Kukawa Local Government	Const. Of G/Lodge	16,901	16,901
	Kukawa Local Government	NRC Nomination Form	1,294	1,294
	Bomo State (BIR)	Paye	3,154,732	3,154,732
	Kukawa Local Government	Pensioners Aliowance	162,943	162,943
	Kukawa Local Government	SDP Nomination Form	19,400	19,400
	Mishiwa Laminga	Refund of Advance	293	293
	Ali Bulama	"	4,017	4,017
	Bukar Jatobe	"	563	563
	Moh'd Abdullahi	"	1,913	1,913
	Tijjani Girgiri	"	1,300	1,300
	Falmata Wail	Refund of Advance	486	486
	Ali Ahmadu Mamman	"	1,120	1,120
	Goni Bukar Grema	"	1,057	1,057
	Usman Abba Kurmi	"	2,600	2,600
	Mustapha Zarma	"	1,190	1,190
	M. Ibrahim Z. Ngude	"	896	896

SCHEDULE 11	NAME OF HOLDER	PURPOSE	2019 AMOUNT N	2018 AMOUNT N
41030103	Ali Gana Mohd	Refund of Advance	881	881
	Abba Jato Lawan	"	200	200
	Modu Mafa	Refund of Advance	132	132
	Federal Inland Revenue	5% Value Added Tax	97,455,763	97,455,763
	Kukawa Local Government	Hajj Committee	385,525	385,525
	Zanna Abba Yerima	Refund of Advance	504	504
	Sheriff Goni Gongolong	"	6,425	6,425
	Moh'd Kurama	"	1,200	1,200
	Baba Manna Bukar	"	2,120	2,120
	Baba Mai Joda	"	42	42
	Feder Martage Bank	Nat. Housing Scheme	546,068	546,068
	Ministry of Health	Relief Materials	109,272	109,272
	Abatcha Zannab	Refund of Advance	1,900	1,900
	P.T.F. Scheme	Sales of Drugs	83,513	83,513
	Modu Majimi	Refund of Advance	6,183	6,183
	Bomo State Government	Sales of Fertilizer	313,800	313,800
	Kukawa Local Government	Conthbution to ANPP	355,281	355,281
	Borno State HCC	House Rentage	364,873	364,873
	Mile 90 Nigeria Limited.	10% Retention Fee	3,566,701	3,566,701
	Alh Mbdu Fannami	"	445,000	445,000
	Abba Kurawa	"	470,000	470,000
	Mile 90 Nigeria Limited	"	775,021	775,021
	Baba Gana M. Fannami	"	775,021	775,021
	Ahu Global Ventures Nig Ltd	"	1,299,782	1,299,782
	Total		111,690,381	111,690,380



BORNO STATE OF NIGERIA

KWAYA KUSAR LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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



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



MOHAMMED ABUBAKAR YIMIR
SECRETARY
KWAYA KUSAR LOCAL GOVERNMENT COUNCIL
BORNO STATE





AHMED LAWAN

TREASURER

KWAYA KUSAR LOCAL GOVERNMENT COUNCIL

BORNO STATE

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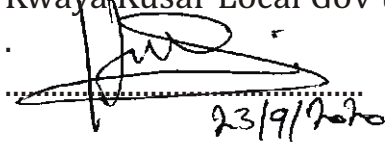
STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

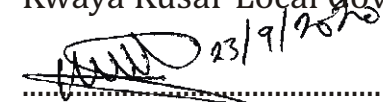
I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Kwara Kusar Local Gov't



23/9/2020

The Secretary,
Kwara Kusar Local Gov't.



23/9/2020

AUDIT CERTIFICATE

The Treasurer Kwaya Kusar Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 1				
CASHFLOW STATEMENT				
FOR THE YEAR ENDED 31ST DECEMBER, 2019				
ORIGINAL BUDGET 2018		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
1,276,706,003	Statutory Allocation FAAC	1	1,080,959,434	1,117,995,718
-	State IGR	1		
-	PPT	1	-	2,587,793
-	Excess Bank Chgarges	1	-	2,729,895
-	Excess Crude	1	308,433,756	1,934,175
-	Forex Equalisation	1	2,574,152	29,420,145
-	Additional Fund From NNPC	1	17,772,144	1,816,407
-	Exchange Difference	1	1,820,911	6,745,157
-	Exchange Gain	1	-	4,411,814
307,454,920	Value Added Tax	1	1,611,812	282,950,061
1,584,160,923	Sub Total		1,413,172,210	1,450,591,164
	Cash Flow from Independent Government Revenue			
9,100,000	Personal Taxes	2	-	-
	Rates	2		
42,840,000	Licence General	2	109,000	-
1,000,000	Fine General	2		
46,870,000	Fees General	2	873,110	-
6,240,000	Sales General	2		
49,050,000	Earning General	2	2,127,277	2,337,000
	General Sales	2	-	375,000
6,450,000	Rent on Govt Buildins Generals	2		
1,600,000	Rent on Land & Others General	2	-	-
	Interest Earned	2		
	Extraordinary Items	2		
	Foreign Grants	2		
	Investment Income	2	-	-
250,000,000	Domestic Grant	2	-	-
413,150,000	Total Cash Flow from Independent Government Revenue		3,109,387	2,712,000
1,997,310,923	Total Receipts		1,416,281,597	1,453,303,164

699,766,406	Less Cash Flow from Recurrent Services			
489,222,891	Personnel Costs	3	581,132,066	580,006,713
	Overhead Costs Expenditure	4	89,513,817	82,096,323
	Statutory Transfer	5	672,412,680	628,550,615
	Miscellaneous Payments	6	36,999,605	150,234,950
1,188,989,297	Total Cash Flow from Recurrent Services		1,380,058,168	1,440,888,600
808,321,625	Net Cash Flow Operating Activities		36,223,429	12,414,564
	Less Cash Flow from Acquisition Non - Current Assets			
	Capital Expenditure - Administration		9,226,331	9,226,331
	Capital Expenditure - Economic		3,000,000	3,000,000
	Capital Expenditure - Regional Development		-	-
	Capital Expenditure - Social		-	-
376,100,000	Total Cash Flow from Acquisition Non - Current Assets		12,226,331	12,226,331
	Cash Flow from Financing Activities		-	-
432,221,625	Net Cash Flow from all Activities		23,997,098	188,232
	Cash and Cash Equivalent as at 1 January		965,241	777,009
	Cash and Cash Equivalent as at 31st December		24,962,339	965,241
	Cash and Bank Balances	8	24,962,339	965,241

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	24,962,339	965,241
	Investments	9	9,919,370	9,919,370
	Advances	10	89,968,160	82,968,160
	Total Assests		124,849,869	93,852,771
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		24,962,339	965,241
	Other Fund - Investment Fund		48,108,447	41,108,447
	Total Public Fund		73,070,786	42,073,688
	Deposits	11	51,779,083	51,779,083
	Loan and Short Term Debt	12	-	-
	Total Liabilities		51,779,083	51,779,083
	Public Fund + Liabilities		124,849,869	93,852,771

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
777,009	Opening Balance		965,241	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,117,995,718	S/Allocation from Federal Govt.	1	1,080,959,434	1,276,706,003	1,276,706,003	-	195,746,569
-	S/Allocation from State Govt.	1	-	-	-	-	-
2,587,793	PPT	1	-	-	-	-	-
2,729,895	Excess Bank Chgarges	1	-	-	-	-	-
1,934,175	Excess Crude	1	308,433,756				(308,433,756)
29,420,145	Forex Equalisation	1	2,574,152				(2,574,152)
1,816,407	Additional Fund From NNPC	1	17,772,144				(17,772,144)
6,745,157	Exchange Difference	1	1,820,911				(1,820,911)
4,411,814	Exchange Gain	1	-				-
282,950,061	Share of VAT	1	1,611,812	307,454,920	307,454,920	-	305,843,107
1,450,591,164	Sub Total		1,413,172,210	1,584,160,923	1,584,160,923	-	170,988,713
	- Personal Taxes	2	-	9,100,000	9,100,000	-	9,100,000
	- Licence General	2	109,000	42,840,000	42,840,000	-	42,731,000
	- Fine General			46,870,000	46,870,000		
	- Fees General	2	873,110	1,000,000	1,000,000	-	126,890
375,000	Sales General	2	-	6,240,000.00	6,240,000	-	6,240,000
2,337,000	Earning General	2	2,127,277	49,050,000.00	49,050,000	-	46,922,723
	- Rent on Govt. Building General	2	-	6,450,000.00	6,450,000	-	6,450,000
	- Rent on Land & Others General	2	-	1,600,000.00	1,600,000	-	1,600,000
	- Investment Income	2	-	-	-	-	-
	Extraordinary Items						
	Interest Earned						
	- Domestic Aids	2	-	250,000,000.00	250,000,000	-	250,000,000
2,712,000	Total Revenue (Income)		3,109,387	413,150,000	413,150,000	-	363,170,613
1,454,080,172	Total Funds Available		1,417,246,838	1,997,310,923	1,997,310,923	-	534,250,428

	Less: EXPENDITURE						
580,006,713	Personnel Costs	3	581,132,066	699,766,406	699,766,406	-	118,634,341
82,096,323	Overhead Costs Expenditure	4	89,513,817	489,222,891	489,222,891	-	399,709,074
628,550,615	Statutory Transfer	5	672,412,680			-	(672,412,680)
150,234,950	Miscellaneous Payments	6	36,999,605			-	(36,999,605)
1,440,888,600	Total Expenditure		1,380,058,168	1,188,989,297	1,188,989,297	-	(191,068,871)
13,191,572	Operating Fund B/4 Transfer		37,188,670	1,807,731,625	1,807,731,625.47	-	725,319,299
	APPROPRIATION TRANSFERS						
12,226,331	Transfer to Capital Dev. Fund		12,226,331	533,300,000	533,300,000	-	521,073,669
12,226,331	Total Appropriation		12,226,331	533,300,000	533,300,000	-	521,073,669
965,241	Closing Balance		24,962,339	1,274,431,625	1,274,431,625	-	1,249,469,287

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	807,464,919.60	807,464,919.60	-	807,464,920
12,226,331.21	Transfer From CRF		12,226,331	533,300,000.00	533,300,000.00	-	521,073,669
12,226,331.21	Total Capiati Receipts		12,226,331	1,340,764,920	1,340,764,920	-	1,328,538,588
12,226,331.21	Total Capital Funds Available		12,226,331	1,340,764,920	1,340,764,920	-	1,328,538,588
	Less: Capital Expenditure						
	Administrative						
9,226,331.21	Admin & General Services	7	9,226,331	89,000,000.00	89,000,000.00	-	79,773,669
9,226,331.21	Sub-Total		9,226,331	89,000,000	89,000,000	-	79,773,669
	Economic						
3,000,000.00	Finance & Supply	7	-	212,000,000.00	212,000,000.00	-	212,000,000
-	Agric & Natural Resources	7	-	79,000,000.00	79,000,000.00	-	-
-	Budget, Plan, Research & Statistic	7	3,000,000	500,000.00	500,000.00	-	(2,500,000)
3,000,000.00	Sub-Total		3,000,000	291,500,000	291,500,000	-	288,500,000
	Reginal Development						
-	Works Transport & Housing	7	-	5,500,000	5,500,000	-	5,500,000
-	Sub-Total		-	5,500,000	5,500,000	-	5,500,000
	Social						
-	Primary Health Care	7	-	45,900,000	45,900,000	-	45,900,000
-	Traditional Office		-	-	-	-	-
-	Sub-Total		-	45,900,000	45,900,000	-	45,900,000
12,226,331.21	Total Capital Expenditure		12,226,331	431,900,000	431,900,000	-	419,673,669

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,080,959,434	1,117,995,718
11010101	Petroleum Profit Tax	1B		2,587,793
11010101	Excess Bank Chgarges	1B		2,729,895
11010301	Excess Crude	1B	308,433,756	1,934,175
11010101	Forex Equalisation	1B	2,574,152	29,420,145
11010101	Additional Fund From NNPC	1B	17,772,144	1,816,407
11010101	Exchange Difference	1B	1,820,911	6,745,157
11010101	Exchange Gain	1B		4,411,814
11010201	Value Added Tax	1B	1,611,812	282,950,061
11010201	Augumentation	1B	8,864,968	
	Sub Total		1,422,037,178	1,450,591,164
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Personal Taxes		-	-
12010109	Licence General		109,000	-
12010109	Fees General		873,110	-
12010109	Earning General		2,127,277	2,337,000
12010109	Rent on Land & Others General		-	-
	Sales General		-	375,000
	Total Cash Flow from Independent Government Revenue		3,109,387	2,712,000

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		9,259,912	9,259,912
21010101	Office of the Secretary		335,865	335,865
21010101	The Council		2,879,719	2,879,719
21010101	Admin. & General Services		171,051,234	169,925,881
21010101	Agric & Natural Resources		118,919,432	118,919,432
21010101	Finance & Supply		40,552,204	40,552,204
21010101	Budget Plan Research & Statistic		6,466,974	6,466,974
21010101	Works Transport & Housing		83,538,271	-
21010101	Education & Social Development			83,538,271
21010101	Primary Health Care		143,304,095	143,304,095
21010101	Traditional Office		4,824,360	4,824,360
	Total		581,132,066	580,006,713
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		12,274,384	11,257,277
220201	Office of the Secretary		-	-
220201	The Council		6,164,590	5,653,766
220201	Admin. & General Services		53,612,872	49,170,283
220201	Agric & Natural Resources		68,495	62,820
220201	Finance & Supply		14,614,982	13,403,922
220201	Budget Plan Research & Statistic		-	-
220201	Works Transport & Housing		1,271,593	1,166,224
220201	Education & Social Development		-	-
220201	Primary Health Care		1,506,900	1,382,032
220201	Traditional Office		-	-
	Total		89,513,817	82,096,323

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		32,428,783	33,539,872
22070102	0.5% L.G. Audit		5,404,797	5,589,979
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		19,500,139	19,236,773
22070102	7% Local Govt Pension		36,445,581	35,811,385
22070102	Contribution towards Funding of Primary Edu.		216,711,211	212,948,839
22070102	1% LGSC Training Fund		10,809,594	11,179,957
22070102	0.75% Admin Charges		8,107,196	8,384,968
22070102	5% Security		54,047,972	55,899,785
22070102	2% Stabilization		21,619,189	22,359,914
22070102	20% LG Joint Development Programme		216,191,887	223,599,144
22070102	Rehabilitation of Federal Highway		-	-
	Security Trust Fund		13,536,978	-
	Education Trust Fund		4,410,118	-
	Contr to State University		33,199,236	-
	Sub-Total		672,412,680	628,550,615
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		6,000,000	4,500,000
22021041	Contr. to Indigines Undergoing Armed Forces Training		200,000	450,000
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000
22021041	JNI Contribution		-	385,185
22021041	Retaunership NTA/BRTV		1,680,000	1,680,000
22021041	Payment for Preparation of LGA's Annual Account		1,550,000	1,000,000
22021041	Procurement of Firewood, Food Items to IDPs		5,555,556	23,543,946
22021041	LGA's Hajj Fare		-	26,917,407
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,228
22021041	Provision of Essential Service		-	36,200,000
22021041	Workshop on Fiscal & Admin. Due Process		-	462,963
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259
22021041	Gratuity to Local Government Retiress		-	9,259,259
22021041	WAEC/SSCE & NECO 2018/2019		6,026,160	5,593,830
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		-	680,000
22021041	Leave and Transport Grant		11,366,681	20,024,568
22021041	Rehab. Of fed. High way/FGC stdnt. Reg/evacuation		-	-
22021041	Bank charges		836,135	1,090,823
22021041	Logistics		-	3,000,000
22021041	Outstanding liabilities		411,000	-
	Allowance to C J T F		3,300,000	-
	Pledge to Nigerian Legion		74,074	-
	BOSADP		-	-
	Sub-Total		36,999,605	150,234,950

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		9,226,331	9,226,331
	Sub-Total		9,226,331	9,226,331
	Economic			
	Agric & Natural Resources			3,000,000.00
	Finance & Supply		3,000,000	
	Sub-Total		3,000,000	3,000,000
	Reginal Development			
	Works Transport & Housing		-	-
	Sub-Total		-	-
	Social			
	Primary Health Care			
	Sub-Total		-	-
	Grand Total		12,226,331	12,226,331

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE				
NOTES TO ACCOUNTS				
FOR THE YEAR ENDED 31ST DECEMBER, 2019				
			ACTUAL 2019 N	ACTUAL 2018 N
	Notes 8 - Treasuries & Banks			
	Cash and Banks Balance			
31020107	Cash at Hand		22,617	4,794
31020104	Zenith Bank plc Main Account		4,253,546	
31020108	UBA Main Account			867,826
31020102	UBA Salary Account		20,686,176	92,621
31020102	First Bank Main Account			
	Total		24,962,339	965,241
	Note 9 - Investments			
31090101	First Bank of Nig. Plc		139,906	139,906
31090102	Merchant Bank Ltd			
31090102	Borno State Fertilizer Coy.		2,000,000	2,000,000
31090102	Borno State Soda Ash Coy.		555,555	555,555
41020101	Local Govt. Loan Board			
	Afri-Bank of Nig. Plc		328,951	328,951
	Ashaka Cement Plc			
	Premier Propt. Dev. Comp.		200,000	200,000
	Urban Dev. Bank		500,000	500,000
	Premier Commercial Bank		200,000	200,000
	F.S.B. International Bank			
	FEB (100,000) Sheres		420,000	420,000
	Borno State LGL Board		5,564,958	5,564,958
	Peoples Bank		10,000	10,000
	Total		9,919,370	9,919,370
	Note 10 - Advances			
31060101	Personal Advance (see schedule 9)		82,468,160	82,468,160
31070101	Non - Personal Advance (See schedule 10)		7,500,000	500,000
	Total		89,968,160	82,968,160
	Note 11 - Deposits			
	Unremitted deduction (See schedule 11)		51,779,083	51,779,083
			51,779,083	51,779,083
	Note 12 - Loan and short term debt			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE**SCHEDULES TO THE ACCOUNTS**
FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE 1A	KWAYA KUSAR MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	N	N	N
	JANUARY	89,749,945	89,749,945	-
	FEBRUARY	81,865,691	81,865,691	-
	MARCH	77,736,092	77,736,092	-
	APRIL	73,288,154	73,288,154	-
	MAY	84,282,144	84,282,144	-
	JUNE	94,334,833	94,334,833	-
	JULY	103,149,798	103,149,798	-
	AUGUST	100,498,926	100,498,926	-
	SEPTEMBER	101,183,610	101,183,610	-
	OCTOBER	98,465,517	98,465,517	-
	NOVEMBER	80,972,209	80,972,209	-
	DECEMBER	95,432,516	95,432,516	-
	TOTAL	1,080,959,434	1,080,959,434	-

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

**OTHER STATUTORY RECEIPTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019**

SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATIO N	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE	AUGUMENTATION
1B	MONTH	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	26,471,608					26,309,754		161,854		
	FEBRUARY	28,654,899		1,504,882			27,042,221		107,796		
	MARCH	33,063,858		744,145	7,120,410		25,059,726		139,576		
	APRIL	36,676,395			2,109,128	1,611,812	23,983,985		106,501		8,864,968.17
	MAY	25,138,291					25,008,679		129,612		
	JUNE	27,917,286					27,727,178		190,109		
	JULY	28,371,183					28,200,351		170,832		
	AUGUST	24,839,160					24,672,631		166,529		
	SEPTEMBER	23,685,576		325,126			23,190,928		169,523		
	OCTOBER	24,396,382					24,241,016		155,367		
	NOVEMBER	32,252,308			8,542,606		23,581,027		128,676		
	DECEMBER	29,610,798					29,416,260		194,538		
	TOTAL	341,077,744	-	2,574,152	17,772,144	1,611,812	308,433,756	-	1,820,911	-	8,864,968

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE

SCHEDULES TO THE ACCOUNTS **FOR THE YEAR ENDED 31ST DECEMBER, 2019**

SCHEDULES	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	N
3			
	22020101	Local Travel & Transport: Training	1,567,313
	22020102	Local Travel & Transport: Others	737,559
	22020202	Telephone Charges	553,169
	22020203	Internet Access Charges	553,169
	22020301	Office Stationeries/Computer Consumables	1,659,508
	22020303	Newspapers	276,585
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,475,118
	22020402	Maintenance of Office Furniture	368,779
	22020404	Maintenance of Office / It Equipment	553,169
	22020801	Motor Vehicle Fuel Cost	2,765,846
	22021001	Refreshment & Meals	2,212,677
	22021002	Honorarium & Sitting Allowance	2,765,846
	22021007	Welfare Packages	2,950,236
		TOTAL	18,438,974

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	N
	22020101	Local Travel & Transport: Training	4,557,094
	22020102	Local Travel & Transport: Others	1,876,451
	22020202	Telephone Charges	1,876,451
	22020203	Internet Access Charges	1,340,322
	22020301	Office Stationeries/Computer Consumables	6,701,609
	22020303	Newspapers	804,193
	22020306	Printing of Security Documents	4,289,030
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,289,030
	22020402	Maintenance of Office Furniture	1,072,257
	22020404	Maintenance of Office / It Equipment	2,144,515
	22020801	Motor Vehicle Fuel Cost	6,433,545
	22021001	Refreshment & Meals	6,433,545
	22021002	Honorarium & Sitting Allowance	8,041,931
	22021003	Publicity & Advertisements	2,680,644
	22021006	Postages & Courier Services	1,072,257
		TOTAL	74,363,590

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N
	22020101	Local Travel & Transport: Training	5,822
	22020102	Local Travel & Transport: Others	2,397
	22020202	Telephone Charges	2,740
	22020203	Internet Access Charges	1,712
	22020301	Office Stationeries/Computer Consumables	2,740
	22020303	Newspapers	1,027
	22020306	Printing of Security Documents	5,480
	22020401	Maintenance of Motor Vehicle/Transport Equipment	5,480
	22020402	Maintenance of Office Furniture	1,370
	22020404	Maintenance of Office / It Equipment	2,740
	22020405	Maintenance of Plants/Generators	3,425
	22020801	Motor Vehicle Fuel Cost	4,795
	22020803	Plant / Generator Fuel Cost	5,480
	22021001	Refreshment & Meals	8,219
	22021006	Postages & Courier Services	1,370
	22050106	Agricultural Inputs Subsidy	13,699
		TOTAL	68,495

6	CODE	<u>OVERHEAD COST - FINANCE</u>	<u>N</u>
	22020101	Local Travel & Transport: Training	1,242,273
	22020102	Local Travel & Transport: Others	803,824
	22020202	Telephone Charges	876,899
	22020203	Internet Access Charges	365,375
	22020301	Office Stationeries/Computer Consumables	1,023,049
	22020303	Newspapers	219,225
	22020305	Printing of Non Security Documents	876,899
	22020306	Printing of Security Documents	2,192,247
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,169,199
	22020402	Maintenance of Office Furniture	292,300
	22020404	Maintenance of Office / It Equipment	584,599
	22020405	Maintenance of Plants/Generators	730,749
	22020801	Motor Vehicle Fuel Cost	1,023,049
	22020803	Plant / Generator Fuel Cost	1,169,199
	22021001	Refreshment & Meals	1,753,798
	22021006	Postages & Courier Services	292,300
		TOTAL	14,614,982

7	CODE	<u>OVERHEAD COST - WORKS</u>	N
	22020101	Local Travel & Transport: Training	82,654
	22020102	Local Travel & Transport: Others	95,370
	22020202	Telephone Charges	76,296
	22020203	Internet Access Charges	31,790
	22020301	Office Stationeries/Computer Consumables	89,012
	22020303	Newspapers	19,074
	22020305	Printing of Non Security Documents	50,864
	22020309	Uniforms & Other Clothing	25,432
	22020401	Maintenance of Motor Vehicle/Transport Equipment	101,727
	22020402	Maintenance of Office Furniture	25,432
	22020403	Maintenance of Office Building / Residential Qtrs	38,148
	22020404	Maintenance of Office / It Equipments	15,259
	22020405	Maintenance of Plants/Generators	76,296
	22020410	Maintenance of Street Lightings	67,394
	22020412	Maintenance Of Markets/Public Places	19,074
	22020413	Minor Road Maintenance	76,296
	22020801	Motor Vehicle Fuel Cost	89,012
	22020803	Plant / Generator Fuel Cost	114,443
	22021001	Refreshment & Meals	152,591
	22021006	Postages & Courier Services	25,432
		TOTAL	1,271,593

8	CODE	<u>OVERHEAD COST - HEALTH</u>	N
	22020101	Local Travel & Transport: Training	143,155
	22020102	Local Travel & Transport: Others	97,948
	22020202	Telephone Charges	90,414
	22020203	Internet Access Charges	82,879
	22020301	Office Stationeries/Computer Consumables	120,552
	22020303	Newspapers	15,069
	22020305	Printing of Non Security Documents	60,276
	22020309	Uniforms & Other Clothing	60,276
	22020401	Maintenance of Motor Vehicle/Transport Equipment	120,552
	22020402	Maintenance of Office Furniture	30,138
	22020403	Maintenance of Office Building / Residential Qtrs	45,207
	22020404	Maintenance of Office / It Equipment	18,083
	22020405	Maintenance of Plants/Generators	90,414
	22020801	Motor Vehicle Fuel Cost	105,483
	22020803	Plant / Generator Fuel Cost	135,621
	22021001	Refreshment & Meals	180,828
	22021006	Postages & Courier Services	37,672
	22050107	Health Subsidy	72,331
		TOTAL	1,506,900

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE			
SCHEDULE OF PERSONAL ADVANCES			
FOR THE YEAR ENDED 31ST DECEMBER, 2019			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Baba Kura A. Kaza	Car Refurbishing Loan	26,500
	Modu Bintube	"	9,000
	Dr. Moh'd Haruna	"	37,100
	Lawan Kachallah	"	39,540
	Buba Abatcha	"	50,000
	Tijjani Lawan	Mortorcycle Loan	79,500
	Alkali Bukar Imam	"	25,700
	Baba Kaumi Bana	Personnel Advance	50,000
	Abba Saje Mohd	"	50,000
	Tijjani Mamman	Mortorcycle Loan	42,500
	Mustapha Bukama	Car Refurbishing Loan	14,160
	Abba Ajari	Mortorcycle Loan	38,000
	Ajirina Bulama	"	24,900
	Ibrahim Bulama	"	18,660
	Mustapha Gado II	"	21,900
	Lawan Baji	"	20,000
	Ali Alibe Bulabulin	"	7,200
	M. Bukar Gaji	"	5,580
	Ali Abdullah	"	12,520
	Zanna Musa Yale	Mortorvehecle Loan	100,000
	Maidesu Mustapha	Mortorcycle Loan	500
	Alh. Goni Yale	Mortorcycle Loan	50,000
	Ali Bukar I	"	200
	Ali Bulama Shettima	"	10,500
	Abuna Moh'd	"	6,000
	Umara Bukar II	"	3,500
	Barma Goni	"	9,000
	Adam Moh'd Gadai	"	2,000
	Mele Fannami	"	5,000
	Alhaji Modu Wazzam	Mortorcycle Loan	9,700
	Modu Mallambe	"	2,000
	Ali Chabbal	"	13,000
	Musa Ibrahim	"	1,000
	Ibrahim Bukar Driver	"	28,000
	Sundry Person's	Micro Scheme Laon	81,655,000
	Total		82,468,160

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE			
<u>SCHEDULE OF NON-PERSONAL ADVANCES</u> <u>FOR THE YEAR ENDED 31ST DECEMBER, 2019</u>			
SCHEDULE 10	NAME OF HOLDER	PURPOSE	AMOUNT N
	Umar Dauda	Special Imprest	500,000
	Habu Hamidu	Special Imprest	2,500,000
	Habu Hamidu	Special Imprest	2,500,000
	Mohammed Sidi Ibrahim	Special Imprest	500,000
	Adamu Usaman Yimir	Special Imprest	1,500,000
	Total		7,500,000

KWAYA KUSAR LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	Borno State (BIR)	Pay As You Earn (PAYE)	15,171,107
	NULGE	Union Dues	3,344,682
	Borno State (BIR)	5% Willolding Tax	9,033,248
	Ministry of Agric	Sales of fertilizer	16,379,705
	Kwaya Kusar Local Govt.	Drugs Revolving Fund	66,294
	Yusuf B. Mshelia	Refund of Advance	1,680
	Alh. Salihu Maidugu	"	1,470
	Idrisa Sarki	"	707
	Malam Kolo Gubio	"	3,241
	Zannah Ahmed	"	560
	Baba Ize	"	66
	Abdulkadir Juna	"	1,100
	Mustapha Usman Galadima	10% Retension Fee	1,000
	Aliyu Galadima	"	50
	Madu Kantoma	"	795
	Alh. Madu Gaji	10% Retension Fee	297,550
	Baba Teli	"	8,404
	Dauda P. Bumba	Refund of Advance	1,479
	Jibir H. Wakawa	"	2,266
	Zannah Kabuskema	"	630
	MHWUN	Union Dues	1,467,352
	Salihu John	Refurbishing of Car Loan	1,960
	Ali Diware	Refund of Advance	917
	Alh. Shettima Madu	Refund of Advance	1,860
	Borno State (BIR)	15% Taxes on House Rent	39,000
	Federal Inland Revenue	5% Comp. Withholding Tax	113,500
	Federal Mortgage Bank	National Housing Fund	723,958
	Alh. Musa Sabon Kudi	10% Retension Fee	861,738

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	Moh'd S. Haruna	Refund of Advance	900
	Hamsatu Moh'd Haruna	"	795
	M. Baba Tela	10% Retention Fee	18,898
	Lkulasili G. Dibal	Refund of Advance	3,092
	Hyeltsari G. Mshelia	Refund of Advance	2,520
	Alh. Buba Gulai	10% Retention Fee	5,500
	Alh. Buba Dala	"	20,040
	Borno State Pension Board	KKLG Pensioners	3,185
	M. Usman Jalo Dayar	5% retention fee	19,027
	Salihu Mai Mai	"	9,708
	M. Dahiru Haruna	"	19,027
	Eng. Dauda Buratai	"	49,296
	Abdullahi Dzathlu	5% retention fee	8,896
	M. Dahiru Haruna	5% retention fee	22,056
	Alh. Salihu Peta	"	48,288
	Alh. Buba Dala	10% Retention Fee	229,092
	Kwaya Kusar Local Govt.	Council Forum	2,250,000
	Federal Inland Revenue	5% Value Added tax	1,073,231
	Samaila Dogo	10% Retention Fee	90,000
	Samaila Suleiman	"	21,400
	Rufai Wada	"	11,000
	Isuwa Madu	"	11,000
	Aliyu Ayuba	Repayment of Housing Loan	210,000
	Malam Ibrahim Sarki	10% Retention Fee	80,000
	Madu Guwal	"	45,816
	Total		51,779,083
12	Loan and short term debt		
41020101	Local Government Loans Board		-
			-



BORNO STATE OF NIGERIA

MAFA LOCAL GOVERNMENT COUNCIL

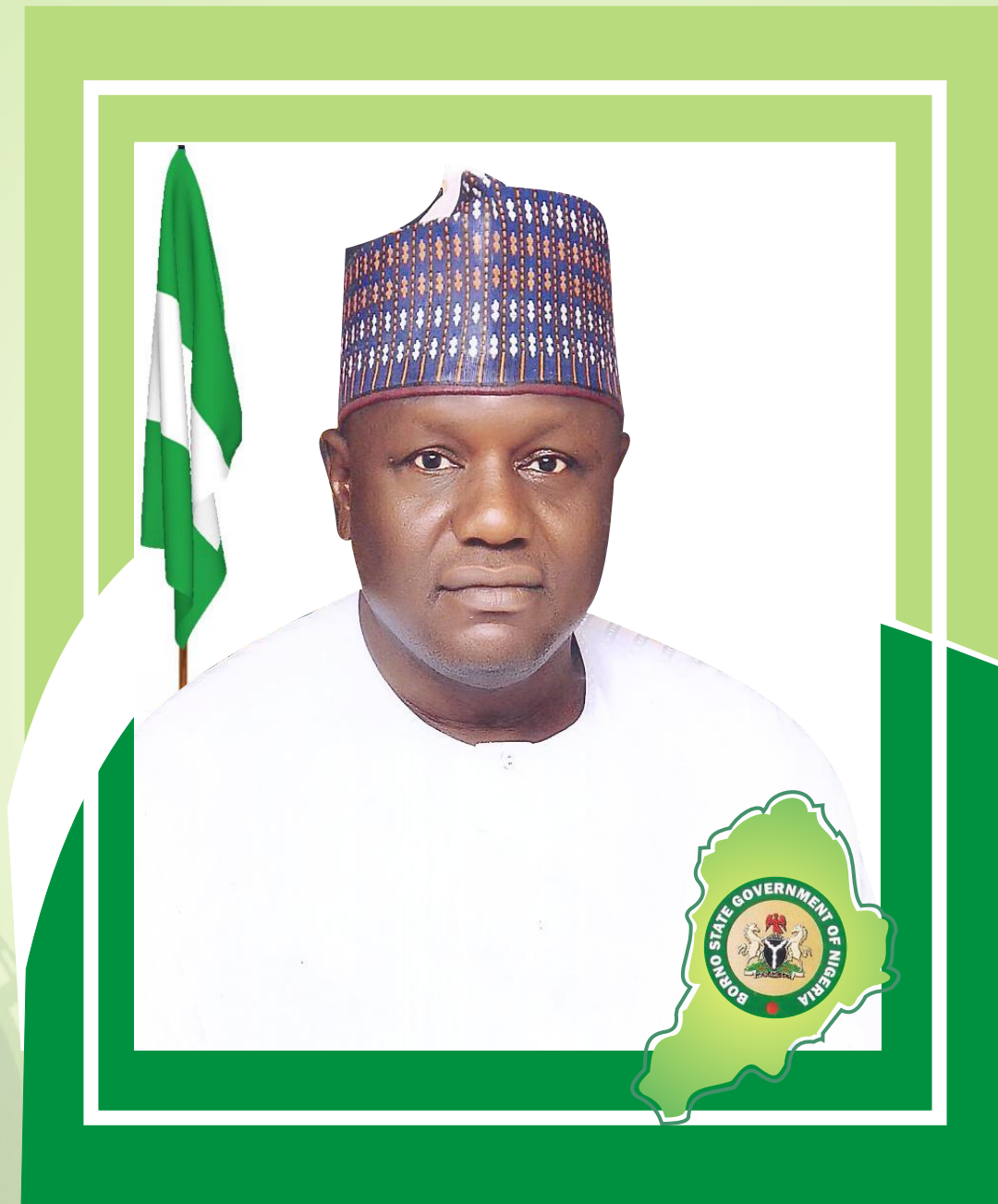
AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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

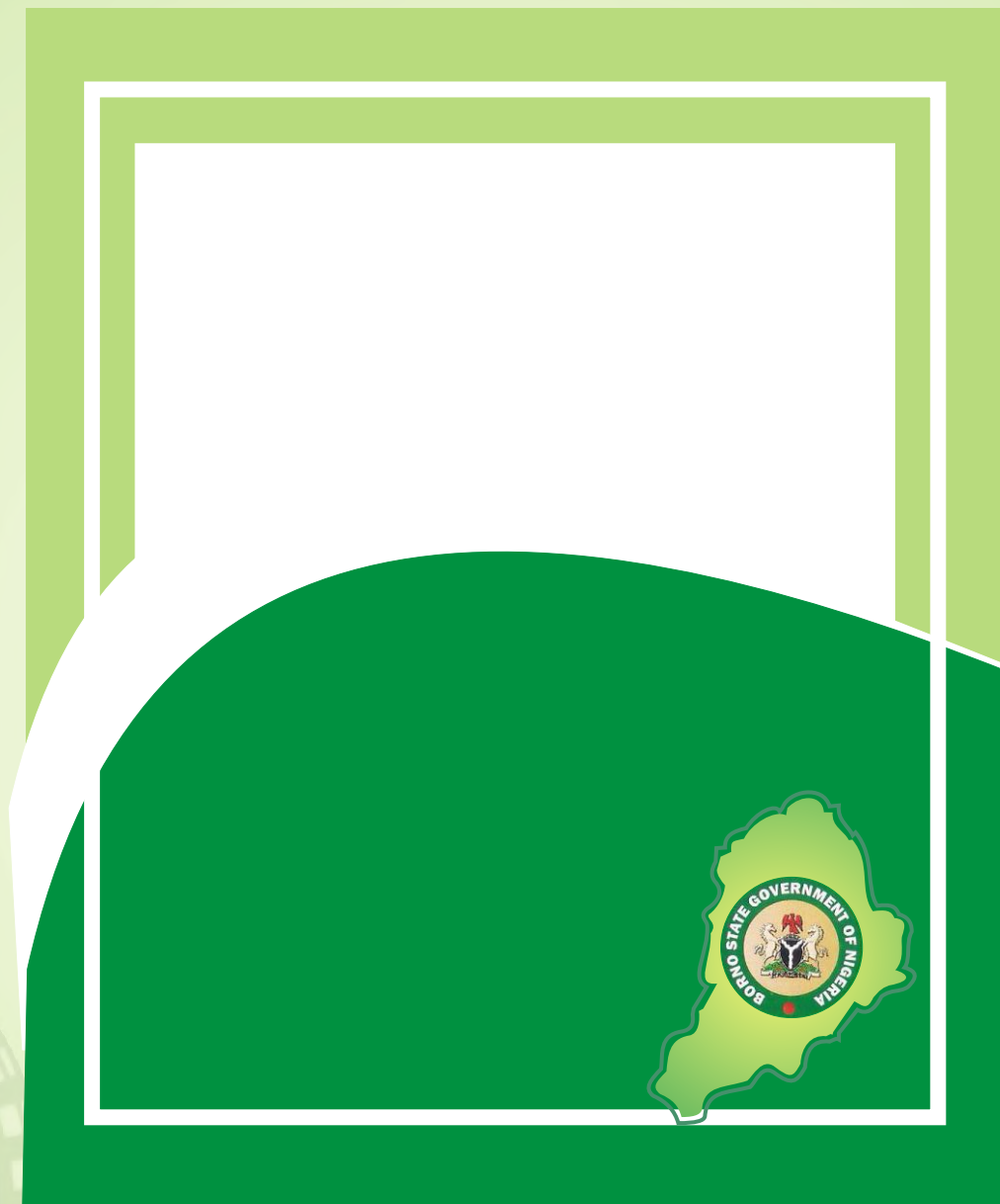


BABAGANA LAMINU, B.Sc., MBA, CPA, FCNA
ACTING AUDITOR - GENERAL
FOR LOCAL GOVERNMENT, BORNO STATE



MOHAMMED LAWAN SHERIFF
SECRETARY
MAFA LOCAL GOVERNMENT COUNCIL
BORNO STATE





TREASURER
MAFA LOCAL GOVERNMENT COUNCIL
BORNO STATE

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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Mafa Local Gov't

...
23/07/2020

The Secretary,
Mafa Local Gov't

...
7/9

AUDIT CERTIFICATE

The Treasurer Mafa Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

MAFA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASH FLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities			
	Cash Flow from Statutory Government Revenue			
1,850,044,572	Statutory Allocation FAAC	1	1,458,518,876.73	1,506,157,693.05
200,000,000	State IGR			
-	PPT	1	-	3,486,260.05
-	Excess Bank Chgarges	1	3,467,884.04	3,677,657.46
-	Excess Crude	1	-	2,605,709.77
-	Forex Equalisation	1	23,942,534.38	39,634,657.11
-	Additional Fund From NNPC	1	2,171,424.81	2,447,053.27
-	Exchange Difference	1	-	9,087,038.82
-	Exchange Gain	1	2,431,486.22	5,943,571.82
-	Share of Solid Minerals		1,889,189.96	-
-	Augmentation		11,942,836.44	-
359,608,289	Value Added Tax	1	345,916,394.97	319,861,993.02
2,409,652,861	Sub Total		1,850,280,627.55	1,892,901,634.37
	Cash Flow from Independent Government Revenue			
6,600,000	Personal Taxes	2	-	-
12,990,000	Licence General	2	-	-
29,295,000	Fees General	2	-	-
4,000,000	Earning General	2	-	-
15,400,000	General Sales	2	-	-
-	Fines General		-	-
1,100,000	Rent on Govt Buildings Generals		-	-
2,350,000	Rent on Land & Others General		-	-
-	Investment Income		-	-
-	Domestic Grant		-	-
71,735,000	Total Cash Flow from Independent Government Revenue		-	-
2,481,387,861	Total Receipts		1,850,280,627.55	1,892,901,634.37

	Less Cash Flow from Recurrent Services			
523,816,832	Personnel Costs	3	476,917,333.14	480,771,253.92
957,872,000	Overhead Costs Expenditure	4	551,335,516.27	524,635,089.27
860,000,000	Statutory Transfer	5	773,988,689.50	735,581,532.62
78,000,000	Miscellaneous Payments	6	51,230,872.16	101,800,370.12
2,419,688,832	Total Cash Flow from Recurrent Services		1,853,472,411.07	1,842,788,245.93
61,699,029	Net Cash Flow Operating Activities		(3,191,783.52)	50,113,388.44
	Less Cash Flow from Acquisition Non - Current Assets			
160,000,000	Capital Expenditure - Administration		23,500,000.00	23,500,000.00
201,000,000	Capital Expenditure - Economic		-	-
81,000,000	Capital Expenditure - Regional Development		-	-
374,928,000	Capital Expenditure - Social		-	-
442,000,000	Total Cash Flow from Acquisition Non - Current Assets		23,500,000.00	23,500,000.00
	Cash Flow from Financing Activities		-	-
(380,300,971)	Net Cash Flow from all Activities		(26,691,783.52)	26,613,388.44
243,443,689	Cash and Cash Equivalent as at 1 January		26,728,108.25	114,719.81
	Cash and Cash Equivalent as at 31st December		36,324.73	26,728,108.25
	Cash and Bank Balances	8	36,324.73	26,728,108.25

MAFA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 2
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2019

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	36,325	26,728,108
	Investments	9	4,285,921	4,285,921
	Advances	10	55,200,751	55,200,751
	Total Assests		59,522,996	86,214,779
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		36,325	26,728,108
	Other Fund - Investment Fund		(3,715,891)	(3,715,891)
	Total Public Fund		(3,679,566)	23,012,217
	Deposits	11	61,770,089	61,770,089
	Loan and Short Term Debt	12	1,432,473	1,432,473
	Total Liabilities		63,202,562	63,202,562
	Public Fund + Liabilities		59,522,996	86,214,779

MAFA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR Y BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		26,728,108.25	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,506,157,693	S/Allocation from Federal Govt.	1	1,458,518,877	1,850,044,572	1,850,044,572	-	391,525,695
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
-	PPT	1	-	-	-	-	-
-	Excess Bank Chgarges	1	3,467,884	-	-	-	(3,467,884)
-	Excess Crude	1	-	-	-	-	-
-	Forex Equalisation	1	23,942,534	-	-	-	(23,942,534)
-	Additional Fund From NNPC	1	2,171,425	-	-	-	(2,171,425)
-	Exchange Difference	1	-	-	-	-	-
-	Exchange Gain	1	2,431,486	-	-	-	(2,431,486)
	Share of Solid Minerals	1	1,889,190				
	Augmentation	1	11,942,836				
-	Share of VAT	1	345,916,395	359,608,289	359,608,289	-	13,691,894
1,506,157,693	Sub Toatal		1,850,280,628	2,409,652,861	2,409,652,861	-	573,204,260
	- Personal Taxes	2	-	6,600,000	6,600,000	-	6,600,000
	- Licence General	2	-	12,990,000	12,990,000	-	12,990,000
	- Fees General	2	-	29,295,000	29,295,000	-	29,295,000
	- Sales General	2	-	4,000,000	4,000,000	-	4,000,000
	- Earning General	2	-	15,400,000	15,400,000	-	15,400,000
1,100,000	Rent on Govt. Building General	2	-	1,100,000	1,100,000	-	1,100,000
2,350,000	Rent on Land & Others General	2	-	2,350,000	2,350,000	-	2,350,000
-	- Investment Income	2	-	-	-	-	-
-	- Domestic Grant	2	-	-	-	-	-
3,450,000	Total Revenue (Income)		-	71,735,000	71,735,000	-	71,735,000
1,509,607,693	Total Funds Available		1,877,008,736	2,481,387,861	2,481,387,861	-	645,030,362

	Less: EXPENDITURE						
480,771,254	Personnel Costs	3	476,917,333	523,816,832	523,816,832	-	46,899,499
524,635,089	Overhead Costs Expenditure	4	551,335,516	957,872,000	957,872,000	-	406,536,484
-	Statutory Transfer	5	773,988,690	860,000,000	860,000,000	-	86,011,311
-	Miscellaneous Payments	6	51,230,872	78,000,000	78,000,000	-	26,769,128
1,005,406,343	Total Expenditure		1,853,472,411	2,419,688,832	2,419,688,832	-	566,216,421
62,525,837	Operating Fund B/4 Transfer		23,536,325	61,699,029	61,699,029	-	78,813,940
	APPROPRIATION TRANSFERS						
23,500,000	Transfer to Capital Dev. Fund		23,500,000	442,000,000	442,000,000	-	418,500,000
86,025,837	Total Appropriation		23,500,000	442,000,000	442,000,000	-	418,500,000
	Closing Balance		36,325	(380,300,971)	(380,300,971)	-	(380,337,296)

MAFA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2018 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	594,954,360.00	594,954,360.00	-	594,954,360.00
23,500,000.00	Transfer From CRF		23,500,000.00	1,426,752,500.00	1,426,752,500.00	-	1,403,252,500.00
23,500,000.00	Total Capiati Receipts		23,500,000.00	2,021,706,860.00	2,021,706,860.00	-	1,998,206,860.00
23,500,000.00	Total Capital Funds Available		23,500,000.00	2,021,706,860.00	2,021,706,860.00	-	1,998,206,860.00
	Less: Capital Expenditure						
	Administrative						
23,500,000.00	Admin & General Services	7	23,500,000.00	260,425,000.00	260,425,000.00	-	236,925,000.00
23,500,000.00	Sub-Total		23,500,000.00	260,425,000.00	260,425,000.00	-	236,925,000.00
	Economic						
-	Agric & Natural Resources	7	-	704,800,000.00	704,800,000.00	-	704,800,000.00
-	Finance & Supply	7	-	113,400,000.00	113,400,000.00	-	113,400,000.00
-	Sub-Total		-	818,200,000.00	818,200,000.00	-	818,200,000.00
	Reginal Development						
-	Works Transport & Housing	7	-	-	-	-	-
-	Sub-Total		-	-	-	-	-
	Social						
-	Primary Health Care	7	-	-	-	-	-
-	Sub-Total		-	-	-	-	-
23,500,000.00	Total Capital Expenditure		23,500,000.00	1,426,752,500.00	1,426,752,500.00	-	1,403,252,500.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019**NOTES TO THE ACCOUNTS**

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,458,518,876.73	1,506,157,693.05
11010101	Petroleum Profit Tax	1B	-	3,486,260.05
11010101	Excess Bank Chgarges	1B	3,467,884.04	3,677,657.46
11010301	Excess Crude	1B	-	2,605,709.77
11010101	Forex Equalisation	1B	23,942,534.38	39,634,657.11
11010101	Additional Fund From NNPC	1B	2,171,424.81	2,447,053.27
11010101	Exchange Difference	1B	-	9,087,038.82
11010101	Exchange Gain	1B	2,431,486.22	5,943,571.82
11010101	Share of Solid Minerals	1B	1,889,189.96	
11010101	Augmentation	1B	11,942,836.44	
11010201	Value Added Tax	1B	345,916,394.97	319,861,993.02
	Sub Total		1,850,280,627.55	1,892,901,634.37
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Sales General		-	-
12010109	Earning General		-	-
12010109	Rent on L/Govt. Building General		-	-
	Rent on Land & Others General		-	-
			-	-
	Total Cash Flow from Independent Government Revenue		-	-

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		449,475.54	1,349,006.82
21010101	Office of the Secretary		-	-
21010101	The Council		-	5,040,000.00
21010101	Admin. & General Services		81,615,581.73	90,595,624.93
21010101	Agric & Natural Resources		92,941,677.72	94,667,841.54
21010101	Finance & Supply		56,452,806.86	62,408,928.86
21010101	Budget Plan Research & Statistic		-	-
21010101	Works Transport & Housing		51,893,800.00	56,410,272.60
21010101	Education & Social Development		142,905,780.04	-
21010101	Primary Health Care		25,329,105.40	144,970,473.77
21010101	Traditional Office		25,329,105.40	25,329,105.40
	Total		476,917,332.69	480,771,253.92
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		44,875,000.00	39,875,000.00
220201	Office of the Secretary		6,506,662.80	6,506,662.80
220201	The Council		6,395,000.00	6,395,000.00
220201	Admin. & General Services		358,477,839.47	338,477,839.47
220201	Agric & Natural Resources		17,176,370.80	15,176,370.80
220201	Finance & Supply		20,624,000.00	18,624,000.00
220201	Budget Plan Research & Statistic		-	-
220201	Works Transport & Housing		38,007,292.80	38,007,292.80
220201	Education & Social Development		330,000.00	10,330,000.00
220201	Primary Health Care		58,743,350.40	51,042,923.40
220201	Traditional Office		200,000.00	200,000.00
	Total		551,335,516.27	524,635,089.27

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		24,411,305.96	45,184,730.80
22070102	0.5% L.G. Audit		7,292,594.38	7,530,788.46
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		18,422,724.60	18,225,545.76
22070102	7% Local Govt Pension		33,363,356.64	33,117,389.10
22070102	Contribution towards Funding of Primary Edu.		201,319,582.68	198,502,741.92
22070102	1% LGSC Training Fund		14,585,188.77	15,061,576.93
22070102	0.75% Admin Charges		10,938,891.58	11,296,182.68
22070102	5% Security		72,925,943.84	75,307,884.65
22070102	2% Stabilization		30,123,153.86	30,123,153.86
22070102	20% LG Joint Development Programme		301,231,538.60	301,231,538.60
22070102	5% Security Trust Fund		5,454,265.76	
22070102	2.5% Education Trust Fund		2,727,132.88	
22070102	5% State University		51,193,009.95	
22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		773,988,689.50	735,581,532.76
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		6,000,000.00	4,500,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	450,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	-
22021041	JNI Contribution		385,185.19	385,185.19
22021041	Retaunership NTA/BRTV		1,680,000.00	1,680,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	2,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	28,740,904.41
22021041	LGA's Hajj Fare		10,305,820.00	26,917,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture			2,206,227.77
22021041	Provision of Essential Service			10,000,000.00
22021041	Workshop on Fiscal & Admin. Due Process			462,962.97
22021041	Diesel to Tractors for Farming Across LGA's			1,481,481.48
22021041	Gratuity to Local Edu. Authority Retirees			9,259,259.26
22021041	Gratuity to Local Government Retirees			9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		3,312,960.00	2,686,860.00
22021041	Hotel Bills inrespects of Borno State Hotel			-
22021041	Production of Projects Calender 2018			680,000.00
22021041	Outstanding Liabilities		1,321,000.00	
22021041	Bank charges		720,351.41	1,090,823.13
22021041	CJTF Allowances		20,700,000.00	
22021041	Logistics		-	-
	Sub-Total		51,230,872.16	101,800,370.12

	Notes 7 - Purchase/Construction of Capital Assets			
	Administrative			
	Admin & General Services		23,500,000.00	23,500,000.00
	Sub-Total		23,500,000.00	23,500,000.00
	Economic			
	Agric & Natural Resources		-	-
	Finance & Supply		-	-
	Sub-Total		-	-
	Reginal Development			
	Works Transport & Housing		-	-
	Sub-Total		-	-
	Social			
	Primary Health Care		-	-
	Sub-Total		-	-
	Grand Total		23,500,000.00	23,500,000.00

MAFA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2018 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		-	-
31020108	First Bank Main Account		35,969.77	26,432,642.20
31020102	UBA Salary Account		354.96	295,466.05
			-	-
			-	-
	Total		36,324.73	26,728,108.25
	<u>Note 9 - Investments</u>			
31090102	Premier Commercial Bank		446,000.00	446,000.00
31090102	Premier Propt. Dev. Comp.		200,000.00	200,000.00
31090102	New African Marchant Bank		328,981.00	328,981.00
31090102	Federal Housing Units		84,952.36	84,952.36
41020101	Local Govt. Loan Board		1,225,987.16	1,225,987.16
31090102	Fertilizer Blending Board		1,000,000.00	1,000,000.00
31090102	Assurance Bank Plc		1,000,000.00	1,000,000.00
	Total		4,285,920.52	4,285,920.52
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		32,770,750.56	32,770,750.56
31070101	Non - Personal Advance (See schedule 10)		22,430,000.00	22,430,000.00
	Total		55,200,750.56	55,200,750.56
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		61,770,088.55	61,770,088.55
			61,770,088.55	61,770,088.55
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)		1,432,473.32	1,432,473.32
			1,432,473.32	1,432,473.32

MAFA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	MAFA MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	120,910,633	120,910,633	-
	FEBRUARY	116,185,008	116,185,008	-
	MARCH	104,725,636	104,725,636	-
	APRIL	98,733,399	98,733,399	-
	MAY	113,544,442	113,544,442	-
	JUNE	127,087,369	127,087,369	-
	JULY	138,962,841	138,962,841	-
	AUGUST	135,391,602	135,391,602	-
	SEPTEMBER	136,314,004	136,314,004	-
	OCTOBER	132,652,204	132,652,204	-
	NOVEMBER	109,085,315	109,085,315	-
	DECEMBER	128,566,161	128,566,161	-
	TOTAL	1,462,158,614	1,462,158,614	-

MAFA LOCAL GOVERNMENT OF BORNO STATE										
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019										
OTHER STATUTORY RECEIPTS										
SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE
1B		₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	29,939,471		-	-		29,721,422		218,048	
	FEBRUARY	32,752,053		2,027,368	-		30,579,463		145,222	
	MARCH	39,106,525		1,002,508	9,592,577		28,323,403		188,036	
	APRIL	44,204,337		2,171,425	14,784,242		27,105,192		143,478	
	MAY	28,450,233		-	-		28,275,620		174,613	
	JUNE	31,600,369		-	-		31,344,255		256,113	
	JULY	32,108,668		-	-		31,878,524		230,144	
	AUGUST	28,085,159		-	-		27,860,812		224,346	
	SEPTEMBER	26,839,732		228,380	-		26,173,344		438,007	
	OCTOBER	27,594,986		-	-		27,385,677		209,309	
	NOVEMBER	38,315,915		3,728,978	7,779,574		26,634,012		173,351	
	DECEMBER	33,444,106		-	-		33,182,025		262,081	
	TOTAL	392,441,551	-	9,158,659	32,156,393	-	348,463,750	-	2,662,749	-

MAFA LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018				
SCHEDULES TO THE ACCOUNTS				
SCHEDULES 3	CODE	OVERHEAD COST - COUNCIL CHAIRMAN	2019 N	2018 N
	22020101	Local Travel & Transport: Training	4,357,950	18,430,466
	22020102	Local Travel & Transport: Others	2,050,800	8,673,160
	22020202	Telephone Charges	1,538,100	6,504,870
	22020203	Internet Access Charges	1,538,100	6,504,870
	22020301	Office Stationeries/Computer Consumables	4,614,300	19,514,611
	22020303	Newspapers	769,050	3,252,435
	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,101,600	17,346,321
	22020402	Maintenance of Office Furniture	1,025,400	4,336,580
	22020404	Maintenance of Office / It Equipment	1,538,100	6,504,870
	22020801	Motor Vehicle Fuel Cost	7,690,500	32,524,351
	22021001	Refreshment & Meals	6,152,400	26,019,481
	22021002	Honorarium & Sitting Allowance	7,690,500	32,524,351
	22021007	Welfare Packages	8,203,200	34,692,641
		TOTAL	51,270,000	216,829,008

4	CODE	OVERHEAD COST - ADMINISTRATION	N	N
	22020101	Local Travel & Transport: Training	31,040,683	13,869,149
	22020102	Local Travel & Transport: Others	12,781,458	5,710,826
	22020202	Telephone Charges	12,781,458	5,710,826
	22020203	Internet Access Charges	9,129,613	4,079,161
	22020301	Office Stationeries/Computer Consumables	45,648,063	20,395,807
	22020303	Newspapers	5,477,768	2,447,497
	22020306	Printing of Security Documents	29,214,760	13,053,316
	22020309	Uniforms & Other Clothing	-	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	29,214,760	13,053,316
	22020402	Maintenance of Office Furniture	7,303,690	3,263,329
	22020404	Maintenance of Office / It Equipment	14,607,380	6,526,658
	22020801	Motor Vehicle Fuel Cost	43,822,140	19,579,975
	22021001	Refreshment & Meals	43,822,140	19,579,975
	22021002	Honorarium & Sitting Allowance	54,777,675	24,474,968
	22021003	Publicity & Advertisements	18,259,225	8,158,323
	22021006	Postages & Courier Services	7,303,690	3,263,329
		TOTAL	365,184,502	163,166,455

5	CODE	OVERHEAD COST - AGRICULTURE	N	N
	22020101	Local Travel & Transport: Training	1,459,992	10,464,535
	22020102	Local Travel & Transport: Others	601,173	4,308,926
	22020202	Telephone Charges	687,055	4,924,487
	22020203	Internet Access Charges	429,409	3,077,804
	22020301	Office Stationeries/Computer Consumables	687,055	4,924,487
	22020303	Newspapers	257,646	1,846,683
	22020306	Printing of Security Documents	1,374,110	9,848,974
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,374,110	9,848,974
	22020402	Maintenance of Office Furniture	343,527	2,462,244
	22020404	Maintenance of Office / It Equipment	687,055	4,924,487
	22020405	Maintenance of Plants/Generators	858,819	6,155,609
	22020801	Motor Vehicle Fuel Cost	1,202,346	8,617,852
	22020803	Plant / Generator Fuel Cost	1,374,110	9,848,974
	22021001	Refreshment & Meals	2,061,164	14,773,461
	22021006	Postages & Courier Services	343,527	2,462,244
	22050106	Agricultural Inputs Subsidy	3,435,274	24,622,436
		TOTAL	17,176,371	123,112,178

6	CODE	<u>OVERHEAD COST - FINANCE</u>		
			N	N
	22020101	Local Travel & Transport: Training	1,753,040	153,920
	22020102	Local Travel & Transport: Others	1,134,320	99,595
	22020202	Telephone Charges	1,237,440	108,649
	22020203	Internet Access Charges	515,600	45,271
	22020301	Office Stationeries/Computer Consumables	1,443,680	126,757
	22020303	Newspapers	309,360	27,162
	22020305	Printing of Non Security Documents	1,237,440	108,649
	22020306	Printing of Security Documents	3,093,600	271,623
	22020313	Production of Reports To Public Accounts Committee (Pac)		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,649,920	144,866
	22020402	Maintenance of Office Furniture	412,480	36,216
	22020404	Maintenance of Office / It Equipment	824,960	72,433
	22020405	Maintenance of Plants/Generators	1,031,200	90,541
	22020801	Motor Vehicle Fuel Cost	1,443,680	126,757
	22020803	Plant / Generator Fuel Cost	1,649,920	144,866
	22021001	Refreshment & Meals	2,474,880	217,299
	22021006	Postages & Courier Services	412,480	36,216
		TOTAL	20,624,000	1,810,821

7	CODE	OVERHEAD COST - WORKS		
			N	N
	22020101	Local Travel & Transport: Training	2,470,474	5,460,000
	22020102	Local Travel & Transport: Others	2,850,547	6,300,000
	22020202	Telephone Charges	2,280,438	5,040,000
	22020203	Internet Access Charges	950,182	2,100,000
	22020301	Office Stationeries/Computer Consumables	2,660,510	5,880,000
	22020303	Newspapers	570,109	1,260,000
	22020305	Printing of Non Security Documents	1,520,292	3,360,000
	22020309	Uniforms & Other Clothing	760,146	1,680,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,040,583	6,720,000
	22020402	Maintenance of Office Furniture	760,146	1,680,000
	22020403	Maintenance of Office Building / Residential Qtrs	1,140,219	2,520,000
	22020404	Maintenance of Office / It Equipments	456,088	1,008,000
	22020405	Maintenance of Plants/Generators	2,280,438	5,040,000
	22020410	Maintenance of Street Lightings	2,014,387	4,452,000
	22020412	Maintenance Of Markets/Public Places	570,109	1,260,000
	22020413	Minor Road Maintenance	2,280,438	5,040,000
	22020801	Motor Vehicle Fuel Cost	2,660,510	5,880,000
	22020803	Plant / Generator Fuel Cost	3,420,656	7,560,000
	22021001	Refreshment & Meals	4,560,875	10,080,000
	22021006	Postages & Courier Services	760,146	1,680,000
		TOTAL	38,007,293	84,000,000

8	CODE	OVERHEAD COST - HEALTH	N	N
	22020101	Local Travel & Transport: Training	5,580,618	22,847,500
	22020102	Local Travel & Transport: Others	3,818,318	15,632,500
	22020202	Telephone Charges	3,524,601	14,430,000
	22020203	Internet Access Charges	3,230,884	13,227,500
	22020301	Office Stationeries/Computer Consumables	4,699,468	19,240,000
	22020303	Newspapers	587,434	2,405,000
	22020305	Printing of Non Security Documents	2,349,734	9,620,000
	22020309	Uniforms & Other Clothing	2,349,734	9,620,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,699,468	19,240,000
	22020402	Maintenance of Office Furniture	1,174,867	4,810,000
	22020403	Maintenance of Office Building / Residential Qtrs	1,762,301	7,215,000
	22020404	Maintenance of Office / It Equipment	704,920	2,886,000
	22020405	Maintenance of Plants/Generators	3,524,601	14,430,000
	22020801	Motor Vehicle Fuel Cost	4,112,035	16,835,000
	22020803	Plant / Generator Fuel Cost	5,286,902	21,645,000
	22021001	Refreshment & Meals	7,049,202	28,860,000
	22021006	Postages & Courier Services	1,468,584	6,012,500
	22050107	Health Subsidy	2,819,681	11,544,000
		TOTAL	58,743,350	240,500,000

MAFA LOCAL GOVERNMENT OF BORNO STATE			
ACCOUNTS FOR THE YEAR ENDED			
SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Alh. Zannah Bulama	Motorcycle Loan	70,000.00
	Mallam Barirambe	"	3,000.00
	Btilarna 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

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Babagana Khatib	"	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 Alh. Daka	"	50,000.00
	Modu Saye	"	25,000.00

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	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
			-
	Total		32,770,751

MAFA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018SCHEDULE OF NON-PERSONAL ADVANCES

SCHEDULE	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
10				
	Mahmud A. Yakub	42038	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
	Mohd L. Sheriff	41/02/2015	" "	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
	Ohirna 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			22,430,000

MAFA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	Deposits 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		61,770,089
12	Loan and short term debt		
	LGLB		1,432,473.32
			1,432,473



BORNO STATE OF NIGERIA

MAGUMERI LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



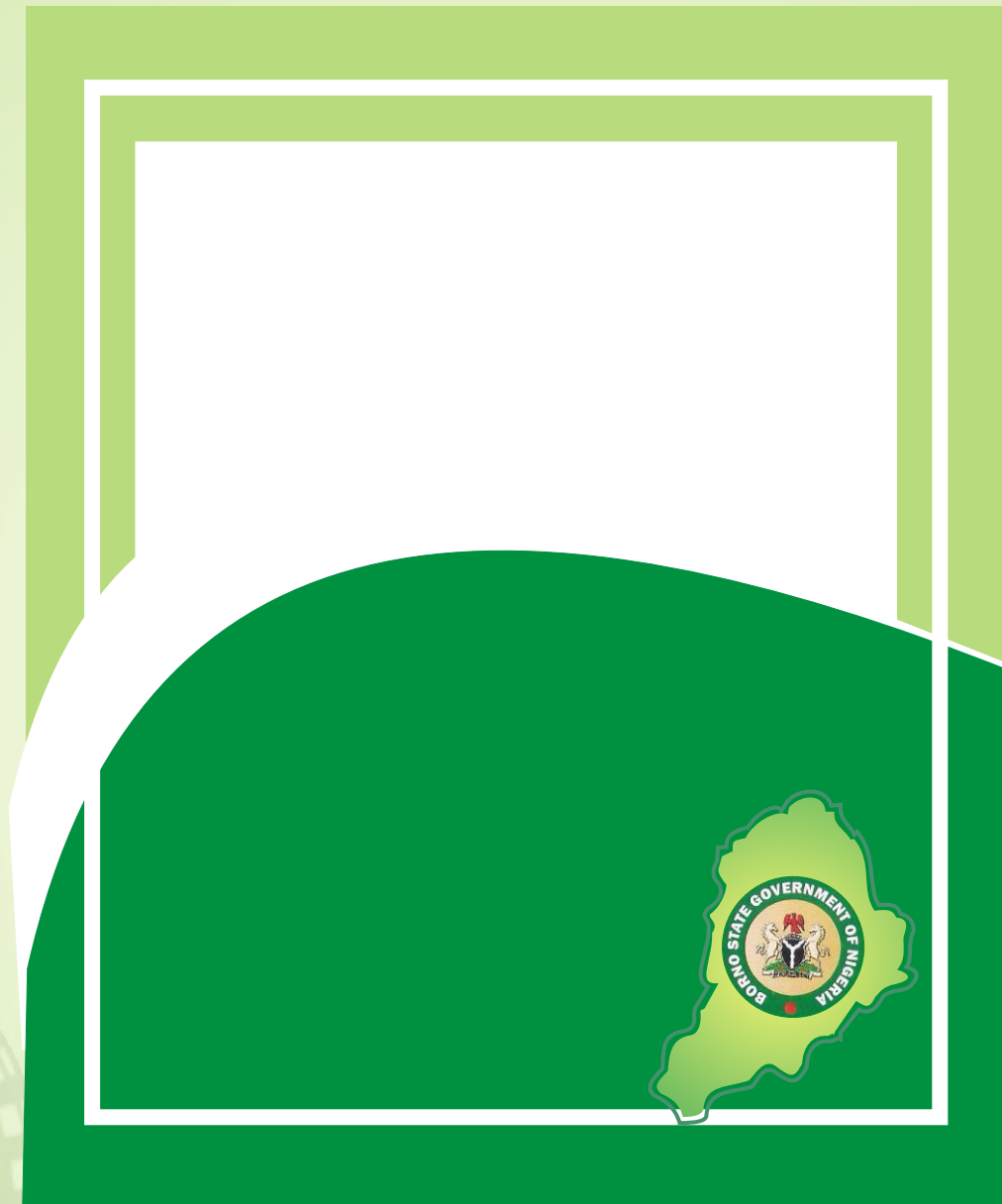
HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



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



ALI LAWAN KYARI
SECRETARY
MAGUMERI LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
MAGUMERI LOCAL GOVERNMENT COUNCIL
BORNO STATE


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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer, 22/05/2020
Magumeri Local Gov't
Mallam Mustafa La Bulawa


The Secretary,
Magumeri Local Gov't
Bello Alhaji Nnisi

AUDIT CERTIFICATE

The Treasurer Magumeri Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities			
	Cash Flow from Statutory Government Revenue			
2,034,443,112	Statutory Allocation FAAC	1	1,725,999,037.44	1,782,374,413.44
250,000,000	State IGR			
-	- PPT	1	-	4,125,610.97
-	- Excess Bank Chgarges	1	4,103,864.95	4,352,158.70
-	- Excess Crude	1	-	3,083,575.14
-	- Forex Equalisation	1	28,333,394.89	46,903,321.66
-	- Additional Fund From NNPC	1	2,569,645.95	2,895,822.37
-	- Exchange Difference	1	-	10,753,525.72
-	- Exchange Gain	1	2,884,504.33	7,033,573.18
378,870,525	Value Added Tax	1	374,642,252.07	336,427,567.28
2,663,313,637	Sub Total		2,138,532,699.63	2,197,949,568.46
	Cash Flow from Independent Government Revenue			
9,000,000	Personal Taxes	2	-	-
21,380,000	Licence General	2	-	-
12,630,000	Fees General	2	-	-
4,900,000	Earning General	2	-	40,000.00
5,400,000	General Sales	2	-	-
27,800,000	Fines General			
2,000,000	Rent on Govt Buildins Generals			
2,800,000	Rent on Land & Others General		-	-
5,000,000	Investment Income		-	-
50,000,000	Domestic Grant		-	-
140,910,000	Total Cash Flow from Independent Government Revenue		-	40,000.00
2,804,223,637	Total Receipts		2,138,532,699.63	2,197,989,568.46

	Less Cash Flow from Recurrent Services			
610,675,903	Personnel Costs	3	426,951,588.04	443,844,481.04
922,714,205	Overhead Costs, Expenditure	4	570,979,956.95	829,418,461.95
850,000,000	Statutory Transfer	5	808,046,212.78	792,654,152.75
52,000,000	Miscellaneous Payments	6	44,021,221.04	117,458,841.19
2,435,390,108	Total Cash Flow from Recurrent Services		1,849,998,978.81	2,183,375,936.93
368,833,529	Net Cash Flow Operating Activities		288,533,720.82	14,613,631.53
	Less Cash Flow from Acquisition Non - Current Assets			
253,200,000	Capital Expenditure - Administration		149,595,528.11	-
200,500,000	Capital Expenditure - Economic		76,141,827.00	880,354.54
183,000,000	Capital Expenditure - Regional Development		31,073,814.00	18,700,000.00
200,500,000	Capital Expenditure - Social		40,915,321.11	-
636,700,000	Total Cash Flow from Acquisition Non - Current Assets		297,726,490.22	19,580,354.54
	Cash Flow from Financing Activities		-	-
(267,866,471)	Net Cash Flow from all Activities		(9,192,769.40)	(4,966,723.01)
243,443,689	Cash and Cash Equivalent as at 1 January		1,193,733.90	6,160,456.91
	Cash and Cash Equivalent as at 31st December		(7,999,035.50)	1,193,733.90
	Cash and Bank Balances	8	7,999,034.52	1,193,733.82

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	7,999,035	1,193,734
	Investments	9	4,285,921	4,285,921
	Advances	10	-	-
	Total Assests		12,284,955	5,479,654
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		(7,999,035)	1,193,734
	Other Fund - Investment Fund		(59,604,121)	(59,604,121)
	Total Public Fund		(67,603,156)	(58,410,387)
	Deposits	11	62,457,568	62,457,568
	Loan and Short Term Debt	12	1,432,473	1,432,473
	Total Liabilities		63,890,041	63,890,041
	Public Fund + Liabilities		(3,713,115)	5,479,654

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		1,193,733.82	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,782,374,413	S/Allocation from Federal Govt.	1	1,725,999,037	2,034,443,112	2,034,443,112	-	308,444,075
-	S/Allocation from State Govt.	1	-	250,000,000	250,000,000	-	250,000,000
-	PPT	1	-	-	-	-	-
-	Excess Bank Chgarges	1	4,103,865	-	-	-	(4,103,865)
-	Excess Crude	1	-	-	-	-	-
-	Forex Equalisation	1	28,333,395	-	-	-	(28,333,395)
-	Additional Fund From NNPC	1	2,569,646	-	-	-	(2,569,646)
-	Exchange Difference	1	-	-	-	-	-
-	Exchange Gain	1	2,884,504	-	-	-	(2,884,504)
-	Share of VAT	1	374,642,252	378,870,525	378,870,525	-	4,228,273
1,782,374,413	Sub Total		2,138,532,700	2,663,313,637	2,663,313,637	-	524,780,937
-	Personal Taxes	2	-	9,000,000	9,000,000	-	9,000,000
-	Licence General	2	-	21,380,000	21,380,000	-	21,380,000
-	Fees General	2	-	12,630,000	12,630,000	-	12,630,000
40,000	Sales General	2	-	4,900,000	35,850,000	-	4,900,000
-	Earning General	2	-	5,400,000	5,400,000	-	5,400,000
2,000,000	Rent on Govt. Building General	2	-	2,000,000	2,000,000	-	2,000,000
2,800,000	Rent on Land & Others General	2	-	2,800,000	2,800,000	-	2,800,000
-	Investment Income	2	-	5,000,000	5,000,000	-	5,000,000
-	Domestic Grant	2	-	50,000,000	50,000,000	-	50,000,000
4,840,000	Total Revenue (Income)		-	113,110,000	144,060,000	-	113,110,000
1,787,214,413	Total Funds Available		2,139,726,433	2,776,423,637	2,807,373,637	-	637,982,039

	Less: EXPENDITURE						
443,844,481	Personnel Costs	3	426,951,587	610,675,903	610,675,903	-	183,724,316
829,418,462	Overhead Costs Expenditure	4	570,979,957	922,714,205	922,714,205	-	351,734,248
-	Statutory Transfer	5	808,046,213	850,000,000	922,714,205	-	41,953,787
-	Miscellaneous Payments	6	44,021,221	52,000,000	922,714,205	-	7,978,779
1,273,262,943	Total Expenditure		1,849,998,978	2,435,390,108	3,378,818,518	-	585,391,130
62,525,837	Operating Fund B/4 Transfer		289,727,455	341,033,529	(571,444,881)	-	52,590,909
	APPROPRIATION TRANSFERS						
(19,580,355)	Transfer to Capital Dev. Fund		297,726,490	636,700,000	636,700,000	-	338,973,510
42,945,482	Total Appropriation		297,726,490	636,700,000	636,700,000	-	338,973,510
	Closing Balance		(7,999,035)	(295,666,471)	(1,208,144,881)	-	(287,667,436)

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	594,954,360.00	594,954,360.00	-	594,954,360.00
19,580,354.54	Transfer From CRF		297,726,490.22	1,426,752,500.00	1,426,752,500.00	-	1,129,026,009.78
19,580,354.54	Total Capital Receipts		297,726,490.22	2,021,706,860.00	2,021,706,860.00	-	1,723,980,369.78
19,580,354.54	Total Capital Funds Available		297,726,490.22	2,021,706,860.00	2,021,706,860.00	-	1,723,980,369.78
	Less: Capital Expenditure						
	Administrative						
-	Admin & General Services	7	149,595,528.11	260,425,000.00	260,425,000.00	-	110,829,471.89
-	Sub-Total		149,595,528.11	260,425,000.00	260,425,000.00	-	110,829,471.89
	Economic						
880,354.54	Agric & Natural Resources	7	16,905,000.00	704,800,000.00	704,800,000.00	-	687,895,000.00
-	Finance & Supply	7	59,236,827.00	113,400,000.00	113,400,000.00	-	54,163,173.00
880,354.54	Sub-Total		76,141,827.00	818,200,000.00	818,200,000.00	-	742,058,173.00
	Reginal Development						
18,700,000.00	Works Transport & Housing	7	31,073,814.00	183,000,000.00	183,000,000.00	-	151,926,186.00
18,700,000.00	Sub-Total		31,073,814.00	183,000,000.00	183,000,000.00	-	151,926,186.00
	Social						
-	Primary Health Care	7	40,915,321.11	200,500,000.00	200,500,000.00	-	159,584,678.89
-	Sub-Total		40,915,321.11	200,500,000.00	200,500,000.00	-	159,584,678.89
19,580,354.54	Total Capital Expenditure		297,726,490.22	1,426,752,500.00	1,426,752,500.00	-	1,129,026,009.78

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO THE ACCOUNTS				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,725,999,037.44	1,782,374,413.44
11010101	Petroleum Profit Tax	1B	-	4,125,610.97
11010101	Excess Bank Chgarges	1B	4,103,864.95	4,352,158.70
11010301	Excess Crude	1B	-	3,083,575.14
11010101	Forex Equalisation	1B	28,333,394.89	46,903,321.66
11010101	Additional Fund From NNPC	1B	2,569,645.95	2,895,822.37
11010101	Exchange Difference	1B	-	10,753,525.72
11010101	Exchange Gain	1B	2,884,504.33	7,033,573.18
11010101	Share of Solid Minerals	1B	2,235,651.60	
11010101	Augmentation	1B	14,133,052.73	
11010201	Value Added Tax	1B	374,642,252.07	336,427,567.28
	Sub Total		2,154,901,403.96	2,197,949,568.46
	Note 2 - Cash Flow from Independent Government			
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Sales General		-	-
12010109	Earning General		-	40,000.00
12010109	Rent on L/Govt. Building General		-	-
	Rent on Land & Others General		-	-
	Total Cash Flow from Independent Government Revenue		-	40,000.00

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		20,798,939.55	20,798,939.55
21010101	Office of the Secretary		13,561,021.29	13,561,021.29
21010101	The Council		4,348,300.88	4,348,300.88
21010101	Admin. & General Services		31,962,800.06	40,474,063.06
21010101	Agric & Natural Resources		59,928,460.62	59,928,460.62
21010101	Finance & Supply		41,315,702.82	45,094,655.62
21010101	Budget Plan Research & Statistic			
21010101	Works Transport & Housing		57,428,649.09	62,031,327.09
21010101	Education & Social Development		-	-
21010101	Primary Health Care		166,204,152.12	166,204,152.12
21010101	Traditional Office		31,403,560.81	31,403,560.81
	Total		426,951,587.24	443,844,481.04
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		109,714,008.00	209,714,008.00
220201	Office of the Secretary		300,000.00	300,000.00
220201	The Council		7,115,000.00	7,115,000.00
220201	Admin. & General Services		29,046,103.10	54,066,255.10
220201	Agric & Natural Resources		100,499,645.85	123,112,177.85
220201	Finance & Supply		1,005,000.00	1,810,821.00
220201	Budget Plan Research & Statistic		-	-
220201	Works Transport & Housing		84,000,000.00	84,000,000.00
220201	Education & Social Development		-	-
220201	Primary Health Care		180,500,000.00	240,500,000.00
220201	Traditional Office		58,800,200.00	108,800,200.00
	Total		570,979,956.95	829,418,461.95

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		20,376,410.31	53,471,232.04
22070102	0.5% L.G. Audit		8,629,995.19	8,311,872.07
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		15,770,570.04	15,630,232.35
22070102	7% Local Govt Pension		33,349,676.04	30,349,795.47
22070102	Contribution towards Funding of Primary Edu.		163,431,659.52	161,423,376.96
22070102	1% LGSC Training Fund		17,259,990.37	17,823,744.14
22070102	0.75% Admin Charges		12,944,992.78	13,367,808.11
22070102	5% Security		86,299,951.87	89,118,720.67
22070102	2% Stabilization		34,519,980.75	35,647,488.25
22070102	20% LG Joint Development Programme		345,199,807.49	356,474,882.69
22070102	Security Trust Fund		6,454,532.46	
22070102	Education Trust Fund		3,227,266.23	
22070102	Contr to State University		60,581,379.73	
22070102	Rehabilitation of Federal Highway		-	11,035,000.00
	Sub-Total		808,046,212.78	792,654,152.75
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		9,600,000.00	7,200,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	450,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	-
22021041	JNI Contribution		-	385,185.19
22021041	Retaunership NTA/BRTV		1,680,000.00	1,680,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	1,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	43,830,285.48
22021041	LGA's Hajj Fare		13,250,340.00	26,917,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	10,000,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.97
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.48
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259.26
22021041	Gratuity to Local Government Retiress		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		1,677,900.00	1,555,950.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		-	680,000.00
22021041	Outstanding Liabilities		1,753,000.00	
22021041	Bank charges		720,351.41	1,090,823.13
22021041	Allowance to C J T F		8,460,000.00	
22021041	Pledge to Nigerian Legion		74,074.07	
22021041	Logistics		-	-
	Sub-Total		44,021,221.04	117,458,841.19

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		149,595,528.11	-
	Sub-Total		149,595,528.11	-
	Economic			
	Agric & Natural Resources		16,905,000.00	880,354.54
	Finance & Supply		59,236,827.00	-
	Sub-Total		76,141,827.00	880,354.54
	Reginal Development			
	Works Transport & Housing		31,073,814.00	18,700,000.00
	Sub-Total		31,073,814.00	18,700,000.00
	Social			
	Education Social Development		575,000.00	
	Primary Health Care		40,915,321.11	-
	Sub-Total		40,915,321.11	-
	Grand Total		297,726,490.22	19,580,354.54

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO ASSETS AND LIABILITIES				
			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand			48,601.20
31020108	First Bank Main Account		5,992,832.73	10,744.90
31020102	UBA Salary Account		2,006,201.79	1,098,240.96
	UBA Revenue Account		-	36,146.76
	Total		7,999,034.52	1,193,733.82
	<u>Note 9 - Investments</u>			
31090102	Premier Commercial Bank		446,000.00	446,000.00
31090102	Premier Propt. Dev. Comp.		200,000.00	200,000.00
31090102	New African Marchant Bank		328,981.00	328,981.00
31090102	Federal Housing Units		84,952.36	84,952.36
41020101	Local Govt. Loan Board		1,225,987.16	1,225,987.16
31090102	Fertilizer Blending Board		1,000,000.00	1,000,000.00
31090102	Assurance Bank Plc		1,000,000.00	1,000,000.00
	Total		4,285,920.52	4,285,920.52
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		-	-
31070101	Non - Personal Advance (See schedule 10)		-	-
	Total		-	-
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		62,457,567.68	62,457,567.68
			62,457,567.68	62,457,567.68
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)		1,432,473.32	1,432,473.32
			1,432,473.32	1,432,473.32

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	MAGUMERI MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	N	N	N
	JANUARY	160,084,757	160,084,757	-
	FEBRUARY	116,185,008	116,185,008	-
	MARCH	123,931,442	123,931,442	-
	APRIL	116,840,278	116,840,278	-
	MAY	134,367,542	134,367,542	-
	JUNE	150,394,129	150,394,129	-
	JULY	164,447,464	164,447,464	-
	AUGUST	160,221,289	160,221,289	-
	SEPTEMBER	161,312,852	161,312,852	-
	OCTOBER	156,979,508	156,979,508	-
	NOVEMBER	129,090,649	129,090,649	-
	DECEMBER	152,144,120	152,144,120	-
	TOTAL	1,725,999,037	1,725,999,037	-

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE												
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018												
OTHER STATUTORY RECEIPTS												
SCHEDULE		TOTAL	PPT	EXCESS BANK	FOREX	ADDITIONAL	VAT	EXCESS	EXCHANGE	EXCHANGE	AUGUMENTA	SHARE OF
1B	MONTH	₦	₦	CHARGES	EQUALIZATIO	FUND FROM	₦	CRUDE	GAIN	DIFFERENC	TION	SOLID
				₦	N	NNPC		₦	₦	E		MINERAL
	JANUARY	175,728,019		258,037	-		143,084,632		32,385,350			
	FEBRUARY	35,912,467		2,399,171	-		33,341,442		171,854			
	MARCH	43,632,431		1,186,360	11,351,776		30,871,775		222,521			
	APRIL	63,910,357		2,569,646	17,495,549		29,542,319		169,791		14,133,053	
	MAY	31,033,176		-	-		30,826,540		206,636			
	JUNE	34,471,656		-	-		34,168,573		303,082			
	JULY	35,022,897		-	-		34,750,548		272,350			
	AUGUST	30,615,725		-	-		30,350,236		265,490			
	SEPTEMBER	29,290,697		270,263	-		28,502,100		518,334			
	OCTOBER	30,088,813		-	-		29,841,118		247,695			
	NOVEMBER	45,077,788		4,412,841	9,206,283		29,017,870		205,142			2,235,652
	DECEMBER	36,432,587		-	-		36,122,443		310,144			
	TOTAL	591,216,613	-	11,096,317	38,053,607	-	490,419,597	-	35,278,388	-	14,133,053	2,235,652

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018
SCHEDULES TO THE ACCOUNTS

SCHEDULES	CODE	OVERHEAD COST - COUNCIL CHAIRMAN	₦
3			
	22020101	Local Travel & Transport: Training	18,430,466
	22020102	Local Travel & Transport: Others	8,673,160
	22020202	Telephone Charges	6,504,870
	22020203	Internet Access Charges	6,504,870
	22020301	Office Stationeries/Computer Consumables	19,514,611
	22020303	Newspapers	3,252,435
	22020401	Maintenance of Motor Vehicle/Transport Equipment	17,346,321
	22020402	Maintenance of Office Furniture	4,336,580
	22020404	Maintenance of Office / It Equipment	6,504,870
	22020801	Motor Vehicle Fuel Cost	32,524,351
	22021001	Refreshment & Meals	26,019,481
	22021002	Honorarium & Sitting Allowance	32,524,351
	22021007	Welfare Packages	34,692,641
		TOTAL	216,829,008

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	N
	22020101	Local Travel & Transport: Training	13,869,149
	22020102	Local Travel & Transport: Others	5,710,826
	22020202	Telephone Charges	5,710,826
	22020203	Internet Access Charges	4,079,161
	22020301	Office Stationeries/Computer Consumables	20,395,807
	22020303	Newspapers	2,447,497
	22020306	Printing of Security Documents	13,053,316
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	13,053,316
	22020402	Maintenance of Office Furniture	3,263,329
	22020404	Maintenance of Office / It Equipment	6,526,658
	22020801	Motor Vehicle Fuel Cost	19,579,975
	22021001	Refreshment & Meals	19,579,975
	22021002	Honorarium & Sitting Allowance	24,474,968
	22021003	Publicity & Advertisements	8,158,323
	22021006	Postages & Courier Services	3,263,329
		TOTAL	163,166,455

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N
	22020101	Local Travel & Transport: Training	10,464,535
	22020102	Local Travel & Transport: Others	4,308,926
	22020202	Telephone Charges	4,924,487
	22020203	Internet Access Charges	3,077,804
	22020301	Office Stationeries/Computer Consumables	4,924,487
	22020303	Newspapers	1,846,683
	22020306	Printing of Security Documents	9,848,974
	22020401	Maintenance of Motor Vehicle/Transport Equipment	9,848,974
	22020402	Maintenance of Office Furniture	2,462,244
	22020404	Maintenance of Office / It Equipment	4,924,487
	22020405	Maintenance of Plants/Generators	6,155,609
	22020801	Motor Vehicle Fuel Cost	8,617,852
	22020803	Plant / Generator Fuel Cost	9,848,974
	22021001	Refreshment & Meals	14,773,461
	22021006	Postages & Courier Services	2,462,244
	22050106	Agricultural Inputs Subsidy	24,622,436
		TOTAL	123,112,178

6	CODE	<u>OVERHEAD COST - FINANCE</u>	N
	22020101	Local Travel & Transport: Training	153,920
	22020102	Local Travel & Transport: Others	99,595
	22020202	Telephone Charges	108,649
	22020203	Internet Access Charges	45,271
	22020301	Office Stationeries/Computer Consumables	126,757
	22020303	Newspapers	27,162
	22020305	Printing of Non Security Documents	108,649
	22020306	Printing of Security Documents	271,623
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	144,866
	22020402	Maintenance of Office Furniture	36,216
	22020404	Maintenance of Office / It Equipment	72,433
	22020405	Maintenance of Plants/Generators	90,541
	22020801	Motor Vehicle Fuel Cost	126,757
	22020803	Plant / Generator Fuel Cost	144,866
	22021001	Refreshment & Meals	217,299
	22021006	Postages & Courier Services	36,216
		TOTAL	1,810,821

7	CODE	<u>OVERHEAD COST - WORKS</u>	N
	22020101	Local Travel & Transport: Training	5,460,000
	22020102	Local Travel & Transport: Others	6,300,000
	22020202	Telephone Charges	5,040,000
	22020203	Internet Access Charges	2,100,000
	22020301	Office Stationeries/Computer Consumables	5,880,000
	22020303	Newspapers	1,260,000
	22020305	Printing of Non Security Documents	3,360,000
	22020309	Uniforms & Other Clothing	1,680,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,720,000
	22020402	Maintenance of Office Furniture	1,680,000
	22020403	Maintenance of Office Building / Residential Qtrs	2,520,000
	22020404	Maintenance of Office / It Equipments	1,008,000
	22020405	Maintenance of Plants/Generators	5,040,000
	22020410	Maintenance of Street Lightings	4,452,000
	22020412	Maintenance Of Markets/Public Places	1,260,000
	22020413	Minor Road Maintenance	5,040,000
	22020801	Motor Vehicle Fuel Cost	5,880,000
	22020803	Plant / Generator Fuel Cost	7,560,000
	22021001	Refreshment & Meals	10,080,000
	22021006	Postages & Courier Services	1,680,000
		TOTAL	84,000,000

8	CODE	<u>OVERHEAD COST - HEALTH</u>	N
	22020101	Local Travel & Transport: Training	22,847,500
	22020102	Local Travel & Transport: Others	15,632,500
	22020202	Telephone Charges	14,430,000
	22020203	Internet Access Charges	13,227,500
	22020301	Office Stationeries/Computer Consumables	19,240,000
	22020303	Newspapers	2,405,000
	22020305	Printing of Non Security Documents	9,620,000
	22020309	Uniforms & Other Clothing	9,620,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	19,240,000
	22020402	Maintenance of Office Furniture	4,810,000
	22020403	Maintenance of Office Building / Residential Qtrs	7,215,000
	22020404	Maintenance of Office / It Equipment	2,886,000
	22020405	Maintenance of Plants/Generators	14,430,000
	22020801	Motor Vehicle Fuel Cost	16,835,000
	22020803	Plant / Generator Fuel Cost	21,645,000
	22021001	Refreshment & Meals	28,860,000
	22021006	Postages & Courier Services	6,012,500
	22050107	Health Subsidy	11,544,000
		TOTAL	240,500,000

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED</u> <u>SCHEDULE OF PERSONAL ADVANCES</u>			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
			-
	Total		-

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018				
SCHEDULE OF NON-PERSONAL ADVANCES				
SCHEDULE	NAME OF HOLDER		PURPOSE	AMOUNT N
10		PV NO		
				-
				-
				-
	Total			-

MAGUMERI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	Deposits NAME OF HOLDER	PURPOSE	AMOUNT N
41030109	Borno State (BIR)	5% Withholding Tax	27,425,081.47
41030101	Borno State (BIR)	Pay as you earn	6,100,938.13
41030109	Federal Inland Revenue	5% Value Added Tax	25,578,544.50
41030109	NULGE	Union Due	1,338,735.80
41030109	MHWUN	"	486,449.77
41030109	Federal Inland Revenue	5% Withholding Tax	75,882.00
41030109	National Union of Pensioners	Union Due	321,673.15
41030109	Borno State Govt.	Sales of Fertilizer	511,848.00
41030109	Sundry Contractors	10% Retention Fee	132.50
41030109	Alh. Babagana Zanna	Refund of Advance	4,439.60
41030109	Mal. Bukar Kolomi	Refund of Advance	8,200.00
41030109	All Aiyonora	"	1,830.00
41030109	Aliyu P. Mussa	"	4,429.68
41030109	Mr. Sheriff Goni	"	3,966.48
41030109	Mohd Hassan	"	4,186.00
41030109	Federal Mortgage Bank	"	358,200.65
41030109	Babagana Lawan	National Housing Fund	1,500.00
41030109	Mohd H. Ngamdu	Refund of Advance	14,000.00
41030109	Pension Board	Pension Allowance	217,529.95
	Total		62,457,568
12	Loan and short term debt		
	LGLB		1,432,473.32
			1,432,473.32



BORNO STATE OF NIGERIA

MAIDUGURI LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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



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



ZANNA SHETTIMA
SECRETARY
MAIDUGURI METROPOLITAN COUNCIL
BORNO STATE





BUKAR WAZIRI
TREASURER
MAIDUGURI METROPOLITAN COUNCIL
BORNO STATE


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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
M.M.C Local Gov't
23/5/2020
.....


The Secretary,
M.M.C Local Gov't
23/09/2020

AUDIT CERTIFICATE

The Treasurer Maiduguri Metropolitan Council is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

STATEMENT NO. 1
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2018		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
2,103,819,022	Statutory Allocation FAAC	1	2,513,467,037.34	2,595,563,056.06
200,000,000	State IGR	1	-	-
	PPT	1	-	6,007,875.42
-	Excess Bank Chgarges	1	720,351.41	6,337,783.04
-	Excess Crude	1	-	4,490,422.25
-	Forex Equalisation	1	41,260,193.42	68,302,044.20
-	Additional Fund From NNPC	1	3,742,018.54	4,217,009.35
-	Exchange Difference	1	-	15,659,703.08
-	Exchange Gain	1	4,200,527.58	10,242,563.25
-	Share of Solid Mineral		3,255,642.95	-
-	Augmentation		20,581,101.97	-
594,954,360	Value Added Tax	1	700,170,743.28	647,996,496.59
2,898,773,382	Sub Total		3,287,397,616.49	3,358,816,953.24
	Cash Flow from Independent Government Revenue			
4,400,000	Personal Taxes	2	8,315,988.00	14,639,820.00
91,689,600	Licence General	2	2,383,321.00	4,195,700.00
28,179,150	Fees General	2	670,172.00	1,179,800.00
2,700,000	Earning General	2	8,334,995.00	14,673,280.00
127,914,300	General Sales	2	-	-
2,750,000	Rent on Govt Buildins Generals		-	-
52,550,000	Rent on Land & Others General		-	-
120,000,000	Investment Income		-	-
273,700,000	Domestic Grant		-	-
703,883,050	Total Cash Flow from Independent Government Revenue		19,704,476.00	34,688,600.00
3,602,656,432	Total Receipts		3,307,102,092.49	3,393,505,553.24

	Less Cash Flow from Recurrent Services			
1,561,462,052	Personnel Costs	3	829,321,401.20	817,517,329.90
815,984,969	Overhead Costs Expenditure	4	200,867,280.10	221,009,264.74
2,500,000,000	Statutory Transfer	5	2,183,098,470.71	2,094,770,772.84
70,000,000	Miscellaneous Payments	6	45,004,640.60	164,072,449.29
4,947,447,021	Total Cash Flow from Recurrent Services		3,258,291,792.61	3,297,369,816.77
(1,344,790,589)	Net Cash Flow Operating Activities		48,810,299.88	96,135,736.47
	Less Cash Flow from Acquisition Non - Current Assets			
260,425,000	Capital Expenditure - Administration		-	21,960,000.00
818,200,000	Capital Expenditure - Economic		54,640,256.60	68,053,000.00
348,127,500	Capital Expenditure - Regional Development		6,597,720.00	-
1,426,752,500	Total Cash Flow from Acquisition Non - Current Assets		61,237,976.60	90,013,000.00
	Cash Flow from Financing Activities		-	-
(2,771,543,089)	Net Cash Flow from all Activities		(12,427,676.72)	6,122,736.47
243,443,689	Cash and Cash Equivalent as at 1 January		6,213,838.48	91,102.01
	Cash and Cash Equivalent as at 31st December		(6,213,838.24)	6,213,838.48
	Cash and Bank Balances	8	6,213,838.48	6,213,838.48

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2018 N	ACTUAL 2019 N
ASSETS:				
	Treasuries & Banks Balances	8	6,213,838	6,213,838
	Investments	9	16,223,716	16,223,716
	Advances	10	206,756,893	206,756,893
	Total Assests		229,194,448	229,194,448
PUBLIC FUND & LIABILITIES:				
	Consolidated Revenue Fund		6,213,838	6,213,838
	Other Fund - Investment Fund		156,602,354	156,602,354
	Total Public Fund		162,816,193	162,816,193
	Deposits	11	47,715,553	47,715,553
	Loan and Short Term Debt	12	18,662,702	18,662,702
	Total Liabilities		66,378,255	66,378,255
	Public Fund + Liabilities		229,194,448	229,194,448

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR Y BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		6,213,838	-	-	-	91,102
	Add: REVENUE (INCOME)						
2,595,563,056	S/Allocation from Federal Govt.	1	2,513,467,037	2,103,819,022	2,103,819,022	-	(409,648,015)
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
6,007,875	PPT	1	-	-	-	-	-
6,337,783	Excess Bank Chgarges	1	720,351	-	-	-	(720,351)
4,490,422	Excess Crude	1	-	-	-	-	-
68,302,044	Forex Equalisation	1	41,260,193	-	-	-	(41,260,193)
4,217,009	Additional Fund From NNPC	1	3,742,019	-	-	-	(3,742,019)
15,659,703	Exchange Difference	1	-	-	-	-	-
10,242,563	Exchange Gain	1	4,200,528	-	-	-	(4,200,528)
-	Share of Solid Mineral		3,255,643	-	-	-	-
-	Augmentation		20,581,102	-	-	-	-
647,996,497	Share of VAT	1	700,170,743	594,954,360	594,954,360	-	(105,216,383)
3,358,816,953	Sub Toatal		3,287,397,616	2,898,773,382	2,898,773,382	-	(364,787,490)
14,639,820	Personal Taxes	2	8,315,988	4,400,000	4,400,000	-	(3,915,988)
4,195,700	Licence General	2	2,383,321	91,689,600	91,689,600	-	89,306,279
1,179,800	Fees General	2	670,172	28,179,150	28,179,150	-	27,508,978
14,673,280	Sales General	2	-	2,700,000	2,700,000	-	2,700,000
-	Earning General	2	8,334,995	127,914,300	127,914,300	-	119,579,305
-	Rent on Govt. Building General	2	-	2,750,000	2,750,000	-	2,750,000
-	Rent on Land & Others General	2	-	52,550,000	52,550,000	-	52,550,000
-	Investment Income	2	-	120,000,000	120,000,000	-	120,000,000
-	Domestic Grant	2	-	273,700,000	273,700,000	-	273,700,000
34,688,600	Total Revenue (Income)		19,704,476	703,883,050	703,883,050	-	684,178,574
3,393,505,553	Total Funds Available		3,313,315,931	3,602,656,432	3,602,656,432	-	319,482,186

	Less: EXPENDITURE						
817,517,330	Personnel Costs	3	829,321,401	1,561,462,052	1,561,462,052	-	732,140,651
221,009,265	Overhead Costs Expenditure	4	200,867,280	815,984,969	815,984,969	-	615,117,689
2,094,770,773	Statutory Transfer	5	2,183,098,471	2,500,000,000	2,500,000,000	-	316,901,529
164,072,449	Miscellaneous Payments	6	45,004,641	70,000,000	70,000,000	-	24,995,359
3,297,369,817	Total Expenditure		3,258,291,793	4,947,447,021	4,947,447,021	-	1,689,155,228
62,525,837	Operating Fund B/4 Transfer		55,024,138	(1,344,790,589)	(1,344,790,589)	-	(1,369,673,042)
	APPROPRIATION TRANSFERS						
(65,277,872)	Transfer to Capital Dev. Fund		61,237,977	1,426,752,500	1,426,752,500	-	1,365,514,523
(2,752,035)	Total Appropriation		61,237,977	1,426,752,500	1,426,752,500	-	1,365,514,523
	Closing Balance		(6,213,838)	81,961,911	81,961,911	-	88,175,749

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	-	-	-	-
90,013,000.00	Transfer From CRF		90,013,400.00	1,426,752,500.00	1,426,752,500.00	-	1,336,739,100.00
90,013,000.00	Total Capital Receipts		90,013,400.00	2,021,706,860.00	2,021,706,860.00	-	1,931,693,460.00
90,013,000.00	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						
	Administrative						
21,960,000.00	Admin & General Services	7	-	260,425,000.00	260,425,000.00	-	260,425,000.00
21,960,000.00	Sub-Total		-	260,425,000.00	260,425,000.00	-	260,425,000.00
	Economic						
68,053,000.00	Agric & Natural Resources	7	6,885,256.60	704,800,000.00	704,800,000.00	-	697,914,743.40
-	Finance & Supply	7	47,755,000.00	113,400,000.00	113,400,000.00	-	65,645,000.00
68,053,000.00	Sub-Total		54,640,256.60	818,200,000.00	818,200,000.00	-	763,559,743.40
	Reginal Development						
-	Works Transport & Housing	7	6,597,720.00	-	-	-	(6,597,720.00)
-	Sub-Total		6,597,720.00	-	-	-	(6,597,720.00)
	Social						
-	Primary Health Care	7	-	-	-	-	-
-	Sub-Total		-	-	-	-	-
90,013,000.00	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**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****NOTES TO THE ACCOUNTS**

		NOTE	ACTUAL 2018 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	2,513,467,037.34	2,595,563,056.06
11010101	Petroleum Profit Tax	1B	-	6,007,875.42
11010101	Excess Bank Chgarges	1B	720,351.41	6,337,783.04
11010301	Excess Crude	1B	-	4,490,422.25
11010101	Forex Equalisation	1B	41,260,193.42	68,302,044.20
11010101	Additional Fund From NNPC	1B	3,742,018.54	4,217,009.35
11010101	Exchange Difference	1B	-	15,659,703.08
11010101	Exchange Gain	1B	4,200,527.58	10,242,563.25
11010101		1B	3,255,642.95	-
11010101		1B	20,581,101.97	-
11010201	Value Added Tax	1B	700,170,743.28	647,996,496.59
	Sub Total		3,287,397,616.49	3,358,816,953.24
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Personal Taxes		8,315,988.00	14,639,820.00
12010109	Licence General		2,383,321.00	4,195,700.00
12010109	Fees General		670,172.00	1,179,800.00
12010109	Earning General		8,334,995.00	14,673,280.00
12010109	Rent on Land & Others General		-	-
	Total Cash Flow from Independent Government Revenue		19,704,476.00	34,688,600.00

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		180,000.00	6,588,870.64
21010101	Office of the Secretary		7,337,072.49	994,068.00
21010101	The Council		-	863,915.70
21010101	Admin. & General Services		109,996,468.87	156,821,603.60
21010101	Agric & Natural Resources		81,051,301.00	91,647,635.70
21010101	Finance & Supply		103,632,152.61	104,409,068.23
21010101	Budget Plan Research & Statistic		16,018,006.62	15,739,420.60
21010101	Works Transport & Housing		62,189,111.07	86,572,695.07
21010101	Education & Social Development		10,518,325.35	11,480,184.72
21010101	Primary Health Care		423,821,379.00	313,229,486.18
21010101	Traditional Office		14,577,584.19	29,170,381.46
	Total		829,321,401.20	817,517,329.90
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		7,738,200.00	7,029,777.32
220201	Office of the Secretary		6,730,000.00	932,512.00
220201	The Council		-	-
220201	Admin. & General Services		78,491,662.22	23,256,018.00
220201	Agric & Natural Resources		22,743,775.12	13,070,000.00
220201	Finance & Supply		5,159,136.68	25,940,225.16
220201	Budget Plan Research & Statistic		5,190,457.13	2,250,000.00
220201	Works Transport & Housing		32,161,500.00	46,197,020.00
220201	Education & Social Development		-	-
220201	Primary Health Care		41,672,548.95	102,333,712.26
220201	Traditional Office		980,000.00	
	Total		200,867,280.10	221,009,264.74

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		74,404,011.12	77,866,891.68
22070102	0.5% L.G. Audit		12,567,335.19	12,977,815.28
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		83,488,880.40	82,626,177.36
22070102	7% Local Govt Pension		56,860,400.05	56,563,745.85
22070102	Contribution towards Funding of Primary Edu.		1,130,836,093.08	1,118,511,763.98
22070102	1% LGSC Training Fund		25,134,670.37	25,955,630.56
22070102	0.75% Admin Charges		18,851,002.78	19,466,722.91
22070102	5% Security		125,673,351.87	129,778,152.80
22070102	2% Stabilization		50,269,340.75	51,911,261.21
22070102	20% LG Joint Development Programme		502,693,407.47	519,112,611.21
22070102	5% Security Trust Fund		9,399,341.62	-
22070102	2.5% Education Trust Fund		4,699,670.81	-
22070102	5% State University		88,220,965.20	-
22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		2,183,098,470.71	2,094,770,772.84
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		6,000,000.00	4,500,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	450,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	-
22021041	JNI Contribution		-	385,185.19
22021041	Retaunership NTA/BRTV		1,680,000.00	1,680,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	1,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		-	32,981,430.74
22021041	LGA's Hajj Fare		10,305,820.00	23,384,072.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	57,950,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.96
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.46
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259.26
22021041	Gratuity to Local Government Retiress		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		19,692,120.00	18,392,570.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		-	680,000.00
22021041	Outstanding Liabilities		1,020,000.00	-
22021041	Logistics		-	-
	Bank Charges		720,351.41	
	Pledge To Nigeria Legion		4,336,349.19	
	Sub-Total		45,004,640.60	164,072,449.29

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		-	21,960,000.00
	Sub-Total		-	21,960,000.00
	Economic			
	Agric & Natural Resources		6,885,256.60	10,704,000.00
	Finance & Supply		47,755,000.00	57,349,000.00
	Sub-Total		54,640,256.60	68,053,000.00
	Reginal Development			
	Works Transport & Housing		6,597,720.00	
	Sub-Total		6,597,720.00	-
	Social			
	Primary Health Care			
	Sub-Total		-	-
	Grand Total		61,237,976.60	90,013,000.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO THE ACCOUNTS

			ACTUAL 2019 N	ACTUAL 2018 N
	Notes 8 - Treasuries & Banks			
	Cash and Banks Balance			
31020107	Cash at Hand		4,006.04	4,006.04
31020108	UBA Main Account		336,262.71	336,262.71
31020102	UBA Salary Account		5,865,686.13	5,865,686.13
31020104	Revenue Account		7,883.60	7,883.60
	Total		6,213,838.48	6,213,838.48
	Note 9 - Investments			
31090102	New African Merchants Bank		145,126.00	145,126.00
31090101	Afri-BankofNig. Plc		218,216.00	218,216.00
31090101	Ashaka Cement Plc		112,500.00	112,500.00
31090101	Premier Propt. Dev. Comp.		560,000.00	560,000.00
31090102	Premier Commercial Bank		200,000.00	200,000.00
31090102	Urban Dev. Bank		500,000.00	500,000.00
41020101	Local Govt. Loan Board		14,487,874.00	14,487,874.00
	Total		16,223,716.00	16,223,716.00
	Note 10 - Advances			
31060101	Personal Advance (see schedule 9)		23,747,293.25	23,747,293.25
31070101	Non - Personal Advance (See schedule 10)		183,009,600.00	183,009,600.00
	Total		206,756,893.25	206,756,893.25
	Note 11 - Deposits			
	Unremitted deduction (See schedule 11)		47,715,552.87	47,715,552.87
			47,715,552.87	47,715,552.87
	Note 12 - Loan and short term debt			
41020101	Local Government Loans Board (See Schedule 12)		18,662,702.00	18,662,702.00
			18,662,702.00	18,662,702.00

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	MMC MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	N	N	N
	JANUARY	205,359,496	205,359,496	-
	FEBRUARY	203,600,192	203,600,192	-
	MARCH	210,308,130	210,308,130	-
	APRIL	181,576,468	181,576,468	-
	MAY	225,602,505	225,602,505	-
	JUNE	219,442,826	219,442,826	-
	JULY	228,353,689	228,353,689	-
	AUGUST	220,303,662	220,303,662	-
	SEPTEMBER	224,438,923	224,438,923	-
	OCTOBER	215,019,321	215,019,321	-
	NOVEMBER	232,200,996	232,200,996	-
	DECEMBER	229,356,846	229,356,846	-
	TOTAL	2,595,563,056	2,595,563,056	-

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****OTHER STATUTORY RECEIPTS**

SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATIO N	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE
1B	MONTH	₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	60,898,007	6,007,875	833,864		4,217,009	49,839,259			
	FEBRUARY	57,437,043	-				57,437,043			
	MARCH	53,353,635	-	281,511			53,072,124			
	APRIL	73,070,605	-	-	23,398,222		49,672,383			
	MAY	51,715,795	-	180,166			51,535,629			
	JUNE	59,717,539	-			4,217,009	55,500,530			
	JULY	69,439,599	-	3,148,545			50,631,351			15,659,703
	AUGUST	61,205,543	-				47,349,828	4,490,422	9,365,292	
	SEPTEMBER	68,295,764	-				68,234,433	61,331		
	OCTOBER	67,747,191	-	1,893,697	18,710,093		47,039,383	-	104,019	
	NOVEMBER	63,234,705	-	-	-		62,931,253	-	303,452	
	DECEMBER	81,355,880	-	-	26,194,130		54,753,281	-	408,469	
	TOTAL	767,471,307	6,007,875	6,337,783	68,302,444	8,434,019	647,996,497	4,551,753	10,181,233	15,659,703

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULES TO THE ACCOUNTS

SCHEDULES			2019	2018
3	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	₦	₦
	22020101	Local Travel & Transport: Training	657,747	597,531
	22020102	Local Travel & Transport: Others	309,528	281,191
	22020202	Telephone Charges	232,146	210,893
	22020203	Internet Access Charges	232,146	210,893
	22020301	Office Stationeries/Computer Consumables	696,438	632,680
	22020303	Newspapers	116,073	105,447
	22020401	Maintenance of Motor Vehicle/Transport Equipment	619,056	562,382
	22020402	Maintenance of Office Furniture	154,764	140,596
	22020404	Maintenance of Office / It Equipment	232,146	210,893
	22020801	Motor Vehicle Fuel Cost	1,160,730	1,054,467
	22021001	Refreshment & Meals	928,584	843,573
	22021002	Honorarium & Sitting Allowance	1,160,730	1,054,467
	22021007	Welfare Packages	1,238,112	1,124,764
		TOTAL	7,738,200	7,029,777

4	CODE	OVERHEAD COST - ADMINISTRATION		
			₦	₦
	22020101	Local Travel & Transport: Training	7,327,141	2,056,025
	22020102	Local Travel & Transport: Others	3,017,058	846,599
	22020202	Telephone Charges	3,017,058	846,599
	22020203	Internet Access Charges	2,155,042	604,713
	22020301	Office Stationeries/Computer Consumables	10,775,208	2,176,968
	22020303	Newspapers	1,293,025	362,828
	22020306	Printing of Security Documents	6,896,133	1,935,082
	22020309	Uniforms & Other Clothing	1,724,033	120,943
	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,896,133	1,935,082
	22020402	Maintenance of Office Furniture	1,724,033	483,771
	22020404	Maintenance of Office / It Equipment	3,448,066	967,541
	22020801	Motor Vehicle Fuel Cost	10,344,199	3,628,280
	22021001	Refreshment & Meals	8,620,166	2,902,624
	22021002	Honorarium & Sitting Allowance	12,930,249	3,628,280
	22021003	Publicity & Advertisements	4,310,083	1,209,427
	22021006	Postages & Courier Services	1,724,033	483,771
		TOTAL	86,201,662	24,188,530

5	CODE	OVERHEAD COST - AGRICULTURE	N	
			N	N
	22020101	Local Travel & Transport: Training	1,933,221	1,110,950
	22020102	Local Travel & Transport: Others	796,032	457,450
	22020202	Telephone Charges	909,751	522,800
	22020203	Internet Access Charges	568,594	326,750
	22020301	Office Stationeries/Computer Consumables	909,751	522,800
	22020303	Newspapers	341,157	196,050
	22020306	Printing of Security Documents	1,819,502	1,045,600
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,819,502	1,045,600
	22020402	Maintenance of Office Furniture	454,876	261,400
	22020404	Maintenance of Office / It Equipment	909,751	522,800
	22020405	Maintenance of Plants/Generators	1,137,189	653,500
	22020801	Motor Vehicle Fuel Cost	1,592,064	914,900
	22020803	Plant / Generator Fuel Cost	1,819,502	1,045,600
	22021001	Refreshment & Meals	2,729,253	1,568,400
	22021006	Postages & Courier Services	454,876	261,400
	22050106	Agricultural Inputs Subsidy	4,548,755	2,614,000
		TOTAL	22,743,775	13,070,000

6	CODE	OVERHEAD COST - FINANCE		
			₦	₦
	22020101	Local Travel & Transport: Training	879,715	2,204,919
	22020102	Local Travel & Transport: Others	569,228	1,426,712
	22020202	Telephone Charges	620,976	1,556,414
	22020203	Internet Access Charges	258,740	648,506
	22020301	Office Stationeries/Computer Consumables	724,472	1,815,816
	22020303	Newspapers	155,244	389,103
	22020305	Printing of Non Security Documents	620,976	1,556,414
	22020306	Printing of Security Documents	1,552,439	3,891,034
	22020313	Production of Reports To Public Accounts Committee (Pac)	-	2,250,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	827,968	2,075,218
	22020402	Maintenance of Office Furniture	206,992	518,805
	22020404	Maintenance of Office / It Equipment	413,984	1,037,609
	22020405	Maintenance of Plants/Generators	517,480	1,297,011
	22020801	Motor Vehicle Fuel Cost	724,472	1,815,816
	22020803	Plant / Generator Fuel Cost	827,968	2,075,218
	22021001	Refreshment & Meals	1,241,951	3,112,827
	22021006	Postages & Courier Services	206,992	518,805
		TOTAL	10,349,594	28,190,225

7	CODE	OVERHEAD COST - WORKS		
			₦	₦
	22020101	Local Travel & Transport: Training	2,090,498	3,002,806
	22020102	Local Travel & Transport: Others	2,412,113	3,464,777
	22020202	Telephone Charges	1,929,690	2,771,821
	22020203	Internet Access Charges	804,038	1,154,926
	22020301	Office Stationeries/Computer Consumables	2,251,305	3,233,791
	22020303	Newspapers	482,423	692,955
	22020305	Printing of Non Security Documents	1,286,460	1,847,881
	22020309	Uniforms & Other Clothing	643,230	923,940
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,572,920	3,695,762
	22020402	Maintenance of Office Furniture	643,230	923,940
	22020403	Maintenance of Office Building / Residential Qtrs	964,845	1,385,911
	22020404	Maintenance of Office / It Equipments	385,938	554,364
	22020405	Maintenance of Plants/Generators	1,929,690	2,771,821
	22020410	Maintenance of Street Lightings	1,704,560	2,448,442
	22020412	Maintenance Of Markets/Public Places	482,423	692,955
	22020413	Minor Road Maintenance	1,929,690	2,771,821
	22020801	Motor Vehicle Fuel Cost	2,251,305	3,233,791
	22020803	Plant / Generator Fuel Cost	2,894,535	4,157,732
	22021001	Refreshment & Meals	3,859,380	5,543,642
	22021006	Postages & Courier Services	643,230	923,940
		TOTAL	32,161,500	46,197,020

8	CODE	OVERHEAD COST - HEALTH		
			N	N
	22020101	Local Travel & Transport: Training	3,958,892	9,721,703
	22020102	Local Travel & Transport: Others	2,708,716	6,651,691
	22020202	Telephone Charges	2,500,353	6,140,023
	22020203	Internet Access Charges	2,291,990	5,628,354
	22020301	Office Stationeries/Computer Consumables	3,333,804	8,186,697
	22020303	Newspapers	416,725	1,023,337
	22020305	Printing of Non Security Documents	1,666,902	4,093,348
	22020309	Uniforms & Other Clothing	1,666,902	4,093,348
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,333,804	8,186,697
	22020402	Maintenance of Office Furniture	833,451	2,046,674
	22020403	Maintenance of Office Building / Residential Qtrs	1,250,176	3,070,011
	22020404	Maintenance of Office / It Equipment	500,071	1,228,005
	22020405	Maintenance of Plants/Generators	2,500,353	6,140,023
	22020801	Motor Vehicle Fuel Cost	2,917,078	7,163,360
	22020803	Plant / Generator Fuel Cost	3,750,529	9,210,034
	22021001	Refreshment & Meals	5,000,706	12,280,045
	22021006	Postages & Courier Services	1,041,814	2,558,343
	22050107	Health Subsidy	2,000,282	4,912,018
		TOTAL	41,672,549	102,333,712

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE			
ACCOUNTS FOR THE YEAR ENDED			
SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Baba Malah Hassan	Personal Advance	79,579
	Zaubairu Audu	"	985
	Moh'd Bulama	"	1,334
	Baba KuraWaziri	"	74,175
	Mohd M. Baba	"	86,125
	MustaphaAbba	"	24,700
	Yaruwaiya M. Gaji	"	7,729
	Yagana Mustapha	"	8,833
	BulamaAbba Gana	"	36,142
	Baba Kura Alhaji	"	904
	Baba Gana Ngari	"	23,188
	Alh. Zanna Bulama	"	2,677
	Bundi Waziri	"	2,891
	Fanna Mai Bukar	"	53,012
	Abba Usaini	"	148,112
	Hajja Bularam Tijjani	"	7,327
	Kamsulum Musa	"	2,680
	Bulama A. Bukar	"	700
	Moh'd Modu	"	181,411
	Ibrahim Shettima	"	3,341
	Grema Usman	"	4,100
	Maliki Moh'd	"	572
	H. Nana Doctoram	"	2,362
	Falmata Abba Umar	"	2,563
	Modu Aisami	"	2,417

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Sani Damarum	Personal Advance	1,264
	Mohammed Mustapha	"	4,449
	Kolo Kolo Ibrahim	"	4,450
	Yagana Ahmed	"	5,290
	Lawan Mohd	"	208
	Adama Makinta	"	4,100
	H. Nana Ibrahim	"	9,135
	Zanna Laisa Kasalma	"	64,904
	Mustapha Dala	"	13,386
	Lawan Gana	"	2,656
	Konto Sheriff	"	2,643
	Alh. Hassan Benisheik	"	51,224
	Makinta B. Kolo	"	312
	Modu Gubio	"	778
	Modu Abatcha	"	2,969
	Danladi Aliyu	"	2,813
	Modu Ngubdo	"	469
	Abubakar Gana	"	4,406
	Modu Gambo Gana	"	1,094
	Modu Malanbe	"	1,563
	Bukar Shettima	"	3,750
	Yakura Lawan	"	1,563
	Digma Shettima	"	6,932
	Alh. Mohammed Ahmed	"	1,875
	Hon. Baba Haruna	"	18,000
	Hon. Modu Konto	"	220,500
	Moh'd Alh. Ahmed	"	16,848
	Ma'aji Shettima Kukawa	"	100,852
	Moh'd Karaye	"	19,703

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Alh. Moh'd Grema	Personal Advance	106,600
	Ahmed K. Mustapha	"	149,063
	Abatcha Abdulaziz	"	52,004
	Lawan Kachallah Abdu	"	53,000
	Baba Alh. Bashir	"	53,000
	Fati Baba Malah	"	15,458
	Modu Gambo	"	53,000
	Muktar Modu	"	52,844
	Mala Kalu Mama	"	42,400
	Bukar Goni Zarami	"	39,750
	Baba Gana Bukar II	"	27,000
	Yagana Zanna Garga	"	4,517
	Mustapha A. Bukar	"	53,000
	Mal. Ahmed Gonimi	"	159,000
	Ali Zarabi	"	8,806
	Zanna Arjinoma Moh'd	"	159,000
	Baba Gana Alkali	"	53,000
	Yagana Abatcha	"	2,530
	Zanna Moh'd Maijir	"	106,000
	Amina A. Jawa	"	42,400
	Gambo Alh. Idriss	"	53,000
	Abba Gana Bukar	"	21,200
	H. Maryam Imam	"	51,896
	Alh. Mustapha Umar	"	12,833
	Sundry Person's	Micro Credit Scheme	21,050,000
	Total		23,747,293

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF NON-PERSONAL ADVANCES**

SCHEDULE	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
10				
	Abatcha Maidami	BF	Special Imprest	300,000
	Abatcha Maidami	BF	" "	300,000
	Abatcha Maidami	BF	" "	300,000
	Abatcha Maidami	BF	" "	300,000
	Abatcha Maidami	BF	" "	300,000
	Yakaka Abatcha	BF	" "	430,000
	Yakaka Abatcha	BF	" "	400,000
	Baba S. Monguno	BF	" "	2,000,000
	Baba S. Monguno	BF	" "	1,000,000
	Alh. Audu Bukar	BF	" "	1,300,000
	Gambo Lawan	BF	" "	300,000
	Sundry's Person	BF	" "	1,690,000
	Bulama Ali Maiah	BF	" "	1,500,000
	Bulama Ali Maiah	BF	" "	1,300,000
	Bulama Ali Malah	BF	" "	1,200,000
	Gambo Lawan	BF	" "	1,170,000
	Gambo Lawan	BF	" "	1,985,000
	Gambo Lawan	BF	" "	1,980,000
	Bulama Ali Malah	BF	" "	1,500,000
	Gambo Lawan	BF	" "	1,900,000
	Abatcha Maidami	BF	" "	361,000
	Gambo Lawan	BF	" "	600,000
	Bukar Kura	BF	" "	2,000,000
	Bulama Ali Malah	BF	" "	1,750,000
	Bulama Ali Malah	BF	" "	1,600,000
	Bulama Ali Malah	BF	" "	1,650,000

SCHEDULE	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
10				
	Abba Zanna	BF	" "	20,000
	Alh. Madu Magumeri	BF	" "	50,000
	Sundry's Person	BF	" "	200,000
	D. B. Abbari	BF	" "	30,000
	Shettima Goni	BF	" "	5,000
	Aishatu Mustapha	BF	" "	5,000
	Falmata Bannama	BF	" "	5,000
	Gambo Lawan	BF	" "	350,000
	Gambo Lawan	BF	" "	900,000
	Gambo Lawan	BF	" "	650,000
	Baba S. Monguno	BF	" "	1,500,000
	Alh. Mustapha Umar	BF	" "	500,000
	Abatcha Maidami	BF	" "	1,000,000
	Gambo Lawan	BF	" "	804,000
	Gambo Lawan	BF	" "	2,000,000
	Girgiri Ibrahim	BF	" "	700,000
	Yakaka Abatcha	BF	" "	1,250,000
	Girgiri Ibrahim	BF	" "	1,400,000
	Eanna Umar	BF	" "	1,600,000
	Fanna Mal Umar	BF	" "	1,500,000
	Girgiri Ibrahim	BF	" "	1,500,000
	Abba Shuwa Taiba	BF	" "	10,000
	Gambo Lawan	BF	" "	1,900,000
	Gambo Lawan	BF	" "	1,832,000
	Gambo Lawan	BF	" "	1,950,000
	Bulama Ali Malah	BF	Special Imprest	2,000,000
	Bukar Alh. isa	BF	" "	3,000,000
	Girgiri Ibrahim	BF	" "	4,000,000
	Fanna Umar	BF	" "	5,500,000
	Gambo Lawan	BF	" "	4,500,000
	Gambo Lawan	BE	" "	250,000

SCHEDULE	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
10				
	Gambo Lawan	BF	" "	1,500,000
	Galtima Gana	BF	" "	2,000,000
	Gambo Lawan	BE	" "	2,000,000
	Gambo Lawan	BE	" "	1,020,000
	Gambo Lawan	BE	" "	980,000
	Gambo Lawan	BF	" "	600,000
	Gambo Lawan	BE	" "	1,170,000
	Gambo Lawan	BE	" "	200,000
	Gambo Lawan	BE	" "	500,000
	Gambo Lawan	BE	" "	900,000
	Gambo Lawan	BE	" "	1,020,000
	Gambo Lawan	BE	" "	1,080,000
	Gambo Lawan	BE	" "	950,000
	Gambo Lawan	BF	" "	1,000,000
	Gambo Lawan	BE	" "	1,000,000
	Gambo Lawan	BE	" "	980,000
	Gambo Lawan	BE	" "	500,000
	Gambo Lawan	BE	" "	300,000
	Gambo Lawan	BF	" "	1,500,000
	Gambo Lawan	BE	" "	170,000
	Alkali B. Imam	BE	" "	335,000
	Gambo Lawan	BF	" "	60,000
	Gambo Lawan	BE	" "	1,500,000
	Gambo Lawan	BE	" "	300,000
	Gambo Lawan	BE	" "	400,000
	Alkali B. Imam	BE	" "	3,000,000
	Mohd Gajibe	10/9/2013	" "	1,100,000
	Baba Gana Masu	10/10/2013	" "	1,000,000
	Baba Gana Masu	98/10/13	" "	1,000,000
	Baba Gana Masu	102/10/13	" "	2,000,000
	Baba Kura Wakil	121/10/13	" "	170,000

SCHEDULE	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
10				
	Alh. Gum Mele	11/2/2013	" "	500,000
	Baa Mai Zarma	11/3/2013	" "	300,000
	Bukar Alh. Isa	28/11/13	" "	3,750,000
	Moh'd Gajibe	39/11/13	" "	1,000,000
	Abba Shuwa Talba	41/11/13	" "	1,150,000
	Baba Kura Lawan	12/1/2013	" "	5,000,000
	Moh'd Gajibe	12/4/2013	" "	2,450,000
	Baba Gana Masu	12/8/2013	" "	5,770,000
	Baba Gana Masu	12/9/2013	" "	4,560,000
	Grema Abba	13/12/13	" "	312,500
	Baba Gana Masu	17/12/13	" "	4,670,000
	Baba Zanna Mala	33/12/13	" "	5,000,000
	Bulama Ali Malah	38/12/13	" "	3,000,000
	Baba Kura Lawan	39/12/13	" "	4,000,000
	Bulama Ali Malah	40/12/13	" "	3,000,000
	Baba Gana Masu	24/09/14	" "	1,686,700
	Baba Gana Masu	23/09/14	" "	1,686,700
	Baba Gana Masu	41/12/14	" "	1,686,700
	Baba Gana Masu	2/5/2014	Special Imprest	4,000,000
	Baba Gana Masu	2/6/2014	" "	4,000,000
	Gambo Lawan	2/11/2014	" "	1,250,000
	Gambo Lawan	22/02/14	Special Imprest	1,900,000
	Abbas Zanna	36/02/14	" "	1,000,000
	Baba Zanna Mala	36/02/14	" "	1,000,000
	Abbas Zanna	38/02/14	" "	1,000,000
	Baba Gana Masu	42/02/14	" "	2,000,000
	Baba Zanna Mala	46/02/14	Special Imprest	1,000,000
	Baba Gana Masu	47/02/14	" "	1,255,000
	Baba Gana Masu	48/02/14	" "	1,650,000
	Baba Gana Masu	50/02/14	" "	1,100,000
	Kadau Abba Gashigar	53/02/14	" "	210,000

SCHEDULE	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
10				
	Abba Shuwa Talba	81/02/14	" "	800,000
	Baba Zanna Mala	36/02/14	" "	5,300,000
	Moh'd Gajibe	25/03/14	" "	1,060,000
	Shettima Mutawali	102/05/14	" "	100,000
	Mala Mamman Mala	102/05/14	" "	100,000
	Waziri Shehu Umar	102/05/14	Special Imprest	100,000
	Zanna Mutawali	102/05/14	" "	100,000
	Zanna Laminu Konduga	102/05/14	" "	100,000
	Kachalla Moh'd Kachalla	102/05/14	" "	100,000
	Abba BukarA. Hussani	102/05/14	" "	100,000
	Fanna Umar	116/05/14	" "	2,000,000
	Baba Gana Masu	131/05/14	" "	2,000,000
	Total			183,009,600

MAIDUGURI METROPOLITAN COUNCIL OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULE OF UNREMITTED DEDUCTION**

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
41030102	Zanna Sunoma	Refund of Advance	3,589
	NANNMW	Union Dues	383,481
	Borno State (BIR)	5% Withholding Tax	21,065,264
41030101	NULGE	Union Dues	375,085
	Borno State (BIR)	Pay As You Ear	1,062,415
	Federal Mortgage Bank	National Housing Fund	618,690
41030103	MHWUN	Union Dues	212,933
	Borno State (MOA)	Sales of Fertilizer	2,588,070
	Moddibo Ali	Refund of Advance	3,688
	Federal Inland Revenue	5% Value Added Tax	20,597,478
	Sundry Contractor's	10% Retention Fee	55,468
	Maiduguri Metropolitan	House Rentage	106,947
	Maiduguri Metropolitan	Agency Exchange	8,239
	Maiduguri Metropolitan	Staff Housing Fund	132,858
	ANPP Borno State	Party Forum	421,848
	Baba Tujjani Lawan	Refund of Advance	79,500
	Total		47,715,553



BORNO STATE OF NIGERIA

MARTE LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



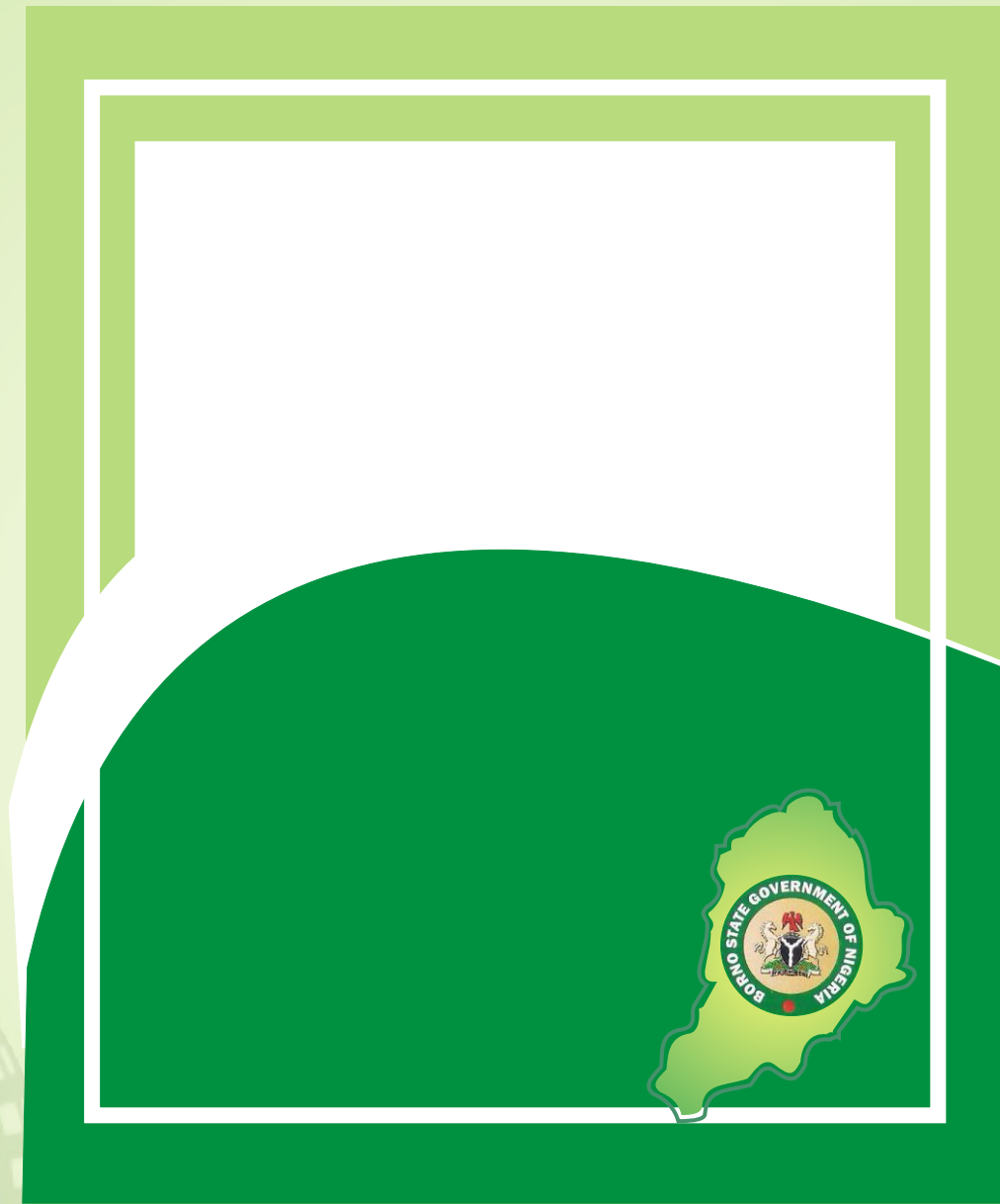
HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



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



MUSTAFA YATCHAMI
SECRETARY
MARTE LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
MARTE LOCAL GOVERNMENT COUNCIL
BORNO STATE


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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Marte Local Gov't
23/09/20


The Secretary,
Marte Local Gov't
23-9-2020

AUDIT CERTIFICATE

The Treasurer Marte Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

MARTE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities			
	Cash Flow from Statutory Government Revenue			
1,369,748,928	Statutory Allocation FAAC	1	1,569,557,354.94	1,620,822,960.62
200,000,000	State IGR			
-	PPT	1	-	3,751,672.46
-	Excess Bank Chgarges	1	3,731,897.46	3,957,686.27
-	Excess Crude	1	-	2,804,085.02
-	Forex Equalisation	1	25,765,303.04	42,652,082.58
-	Additional Fund From NNPC	1	2,336,737.52	2,633,349.85
-	Exchange Difference	1	-	9,778,844.03
-	Exchange Gain	1	2,623,057.67	6,396,061.79
-	Share of Solid Minerals	1	2,033,015.85	-
-	Amunmtation	1	12,852,056.34	-
311,810,769	Value Added Tax	1	368,911,470.99	340,157,353.96
1,881,559,697	Sub Total		1,987,810,893.81	2,032,954,096.58
	Cash Flow from Independent Government Revenue			
4,000,000	Personal Taxes	2	-	23,500.00
17,835,000	Licence General	2	-	39,500.00
13,880,000	Fees General	2	-	-
2,380,000	Earning General	2	-	-
30,000,000	General Sales	2	-	-
50,000,000	Rent on Govt Buildins Generals			
4,000,000	Rent on Land & Others General		-	-
3,000,000	Investment Income		-	-
90,000,000	Domestic Grant		-	-
215,095,000	Total Cash Flow from Independent Government Revenue		-	63,000.00
2,096,654,697	Total Receipts		1,987,810,893.81	2,033,017,096.58

	Less Cash Flow from Recurrent Services			
1,423,819,430	Personnel Costs	3	416,354,982.69	432,268,857.27
729,020,000	Overhead Costs Expenditure	4	278,068,405.19	268,523,251.64
1,000,000,000	Statutory Transfer	5	961,528,388.77	910,355,798.99
85,000,000	Miscellaneous Payments	6	51,594,341.04	106,204,059.52
3,237,839,430	Total Cash Flow from Recurrent Services		1,707,546,117.69	1,717,351,967.42
(1,141,184,733)	Net Cash Flow Operating Activities		280,264,776.12	315,665,129.16
	Less Cash Flow from Acquisition Non - Current Assets			
65,100,000	Capital Expenditure - Administration		-	289,707,500.00
20,300,000	Capital Expenditure - Economic		289,707,499.19	-
214,600,000	Capital Expenditure - Regional Development		2,850,000.00	2,850,000.00
653,000,000	Capital Expenditure - Social		-	-
300,000,000	Total Cash Flow from Acquisition Non - Current Assets		292,557,499.19	292,557,500.00
	Cash Flow from Financing Activities		-	-
(1,441,184,733)	Net Cash Flow from all Activities		(12,292,723.07)	23,107,629.16
243,443,689	Cash and Cash Equivalent as at 1 January		25,966,456.36	2,858,827.20
	Cash and Cash Equivalent as at 31st December		13,673,733.29	25,966,456.36
	Cash and Bank Balances	8	13,673,733.29	25,966,456.36

MARTE LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	13,673,733	25,966,456
	Investments	9	9,257,589	3,805,940
	Advances	10	34,131,674	34,131,674
	Total Assests		57,062,995	63,904,070
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		13,673,733	25,966,456
	Other Fund - Investment Fund		(38,217,900)	(43,669,548)
	Total Public Fund		(24,544,167)	(17,703,092)
	Deposits	11	81,607,162	81,607,162
	Loan and Short Term Debt	12	-	-
	Total Liabilities		81,607,162	81,607,162
	Public Fund + Liabilities		57,062,995	63,904,070

MARTE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		25,966,456.36	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,620,822,961	S/Allocation from Federal Govt.	1	1,569,557,355	1,369,748,928	1,369,748,928	-	(199,808,427)
-	- S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
-	- PPT	1	-	-	-	-	-
-	- Excess Bank Chgarges	1	3,731,897				(3,731,897)
-	- Excess Crude	1	-				-
-	- Forex Equalisation	1	25,765,303				(25,765,303)
-	- Additional Fund From NNPC	1	2,336,738				(2,336,738)
-	- Exchange Difference	1	-				-
-	- Exchange Gain	1	2,623,058				(2,623,058)
	Share of Solid Minerals		2,033,016				(2,033,016)
	Angumntation		12,852,056				(12,852,056)
340,157,354	Share of VAT	1	368,911,471	311,810,769	311,810,769	-	(57,100,702)
1,960,980,315	Sub Toatal		1,987,810,894	1,881,559,697	1,881,559,697	-	(106,251,197)
23,500	Personal Taxes	2	-	4,000,000	4,000,000	-	4,000,000
39,500	Licence General	2	-	17,835,000	17,835,000	-	17,835,000
-	- Fees General	2	-	13,880,000	13,880,000	-	13,880,000
-	- Sales General	2	-	2,380,000	2,380,000	-	2,380,000
-	- Earning General	2	-	30,000,000	30,000,000	-	30,000,000
-	- Rent on Govt. Building General	2	-	50,000,000	50,000,000	-	50,000,000
-	- Rent on Land & Others General	2	-	4,000,000	4,000,000	-	4,000,000
-	- Investment Income	2	-	3,000,000	3,000,000	-	3,000,000
-	- Domestic Grant	2	-	90,000,000	90,000,000	-	90,000,000
63,000	Total Revenue (Income)		-	215,095,000	215,095,000	-	215,095,000
1,961,043,315	Total Funds Available		2,013,777,350	2,096,654,697	2,096,654,697	-	108,934,905

	Less: EXPENDITURE						
432,268,857	Personnel Costs	3	416,354,982	1,423,819,430	1,423,819,430	-	1,007,464,448
268,523,252	Overhead Costs Expenditure	4	278,068,405	729,020,000	729,020,000	-	450,951,595
910,355,799	Statutory Transfer	5	961,528,389	1,000,000,000	1,000,000,000	-	38,471,611
106,204,060	Miscellaneous Payments	6	51,594,341	85,000,000	85,000,000	-	33,405,659
1,717,351,967	Total Expenditure		1,707,546,117	3,237,839,430	3,237,839,430	-	1,530,293,313
62,525,837	Operating Fund B/4 Transfer		306,231,233	(1,141,184,733)	(1,141,184,733)	-	(1,421,358,407)
	APPROPRIATION/TRANSFERS						
(292,557,500)	Transfer to Capital Dev. Fund		292,557,500	300,000,000	300,000,000	-	7,442,500
(230,031,663)	Total Appropriation		292,557,500	300,000,000	300,000,000	-	7,442,500
	Closing Balance		13,673,733	(1,441,184,733)	(1,441,184,733)	-	(1,454,858,466)

MARTE LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2017 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	594,954,360.00	594,954,360.00	-	594,954,360.00
292,557,500.00	Transfer From CRF		292,557,500.00	1,426,752,500.00	1,426,752,500.00	-	1,134,195,000.00
292,557,500.00	Total Capital Receipts		292,557,500.00	2,021,706,860.00	2,021,706,860.00	-	1,729,149,360.00
292,557,500.00	Total Capital Funds Available		292,557,500.00	2,021,706,860.00	2,021,706,860.00	-	1,729,149,360.00
	Less: Capital Expenditure						
	Administrative						
289,707,500.00	Admin & General Services	7	-	260,425,000.00	260,425,000.00	-	260,425,000.00
289,707,500.00	Sub-Total		-	260,425,000.00	260,425,000.00	-	260,425,000.00
	Economic						
-	Agric & Natural Resources	7	289,707,500.00	704,800,000.00	704,800,000.00	-	415,092,500.00
-	Finance & Supply	7	-	113,400,000.00	113,400,000.00	-	113,400,000.00
-	Sub-Total		289,707,500.00	818,200,000.00	818,200,000.00	-	528,492,500.00
	Reginal Development						
2,850,000.00	Works Transport & Housing	7	2,850,000.00	-	-	-	(2,850,000.00)
2,850,000.00	Sub-Total		2,850,000.00	-	-	-	(2,850,000.00)
	Social						
-	Primary Health Care	7	-	-	-	-	-
-	Sub-Total		-	-	-	-	-
292,557,500.00	Total Capital Expenditure		292,557,500.00	1,426,752,500.00	1,426,752,500.00	-	1,134,195,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2010				
NOTES TO THE ACCOUNTS				
		NOTE	ACTUAL 2018 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,569,557,354.94	1,620,822,960.62
11010101	Petroleum Profit Tax	1B	-	3,751,672.46
11010101	Excess Bank Chgarges	1B	3,731,897.46	3,957,686.27
11010301	Excess Crude	1B	-	2,804,085.02
11010101	Forex Equalisation	1B	25,765,303.04	42,652,082.58
11010101	Additional Fund From NNPC	1B	2,336,737.52	2,633,349.85
11010101	Exchange Difference	1B	-	9,778,844.03
11010101	Exchange Gain	1B	2,623,057.67	6,396,061.79
11010101	Share of Solid Minerals	1B	2,033,015.85	
11010101	Angumntation	1B	12,852,056.34	
11010201	Value Added Tax	1B	368,911,470.99	340,157,353.96
	Sub Total		1,987,810,893.81	2,032,954,096.58
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Licence General		-	23,500.00
12010109	Fees General		-	39,500.00
12010109	Sales General		-	-
12010109	Earning General		-	-
12010109	Rent on L/Govt. Building General		-	-
12010109	Rent on Land & Others General		-	-
	Total Cash Flow from Independent Government Revenue		-	63,000.00

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		8,037,028.64	8,037,028.64
21010101	Office of the Secretary		16,514,989.24	16,514,989.24
21010101	The Council		34,283,094.81	34,283,094.81
21010101	Admin. & General Services		32,035,869.74	40,242,158.74
21010101	Agric & Natural Resources		91,787,228.22	91,787,228.22
21010101	Finance & Supply		56,829,025.25	60,269,491.55
21010101	Budget Plan Research & Statistic		-	-
21010101	Works Transport & Housing		47,974,079.22	52,241,198.82
21010101	Education & Social Development		1,815,853.80	1,815,853.80
21010101	Primary Health Care		109,126,558.89	109,126,558.89
21010101	Traditional Office		17,951,254.56	17,951,254.56
	Total		416,354,982.37	432,268,857.27
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		51,964,277.04	46,964,277.04
220201	Office of the Secretary		6,870,000.00	1,870,000.00
220201	The Council		20,636,000.00	17,446,802.45
220201	Admin. & General Services		98,209,046.60	78,209,046.60
220201	Agric & Natural Resources		29,370,000.00	29,370,000.00
220201	Finance & Supply		6,029,125.55	5,029,125.55
220201	Budget Plan Research & Statistic		-	-
220201	Works Transport & Housing		39,712,073.00	44,827,000.00
220201	Education & Social Development		7,252,883.00	6,782,000.00
220201	Primary Health Care		18,025,000.00	38,025,000.00
220201	Traditional Office		-	-
	Total		278,068,405.19	268,523,251.64

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		47,086,720.65	48,624,688.81
22070102	0.5% L.G. Audit		7,847,786.77	8,104,114.81
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		27,832,193.04	27,635,572.08
22070102	7% Local Govt Pension		27,883,833.96	27,729,776.49
22070102	Contribution towards Funding of Primary Edu.		332,931,688.74	332,931,688.74
22070102	1% LGSC Training Fund		15,551,586.48	15,551,586.48
22070102	0.75% Admin Charges		12,156,172.21	12,156,172.21
22070102	5% Security		81,041,148.05	81,041,148.05
22070102	2% Stabilization		31,391,147.10	32,416,459.20
22070102	20% LG Joint Development Programme		313,911,470.99	324,164,592.12
22070102	5% Security Trust Fund		5,869,504.38	
22070102	2.5% Education Trust Fund		2,934,752.19	
22070102	5% State University		55,090,384.21	
22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		961,528,388.77	910,355,798.99
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		9,600,000.00	7,200,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	450,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000.00
22021041	JNI Contribution		-	385,185.19
22021041	Retaunership NTAB/BRTV		1,680,000.00	1,680,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	2,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	38,794,673.81
22021041	LGA's Hajj Fare		10,305,820.00	26,917,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture			2,206,227.77
22021041	Provision of Essential Service			-
22021041	Workshop on Fiscal & Admin. Due Process			462,962.97
22021041	Diesel to Tractors for Farming Across LGA's			1,481,481.48
22021041	Gratuity to Local Edu. Authority Retirees			9,259,259.26
22021041	Gratuity to Local Government Retirees			9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		1,863,540.00	1,836,780.00
22021041	Hotel Bills inrespects of Borno State Hotel			-
22021041	Production of Projects Calender 2018			680,000.00
22021041	Outstanding Liabilities		1,375,000.00	
22021041	Bank charges		720,351.41	1,090,823.13
22021041	Allowance to CJTF		16,920,000.00	
22021041	Pledge to Nigeria Legion		74,074.07	
22021041	BOSADP		2,250,000.00	
22021041	Logistics		-	-
	Sub-Total		51,594,341.04	106,204,059.52

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Office of the Chairman		-	6,000,000.00
	Office of the Legislative		-	278,807,500.00
	Educ. & Social Development		-	200,000.00
	Traditional Council		-	4,700,000.00
	Sub-Total		-	289,707,500.00
	Economic			
	Agric & Natural Resources		289,707,500.00	-
	Finance & Supply		-	-
	Sub-Total		289,707,500.00	-
	Reginal Development			
	Works Transport & Housing		2,850,000.00	2,850,000.00
	Sub-Total		2,850,000.00	2,850,000.00
	Social			
	Primary Health Care		-	-
	Sub-Total		-	-
	Grand Total		292,557,500.00	292,557,500.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	Notes 8 - Treasuries & Banks			
	Cash and Banks Balance			
31020107	Cash at Hand		92.76	92.76
31020108	UBA Main Account		52,275.76	52,465.03
31020102	UBA Salary Account		4,510,424.26	831,942.60
	UBA Revenue Account		6,218.25	6,445.25
	First Bank Account		-	25,075,510.72
	Zenith Bank Account		9,104,722.26	-
	Total		13,673,733.29	25,966,456.36
	Note 9 - Investments			
41020101	Local Govt. Loan Board		6,780,736.80	201,359.73
31090102	Premier Commercial Bank		1,400,000.00	2,275,599.52
31090102	Premier Propt. Dev. Coy		300,000.00	500,000.00
31090102	Urban Development Bank		500,000.00	328,981.00
31090101	First Bank of Nigeria Ltd		136,945.75	500,000.00
31090102	African Bank of Nigeria		139,906.00	-
	Total		9,257,588.55	3,805,940.25
	Note 10 - Advances			
31060101	Personal Advance (see schedule 9)		34,116,673.52	34,116,673.52
31070101	Non - Personal Advance (See schedule 10)		15,000.00	15,000.00
	Total		34,131,673.52	34,131,673.52
	Note 11 - Deposits			
	Unremitted deduction (See schedule 11)		81,607,161.87	81,607,161.87
			81,607,161.87	81,607,161.87
	Note 12 - Loan and short term debt			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

MARTE LOCAL GOVERNMENT OF BORNO STATE**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019****SCHEDULES TO THE ACCOUNTS**

SCHEDULE 1A	MARTE MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	112,387,727	112,387,727	-
	FEBRUARY	111,424,907	111,424,907	-
	MARCH	115,095,981	115,095,981	-
	APRIL	99,371,915	99,371,915	-
	MAY	123,466,182	123,466,182	-
	JUNE	120,095,155	120,095,155	-
	JULY	124,971,830	124,971,830	-
	AUGUST	120,566,267	120,566,267	-
	SEPTEMBER	122,829,384	122,829,384	-
	OCTOBER	117,674,290	117,674,290	-
	NOVEMBER	127,077,358	127,077,358	-
	DECEMBER	125,520,831	125,520,831	-
	TOTAL	1,420,481,828	1,420,481,828	-

MARTE LOCAL GOVERNMENT OF BORNO STATE										
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019										
OTHER STATUTORY RECEIPTS										
SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE
1B	MONTH	₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	28,237,970	3,287,949	456,351	12,805,217	2,307,856	24,493,670	2,457,487	5,125,373	8,570,134
	FEBRUARY	28,263,045					28,263,045			
	MARCH	26,225,432		154,063			26,071,368			
	APRIL	37,211,583					24,406,366			
	MAY	27,717,300		98,600			25,310,844			
	JUNE	27,299,486					27,299,486			
	JULY	35,162,820		1,723,114			24,869,571			
	AUGUST	30,841,962					23,259,102			
	SEPTEMBER	33,691,897					33,658,333		33,565	
	OCTOBER	34,478,262		1,036,369	10,239,530		23,145,435		56,927	
	NOVEMBER	31,349,888					31,183,817		166,071	
	DECEMBER	41,516,984			14,335,342		26,958,097		223,544	
	TOTAL	381,996,630	3,287,949	3,468,498	37,380,090	2,307,856	318,919,136	2,457,487	5,605,479	8,570,134

MARTE LOCAL GOVERNMENT OF BORNO STATE

**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS**

SCHEDULES	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	N
3			
	22020101	Local Travel & Transport: Training	6,171,024
	22020102	Local Travel & Transport: Others	2,904,011
	22020202	Telephone Charges	2,178,008
	22020203	Internet Access Charges	2,178,008
	22020301	Office Stationeries/Computer Consumables	6,534,025
	22020303	Newspapers	1,089,004
	22020401	Maintenance of Motor Vehicle/Transport Equipment	5,808,022
	22020402	Maintenance of Office Furniture	1,452,006
	22020404	Maintenance of Office / It Equipment	2,178,008
	22020801	Motor Vehicle Fuel Cost	10,890,042
	22021001	Refreshment & Meals	8,712,033
	22021002	Honorarium & Sitting Allowance	10,890,042
	22021007	Welfare Packages	11,616,044
		TOTAL	72,600,277

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	N
	22020101	Local Travel & Transport: Training	8,931,719
	22020102	Local Travel & Transport: Others	3,677,767
	22020202	Telephone Charges	3,677,767
	22020203	Internet Access Charges	2,626,976
	22020301	Office Stationeries/Computer Consumables	13,134,881
	22020303	Newspapers	1,576,186
	22020306	Printing of Security Documents	8,406,324
	22020309	Uniforms & Other Clothing	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	8,406,324
	22020402	Maintenance of Office Furniture	2,101,581
	22020404	Maintenance of Office / It Equipment	4,203,162
	22020801	Motor Vehicle Fuel Cost	12,609,486
	22021001	Refreshment & Meals	12,609,486
	22021002	Honorarium & Sitting Allowance	15,761,857
	22021003	Publicity & Advertisements	5,253,952
	22021006	Postages & Courier Services	2,101,581
		TOTAL	105,079,047

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N
	22020101	Local Travel & Transport: Training	2,496,450
	22020102	Local Travel & Transport: Others	1,027,950
	22020202	Telephone Charges	1,174,800
	22020203	Internet Access Charges	734,250
	22020301	Office Stationeries/Computer Consumables	1,174,800
	22020303	Newspapers	440,550
	22020306	Printing of Security Documents	2,349,600
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,349,600
	22020402	Maintenance of Office Furniture	587,400
	22020404	Maintenance of Office / It Equipment	1,174,800
	22020405	Maintenance of Plants/Generators	1,468,500
	22020801	Motor Vehicle Fuel Cost	2,055,900
	22020803	Plant / Generator Fuel Cost	2,349,600
	22021001	Refreshment & Meals	3,524,400
	22021006	Postages & Courier Services	587,400
	22050106	Agricultural Inputs Subsidy	5,874,000
		TOTAL	29,370,000

6	CODE	<u>OVERHEAD COST - FINANCE</u>	N
	22020101	Local Travel & Transport: Training	512,476
	22020102	Local Travel & Transport: Others	331,602
	22020202	Telephone Charges	361,748
	22020203	Internet Access Charges	150,728
	22020301	Office Stationeries/Computer Consumables	422,039
	22020303	Newspapers	90,437
	22020305	Printing of Non Security Documents	361,748
	22020306	Printing of Security Documents	904,369
	22020313	Production of Reports To Public Accounts Committee (Pac)	
	22020401	Maintenance of Motor Vehicle/Transport Equipment	482,330
	22020402	Maintenance of Office Furniture	120,583
	22020404	Maintenance of Office / It Equipment	241,165
	22020405	Maintenance of Plants/Generators	301,456
	22020801	Motor Vehicle Fuel Cost	422,039
	22020803	Plant / Generator Fuel Cost	482,330
	22021001	Refreshment & Meals	723,495
	22021006	Postages & Courier Services	120,583
		TOTAL	6,029,126

7	CODE	<u>OVERHEAD COST - WORKS</u>	N
	22020101	Local Travel & Transport: Training	2,581,285
	22020102	Local Travel & Transport: Others	2,978,405
	22020202	Telephone Charges	2,382,724
	22020203	Internet Access Charges	992,802
	22020301	Office Stationeries/Computer Consumables	2,779,845
	22020303	Newspapers	595,681
	22020305	Printing of Non Security Documents	1,588,483
	22020309	Uniforms & Other Clothing	794,241
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,176,966
	22020402	Maintenance of Office Furniture	794,241
	22020403	Maintenance of Office Building / Residential Qtrs	1,191,362
	22020404	Maintenance of Office / It Equipments	476,545
	22020405	Maintenance of Plants/Generators	2,382,724
	22020410	Maintenance of Street Lightings	2,104,740
	22020412	Maintenance of Markets/Public Places	595,681
	22020413	Minor Road Maintenance	2,382,724
	22020801	Motor Vehicle Fuel Cost	2,779,845
	22020803	Plant / Generator Fuel Cost	3,574,087
	22021001	Refreshment & Meals	4,765,449
	22021006	Postages & Courier Services	794,241
		TOTAL	39,712,073

8	CODE	OVERHEAD COST - HEALTH	N
	22020101	Local Travel & Transport: Training	1,712,375
	22020102	Local Travel & Transport: Others	1,171,625
	22020202	Telephone Charges	1,081,500
	22020203	Internet Access Charges	991,375
	22020301	Office Stationeries/Computer Consumables	1,442,000
	22020303	Newspapers	180,250
	22020305	Printing of Non Security Documents	721,000
	22020309	Uniforms & Other Clothing	721,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,442,000
	22020402	Maintenance of Office Furniture	360,500
	22020403	Maintenance of Office Building / Residential Qtrs	540,750
	22020404	Maintenance of Office / It Equipment	216,300
	22020405	Maintenance of Plants/Generators	1,081,500
	22020801	Motor Vehicle Fuel Cost	1,261,750
	22020803	Plant / Generator Fuel Cost	1,622,250
	22021001	Refreshment & Meals	2,163,000
	22021006	Postages & Courier Services	450,625
	22050107	Health Subsidy	865,200
		TOTAL	18,025,000

MARTE LOCAL GOVERNMENT OF BORNO STATE			
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019			
SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	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

SCHEDULE 9	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	M/Cycle Loan	4,400.00
	Shettima Njine	Housing Loan	10,000.00
	Moh'd Habib Shettima	M/Cycle Loan	25,000.00
	Aisha Alh. Gambo	Housing Loan	25,000.00
	Bukar Kanuri	M/Cycle Loan	50,000.00
	Alh. Bukar Fannami	Housing Loan	15,000.00
	Alh. Mala Shettima Njine	Housing Loan	20,000.00
	Goni Ahmed Imam	M/Cycle Loan	50,000.00
	Hajja Fanna Wakil	Housing Loan	3,400.00
	Sundry Person's	Micro Scheme Loan	33,135,000.00
			-
	Total		34,116,674

MARTE LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019</u> SCHEDULE OF NON-PERSONAL ADVANCES				
SCHEDULE 10				
	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Baba Kaga	A2/293/14	Standing Imprest	5,000.00
	Abubakar Shettima	A2/294/14	Standing Imprest	10,000.00
				-
	Total			15,000.00

MARTE LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	Deposits NAME OF HOLDER	PURPOSE	AMOUNT N
41030109	Bomb State (BIR)	Payee	9,054,441.58
41030101	NULGE	Union Dues	116,418.76
41030109	NANNMW	Union Dues	112,529.93
41030109	Borno State (BIR)	5% Wholding Tax	36,892,678.05
41030109	Federal Inland Revenue	VAT	22,855,670.67
41030109	Federal Inland Revenue	VAT	1,471,968.00
41030109	Abatcha Maidugu	Car Loan Deposit	1,730.98
41030109	Buji Mustapha	Car Loan Deposit	722.00
41030109	Baba Gana Waziri	Car Loan Deposit	1,553.50
41030109	Mustapha Adam	Car Loan Deposit	889.00
41030109	Ahmed Mama Ali	Car Loan Deposit	2,475.00
41030109	Ali Buta Ali	Car Loan Deposit	645.00
41030109	Abba Goni Mustapha	Car Loan Deposit	755.55
41030109	Shettima Alkali	Car Loan Deposit	1,500.00
41030109	Ministry of Agric	Sale of Fertilizer	289,800.00
41030109	Abatcha K. Mustapha	Car Loan Deposit	153.58
41030109	Alh. Ali Chukumgutowa	10% Retension fee	10,000.00
41030109	Adam Ngol	10% Retension fee	10,000.00
41030109	Modu Suguli	10% Retension fee	18,135.50
41030109	M. Mustapha Gana	10% Retension fee	21,650.00
41030109	Bulama Modu	10% Retension fee	9,000.00
41030109	Baba Jidda	10% Retension fee	9,000.00
41030109	Jidda Mohammed	10% Retension fee	13,000.00
41030109	M. All Moh'd All	10% Retension fee	31,197.60
41030109	Baba Gana Zuwa	10% Retension fee	21,650.00
41030109	Sunusi Mohammed	10% Retension fee	15,000.00

SCHEDULE 11	Deposits NAME OF HOLDER	PURPOSE	AMOUNT N
41030109	Bulama Bukar	10% Retension fee	21,650.00
41030109	Alhaji Aja Zarma	10% Retension fee	99,857.07
41030109	Bulama Modu Jagu	10% Retension fee	9,000.00
41030109	Adam Wal. Mamma	10% Retension fee	20,949.45
41030109	Mustapha Tela	10% Retension fee	9,000.00
41030109	Usman Moh'd	10% Retension fee	100,000.00
41030109	Usman Moh'd	10% Retension fee	100,000.00
41030109	Bulama Bukar	10% Retension fee	11,650.00
41030109	Ali Chubbube	10% Retension fee	13,000.00
41030109	Bulama Konto	10% Retension fee	22,949.85
41030109	Mustapha Kura Gumaa	10% Retension fee	25,000.00
41030109	Ahmed Dan Bulama	10% Retension fee	13,000.00
41030109	Mama Vunus	10% Retension fee	12,000.00
41030109	Eli Sambo	10% Retension fee	13,000.00
41030109	Abuya Bulama Musa	10% Retension fee	13,000.00
41030109	Alh. Bukar Mawalli	10% Retension fee	100,000.00
41030109	Bukar Zakka	10% Retension fee	25,000.00
41030109	Jidda Kolon	10% Retension fee	9,000.00
41030109	Bulama Sumaila	10% Retension fee	9,000.00
41030109	Modu Alimami	10% Retension fee	25,000.00
41030109	Kachalla Ngubdo	10% Retension fee	13,000.00
41030109	Kreb Abba	10% Retension fee	9,000.00
41030109	Sudry Person	10% Retension fee	70,000.00
41030109	Mohammed k Lawan	Car Loan Deposit	1,000.00
41030109	Abatcha Zarami	10% Retension fee	21,650.00
41030109	Bulama Bukar	10% Retension fee	33,660.00
41030109	Kime Musari	10% Retension fee	21,934.00
41030109	Mallam Ngubdo	10% Retension fee	13,660.00
41030109	Mallam Aja	10% Retension fee	14,285.50
41030109	Alinma Dungus	10% Retension fee	14,283.50
41030109	Moh'd Mustapha	10% Retension fee	21,934.00

SCHEDULE 11	Deposits NAME OF HOLDER	PURPOSE	AMOUNT N
41030109	Abba Ramat	10% Retension fee	21,934.00
41030109	Abba Abiso	10% Retension fee	14,283.50
41030109	Ali Kolo	10% Retension fee	14,283.50
41030109	Baba Butali Njine	10% Retension fee	49,680.84
41030109	Alh. Abdullahi Suleiman	10% Retensmon fee	268,330.97
41030109	Bulama Mustapha	10% Retension fee	62,600.00
41030109	China Zouth. Nig. Ltd	10% Retension fee	1,934,239.00
41030109	Jam Drilling	10% Retension fee	255,000.00
41030109	Al-Bundur Inter. Ltd	10% Retension fee	170,000.00
41030109	Maama Nig. Ltd	10% Retension fee	0.86
41030109		1% Legal Fee	263,127.38
41030109	Al-Kul Nig. Ltd	10% Retension fee	1,883,500.00
41030109	Al-Kul Nig. Ltd	10% Retension fee	1,883,500.00
41030109	Alh. Abba Tar W. Nig Ltd	10% Retension fee	1,487,653.75
41030109	Chesa Ngumeti Ent	10% Retensiori fee	1,450,000.00
	Total		81,607,162
12	Loan and short term debt		



BORNO STATE OF NIGERIA

MOBBAR LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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



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



MAMMAN MALLAM AJI
SECRETARY
MOBBAR LOCAL GOVERNMENT COUNCIL
BORNO STATE



BABAGANA YIRIMA
TREASURER
MOBBAR LOCAL GOVERNMENT COUNCIL
BORNO STATE



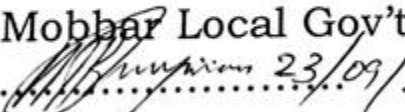
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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Mobbar Local Gov't

.....23/09/2020

The Secretary,
Mobbar Local Gov't

.....23/09/2020

AUDIT CERTIFICATE

The Treasurer Mobbar Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2018		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
1,223,388,328	Statutory Allocation FAAC	1	1,461,602,066.70	1,509,341,587.00
200,000,000	State IGR			
	PPT	1	-	3,493,629.72
-	Excess Bank Chgarges	1	6,322,627.14	3,685,473.76
-	Excess Crude	1	-	2,611,218.03
-	Forex Equalisation	1	21,145,734.66	39,718,441.55
-	Additional Fund From NNPC	1	2,176,015.02	2,452,226.14
-	Exchange Difference	1	-	9,106,248.08
-	Exchange Gain	1	2,442,641.86	5,956,136.04
302,628,796	Value Added Tax	1	357,340,888.02	330,174,536.00
1,726,017,124	Sub Total		1,851,029,973.40	1,906,539,496.32
	Cash Flow from Independent Government Revenue			
2,400,000	Personal Taxes	2	-	-
7,040,000	Licence General	2	-	-
3,262,000	Fees General	2	-	-
6,430,000	Earning General	2	1,541,900.00	1,541,900.00
3,050,000	General Sales	2	-	-
1,785,000	Rent on Govt Buildins Generals			
500,000	Rent on Land & Others General		#REF!	-
2,000,000	Investment Income		-	-
344,500,000	Domestic Grant		-	-
370,967,000	Total Cash Flow from Independent Government Revenue		1,541,900.00	1,541,900.00
2,096,984,124	Total Receipts		1,852,571,873.40	1,908,081,396.32

	Less Cash Flow from Recurrent Services			
486,130,499	Personnel Costs	3	540,091,995.76	482,113,243.58
662,900,000	Overhead Costs Expenditure	4	588,844,116.29	561,804,295.00
	Statutory Transfer	5	673,951,620.31	642,544,290.22
	Miscellaneous Payments	6	39,264,541.04	95,865,111.83
1,149,030,499	Total Cash Flow from Recurrent Services		1,842,152,273.40	1,782,326,940.63
947,953,625	Net Cash Flow Operating Activities		10,419,600.00	125,754,455.69
	Less Cash Flow from Acquisition Non - Current Assets			
215,200,000	Capital Expenditure - Administration		-	57,025,150.00
159,000,000	Capital Expenditure - Economic		-	64,230,600.00
360,000,000	Capital Expenditure - Regional Development		-	-
70,000,000	Capital Expenditure - Social		-	5,000,000.00
734,200,000	Total Cash Flow from Acquisition Non - Current Assets		-	126,255,750.00
	Cash Flow from Financing Activities		-	-
213,753,625	Net Cash Flow from all Activities		10,419,600.00	(501,294.31)
243,443,689	Cash and Cash Equivalent as at 1 January		1,316,390.00	1,817,684.31
	Cash and Cash Equivalent as at 31st December		11,735,990.00	1,316,390.00
	Cash and Bank Balances	8	11,735,989.49	1,316,390.19

MOBBAR LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	11,735,989	1,316,390
	Investments	9	4,057,261	4,057,261
	Advances	10	112,340,641	112,340,641
	Total Assests		128,133,892	117,714,292
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		11,735,990	1,316,390
	Other Fund - Investment Fund		67,799,459	67,799,459
	Total Public Fund		79,535,449	69,115,849
	Deposits	11	48,410,943	48,410,943
	Loan and Short Term Debt	12	187,500	187,500
	Total Liabilities		48,598,443	48,598,443
	Public Fund + Liabilities		128,133,892	117,714,292

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENT ARY BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		1,316,390.19	-	-	-	91,102
	Add: REVENUE (INCOME)						
678,806,839	S/Allocation from Federal Govt.	1	1,461,602,067	1,509,341,587	2,103,819,022	-	642,216,955
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
-	PPT	1	-	-	-	-	-
-	Excess Bank Chgarges	1	6,322,627	-	-	-	(6,322,627)
-	Excess Crude	1	-	-	-	-	-
-	Forex Equalisation	1	21,145,735	-	-	-	(21,145,735)
-	Additional Fund From NNPC	1	2,176,015	-	-	-	(2,176,015)
-	Exchange Difference	1	-	-	-	-	-
-	Exchange Gain	1	2,442,642	-	-	-	(2,442,642)
-	Share of VAT	1	357,340,888	594,954,360	594,954,360	-	237,613,472
678,806,839	Sub Total		1,851,029,973	2,304,295,947	2,898,773,382	-	1,047,743,409
	- Personal Taxes	2	-	4,400,000	4,400,000	-	4,400,000
	- Licence General	2	-	91,689,000	91,689,000	-	91,689,000
	- Fees General	2	-	33,179,150	33,179,150	-	33,179,150
	- Sales General	2	-	2,700,000	2,700,000	-	2,700,000
740,000	Earning General	2	1,541,900	127,914,300	127,914,300	-	126,372,400
	- Rent on Govt. Building General	2	-	2,750,000	2,750,000	-	2,750,000
	- Rent on Land & Others General	2	-	5,650,000	5,650,000	-	5,650,000
	- Investment Income	2	-	120,000,000	120,000,000	-	120,000,000
	- Domestic Grant	2	-	273,700,000	273,700,000	-	273,700,000
740,000	Total Revenue (Income)		1,541,900	661,982,450	661,982,450	-	660,440,550
679,546,839	Total Funds Available		1,853,888,264	2,966,278,397	3,560,755,832	-	1,708,275,061

	Less: EXPENDITURE						
417,992,276	Personnel Costs	3	540,091,996	1,561,462,052	1,561,462,052	-	1,021,370,056
172,411,975	Overhead Costs Expenditure	4	588,844,116	815,984,969	815,984,969	-	227,140,853
-	Statutory Transfer	5	673,951,620			-	(673,951,620)
-	Miscellaneous Payments	6	39,264,541			-	(39,264,541)
590,404,251	Total Expenditure		1,842,152,273	2,377,447,021	2,377,447,021	-	535,294,748
62,525,837	Operating Fund B/4 Transfer		11,735,990	588,831,376	1,183,308,811	-	1,172,980,313
	APPROPRIATION TRANSFERS						
(92,616,740)	Transfer to Capital Dev. Fund		-	1,426,752,500	1,426,752,500	-	1,426,752,500
(30,090,903)	Total Appropriation		-	1,426,752,500	1,426,752,500	-	1,426,752,500
	Closing Balance		11,735,990	(837,921,124)	(243,443,689)	-	(849,657,114)

MOBBAR LOCAL GOVERNMENT OF BORNO STATE							
STATEMENT NO. 4							
CAPITAL DEVELOPMENT FUND							
FOR THE YEAR ENDED 31ST DECEMBER, 2019							
ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	594,954,360.00	594,954,360.00	-	594,954,360.00
126,255,750.00	Transfer From CRF		126,255,750.00	1,426,752,500.00	1,426,752,500.00	-	1,300,496,750.00
126,255,750.00	Total Capital Receipts		126,255,750.00	2,021,706,860.00	2,021,706,860.00	-	1,895,451,110.00
126,255,750.00	Total Capital Funds Available		126,255,750.00	2,021,706,860.00	2,021,706,860.00	-	1,895,451,110.00
	Less: Capital Expenditure						
	Administrative						
57,025,150.00	Admin & General Services	7	-	215,200,000.00	260,425,000.00	-	215,200,000.00
57,025,150.00	Sub-Total		-	215,200,000.00	260,425,000.00	-	215,200,000.00
	Economic						
64,230,600.00	Agric & Natural Resources	7	-	704,800,000.00	704,800,000.00	-	704,800,000.00
-	Finance & Supply	7	-	113,400,000.00	113,400,000.00	-	113,400,000.00
64,230,600.00	Sub-Total		-	818,200,000.00	818,200,000.00	-	818,200,000.00
	Reginal Development						
-	Works Transport & Housing	7	-	360,000,000.00	360,000,000.00	-	360,000,000.00
-	Sub-Total		-	360,000,000.00	360,000,000.00	-	360,000,000.00
	Social						
5,000,000.00	Primary Health Care	7	-	70,000,000.00	70,000,000.00	-	70,000,000.00
5,000,000.00	Sub-Total		-	70,000,000.00	70,000,000.00	-	70,000,000.00
121,255,750.00	Total Capital Expenditure		-	1,426,752,500.00	1,426,752,500.00	-	1,426,752,500.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO THE ACCOUNTS				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,461,602,066.70	1,509,341,587.00
11010101	Petroleum Profit Tax	1B	-	3,493,629.72
11010101	Excess Bank Chgarges	1B	6,322,627.14	3,685,473.76
11010301	Excess Crude	1B	-	2,611,218.03
11010101	Forex Equalisation	1B	21,145,734.66	39,718,441.55
11010101	Additional Fund From NNPC	1B	2,176,015.02	2,452,226.14
11010101	Exchange Difference	1B	-	9,106,248.08
11010101	Exchange Gain	1B	2,442,641.86	5,956,136.04
11010101	Share of Solid Minerals	1B	1,893,183.55	
11010101	Augmentation	1B	11,968,082.62	
11010201	Value Added Tax	1B	357,340,888.02	330,174,536.00
	Sub Total		1,864,891,239.57	1,906,539,496.32
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		-	-
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Earning General		1,541,900.00	1,541,900.00
12010109	Rent on Land & Others General		-	-
	Total Cash Flow from Independent Government Revenue		1,541,900.00	1,541,900.00

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		899,531.28	1,762,439.00
21010101	Office of the Secretary		44,662,365.32	14,408,069.00
21010101	The Council		359,582.52	2,100,000.00
21010101	Admin. & General Services		99,458,412.83	87,415,820.04
21010101	Agric & Natural Resources		79,868,168.04	86,056,835.72
21010101	Finance & Supply		111,152,251.69	83,701,707.02
21010101	Budget Plan Research & Statistic			
21010101	Works Transport & Housing		67,108,838.72	66,356,624.68
21010101	Education & Social Development			
21010101	Primary Health Care		118,151,395.36	121,880,298.12
21010101	Traditional Office		18,431,450.00	18,431,450.00
	Total		540,091,995.76	482,113,243.58
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		54,800,000.00	52,565,432.39
220201	Office of the Secretary		19,658,000.00	17,050,000.00
220201	The Council		26,640,000.00	21,008,525.61
220201	Admin. & General Services		165,788,718.98	147,986,632.00
220201	Agric & Natural Resources		32,000,000.00	29,657,000.00
220201	Finance & Supply		35,084,189.72	32,426,839.00
220201	Budget Plan Research & Statistic			
220201	Works Transport & Housing		81,472,295.00	74,146,000.00
220201	Education & Social Development		3,787,000.00	
220201	Primary Health Care		152,924,806.00	161,750,931.00
220201	Traditional Office		16,689,106.59	25,212,935.00
	Total		588,844,116.29	561,804,295.00

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		25,416,612.00	45,280,247.61
22070102	0.5% L.G. Audit		7,308,010.33	7,546,707.94
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		12,183,796.08	12,053,925.81
22070102	7% Local Govt Pension		37,140,653.76	33,390,959.72
22070102	Contribution towards Funding of Primary Edu.		112,192,032.72	110,336,742.87
22070102	1% LGSC Training Fund		14,616,020.67	15,093,415.88
22070102	0.75% Admin Charges		10,962,015.50	11,320,061.91
22070102	5% Security		73,080,103.34	75,467,079.33
22070102	2% Stabilization		29,232,041.33	30,186,831.73
22070102	20% LG Joint Development Programme		292,320,413.34	301,868,317.42
	Security Trust Fund		5,465,795.63	
	Education Trust Fund		2,732,897.81	
	Contr to State University		51,301,227.80	
22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		673,951,620.31	642,544,290.22
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		9,600,000.00	7,200,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	400,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	-
22021041	JNI Contribution		-	385,185.19
22021041	Retaunership NTA/BRTV		1,680,000.00	1,260,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	2,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	28,983,236.26
22021041	LGA's Hajj Fare		10,350,820.00	14,717,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	10,000,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.96
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.48
22021041	Gratuity to Local Edu. Authority Retireess		-	9,259,259.26
22021041	Gratuity to Local Government Retireess		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		2,434,740.00	2,679,270.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		2,250,000.00	680,000.00
22021041	Outstanding Liabilities		2,349,000.00	3,800,000.00
	Bank charges		720,351.41	1,090,823.00
	Allowance to C J T F		3,000,000.00	
	Pledge to Nigerian Legion		74,074.07	
22021041	Logistics		-	-
	Sub-Total		39,264,541.04	95,865,111.83

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		-	57,025,150.00
	Sub-Total		-	57,025,150.00
	Economic			
	Agric & Natural Resources		-	-
	Finance & Supply		-	64,230,600.00
	Sub-Total		-	64,230,600.00
	Reginal Development			
	Works Transport & Housing		-	-
	Sub-Total		-	-
	Social			
	Primary Health Care		-	5,000,000.00
	Sub-Total		-	5,000,000.00
	Grand Total		-	126,255,750.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand			7,922.16
31020108	UBA Main Account			153,402.11
31020102	UBA Salary Account	826,509.52		1,111,326.03
31020102	First Bank Salary Account	6,273,728.45		43,739.89
31020108	Zenith Main Account	4,635,751.52		
	Total		11,735,989.49	1,316,390.19
	<u>Note 9 - Investments</u>			
31090101	First Bank of Nig. Plc	111,417.68		111,417.68
31090102	Merchant Bank Ltd	127,621.27		127,621.27
31090102	Borno State Fertilizer Coy.	2,000,000.00		2,000,000.00
31090102	Borno State Soda Ash Coy.	555,555.00		555,555.00
41020101	Local Govt. Loan Board	1,262,667.00		1,262,667.00
	Total		4,057,260.95	4,057,260.95
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)	4,556,941.33		4,556,941.33
31070101	Non - Personal Advance (See schedule 10)	107,783,700.00		107,783,700.00
	Total		112,340,641.33	112,340,641.33
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)	48,410,943.18		48,410,943.18
		48,410,943.18		48,410,943.18
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)	187,500.00		187,500.00
		187,500.00		187,500.00

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	MOBBAR MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	119,418,262	119,418,262	-
	FEBRUARY	118,395,211	118,395,211	-
	MARCH	122,295,933	122,295,933	-
	APRIL	105,588,232	105,588,232	-
	MAY	131,189,740	131,189,740	-
	JUNE	127,607,836	127,607,836	-
	JULY	132,789,577	132,789,577	-
	AUGUST	128,108,419	128,108,419	-
	SEPTEMBER	130,513,108	130,513,108	-
	OCTOBER	125,035,531	125,035,531	-
	NOVEMBER	135,026,818	135,026,818	-
	DECEMBER	133,372,921	133,372,921	-
	TOTAL	1,509,341,587	1,509,341,587	-

MOBBAR LOCAL GOVERNMENT OF BORNO STATE										
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018										
OTHER STATUTORY RECEIPTS										
SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE
1B		₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	29,339,091	3,493,630	484,899			25,360,563			
	FEBRUARY	29,260,880					29,260,880			
	MARCH	27,158,573		163,701			26,994,872			
	APRIL	38,876,798			13,606,261		25,270,537			
	MAY	28,764,802		104,768		2,452,226	26,207,808			
	JUNE	28,264,044					28,264,044			
	JULY	36,687,853		1,830,905			25,750,699			9,106,248
	AUGUST	32,140,289					24,083,075	2,611,218	5,445,996	
	SEPTEMBER	34,876,600					34,840,935		35,664	
	OCTOBER	36,004,441		1,101,200	10,880,075		23,962,678		60,488	
	NOVEMBER	32,446,131					32,269,671		176,460	
	DECEMBER	43,378,407			15,232,105		27,908,773		237,528	
	TOTAL	397,197,909	3,493,630	3,685,474	39,718,442	2,452,226	330,174,536	2,611,218	5,956,136	9,106,248

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SCHEDULES TO THE ACCOUNTS

SCHEDULES				
3	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	N	N
	22020101	Local Travel & Transport: Training	6,922,400	3,423,580
	22020102	Local Travel & Transport: Others	3,257,600	669,920
	22020202	Telephone Charges	2,443,200	502,440
	22020203	Internet Access Charges	2,443,200	502,440
	22020301	Office Stationeries/Computer Consumables	7,329,600	3,007,320
	22020303	Newspapers	1,221,600	251,220
	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,515,200	1,339,840
	22020402	Maintenance of Office Furniture	1,628,800	334,960
	22020404	Maintenance of Office / It Equipment	2,443,200	502,440
	22020801	Motor Vehicle Fuel Cost	12,216,000	2,512,200
	22021001	Refreshment & Meals	9,772,800	14,009,760
	22021002	Honorarium & Sitting Allowance	12,216,000	7,512,200
	22021007	Welfare Packages	13,030,400	59,005,638
		TOTAL	81,440,000	93,573,958

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	N	N
	22020101	Local Travel & Transport: Training	17,181,545	14,594,463
	22020102	Local Travel & Transport: Others	7,074,754	6,009,485
	22020202	Telephone Charges	7,074,754	6,009,485
	22020203	Internet Access Charges	5,053,396	4,292,489
	22020301	Office Stationeries/Computer Consumables	25,266,978	21,462,446
	22020303	Newspapers	3,032,037	2,575,494
	22020306	Printing of Security Documents	16,170,866	13,735,965
	22020309	Uniforms & Other Clothing	-	1,500,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	16,170,866	13,735,965
	22020402	Maintenance of Office Furniture	4,042,717	3,433,991
	22020404	Maintenance of Office / It Equipment	8,085,433	6,867,983
	22020801	Motor Vehicle Fuel Cost	24,256,299	20,603,948
	22021001	Refreshment & Meals	24,256,299	20,603,948
	22021002	Honorarium & Sitting Allowance	30,320,374	25,754,935
	22021003	Publicity & Advertisements	10,106,791	8,584,978
	22021006	Postages & Courier Services	4,042,717	3,433,991
		TOTAL	202,135,826	173,199,567

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N	N
	22020101	Local Travel & Transport: Training	2,720,000	1,670,845
	22020102	Local Travel & Transport: Others	1,120,000	687,995
	22020202	Telephone Charges	1,280,000	786,280
	22020203	Internet Access Charges	800,000	491,425
	22020301	Office Stationeries/Computer Consumables	1,280,000	786,280
	22020303	Newspapers	480,000	294,855
	22020306	Printing of Security Documents	2,560,000	1,572,560
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,560,000	1,572,560
	22020402	Maintenance of Office Furniture	640,000	393,140
	22020404	Maintenance of Office / It Equipment	1,280,000	786,280
	22020405	Maintenance of Plants/Generators	1,600,000	982,850
	22020801	Motor Vehicle Fuel Cost	2,240,000	1,375,990
	22020803	Plant / Generator Fuel Cost	2,560,000	1,572,560
	22021001	Refreshment & Meals	3,840,000	2,358,840
	22021006	Postages & Courier Services	640,000	393,140
	22050106	Agricultural Inputs Subsidy	6,400,000	13,931,400
		TOTAL	32,000,000	29,657,000

6	CODE	OVERHEAD COST - FINANCE	N	N
	22020101	Local Travel & Transport: Training	2,982,156	2,416,281
	22020102	Local Travel & Transport: Others	1,929,630	1,563,476
	22020202	Telephone Charges	2,105,051	1,705,610
	22020203	Internet Access Charges	877,105	710,671
	22020301	Office Stationeries/Computer Consumables	2,455,893	1,989,879
	22020303	Newspapers	526,263	426,403
	22020305	Printing of Non Security Documents	2,105,051	1,705,610
	22020306	Printing of Security Documents	5,262,628	8,264,026
	22020313	Production of Reports To Public Accounts Committee (Pac)		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,806,735	2,274,147
	22020402	Maintenance of Office Furniture	701,684	568,537
	22020404	Maintenance of Office / It Equipment	1,403,368	1,137,074
	22020405	Maintenance of Plants/Generators	1,754,209	1,421,342
	22020801	Motor Vehicle Fuel Cost	2,455,893	1,989,879
	22020803	Plant / Generator Fuel Cost	2,806,735	2,274,147
	22021001	Refreshment & Meals	4,210,103	3,411,221
	22021006	Postages & Courier Services	701,684	568,537
		TOTAL	35,084,190	32,426,839

7	CODE	OVERHEAD COST - WORKS	N	
	22020101	Local Travel & Transport: Training	5,295,699	4,169,490
	22020102	Local Travel & Transport: Others	6,110,422	4,810,950
	22020202	Telephone Charges	4,888,338	3,848,760
	22020203	Internet Access Charges	2,036,807	1,603,650
	22020301	Office Stationeries/Computer Consumables	5,703,061	4,490,220
	22020303	Newspapers	1,222,084	962,190
	22020305	Printing of Non Security Documents	3,258,892	2,565,840
	22020309	Uniforms & Other Clothing	1,629,446	1,282,920
	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,517,784	5,131,680
	22020402	Maintenance of Office Furniture	1,629,446	1,282,920
	22020403	Maintenance of Office Building / Residential Qtrs	2,444,169	1,924,380
	22020404	Maintenance of Office / It Equipments	977,668	769,752
	22020405	Maintenance of Plants/Generators	4,888,338	3,848,760
	22020410	Maintenance of Street Lightings	4,318,032	3,399,738
	22020412	Maintenance Of Markets/Public Places	1,222,084	962,190
	22020413	Minor Road Maintenance	4,888,338	3,848,760
	22020801	Motor Vehicle Fuel Cost	5,703,061	4,490,220
	22020803	Plant / Generator Fuel Cost	7,332,507	15,773,140
	22021001	Refreshment & Meals	9,776,675	7,697,520
	22021006	Postages & Courier Services	1,629,446	1,282,920
		TOTAL	81,472,295	74,146,000

8	CODE	OVERHEAD COST - HEALTH		
			N	N
	22020101	Local Travel & Transport: Training	14,527,857	17,011,086
	22020102	Local Travel & Transport: Others	9,940,112	4,797,059
	22020202	Telephone Charges	9,175,488	4,428,054
	22020203	Internet Access Charges	8,410,864	4,059,050
	22020301	Office Stationeries/Computer Consumables	12,233,984	20,904,072
	22020303	Newspapers	1,529,248	738,009
	22020305	Printing of Non Security Documents	6,116,992	2,952,036
	22020309	Uniforms & Other Clothing	6,116,992	2,952,036
	22020401	Maintenance of Motor Vehicle/Transport Equipment	12,233,984	5,904,072
	22020402	Maintenance of Office Furniture	3,058,496	1,476,018
	22020403	Maintenance of Office Building / Residential Qtrs	4,587,744	2,214,027
	22020404	Maintenance of Office / It Equipment	1,835,098	885,611
	22020405	Maintenance of Plants/Generators	9,175,488	4,428,054
	22020801	Motor Vehicle Fuel Cost	10,704,736	5,166,063
	22020803	Plant / Generator Fuel Cost	13,763,233	16,642,081
	22021001	Refreshment & Meals	18,350,977	8,856,108
	22021006	Postages & Courier Services	3,823,120	1,845,023
	22050107	Health Subsidy	7,340,391	70,592,412
		TOTAL	152,924,806	175,850,869

MOBBAR LOCAL GOVERNMENT OF BORNO STATE			
ACCOUNTS FOR THE YEAR ENDED			
SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	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

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	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
	Mustapha Jumami	"	750.00
	Abba Bukar A. Kyari	Car Refurbishing Loan	11,266.44
	Kaka Adam Mustapha	Bicycle Loan	1,250.00
	Bulama Sallah	Lost of Fund	3,866,721.82
	Mal. Baba Laminu	"	490,724.66
	Total		4,556,941

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SCHEDULE OF NON-PERSONAL ADVANCES

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	BashirJibrin	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 Aihajibe	48/07/17	" "	600,000.00
	Mama Mustapha	70/07/17	Standing Imprest	250,000.00
	Kaumi Bukar	69/07/17	" "	555,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Modu Usman	68/07/17	Standing Imprest	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	" "	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
	Abdulrahman Bulama	17/11/17	" "	2,000,000.00
	Abdulrahman Bulama	18/11/17	" "	2,000,000.00
	Total			107,783,700

MOBBAR LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
41030102	Borno State (BIR)	5% Willolding 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
41030101	MHWUN	Union Dues	321,991.15
	NULGE	Union Dues	533,409.97
	Sundry Contractors	10% Retention fee	859,024.45
41030103	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
	Pigrim Board	Remt. For Excess	105,919.20
	Total		48,410,943
11	Loan and short term debt		
41020101	Local Government Loans Board		187,500.00
			187,500.00



BORNO STATE OF NIGERIA

MONGUNO LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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



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



GONI MUSA
SECRETARY
MONGUNO LOCAL GOVERNMENT COUNCIL
BORNO STATE



MALLAM SALISU
TREASURER
MONGUNO LOCAL GOVERNMENT COUNCIL
BORNO STATE




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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Monguno Local Gov't
.....
23/9/20


The Secretary,
Monguno Local Gov't
.....
23/09/20

AUDIT CERTIFICATE

The Treasurer Monguno Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

MONGUNO LOCALGOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
1,681,613,383	Statutory Allocation FAAC	1	1,426,662,196.91	1,474,259,091.00
200,000,000	State IGR			
-	PPT	1	-	3,410,113.85
-	Excess Bank Chgarges	1	3,392,139.20	3,597,371.80
-	Excess Crude	1	-	2,548,796.37
-	Forex Equalisation	1	6,710,994.30	38,748,964.80
-	Additional Fund From NNPC	1	2,123,996.98	2,393,605.22
-	Exchange Difference	1	-	8,888,561.52
-	Exchange Gain	1	2,384,250.06	5,813,753.50
	Share of Solid Minerals	1	1,847,926.65	-
	Augmentation	1	11,681,983.37	-
352,962,522	Value Added Tax	1	351,579,380.14	296,046,375.03
2,234,575,905	Sub Total		1,806,382,867.61	1,835,706,633.09
	Cash Flow from Independent Government Revenue			
20,000,000	Personal Taxes	2	-	-
3,650,000	Licence General	2	-	-
5,340,000	Fees General	2	-	45,000.00
16,500,000	Earning General	2	-	86,000.00
56,000,000	General Sales	2	-	-
2,600,000	Rent on Govt Buildins Generals		-	-
16,650,000	Rent on Land & Others General		-	-
8,110,000	Investment Income		-	-
-	Domestic Grant		-	-
128,850,000	Total Cash Flow from Independent Government Revenue		-	131,000.00
2,363,425,905	Total Receipts		1,806,382,867.61	1,835,837,633.09

	Less Cash Flow from Recurrent Services			
869,293,175	Personnel Costs	3	455,907,000.17	495,076,447.82
520,588,001	Overhead Costs Expenditure	4	419,796,570.98	442,120,217.19
900,000,000	Statutory Transfer	5	869,695,862.96	693,912,069.95
68,000,000	Miscellaneous Payments	6	50,318,401.04	106,407,523.67
2,357,881,176	Total Cash Flow from Recurrent Services		1,795,717,835.15	1,737,516,258.63
5,544,729	Net Cash Flow Operating Activities		10,665,032.46	98,321,374.46
	Less Cash Flow from Acquisition Non - Current Assets			
219,000,000	Capital Expenditure - Administration		-	2,000,000.00
78,700,000	Capital Expenditure - Economic		-	25,000,000.00
107,500,000	Capital Expenditure - Regional Development		-	70,040,768.64
68,500,000	Capital Expenditure - Social		-	-
473,700,000	Total Cash Flow from Acquisition Non - Current Assets		-	97,040,768.64
	Cash Flow from Financing Activities		-	-
(468,155,271)	Net Cash Flow from all Activities		10,665,032.46	1,280,605.82
-	Cash and Cash Equivalent as at 1 January		1,432,570.54	151,964.72
	Cash and Cash Equivalent as at 31st December		12,097,603.00	1,432,570.54
	Cash and Bank Balances	8	12,097,603.00	1,432,570.54

MONGUNO LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	12,097,603	1,432,571
	Investments	9	3,672,000	3,672,000
	Advances	10	47,101,700	47,101,700
	Total Assests		62,871,303	52,206,271
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		12,097,603	1,432,571
	Other Fund - Investment Fund		24,769,729	24,769,729
	Total Public Fund		36,867,332	26,202,299
	Deposits	11	26,003,972	26,003,972
	Loan and Short Term Debt	12	-	-
	Total Liabilities		26,003,972	26,003,972
	Public Fund + Liabilities		62,871,303	52,206,271

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR Y BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		1,432,570.54	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,474,259,091	S/Allocation from Federal Govt.	1	1,426,662,197	1,681,613,383	1,681,613,383	-	254,951,186
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
3,410,114	PPT	1	-	-	-	-	-
3,597,372	Excess Bank Chgarges	1	3,392,139	-	-	-	(3,392,139)
2,548,796	Excess Crude	1	-	-	-	-	-
38,748,965	Forex Equalisation	1	6,710,994	-	-	-	(6,710,994)
2,393,605	Additional Fund From NNPC	1	2,123,997	-	-	-	(2,123,997)
8,888,562	Exchange Difference	1	-	-	-	-	-
5,813,754	Exchange Gain	1	2,384,250	-	-	-	(2,384,250)
-	Share of Solid Minerals	1	1,847,927	-	-	-	-
-	Augmentation	1	11,681,983	-	-	-	-
296,046,375	Share of VAT	1	351,579,380	352,962,522	352,962,522	-	1,383,142
1,835,706,633	Sub Toatal		1,806,382,868	2,234,575,905	2,234,575,905	-	441,722,947
-	Personal Taxes	2	-	20,000,000	20,000,000	-	20,000,000
-	Licence General	2	-	3,650,000	3,650,000	-	3,650,000
45,000	Fees General	2	-	5,340,000	5,340,000	-	5,340,000
86,000	Sales General	2	-	16,500,000	16,500,000	-	16,500,000
-	Earning General	2	-	56,000,000	56,000,000	-	56,000,000
-	Rent on Govt. Building General	2	-	2,600,000	2,600,000	-	2,600,000
-	Rent on Land & Others General	2	-	16,650,000	16,650,000	-	16,650,000
-	Investment Income	2	-	8,110,000	8,110,000	-	8,110,000
-	Domestic Grant	2	-	-	-	-	-
131,000	Total Revenue (Income)		-	128,850,000	128,850,000	-	128,850,000
1,835,837,633	Total Funds Available		1,807,815,438	2,363,425,905	2,363,425,905	-	570,664,049

	Less: EXPENDITURE						
495,076,448	Personnel Costs	3	455,907,000	869,293,175	869,293,175	-	413,386,175
442,120,217	Overhead Costs Expenditure	4	419,796,571	520,588,001	520,588,001	-	100,791,430
693,912,070	Statutory Transfer	5	869,695,863	900,000,000	900,000,000	-	30,304,137
106,407,524	Miscellaneous Payments	6	50,318,401	68,000,000	68,000,000	-	17,681,599
1,737,516,259	Total Expenditure		1,795,717,835	2,357,881,176	2,357,881,176	-	562,163,341
98,321,374	Operating Fund B/4 Transfer		12,097,603	5,544,729	5,544,729	-	8,500,709
	APPROPRIATION TRANSFERS						
(97,040,769)	Transfer to Capital Dev. Fund		-	473,700,000	473,700,000	-	473,700,000
1,280,606	Total Appropriation		-	473,700,000	473,700,000	-	473,700,000
	Closing Balance		12,097,603	(468,155,271)	(468,155,271)	-	(480,252,874)

MONGUNO LOCAL GOVERNMENT OF BORNO STATE							
STATEMENT NO. 4							
CAPITAL DEVELOPMENT FUND							
FOR THE YEAR ENDED 31ST DECEMBER, 2019							
ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts		-				
-	Value Added Tax		-				
97,040,768.64	Transfer From CRF		-	473,700,000.00	473,700,000.00	-	473,700,000.00
97,040,768.64	Total Capital Receipts		-	473,700,000.00	473,700,000.00	-	473,700,000.00
97,040,768.64	Total Capital Funds Available		-	473,700,000.00	473,700,000.00	-	473,700,000.00
	Less: Capital Expenditure						
	Administrative						
2,000,000.00	Admin & General Services	7	-	219,000,000.00	219,000,000.00	-	219,000,000.00
2,000,000.00	Sub-Total		-	219,000,000.00	219,000,000.00	-	219,000,000.00
	Economic						
25,000,000.00	Agric & Natural Resources	7	-	10,700,000.00	10,700,000.00	-	(57,300,000.00)
	Finance & Supply	7	-	68,000,000.00	68,000,000.00	-	68,000,000.00
25,000,000.00	Sub-Total		-	78,700,000.00	78,700,000.00	-	78,700,000.00
	Reginal Development						
70,040,768.64	Works Transport & Housing	7	-	107,500,000.00	107,500,000.00	-	107,500,000.00
70,040,768.64	Sub-Total		-	107,500,000.00	107,500,000.00	-	107,500,000.00
	Social						
-	Primary Health Care	7	-	68,500,000.00	68,500,000.00	-	68,500,000.00
-	Sub-Total		-	68,500,000.00	68,500,000.00	-	68,500,000.00
97,040,768.64	Total Capital Expenditure		-	1,426,752,500.00	1,426,752,500.00	-	1,426,752,500.00

MONGUNO LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO THE ACCOUNTS				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,426,662,196.91	1,474,259,091.00
11010101	Petroleum Profit Tax	1B	-	3,410,113.85
11010101	Excess Bank Chgarges	1B	3,392,139.20	3,597,371.80
11010301	Excess Crude	1B	-	2,548,796.37
11010101	Forex Equalisation	1B	6,710,994.30	38,748,964.80
11010101	Additional Fund From NNPC	1B	2,123,996.98	2,393,605.22
11010101	Exchange Difference	1B	-	8,888,561.52
11010101	Exchange Gain	1B	2,384,250.06	5,813,753.50
11010101	Share of Solid Minerals	1B	1,847,926.65	-
11010101	Augmentation	1B	11,681,983.37	-
11010201	Value Added Tax	1B	351,579,380.14	296,046,375.03
	Sub Total		1,806,382,867.61	1,835,706,633.09
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Sales General		-	45,000.00
12010109	Earning General		-	86,000.00
12010109	Rent on L/Govt. Building General		-	-
12010109	Rent on Land & Others General		-	-
	Total Cash Flow from Independent Government Revenue		-	131,000.00

	<u>Note 3 - Personnel Emoluments</u>			
21010101	Office of the Chairman		809,062.56	2,217,480.03
21010101	Office of the Secretary		2,356,159.32	5,172,768.64
21010101	The Council		-	860,000.00
21010101	Admin. & General Services		78,192,646.11	70,399,270.35
21010101	Agric & Natural Resources		68,112,814.18	93,448,164.85
21010101	Finance & Supply		59,181,815.45	53,936,362.71
21010101	Budget Plan Research & Statistic		11,390,392.10	16,437,948.46
21010101	Works Transport & Housing		64,975,108.51	63,320,580.24
21010101	Education & Social Development		9,153,076.21	1,839,705.43
21010101	Primary Health Care		142,966,906.06	171,053,152.22
21010101	Traditional Office		18,769,019.67	16,391,014.89
	Total		455,907,000.17	495,076,447.82
	<u>Note 4 - Overhead Cost (See schedule 3-8)</u>			
220201	Office of the Chairman		4,610,000.00	33,239,474.39
220201	Office of the Secretary		5,670,755.08	15,050,000.00
220201	The Council		180,000.00	12,008,525.61
220201	Admin. & General Services		139,749,014.54	143,149,567.00
220201	Agric & Natural Resources		37,937,785.54	29,657,000.00
220201	Finance & Supply		45,515,000.00	32,426,839.00
220201	Budget Plan Research & Statistic		156,772.35	
220201	Works Transport & Housing		24,402,410.02	74,146,000.00
220201	Education & Social Development		800,000.00	
220201	Primary Health Care		155,205,975.76	102,442,811.19
220201	Traditional Office		5,568,857.69	-
	Total		419,796,570.98	442,120,217.19

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		42,799,865.91	40,356,206.15
22070102	0.5% L.G. Audit		7,122,210.98	6,143,216.62
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		24,766,632.72	20,438,331.12
22070102	7% Local Govt Pension		34,817,366.16	28,887,219.78
22070102	Contribution towards Funding of Primary Edu.		291,946,841.04	263,320,877.15
22070102	1% LGSC Training Fund		14,266,621.97	12,286,427.27
22070102	0.75% Admin Charges		10,699,966.48	9,214,824.95
22070102	5% Security		71,333,109.85	61,432,164.29
22070102	2% Stabilization		28,533,243.94	26,904,137.45
22070102	20% LG Joint Development Programme		285,332,439.38	224,928,665.17
	5% Security Trust Fund		5,335,134.76	
	2.5% Education Trust Fund		2,667,567.38	
	5% State University		50,074,862.39	
22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		869,695,862.96	693,912,069.95
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		9,600,000.00	6,400,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	400,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000.00
22021041	JNI Contribution		-	385,185.19
22021041	Retaunership NTA/BRTV		1,260,000.00	1,260,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	1,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	14,212,871.09
22021041	LGA's Hajj Fare		10,305,820.00	14,717,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	39,200,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.97
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.48
22021041	Gratuity to Local Edu. Authority Retireess		-	9,259,259.26
22021041	Gratuity to Local Government Retireess		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		2,784,600.00	2,982,870.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		-	680,000.00
22021041	Outstanding Liabilities		1,068,000.00	
	Bank charges		720,351.41	
	Allowance to CJTF		17,700,000.00	
	Pledge To Nigeria Legion		74,074.07	
22021041	Logistics		-	-
	Sub-Total		50,318,401.04	106,407,523.67

	<u>Notes 7 - Purchase/Contruction of Capital Assets</u>			
	Administrative			
	Admin & General Services		-	2,000,000.00
	Poverty Alleviation Programme			
	Sub-Total		-	2,000,000.00
	Economic			
	Agric & Natural Resources		-	-
	Finance & Supply		-	25,000,000.00
	Sub-Total		-	25,000,000.00
	Reginal Development			
	Works Transport & Housing		-	70,040,768.64
	Sub-Total		-	70,040,768.64
	Social			
	Primary Health Care		-	-
	Sub-Total		-	-
	Grand Total		-	97,040,768.64

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		38,220.80	147,029.58
31020108	First Bank Main Account		-	356,984.68
31020102	UBA Salary Account		2,289,588.04	928,556.28
	Zenith Bank Account		9,769,794.16	
	Total		12,097,603.00	1,432,570.54
	<u>Note 9 - Investments</u>			
41020101	Local Govt. Loans Board		50,000.00	50,000.00
31090102	Premier Propt. Dev. Coy		500,000.00	500,000.00
31090102	Premier Comm. Bank		892,000.00	892,000.00
31090101	First Bank Nigeria Plc		70,000.00	70,000.00
31090102	African Bank of Nigeria		60,000.00	60,000.00
31090101	Fertilizer Blending Plant		2,000,000.00	2,000,000.00
31090101	Urban Development Bank		50,000.00	50,000.00
31090101	Premier Propt. Dev. Coy		50,000.00	50,000.00
	Total		3,672,000.00	3,672,000.00
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		-	-
31070101	Non - Personal Advance (See schedule 10)		47,101,700.00	47,101,700.00
	Total		47,101,700.00	47,101,700.00
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		26,003,971.50	48,410,943.18
			26,003,971.50	48,410,943.18
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

MONGUNO LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	MONGUNO MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	116,563,546	116,563,546	-
	FEBRUARY	115,564,952	115,564,952	-
	MARCH	119,372,426	119,372,426	-
	APRIL	103,064,126	103,064,126	-
	MAY	128,053,625	128,053,625	-
	JUNE	124,557,347	124,557,347	-
	JULY	129,615,217	129,615,217	-
	AUGUST	125,045,963	125,045,963	-
	SEPTEMBER	127,393,167	127,393,167	-
	OCTOBER	122,046,533	122,046,533	-
	NOVEMBER	131,798,979	131,798,979	-
	DECEMBER	130,184,617	130,184,617	-
	TOTAL	1,473,260,497	1,473,260,497	-

MONGUNO LOCAL GOVERNMENT OF BORNO STATE										
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019										
OTHER STATUTORY RECEIPTS										
SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE
1B	MONTH	₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	29,339,091	3,493,630	484,899	13,606,261	2,452,226	25,360,563	2,611,218	5,445,996	9,106,248
	FEBRUARY	29,260,880					29,260,880			
	MARCH	27,158,573		163,701			26,994,872			
	APRIL	38,876,798					25,270,537			
	MAY	28,764,802		104,768			26,207,808			
	JUNE	28,264,044					28,264,044			
	JULY	36,687,853		1,830,905			25,750,699			
	AUGUST	32,140,289					24,083,075			
	SEPTEMBER	34,876,600					34,840,935			
	OCTOBER	36,004,441		1,101,200	10,880,075		23,962,678			
	NOVEMBER	32,446,131					32,269,671			
	DECEMBER	43,378,407			15,232,105		27,908,773			
	TOTAL	397,197,909	3,493,630	3,685,474	39,718,442	2,452,226	330,174,536	2,611,218	5,956,136	9,106,248

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULES			2019	2018
3	CODE	<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	<u>₦</u>	<u>₦</u>
	22020101	Local Travel & Transport: Training	407,150	3,423,580
	22020102	Local Travel & Transport: Others	191,600	669,920
	22020202	Telephone Charges	143,700	502,440
	22020203	Internet Access Charges	143,700	502,440
	22020301	Office Stationeries/Computer Consumables	431,100	3,007,320
	22020303	Newspapers	71,850	251,220
	22020401	Maintenance of Motor Vehicle/Transport Equipment	383,200	1,339,840
	22020402	Maintenance of Office Furniture	95,800	334,960
	22020404	Maintenance of Office / It Equipment	143,700	502,440
	22020801	Motor Vehicle Fuel Cost	718,500	2,512,200
	22021001	Refreshment & Meals	574,800	14,009,760
	22021002	Honorarium & Sitting Allowance	718,500	7,512,200
	22021007	Welfare Packages	766,400	10,679,680
		TOTAL	4,790,000	45,248,000

4	CODE	OVERHEAD COST - ADMINISTRATION	N	N
	22020101	Local Travel & Transport: Training	12,834,033	14,594,463
	22020102	Local Travel & Transport: Others	5,284,602	6,009,485
	22020202	Telephone Charges	5,284,602	6,009,485
	22020203	Internet Access Charges	3,774,716	4,292,489
	22020301	Office Stationeries/Computer Consumables	18,873,578	21,462,446
	22020303	Newspapers	2,264,829	2,575,494
	22020306	Printing of Security Documents	12,079,090	13,735,965
	22020309	Uniforms & Other Clothing	-	1,500,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	12,079,090	13,735,965
	22020402	Maintenance of Office Furniture	3,019,773	3,433,991
	22020404	Maintenance of Office / It Equipment	6,039,545	6,867,983
	22020801	Motor Vehicle Fuel Cost	18,118,635	20,603,948
	22021001	Refreshment & Meals	18,118,635	20,603,948
	22021002	Honorarium & Sitting Allowance	22,648,294	10,754,935
	22021003	Publicity & Advertisements	7,549,431	8,584,978
	22021006	Postages & Courier Services	3,019,773	3,433,991
		TOTAL	150,988,627	158,199,567

5	CODE	<u>OVERHEAD COST - AGRICULTURE</u>	N	N
	22020101	Local Travel & Transport: Training	3,224,712	1,670,845
	22020102	Local Travel & Transport: Others	1,327,822	687,995
	22020202	Telephone Charges	1,517,511	786,280
	22020203	Internet Access Charges	948,445	491,425
	22020301	Office Stationeries/Computer Consumables	1,517,511	786,280
	22020303	Newspapers	569,067	294,855
	22020306	Printing of Security Documents	3,035,023	1,572,560
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,035,023	1,572,560
	22020402	Maintenance of Office Furniture	758,756	393,140
	22020404	Maintenance of Office / It Equipment	1,517,511	786,280
	22020405	Maintenance of Plants/Generators	1,896,889	982,850
	22020801	Motor Vehicle Fuel Cost	2,655,645	1,375,990
	22020803	Plant / Generator Fuel Cost	3,035,023	1,572,560
	22021001	Refreshment & Meals	4,552,534	2,358,840
	22021006	Postages & Courier Services	758,756	393,140
	22050106	Agricultural Inputs Subsidy	7,587,557	13,931,400
		TOTAL	37,937,786	29,657,000

6	CODE	OVERHEAD COST - FINANCE		
			₦	₦
	22020101	Local Travel & Transport: Training	3,882,101	2,416,281
	22020102	Local Travel & Transport: Others	2,511,947	1,563,476
	22020202	Telephone Charges	2,740,306	1,705,610
	22020203	Internet Access Charges	1,141,794	710,671
	22020301	Office Stationeries/Computer Consumables	3,197,024	1,989,879
	22020303	Newspapers	685,077	426,403
	22020305	Printing of Non Security Documents	2,740,306	1,705,610
	22020306	Printing of Security Documents	6,850,766	8,264,026
	22020313	Production of Reports To Public Accounts Committee (Pac)		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	3,653,742	2,274,147
	22020402	Maintenance of Office Furniture	913,435	568,537
	22020404	Maintenance of Office / It Equipment	1,826,871	1,137,074
	22020405	Maintenance of Plants/Generators	2,283,589	1,421,342
	22020801	Motor Vehicle Fuel Cost	3,197,024	1,989,879
	22020803	Plant / Generator Fuel Cost	3,653,742	2,274,147
	22021001	Refreshment & Meals	5,480,613	3,411,221
	22021006	Postages & Courier Services	913,435	568,537
		TOTAL	45,671,772	32,426,839

7	CODE	OVERHEAD COST - WORKS	₦	₦
	22020101	Local Travel & Transport: Training	1,586,157	4,169,490
	22020102	Local Travel & Transport: Others	1,830,181	4,810,950
	22020202	Telephone Charges	1,464,145	3,848,760
	22020203	Internet Access Charges	610,060	1,603,650
	22020301	Office Stationeries/Computer Consumables	1,708,169	4,490,220
	22020303	Newspapers	366,036	962,190
	22020305	Printing of Non Security Documents	976,096	2,565,840
	22020309	Uniforms & Other Clothing	488,048	1,282,920
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,952,193	5,131,680
	22020402	Maintenance of Office Furniture	488,048	1,282,920
	22020403	Maintenance of Office Building / Residential Qtrs	732,072	1,924,380
	22020404	Maintenance of Office / It Equipments	292,829	769,752
	22020405	Maintenance of Plants/Generators	1,464,145	3,848,760
	22020410	Maintenance of Street Lightings	1,293,328	3,399,738
	22020412	Maintenance Of Markets/Public Places	366,036	962,190
	22020413	Minor Road Maintenance	1,464,145	3,848,760
	22020801	Motor Vehicle Fuel Cost	1,708,169	4,490,220
	22020803	Plant / Generator Fuel Cost	2,196,217	15,773,140
	22021001	Refreshment & Meals	2,928,289	7,697,520
	22021006	Postages & Courier Services	488,048	1,282,920
		TOTAL	24,402,410	74,146,000

8	CODE	OVERHEAD COST - HEALTH	N	N
	22020101	Local Travel & Transport: Training	14,744,568	7,011,086
	22020102	Local Travel & Transport: Others	10,088,388	4,797,059
	22020202	Telephone Charges	9,312,359	4,428,054
	22020203	Internet Access Charges	8,536,329	4,059,050
	22020301	Office Stationeries/Computer Consumables	12,416,478	13,854,134
	22020303	Newspapers	1,552,060	738,009
	22020305	Printing of Non Security Documents	6,208,239	2,952,036
	22020309	Uniforms & Other Clothing	6,208,239	2,952,036
	22020401	Maintenance of Motor Vehicle/Transport Equipment	12,416,478	5,904,072
	22020402	Maintenance of Office Furniture	3,104,120	1,476,018
	22020403	Maintenance of Office Building / Residential Qtrs	4,656,179	2,214,027
	22020404	Maintenance of Office / It Equipment	1,862,472	885,611
	22020405	Maintenance of Plants/Generators	9,312,359	4,428,054
	22020801	Motor Vehicle Fuel Cost	10,864,418	5,166,063
	22020803	Plant / Generator Fuel Cost	13,968,538	16,642,081
	22021001	Refreshment & Meals	18,624,717	8,856,108
	22021006	Postages & Courier Services	3,880,149	1,845,023
	22050107	Health Subsidy	7,449,887	14,234,292
		TOTAL	155,205,976	102,442,811

MONGUNO LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER, 2019</u> <u>SCHEDULE OF PERSONAL ADVANCES</u>			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
			-
	Total		-

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF NON-PERSONAL ADVANCES

SCHEDULE	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
10				
	Usman Jidda	63/02/14	Special Imprest	450,000.00
	Halah 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
	Halah 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	Special Imprest	500,000.00

SCHEDULE				
10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Bura Aji Alhaji	252/02/14	Special Imprest	500,000.00
	Bura Aji Alhaji	255/02/14	" "	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

SCHEDULE				
10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Alh. Ganguram M. Nur	79/06/14	Special Imprest	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			47,101,700

MONGUNO LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	NAME OF HOLDER	PURPOSE	AMOUNT N
	NULGE	Union Dues	2,374,903.94
	MHWUN	Union Dues	1,010,751.01
41030102	Borno State Government	5% Withholding Tax	9,152,088.43
	Federal Inland Revenue	5% Value Added Tax	9,125,238.43
41030101	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
41030103	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		26,003,972
11	Loan and short term debt		
			-



BORNO STATE OF NIGERIA

NGALA LOCAL GOVERNMENT COUNCIL

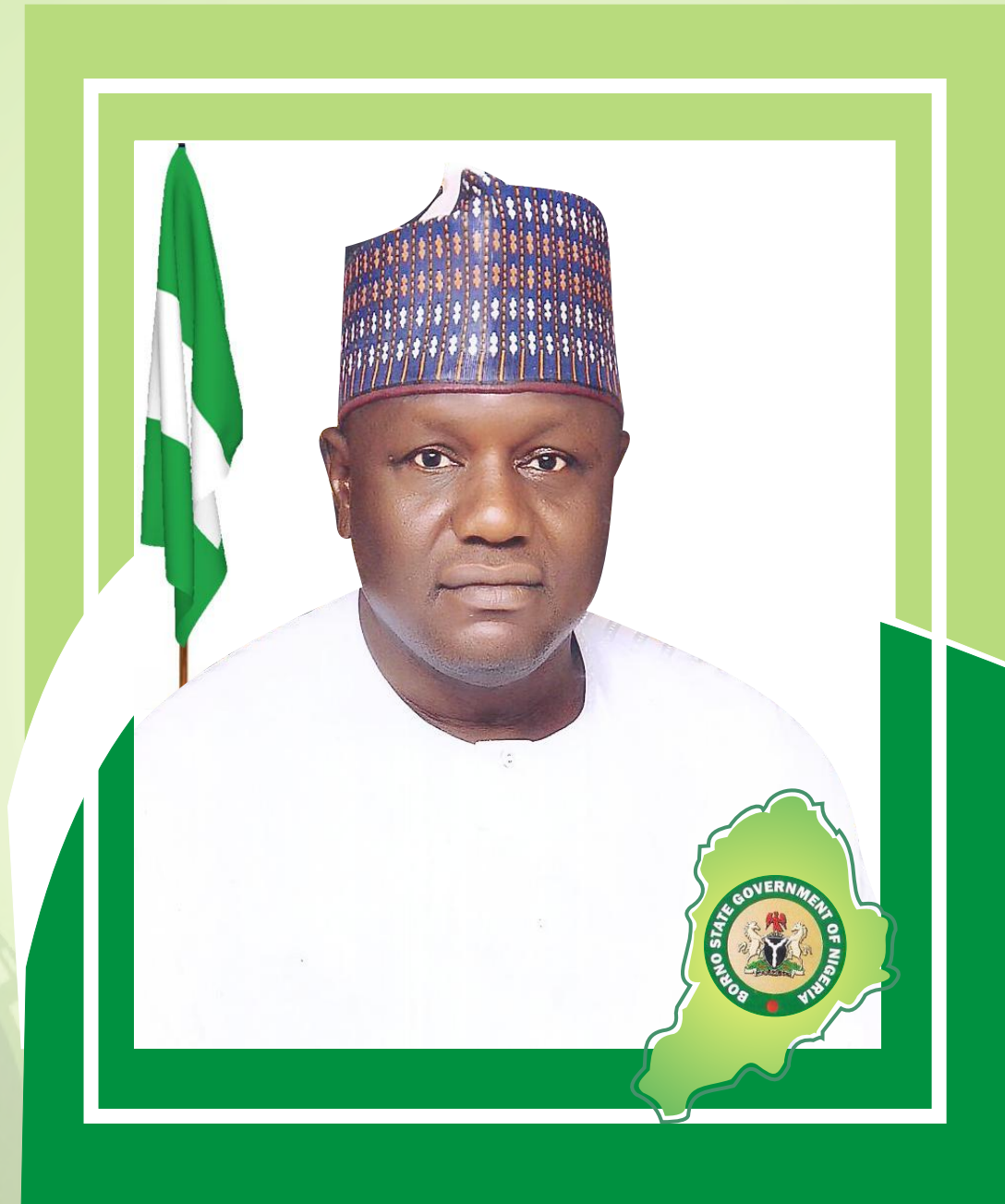
AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



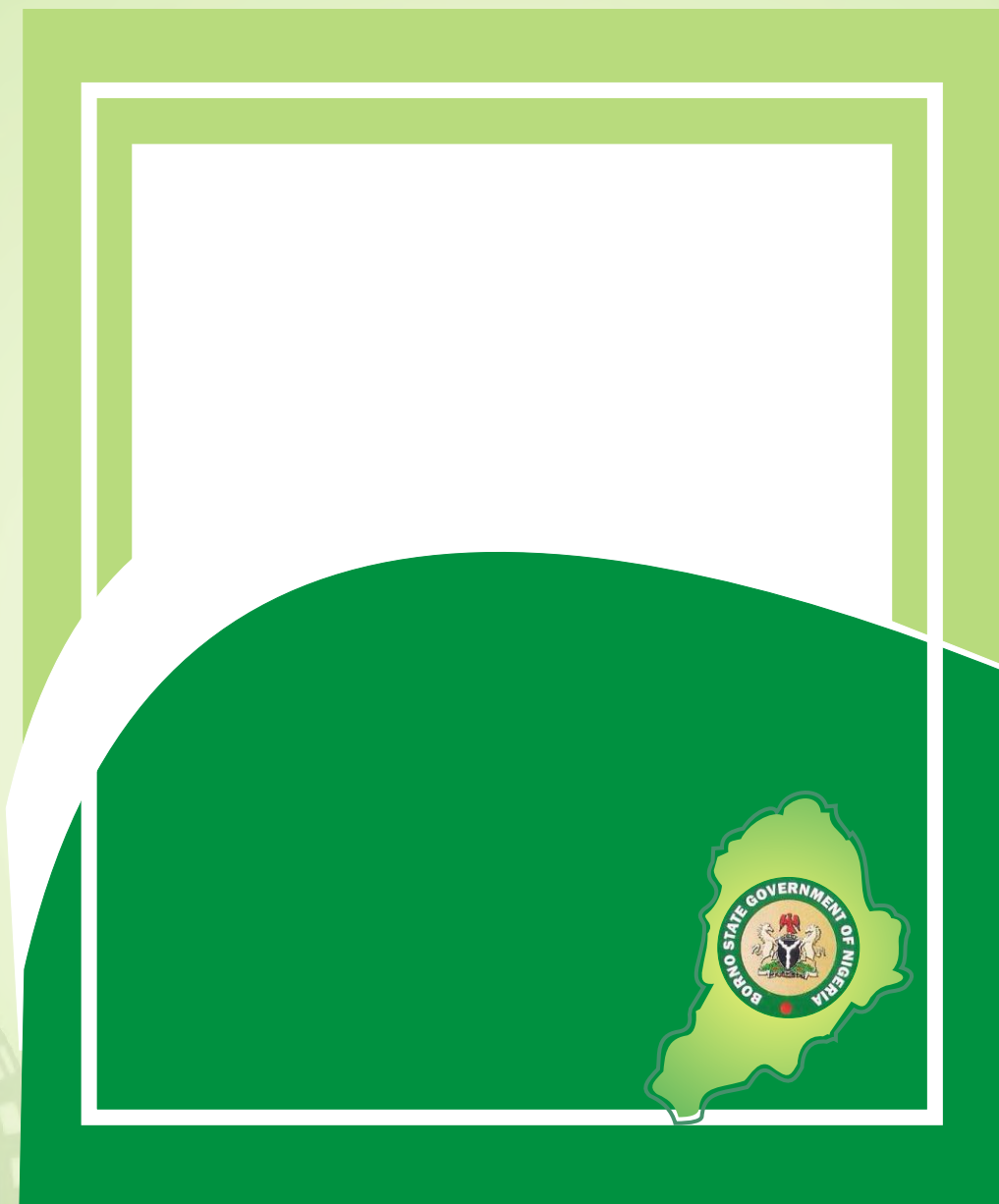
HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



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



HAJJA HAUWA MUSTAFA
SECRETARY
NGALA LOCAL GOVERNMENT COUNCIL
BORNO STATE



TREASURER
NGALA LOCAL GOVERNMENT COUNCIL
BORNO STATE


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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


The Treasurer,
Ngala Local Gov't
23-9-2020
.....


The Secretary,
Ngala Local Gov't
23-9-2020
.....

AUDIT CERTIFICATE

The Treasurer Ngala Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

NGALA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
1,748,371,597	Statutory Allocation FAAC	1	1,631,629,039.58	1,684,922,059.19
200,000,000	State IGR			
-	PPT	1	-	3,900,040.80
-	Excess Bank Chgarges	1	3,879,483.75	4,114,201.90
-	Excess Crude	1	-	2,914,978.88
-	Forex Equalisation	1	26,784,250.11	44,338,855.35
-	Additional Fund From NNPC	1	2,429,149.07	2,737,491.60
-	Exchange Difference	1	-	10,165,570.47
-	Exchange Gain	1	2,696,792.40	6,649,008.48
-	Share of Solid Minerals	1	2,113,416.05	-
-	Augmentation	1	13,360,319.88	-
352,962,522	Value Added Tax	1	424,709,058.52	424,709,058.52
2,301,334,119	Sub Total		2,107,601,509.36	2,184,451,265.19
	Cash Flow from Independent Government Revenue			
39,000,000	Personal Taxes	2	-	-
19,010,000	Licence General	2	-	-
16,810,000	Fees General	2	-	-
20,000,000	Earning General	2	-	-
23,455,000	General Sales	2	-	-
605,000	Rent on Govt Buildins Generals			
1,000,000	Rent on Land & Others General		-	-
-	Investment Income		-	-
1,000,000	Domestic Grant		-	-
120,880,000	Total Cash Flow from Independent Government Revenue		-	-
2,422,214,119	Total Receipts		2,107,601,509.36	2,184,451,265.19

	Less Cash Flow from Recurrent Services			
664,045,335	Personnel Costs	3	532,020,617.85	623,966,415.98
438,000,000	Overhead Costs Expenditure	4	442,074,443.02	389,164,705.35
950,000,000	Statutory Transfer	5	884,854,253.73	832,025,108.66
57,000,000	Miscellaneous Payments	6	35,775,801.04	137,310,791.61
2,109,045,335	Total Cash Flow from Recurrent Services		1,894,725,115.64	1,982,467,021.60
313,168,784	Net Cash Flow Operating Activities		212,876,393.72	201,984,243.59
	Less Cash Flow from Acquisition Non - Current Assets			
497,150,000	Capital Expenditure - Administration		201,939,000.00	201,939,000.00
167,345,000	Capital Expenditure - Economic		-	-
161,000,000	Capital Expenditure - Regional Development		-	-
130,000,000	Capital Expenditure - Social		-	-
825,495,000	Total Cash Flow from Acquisition Non - Current Assets		201,939,000.00	201,939,000.00
	Cash Flow from Financing Activities		-	-
(512,326,216)	Net Cash Flow from all Activities		10,937,393.72	45,243.59
	Cash and Cash Equivalent as at 1 January		79,600.29	34,356.70
	Cash and Cash Equivalent as at 31st December		11,016,994.01	79,600.29
	Cash and Bank Balances	8	11,016,994.01	79,600.29

NGALA LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	11,016,994	79,600
	Investments	9	6,433,041	6,433,041
	Advances	10	61,637,590	209,778,145
	Total Assests		79,087,625	216,290,785
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		11,016,994	79,600
	Other Fund - Investment Fund		168,779,548	168,779,548
	Total Public Fund		179,796,542	168,859,148
	Deposits	11	47,431,637	47,431,637
	Loan and Short Term Debt	12	-	-
	Total Liabilities		47,431,637	47,431,637
	Public Fund + Liabilities		227,228,179	216,290,785

NGALA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3

STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR Y BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		79,600.29	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,684,922,059	S/Allocation from Federal Govt.	1	1,631,629,040	1,748,371,597	1,748,371,597	-	116,742,557
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
3,900,041	PPT	1	-	-	-	-	-
4,114,202	Excess Bank Chgarges	1	3,879,484	-	-	-	(3,879,484)
2,914,979	Excess Crude	1	-	-	-	-	-
44,338,855	Forex Equalisation	1	26,784,250	-	-	-	(26,784,250)
2,737,492	Additional Fund From NNPC	1	2,429,149	-	-	-	(2,429,149)
10,165,570	Exchange Difference	1	-	-	-	-	-
6,649,008	Exchange Gain	1	2,696,792	-	-	-	(2,696,792)
-	Share of Solid Minerals	1	2,113,416	-	-	-	-
-	Augmentation	1	13,360,320	-	-	-	-
424,709,059	Share of VAT	1	424,709,059	352,962,522	352,962,522	-	(71,746,537)
2,184,451,265	Sub Toatal		2,107,601,509	2,301,334,119	2,301,334,119	-	209,206,345
-	Personal Taxes	2	-	39,000,000	39,000,000	-	39,000,000
-	Licence General	2	-	19,010,000	19,010,000	-	19,010,000
-	Fees General	2	-	16,810,000	16,810,000	-	16,810,000
-	Sales General	2	-	20,000,000	20,000,000	-	20,000,000
-	Earning General	2	-	23,455,000	23,455,000	-	23,455,000
-	Rent on Govt. Building General	2	-	605,000	605,000	-	605,000
-	Rent on Land & Others General	2	-	1,000,000	1,000,000	-	1,000,000
-	Investment Income	2	-	-	-	-	-
-	Domestic Grant	2	-	1,000,000	1,000,000	-	1,000,000
-	Total Revenue (Income)		-	120,880,000	120,880,000	-	120,880,000
2,184,451,265	Total Funds Available		2,107,681,110	2,422,214,119	2,422,214,119	-	330,177,447

	Less: EXPENDITURE						
623,966,416	Personnel Costs	3	532,020,618	664,045,335	664,045,335	-	132,024,717
389,164,705	Overhead Costs Expenditure	4	442,074,443	438,000,000	438,000,000	-	(4,074,443)
832,025,109	Statutory Transfer	5	884,854,254	950,000,000	950,000,000	-	65,145,746
137,310,792	Miscellaneous Payments	6	35,775,801	57,000,000	57,000,000	-	21,224,199
1,982,467,022	Total Expenditure		1,894,725,116	2,109,045,335	2,109,045,335	-	214,320,219
201,984,244	Operating Fund B/4 Transfer		212,955,994	313,168,784	313,168,784	-	115,857,228
	APPROPRIATION TRANSFERS						
(201,939,000)	Transfer to Capital Dev. Fund		201,939,000	825,495,000	825,495,000	-	623,556,000
45,244	Total Appropriation		201,939,000	825,495,000	825,495,000	-	623,556,000
	Closing Balance		11,016,994	(512,326,216)	(512,326,216)	-	(523,343,210)

NGALA LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	-	-	-	-
201,939,000.00	Transfer From CRF		201,939,000.00	825,495,000.00	1,426,752,500.00	-	623,556,000.00
201,939,000.00	Total Capital Receipts		201,939,000.00	2,021,706,860.00	2,021,706,860.00	-	1,819,767,860.00
201,939,000.00	Total Capital Funds Available		201,939,000.00	2,021,706,860.00	2,021,706,860.00	-	1,819,767,860.00
	Less: Capital Expenditure						
	Administrative						
201,939,000.00	Admin & General Services	7	201,939,000.00	497,150,000.00	497,150,000.00	-	295,211,000.00
201,939,000.00	Sub-Total		201,939,000.00	497,150,000.00	497,150,000.00	-	295,211,000.00
	Economic						
-	Agric & Natural Resources	7	-	57,345,000.00	57,345,000.00	-	57,345,000.00
-	Finance & Supply	7	-	110,000,000.00	110,000,000.00	-	110,000,000.00
-	Sub-Total		-	167,345,000.00	167,345,000.00	-	167,345,000.00
	Reginal Development						
-	Works Transport & Housing	7	-	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	7	-	60,000,000.00	60,000,000.00	-	60,000,000.00
-	Education & Social Services		-	70,000,000.00	70,000,000.00	-	70,000,000.00
-	Sub-Total		-	130,000,000.00	130,000,000.00	-	60,000,000.00
201,939,000.00	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

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019NOTES TO THE ACCOUNTS

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	1,631,629,039.58	1,684,922,059.19
11010101	Petroleum Profit Tax	1B	-	3,900,040.80
11010101	Excess Bank Chgarges	1B	3,879,483.75	4,114,201.90
11010301	Excess Crude	1B	-	2,914,978.88
11010101	Forex Equalisation	1B	26,784,250.11	44,338,855.35
11010101	Additional Fund From NNPC	1B	2,429,149.07	2,737,491.60
11010101	Exchange Difference	1B	-	10,165,570.47
11010101	Exchange Gain	1B	2,696,792.40	6,649,008.48
11010101	Share of Solid Minerals	1B	2,113,416.05	
11010101	Augmentation	1B	13,360,319.88	
11010201	Value Added Tax	1B	424,709,058.52	424,709,058.52
	Sub Total		2,107,601,509.36	2,184,451,265.19
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Sales General		-	-
12010109	Earning General		-	-
12010109	Rent on L/Govt. Building General		-	-
	Rent on Land & Others General		-	-
	Total Cash Flow from Independent Government Revenue		-	-

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		898,958.84	16,390,023.76
21010101	Office of the Secretary		22,618,704.14	32,064,440.41
21010101	The Council		11,811,303.08	10,421,945.46
21010101	Admin. & General Services		105,225,125.88	99,013,972.45
21010101	Agric & Natural Resources		126,563,005.40	123,144,005.44
21010101	Finance & Supply		80,608,324.96	90,438,437.06
21010101	Budget Plan Research & Statistic		9,267,954.60	8,400,184.94
21010101	Works Transport & Housing		32,825,887.29	90,377,820.47
21010101	Education & Social Development		-	-
21010101	Primary Health Care		142,201,353.66	141,544,751.67
21010101	Traditional Office		-	12,170,834.32
	Total		532,020,617.85	623,966,415.98
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		72,281,922.98	55,197,690.61
220201	Office of the Secretary		25,000,000.00	21,001,000.00
220201	The Council		8,671,370.02	15,976,455.91
220201	Admin. & General Services		157,000,252.75	156,079,400.00
220201	Agric & Natural Resources		18,908,164.57	16,786,474.00
220201	Finance & Supply		8,000,000.00	8,625,000.00
220201	Budget Plan Research & Statistic		500,000.00	1,704,000.00
220201	Works Transport & Housing		51,568,731.65	54,034,700.00
220201	Education & Social Development			
220201	Primary Health Care		97,139,260.20	57,418,186.56
220201	Traditional Office		3,004,740.85	2,341,798.27
	Total		442,074,443.02	389,164,705.35

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		48,948,871.19	50,547,661.79
22070102	0.5% L.G. Audit		8,158,145.20	8,424,610.30
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		20,281,818.72	20,079,279.24
22070102	7% Local Govt Pension		44,072,501.04	43,858,347.87
22070102	Contribution towards Funding of Primary Edu.		227,878,070.28	224,984,649.12
22070102	1% LGSC Training Fund		16,316,290.40	16,849,220.60
22070102	0.75% Admin Charges		12,237,217.80	12,636,915.45
22070102	5% Security		81,581,451.98	84,246,102.97
22070102	2% Stabilization		32,632,580.79	33,413,909.47
22070102	20% LG Joint Development Programme		326,325,807.92	336,984,411.85
			6,101,627.16	-
			3,050,813.58	-
			57,269,057.67	-
22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		884,854,253.73	832,025,108.66
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		9,600,000.00	7,200,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	450,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	-
22021041	JNI Contribution		-	385,185.19
22021041	Retaunership NTA/BRTV		1,680,000.00	1,680,000.00
22021041	Payment for Preparation of LGA's Annual Account		2,000,000.00	2,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	28,800,855.90
22021041	LGA's Hajj Fare		10,305,820.00	26,917,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	40,900,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.97
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.48
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259.26
22021041	Gratuity to Local Government Retiress		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		2,820,000.00	2,937,330.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	1,600,000.00
22021041	Production of Projects Calender 2018		-	680,000.00
22021041	Outstanding Liabilities		1,030,000.00	-
	Bank charges		720,351.41	1,090,823.13
	Allowance CJTF		1,740,000.00	-
	Pledge To Nigeria Legion		74,074.07	-
22021041	Logistics		-	-
	Sub-Total		35,775,801.04	137,310,791.61

	<u>Notes 7 - Purchase/Construction of Capital Assets</u>			
	Administrative			
	Admin & General Services		201,939,000.00	201,939,000.00
	Poverty Alleviation Programme			
	Sub-Total		201,939,000.00	201,939,000.00
	Economic			
	Agric & Natural Resources		-	-
	Finance & Supply		-	-
	Sub-Total		-	-
	Reginal Development			
	Works Transport & Housing		-	-
	Sub-Total		-	-
	Social			
	Primary Health Care		-	-
	Sub-Total		-	-
	Grand Total		201,939,000.00	201,939,000.00

NGALA LOCAL GOVERNMENT OF BORNO STATE				
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019				
NOTES TO THE ACCOUNTS				
			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		140,533.86	8,685.00
31020108	First Bank Main Account		-	70,427.36
31020102	UBA Salary Account		8,672,196.86	487.93
31020108	Zenith Bank Account		1,794,735.29	
31020102	UBA Revenue Account		409,528.00	
	Total		11,016,994.01	79,600.29
	<u>Note 9 - Investments</u>			
41020101	Local Govt. Loans Board		655,816.71	655,816.71
31090102	Premier Propt. Dev. Coy		251,900.00	251,900.00
31090102	Premier Comm. Bank		500,000.00	500,000.00
31090101	First Bank Nigeria Plc		446,400.00	446,400.00
31090102	African Bank of Nigeria		1,500,000.00	1,500,000.00
31090102	Fertilizer Blending Plant		200,000.00	200,000.00
31090102	Urban Development Bank		2,878,923.83	2,878,923.83
	Total		6,433,040.54	6,433,040.54
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		60,137,590.26	60,137,590.26
31070101	Non - Personal Advance (See schedule 10)		1,500,000.00	46,535,200.00
	Total		61,637,590.26	106,672,790.26
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		47,431,636.96	47,431,636.96
			47,431,636.96	47,431,636.96
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

NGALA LOCAL GOVERNMENT OF BORNO STATE
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019
SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	NGALA MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	N	N	N
	JANUARY	133,310,090	133,310,090	-
	FEBRUARY	132,168,030	132,168,030	-
	MARCH	136,522,519	136,522,519	-
	APRIL	117,871,225	117,871,225	-
	MAY	146,450,936	146,450,936	-
	JUNE	142,452,351	142,452,351	-
	JULY	148,236,879	148,236,879	-
	AUGUST	143,011,166	143,011,166	-
	SEPTEMBER	145,695,591	145,695,591	-
	OCTOBER	139,580,812	139,580,812	-
	NOVEMBER	150,734,377	150,734,377	-
	DECEMBER	148,888,084	148,888,084	-
	TOTAL	1,684,922,059	1,684,922,059	-

NGALA LOCAL GOVERNMENT OF BORNO STATE										
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019										
OTHER STATUTORY RECEIPTS										
SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE
1B		₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	37,082,974	3,900,041	541,306	15,189,067	2,737,492	32,641,626	2,914,979	6,079,524	10,165,570
	FEBRUARY	37,641,736					37,641,736			
	MARCH	34,934,162		182,744			34,751,418			
	APRIL	47,717,808					32,528,742			
	MAY	36,595,887		116,956			33,741,439			
	JUNE	36,365,398					36,365,398			
	JULY	45,360,786		2,043,893			33,151,322			
	AUGUST	39,998,155					31,003,652			
	SEPTEMBER	44,813,474					44,773,661			
	OCTOBER	44,269,298		1,229,302	12,145,745		30,826,726			
	NOVEMBER	41,586,790					41,389,802			
	DECEMBER	53,162,738			17,004,043		35,893,535			
	TOTAL	499,529,206	3,900,041	4,114,202	44,338,855	2,737,492	424,709,059	2,914,979	6,649,008	10,165,570

NGALA LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 SCHEDULES TO THE ACCOUNTS				
SCHEDULES	CODE		2019	2018
3		<u>OVERHEAD COST - COUNCIL CHAIRMAN</u>	N	N
	22020101	Local Travel & Transport: Training	6,881,030	3,423,580
	22020102	Local Travel & Transport: Others	3,238,132	669,920
	22020202	Telephone Charges	2,428,599	502,440
	22020203	Internet Access Charges	2,428,599	502,440
	22020301	Office Stationeries/Computer Consumables	7,285,796	3,007,320
	22020303	Newspapers	1,214,299	251,220
	22020401	Maintenance of Motor Vehicle/Transport Equipment	6,476,263	1,339,840
	22020402	Maintenance of Office Furniture	1,619,066	334,960
	22020404	Maintenance of Office / It Equipment	2,428,599	502,440
	22020801	Motor Vehicle Fuel Cost	12,142,994	2,512,200
	22021001	Refreshment & Meals	9,714,395	14,009,760
	22021002	Honorarium & Sitting Allowance	12,142,994	7,512,200
	22021007	Welfare Packages	12,952,527	10,679,680
		TOTAL	80,953,293	45,248,000

4	CODE	OVERHEAD COST - ADMINISTRATION		
			N	N
	22020101	Local Travel & Transport: Training	15,725,424	14,594,463
	22020102	Local Travel & Transport: Others	6,475,175	6,009,485
	22020202	Telephone Charges	6,475,175	6,009,485
	22020203	Internet Access Charges	4,625,125	4,292,489
	22020301	Office Stationeries/Computer Consumables	23,125,624	21,462,446
	22020303	Newspapers	2,775,075	2,575,494
	22020306	Printing of Security Documents	14,800,399	13,735,965
	22020309	Uniforms & Other Clothing	-	1,500,000
	22020401	Maintenance of Motor Vehicle/Transport Equipment	14,800,399	13,735,965
	22020402	Maintenance of Office Furniture	3,700,100	3,433,991
	22020404	Maintenance of Office / It Equipment	7,400,200	6,867,983
	22020801	Motor Vehicle Fuel Cost	22,200,599	20,603,948
	22021001	Refreshment & Meals	22,200,599	20,603,948
	22021002	Honorarium & Sitting Allowance	27,750,749	10,754,935
	22021003	Publicity & Advertisements	9,250,250	8,584,978
	22021006	Postages & Courier Services	3,700,100	3,433,991
		TOTAL	185,004,994	158,199,567

5	CODE	OVERHEAD COST - AGRICULTURE		
			₦	₦
	22020101	Local Travel & Transport: Training	1,607,194	1,670,845
	22020102	Local Travel & Transport: Others	661,786	687,995
	22020202	Telephone Charges	756,327	786,280
	22020203	Internet Access Charges	472,704	491,425
	22020301	Office Stationeries/Computer Consumables	756,327	786,280
	22020303	Newspapers	283,622	294,855
	22020306	Printing of Security Documents	1,512,653	1,572,560
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,512,653	1,572,560
	22020402	Maintenance of Office Furniture	378,163	393,140
	22020404	Maintenance of Office / It Equipment	756,327	786,280
	22020405	Maintenance of Plants/Generators	945,408	982,850
	22020801	Motor Vehicle Fuel Cost	1,323,572	1,375,990
	22020803	Plant / Generator Fuel Cost	1,512,653	1,572,560
	22021001	Refreshment & Meals	2,268,980	2,358,840
	22021006	Postages & Courier Services	378,163	393,140
	22050106	Agricultural Inputs Subsidy	3,781,633	13,931,400
		TOTAL	18,908,165	29,657,000

6	CODE	<u>OVERHEAD COST - FINANCE</u>	N	N
	22020101	Local Travel & Transport: Training	722,500	2,416,281
	22020102	Local Travel & Transport: Others	467,500	1,563,476
	22020202	Telephone Charges	510,000	1,705,610
	22020203	Internet Access Charges	212,500	710,671
	22020301	Office Stationeries/Computer Consumables	595,000	1,989,879
	22020303	Newspapers	127,500	426,403
	22020305	Printing of Non Security Documents	510,000	1,705,610
	22020306	Printing of Security Documents	1,275,000	8,264,026
	22020313	Production of Reports To Public Accounts Committee (Pac)		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	680,000	2,274,147
	22020402	Maintenance of Office Furniture	170,000	568,537
	22020404	Maintenance of Office / It Equipment	340,000	1,137,074
	22020405	Maintenance of Plants/Generators	425,000	1,421,342
	22020801	Motor Vehicle Fuel Cost	595,000	1,989,879
	22020803	Plant / Generator Fuel Cost	680,000	2,274,147
	22021001	Refreshment & Meals	1,020,000	3,411,221
	22021006	Postages & Courier Services	170,000	568,537
		TOTAL	8,500,000	32,426,839

7	CODE	OVERHEAD COST - WORKS	N	N
	22020101	Local Travel & Transport: Training	3,351,968	4,169,490
	22020102	Local Travel & Transport: Others	3,867,655	4,810,950
	22020202	Telephone Charges	3,094,124	3,848,760
	22020203	Internet Access Charges	1,289,218	1,603,650
	22020301	Office Stationeries/Computer Consumables	3,609,811	4,490,220
	22020303	Newspapers	773,531	962,190
	22020305	Printing of Non Security Documents	2,062,749	2,565,840
	22020309	Uniforms & Other Clothing	1,031,375	1,282,920
	22020401	Maintenance of Motor Vehicle/Transport Equipment	4,125,499	5,131,680
	22020402	Maintenance of Office Furniture	1,031,375	1,282,920
	22020403	Maintenance of Office Building / Residential Qtrs	1,547,062	1,924,380
	22020404	Maintenance of Office / It Equipments	618,825	769,752
	22020405	Maintenance of Plants/Generators	3,094,124	3,848,760
	22020410	Maintenance of Street Lightings	2,733,143	3,399,738
	22020412	Maintenance Of Markets/Public Places	773,531	962,190
	22020413	Minor Road Maintenance	3,094,124	3,848,760
	22020801	Motor Vehicle Fuel Cost	3,609,811	4,490,220
	22020803	Plant / Generator Fuel Cost	4,641,186	15,773,140
	22021001	Refreshment & Meals	6,188,248	7,697,520
	22021006	Postages & Courier Services	1,031,375	1,282,920
		TOTAL	51,568,732	74,146,000

8	CODE	OVERHEAD COST - HEALTH		
			N	N
	22020101	Local Travel & Transport: Training	9,228,230	7,011,086
	22020102	Local Travel & Transport: Others	6,314,052	4,797,059
	22020202	Telephone Charges	5,828,356	4,428,054
	22020203	Internet Access Charges	5,342,659	4,059,050
	22020301	Office Stationeries/Computer Consumables	7,771,141	13,854,134
	22020303	Newspapers	971,393	738,009
	22020305	Printing of Non Security Documents	3,885,570	2,952,036
	22020309	Uniforms & Other Clothing	3,885,570	2,952,036
	22020401	Maintenance of Motor Vehicle/Transport Equipment	7,771,141	5,904,072
	22020402	Maintenance of Office Furniture	1,942,785	1,476,018
	22020403	Maintenance of Office Building / Residential Qtrs	2,914,178	2,214,027
	22020404	Maintenance of Office / It Equipment	1,165,671	885,611
	22020405	Maintenance of Plants/Generators	5,828,356	4,428,054
	22020801	Motor Vehicle Fuel Cost	6,799,748	5,166,063
	22020803	Plant / Generator Fuel Cost	8,742,533	16,642,081
	22021001	Refreshment & Meals	11,656,711	8,856,108
	22021006	Postages & Courier Services	2,428,482	1,845,023
	22050107	Health Subsidy	4,662,684	14,234,292
		TOTAL	97,139,260	102,442,811

NGALA LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	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 Wolgo	Car Loan	8,094.40
	Baba Gana Shugaba	"	3,952.56
	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

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Bukar Abba Wulgo	"	72.20
	Bukar Bulama Mai	Car Loan	3,616.79
	Mohammed Alh. Usman	"	410.83
	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

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	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

SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
	Alh. Zanna Adam	Repair of Bicycle	1,480.02
	Alh. Mustapha Malabe	Car Loan	9,304.14
	Alh. Gimba Yarima	"	7,588.20
	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 Mal 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
	Total		60,137,590

NGALA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF NON-PERSONAL ADVANCES

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Baba Gana Mamman	B/F	Standing Imprest	30,000.00
	Modu Ali Ngala	B/F	"	50,000.00
	Hajiya Amina Mohammed	B/F	"	20,000.00
	Alh. BukarJatobe	B/F	"	10,000.00
	Waziri Jibirin Tukur	B/F	"	10,000.00
	Waziri Jibirin Tukur	B/F	"	10,000.00
	Baba Alh. Kamfut	B/F	"	10,000.00
	Baba Alh. Kamfut	B/F	"	10,000.00
	Umar Mohammed	B/F	"	10,000.00
	Musa Garba Sarki	B/F	"	10,000.00
	Kachallah U. Sandabe	B/F	"	10,000.00
	Kachallah K. Kaigama	B/F	"	10,000.00
	Abubakar Mala Ali	B/F	"	10,000.00
	Modu Magumeri	B/F	"	10,000.00
	Abatcha Kaumi	B/F	"	10,000.00
	Mohammed Mama Bukar	B/F	"	10,000.00
	Hajiya Habiba Danna	B/F	Standing Imprest	10,000.00
	All Gambo Duji	B/F	"	10,000.00
	Hajiya Habiba Danna	B/F	"	20,000.00
	Mohammed Umar	B/F	"	5,000.00
	Buba Alh. Tijjani	B/F	"	5,000.00
	Kachalla Abubakar	B/F	"	5,000.00
	Zanna Kaltumi	B/F	"	5,000.00
	Bukar Maina Ngala	B/F	Standing Imprest	5,000.00
	Alh. Gana Grema	B/F	"	5,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Shehu Maina Ajir	B/F	Standing Imprest	5,000.00
	Mohammed Ishaku	B/F	"	5,000.00
	Arkwayami Alhaji	B/F	"	5,000.00
	Modibo Ali	B/F	"	5,000.00
	Abba Alh. Galadima	B/F	Special Imprest	250,000.00
	Bukar Maina Ngala	B/F	"	7,500.00
	Mohammed Umar	B/F	"	220,000.00
	Baba Gana Mamman	B/F	"	68,000.00
	Alh. Bukar Jatobe	B/F	Standing Imprest	50,000.00
	Kwaja Bukar	B/F	"	50,000.00
	Goni Ahmed	B/F	"	50,000.00
	Abdullahi M. Gana	B/F	"	45,500.00
	Hajiya Amina Gana	B/F	"	20,000.00
	Hajiya Amina Gana	B/F	Standing Imprest	20,000.00
	Baba Gana Mamman	B/F	"	30,000.00
	Abdulkadir Abubakar	B/F	"	10,000.00
	Abdullahi M. Gana	B/F	"	20,000.00
	Ya Amina Baba Mai	B/F	"	10,000.00
	Umar Mohammed	B/F	Standing Imprest	10,000.00
	Baba Alh. Kamfut	B/F	"	10,000.00
	Baba Alh. Kamfut	B/F	"	20,000.00
	Musa Garba Sarki	B/F	"	10,000.00
	Modu Magumeri	B/F	"	10,000.00
	Alh. Bukar Jatobe	B/F	"	10,000.00
	Mohammed Umar	B/F	"	10,000.00
	Ali Gambo Duji	B/F	"	5,000.00
	Bukar Maina Ngala	B/F	Standing Imprest	5,000.00
	Mohammed Ishaku	B/F	"	5,000.00
	Baba W. Usman	B/F	Standing Imprest	30,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Alh. Bukar Jatobe	B/F	Standing Imprest	5,000.00
	Modu Ali Ngala	B/F	Special Imprest	456,000.00
	Baba Gana Bawa	B/F	"	400,000.00
	Mohammed Tella Ngadum	B/F	Standing Imprest	10,000.00
	Mohammed Alh. Sale	B/F	"	10,000.00
	Musa Ma'aji	B/F	Special Imprest	1,129,000.00
	Modu Ali Ngala	B/F	"	600,000.00
	Baba W. Usman	B/F	"	400,000.00
	Baba W. Usman	B/F	"	308,000.00
	Baba W. Usman	B/F	"	292,000.00
	Bukar Maina Ngala	B/F	"	290,000.00
	Zanna Kaltumi	B/F	"	77,000.00
	Lamba A. Alimami	B/F	"	1,050,000.00
	Zanna Mohammed Tijjani	B/F	"	60,000.00
	Mallam Gana Abubakar	B/F	"	10,000.00
	Modu Gana Ngala	B/F	"	125,000.00
	Baba W. Usman	B/F	Special Imprest	150,000.00
	Modu Gana Ngala	B/F	Special Imprest	200,000.00
	Arkwayami Alhaji	B/F	"	300,000.00
	Modu Gana Ngala	B/F	"	286,000.00
	Modu Gana Ngala	B/F	"	286,000.00
	Mohammed A. Abba	B/F	"	40,000.00
	Mohammed A. Abba	B/F	"	80,000.00
	Mohammed A. Abba	B/F	"	80,000.00
	Ahmed Arkwayami	B/F	"	135,000.00
	Baba W. Usman	B/F	"	250,000.00
	Mohammed A. Abba	B/F	"	250,000.00
	Modu Usman Ngala	B/F	"	110,000.00
	Modu Usman Ngala	B/F	Special Imprest	223,300.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Modu Usman Ngala	B/F	Special Imprest	100,000.00
	Liman Bukar Ngala	B/F	"	30,000.00
	Tjjani Mala Zanna	B/F	"	350,000.00
	Baba Gana Bawa	B/F	"	350,000.00
	Mustapha Abdullahi	B/F	"	60,000.00
	Modu Usman Ngala	B/F	"	264,000.00
	Aji Alh. Bulama	B/F	"	87,000.00
	Namadi Musa	B/F	"	200,000.00
	Usman Bukar	B/F	"	300,000.00
	Baba Gana Kolo	B/F	"	50,000.00
	Baba Gana Kolo	B/F	"	100,000.00
	Liman Bukar	B/F	"	150,000.00
	Lamba Alimami	B/F	"	2,100,000.00
	Tijjani Taibu	B/F	Standing Imprest	20,000.00
	Mal. Mamman Ngala	B/F	"	5,000.00
	Hussaini Modu	B/F	"	5,000.00
	Baba Gana Bawa	B/F	"	5,000.00
	Kalli Musti	B/F	"	3,000.00
	Abbaji A. Liman	B/F	"	5,000.00
	Aji Bulama Sheik	B/F	Standing Imprest	3,000.00
	Mohammed Hala	B/F	Standing Imprest	30,000.00
	Goni Ahmed Driver	B/F	Special Imprest	62,000.00
	Modu Gana Ngala	B/F	"	106,700.00
	Tijjani Taibu	B/F	"	123,000.00
	Modu Gana Ngala	B/F	Special Imprest	80,000.00
	Mohammed Ashigar	B/F	"	96,000.00
	Ali Auta	B/F	"	65,000.00
	Liman Bukar	B/F	"	10,000.00
	Baba Gana Modu	B/F	"	526,500.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Mohammed Umar	B/F	Special Imprest	619,800.00
	Sanda Bulama Mai	B/F	"	80,000.00
	Zanna Mohammed Tijjani	B/F	"	40,000.00
	Abba Ngubdo	B/F	"	45,000.00
	Baba W. Usman	B/F	Standing Imprest	50,000.00
	Jugudum Bukar	B/F	"	3,000.00
	Alh. Bulama Mai	B/F	"	3,000.00
	Baba Alh. Ali	B/F	"	3,000.00
	Rawa Bukar Sheriff	B/F	"	3,000.00
	Jugudum Bukar	B/F	"	30,000.00
	Modu Gana Ngala	B/F	"	150,000.00
	Baba W. Usman	B/F	"	150,000.00
	Ali Gambo Duji	B/F	"	20,000.00
	Motawalli A. Liman	B/F	Special Imprest	10,000.00
	Baba Aji Bura	B/F	Special Imprest	500,000.00
	Namadi Musa	B/F	"	55,100.00
	Paul Garba	B/F	"	45,000.00
	Baba Gana Alh. Ali	B/F	"	140,000.00
	Aji Bulama Sheik	B/F	"	57,100.00
	Modu Gana Ngala	B/F	"	283,900.00
	Baba Gana Modu	B/F	"	130,000.00
	Paul Garba	B/F	Special Imprest	7,000.00
	Modu Ali Ngala	B/F	"	100,000.00
	Baba Gana Modu	B/F	"	150,000.00
	Modu Ali Ngala	B/F	"	250,000.00
	Baba W. Usman	B/F	"	2,000,000.00
	Alh. Modu Ali Ngala	B/F	"	3,000,000.00
	Mohammed A. Abba	B/F	"	200,000.00
	Baba Gana Ali	B/F	"	565,800.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Namadi Musa	B/F	Special Imprest	151,000.00
	Umaru Kajim	B/F	"	85,000.00
	Baba Gana Mala	B/F	"	387,500.00
	Sanda Bulama Mai	B/F	"	480,000.00
	Modu Ali Ngala	B/F	"	256,000.00
	Goni Ahmed	B/F	"	173,700.00
	Goni Ahmed	B/F	"	80,600.00
	Modu Ali Ngala	B/F	"	250,000.00
	Modu Gana Ngala	B/F	"	306,000.00
	Modu Usman Ngala	B/F	"	195,000.00
	Baba Kura Abba	B/F	Standing Imprest	3,000.00
	Baba Mai Alimami	B/F	Special Imprest	120,000.00
	Rammadan Ngala	B/F	"	126,000.00
	Baba Gana Mustapha	B/F	"	100,000.00
	Baba Gana Mustapha	B/F	Special Imprest	200,000.00
	Mohammed Hala	B/F	"	184,000.00
	Mohammed Ishaku	B/F	"	125,000.00
	Tijjani Mala Zanna	B/F	"	18,000.00
	Ali Auta	B/F	"	25,000.00
	Tijjani Mala Zanna	B/F	"	45,000.00
	Modu Gana Ngala	B/F	Special Imprest	49,000.00
	Goni Ahmed	B/F	"	450,000.00
	Kaka Kyari	B/F	"	70,000.00
	Motawali A. Liman	B/F	"	10,000.00
	Baba Mal Alima	B/F	"	190,000.00
	Baba W. Usman	B/F	Special Imprest	200,000.00
	Modu Gana Ngala	B/F	"	200,000.00
	Baba W. Usman	B/F	Special Imprest	500,000.00
	Baba W. Usman	B/F	"	500,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Modu Ali Ngala	B/F	Special Imprest	500,000.00
	Modu Usman Ngala	B/F	"	250,000.00
	Baba Gana Bawa	B/F	"	300,000.00
	Tijjani Mala Zanna	B/F	"	244,000.00
	Mohammed Bukar	B/F	"	140,000.00
	Sanda Bulama Mal	B/F	Standing Imprest	7,000.00
	Alhaji Mohammed	B/F	"	5,000.00
	M. Gambo Duji	B/F	Special Imprest	120,000.00
	Alh. Ali Bulama	B/F	"	100,000.00
	Modu Abatcha	B/F	"	900,000.00
	Modu M. Ngala	B/F	"	69,000.00
	Kachallah Abubakar	B/F	Special Imprest	40,000.00
	Goni Ahmed	B/F	Special Imprest	200,000.00
	Baba Mala Ba'a	B/F	Standing Imprest	50,000.00
	Baba Mala Ba'a	B/F	"	50,000.00
	Alh. Mustapha	B/F	"	20,000.00
	Mallam Kur	B/F	"	20,000.00
	Hajiya Habiba Danna	B/F	"	20,000.00
	Alh Bukar Maina	B/F	"	10,000.00
	Modu Gana Ngala	B/F	Special Imprest	344,000.00
	Tijjani Mala Zanna	B/F	"	73,000.00
	Alh. Bukar Maina	B/F	Standing Imprest	7,500.00
	Alh. Kachallah Usman	B/F	"	20,000.00
	Abubakar M. Ali	B/F	"	20,000.00
	Kachallah Kyari	B/F	"	20,000.00
	Mohammed Umar	B/F	Special Imprest	300,000.00
	Kaumi M. Kime	B/F	"	785,000.00
	Alh. Ali Ngala	B/F	"	318,000.00
	Modu Ali Ngala	B/F	"	450,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Baba Gana Bawa	B/F	Special Imprest	1,596,875.00
	Modu Usman Ngala	B/F	Special Imprest	1,000,000.00
	Baba Gana Bawa	B/F	"	3,403,125.00
	Liman Bukar Ngala	B/F	Standing Imprest	50,000.00
	Abatcha Kormi Masta	B/F	"	20,000.00
	Kachallah Abubakar	B/F	"	5,000.00
	Baba Gana Ali	B/F	Special Imprest	390,000.00
	Mohammed Ishaku	B/F	"	375,000.00
	Modu Usman Ngala	B/F	Special Imprest	285,000.00
	Baba Aji Bura	B/F	"	300,000.00
	Uman Bukar Ngala	B/F	"	30,100.00
	Ali Auta	B/F	"	64,000.00
	Baba Kura Kachallah	B/F	Special Imprest	20,000.00
	Jigila Durta	B/F	"	15,000.00
	Abba Kolo	B/F	"	198,000.00
	Zanna Mammari	B/F	"	3,000.00
	Modu Ali Ngala	B/F	Special Imprest	10,000.00
	Goni Ahmed	B/F	"	150,000.00
	Modu Usman	B/F	"	20,000.00
	Lawan Bukar	B/F	Standing Imprest	100,000.00
	Alh. Kachallah U. Sandabe	B/F	"	20,000.00
	Jibrin A. Jugudum	B/F	"	30,000.00
	El-Goni Isa Ngala	B/F	"	40,000.00
	El-Goni Isa Ngala	B/F	"	40,000.00
	Mala B. B. Sandabe	B/F	"	30,000.00
	Abubakar Mala Ali	B/F	"	20,000.00
	Alhaji Bashir Bulama	B/F	"	50,000.00
	Dr. Moh'd Haruna Biu	B/F	"	15,000.00
	Modu Ali Ngala	B/F	"	50,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Abbas Alh. Liman	B/F	Standing Imprest	5,000.00
	Kachallah K. Kaigama	B/F	"	20,000.00
	Abdukadir Deji Imam	B/F	Standing Imprest	5,000.00
	Abba Gana Ngawa	B/F	"	30,000.00
	Ali Gambo Dugi	B/F	Special Imprest	120,000.00
	Hajja Halima Mustapha	B/F	"	100,000.00
	Moh'd Umar	B/F	"	85,000.00
	Baba Aji Bura	B/F	Special Imprest	450,000.00
	Alh. Kadiri Abubakar	B/F	Standing Imprest	50,000.00
	Alh. Kadiri Abubakar	B/F	"	30,000.00
	Alh. Kadiri Abubakar	B/F	Standing Imprest	50,000.00
	Motawalli Abba	B/F	Special Imprest	1,000,000.00
	Zanna Sheriff Jafi	B/F	"	1,250,000.00
	Hajja Amina Moh'd	B/F	"	545,000.00
	Mala Dikwama	B/F	"	476,000.00
	Kaka Kyari	B/F	"	30,000.00
	Kalli Mustapha	B/F	"	800,000.00
	Baba Woroma Usman	B/F	"	572,000.00
	Baba Gana Bawa	B/F	"	554,000.00
	Moh'd Ishaka	B/F	"	300,000.00
	Alh. Kyari Fannami	B/F	"	200,000.00
	Kyari Fannami	B/F	"	1,000,000.00
	Hajja Bintu Yarima	B/F	"	40,000.00
	Tijjani Malah Zannah	B/F	"	1,350,000.00
	Baba Ambaddi	B/F	"	15,000.00
	Alh. Bashir Bulama	B/F	"	100,000.00
	Paul Garba	B/F	Special Imprest	217,004.25
	Mustapha A. Kura	B/F	"	95,000.00
	Baba Wuroma Usman	B/F	Standing Imprest	50,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Goni Ahmed	B/F	Standing Imprest	100,000.00
	Moh'd K. Zaifada	B/F	"	40,000.00
	Moh'd A. Dogo	B/F	Standing Imprest	3,000.00
	Umar Mohammed	B/F	"	40,000.00
	Modu Ali Ngala	B/F	"	50,000.00
	Kasuwa Ibrahim	B/F	"	30,000.00
	Baba Gana Ngala	B/F	"	30,000.00
	Goni Ali Modu	B/F	"	30,000.00
	Hajja Fanne K.	B/F	"	10,000.00
	Kyari Sandabe	B/F	"	500,000.00
	Ya'Abiso Bukar	B/F	"	30,000.00
	Baba Alh. Kamfut	B/F	"	40,000.00
	Modu Usman Ngala	B/F	Special Imprest	1,287,000.00
	Aji Alh. Bulama	B/F	"	825,000.00
	Kaumi M. Kime	B/F	"	1,000,000.00
	Modu Gana Ngala	B/F	"	75,000.00
	Zannah Moh'd Tijjani	B/F	"	250,000.00
	Modu Usman Ngala	B/F	"	260,000.00
	Bukar Abba Goni	B/F	"	200,000.00
	Abba Ali Galadima	B/F	"	835,000.00
	Alh. Bulama Mai	B/F	"	200,000.00
	Baba Wuroma Usman	B/F	"	200,000.00
	Jugudum Bukar	B/F	"	200,000.00
	Modu Gana Ngala	B/F	"	500,000.00
	Baba Kura Abba	B/F	"	775,000.00
	Sanda Bulama Mai	B/F	"	1,080,000.00
	Modu Ali Ngala	B/F	"	1,800,000.00
	Alhaji Arkwayami	B/F	"	798,000.00
	Sanda B. Marl	B/F	"	800,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Baba Gana Mala Saje	B/F	Special Imprest	617,500.00
	Baba Wuroma Usman	B/F	"	900,000.00
	Baba Kura Abba	B/F	"	680,000.00
	Alh. Modu Ali Ngala	B/F	"	1,500,000.00
	Alh. Modu Ali Ngala	B/F	"	1,500,000.00
	Bukar Abba Goni	B/F	Special Imprest	974,000.00
	Alh. Goni Mustapha A.	B/F	"	200,000.00
	Goni Ahmed	B/F	Standing Imprest	100,000.00
	Alh. Baba A. Kamfut	B/F	Standing Imprest	100,000.00
	Alh. Baba A. Kamfut	B/F	"	50,000.00
	Alh. Moh'd K. Zaifada	B/F	Standing Imprest	150,000.00
	Alh. Moh'd K. Zaifada	B/F	"	150,000.00
	Alh. Mohd K. Zaifada	B/F	"	50,000.00
	Alh. Bukar Maina	B/F	"	100,000.00
	Zannah Moh'd Muazu	B/F	"	20,000.00
	Mal. Kalli Geidam	B/F	"	20,000.00
	Emma Lawan Jidda	B/F	"	30,000.00
	Alh. Kachalla U. Sandabe	B/F	"	20,000.00
	Alh. Kachalla K. Kaigama	B/F	"	20,000.00
	Alh. Abubakar M. Ali	B/F	"	20,000.00
	Alh. Bukar Maina	B/F	"	20,000.00
	Kolo Umara	B/F	"	10,000.00
	Abba Ali Modu	B/F	"	10,000.00
	Husaini Umaru	B/F	"	10,000.00
	Maliki Mustapha	B/F	"	10,000.00
	Alh. Moh'd Jidda	B/F	Standing Imprest	10,000.00
	Baba Gana Tijjani	B/F	"	10,000.00
	Alhaji Ladan	B/F	"	30,000.00
	Ali Gambo Duji	B/F	"	10,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Baba Gana Shugaba	B/F	Standing Imprest	20,000.00
	Baba Musa Ammaddi	B/F	"	20,000.00
	Fanne Kachallah	B/F	"	10,000.00
	Alh. Modu Ali Ngala	B/F	Standing Imprest	100,000.00
	Alh. Modu Ali Ngala	B/F	"	15,000.00
	Hajjia Amina Moh'd	B/F	"	50,000.00
	Hajjia Amina Moh'd	B/F	"	50,000.00
	Zannah Kaltumi	B/F	"	7,000.00
	Bukar Mallum	B/F	"	7,000.00
	Sanda Bulama Mai	B/F	"	3,000.00
	Baba Kura Abba	B/F	"	3,000.00
	Baba Gana Mala	B/F	"	3,000.00
	Zarami Alh. Kalama	B/F	"	7,000.00
	Moh'd A. Dogo	B/F	"	3,000.00
	Zannah Moh'd Tijjani	B/F	"	5,000.00
	Kamar Joleang	B/F	"	10,000.00
	Hajja Bintu Yarima	B/F	"	30,000.00
	Baba Wuroma Usman	B/F	"	3,000.00
	Kalli Mustapha	B/F	"	3,000.00
	Ramatu Bukar	B/F	"	15,000.00
	Mala Dilemamema	B/F	"	3,000.00
	Moh'd Ishaku	B/F	"	3,000.00
	Kaumi M. Kime	B/F	"	3,000.00
	Aji Alh. Bulama	B/F	"	3,000.00
	Hussan Ibn Ali	B/F	Standing Imprest	5,000.00
	Jugudum Bukar	B/F	"	5,000.00
	Bukar Tujjani Wulgo	B/F	"	7,000.00
	Alh. Zanna M. Muazu	B/F	"	150,000.00
	Alh. Zanna M. Muazu	B/F	"	150,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Alh. Gambo Duji	B/F	Standing Imprest	20,000.00
	Alh. Gambo Duji	B/F	"	20,000.00
	Alh. Mohammed Abba	B/F	Standing Imprest	10,000.00
	Alh. Moh'd	B/F	"	5,000.00
	Modu U. Ngala	B/F	Special Imprest	1,500,000.00
	Modu Abatcha	B/F	"	200,000.00
	Baba Wuroma Usman	B/F	Special Imprest	1,540,000.00
	Modu Usman Ngala	B/F	"	1,263,500.00
	Bukar Abba Goni	B/F	Standing Imprest	30,000.00
	Khurso Jidda	B/F	"	30,000.00
	Abba Ali Galadima	B/F	"	5,000.00
	Wakil Hassan	B/F	"	5,000.00
	Baba Gana Bulama	B/F	"	5,000.00
	Namadi Musa	B/F	"	10,000.00
	Alh. Goni Mustapha	B/F	Standing Imprest	200,000.00
	Baba Alh. Kamfut	B/F	"	100,000.00
	Baba Alh. Kamfut	B/F	"	50,000.00
	Moh'd Mu'azu	B/F	"	100,000.00
	H. Bintu Yerima	B/F	"	30,000.00
	Alh. Ladan Shugaba	B/F	Standing Imprest	30,000.00
	Baba Goni Shugaba	B/F	"	20,000.00
	Alh. Motawali Abba	B/F	"	10,000.00
	Baba G. Tijjani	B/F	"	10,000.00
	Makki Mustapha	B/F	"	10,000.00
	Hussaini Umara	B/F	"	10,000.00
	Abba Ali Modu	B/F	"	10,000.00
	Moh'd Jidda	B/F	"	10,000.00
	Mala Dikwama	B/F	"	3,000.00
	Jidda K. Moh'd	B/F	"	30,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Baba Gana Bawa	B/F	Standing Imprest	20,000.00
	Modu Gana Ngala	B/F	"	25,000.00
	Rawa Bukar Shuwa	B/F	"	5,000.00
	Moh'd Umar	B/F	"	30,000.00
	Ya Abiso Bukar	B/F	Standing Imprest	30,000.00
	Kyari Sandabe	B/F	"	10,000.00
	Baba Gana A. Ali	B/F	"	5,000.00
	Ya Gana B. Kura	B/F	"	4,000.00
	Modu K. Ahmed	B/F	"	3,000.00
	Alh. Kachallah Abubakar	B/F	Standing Imprest	10,000.00
	Liman Bukar Ngala	B/F	"	80,000.00
	Mustapha A. Kura	B/F	"	30,000.00
	Moh'd Ishaka	B/F	"	3,000.00
	Jugudum Bukar	B/F	"	3,000.00
	Moh'd Tijjani	B/F	"	5,000.00
	Baba Kura Modu	B/F	"	3,000.00
	Modu Mustapha	B/F	Special Imprest	63,000.00
	Alh. Abatcha Kaumi	B/F	"	1,066,000.00
	Alh. Modu Ali Ngala	B/F	"	820,000.00
	Zanna Kellumi	B/F	"	837,000.00
	Modu Kollo	B/F	"	850,000.00
	Namadi Musa	B/F	"	364,150.00
	Moh'd Umar	B/F	"	410,200.00
	Moh'd Bukar	B/F	Standing Imprest	3,000.00
	Alh. Motawali Abba	B/F	Special Imprest	600,000.00
	Bukar Tijjani Ngala	B/F	"	650,000.00
	Tijjani Mala Zanna	B/F	"	88,000.00
	Modu Gana Ngala	B/F	"	90,000.00
	Modu Gana Ngala	B/F	Special Imprest	150,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Baba Aji Bura	B/F	Special Imprest	700,000.00
	Mai Shuwa	B/F	Standing Imprest	5,000.00
	Bukar Abba Goni	B/F	Special Imprest	412,000.00
	Ali Gambo Duji	B/F	"	150,000.00
	Motawali Abba Liman	B/F	Special Imprest	20,000.00
	Alh. Bukar Mama	B/F	"	10,000.00
	Alh. Yusuf Lawan	B/F	"	200,000.00
	Alh. Zanna M. Muazu	B/F	"	100,000.00
	Alh. Zanna M. Muazu	B/F	"	150,000.00
	Ali Gambo Duji	B/F	Standing Imprest	30,000.00
	Ali Gambo Duji	B/F	"	20,000.00
	Alh. Bashir Bulama	B/F	"	100,000.00
	M. Kalli Geidam	B/F	"	20,000.00
	Baba Wuroma Usman	B/F	Standing Imprest	30,000.00
	Alh. Motawoli Abba	B/F	"	10,000.00
	Shettima Kachalla	B/F	Special Imprest	49,000.00
	Ahmed A. Salisu	B/F	"	150,000.00
	Zanna Kaltumi	B/F	"	125,000.00
	Sanda B. Mai	B/F	"	1,000,000.00
	Bukar Tujjani Wulgo	B/F	"	700,000.00
	Baba Kura Abba	B/F	Special Imprest	1,000,000.00
	Modu Gana Ngala	B/F	"	1,200,000.00
	Modu Gana Ngala	B/F	"	900,000.00
	Baba Gana Bawa	B/F	Special Imprest	1,250,000.00
	Mallam Adam Ngala	B/F	"	15,000.00
	Modu Abatcha	B/F	"	150,000.00
	Ali Baba Lawan	B/F	"	50,000.00
	Baba Gana Bulama	B/F	Standing Imprest	5,000.00
	Modu Usman Ngala	B/F	Special Imprest	500,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Modu Usman Ngala	B/F	Special Imprest	50,000.00
	M. Modu Bulama	B/F	"	300,000.00
	Baba Gana Bawa	B/F	"	96,500.00
	Abdullah Madi	B/F	"	300,000.00
	Alh. Ali Ngala	B/F	"	100,000.00
	Mallam Adam Ngala	B/F	Special Imprest	17,000.00
	Baba Kura Abba	B/F	"	1,050,000.00
	Sanda B. mai	B/F	"	1,150,000.00
	Baba Kura Abba	B/F	"	1,000,000.00
	Ali Gambo Duji	B/F	"	800,000.00
	Goni Ahmed	B/F	"	600,000.00
	Modu Usman Ngala	B/F	"	400,000.00
	Alh. Ali M. Abba	B/F	"	250,000.00
	Baba Aji Bura	B/F	Special Imprest	1,996,900.00
	Alh. Modu Ali Ngala	B/F	"	950,000.00
	Moh'd Baba Major	B/F	"	64,000.00
	Abba Kura Messenger	B/F	Standing Imprest	5,000.00
	Alh. Ali Abatcha	B/F	"	50,000.00
	Alh Modu B. Sheriff	B/F	"	200,000.00
	Hajja Hauwa A. Modu	B/F	"	200,000.00
	Khadija Bukar	B/F	"	150,000.00
	Modu Ali Ngala	B/F	"	150,000.00
	Shettima Mustapha	B/F	"	100,000.00
	Alhaji Modu B. Sheriff	B/F	"	100,000.00
	Goni Ahmed	B/F	"	100,000.00
	Ali Baba Lawan	B/F	Standing Imprest	100,000.00
	Modu kachalla Bole	B/F	"	50,000.00
	Alh. Bukar B. Mai	B/F	"	50,000.00
	Hajja Amina Moh'd	B/F	"	50,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Hajja Amina Moh'd	B/F	Standing Imprest	50,000.00
	Kaigama Usman Sandabe	B/F	"	40,000.00
	Kachalla Kyari Kaigama	B/F	Standing Imprest	40,000.00
	Abubakar M. Ali	B/F	"	40,000.00
	Baba Musa Ammaddi	B/F	"	40,000.00
	Modu Kachalla Bole	B/F	"	30,000.00
	Modu Ali Ngala	B/F	"	15,000.00
	Hajja Bintu Yarima	B/F	Standing Imprest	30,000.00
	Alhaji Bukar Maina	B/F	"	20,000.00
	Alhaji Bukar Maina	B/F	"	20,000.00
	Ali Gambo Duji	B/F	"	10,000.00
	Mohammed Ishaku	B/F	"	10,000.00
	Zanna Kaltumi	B/F	"	10,000.00
	Kamar Joleang	B/F	"	10,000.00
	Motawalli Abba Liman	B/F	"	7,000.00
	Bukar Mallam Jarawa	B/F	"	7,000.00
	Tijjani Lawal	B/F	"	7,000.00
	Abba Ali Modu	B/F	"	5,000.00
	Hussaini Umara	B/F	"	5,000.00
	Baba Gana Tijjani	B/F	"	5,000.00
	Mohammed Jidda	B/F	"	5,000.00
	Fanne Kachallah	B/F	"	5,000.00
	Usman Gana Habib	B/F	"	5,000.00
	Alhaji B. Mai Bukar	B/F	"	5,000.00
	Baba Wuroma Usman	B/F	"	5,000.00
	Aji Alh. Bulama	B/F	Standing Imprest	5,000.00
	Alh. Bulama Mai	B/F	Standing Imprest	5,000.00
	Mustapha Chiroma	B/F	"	5,000.00
	Abba Kura Suleiman	B/F	"	5,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Sheriff Hassn	B/F	Standing Imprest	5,000.00
	Bukar Tella	B/F	"	5,000.00
	Mohammed Bukar	B/F	"	4,000.00
	Karumi M. Kime	B/F	"	4,000.00
	Baba Gana Mala Saje	B/F	"	4,000.00
	Baba Kura Abba	B/F	"	4,000.00
	Sanda B. Mai	B/F	Standing Imprest	4,000.00
	Abba Ali Galadima	B/F	"	3,000.00
	Mai Shuwa	B/F	"	3,000.00
	Jugudum Bukar	B/F	"	3,000.00
	Baba Gana Lawal	B/F	"	3,000.00
	Mohammed Alh. Tijjani	B/F	"	3,000.00
	Dagash Halil	B/F	"	30,000.00
	Dagash Halil	B/F	"	20,000.00
	Mohammed N. A. Dogo	B/F	"	30,000.00
	Alh. Ali Mala	B/F	"	30,000.00
	Nana Lawan	B/F	"	30,000.00
	Isa Abatcha	B/F	"	30,000.00
	Baba Wuroma Usman	B/F	"	20,000.00
	Mohammed Gumsama	B/F	Standing Imprest	20,000.00
	Baba Gana Bulama Masta	B/F	"	3,000.00
	Modu Gana Ngala	B/F	"	10,000.00
	Alh. Gana Saje	B/F	Standing Imprest	20,000.00
	Baba Gana Mustapha	B/F	Special Imprest	130,000.00
	Baba Gana Mustapha	B/F	Special Imprest	120,000.00
	Atta Mustapha	B/F	"	194,600.00
	Mohammed Ishaku	B/F	"	1,640,000.00
	Mohammed Bukar	B/F	"	1,400,000.00
	Alh. Ali Ngala	B/F	"	170,000.00
	Alh. Ali Ngala	B/F	Special Imprest	160,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Alh. Ali Ngala	B/F	Special Imprest	180,000.00
	Alh. Ali Ngala	B/F	"	188,000.00
	Alh. Ali Ngala	B/F	"	150,000.00
	Alh. Ali Ngala	B/F	"	150,000.00
	Alh. Ali Ngala	B/F	"	200,000.00
	Alh. Ali Ngala	B/F	"	150,000.00
	Alh. Ali Ngala	B/F	"	150,000.00
	Modu Gana Ngala	B/F	"	1,600,000.00
	Kalli Mustapha	B/F	"	337,500.00
	Baba Aji Bura	B/F	"	457,500.00
	Modu Usman Ngala	B/F	"	51,000.00
	Kalli Mustapha	B/F	"	209,500.00
	Goni Ahmed	B/F	"	200,000.00
	Goni Ahmed	B/F	"	200,000.00
	Ali Auta	B/F	"	62,300.00
	Tijjani M. Zanna	B/F	"	389,100.00
	Modu Gana Ngala	B/F	"	263,000.00
	Tijjani M. Zanna	B/F	"	62,000.00
	Tijjani M. Zanna	B/F	"	465,500.00
	Tijjani M. Zanna	B/F	"	486,200.00
	Baba Gana Abba	B/F	Special Imprest	449,000.00
	Tijjani M. Zanna	B/F	"	382,000.00
	Alh. Ali M. Abba	B/F	"	100,000.00
	Baba Gana Kolo	B/F	"	243,000.00
	Bukar Abba Goni	B/F	"	150,000.00
	Alh. Ali M. Abba	B/F	"	240,000.00
	Modu Usman Ngala	B/F	"	680,000.00
	Alh. Zanna M. Tijjani	B/F	"	400,000.00
	Alh. Ali Ngala	B/F	"	200,000.00
	Alh. Ali M. Abba	B/F	"	300,000.00
	Alh. Zanna M. Tijjani	B/F	"	300,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Alh. Ali Ngala	B/F	Special Imprest	260,000.00
	Alh. Ali Ngala	B/F	"	300,000.00
	Baba Aji Bura	B/F	Special Imprest	713,000.00
	Kalli Mustapha	B/F	"	718,000.00
	Kalli Mustapha	B/F	"	784,000.00
	Tijjani M. Zanna	B/F	"	655,000.00
	Tijjani M. Zanna	B/F	"	649,000.00
	Tijjani M. Zanna	B/F	"	243,000.00
	Mohammed Ishaku	B/F	"	1,500,000.00
	Abba Ali Galadima	B/F	"	840,000.00
	Abba Ali Galadima	B/F	"	1,160,000.00
	Namadi Musa	B/F	"	1,270,000.00
	Baba Grema Usman	B/F	"	1,260,000.00
	Bukar Abba Goni	B/F	"	1,201,000.00
	Alh. Ali Ngala	B/F	"	200,000.00
	Alh. Ali Ngala	B/F	"	400,000.00
	Alh. Ali Ngala	B/F	Special Imprest	300,000.00
	Alh. Ali Ngala	B/F	"	300,000.00
	Alh. Ali Ngala	B/F	"	400,000.00
	Alh. Ali M. Abba	B/F	"	400,000.00
	Rawa Bukar Sheriff	B/F	Special Imprest	300,000.00
	Modu Usman Ngala	B/F	"	847,600.00
	Kalli Mustapha	B/F	"	887,000.00
	Tijjani M. Zanna	B/F	"	700,000.00
	Baba Aji Bura	B/F	"	842,600.00
	Modu Ali Ngala	B/F	Special Imprest	700,000.00
	Motawali Abba Liman	B/F	"	550,000.00
	Alh. Bulama Mai	B/F	"	750,000.00
	Galadima Abdulhamid	B/F	"	1,900,000.00
	Galadima Abdulhamid	B/F	"	1,850,000.00
	Mohammed Ishaku	B/F	"	2,000,000.00

SCHEDULE 10	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
	Mohammed Ishaku	B/F	Special Imprest	1,250,000.00
	Alh. Ali Ngala	B/F	"	1,600,000.00
	Zanna M. Tijjani	B/F	"	1,200,000.00
	Alh. Ali M. Abba	B/F	"	1,200,000.00
	Modu Ali Ngala	B/F	"	30,000.00
	Usman Gana Habib	B/F	Standing Imprest	5,000.00
	Modu Gana Ngala	B/F	Special Imprest	72,000.00
	Alh. Modu Ali Ngala	B/F	"	1,020,000.00
	Tijjani M. Zanna	B/F	"	238,000.00
	Baba Aji Burah	B/F	"	507,000.00
	Modu Usman Ngala	B/F	"	526,000.00
	Kalli Mustapha	B/F	"	514,800.00
	Alhaji Gana Saje	152/02/14	"	20,000.00
	Alhaji Ali Driver	153/02/14	"	10,000.00
	Total			149,640,554

NGALA LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE	Deposits	PURPOSE	AMOUNT N
11	NAME OF HOLDER		
41030109	Borno State (BIR)	5% Withholding Tax	20,070,395.18
41030109	Borno State (BIR)	Pay As You Earn	4,068,438.47
41030101	NULGE	Union Dues	433,731.60
41030109	MHWUN	Union Dues	155,828.33
41030109	Federal Mortgage Bank	NHF Scheme	652,736.14
41030109	Federal Inland Revenue	5% Value Added Tax	20,955,306.63
41030109	Sundry Contractors	10% Retention fee	568,290.20
41030109	Borno State Govt.	House Rentage	25,910.41
41030109	Mallumburi Inv. Nig. Ltd.	1% Supervision	501,000.00
	Total		<u>47,431,637</u>
12	Loan and short term debt		



BORNO STATE OF NIGERIA

NGANZAI LOCAL GOVERNMENT COUNCIL

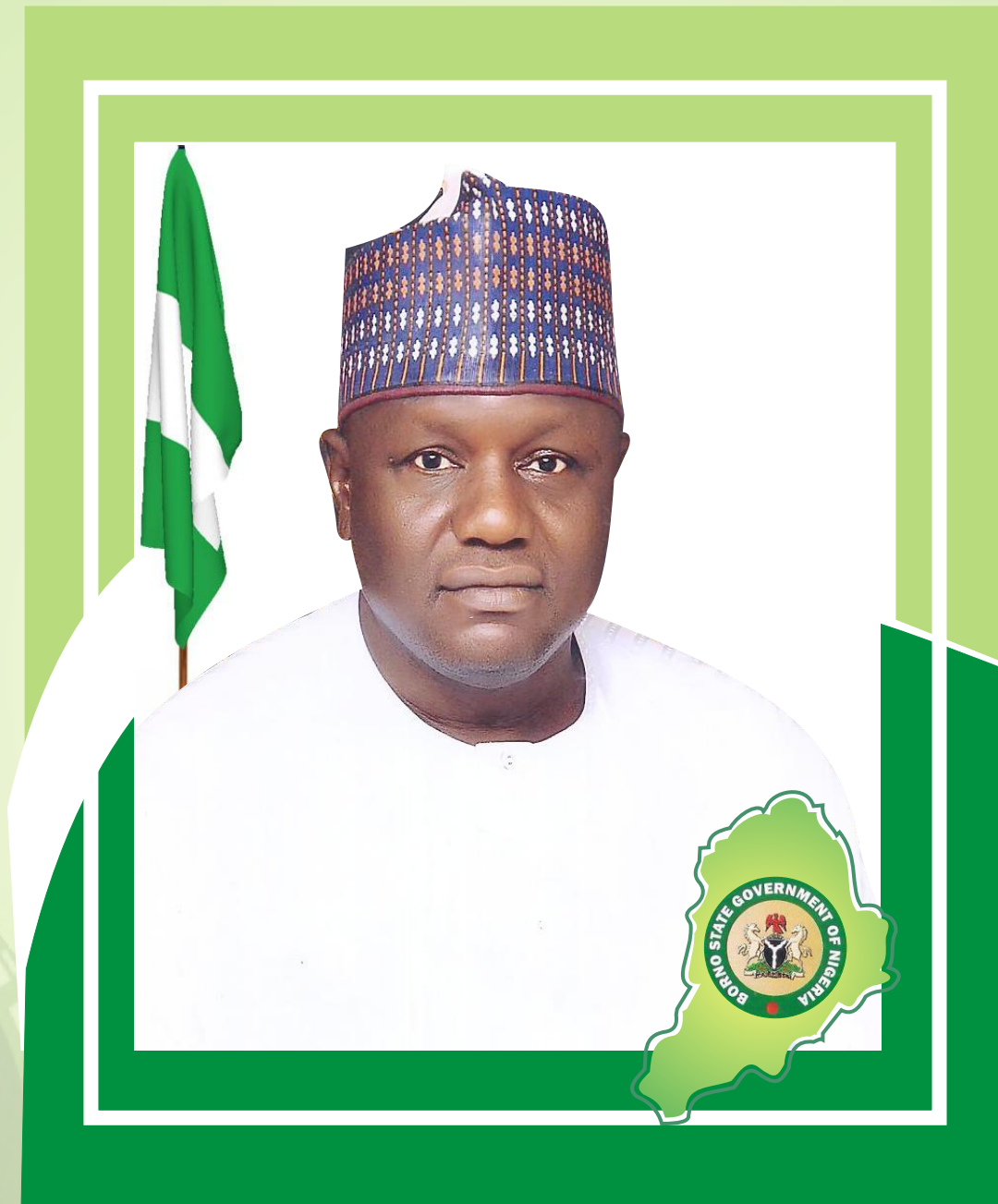
AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



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



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



ALHAJI ABATCHA
SECRETARY
NGANZAI LOCAL GOVERNMENT COUNCIL
BORNO STATE



YAGANA FANTAMI
TREASURER
NGANZAI LOCAL GOVERNMENT COUNCIL
BORNO STATE



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STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.

The Treasurer,
Nganzai Local Gov't

.....
23/9/2020

The Secretary,
Nganzai Local Gov't

.....
23/9/2020

AUDIT CERTIFICATE

The Treasurer Nganzai Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1
CASHFLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activi:			
	Cash Flow from Statutory Government Revenue			
1,671,747,353	Statutory Allocation FAAC	1	1,418,291,966.22	1,464,616,872.05
200,000,000	State IGR			
-	PPT	1	-	3,390,106.70
-	Excess Bank Chgarges	1	3,372,237.50	3,576,266.03
-	Excess Crude	1	-	2,533,842.58
-	Forex Equalisation	1	2,322,183.53	38,541,507.19
-	Additional Fund From NNPC	1	21,111,538.48	2,379,561.93
-	Exchange Difference	1	-	8,836,412.31
-	Exchange Gain	1	2,370,261.64	5,779,644.19
-	Share of Solid Mineral	1	1,837,445.15	
-	Augmentation	1	11,613,445.15	
260,090,168	Value Added Tax	1	343,067,010.44	316,942,356.34
2,131,837,521	Sub Total		1,803,986,088.11	1,846,596,569.32
	Cash Flow from Independent Government Revenue			
3,450,000	Personal Taxes	2	-	-
6,600,000	Licence General	2	-	-
22,600,000	Fees General	2	-	-
3,240,000	Earning General	2	-	-
1,500,000	General Sales	2	-	-
-	Rent on Govt Buildins Generals		-	-
-	Rent on Land & Others General		-	-
-	Investment Income		-	-
50,000,000	Domestic Grant		-	-
87,390,000	Total Cash Flow from Independent Government Revenue		-	-
2,219,227,521	Total Receipts		1,803,986,088.11	1,846,596,569.32

	Less Cash Flow from Recurrent Services			
468,226,753	Personnel Costs	3	387,262,426.21	450,034,168.21
473,096,552	Overhead Costs Expenditure	4	739,275,278.34	546,074,786.37
720,000,000	Statutory Transfer	5	656,799,434.01	620,877,119.13
45,000,000	Miscellaneous Payments	6	39,382,063.70	104,325,149.88
1,706,323,305	Total Cash Flow from Recurrent Services		1,822,719,202.26	1,721,311,223.59
512,904,216	Net Cash Flow Operating Activities		(18,733,114.15)	125,285,345.73
	Less Cash Flow from Acquisition Non - Current Assets			
200,557,874	Capital Expenditure - Administration		-	25,000,000.00
108,000,000	Capital Expenditure - Economic		-	40,000,000.00
161,000,000	Capital Expenditure - Regional Development		-	20,000,000.00
159,500,000	Capital Expenditure - Social		-	10,000,000.00
629,057,874	Total Cash Flow from Acquisition Non - Current Assets		-	95,000,000.00
	Cash Flow from Financing Activities		-	-
(116,153,658)	Net Cash Flow from all Activities		(18,733,114.15)	30,285,345.73
-	Cash and Cash Equivalent as at 1 January		30,295,750.98	10,405.25
	Cash and Cash Equivalent as at 31st December		11,562,636.83	30,295,750.98
	Cash and Bank Balances	8	11,562,636.61	30,295,750.98

NGANZAI LOCAL GOVERNMENT OF BORNO STATE STATEMENT NO. 2 STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	11,562,637	30,295,751
	Investments	9	3,787,221	3,787,221
	Advances	10	20,063,155	21,843,155
	Total Assests		35,413,012	55,926,127
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		11,562,637	30,295,751
	Other Fund - Investment Fund		(34,463,201)	(34,463,201)
	Total Public Fund		(22,900,564)	(4,167,450)
	Deposits	11	39,580	60,093,576
	Loan and Short Term Debt	12	-	-
	Total Liabilities		39,580	60,093,576
	Public Fund + Liabilities		(22,860,984)	55,926,126

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2018

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance (a)		30,295,750.98	-	-	-	91,102
	Add: REVENUE (INCOME) (b)						
1,464,616,872	S/Allocation from Federal Govt.	1	1,418,291,966	1,671,747,353	1,671,747,353	-	253,455,387
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
3,390,107	PPT	1	-	-	-	-	-
3,576,266	Excess Bank Chgarges	1	3,372,238	-	-	-	(3,372,238)
2,533,843	Excess Crude	1	-	-	-	-	-
38,541,507	Forex Equalisation	1	2,322,184	-	-	-	(2,322,184)
2,379,562	Additional Fund From NNPC	1	21,111,538	-	-	-	(21,111,538)
8,836,412	Exchange Difference	1	-	-	-	-	-
5,779,644	Exchange Gain	1	2,370,262	-	-	-	(2,370,262)
	Share of Solid Mineral	1	1,837,445	-	-	-	-
	Augmentation	1	11,613,445	-	-	-	-
316,942,356	Share of VAT	1	343,067,010	260,090,168	260,090,168	-	(82,976,843)
1,846,596,569	Sub Total		1,803,986,088	2,131,837,521	2,131,837,521	-	341,302,323
	- Personal Taxes	2	-	3,450,000	3,450,000	-	3,450,000
	- Licence General	2	-	6,600,000	6,600,000	-	6,600,000
	- Fees General	2	-	22,600,000	22,600,000	-	22,600,000
	- Sales General	2	-	3,240,000	3,240,000	-	3,240,000
	- Earning General	2	-	1,500,000	1,500,000	-	1,500,000
	- Rent on Govt. Building General	2	-	-	-	-	-
	- Rent on Land & Others General	2	-	-	-	-	-
	- Investment Income	2	-	-	-	-	-
	- Domestic Grant	2	-	50,000,000	50,000,000	-	50,000,000
	- Total Revenue (Income) (b)		-	87,390,000	87,390,000	-	87,390,000
1,846,596,569	Total Funds Available (a+b+c)		1,834,281,839	2,219,227,521	2,219,227,521	-	428,783,425
	Less: EXPENDITURE						
450,034,168	Personnel Costs	3	387,262,426	468,226,753	468,226,753	-	80,964,327

2019 Annual Financial Statements of Nganzai Local Government Council of Borno State.

546,074,786	Overhead Costs Expenditure	4	739,275,278	473,096,552	473,096,552	-	(266,178,726)
620,877,119	Statutory Transfer	5	656,799,434	720,000,000	720,000,000	-	63,200,566
104,325,150	Miscellaneous Payments	6	39,382,064	45,000,000	45,000,000	-	5,617,936
1,721,311,224	Total Expenditure		1,822,719,202	1,706,323,305	1,706,323,305	-	(116,395,897)
125,741,580	Operating Fund B/4 Transfer		11,562,637	512,904,216	512,904,216	-	545,179,322
	APPROPRIATION TRANSFERS						
(95,000,000)	Transfer to Capital Dev. Fund		-	629,057,874	629,057,874	-	629,057,874
30,741,580	Total Appropriation		-	629,057,874	629,057,874	-	629,057,874
	Closing Balance		11,562,637	(116,153,658)	(116,153,658)	-	(127,716,295)

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY BUDGET 2019 N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	594,954,360.00	594,954,360.00	-	594,954,360.00
95,000,000.00	Transfer From CRF		-	1,426,752,500.00	1,426,752,500.00	-	1,426,752,500.00
95,000,000.00	Total Capiati Receipts		-	2,021,706,860.00	2,021,706,860.00	-	2,021,706,860.00
95,000,000.00	Total Capital Funds Available		-	2,021,706,860.00	2,021,706,860.00	-	2,021,706,860.00
	Less: Capital Expenditure						
	Administrative						
25,000,000.00	Admin & General Services	7	-	260,425,000.00	260,425,000.00	-	260,425,000.00
25,000,000.00	Sub-Total		-	260,425,000.00	260,425,000.00	-	260,425,000.00
	Economic						
40,000,000.00	Agric & Natural Resources	7	-	704,800,000.00	704,800,000.00	-	704,800,000.00
-	Finance & Supply	7	-	113,400,000.00	113,400,000.00	-	113,400,000.00
40,000,000.00	Sub-Total		-	818,200,000.00	818,200,000.00	-	818,200,000.00
	Reginal Development						
20,000,000.00	Works Transport & Housing	7	-	-	-	-	-
20,000,000.00	Sub-Total		-	-	-	-	-
	Social						
10,000,000.00	Primary Health Care	7	-	-	-	-	-
10,000,000.00	Sub-Total		-	-	-	-	-
95,000,000.00	Total Capital Expenditure		-	1,426,752,500.00	1,426,752,500.00	-	1,426,752,500.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019NOTES TO THE ACCOUNTS

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,418,291,966.22	1,464,616,872.05
11010101	Petroleum Profit Tax	1B	-	3,390,106.70
11010101	Excess Bank Chgarges	1B	3,372,237.50	3,576,266.03
11010301	Excess Crude	1B	-	2,533,842.58
11010101	Forex Equalisation	1B	2,322,183.53	38,541,507.19
11010101	Additional Fund From NNPC	1B	21,111,538.48	2,379,561.93
11010101	Exchange Difference	1B	-	8,836,412.31
11010101	Exchange Gain	1B	2,370,261.64	5,779,644.19
11010101	Share of Solid Mineral	1B	1,837,445.15	
11010101	Augmentation	1B	11,613,445.15	
11010201	Value Added Tax	1B	343,067,010.44	316,942,356.34
	Sub Total		1,803,986,088.11	1,846,596,569.32
	<u>Note 2 - Cash Flow from Independent Government Revenue</u>			
12010109	Licence General		-	-
12010109	Fees General		-	-
12010109	Sales General		-	-
12010109	Earning General		-	-
12010109	Rent on L/Govt. Building General		-	-
12010109	Rent on Land & Others General		-	-
	Total Cash Flow from Independent Government Revenue		-	-
	<u>Note 3 - Personnel Emoluments</u>			
21010101	Office of the Chairman		11,187,922.16	11,187,922.16
21010101	Office of the Secretary		12,128,612.00	12,128,612.00
21010101	The Council		2,002,376.12	2,002,376.12

21010101	Admin. & General Services	25,622,152.20	40,622,152.20
21010101	Agric & Natural Resources	70,124,888.28	82,124,888.28
21010101	Finance & Supply	60,113,258.15	73,113,258.15
21010101	Budget Plan Research & Statistic	6,113,111.00	6,113,111.00
21010101	Works Transport & Housing	50,487,125.11	55,487,125.11
21010101	Education & Social Development	34,246,961.00	39,246,961.00
21010101	Primary Health Care	103,960,520.19	116,732,262.19
21010101	Traditional Office	11,275,500.00	11,275,500.00
Total		387,262,426.21	450,034,168.21
Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman	65,458,000.00	35,458,000.00
220201	Office of the Secretary	5,098,200.00	3,098,200.00
220201	The Council	23,087,650.00	13,087,650.00
220201	Admin. & General Services	83,629,497.79	76,168,969.42
220201	Agric & Natural Resources	145,580,000.00	125,080,000.00
220201	Finance & Supply	15,872,999.55	13,657,719.95
220201	Budget Plan Research & Statistic	11,596,000.00	10,096,000.00
220201	Works Transport & Housing	145,239,346.00	122,954,000.00
220201	Education & Social Development	7,680,000.00	7,680,000.00
220201	Primary Health Care	224,629,338.00	127,390,000.00
220201	Traditional Office	11,404,247.00	11,404,247.00
Total		739,275,278.34	546,074,786.37
Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council	24,164,331.94	43,938,506.16
22070102	0.5% L.G. Audit	7,091,459.83	7,323,084.37
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus	21,718,654.44	11,818,736.82
22070102	7% Local Govt Pension	29,899,529.52	29,751,541.26
22070102	Contribution towards Funding of Primary Edu.	108,429,694.68	106,967,899.83
22070102	1% LGSC Training Fund	14,182,919.66	14,646,168.71
22070102	0.75% Admin Charges	10,637,189.75	10,984,626.54
22070102	5% Security	70,914,598.31	73,230,843.59
22070102	2% Stabilization	28,365,839.32	29,292,337.43
22070102	20% LG Joint Development Programme	283,658,393.24	292,923,374.42
22070102	5% Security Trust Fund	5,303,833.51	
22070102	2.5% Education Trust Fund	2,651,916.76	
22070102	5% State University	49,781,073.05	

22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		656,799,434.01	620,877,119.13
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		9,600,000.00	7,200,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	450,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	-
22021041	JNI Contribution		-	385,185.19
22021041	Retaunership NTA/BRTV		1,680,000.00	1,680,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,000,000.00	1,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	28,954,654.17
22021041	LGA's Hajj Fare		10,305,820.00	26,917,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	12,000,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.97
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.48
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259.26
22021041	Gratuity to Local Government Retiress		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		1,149,540.00	1,297,890.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		-	680,000.00
22021041	Outstanding Liabilities		1,773,000.00	
22021041	Bank charges		74,074.07	1,090,823.13
22021041	Allowance to CJTF		7,920,000.00	
22021041	Pledge to Nigeria Legion		74,074.07	
22021041	Logistics		-	-
	Sub-Total		39,382,063.70	104,325,149.88
	Notes 7 - Purchase/Contrucon of Capital Assets			
	Administrative			
	Admin & General Services		-	20,000,000.00
	Education & Social Development		-	5,000,000.00
	Community Development		-	-
	Sub-Total		-	25,000,000.00
	Economic			
	Agric & Natural Resources		-	20,000,000.00

	Finance & Supply		-	20,000,000.00
	Sub-Total		-	40,000,000.00
	Reginal Development			
	Works Transport & Housing		-	20,000,000.00
	Sub-Total		-	20,000,000.00
	Social			
	Primary Health Care		-	10,000,000.00
	Sub-Total		-	10,000,000.00
	Grand Total		-	95,000,000.00

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		847.00	1,638.57
31020108	First Bank Main Account		-	30,202,895.14
31020102	UBA Salary Account		1,985,384.21	91,217.27
	UBA Revenue Account		9,576,405.40	-
	Total		11,562,636.61	30,295,750.98
	<u>Note 9 - Investments</u>			
41020101	Borno State Local Govt. IJB		2,751,117.50	2,751,117.50
31090101	First Bank of Nig. Plc		136,103.00	136,103.00
31090102	Urban Development Bank		500,000.00	500,000.00
31090101	Premier Commercial Bank		200,000.00	200,000.00
31090102	Premier Propt. Dev. Comp.		200,000.00	200,000.00
	Total		3,787,220.50	3,787,220.50
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		20,063,155.24	20,063,155.24
31070101	Non - Personal Advance (See schedule 10)		-	1,780,000.00
	Total		20,063,155.24	21,843,155.24
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		39,580.00	60,093,576.26
			39,580.00	60,093,576.26
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	NGANZAI MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	₦	₦	₦
	JANUARY	115,879,667	115,879,667	-
	FEBRUARY	114,886,932	114,886,932	-
	MARCH	118,672,068	118,672,068	-
	APRIL	102,459,448	102,459,448	-
	MAY	127,302,334	127,302,334	-
	JUNE	123,826,568	123,826,568	-
	JULY	128,854,764	128,854,764	-
	AUGUST	124,312,318	124,312,318	-
	SEPTEMBER	126,645,751	126,645,751	-
	OCTOBER	121,330,486	121,330,486	-
	NOVEMBER	131,025,712	131,025,712	-
	DECEMBER	129,420,823	129,420,823	-
	TOTAL	1,464,616,872	1,464,616,872	-

NGANZAI LOCAL GOVERNMENT OF BORNO STATE										
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019										
OTHER STATUTORY RECEIPTS										
SCHEDULE		TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE
1B	MONTH	N	N	N	N	N	N	N	N	N
	JANUARY	28,202,055	3,390,107	470,530	13,203,081	2,379,562	24,341,419	2,533,843	5,284,620	8,836,412
	FEBRUARY	28,087,795					28,087,795			
	MARCH	26,068,024		158,850			25,909,174			
	APRIL	37,457,674					24,254,592			
	MAY	27,634,537		101,664			25,153,311			
	JUNE	27,130,081					27,130,081			
	JULY	35,327,884		1,776,652	10,557,677		24,714,819			
	AUGUST	30,932,851					23,114,389			
	SEPTEMBER	33,485,240					33,450,633			
	OCTOBER	34,686,846		1,068,570			23,001,904			
	NOVEMBER	31,164,340					30,993,109			
	DECEMBER	41,802,369			14,780,748		26,791,131			
	TOTAL	381,979,697	3,390,107	3,576,266	38,541,507	2,379,562	316,942,356	2,533,843	5,779,644	8,836,412

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2018

SCHEDULES TO THE ACCOUNTS

SCHEDULES	CODE	OVERHEAD COST - COUNCIL CHAIRMAN	₦	₦
3				
	22020101	Local Travel & Transport: Training	7,526,380	4,126,380
	22020102	Local Travel & Transport: Others	3,541,826	1,941,826
	22020202	Telephone Charges	2,656,370	1,456,370
	22020203	Internet Access Charges	2,656,370	1,456,370
	22020301	Office Stationeries/Computer Consumables	7,969,109	4,369,109
	22020303	Newspapers	1,328,185	728,185
	22020401	Maintenance of Motor Vehicle/Transport Equipment	7,083,652	3,883,652
	22020402	Maintenance of Office Furniture	1,770,913	970,913
	22020404	Maintenance of Office / It Equipment	2,656,370	1,456,370
	22020801	Motor Vehicle Fuel Cost	13,281,848	7,281,848
	22021001	Refreshment & Meals	10,625,478	5,825,478
	22021002	Honorarium & Sitting Allowance	13,281,848	7,281,848
	22021007	Welfare Packages	14,167,304	7,767,304
		TOTAL	88,545,650	48,545,650

4	CODE	<u>OVERHEAD COST - ADMINISTRATION</u>	N	N
	22020101	Local Travel & Transport: Training	8,511,215	7,707,070
	22020102	Local Travel & Transport: Others	3,504,618	3,173,500
	22020202	Telephone Charges	3,504,618	3,173,500
	22020203	Internet Access Charges	2,503,299	2,266,785
	22020301	Office Stationeries/Computer Consumables	12,516,493	11,333,927
	22020303	Newspapers	1,501,979	1,360,071
	22020306	Printing of Security Documents	8,010,556	7,253,713
	22020309	Uniforms & Other Clothing	-	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	8,010,556	7,253,713
	22020402	Maintenance of Office Furniture	2,002,639	1,813,428
	22020404	Maintenance of Office / It Equipment	4,005,278	3,626,857
	22020801	Motor Vehicle Fuel Cost	12,015,833	10,880,570
	22021001	Refreshment & Meals	12,015,833	10,880,570
	22021002	Honorarium & Sitting Allowance	15,019,792	13,600,712
	22021003	Publicity & Advertisements	5,006,597	4,533,571
	22021006	Postages & Courier Services	2,002,639	1,813,428
		TOTAL	100,131,945	90,671,416

5	CODE	OVERHEAD COST - AGRICULTURE		
			₦	₦
	22020101	Local Travel & Transport: Training	12,374,300	10,631,800
	22020102	Local Travel & Transport: Others	5,095,300	4,377,800
	22020202	Telephone Charges	5,823,200	5,003,200
	22020203	Internet Access Charges	3,639,500	3,127,000
	22020301	Office Stationeries/Computer Consumables	5,823,200	5,003,200
	22020303	Newspapers	2,183,700	1,876,200
	22020306	Printing of Security Documents	11,646,400	10,006,400
	22020401	Maintenance of Motor Vehicle/Transport Equipment	11,646,400	10,006,400
	22020402	Maintenance of Office Furniture	2,911,600	2,501,600
	22020404	Maintenance of Office / It Equipment	5,823,200	5,003,200
	22020405	Maintenance of Plants/Generators	7,279,000	6,254,000
	22020801	Motor Vehicle Fuel Cost	10,190,600	8,755,600
	22020803	Plant / Generator Fuel Cost	11,646,400	10,006,400
	22021001	Refreshment & Meals	17,469,600	15,009,600
	22021006	Postages & Courier Services	2,911,600	2,501,600
	22050106	Agricultural Inputs Subsidy	29,116,000	25,016,000
		TOTAL	145,580,000	125,080,000

6	CODE	OVERHEAD COST - FINANCE	N	N
	22020101	Local Travel & Transport: Training	2,334,865	2,019,066
	22020102	Local Travel & Transport: Others	1,510,795	1,306,455
	22020202	Telephone Charges	1,648,140	1,425,223
	22020203	Internet Access Charges	686,725	593,843
	22020301	Office Stationeries/Computer Consumables	1,922,830	1,662,760
	22020303	Newspapers	412,035	356,306
	22020305	Printing of Non Security Documents	1,648,140	1,425,223
	22020306	Printing of Security Documents	4,120,350	3,563,058
	22020313	Production of Reports To Public Accounts Committee (Pac)		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,197,520	1,900,298
	22020402	Maintenance of Office Furniture	549,380	475,074
	22020404	Maintenance of Office / It Equipment	1,098,760	950,149
	22020405	Maintenance of Plants/Generators	1,373,450	1,187,686
	22020801	Motor Vehicle Fuel Cost	1,922,830	1,662,760
	22020803	Plant / Generator Fuel Cost	2,197,520	1,900,298
	22021001	Refreshment & Meals	3,296,280	2,850,446
	22021006	Postages & Courier Services	549,380	475,074
		TOTAL	27,469,000	23,753,720

7	CODE	OVERHEAD COST - WORKS	N	
			N	
	22020101	Local Travel & Transport: Training	9,440,557	7,992,010
	22020102	Local Travel & Transport: Others	10,892,951	9,221,550
	22020202	Telephone Charges	8,714,361	7,377,240
	22020203	Internet Access Charges	3,630,984	3,073,850
	22020301	Office Stationeries/Computer Consumables	10,166,754	8,606,780
	22020303	Newspapers	2,178,590	1,844,310
	22020305	Printing of Non Security Documents	5,809,574	4,918,160
	22020309	Uniforms & Other Clothing	2,904,787	2,459,080
	22020401	Maintenance of Motor Vehicle/Transport Equipment	11,619,148	9,836,320
	22020402	Maintenance of Office Furniture	2,904,787	2,459,080
	22020403	Maintenance of Office Building / Residential Qtrs	4,357,180	3,688,620
	22020404	Maintenance of Office / It Equipments	1,742,872	1,475,448
	22020405	Maintenance of Plants/Generators	8,714,361	7,377,240
	22020410	Maintenance of Street Lightings	7,697,685	6,516,562
	22020412	Maintenance Of Markets/Public Places	2,178,590	1,844,310
	22020413	Minor Road Maintenance	8,714,361	7,377,240
	22020801	Motor Vehicle Fuel Cost	10,166,754	8,606,780
	22020803	Plant / Generator Fuel Cost	13,071,541	11,065,860
	22021001	Refreshment & Meals	17,428,722	14,754,480
	22021006	Postages & Courier Services	2,904,787	2,459,080
		TOTAL	145,239,346	122,954,000

8	CODE	OVERHEAD COST - HEALTH	N	N
	22020101	Local Travel & Transport: Training	21,339,787	12,102,050
	22020102	Local Travel & Transport: Others	14,600,907	8,280,350
	22020202	Telephone Charges	13,477,760	7,643,400
	22020203	Internet Access Charges	12,354,614	7,006,450
	22020301	Office Stationeries/Computer Consumables	17,970,347	10,191,200
	22020303	Newspapers	2,246,293	1,273,900
	22020305	Printing of Non Security Documents	8,985,174	5,095,600
	22020309	Uniforms & Other Clothing	8,985,174	5,095,600
	22020401	Maintenance of Motor Vehicle/Transport Equipment	17,970,347	10,191,200
	22020402	Maintenance of Office Furniture	4,492,587	2,547,800
	22020403	Maintenance of Office Building / Residential Qtrs	6,738,880	3,821,700
	22020404	Maintenance of Office / It Equipment	2,695,552	1,528,680
	22020405	Maintenance of Plants/Generators	13,477,760	7,643,400
	22020801	Motor Vehicle Fuel Cost	15,724,054	8,917,300
	22020803	Plant / Generator Fuel Cost	20,216,640	11,465,100
	22021001	Refreshment & Meals	26,955,521	15,286,800
	22021006	Postages & Courier Services	5,615,733	3,184,750
	22050107	Health Subsidy	10,782,208	6,114,720
		TOTAL	224,629,338	127,390,000

NGANZAI LOCAL GOVERNMENT OF BORNO STATE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019 SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE	NAME OF HOLDER	PURPOSE	BALANCE N
9			
	Lawan Umar Yoyo	Motor Cycle Loan	1,386.70
	Modu Zarami Gubio	Motor Cycle Loan	2,500.37
	All Kagarami	Motor Cycle Loan	1,535.87
	All Kagarami	Motor Cycle Loan	907.85
	Bukar Gajiram	Motor Cycle Loan	2,038.00
	All Mala	Motor Cycle Loan	430.00
	Modu Awami	Bicycle Loan	383.00
	Lawan All Nganzai	Housing Loan	891.73
	All 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 All 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
	Total		20,063,155

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF NON-PERSONAL ADVANCES

SCHEDULE	NAME OF HOLDER	PURPOSE	AMOUNT N
10			
	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
	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
	Hajiya 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

SCHEDULE 10	NAME OF HOLDER	PURPOSE	AMOUNT N
	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
	Total		1,780,000

NGANZAI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE 11	Deposits NAME OF HOLDER	PURPOSE	AMOUNT N
41030109	Borno State (BIR)	Pay As You Earn (PAYE)	65,969.10
41030109	Borno State (BIR)	5% Withholding Tax	23,758,202.87
41030109	MHWUN	Union Dues	391,778.04
41030109	Zanna Moh'd	Refund of Advance	2,520.00
41030101	NULGE	Union Dues	1,357,294.32
41030109	Abdullahi Auno	Refund of Advance	31,400.00
41030109	Babagana Bukar	Refund of Advance	5,243.61
41030109	Abba Gana Ali	Refund of Advance	1,810.32
41030109	Ali Usman M. Ali	Refund of Advance	10,245.68
41030109	Alh. Goni Grema	Refund of Advance	5,789.60
41030109	Sundry Person's	10% Retention Fee	2,107,443.66
41030109	Baba Shuwa Idriss	Refund of Advance	7,550.00
41030109	Lawan Ali Nganzai	Refund of Advance	2,403.24
41030109	Kamsulum Ibrahim	Refund of Advance	2,982.40
41030109	Sadiq Kaumi	Refund of Advance	149.33
41030109	Alh. Shettima Modu	Refund of Advance	4,339.83
41030109	Federal Inland Revenue	Value Added Tax	31,805,552.93
41030109	Ibrahim Audu Waya	Refund of Advance	3,308.95
41030109	Mal. Gana Badu	Refund of Advance	3,330.18
41030109	Abba Zanna Gubio	Refund of Advance	3,952.67
41030109	Federal Inland Revenue	Corporate Body	1,500.10
41030109	Kundili Bukar	Refund of Advance	166.67
41030109	Modu Aisami Gajiram	Refund of Advance	640.00
41030109	Moh'd Baba Shuwa	Refund of Advance	2,649.96
41030109	Moh'd Sabo Moh'd	Refund of Advance	916.63
41030109	Abba Gana Koribe	Refund of Advance	2,000.00

SCHEDULE 11	Deposits NAME OF HOLDER	PURPOSE	AMOUNT N
41030109	Kyari Kime Gubio	Renovation of Shehu's	100,000.00
41030109	Audu Abba Mafa	Refund of Advance	5,434.64
41030109	Alh. Bura Gana Marte	Refund of Advance	25,800.00
41030109	M. Sheriff Mustapha	Refund of Advance	6,845.73
41030109	Goni S. Kullima	Refund of Advance	650.00
41030109	Moh'd Shettima	Refund of Advance	4,711.04
41030109	Mortgage Bank	National Housing Fund	276,078.76
41030109	Adam Lawan Maibe	Housing Fund	25,336.00
41030109	Shettima Baba	Housing Fund	39,580.00
41030109	Usman Buji	Housing Fund	30,000.00
	Total		60,093,576
12	Loan and short term debt		



BORNO STATE OF NIGERIA

SHANI LOCAL GOVERNMENT COUNCIL

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2019.



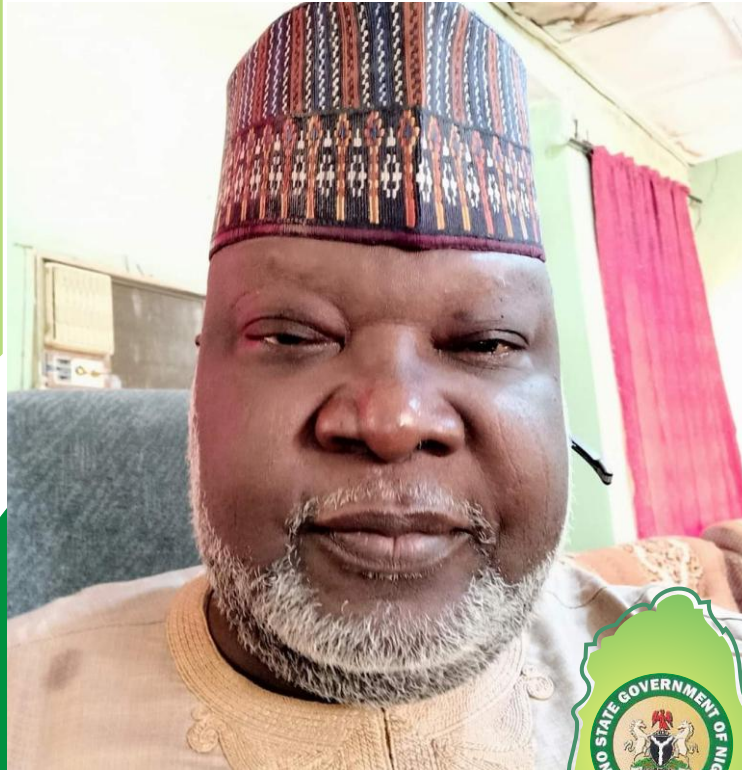
HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



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



FANNA KUMATU MEDUGU
SECRETARY
SHANI LOCAL GOVERNMENT COUNCIL
BORNO STATE



DANJUMA GARBA
TREASURER
SHANI LOCAL GOVERNMENT COUNCIL
BORNO STATE



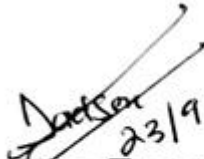
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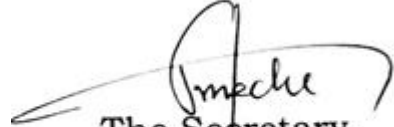
STATEMENT OF RESPONSIBILITY

The Financial Statements have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended (2004). The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

As the treasurer for the local government I am responsible to ensure accounts for the receipts and payments of all the local government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

I confirm that the Financial Statements reflect the true and fair state of affairs of the local government as at December 31, 2019 and the cash flow for the year ended. The Treasurer accepts responsibility for the integrity of this Financial Statements and their compliance with the National Charts of Accounts (NCOA) and International Public Sector Accounting Standards-Cash Basis (IPSAS-Cash Basis) recommended by the Federation Account and Allocation Committee.


23/9/2020
The Treasurer,
Shani Local Gov't
.....


The Secretary,
Shani Local Gov't
..23/9/2020

AUDIT CERTIFICATE

The Treasurer Shani Local Government is responsible for the preparation of the Financial Statements in accordance with Borno State Local Government Law 2000 Amendment Law Cap 131 (1)-(4) 2014 and relevant provisions of the International Public Sector Accounting Standards IPSAS cash guidelines issued by the Federation Account Allocation Committee, (FAAC) sub-committee on IPSAS implementation, Financial memorandum, and for being satisfied that, the financial statements for the year ended 31st December, 2019 give a true and fair view of transactions of the Local Government.

My responsibility is to express an opinion on these financial statements with regards to compliance of transactions to regulations and statutes, efficient use of resources and accuracy of accounting records, based on the Audit conducted in accordance with International Standard on Auditing (ISA).

I have obtained the information and explanations I required and certify as a result of my Audit, that in my opinion the Financial Statements and the notes to the Accounts are in compliance with National Chart of Accounts (NCOA), IPSAS-Cash Basis and other relevant statutory requirements gives a true and fair view of the state of Affairs of the local government as at 31st December, 2019 and in agreement with the transactions for the fiscal year ended on that date.



BABAGANA LAMINU FCNA
Ag. Auditor-General for Local Governments,
Borno State

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

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

2. Accounting Convention and Basis of Preparation:

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

3. Depreciation:

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

4. Investments:

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

5. Employee Benefits:

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

6. Budget and Reporting Period:

The budget and reporting period of these Financial Statements 01/01/2019 to 31/12/2019 i.e. 2019 Fiscal Year.

7. Reporting Currency:

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

8. Revenue Recognition:

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

9. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

10. Statement of Compliance:

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

SHANI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 1

CASHFLOW STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ORIGINAL BUDGET 2019		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	From Operating Activities			
	Cash Flow from Statutory Government Revenue			
1,524,928,307	Statutory Allocation FAAC	1	1,411,552,885.77	1,420,481,828.11
200,000,000	State IGR			
-	PPT	1	-	3,287,948.56
-	Excess Bank Chgarges	1	3,270,617.80	3,468,498.20
-	Excess Crude	1	-	2,457,487.28
-	Forex Equalisation	1	22,580,593.81	37,380,090.08
-	Additional Fund From NNPC	1	2,047,906.07	2,307,855.77
-	Exchange Difference	1	-	8,570,134.16
-	Exchange Gain	1	2,298,836.67	5,605,479.31
-	Share of Solid Mineral	1	1,781,725.80	-
-	Augumentation	1	11,263,483.38	-
444,289,991	Value Added Tax	1	345,199,337.02	318,919,136.45
2,169,218,298	Sub Total		1,799,995,386.32	1,802,478,457.92
	Cash Flow from Independent Government Revenue			
1,281,700	Personal Taxes	2	1,281,700.00	1,454,100.00
189,000	Licence General	2	189,000.00	902,200.00
-	Fees General	2	-	5,000.00
2,176,100	Earning General	2	2,176,100.00	1,924,398.06
60,000	General Sales	2	-	439,580.00
-	Rent on Govt Buildings General		-	-
-	Rent on Land & Others General		-	-
-	Investment Income		-	-
-	Domestic Grant		-	-
3,706,800	Total Cash Flow from Independent Government Revenue		3,646,800.00	4,725,278.06
2,172,925,098	Total Receipts		1,803,642,186.32	1,807,203,735.98

	Less Cash Flow from Recurrent Services			
942,153,261	Personnel Costs	3	414,033,501.10	422,247,086.28
674,690,608	Overhead Costs Expenditure	4	521,273,323.18	439,740,730.00
920,000,000	Statutory Transfer	5	803,225,499.47	765,761,183.16
450,000,000	Miscellaneous Payments	6	39,554,749.74	139,659,135.01
2,986,843,869	Total Cash Flow from Recurrent Services		1,778,087,073.49	1,767,408,134.45
(813,918,771)	Net Cash Flow Operating Activities		25,555,112.83	39,795,601.53
	Less Cash Flow from Acquisition Non - Current Assets			
76,000,000	Capital Expenditure - Administration		350,000.00	2,527,338.00
247,700,000	Capital Expenditure - Economic		16,410,468.65	35,147,304.00
69,000,000	Capital Expenditure - Regional Development		4,468,135.35	4,010,500.00
24,040,000	Capital Expenditure - Social		-	-
416,740,000	Total Cash Flow from Acquisition Non - Current Assets		21,228,604.00	41,685,142.00
	Cash Flow from Financing Activities		-	-
(1,230,658,771)	Net Cash Flow from all Activities		4,326,508.83	(1,889,540.47)
-	Cash and Cash Equivalent as at 1 January		141,626.60	2,031,167.07
	Cash and Cash Equivalent as at 31st December		4,468,135.43	141,626.60
	Cash and Bank Balances	8	4,468,135.35	141,626.68

SHANI LOCAL GOVERNMENT OF BORNO STATE				
STATEMENT NO. 2				
STATEMENT OF ASSETS AND LIABILITIES				
AS AT 31ST DECEMBER, 2019				
		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	ASSETS:			
	Treasuries & Banks Balances	8	4,468,135	141,627
	Investments	9	3,805,940	3,805,940
	Advances	10	-	-
	Total Assests		8,274,076	3,947,567
	PUBLIC FUND & LIABILITIES:			
	Consolidated Revenue Fund		4,468,136	141,628
	Other Fund - Investment Fund		(1,612,890)	(1,612,892)
	Total Public Fund		2,855,246	(1,471,264)
	Deposits	11	5,418,831	5,418,831
	Loan and Short Term Debt	12	-	-
	Total Liabilities		5,418,831	5,418,831
	Public Fund + Liabilities		8,274,077	3,947,567

SHANI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 3
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTAR Y BUDGET 2019 N	VARIANCE 2019 N
	Opening Balance		141,626.68	-	-	-	91,102
	Add: REVENUE (INCOME)						
1,420,481,828	S/Allocation from Federal Govt.	1	1,411,552,886	1,524,928,307	1,524,928,307	-	113,375,421
-	S/Allocation from State Govt.	1	-	200,000,000	200,000,000	-	200,000,000
3,287,949	PPT	1	-	-	-	-	-
3,468,498	Excess Bank Chgarges	1	3,270,618	-	-	-	(3,270,618)
2,457,487	Excess Crude	1	-	-	-	-	-
37,380,090	Forex Equalisation	1	22,580,594	-	-	-	(22,580,594)
2,307,856	Additional Fund From NNPC	1	2,047,906	-	-	-	(2,047,906)
8,570,134	Exchange Difference	1	-	-	-	-	-
5,605,479	Exchange Gain	1	2,298,837	-	-	-	(2,298,837)
-	Share of Solid Miniral	1	1,781,726	-	-	-	-
-	Augumentation	1	11,263,483	-	-	-	-
318,919,136	Share of VAT	1	345,199,337	444,289,991	444,289,991	-	99,090,654
1,802,478,458	Sub Total		1,799,995,386	2,169,218,298	2,169,218,298	-	382,268,121
1,454,100	Personal Taxes	2	1,281,700	1,281,700	1,281,700	-	-
902,200	Licence General	2	189,000	189,000	189,000	-	-
5,000	Fees General	2	-	-	-	-	-
1,924,398	Sales General	2	-	2,176,100	2,176,100	-	2,176,100
439,580	Earning General	2	2,176,100	60,000	60,000	-	(2,116,100)
-	- Rent on Govt. Building General	2	-	-	-	-	-
-	- Rent on Land & Others General	2	-	-	-	-	-
-	- Investment Income	2	-	-	-	-	-
-	- Domestic Grant	2	-	-	-	-	-
4,725,278	Total Revenue (Income)		3,646,800	3,706,800	3,706,800	-	60,000
1,807,203,736	Total Funds Available		1,803,783,813	2,172,925,098	2,172,925,098	-	382,419,223

	Less: EXPENDITURE						
422,247,086	Personnel Costs	3	414,033,501	942,153,261	942,153,261	-	528,119,760
439,740,730	Overhead Costs Expenditure	4	521,273,323	674,690,608	674,690,608	-	153,417,285
765,761,183	Statutory Transfer	5	803,225,499	920,000,000	920,000,000	-	116,774,501
139,659,135	Miscellaneous Payments	6	39,554,750	450,000,000	450,000,000	-	410,445,250
1,767,408,134	Total Expenditure		1,778,087,073	2,986,843,869	2,986,843,869	-	1,208,756,796
62,525,837	Operating Fund B/4 Transfer		25,696,740	(813,918,771)	(813,918,771)	-	(826,337,573)
	APPROPRIATION TRANSFERS						
(41,685,142)	Transfer to Capital Dev. Fund		21,228,604	2,986,843,869	1,426,752,500	-	2,965,615,265
20,840,695	Total Appropriation		21,228,604	2,986,843,869	1,426,752,500	-	2,965,615,265
	Closing Balance		4,468,136	(3,800,762,640)	(2,240,671,271)	-	(3,805,230,776)

SHANI LOCAL GOVERNMENT OF BORNO STATE

STATEMENT NO. 4
CAPITAL DEVELOPMENT FUND

FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL 2018 N		NOTE	ACTUAL 2019 N	FINAL BUDGET 2019 N	ORIGINAL BUDGET 2019 N	SUPPLEMENTARY N	VARIANCE 2019 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	-	-	-	-
41,685,142.00	Transfer From CRF		21,228,604.00	416,740,000.00	416,740,000.00	-	395,511,396.00
41,685,142.00	Total Capital Receipts		21,228,604.00	416,740,000.00	416,740,000.00	-	395,511,396.00
41,685,142.00	Total Capital Funds Available		21,228,604.00	416,740,000.00	416,740,000.00	-	395,511,396.00
	Less: Capital Expenditure						
	Administrative						
2,527,338.00	Admin & General Services	7	350,000.00	76,000,000.00	76,000,000.00	-	75,650,000.00
2,527,338.00	Sub-Total		350,000.00	76,000,000.00	76,000,000.00	-	75,650,000.00
	Economic						
35,147,304.00	Agric & Natural Resources	7	6,606,428.65	157,500,000.00	157,500,000.00	-	150,893,571.35
-	Finance & Supply	7	9,804,040.00	90,200,000.00	90,200,000.00	-	80,395,960.00
35,147,304.00	Sub-Total		16,410,468.65	247,700,000.00	247,700,000.00	-	231,289,531.35
	Reginal Development						
4,010,500.00	Works Transport & Housing	7	4,468,135.35	69,000,000.00	69,000,000.00	-	64,531,864.65
4,010,500.00	Sub-Total		4,468,135.35	69,000,000.00	69,000,000.00	-	64,531,864.65
	Social						
-	Primary Health Care	7	-	24,040,000.00	24,040,000.00	-	24,040,000.00
-	Sub-Total		-	24,040,000.00	24,040,000.00	-	24,040,000.00
41,685,142.00	Total Capital Expenditure		21,228,604.00	1,426,752,500.00	1,426,752,500.00	-	1,405,523,896.00

SHANI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019**NOTES TO THE ACCOUNTS**

		NOTE	ACTUAL 2019 N	ACTUAL 2018 N
	<u>Note 1 - Cash Flow from Statutory Government Revenue</u>			
11010101	Statutory Allocation FAAC	1A	1,411,552,885.77	1,420,481,828.11
11010101	Petroleum Profit Tax	1B	-	3,287,948.56
11010101	Excess Bank Chgarges	1B	3,270,617.80	3,468,498.20
11010301	Excess Crude	1B	-	2,457,487.28
11010101	Forex Equalisation	1B	22,580,593.81	37,380,090.08
11010101	Additional Fund From NNPC	1B	2,047,906.07	2,307,855.77
11010101	Exchange Difference	1B	-	8,570,134.16
11010101	Exchange Gain	1B	2,298,836.67	5,605,479.31
11010101	Share of Solid Miniral	1B	1,781,725.80	
11010101	Augumentation	1B	11,263,483.38	
11010201	Value Added Tax	1B	345,199,337.02	318,919,136.45
	Sub Total		1,799,995,386.32	1,802,478,457.92
	<u>Note 2 - Cash Flow from Independent Government</u>			
12010109	Licence General		1,281,700.00	1,454,100.00
12010109	Fees General		189,000.00	902,200.00
12010109	Sales General		-	5,000.00
12010109	Earning General		2,176,100.00	1,924,398.06
12010109	Rent on L/Govt. Building General		-	439,580.00
	Rent on Land & Others General		60,000.00	-
	Total Cash Flow from Independent Government Revenue		3,706,800.00	4,725,278.06

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		889,531.28	6,002,136.00
21010101	Office of the Secretary		22,559,809.00	10,928,233.00
21010101	The Council		12,134,822.59	1,233,538.18
21010101	Admin. & General Services		23,623,215.00	55,452,045.40
21010101	Agric & Natural Resources		81,273,420.00	62,840,455.09
21010101	Finance & Supply		71,597,070.00	63,308,760.50
21010101	Budget Plan Research & Statistic			
21010101	Works Transport & Housing		65,300,976.00	53,599,543.27
21010101	Education & Social Development		-	-
21010101	Primary Health Care		118,523,523.51	160,842,626.12
21010101	Traditional Office		18,131,133.72	8,039,748.72
	Total		414,033,501.10	422,247,086.28
	Note 4 - Overhead Cost (See schedule 3-8)			
220201	Office of the Chairman		13,794,069.00	17,683,000.00
220201	Office of the Secretary		20,100,000.00	17,683,000.00
220201	The Council		15,009,576.00	1,850,000.00
220201	Admin. & General Services		173,651,626.19	213,346,335.00
220201	Agric & Natural Resources		22,165,000.00	20,537,280.00
220201	Finance & Supply		35,615,462.44	20,537,280.00
220201	Budget Plan Research & Statistic		-	-
220201	Works Transport & Housing		131,448,056.59	110,670,062.00
220201	Education & Social Development		-	-
220201	Primary Health Care		101,800,000.00	35,883,773.00
220201	Traditional Office		7,689,532.96	1,550,000.00
	Total		521,273,323.18	439,740,730.00

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		24,215,452.85	42,614,454.85
22070102	0.5% L.G. Audit		7,057,764.43	7,102,409.16
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		21,718,654.44	21,581,652.93
22070102	7% Local Govt Pension		40,041,407.28	39,627,010.32
22070102	Contribution towards Funding of Primary Edu.		248,404,294.92	246,447,130.32
22070102	1% LGSC Training Fund		14,115,528.86	14,204,818.27
22070102	0.75% Admin Charges		10,586,646.64	10,653,613.71
22070102	5% Security		70,577,144.29	71,024,091.41
22070102	2% Stabilization		28,231,057.72	28,409,636.56
22070102	20% LG Joint Development Programme		282,310,577.16	284,096,365.63
	5% Security Trust Fund		5,114,006.78	-
	2.5% Education Trust Fund		2,572,003.39	-
	5% State University		48,280,960.71	-
22070102	Rehabilitation of Federal Highway		-	-
	Sub-Total		803,225,499.47	765,761,183.16
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Serence Gratuity to Former LG Concillors		9,600,000.00	7,200,000.00
22021041	Contr. to Indigines Undergoing Armed Forces Training		250,000.00	450,000.00
22021041	IFAD Climate Change Adaptation Counterpart Funding		-	2,500,000.00
22021041	JNI Contribution		-	385,185.19
22021041	Retaunership NTA/BRTV		1,680,000.00	1,680,000.00
22021041	Payment for Preparation of LGA's Annual Account		1,500,000.00	1,000,000.00
22021041	Procurement of Firewood, Food Items to IDPs		5,555,555.56	26,098,329.30
22021041	LGA's Hajj Fare		10,305,820.00	26,917,406.65
22021041	Purc. of Equipts for SPHCA Biometric Data Capture		-	2,206,227.77
22021041	Provision of Essential Service		-	38,550,000.00
22021041	Workshop on Fiscal & Admin. Due Process		-	462,962.97
22021041	Diesel to Tractors for Farming Across LGA's		-	1,481,481.48
22021041	Gratuity to Local Edu. Authority Retiress		-	9,259,259.26
22021041	Gratuity to Local Government Retiress		-	9,259,259.26
22021041	WAEC/SSCE & NECO 2018/2019		7,818,300.00	7,438,200.00
22021041	Hotel Bills inrespects of Borno State Hotel		-	-
22021041	Production of Projects Calender 2018		-	680,000.00
22021041	Outstanding Liabilities		521,000.00	
	Bank charges		-	1,090,823.13
	Pledge to Nigerian Legion		74,074.18	
	BOSADP		2,250,000.00	
22021041	Logistics		-	3,000,000.00
	Sub-Total		39,554,749.74	139,659,135.01

	Notes 7 - Purchase/Contruction of Capital Assets			
	Administrative			
	Admin & General Services		350,000.00	2,527,338.00
	Education & Social Development		-	-
	Community Development		-	-
	Sub-Total		350,000.00	2,527,338.00
	Economic			
	Agric & Natural Resources		6,606,428.65	15,782,204.00
	Finance & Supply		9,804,040.00	19,365,100.00
	Sub-Total		16,410,468.65	35,147,304.00
	Reginal Development			
	Works Transport & Housing		4,468,135.35	4,010,500.00
	Sub-Total		4,468,135.35	4,010,500.00
	Social			
	Primary Health Care		-	-
	Sub-Total		-	-
	Grand Total		21,228,604.00	41,685,142.00

SHANII LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019NOTES TO ASSETS AND LIABILITIES

			ACTUAL 2019 N	ACTUAL 2018 N
	<u>Notes 8 - Treasuries & Banks</u>			
	Cash and Banks Balance			
31020107	Cash at Hand		273,911.42	121,832.78
31020108	UBA Main Account		4,143,092.21	7,540.16
31020102	UBA Salary Account		51,131.72	12,253.74
			-	-
	Total		4,468,135.35	141,626.68
	<u>Note 9 - Investments</u>			
31090101	Ashaka Cement Plc		201,359.73	201,359.73
41020101	Local Govt. Loan Board		2,275,599.52	2,275,599.52
31090102	Premier Propt. Dev. Coy		500,000.00	500,000.00
31090102	New African Merchant Bank		328,981.00	328,981.00
31090102	Urban Development Bank		500,000.00	500,000.00
	Total		3,805,940.25	3,805,940.25
	<u>Note 10 - Advances</u>			
31060101	Personal Advance (see schedule 9)		-	-
31070101	Non - Personal Advance (See schedule 10)		-	-
	Total		-	-
	<u>Note 11 - Deposits</u>			
	Unremitted deduction (See schedule 11)		5,418,831.31	5,418,831.31
			5,418,831.31	5,418,831.31
	<u>Note 12 - Loan and short term debt</u>			
41020101	Local Government Loans Board (See Schedule 12)		-	-
			-	-

SHANI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019SCHEDULES TO THE ACCOUNTS

SCHEDULE 1A	SHANI MONTHLY STATUTORY ALLOCATIONS	RECEIVED FROM FAAC TO JACC	RECEIVED FROM JACC TO LGC	VARIANCE
	MONTHS	N	N	N
	JANUARY	112,387,727	112,387,727	-
	FEBRUARY	111,424,907	111,424,907	-
	MARCH	115,095,981	115,095,981	-
	APRIL	99,371,915	99,371,915	-
	MAY	123,466,182	123,466,182	-
	JUNE	120,095,155	120,095,155	-
	JULY	124,971,830	124,971,830	-
	AUGUST	120,566,267	120,566,267	-
	SEPTEMBER	122,829,384	122,829,384	-
	OCTOBER	117,674,290	117,674,290	-
	NOVEMBER	127,077,358	127,077,358	-
	DECEMBER	125,520,831	125,520,831	-
	TOTAL	1,420,481,828	1,420,481,828	-

SHANI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

OTHER STATUTORY RECEIPTS

SCHEDULE	MONTH	TOTAL	PPT	EXCESS BANK CHARGES	FOREX EQUALIZATION	ADDITIONAL FUND FROM NNPC	VAT	EXCESS CRUDE	EXCHANGE GAIN	EXCHANGE DIFFERENCE
1B		N	N	N	N	N	N	N	N	N
	JANUARY	28,237,970	3,287,949	456,351	12,805,217	2,307,856	24,493,670	2,457,487	5,125,373	8,570,134
	FEBRUARY	28,263,045					28,263,045			
	MARCH	26,225,432		154,063			26,071,368			
	APRIL	37,211,583					24,406,366			
	MAY	27,717,300		98,600			25,310,844			
	JUNE	27,299,486					27,299,486			
	JULY	35,162,820		1,723,114			24,869,571			
	AUGUST	30,841,962					23,259,102			
	SEPTEMBER	33,691,897					33,658,333			
	OCTOBER	34,478,262		1,036,369	10,239,530		23,145,435			
	NOVEMBER	31,349,888					31,183,817			
	DECEMBER	41,516,984			14,335,342		26,958,097			
	TOTAL	381,996,630	3,287,949	3,468,498	37,380,090	2,307,856	318,919,136	2,457,487	5,605,479	8,570,134

SHANI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULES TO THE ACCOUNTS

SCHEDULES 3	CODE	OVERHEAD COST - COUNCIL CHAIRMAN	N	
	22020101	Local Travel & Transport: Training	2,448,310	4,126,380
	22020102	Local Travel & Transport: Others	1,152,146	1,941,826
	22020202	Telephone Charges	864,109	1,456,370
	22020203	Internet Access Charges	864,109	1,456,370
	22020301	Office Stationeries/Computer Consumables	2,592,328	4,369,109
	22020303	Newspapers	432,055	728,185
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,304,292	3,883,652
	22020402	Maintenance of Office Furniture	576,073	970,913
	22020404	Maintenance of Office / It Equipment	864,109	1,456,370
	22020801	Motor Vehicle Fuel Cost	4,320,547	7,281,848
	22021001	Refreshment & Meals	3,456,437	5,825,478
	22021002	Honorarium & Sitting Allowance	4,320,547	7,281,848
	22021007	Welfare Packages	4,608,583	7,767,304
		TOTAL	28,803,645	48,545,650

4	CODE	OVERHEAD COST - ADMINISTRATION	N	N
	22020101	Local Travel & Transport: Training	17,122,499	7,707,070
	22020102	Local Travel & Transport: Others	7,050,441	3,173,500
	22020202	Telephone Charges	7,050,441	3,173,500
	22020203	Internet Access Charges	5,036,029	2,266,785
	22020301	Office Stationeries/Computer Consumables	25,180,145	11,333,927
	22020303	Newspapers	3,021,617	1,360,071
	22020306	Printing of Security Documents	16,115,293	7,253,713
	22020309	Uniforms & Other Clothing	-	-
	22020401	Maintenance of Motor Vehicle/Transport Equipment	16,115,293	7,253,713
	22020402	Maintenance of Office Furniture	4,028,823	1,813,428
	22020404	Maintenance of Office / It Equipment	8,057,646	3,626,857
	22020801	Motor Vehicle Fuel Cost	24,172,939	10,880,570
	22021001	Refreshment & Meals	24,172,939	10,880,570
	22021002	Honorarium & Sitting Allowance	30,216,174	13,600,712
	22021003	Publicity & Advertisements	10,072,058	4,533,571
	22021006	Postages & Courier Services	4,028,823	1,813,428
		TOTAL	201,441,159	90,671,416

5	CODE	OVERHEAD COST - AGRICULTURE	N	
			N	N
	22020101	Local Travel & Transport: Training	1,884,025	10,631,800
	22020102	Local Travel & Transport: Others	775,775	4,377,800
	22020202	Telephone Charges	886,600	5,003,200
	22020203	Internet Access Charges	554,125	3,127,000
	22020301	Office Stationeries/Computer Consumables	886,600	5,003,200
	22020303	Newspapers	332,475	1,876,200
	22020306	Printing of Security Documents	1,773,200	10,006,400
	22020401	Maintenance of Motor Vehicle/Transport Equipment	1,773,200	10,006,400
	22020402	Maintenance of Office Furniture	443,300	2,501,600
	22020404	Maintenance of Office / It Equipment	886,600	5,003,200
	22020405	Maintenance of Plants/Generators	1,108,250	6,254,000
	22020801	Motor Vehicle Fuel Cost	1,551,550	8,755,600
	22020803	Plant / Generator Fuel Cost	1,773,200	10,006,400
	22021001	Refreshment & Meals	2,659,800	15,009,600
	22021006	Postages & Courier Services	443,300	2,501,600
	22050106	Agricultural Inputs Subsidy	4,433,000	25,016,000
		TOTAL	22,165,000	125,080,000

6	CODE	OVERHEAD COST - FINANCE	N	N
	22020101	Local Travel & Transport: Training	3,027,314	2,019,066
	22020102	Local Travel & Transport: Others	1,958,850	1,306,455
	22020202	Telephone Charges	2,136,928	1,425,223
	22020203	Internet Access Charges	890,387	593,843
	22020301	Office Stationeries/Computer Consumables	2,493,082	1,662,760
	22020303	Newspapers	534,232	356,306
	22020305	Printing of Non Security Documents	2,136,928	1,425,223
	22020306	Printing of Security Documents	5,342,319	3,563,058
	22020313	Production of Reports To Public Accounts Committee (Pac)		
	22020401	Maintenance of Motor Vehicle/Transport Equipment	2,849,237	1,900,298
	22020402	Maintenance of Office Furniture	712,309	475,074
	22020404	Maintenance of Office / It Equipment	1,424,618	950,149
	22020405	Maintenance of Plants/Generators	1,780,773	1,187,686
	22020801	Motor Vehicle Fuel Cost	2,493,082	1,662,760
	22020803	Plant / Generator Fuel Cost	2,849,237	1,900,298
	22021001	Refreshment & Meals	4,273,855	2,850,446
	22021006	Postages & Courier Services	712,309	475,074
		TOTAL	35,615,462	23,753,720

7	CODE	OVERHEAD COST - WORKS		
			₦	₦
	22020101	Local Travel & Transport: Training	8,544,124	7,992,010
	22020102	Local Travel & Transport: Others	9,858,604	9,221,550
	22020202	Telephone Charges	7,886,883	7,377,240
	22020203	Internet Access Charges	3,286,201	3,073,850
	22020301	Office Stationeries/Computer Consumables	9,201,364	8,606,780
	22020303	Newspapers	1,971,721	1,844,310
	22020305	Printing of Non Security Documents	5,257,922	4,918,160
	22020309	Uniforms & Other Clothing	2,628,961	2,459,080
	22020401	Maintenance of Motor Vehicle/Transport Equipment	10,515,845	9,836,320
	22020402	Maintenance of Office Furniture	2,628,961	2,459,080
	22020403	Maintenance of Office Building / Residential Qtrs	3,943,442	3,688,620
	22020404	Maintenance of Office / It Equipments	1,577,377	1,475,448
	22020405	Maintenance of Plants/Generators	7,886,883	7,377,240
	22020410	Maintenance of Street Lightings	6,966,747	6,516,562
	22020412	Maintenance Of Markets/Public Places	1,971,721	1,844,310
	22020413	Minor Road Maintenance	7,886,883	7,377,240
	22020801	Motor Vehicle Fuel Cost	9,201,364	8,606,780
	22020803	Plant / Generator Fuel Cost	11,830,325	11,065,860
	22021001	Refreshment & Meals	15,773,767	14,754,480
	22021006	Postages & Courier Services	2,628,961	2,459,080
		TOTAL	131,448,057	122,954,000

8	CODE	<u>OVERHEAD COST - HEALTH</u>	<u>N</u>	<u>N</u>
	22020101	Local Travel & Transport: Training	9,671,000	12,102,050
	22020102	Local Travel & Transport: Others	6,617,000	8,280,350
	22020202	Telephone Charges	6,108,000	7,643,400
	22020203	Internet Access Charges	5,599,000	7,006,450
	22020301	Office Stationeries/Computer Consumables	8,144,000	10,191,200
	22020303	Newspapers	1,018,000	1,273,900
	22020305	Printing of Non Security Documents	4,072,000	5,095,600
	22020309	Uniforms & Other Clothing	4,072,000	5,095,600
	22020401	Maintenance of Motor Vehicle/Transport Equipment	8,144,000	10,191,200
	22020402	Maintenance of Office Furniture	2,036,000	2,547,800
	22020403	Maintenance of Office Building / Residential Qtrs	3,054,000	3,821,700
	22020404	Maintenance of Office / It Equipment	1,221,600	1,528,680
	22020405	Maintenance of Plants/Generators	6,108,000	7,643,400
	22020801	Motor Vehicle Fuel Cost	7,126,000	8,917,300
	22020803	Plant / Generator Fuel Cost	9,162,000	11,465,100
	22021001	Refreshment & Meals	12,216,000	15,286,800
	22021006	Postages & Courier Services	2,545,000	3,184,750
	22050107	Health Subsidy	4,886,400	6,114,720
		TOTAL	101,800,000	127,390,000

SHANI LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019</u> SCHEDULE OF PERSONAL ADVANCES			
SCHEDULE 9	NAME OF HOLDER	PURPOSE	BALANCE N
			-
	Total		-

SHANI LOCAL GOVERNMENT OF BORNO STATE <u>ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019</u> SCHEDULE OF NON-PERSONAL ADVANCES				
SCHEDULE	NAME OF HOLDER	PV NO	PURPOSE	AMOUNT N
10				-
	Total			-

SHANI LOCAL GOVERNMENT OF BORNO STATE

ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

SCHEDULE OF UNREMITTED DEDUCTION

SCHEDULE	Deposits		
11	NAME OF HOLDER	PURPOSE	AMOUNT N
41030109	NULGE	Union Dues	56,173.78
41030109	Borno State (BIR)	5% Withholding Tax	2,069,428.05
41030109	Borno State (BIR)	PAYE	444,702.20
41030109	Borno State (BIR)	SERA	95,000.00
41030101	Ministry of Agric	Ox-Plough	35,000.00
41030109	Federal Inland Revenue	VAT	1,364,935.25
41030109	Medical Health Workers	Union Dues	66,682.84
41030109	Ministry of Agric	Sales of Fertilizer	1,062,700.00
41030109	Mohammed Nyaka	10% Retension Fee	157,119.46
41030109	Tela Umar General	10% Retension Fee	67,089.73
	Total		5,418,831
12	Loan and short term debt		