



BORNO STATE OF NIGERIA

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST DECEMBER, 2020.

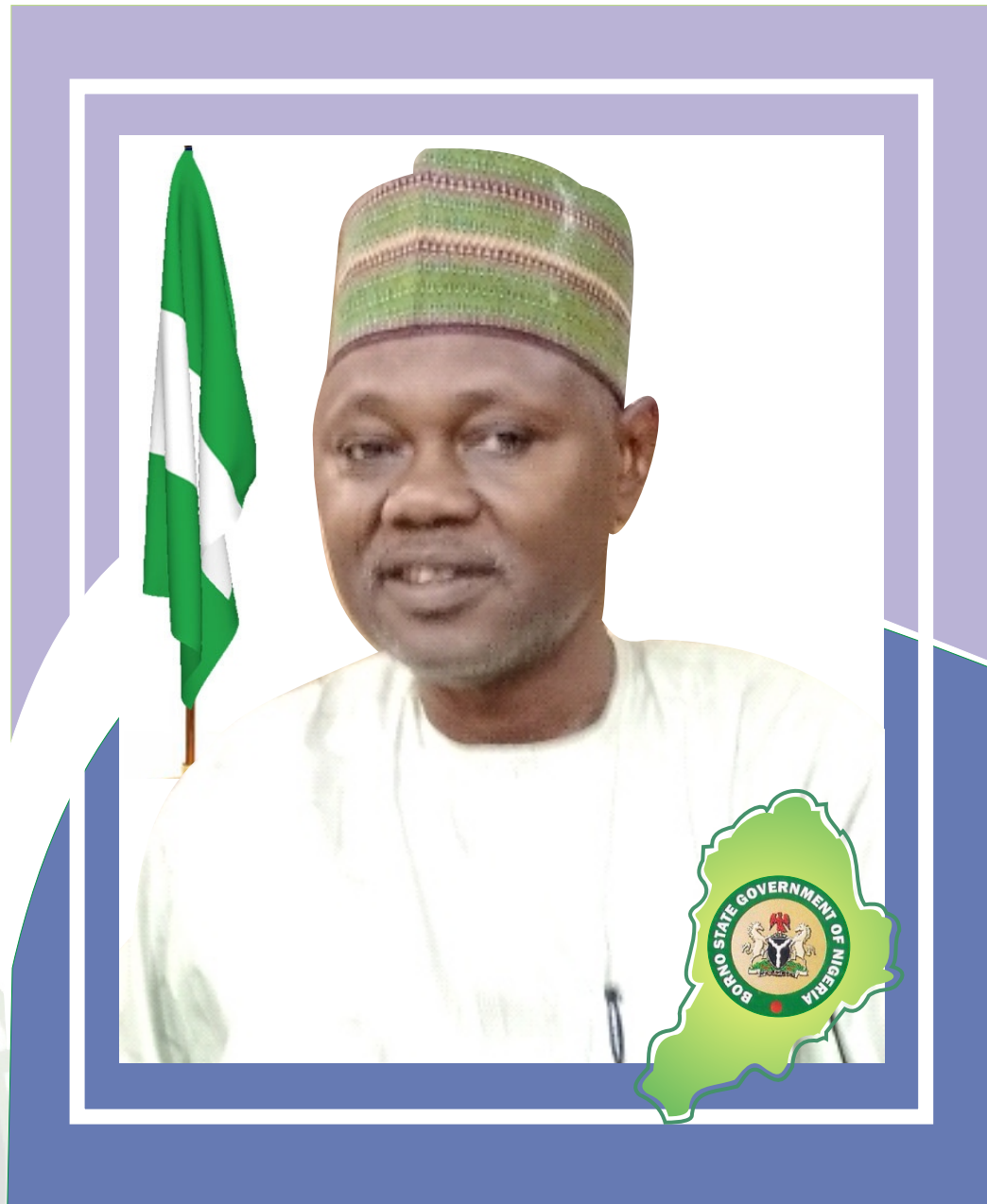


HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM mni, FNSE
EXECUTIVE GOVERNOR BORNO STATE



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





HON. SUGUN MAI MELE

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





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





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CHAIRMAN
ABADAM LOCAL GOVERNMENT COUNCIL
BORNO STATE



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CHAIRMAN
ASKIRA UBA LOCAL GOVERNMENT COUNCIL
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BAYO LOCAL GOVERNMENT COUNCIL
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BIU LOCAL GOVERNMENT COUNCIL
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CHIBOK LOCAL GOVERNMENT COUNCIL
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DAMBOA LOCAL GOVERNMENT COUNCIL
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DIKWA LOCAL GOVERNMENT COUNCIL
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GUBIO LOCAL GOVERNMENT COUNCIL
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CHAIRMAN
GUZAMALA LOCAL GOVERNMENT COUNCIL
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PROF. IBRAHIM BULAMA BUKAR
CHAIRMAN
GWOZA LOCAL GOVERNMENT COUNCIL
BORNO STATE



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HAWUL LOCAL GOVERNMENT COUNCIL
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CHAIRMAN
JERE LOCAL GOVERNMENT COUNCIL
BORNO STATE



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CHAIRMAN
KAGA LOCAL GOVERNMENT COUNCIL
BORNO STATE



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KALA BALGE LOCAL GOVERNMENT COUNCIL
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KONDUGA LOCAL GOVERNMENT COUNCIL
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CHAIRMAN
KWAYA KUSAR LOCAL GOVERNMENT COUNCIL
BORNO STATE



COMRADE ABATCHA ALI KAWU
CHAIRMAN
MAFA LOCAL GOVERNMENT COUNCIL
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ENGR. DR. ALI LAWAN YAUMI
CHAIRMAN
MAGUMERI LOCAL GOVERNMENT COUNCIL
BORNO STATE



HON. ALI UMAR BOLORI
CHAIRMAN
MAIDUGURI METROPOLITAN COUNCIL
BORNO STATE



HON. JIBRIL ABUBAKAR JIBRIL
CHAIRMAN
MARTE LOCAL GOVERNMENT COUNCIL
BORNO STATE



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CHAIRMAN
MOBBAR LOCAL GOVERNMENT COUNCIL
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CHAIRMAN
MONGUNO LOCAL GOVERNMENT COUNCIL
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CHAIRMAN
NGALA LOCAL GOVERNMENT COUNCIL
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HON. ASHEIKH MAMMAM GADAI
CHAIRMAN
NGANZAI LOCAL GOVERNMENT COUNCIL
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HON. ADAMU YUSUF GASI
CHAIRMAN
SHANI LOCAL GOVERNMENT COUNCIL
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SECRETARY
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SECRETARY
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SECRETARY
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SECRETARY
CHIBOK LOCAL GOVERNMENT COUNCIL
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SECRETARY
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GUBIO LOCAL GOVERNMENT COUNCIL
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SECRETARY
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YUSUF IDRISSA TIMTA
SECRETARY
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ABDULKARIM LAWAN WAKAWA
SECRETARY
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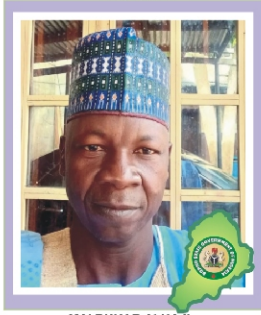
ALAMIN SHERIFF MOHAMMED
SECRETARY
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ABBA GANA BABA (CNA)
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ABISO KABIR
TREASURER
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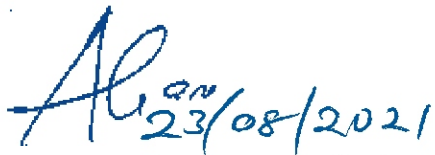
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STATEMENT OF RESPONSIBILITY

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

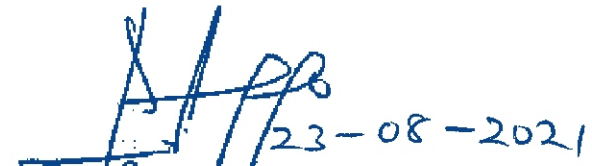
The Treasurers of the 27 Local Government Councils are each responsible for the preparation of their respective Financial Statements in compliance with relevant Accounting Standards and Laws. I ensure and take responsibility for the integrity and reliability of the consolidated financial statements.

I confirm that the consolidated financial statements of the 27 Local Government Councils of Borno State reflect the financial positions and operations of the Local Government Councils of Borno State as at 31st December, 2020.



23/08/2021

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



23-08-2021

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



BORNO STATE
OFFICE OF THE STATE AUDITOR - GENERAL FOR LOCAL GOVERNMENTS

PLOT 2301A DAMBOA ROAD P.M.B. 1004, MAIDUGURI.

*All correspondence should be addressed to the
Auditor-General for Local Governments
Telephone: 076-233536*

AUDIT CERTIFICATE

In compliance with section 125 of the Constitution of the Federal Republic of Nigeria 1999 (as Amended), I have examined the consolidated Financial Statements of Borno State Local Government Councils for the year ended 31st December, 2020. The Consolidated Financial Statements reflect the Accounts and Financial Statements of the 27 Local Government Councils of Borno State for the year ended 31st December, 2020.

Basis of Opinion

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

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

I certify that the Consolidated Financial Statements together with the notes are in order and that they present a true and fair view of the State of Affairs of the 27 Local Government Councils of Borno State as 31st December, 2020.

I also certify that the Financial Statements and the notes to the accounts have completely reported for the 27 LGAs finances with regards SLJAAC allocation received as at 31st December, 2020.

BABAGANA LAMINU, B.Sc., MBA, CPA, FCNA
Auditor-General for Local Governments,
Borno State

BORNO STATE LOCAL GOVERNMENTS
AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER, 2020

COMPARATIVE STATEMENT OF ACTUAL AND BUDGET

The following observation was made on 2020 Borno State Local Governments budget performance evaluation.

a) Statutory Receipts:

We observed that the statutory allocation received was impressive with regard to budget expectation. A total of ₦51,167,726,106 was received against the targeted amount of ₦62,935,970,416 for the entire 27 Local Governments of the state. This represent 81.33% over the budgeted amount. The shortfall recorded was ₦11,748,244,309 representing 18.67%.In respect of the individual Local Government non-of them received less than 65% of the respective targeted income

b) Independent Revenue

The independent revenue continued to be not impressive as it recorded a shortfall over budgeted of 98.02%. The actual amount collected was ₦131,796,218 for the entire local government against the budgeted amount of ₦6,671,253,550. In fact computing the individual performance some Local Government presented zero % that is no revenue was gotten or collected in this categories, while some show an improvement.

c) Recurrent Expenditure

Total actual recurrent expenditure for the state Local Governments stood at ₦49,899,246,121 as against the budgeted amount of ₦56,317,723,845 given a saving of ₦6,918,477,725 representing 12.18% against the budget.

d) Capital Expenditure

On the other hand, the capital budget recorded a huge saving of ₦16,356,324,309 representing 93.47% over the budgeted amount. This is not impressive as the actual capital expenditure was too meagre to write home about, only 6.53% was expended reducing developmental activity.

The analysis below gives detail explanation.

a) Statutory Receipts Comparative Statement of Actual and Budgeted

BORNO STATE LOCAL GOVERNMENTS AUDITED CONSOLIDATED FINANCIAL STATEMENTS OTHER DISCLOSURE FOR THE YEAR ENDED 31ST DECEMBER, 2020 COMPARATIVE STATEMENT OF ACTUAL AND BUDGETED STATUTORY RECEIPTS (REVENUE)						
S/No.	LOCAL GOVERNMENTS	ACTUAL 2020 N	FINAL BUDGET 2020 N	SURPLUS/ (DEFICIT) 2020 N	SURPLUS/ (DEFICIT) 2020 %	Actual Performance Against Budget 2020 %
1	ABADAM	1,693,600,827	2,649,720,461	(956,119,634)	(36.08)	63.92
2	ASKIRA UBA	1,858,335,610	3,013,126,550	(1,154,790,940)	(38.33)	61.67
3	BAMA	2,751,682,117	2,890,961,204	(139,279,087)	(4.82)	95.18
4	BAYO	1,475,487,710	1,995,640,565	(520,152,856)	(26.06)	73.94
5	BIU	1,999,198,830	2,785,743,307	(786,544,477)	(28.23)	71.77
6	CHIBOK	1,459,029,643	1,887,808,071	(428,778,428)	(22.71)	77.29
7	DAMBOA	2,373,390,234	2,622,278,626	(248,888,392)	(9.49)	90.51
8	DIKWA	1,620,273,119	2,115,015,015	(494,741,896)	(23.39)	76.61
9	GUBIO	1,885,853,920	2,248,687,329	(362,833,409)	(16.14)	83.86
10	GUZAMALA	1,586,727,964	3,354,880,500	(1,768,152,536)	(52.70)	47.30
11	GWOZA	2,355,238,721	2,039,260,303	315,978,418	15.49	115.49
12	HAWUL	1,675,190,681	2,248,687,329	(573,496,648)	(25.50)	74.50
13	JERE	1,957,166,636	2,505,042,295	(547,875,659)	(21.87)	78.13
14	KAGA	1,669,200,819	1,654,472,108	14,728,711	0.89	100.89
15	KALA BALGE	1,523,288,304	1,722,425,320	(199,137,016)	(11.56)	88.44
16	KONDUGA	2,185,737,041	2,848,322,446	(662,585,405)	(23.26)	76.74
17	KUKAWA	2,209,498,698	2,065,345,612	144,153,086	6.98	106.98
18	KWAYA KUSAR	1,343,868,760	1,584,160,923	(240,292,163)	(15.17)	84.83
19	MAFA	1,737,693,843	2,209,652,861	(471,959,018)	(21.36)	78.64
20	MAGUMERI	1,999,487,491	2,110,025,569	(110,538,078)	(5.24)	94.76
21	M.M.C	3,137,211,813	2,898,773,382	238,438,431	8.23	108.23
22	MARTE	1,933,640,939	2,421,449,196	(487,808,257)	(20.15)	79.85
23	MOBBAR	1,754,040,261	1,726,017,124	28,023,137	1.62	101.62
24	MONGUNO	1,714,930,484	2,221,185,006	(506,254,522)	(22.79)	77.21
25	NGALA	2,006,526,801	2,301,334,119	(294,807,318)	(12.81)	87.19
26	NGANZAI	1,621,216,698	2,466,701,713	(845,485,015)	(34.28)	65.72
27	SHANI	1,660,208,145	2,349,253,482	(689,045,337)	(29.33)	70.67
	TOTAL	51,187,726,106	62,935,970,416	(11,748,244,309)	(18.67)	81.33

b) Independent Revenue Comparative Statement of Actual and Budgeted

BORNO STATE LOCAL GOVERNMENTS AUDITED CONSOLIDATED FINANCIAL STATEMENTS OTHER DISCLOSURE FOR THE YEAR ENDED 31ST DECEMBER, 2020 COMPARATIVE STATEMENT OF ACTUAL AND BUDGETED INDEPENDENT REVENUE						
S/No.	LOCAL GOVERNMENTS	ACTUAL 2020 N	FINAL BUDGET 2020 N	SURPLUS/ (DEFICIT) N	SURPLUS/ (DEFICIT) %	Actual Performance Against Budget %
1	ABADAM	995,000	50,276,250	(49,281,250)	(98.02)	1.98
2	ASKIRA UBA	8,253,200	109,753,000	(101,499,800)	(92.48)	7.52
3	BAMA	-	35,360,000	(35,360,000)	(100.00)	0.00
4	BAYO	2,234,498	661,982,450	(659,747,952)	(99.66)	0.34
5	BIU	7,990,830	200,000,000	(192,009,170)	0.00	0.00
6	CHIBOK	3,603,330	43,800,000	(40,196,670)	(91.77)	8.23
7	DAMBOA	6,482,510	521,828,500	(515,345,990)	(98.76)	1.24
8	DIKWA	-	154,030,000	(154,030,000)	(100.00)	0.00
9	GUBIO	911,400	267,666,000	(266,754,600)	(99.66)	0.34
10	GUZAMALA	-	428,010,000	(428,010,000)	(100.00)	0.00
11	GWOZA	-	125,160,000	(125,160,000)	(100.00)	0.00
12	HAWUL	3,629,455	81,332,000	(77,702,545)	(95.54)	4.46
13	JERE	23,799,500	153,460,000	(129,660,500)	(84.49)	15.51
14	KAGA	3,131,500	90,345,000	(87,213,500)	(96.53)	3.47
15	KALA BALGE	-	403,633,300	(403,633,300)	(100.00)	0.00
16	KONDUGA	4,964,300	174,740,000	(169,775,700)	(97.16)	2.84
17	KUKAWA	155,695	505,000,000	(504,844,305)	(99.97)	0.03
18	KWAYA KUSAR	5,544,676	413,150,000	(407,605,324)	(98.66)	1.34
19	MAFA	-	81,235,000	(81,235,000)	(100.00)	0.00
20	MAGUMERI	1,748,477	645,210,000	(643,461,523)	(99.73)	0.27
21	M.M.C	55,160,147	703,883,050	(648,722,903)	(92.16)	7.84
22	MARTE	181,300	87,925,000	(87,743,700)	(99.79)	0.21
23	MOBBAR	1,200,000	370,967,000	(369,767,000)	(99.68)	0.32
24	MONGUNO	1,345,400	95,995,000	(94,649,600)	(98.60)	1.40
25	NGALA	465,000	120,880,000	(120,415,000)	(99.62)	0.38
26	NGANZAI	-	50,000,000	(50,000,000)	(100.00)	0.00
27	SHANI	-	95,632,000	(95,632,000)	(100.00)	0.00
	TOTAL	131,796,218	6,671,253,550	(6,539,457,332)	(98.02)	1.98

c) Recurrent Expenditure: Comparative Statement of Actual and Budgeted

BORNO STATE LOCAL GOVERNMENTS AUDITED CONSOLIDATED FINANCIAL STATEMENTS OTHER DISCLOSURE FOR THE YEAR ENDED 31ST DECEMBER, 2020 COMPARATIVE STATEMENT OF ACTUAL AND BUDGETED RECURRENT EXPENDITURE					
S/No.	LOCAL GOVERNMENTS	ACTUAL 2020 N	FINAL BUDGET 2020 N	Saving (+) or Excess (-) of Actual/Budget 2020 N	% Expenditure Over Budget %
1	ABADAM	1,648,498,292	2,640,384,432	991,886,140	37.57
2	ASKIRA UBA	1,834,072,439	1,961,290,084	127,217,645	6.49
3	BAMA	2,645,236,362	2,040,414,079	(604,822,283)	(29.64)
4	BAYO	1,475,115,179	3,076,246,393	1,601,131,214	52.05
5	BIU	1,972,897,135	1,766,572,307	(206,324,828)	(11.68)
6	CHIBOK	1,447,295,564	600,656,629	(846,638,935)	(140.95)
7	DAMBOA	2,362,516,519	1,212,915,384	(1,149,601,135)	(94.78)
8	DIKWA	1,601,929,544	1,642,143,833	40,214,289	2.45
9	GUBIO	1,835,076,410	1,761,490,591	(73,585,819)	(4.18)
10	GUZAMALA	1,490,885,924	2,360,550,000	869,664,076	36.84
11	GWOZA	2,310,124,681	1,736,832,199	(573,292,482)	(33.01)
12	HAWUL	1,654,236,439	1,761,490,591	107,254,152	6.09
13	JERE	1,975,088,625	1,518,337,593	(456,751,032)	(30.08)
14	KAGA	1,652,255,074	1,454,293,619	(197,961,455)	(13.61)
15	KALA BALGE	1,495,124,337	2,182,598,716	687,474,379	31.50
16	KONDUGA	2,108,547,915	2,230,623,185	122,075,270	5.47
17	KUKAWA	2,101,769,410	1,320,302,417	(781,466,993)	(59.19)
18	KWAYA KUSAR	1,350,696,962	1,188,989,297	(161,707,665)	(13.60)
19	MAFA	1,540,476,480	1,806,171,075	265,694,595	14.71
20	MAGUMERI	1,876,035,488	5,437,961,384	3,561,925,896	65.50
21	M.M.C	3,138,812,992	4,947,447,021	1,808,634,029	36.56
22	MARTE	1,819,947,687	3,237,839,430	1,417,891,743	43.79
23	MOBBAR	1,732,203,579	1,149,030,499	(583,173,080)	(50.75)
24	MONGUNO	1,678,079,402	2,274,342,960	596,263,558	26.22
25	NGALA	1,929,823,918	2,109,045,335	179,221,417	8.50
26	NGANZAI	1,602,475,682	1,706,323,305	103,847,623	6.09
27	SHANI	1,620,024,082	1,693,431,486	73,407,404	4.33
	TOTAL	49,899,246,121	56,817,723,845	6,918,477,725	12.18

d) Capital Expenditure: Comparative Statement of Actual and Budgeted

BORNO STATE LOCAL GOVERNMENTS AUDITED CONSOLIDATED FINANCIAL STATEMENTS OTHER DISCLOSURE FOR THE YEAR ENDED 31ST DECEMBER, 2020 COMPARATIVE STATEMENT OF ACTUAL AND BUDGETED CAPITAL EXPENDITURE					
S/No.	LOCAL GOVERNMENTS	ACTUAL 2020 N	FINAL BUDGET 2020 N	Saving (+) or Excess (-) of Actual/Budget 2020 N	% of Expenditure Over Budgeted 2020 N
1	ABADAM	30,500,000	806,000,000	775,500,000	96.22
2	ASKIRA UBA	49,673,041	229,857,125	180,184,084	78.39
3	BAMA	14,000,000	685,203,600	671,203,600	97.96
4	BAYO	4,000,000	234,000,000	230,000,000	98.29
5	BIU	29,826,363	704,800,000	674,973,637	95.77
6	CHIBOK	18,332,010	672,347,324	654,015,314	97.27
7	DAMBOA	12,543,000	1,595,881,644	1,583,338,644	99.21
8	DIKWA	5,348,700	574,758,144	569,409,444	99.07
9	GUBIO	42,243,326	772,300,000	730,056,674	94.53
10	GUZAMALA	28,900,805	314,430,030	285,529,225	90.81
11	GWOZA	-	555,350,000	555,350,000	100.00
12	HAWUL	29,833,300	620,000,000	590,166,700	95.19
13	JERE	10,000,000	592,271,689	582,271,689	98.31
14	KAGA	20,077,245	376,100,000	356,022,755	94.66
15	KALA BALGE	36,676,027	391,350,000	354,673,973	90.63
16	KONDUGA	81,393,281	844,500,000	763,106,719	90.36
17	KUKAWA	89,000,000	620,000,000	531,000,000	85.65
18	KWAYA KUSAR	20,999,499	376,100,000	355,100,501	94.42
19	MAFA	189,855,266	973,378,000	783,522,734	80.50
20	MAGUMERI	97,994,966	827,000,000	729,005,034	88.15
21	M.M.C	47,951,200	1,426,752,500	1,378,801,300	96.64
22	MARTE	124,235,963	300,000,000	175,764,037	58.59
23	MOBBAR	30,000,000	734,200,000	704,200,000	95.91
24	MONGUNO	48,305,000	757,000,000	708,695,000	93.62
25	NGALA	28,954,434	825,495,000	796,540,566	96.49
26	NGANZAI	23,750,620	629,057,874	605,307,254	96.22
27	SHANI	28,614,576	61,200,000	32,585,424	53.24
	TOTAL	1,143,008,621	17,499,332,930	16,356,324,309	93.47

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

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

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

- i. Statement No 1: Statement of Cash Flow
- ii. Statement No 2: Statement of Assets and Liabilities
- iii. Statement No3: 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 01/01/2020 to 31/12/2020 i.e. 2020 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.

9th April 2021

The Chairmen,
27 Local Government Areas,
Borno State.

Dear Sir,

MANAGEMENT LETTER ON THE ACCOUNTS OF 27 LOCAL GOVERNMENT AREAS FOR THE YEAR ENDED 31ST DECEMBER 2020

We have completed the audit of the accounts of 27 Local Government Areas for the year ended 31st December 2020. We set out in the accompanying notes, those matters that came to our notice, which we feel should be brought to your attention for possible corrections.

It must be appreciated that matters dealt with in this letter came to light during the conduct of our normal audit procedures which are designed primarily to enable us express our opinion on the accounts of the 27 Local Government Areas and therefore, cannot be expected to include all possible items in the system of accounting and internal controls which a more extensive examination might reveal.

Finally, we shall be willing to provide any additional information and explanations that may be required in respect of the points raised herein or in the audited financial statements.

Yours faithfully,



**AUDITOR GENERAL FOR LOCAL GOVERNMENT
BORNO STATE**

1. SUMMARY OF INCOME AND EXPENDITURE FOR THE YEAR

This is the summary of financial transactions of the 27 Local Government Areas of Borno State for the year ended 31st December 2020 and its immediate preceding year of 2019 for comparison and evaluation.

PARTICULAR	=N= 2020	=N= 2019	Remark %
Income			
Statutory Government Revenue	51,189,429,693	53,279,655,674	(3.92)
Internally generated Revenue	131,384,118	48,128,846	172.98
	-----	-----	
Total Income	51,320,813,811	53,327,784,520	(3.76)
	=====	=====	
Deduct expenditures			
Personnel Costs	13,380,131,160	15,448,904,032	(13.39)
Overhead Costs Expenditure	3,641,598,812	20,973,763,255	(82.64)
Statutory Transfer	24,974,449,517	14,711,339,498	69.76
Miscellaneous Payments	7,904,770,216	2,179,590,018	262.67
Capital expenditure	1,211,967,160	840,461,152	44.20
	-----	-----	
Total expenditure	51,112,916,865	54,154,057,956	(5.62)
	=====	=====	
Cash Surplus/(deficit) of income over expenditure	207,896,945	(826,273,436)	125.16
	=====	=====	=====

1.1 COMMENTS:

- i Statutory Government Revenue of the Borno State 27 Local Government Areas decreased by 3.92 percent during the year ended as at 31st December 2020.
- ii Internally Generated Revenue of the Borno State 27 Local Government Areas increased to =N=131,384,118 in 2020 from =N=48,128,846 in 2019 which represent about 173%
- iii Total Expenditure profile of the Borno State 27 Local Government Areas decreased by 5.62% as at 31st December, 2020.
- vi There was cash surplus of =N=207,896,945 in 2020 and cash deficit of =N=826,273,436 in 2019.

- v. Seven (7) LGAs of Abadam, Gubio, Guzamala, Kukawa, Magumeri, Ngala and Nganzai supported three (3) LGAs of Askira Uba, Bama and Marte with the sum of about =N=394M to finance their expenditure this is based on the resolution reached at state/local government joint account allocation committee. Because of this development you can see positive and negative variance from their individual allocation from JAAC to LGAs.

1.2 RECOMMENDATION:

The Management of Borno State 27 Local Government Areas should look inward to improve on it Internally Generated Revenue.

1.3 Management Response.

The local Government Areas Management will improve on Internal Revenue Generation once the insecurity situation improves in the state.

2. PAYMENT VOUCHERS DOCUMENTATION:

2.1 Observation:

There were instances of Payment Vouchers without adequate supporting documents such as approval, receipts, invoice, store receipt voucher, Store issue voucher etc in most of the LGAs. see their individual management letter for the schedule.

2.2 Implications:

- i Internal control system of the Local Government financial guidelines has been violated.
- ii The propriety of payment transactions could be difficult to verify thereby undermining its reliability.

2.3 Recommendation:

We advise Management to always adhere to the provisions of the Financial Regulations and Local Government internal control system by ensuring that Payment Vouchers are attached with all relevant supporting document at all times.

2.4 Management Response.

Management of Borno State 27 LGAs has addressed all of the observations and recommendation and forwarded to the office of the Auditor General for the Local Government for sighting and Auditor General has sighted and confirmed. The council promise continues adherence to the provisions of Financial Regulations and guidelines.

3. ACCOUNTING BOOKS AND RECORDS:

3.1 Observations

- i. The following accounting books and records were completely not maintained or not properly and adequately maintained Borno State 27 LGAs
 - a. Daily Abstract
 - b. Monthly Abstract.
 - c. Deposit ledger.
 - d. Advances Ledgers
 - e. Departmental vote expenditure allocation books.

3.2 Implications.

- i. It will be difficult to ascertain the financial position of the Local Government.
- ii. it will be difficult to generate trial balance from the records
- iii. The credibility of expenditure profile could be undermined

3.3 Recommendation

Proper books that will make the financial statements to be truly represented and fairly presented should be maintained at all times by all the 27 LGAs.

3.4 Management Response.

Management Borno state 27 LGAs has already put in place some of the accounting books and records and are current updating the records while some of the records were lost due to the insurgent's activities that has affected the Local Government.

4. COMPUTERISATION OF ACCOUNTING TRANSACTIONS:

4.1 Observations

- i Accounting transactions of the Borno State 27 Local Government Areas have not been moved from manual to computer based system.
- ii Cash and Bank transactions and other relevant transactions were still manually prepared.

4.2 Implications

- i Extraction of transactions for the year under consideration were made difficult and very tedious.

- ii The accuracy of accounting and other financial information could be diminished thereby undermining the reliability of the financial statements.
- iii Management accounting information may not be adequately and timely provided whenever desired.

4.3 Recommendations

- i Management Borno State 27 LGAS should ensure computerisation of its accounting transactions for more effectiveness and efficiency of accounting information.
- ii Computer training programmes should be organized for the concerned accounting personnel all the 27 LGAs.

4.3 Management Response.

The Councils Management are currently working hard to convert their accounting operations from manual to computer base accounting but our major constrain is funding.

5. CONVERSION TO IPSAS ACCRUAL BASE ACCOUNTING:

5.1 Observation:

We observed that Borno State 27 Local Government Areas has prepared their financial statements based on International Public Sector Accounting Standards (IPSAS) cash basis for 2018 and 2019 but the government policy requires local Governments to prepare their financial statement base on IPSAS Accrual basis from 2016.

5.2 Implication:

Supervisory authority may sanction the Borno State 27 LGAs for failure to comply with the government guidelines and directive.

5.3 Recommendations:

- i Management of Borno State 27 Local Government Areas should ensure that they convert their accounting processing and reporting to International Public Sector Accounting Standards accruals basis because of the advancement in the disclosure of additional information, its quality, uniformity and comparability with other financial statements and its attendant enhancement in reliability, completeness and adequacy of financial information.
- ii This will ensure compliance with the Federal Government adoption of IPSAS in all Tiers of Governments with effect from year ended then 31st December, 2016.

5.4 Management Response.

The Management Borno State 27 LGAs are making effort to convert their account into IPSAS Accrual Basis very soon.

6. BANK RECONCILIATION STATEMENTS:

6.1 Observation

Some of the Local Government Areas did not prepare monthly bank reconciliation statement to reconcile the difference in the Cashbook and the bank statement.

6.2 Implication

Detection of errors and irregularities for correction in the cash book and the bank statement would be difficult to establish timely.

6.3 Recommendation

Bank reconciliation statement should be prepared on monthly basis to reconcile the difference in the cash book and the bank statement and reconciling items to be properly investigated before adjusted in the accounts accordingly.

6.4 Management Response.

The Councils Management noted the observations for timely implementation.

7.0 INTERNAL AUDIT ACTIVITIES

7.1 Observations

The efforts of the internal audit unit towards ensuring proper accounting records are commendable but more work needs to be carried out in the area of pre-audit of payment, ensuring adequate supporting documentation for Payment Vouchers, ensuring bank reconciliation statements is prepared timely, verification of Cashbook to ensure correctness of accounting information, and preparation of audit report on monthly or quarterly basis by LGAs.

7.2 Implications

- i The Councils could be denied of the benefits of early detective and preventive measures in case of errors and intentional mistakes.
- ii The accuracy and adequacy of the financial information generated from the system may be undermined.

7.3 Recommendations

- i We suggest that Councils management should ensure that the Internal Audit unit carries out comprehensive audit of the Council activities.
- ii The Internal Audit programme should be broadened enough to cover all aspects of the accounting transactions at all the 27 LGAs of Borno State.

7.4 Management Response.

Councils Management noted the observations for timely implementation

8. INTERNALLY GENERATED REVENUE:

8.1 Comment

Internally Generated Revenue (IGR) is the revenue the Local Government Areas generates within their area of its jurisdiction. The extent to which a local government can go in accomplishing its goals will largely depend on its internal revenue generation strength.

8.2 Observation

Our review reveals that Internally Generated Revenue (IGR) of the Borno State 27 LGAs is less than 1% of what was received from federation account.

8.3 Implication

The low internally generated revenue will negatively affect the accomplishment of Local Government Areas targeted goals.

8.4 Recommendation

The Councils are advice to create avenue for generating more revenue through various legal means of taxation, commercialization, mass transit operation etc.

8.5 Management Response.

The Councils Management noted the observations for timely implementation.

9. INSURANCE:

9.1 Observation.

There was no evidence that the Borno State 27 LGAs has insurance policy for their motor vehicles and other insurable assets.

9.2 Implication.

The Councils stands at the risk of bearing the cost of replacing the various categories of assets in the case of loss through fire, insurgency or other causes.

9.3 Recommendation

The Councils Management should insure their assets without further delay to avoid unforeseen circumstances.

9.4 Management Response.

Management of 27 LGAs has taken the required necessary step to insure all their council's assets with reputable insurance company soon.

10. UNAUTHORISED PAYMENTS

COMMENT

The Borno State Local Government law 2020 make provision for approvals thresholds as follows: Chairman =N=500,000, Council =N=2,000,000 and Governor above =N=2,000,000.

10.1 Observations

- i. Our review reveals that some payments that are above the council's limit of approval were not supported by the Executive Governor's approval as required by the Borno State Local Government law 2020. See schedule in appendix.

10.2 Implications

- i. This act is violation of the Borno State Local Government law 2020.
- ii. Disciplinary action may be taken against the Local Government Council by relevant Authorities.
- iii. Amount spent may be ask to return to the council's treasury as due process were not followed.

10.3 Recommendations

- i. Councils Management are advice to secure all the relevant approval before effecting payments.

10.4 Management Response.

Councils Management has secured all the relevant approvals before making the payments only that the approvals were kept in their various file, the approval file has forwarded to Auditor General's office sighting and reference.

11.0 MISSING PAYMENT VOUCHERS:

11.1 Observations

We have not sighted some payment vouchers that were captured in the cashbook. See schedules in their respective LGAs Management letter.

11.2 Implications

- i. Review, confirmation and certification of the payments were denied.
- ii. Credibility of financial statements could be diminished due to proper classification of all payment made during the year under review.
- iii. Suspicious of such payments may not be cut-off minds of the organisation's record users.
- iv. It is a clear breach of the provisions of the financing agreement terms and best practice.

11.3 Recommendation

Local Government Management should ensure that all records and files are intact before presenting to any user, hence paid Payment Vouchers movement register should be maintained. This would ease the race of a missing payment voucher.

11.4 Management Response

All the missing vouchers were found and presented to the office of the Auditor General for re inspection and were found to be okay.

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS				
STATEMENT NO. 1				
CONSOLIDATED CASHFLOW STATEMENT				
FOR THE YEAR ENDED 31ST DECEMBER, 2020				
ORIGINAL BUDGET 2020		NOTE	ACTUAL 2020 N	ACTUAL 2019 N
	From Operating Activities:			
	Cash Flow from Statutory Government Revenue			
62,811,068,654	Statutory Allocation FAAC	1	34,266,016,832	41,723,854,524
-	Excess Bank Chgarges	1	404,310,179	97,798,649
-	Oil Revenue	1	744,284,760	-
-	Forex Equalisation	1	440,924,087	611,859,474
-	Exchange Gain	1	1,040,455,879	90,354,570
-	Share of Solid Mineral	1	98,234,095	50,091,264
10,344,715,124	Value Added Tax	1	12,830,720,866	10,308,027,982
-	Non Oil Revenue	1	453,565,101	-
-	FGN Intervention	1	910,917,894	-
	Additional Fund From NNPC Augmentation		-	80,995,698
			-	316,673,513
73,155,783,778	Sub Total		51,189,429,693	53,279,655,674
	Cash Flow from Independent Government Revenue			
96,160,000	Personal Taxes	2	876,300	-
505,626,000	Licence General	2	27,207,386	956,600
330,364,000	Fees General	2	32,829,382	4,470,000
84,400,000	Fine General	2	2,454,485	-
102,550,000	Earning General	2	45,483,945	40,267,249
12,750,000	Rent on Land & Others General		11,257,000	878,300
15,750,000	Sales General		11,199,220	847,700
1,000,000	Rent on Govt. Building General		76,400	490,069
300,000,000	Investment Income		-	90,000
	Domestic Grant		-	128,928
1,448,600,000	Total Cash Flow from Independent Government Revenue		131,384,118	48,128,846

74,604,383,778	Total Receipts		51,320,813,811	53,327,784,520
	Less Cash Flow from Recurrent Services			
20,370,706,413	Personnel Costs	3	13,380,131,160	15,448,904,032
15,087,368,230	Overhead Costs Expenditure	4	3,641,598,812	20,973,763,255
29,500,000,000	Statutory Transfer	5	24,974,449,517	14,711,339,498
5,000,000,000	Miscellaneous Payments	6	7,904,770,216	2,179,590,018
69,958,074,643	Total Cash Flow from Recurrent Services		49,900,949,705	53,313,596,804
4,646,309,135	Net Cash Flow Operating Activities		1,419,864,106	14,187,716
	Less Cash Flow from Acquisition Non - Current Assets			
3,200,000,000	Capital Expenditure - Administration		269,112,435	335,263,712
2,600,000,000	Capital Expenditure - Economic		210,512,449	250,554,885
-	Capital Expenditure - Regional Development		625,455,340	150,331,136
1,800,000,000	Capital Expenditure - Social		106,886,936	104,311,419
7,600,000,000	Total Cash Flow from Acquisition Non - Current Assets		1,211,967,160	840,461,152
-	Cash Flow from Financing Activities		-	-
(2,953,690,865)	Net Cash Flow from all Activities		207,896,945	(826,273,436)
	Cash and Cash Equivalent as at 1 January		246,383,511	1,072,656,947
	Cash and Cash Equivalent as at 31st December		454,280,457	246,383,511
	Cash and Bank Balances	9	454,280,457	246,383,511

STATEMENT NO, 2
AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES
AS AT 31ST DECEMBER, 2020

	NOTES	ACTUAL 2020 N	ACTUAL 2019 N
ASSETS:			
Treasuries & Banks	9	454,280,457	246,383,511
Investments	10	186,541,544	197,161,647
Advances	11	1,718,840,532	1,080,380,140
Total Assests		2,359,662,532	1,523,925,298
PUBLIC FUND & LIABILITIES:			
Consolidated Revenue Fund		454,280,457	246,383,511
Other Fund - Investment Fund		599,875,967	(500,749,069)
Total Public Fund		1,054,156,424	(254,365,558)
Deposits	12	1,118,790,960	1,572,575,708
Loan and Short Term Debt	13	186,715,149	205,715,148
Total Liabilities		1,305,506,109	1,778,290,856
Public Fund + Liabilities		2,359,662,532	1,523,925,298

STATEMENT NO. 3
2020 AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED STATEMENT OF REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2020

ACTUAL 2019 N		NOTES	ACTUAL 2020 N	FINAL BUDGET 2020 N	ORIGINAL BUDGET 2020 N	SUPPLEMENTARY BUDGET 2020 N	VARIANCE 2020 N
1,072,656,947	Opening Balance		246,383,511	-	-	-	246,383,511
	Add: REVENUE (INCOME)						
	Statutory Grants						
41,723,854,524	S/Allocation from Federal Govt.	1	34,266,016,832	62,811,068,654	62,811,068,654	-	(28,545,051,822)
-	S/Allocation from State Govt.	1	-	5,670,000,000	5,670,000,000	-	(5,670,000,000)
97,798,649	Excess Bank Chgarges	1	404,310,179	-	-	-	404,310,179
-	Oil Revenue	1	744,284,760	-	-	-	744,284,760
611,859,474	Forex Equalisation	1	440,924,087	-	-	-	440,924,087
90,354,570	Exchange Gain	1	1,040,455,879	-	-	-	1,040,455,879
50,091,264	Share of Solid Mineral	1	98,234,095	-	-	-	98,234,095
10,308,027,982	Value Added Tax	1	12,830,720,866	10,344,715,124	10,344,715,124	-	2,486,005,742
-	Non Oil Revenue	1	453,565,101	-	-	-	453,565,101
-	FGN Intervention	1	910,917,894	-	-	-	910,917,894
80,995,698	Additional Fund From NNPC	1	-	-	-	-	-
316,673,513	Augmentation	1	-	-	-	-	-
-	Capital Development fund		-	-	-	-	-
53,279,655,674	Sub Toatal		51,189,429,693	78,825,783,778	78,825,783,778	-	(27,636,354,085)
	Independent Government Revenue						
-	Personal Taxes	2	876,300	96,160,000	96,160,000	-	(95,283,700)
956,600	Licence General	2	27,207,386	505,626,000	505,626,000	-	(478,418,614)
4,470,000	Fees General	2	32,829,382	330,364,000	330,364,000	-	(297,534,618)
-	Fine General	2	2,454,485	84,400,000	84,400,000	-	(81,945,515)
40,267,249	Earning General	2	45,483,945	102,550,000	102,550,000	-	(57,066,055)
878,300	Rent on Land & Others General	2	11,257,000	12,750,000	12,750,000	-	(1,493,000)
847,700	Sales General	2	11,199,220	15,750,000	15,750,000	-	(4,550,780)
490,069	Rent on Govt. Building General	2	76,400	1,000,000	1,000,000	-	(923,600)
90,000	Investment Income	2	-	300,000,000	300,000,000	-	(300,000,000)
128,928	Domestic Grant	2	-	-	-	-	-
48,128,846	Total Revenue (Income)		131,384,118	1,448,600,000	1,448,600,000	-	(1,317,215,882)
54,400,441,467	Total Funds Available		51,567,197,322	80,274,383,778	80,274,383,778	-	(28,707,186,456)

2020 Audited Borno State Local Governments Consolidated Financial Statements

	<u>Less: EXPENDITURE</u>						
15,448,904,032	Personnel Costs	3	13,380,131,160	20,370,706,413	20,370,706,413	-	6,990,575,253
20,973,763,255	Overhead Costs Expenditure	4	3,641,598,812	15,087,368,230	15,087,368,230	-	11,445,769,418
14,711,339,498	Statutory Transfer	5	24,974,449,517	29,500,000,000	29,500,000,000	-	4,525,550,483
2,179,590,018	Miscellaneous Payments	6	7,904,770,216	5,000,000,000	5,000,000,000	-	(2,904,770,216)
53,313,596,804	Total Expenditure		49,900,949,705	1,458,074,643	1,458,074,643	-	(72,733,274)
1,086,844,663	Operating Fund B/4 Transfer		1,666,247,617	937,709,135	937,709,135	-	493,825,161
	APPROPRIATION TRANSFERS						
840,461,152	Transfer to Capital Dev. Fund		1,211,967,160	7,600,000,000	7,600,000,000	-	6,388,032,840
840,461,152	Total Appropriation		1,211,967,160	7,600,000,000	7,600,000,000	-	6,388,032,840
246,383,511	Closing Balance		454,280,457	(6,662,290,865)	(6,662,290,865)	-	(5,894,207,679)

STATEMENT NO. 4
AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2020

ACTUAL 2019 N		NOTE	ACTUAL 2020 N	FINAL BUDGET 2020 N	ORIGINAL BUDGET 2020 N	SUPPLEMENTARY BUDGET 2020 N	VARIANCE 2020 N
-	Opening Balance		-				
-	Add: Capital Receipts						
-	Value Added Tax		-	-	-	-	-
840,461,152	Transfer From CRF		1,211,967,160	7,600,000,000	7,600,000,000	-	982,473,104
840,461,152	Total Capiati Receipts		1,211,967,160	7,600,000,000	7,600,000,000	-	982,473,104
840,461,152	Total Capital Funds Available		1,211,967,160	7,600,000,000	7,600,000,000	-	982,473,104
	Less: Capital Expenditure						
	Administrative						
335,263,712	Admin & General Services	8	144,300,872	3,200,000,000	3,200,000,000	-	228,588,764
	Office of the Chairman		34,067,076				
	Educ. & Social Development		42,459,198				
	Traditional Council		18,842,705				
	office of the secretary		23,522,584				
	Purchase of Buses		5,920,000				
335,263,712	Sub-Total		269,112,435	560,425,000	560,425,000	-	228,588,764
	Economic						
107,630,297	Agric & Natural Resources	8	153,215,766	500,000,000	500,000,000	-	468,826,840
142,924,588	Finance & Supply	8	57,296,683	500,000,000	500,000,000	-	63,400,000
250,554,885	Sub-Total		210,512,449	1,000,000,000	1,000,000,000	-	532,226,840
	Reginal Development						
150,331,136	Works Transport & Housing	8	625,455,340	1,600,000,000	1,600,000,000	-	72,430,000
150,331,136	Sub-Total		625,455,340	1,600,000,000	1,600,000,000	-	72,430,000
	Social						
90,571,097	Primary Health Care	8	69,000,500	800,000,000	800,000,000	-	-
	Provision of Materials		27,255,000	1,000,000,000	1,000,000,000		
13,740,322	Education and Social Development		10,631,436				
104,311,419	Sub-Total		106,886,936	1,800,000,000	1,800,000,000	-	-
840,461,152	Total Capital Expenditure		1,211,967,160	4,960,425,000	4,960,425,000	-	833,245,604

AUDITED BORNO STATE LOCAL GOVERNEMENTS CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020
NOTES TO THE ACCOUNTS

CODE		NOTES	ACTUAL 2020 N	ACTUAL 2019 N
	Note 1 - Cash Flow from Statutory Government Revenue			
11010101	Statutory Allocation FAAC	1A	34,266,016,832	41,723,854,524
11010101	Excess Bank Chgarges	1B	404,310,179	97,798,649
11010101	Oil Revenue	1B	744,284,760	-
11010301	Forex Equalisation	1B	440,924,087	611,859,474
11010101	Exchange Gain	1B	1,040,455,879	90,354,570
11010101	Share of Solid Mineral	1B	98,234,095	50,091,264
11010101	Value Added Tax	1B	12,830,720,866	10,308,027,982
11010101	Non Oil Revenue	1B	453,565,101	
11010101	FGN Intervention	1B	910,917,894	
11010101	Additional Fund From NNPC	1B	-	80,995,698
11010201	Augmentation	1B	-	316,673,513
	Sub Total		51,189,429,693	53,279,655,674
	Note 2 - Cash Flow from Independent Government Revenue			
12010109	Personal Taxes		876,300	-
12010109	Licence General		27,207,386	956,600
12010109	Fees General		32,829,382	4,470,000
12010109	Fine General		2,454,485	
12010109	Earning General		45,483,945	40,267,249
12010109	Rent on Land & Others General		11,257,000	878,300
	Sales General		11,199,220	847,700
	Rent on Govt. Building General		76,400	490,069
	Investment Income			90,000
	Domestic Grant			128,928
	Total Cash Flow from Independent Government Revenue		131,384,118	48,128,846

	Note 3 - Personnel Emoluments			
21010101	Office of the Chairman		134,939,285	2,317,335,605
21010101	Office of the Secretary		309,354,963	1,544,890,403
21010101	The Council		154,519,777	2,008,357,524
21010101	Admin. & General Services		2,151,503,803	2,935,291,766
21010101	Agric & Natural Resources		2,033,680,418	1,081,423,282
21010101	Finance & Supply		1,554,410,536	1,390,401,363
21010101	Budget Plan Research & Statistic		442,842,804	154,489,040
21010101	Works Transport & Housing		1,616,504,224	772,445,202
21010101	Education & Social Development		562,420,806	617,956,161
21010101	Primary Health Care		3,863,950,151	2,008,357,524
21010101	Traditional Office		556,004,392	617,956,161
	Total		13,380,131,160	15,448,904,032
	Note 4 - Overhead Cost (See schedule			
220201	Office of the Chairman		427,323,579	261,750,834
220201	Office of the Secretary		88,217,523	174,500,556
220201	The Council		89,049,179	26,850,723
220201	Admin. & General Services		1,201,882,120	3,131,551,057
220201	Agric & Natural Resources		217,458,281	2,722,150,389
220201	Finance & Supply		265,346,103	2,957,050,501
220201	Budget Plan Research & Statistic		41,213,611	17,450,056
220201	Works Transport & Housing		448,373,828	4,104,652,550
220201	Education & Social Development		186,819,767	881,155,643
220201	Primary Health Care		564,672,613	5,826,850,723
220201	Traditional Office		111,242,208	869,800,223
	Total		3,641,598,812	20,973,763,255

	Note 5 - STATUTORY TRANSFER			
22070102	3% Emirate Council		1,021,703,865	1,232,052,435
22070102	0.5% L.G. Audit		175,380,687	220,791,725
22070102	7% of L.E.A. Pri. Sch. Teachers Pension Plus		735,955,814	688,295,584
22070102	7% Local Govt Pension		909,606,541	1,017,261,556
22070102	Contribution towards Funding of Primary Edu.		8,297,693,638	4,864,140,152
22070102	1% LGSC Training Fund		345,295,313	415,964,801
22070102	0.75% Admin Charges		257,670,297	312,928,909
22070102	5% Security		1,673,892,148	2,066,192,726
22070102	2% Stabilization		686,274,839	
22070102	20% LG Joint Development Programme		6,828,608,197	2,198,521,611
22070102	5% Security Trust Fund		1,543,893,995	155,693,861
22070102	2.5% Education Trust Fund		822,366,897	77,861,931
22070102	5% Contribution to State University		1,676,107,287	1,461,634,207
	Sub-Total		24,974,449,517	14,711,339,498
	Note 6 - MISCELLANEOUS PAYMENTS			
22021041	Sererance Gratuity to Former LG Concillors		137,883,674	219,600,000
22021041	Retainership NTA and BRTV		45,369,535	45,306,000
22021041	Payment for Preparation of LGA's Annual Account		13,500,000	27,000,000
22021041	CJTF / Vigilante/Hunters allowances		1,089,073,922	6,750,000
22021041	Bank Charges /Overdraft Facility Charges		6,935,253	190,090,155
22021041	LGA's Hajj Fare			278,257,140
22021041	WAEC/SSCE & NECO 2018/2019			166,790,399
22021041	Outstanding Liabilities			38,638,600
22021041	Annual Leave Grant			300,846,585
22021041	Pledge to Nigeria Legion			1,999,999
22021041	BOSADP			24,750,000
22021041	Logistics			729,561,140
22021041	Procurement of Firewood, Food Items to IDPs			150,000,000
22021041	Local Government Pension (Saving From Salary)		964,158,916	
22021041	Contribution for Construction of Housing Estate along Kano Road		570,000,000	
22021041	Contribution for Puchase of Food items to IDPs		1,371,642,811	
22021041	Contribution to SEMA for condiments & upkeeps of IDPs camps		210,000,000	
22021041	Contribution for Purchase of Security Vehicles		475,811,200	
22021041	Contribution for Conduct of Local Government Election		751,000,000	
22021041	Contribution for Electrification of Shani and Hawul Local Govts.		179,975,379	
22021041	Contribution for Ramadan Kareem Welfare		873,512,264	
22021041	Local Govt. Share of SUBEB Matching Grant 2019		1,215,907,263	
	Sub-Total		7,904,770,216	2,179,590,018

	Notes 7 - Purchase/Construction of Capital Assets			
	Administrative			
	Admin & General Services		144,300,872	335,263,712
	Office of the Chairman		34,067,076	-
	Educ. & Social Development		42,459,198	-
	Traditional Council		18,842,705	-
	office of the secretary		23,522,584	-
	Purchase of Buses		5,920,000	-
	Sub-Total		269,112,435	335,263,712
	Economic			
	Agric & Natural Resources		153,215,766	107,630,297
	Finance & Supply		57,296,683	142,924,588
	Sub-Total		210,512,449	250,554,885
	Regional Development			
	Works Transport & Housing		625,455,340	150,331,136
	Construction & Provision Office Building		-	-
	Sub-Total		625,455,340	150,331,136
	Social			
	Primary Health Care		69,000,500	90,571,097
	Provision of Materials		27,255,000	-
	Education and Social Development		10,631,436	13,740,322
	Sub-Total		106,886,936	104,311,419
	Grand Total		1,211,967,160	840,461,152

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES TO THE ACCOUNTS

		ACTUAL 2020 N	ACTUAL 2019 N
Notes 9 - Treasuries & Banks			
Cash and Banks Balance			
ABADAM		19,629,869	4,032,334
ASKIRA/UBA		239,157	17,395,827
BAMA		102,116,719	9,670,965
BAYO		4,882,466	6,308,842
BIU		4,813,518	347,356
CHIBOK		2,466,466	5,461,067
DAMBOA		15,241,184	10,427,960
DIKWA		22,949,787	9,954,913
GUBIO		11,968,463	2,522,879
GUZAMALA		80,952,502	14,011,267
GWOZA		3,698,336	111,783
HAWUL		2,995,719	8,245,323
JERE		5,197,966	9,320,456
KAGA		4,998,172	100,841
KALA BALGE		8,789,595	17,301,655
KONDUGA		17,130,064	16,369,919
KUKAWA		29,918,480	11,033,497
KWAYA KUSAR		2,679,313	24,962,339
MAFA		7,398,421	36,325
MAGUMERI		35,204,548	7,999,035
MMC		11,821,606	6,213,838
MARTE		1,312,323	13,673,733
MOBBAR		4,772,671	11,735,989
MONGUNO		1,989,085	12,097,603
NGALA		28,523,369	11,016,994
NGANZAI		6,553,032	11,562,637
SHANI		16,037,623	4,468,135
TOTAL		454,280,457	246,383,511

	Note 10 - Investments		
	ABADAM	7,382,145	7,382,145
	ASKIRA/UBA	11,286,354	11,286,354
	BAMA	8,143,579	8,143,578
	BAYO	3,471,544	3,471,544
	BIU	15,779,735	15,779,735
	CHIBOK	2,000,000	6,305,050
	DAMBOA	3,622,000	5,622,000
	DIKWA	13,624,698	13,624,698
	GUBIO	1,053,981	7,053,981
	GUZAMALA	6,922,871	6,922,871
	GWOZA	8,093,137	8,093,137
	HAWUL	4,871,396	4,871,396
	JERE	8,878,656	8,878,656
	KAGA	5,853,319	5,863,319
	KALA BALGE	3,080,698	3,080,698
	KONDUGA	9,919,370	9,919,370
	KUKAWA	6,830,085	4,830,085
	KWAYA KUSAR	9,919,370	9,919,370
	MAFA	4,285,921	4,285,921
	MAGUMERI	4,285,921	4,285,921
	MMC	16,223,716	16,223,716
	MARTE	9,257,589	9,257,589
	MOBBAR	4,057,261	4,057,261
	MONGUNO	3,672,000	3,977,050
	NGALA	6,433,041	6,433,041
	NGANZAI	3,787,221	3,787,221
	SHANI	3,805,940	3,805,940
	TOTAL	186,541,544	197,161,647

	Note 11 - Advances		
	ABADAM	-	-
	ASKIRA/UBA	6,308,415	6,308,415
	BAMA	84,042,000	109,114,067
	BAYO	230,107,485	1,458,729
	BIU	107,266,777	2,680,827
	CHIBOK	70,591,500	70,691,500
	DAMBOA	44,796,596	44,796,596
	DIKWA	42,858,776	8,361,075
	GUBIO	-	32,332,152
	GUZAMALA	6,050,000	7,282,940
	GWOZA	4,650,435	4,650,435
	HAWUL	-	8,821,909
	JERE	78,910,722	78,910,722
	KAGA	52,203,516	35,203,516
	KALA BALGE	167,448,920	10,447,812
	KONDUGA	89,910,703	89,910,703
	KUKAWA	-	48,005,500
	KWAYA KUSAR	89,968,160	82,968,160
	MAFA	55,200,751	55,200,751
	MAGUMERI	538,000	3,273,000
	MMC	206,756,893	206,756,893
	MARTE	34,131,674	25,966,446
	MOBBAR	88,749,364	69,760,941
	MONGUNO	47,101,700	47,101,700
	NGALA	209,778,145	79,600
	NGANZAI	1,470,000	30,295,751
	SHANI	-	-
	TOTAL	1,718,840,532	1,080,380,140

	Note 12 - Deposits		
	ABADAM	24,672,309	86,286,434
	ASKIRA/UBA	10,750,600	10,750,600
	BAMA	9,564,242	8,314,242
	BAYO	3,450,998	3,450,998
	BIU	-	32,438,291
	CHIBOK	17,449,694	17,449,694
	DAMBOA	62,550,271	62,550,271
	DIKWA	30,730,580	30,668,990
	GUBIO	138,476,181	138,476,181
	GUZAMALA	9,435,502	207,133,714
	GWOZA	35,979,406	35,979,406
	HAWUL	16,916,391	7,301,836
	JERE	29,959,699	29,959,699
	KAGA	12,120,329	32,011,164
	KALA BALGE	46,745,900	48,745,900
	KONDUGA	120,935,455	120,935,455
	KUKAWA	111,821,958	206,634,469
	KWAYA KUSAR	51,779,083	51,779,083
	MAFA	61,770,089	61,770,089
	MAGUMERI	10,750,600	62,457,518
	MMC	45,715,553	47,715,553
	MARTE	79,857,162	81,807,162
	MOBBAR	48,410,943	48,410,943
	MONGUNO	26,003,972	26,003,972
	NGALA	47,431,637	47,431,637
	NGANZAI	60,093,576	60,693,576
	SHANI	5,418,831	5,418,831
	TOTAL	1,118,790,960	1,572,575,708

	Note 13 - Loan and short term debt		
	ABADAM	-	-
	ASKIRA/UBA	-	-
	BAMA	-	-
	BAYO	-	-
	BIU	-	-
	CHIBOK	-	-
	DAMBOA	-	-
	DIKWA	-	-
	GUBIO	-	-
	GUZAMALA	-	-
	GWOZA	-	-
	HAWUL	-	-
	JERE	2,000,000	21,000,000
	KAGA	-	-
	KALA BALGE	-	-
	KONDUGA	-	-
	KUKAWA	-	-
	KWAYA KUSAR	-	-
	MAFA	1,432,473	1,432,473
	MAGUMERI	1,432,473	1,432,473
	MMC	181,662,702	181,662,702
	MARTE	-	-
	MOBBAR	187,500	187,500
	MONGUNO	-	-
	NGALA	-	-
	NGANZAI	-	-
	SHANI	-	-
	TOTAL	186,715,149	205,715,148

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS				
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020				
SCHEDULES TO THE ACCOUNTS				
SCHEDULE 1A	STATUTORY ALLOCATIONS	2020 RECEIVED FROM FAAC TO JACC	2020 RECEIVED FROM JACC TO LGC	2020 VARIANCE
ACTUAL 2019				
₦	LOCAL GOVERNMENT	₦	₦	₦
1,536,489,625	ABADAM	1,238,310,768	1,125,991,241	(112,319,527.40)
1,486,346,944	ASKIRA/UBA	1,196,525,532	1,256,593,769	60,068,237.54
2,084,415,241	BAMA	1,689,355,196	1,956,867,701	267,512,504.87
1,200,686,205	BAYO	961,880,942	961,880,942	-
1,661,847,256	BIU	1,341,502,724	1,341,502,724	-
1,197,187,161	CHIBOK	959,000,574	959,000,574	-
2,006,874,094	DAMBOA	1,625,524,331	1,625,524,331	-
1,328,080,106	DIKWA	1,066,749,944	1,066,749,944	-
1,577,296,508	GUBIO	1,271,496,571	1,262,730,326	(8,766,245.00)
1,344,427,794	GUZAMALA	1,080,207,067	1,040,202,921	(40,004,145.85)
1,082,634,220	GWOZA	1,568,044,526	1,568,044,526	-
1,371,848,437	HAWUL	1,102,779,466	1,102,779,466	-
1,582,793,567	JERE	1,276,129,987	1,276,129,987	-
1,399,107,045	KAGA	1,125,218,398	1,125,218,398	-
1,332,870,330	KALA BALGE	1,033,402,225	1,033,402,225	-
1,886,649,855	KONDUGA	1,526,557,301	1,526,557,301	-
1,944,384,462	KUKAWA	1,574,083,679	1,496,127,324	(77,956,355.00)
1,082,634,220	KWAYA KUSAR	864,702,082	864,702,082	-
1,458,518,877	MAFA	1,174,125,446	1,174,125,446	-
1,725,999,037	MAGUMERI	1,394,311,636	1,372,510,409	(21,801,227.42)
2,513,467,037	MMC	2,042,545,057	2,042,545,057	-
1,569,557,355	MARTE	1,265,530,877	1,332,834,036	67,303,158.65
1,461,602,067	MOBBAR	1,176,663,487	1,176,663,487	-
1,426,662,197	MONGUNO	1,147,901,440	1,147,901,440	-
1,631,629,040	NGALA	1,316,627,481	1,258,271,834	(58,355,647.00)
1,418,291,966	NGANZAI	1,141,011,175	1,065,330,422	(75,680,753.39)
1,411,552,886	SHANI	1,105,828,920	1,105,828,920	-
41,723,853,532	TOTAL	34,266,016,832	34,266,016,832	(0.00)

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020
SCHEDULE OF OTHER RECEIPTS 2020

Schedule 1B ACTUAL 2019	L.Gs	Excess Bank Charges	Oil Revenue	Forex Equalisation	Exchange Gain	Share of Solid Mineral	Value Added Tax	Non Oil Revenue	FGN Intervention	2020 TOTAL
372,530,464	ABADAM	13,881,506	27,335,723	14,213,120	38,715,557	2,032,934	420,310,435	18,180,193	32,940,118	567,609,586
422,721,089	ASKIRA/UBA	13,422,909	26,432,645	13,743,618	37,436,530	1,965,772	459,308,893	17,579,583	31,851,890	601,741,841
555,902,635	BAMA	26,981,924	37,083,856	19,281,631	44,371,665	2,757,894	594,987,232	24,663,393	44,686,822	794,814,417
366,170,952	BAYO	10,847,663	21,361,422	11,106,802	30,254,162	1,588,630	398,500,267	14,206,860	25,740,961	513,606,768
463,079,888	BIU	15,014,047	29,565,944	31,275,777	41,874,218	2,198,793	498,379,358	3,760,388	35,627,581	657,696,106
355,348,665	CHIBOK	10,816,051	21,299,171	22,530,927	30,165,995	1,584,001	385,258,012	2,708,966	25,665,946	500,029,069
516,875,226	DAMBOA	18,131,211	35,704,321	18,564,346	50,567,995	2,655,299	555,472,375	23,745,904	43,024,453	747,865,902
393,170,895	DIKWA	11,998,610	23,627,889	12,285,244	33,464,156	1,757,185	426,203,769	15,714,221	28,472,100	553,523,174
440,551,260	GUBIO	14,250,169	28,061,701	14,545,030	39,743,760	2,086,924	472,100,609	18,603,424	33,731,978	623,123,594
384,874,986	GUZAMALA	12,146,304	33,876,074	12,436,465	34,271,663	-	417,638,437	7,333,531	28,822,569	546,525,043
334,617,947	GWOZA	17,500,365	34,462,046	17,918,429	48,808,563	2,562,912	601,494,690	22,919,704	41,527,487	787,194,195
405,702,595	HAWUL	12,394,038	24,406,572	12,690,118	34,567,004	1,815,095	441,021,969	16,105,991	29,410,429	572,411,215
489,300,663	JERE	20,809,369	28,159,499	11,053,883	33,372,734	2,094,197	529,364,477	22,308,628	33,873,861	681,036,648
380,901,226	KAGA	12,640,307	3,165,866	26,331,036	24,891,530	35,253,850	409,853,858	1,851,161	29,994,814	543,982,421
352,653,751	KALA BALGE	11,632,616	22,907,166	11,910,507	32,443,397	-	379,797,755	3,591,026	27,603,614	489,886,080
444,220,940	KONDUGA	17,045,038	33,565,410	17,452,226	47,538,657	2,496,230	478,311,781	22,323,377	40,447,021	659,179,740
494,454,214	KUKAWA	17,566,645	34,592,587	17,986,293	48,993,419	2,572,619	526,968,557	23,006,509	41,684,767	713,371,374
342,570,665	KWAYA KUSAR	9,781,116	19,261,158	10,014,777	27,279,560	1,432,435	375,377,498	12,810,035	23,210,098	479,166,677
393,897,749	MAFA	13,177,066	25,948,526	13,491,852	36,750,873	1,929,769	423,744,184	17,257,609	31,268,517	563,568,398
431,038,367	MAGUMERI	15,593,630	30,707,269	15,966,145	43,490,676	2,283,672	461,510,277	20,422,510	37,002,902	626,977,082
776,066,618	MMC	22,708,052	44,717,122	23,250,522	63,332,816	3,325,573	853,707,550	29,740,055	53,885,067	1,094,666,756
420,389,539	MARTE	14,180,249	27,924,013	14,519,000	39,548,753	2,076,684	450,337,735	18,571,448	33,649,020	600,806,904
405,424,174	MOBBAR	18,919,856	26,003,380	4,915,966	31,113,627	10,538,256	437,256,984	17,294,090	31,334,616	577,376,774
381,856,670	MONGUNO	12,889,256	25,381,764	13,197,166	35,948,168	1,887,619	430,258,843	16,880,672	30,585,556	567,029,044
512,722,931	NGALA	14,741,039	29,028,331	34,399,085	41,112,798	2,158,811	561,128,082	30,707,074	34,979,747	748,254,967
387,830,122	NGANZAI	12,813,634	25,232,849	13,119,738	35,737,260	1,876,545	419,918,507	16,781,633	30,406,111	555,886,276
390,578,499	SHANI	12,427,506	24,472,478	12,724,385	34,660,346	1,819,997	422,508,734	16,275,932	29,489,847	554,379,225
11,615,452,730	TOTAL	404,310,179	744,284,760	440,924,087	1,040,455,879	94,751,694	12,830,720,866	455,343,915	910,917,894	16,921,709,275

AUDITED BORNO STATE LOCAL GOVERNMENTS CONSOLIDATED FINANCIAL STATEMENTS				
CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 2020				
SCHEDULES TO THE ACCOUNTS				
SCHEDULES	CODE		2020	2019
3		OVERHEAD COST - OFFICE OF THE CHAIRMAN/SEC/COUNCIL	₦	₦
	22020101	Local Travel & Transport: Training	76,181,840	113,296,699
	22020102	Local Travel & Transport: Others	49,614,200	53,316,093
	22020202	Telephone Charges	22,198,500	39,987,070
	22020203	Internet Access Charges	7,233,750	39,987,070
	22020301	Office Stationeries/Computer Consumables	30,043,820	119,961,210
	22020303	Newspapers	3,524,000	19,993,535
	22020401	Maintenance of Motor Vehicle/Transport Equipment	67,054,000	106,632,187
	22020402	Maintenance of Office Furniture	32,631,021	26,658,047
	22020404	Maintenance of Office / It Equipment	12,262,000	39,987,070
	22020801	Motor Vehicle Fuel Cost	33,418,600	199,935,350
	22021001	Refreshment & Meals	7,100,530	159,948,280
	22021002	Honorarium & Sitting Allowance	29,745,300	199,935,350
	22021007	Welfare Packages	56,577,550	213,264,374
		TOTAL	427,585,111	1,332,902,336
4		OVERHEAD COST - ADMINISTRATION	₦	₦
	22020101	Local Travel & Transport: Training	171,113,296	266,181,840
	22020102	Local Travel & Transport: Others	53,533,160	109,604,287
	22020202	Provision of essential to IDPs	335,567,070	219,208,574
	22020203	Internet Access Charges	19,987,070	78,288,776
	22020301	Office Stationeries/Computer Consumables	79,983,452	391,443,882
	22020306	Printing of Non Security Documents	49,993,500	250,524,085
	22020401	Maintenance of Motor Vehicle/Transport Equipment	92,968,231	250,524,085
	22020402	Maintenance of Office Furniture	26,658,047	62,631,021
	22020404	Maintenance of Office / It Equipment	39,987,070	125,262,042
	22020801	Motor Vehicle & Plant Fuel Cost	169,993,500	375,786,127
	22021001	Refreshment & Meals	29,948,030	375,786,127
	22021002	Honorarium & Sitting Allowance	47,936,430	469,732,659
	22021003	Publicity & Advertisements	84,213,264	156,577,553
		TOTAL	1,201,882,120	3,131,551,057

5	CODE	OVERHEAD COST - AGRICULTURE		
	22020101	Local Travel & Transport: Training	6,738,000	231,382,783
	22020102	Local Travel & Transport: Others	4,775,200	95,275,264
	22020202	Telephone Charges	5,764,000	108,886,016
	22020203	Internet Access Charges	7,355,045	68,053,760
	22020301	Office Stationeries/Computer Consumables	12,600,430	108,886,016
	22020303	Newspapers	841,150	40,832,256
	22020306	Printing of Non Security Documents	22,680,614	217,772,031
	22020401	Maintenance of Motor Vehicle/Transport Equipment	34,266,790	217,772,031
	22020402	Maintenance of Office Furniture	8,267,240	54,443,008
	22020404	Maintenance of Office / It Equipment	4,983,562	108,886,016
	22020405	Maintenance of Plants/Generators	23,629,000	136,107,519
	22020801	Motor Vehicle Fuel Cost	29,073,400	190,550,527
	22020803	Plant / Generator Fuel Cost	47,202,800	217,772,031
	22021001	Refreshment & Meals	6,338,050	326,658,047
	22021006	Postages & Courier Services	2,943,000	54,443,008
	22050106	Agricultural Inputs Subsidy	-	544,430,078
		TOTAL	217,458,281	2,722,150,389
6	CODE	OVERHEAD COST - FINANCE		
	22020101	Local Travel & Transport: Training	6,748,300	251,349,293
	22020102	Local Travel & Transport: Others	5,647,900	162,637,778
	22020202	Telephone Charges	2,019,800	177,423,030
	22020203	Internet Access Charges	6,710,830	73,926,263
	22020301	Office Stationeries/Computer Consumables	23,981,000	206,993,535
	22020303	Newspapers	4,006,890	44,355,758
	22020305	Printing of Non Security Documents	50,034,510	177,423,030
	22020306	Printing of Security Documents	1,200,400	443,557,575
	22020401	Maintenance of Motor Vehicle/Transport Equipment	33,075,100	236,564,040
	22020402	Maintenance of Office Furniture	4,350,180	59,141,010
	22020404	Maintenance of Office / It Equipment	9,045,610	118,282,020
	22020405	Maintenance of Plants/Generators	42,733,390	147,852,525
	22020801	Motor Vehicle Fuel Cost	32,274,900	206,993,535
	22020803	Plant / Generator Fuel Cost	40,056,300	236,564,040
	22021001	Refreshment & Meals	2,455,363	354,846,060
22021006	Postages & Courier Services	1,005,630	59,141,010	
		TOTAL	265,346,103	2,957,050,501

2020 Audited Borno State Local Governments Consolidated Financial Statements

7	CODE	OVERHEAD COST - WORKS & Housing		
	22020101	Local Travel & Transport: Training	68,345,940	348,895,467
	22020102	Local Travel & Transport: Others	36,005,620	225,755,890
	22020202	Telephone Charges	5,245,180	246,279,153
	22020203	Internet Access Charges	16,835,100	102,616,314
	22020301	Office Stationeries/Computer Consumables	12,264,100	287,325,679
	22020303	Newspapers	1,342,910	61,569,788
	22020305	Printing of Non Security Documents	9,245,170	246,279,153
	22020309	Uniforms & Other Clothing	3,791,002	615,697,883
	22020401	Maintenance of Motor Vehicle/Transport Equipment	9,034,520	-
	22020405	Maintenance of Plants/Generators	33,904,560	328,372,204
	22020410	Maintenance of Street Lightings	23,419,700	82,093,051
	22020412	Maintenance Of Markets/Public Places	5,820,010	164,186,102
	22020413	Minor Road Maintenance	107,556,905	205,232,628
	22020801	Motor Vehicle Fuel Cost	47,300,620	287,325,679
	22020803	Plant / Generator Fuel Cost	62,341,890	328,372,204
	22021001	Refreshment & Meals	4,020,301	492,558,306
22021006	Postages & Courier Services	1,900,300	82,093,051	
	TOTAL		448,373,828	4,104,652,550
8	CODE	OVERHEAD COST - HEALTH		
	22020101	Local Travel & Transport: Training	71,023,550	553,550,819
	22020102	Local Travel & Transport: Others	36,425,200	378,745,297
	22020202	Telephone Charges	2,359,000	359,299,878
	22020203	Internet Access Charges	29,390,500	390,476,790
	22020301	Office Stationeries/Computer Consumables	34,301,400	466,148,058
	22020303	Newspapers	3,564,100	58,268,507
	22020309	Uniforms & Other Clothing	12,994,600	233,074,029
	22020401	Maintenance of Motor Vehicle/Transport Equipment	49,215,000	233,074,029
	22020402	Maintenance of Office Furniture	22,400,500	466,148,058
	22020403	Maintenance of Office Building / Residential Qtrs	32,432,800	196,537,014
	22020404	Maintenance of Office / It Equipment	8,217,480	174,805,522
	22020405	Maintenance of Plants/Generators	34,562,250	69,922,209
	22020801	Motor Vehicle Fuel Cost	37,722,050	389,611,043
	22020803	Plant / Generator Fuel Cost	51,847,317	407,879,551
	22021001	Refreshment & Meals	3,573,916	574,416,565
	22021006	Postages & Courier Services	5,907,320	699,222,087
22050107	Health Subsidy	128,735,630	175,671,268	
	TOTAL		564,672,613	5,826,850,723

