

BORNO STATE GOVERNMENT OF NIGERIA

**QUARTERLY REPORT OF THE STATE AUDITOR GENERAL
ON THE
COVID-19 RESPONSE AND RECOVERY EXPENDITURE**

**FOR
THIRD QUARTER ENDED 30TH SEPTEMBER, 2020**

**TO
THE BORNO STATE HOUSE OF ASSEMBLY**



BORNO STATE GOVERNMENT OF NIGERIA

**QUARTERLY REPORT OF THE STATE AUDITOR GENERAL
ON THE COVID-19 RESPONSE AND RECOVERY
EXPENDITURE BY THE GOVERNMENT OF BORNO STATE
FOR THIRD QUARTER ENDED 30TH SEPTEMBER, 2020
TO THE BORNO STATE HOUSE OF ASSEMBLY**

REPORT OF THE AUDITOR GENERAL BORNO STATE ON COVID-19 RESPONSE AND RECOVERY EXPENDITURE FOR THIRD QUARTER ENDED 30TH SEPTEMBER, 2020.

The World Bank Assisted programme on States Fiscal Transparency, Accountability and Sustainability (SFTAS) New Disbursement Linked Indicator (DLI) 8, which provide Fiscal Relief to States in Response to COVID-19, tagged “Strengthened Transparency and Accountability by Publishing COVID-19 Response and Recovery Expenditures and Audit Reports”, mandated the Office of the State Auditor General to conduct the audit of the COVID-19 Receipts and Payments on quarterly basis and submit report thereon to the State House of Assembly and publish same on dedicated portals.

In fulfilment of the above requirement the published Monthly Budget Execution Reports of the Government of Borno State of Nigeria for Quarter 3 for the year 2020 covering August and September, 2020 have been presented to me.

The reports have been examined under my direction in accordance with the provisions of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), the Public Sector Auditing Standards, 1997, and the Audit Law (Chapter 15) of the Laws of Borno State of Nigeria, 1994. These Laws and standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements (and in this case the Budget Execution Reports) are free from material misstatement.

I have performed Compliance and Financial Audits in conformity with the Public Sector Auditing Standards, 1997, and International Standards on Auditing.

I have obtained all relevant information and explanations that to the best of my knowledge are necessary for the purposes of this audit; and that the audit has provided me with reasonable evidences and assurances as basis for my independent opinion.

In my opinion, I certify that the Published Monthly Budget Execution Reports of the Government of Borno State of Nigeria for Quarter 3 for the year 2020 covering August and September, 2020 prepared according to Administration and Economic Sectors and by Function of Government reproduced on pages 3 to 12, present a true and fair view of funds received and expenditures incurred against COVID-19 Response and Recovery programme in accordance with the International Public Sector Accounting standards (IPSAS) and other applicable laws and regulations.



**ALH. SHETTIMA BUKAR, FCPA, FCNA
AUDITOR GENERAL, BORNO STATE.**

BORNO STATE GOVERNMENT OF NIGERIA

MONTH OF AUGUST, 2020 COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT (AUDITED)

| CODE | MDA | INITIAL BUDGET =N= | AMENDMENT =N= | COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET =N= | COVID-19 RESPONSIVE AUGUST ACTUAL =N= | COVID-19 RESPONSIVE YEAR TO DATE ACTUAL =N= | BUDGET BALANCE =N= | % |
|---------------|--------------------------------------------------------|--------------------------|-------------------------|----------------------------------------------------|------------------------------------------|------------------------------------------------|--------------------------|-------------|
| | | A | B | C =A+B | D | E | F =(C-E) | =E/C*100 |
| 01 | ADMINISTRATION | 8,141,873,000.00 | (2,000,873,000.00) | 6,141,000,000.00 | 31,281,728.50 | 585,083,075.00 | 5,555,916,925.00 | 9.53 |
| 02 | ECONOMIC | 10,120,000,000.00 | (1,580,000,000.00) | 8,540,000,000.00 | 36,240,000.00 | 111,524,955.00 | 8,428,475,045.00 | 1.31 |
| 03 | JUDICIARY | - | - | - | - | - | - | |
| 04 | REGIONAL | - | - | - | - | - | - | |
| 05 | SOCIAL SECTOR | 7,710,000,000.00 | 5,802,263,000.00 | 13,512,263,000.00 | 36,331,218.70 | 800,406,171.21 | 12,711,856,828.79 | 5.92 |
| TOTAL | TOTAL FOR ALL SECTORS | 25,971,873,000.00 | 2,221,390,000.00 | 28,193,263,000.00 | 103,852,947.20 | 1,497,014,201.21 | 26,696,248,798.79 | 5.31 |
| 011100100100 | Government House | 4,000,000,000.00 | (1,000,000,000.00) | 3,000,000,000.00 | - | 415,103,075.00 | 2,584,896,925.00 | 13.84 |
| 011101300100 | Governor's Office | 3,200,000,000.00 | (1,500,000,000.00) | 1,700,000,000.00 | 31,281,728.50 | 79,480,000.00 | 1,620,520,000.00 | 4.68 |
| 055200100100 | Ministry of Religious Affairs & Special Education | 330,000,000.00 | (105,000,000.00) | 225,000,000.00 | - | 20,600,000.00 | 204,400,000.00 | 9.16 |
| 052100100100 | Ministry of Health | 590,000,000.00 | 7,350,000,000.00 | 7,940,000,000.00 | 36,331,218.70 | 210,845,171.21 | 7,729,154,828.79 | 2.66 |
| 012600100100 | Ministry of Reconstruct, Rehabilitation & Resettlement | 10,020,000,000.00 | (1,520,000,000.00) | 8,500,000,000.00 | 36,240,000.00 | 102,770,200.00 | 8,397,229,800.00 | 1.21 |
| 025300100100 | Ministry of Housing & Energy | 100,000,000.00 | (60,000,000.00) | 40,000,000.00 | - | 8,754,755.00 | 31,245,245.00 | 21.89 |
| 051300100100 | Ministry of Poverty Alleviation and Youth Empowerment | 500,000,000.00 | (200,000,000.00) | 300,000,000.00 | - | 515,000,000.00 | (215,000,000.00) | 171.67 |
| 011200100100 | House of Assembly | 500,000,000.00 | - | 500,000,000.00 | - | 65,000,000.00 | 435,000,000.00 | 13.00 |
| TOTAL2 | TOTAL FOR ALL LINE MINISTRIES | 19,240,000,000.00 | 2,965,000,000.00 | 22,205,000,000.00 | 103,852,947.20 | 1,417,553,201.21 | 20,787,446,798.79 | 6.38 |

| | | | | | | | | |
|---------------|----------------------------|--------------------------|-------------------------|--------------------------|-----------------------|-------------------------|--------------------------|-------------|
| 011101400100 | SEMA | 441,873,000.00 | 499,127,000.00 | 941,000,000.00 | - | 25,500,000.00 | 915,500,000.00 | 2.71 |
| 052110200100 | Hospitals Management Board | 6,290,000,000.00 | (1,242,737,000.00) | 5,047,263,000.00 | - | 53,961,000.00 | 4,993,302,000.00 | 1.07 |
| TOTAL3 | SUB-TOTAL | 6,731,873,000.00 | (743,610,000.00) | 5,988,263,000.00 | - | 79,461,000.00 | 5,908,802,000.00 | 1.33 |
| TOTAL | TOTAL FOR ALL MDA | 25,971,873,000.00 | 2,221,390,000.00 | 28,193,263,000.00 | 103,852,947.20 | 1,497,014,201.21 | 26,696,248,798.79 | 5.31 |

BORNO STATE GOVERNMENT OF NIGERIA
MONTH OF AUGUST, 2020 COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION (AUDITED)

| CODE | DESCRIPTION | INITIAL BUDGET =N= | AMENDMENT =N= | COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET | COVID-19 RESPONSIVE AUGUST ACTUAL =N= | COVID-19 RESPONSIVE YEAR TO DATE ACTUAL =N= | BUDGET BALANCE =N= | EXECUT % |
|------------------|-----------------------------------------------|-----------------------|--------------------|------------------------------------------------------|---------------------------------------------------|------------------------------------------------------------|--------------------------|-------------|
| | | A | B | C =A+B | D | E | F =(C-E) | =E/C*100 |
| | Grant by Borno State Govt | | | | | 150,000,000.00 | | |
| | Releases to MDAs for COVID | | | | | 1,104,957,830.00 | | |
| | Donation by a Bank | | | | | 28,000,000.00 | | |
| | Donation by Government Officials /Individuals | | | | 65,000.00 | 83,403,878.61 | | |
| SUB-TOTAL | SUB-TOTAL FOR REVENUE | - | - | - | 65,000.00 | 1,366,361,708.61 | - | 0 |
| | | | | | | | | 0 |
| 21010101 | Salary | 6,651,873,000.00 | 1,243,610,000.00 | 5,408,263,000.00 | - | 3,030,000.000 | 5,405,233,000.00 | 0.06 |
| 21020100 | Allowances | 160,000,000.00 | (500,000,000.00) | 660,000,000.00 | 390,000.00 | 50,931,000.00 | 609,069,000.00 | 7.72 |
| 22022003 | Adhoc Duties | 1,200,000,000.00 | - | 1,200,000,000.00 | - | 29,480,000.00 | 1,170,520,000.00 | 2.46 |
| 22022004 | Medical Expenses-Local / International | 400,000,000.00 | (100,000,000.00) | 300,000,000.00 | - | 200,000.00 | 299,800,000.00 | 0.07 |
| 22022105 | Constituency Visitation | 500,000,000.00 | - | 500,000,000.00 | - | 65,000,000.00 | 435,000,000.00 | 13.00 |
| 22022604 | Security Vote (Operations) | 4,000,000,000.00 | (1,000,000,000.00) | 3,000,000,000.00 | - | 15,103,075.00 | 2,984,896,925.00 | 0.50 |

| | | | | | | | | |
|------------------|--------------------------------------------------------------------------------------|--------------------------|-------------------------|--------------------------|-----------------------|-------------------------|--------------------------|-------------|
| 22022803 | Plant / Generator Fuel Cost | 40,000,000.00 | - | 40,000,000.00 | 1,465,000.00- | 3,445,000.00 | 36,555,000.00 | 8.61 |
| 23010122 | Purchase of Health/ Medical Equipment (Medical Consumables/PPE) COVID 19 | - | 5,000,000,000.00 | 5,000,000,000.00 | 2,400,000.00 | 89,946,568.00 | 4,910,053,432.00 | 1.80 |
| 23020101 | Construction/ Provision of Office Buildings | 1,900,000,000.00 | (1,400,000,000.00) | 500,000,000.00 | 31,281,728.50 | 31,281,728.50 | 468,718,271.50 | 6.26 |
| 23020102 | Construction/ Provision of Residential Buildings | 2,620,000,000.00 | (820,000,000.00) | 1,800,000,000.00 | - | - | 1,800,000,000.00 | 0.00 |
| 23020104 | Construction/ Provision of Housing (Family Homes/Others) | 5,700,000,000.00 | 200,000,000.00 | 5,900,000,000.00 | - | - | 5,900,000,000.00 | 0.00 |
| 23020106 | Construction/ Provision of Hospitals/ Health Centres (3 Isolation Centres) COVID -19 | - | 2,500,000,000.00 | 2,500,000,000.00 | 32,076,218.70 | 177,898,999.71 | 2,322,101,000.29 | 7.12 |
| 23030101 | Rehabilitation/ Repairs of Residential Building (Ravaged Communities) | 1,800,000,000.00 | (1,000,000,000.00) | 800,000,000.00 | 36,240,000.00 | 36,240,000.00 | 763,760,000.00 | 4.53 |
| 23030102 | Rehabilitation/ Repairs – Electricity | 100,000,000.00 | (60,000,000.00) | 40,000,000.00 | - | 8,754,755.00 | 31,245,245.00 | 21.89 |
| 23050130 | Human Capital Development & Scholarships/Post Graduate Training for Health Personnel | 70,000,000.00 | 50,000,000.00 | 20,000,000.00 | - | 15,000,000.00 | 5,000,000.00 | 75.00 |
| SUB-TOTAL | SUB-TOTAL FOR EXPENDITURE | 25,141,873,000.00 | 2,526,390,000.00 | 27,668,263,000.00 | 103,852,947.20 | 1,497,014,201.21 | 26,696,248,798.79 | 5.31 |

BORNO STATE GOVERNMENT OF NIGERIA

MONTH OF AUGUST, 2020 COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT (AUDITED)

| CODE | DESCRIPTION | INITIAL BUDGET =N= | AMENDMENT =N= | FINAL BUDGET AMOUNT =N= | AUGUST =N= | PAYMENTS YTD =N= | BUDGET BALANCE =N= | PERCENTAGE |
|-------------|----------------------------------|-------------------------------|--------------------------|----------------------------------------|-----------------------|---------------------------------|-----------------------------------|-------------------|
| | | A | B | C=A+B | D | E | C-E | E/C*100 |
| 701 | General Public Services | 8,641,873,000.00 | (2,200,873,000.00) | 6,441,000,000.00 | 31,281,728.50 | 585,083,075.00 | 5,855,916,925.00 | 9.08 |
| 703 | Public Order and Safety | - | - | - | - | - | - | |
| 704 | Economic Affairs | 10,020,000,000.00 | (1,520,000,000.00) | 8,500,000,000.00 | 36,240,000.00 | 102,770,200.00 | 8,397,229,800.00 | 1.21 |
| 705 | Environmental Protection | - | - | - | - | - | - | - |
| 706 | Housing and Community Amenities | - | - | - | - | - | - | - |
| 707 | Health | 6,880,000,000.00 | 6,107,263,000.00 | 12,987,263,000.00 | 36,331,218.70 | 779,806,171.21 | 12,207,456,828.79 | 6.00 |
| 708 | Recreation, Culture and Religion | 330,000,000.00 | (105,000,000.00) | 225,000,000.00 | - | 20,600,000.00 | 204,400,000.00 | 9.16 |
| 709 | Education | - | - | - | - | - | - | - |
| 710 | Social Protection | 100,000,000.00 | (60,000,000.00) | 40,000,000.00 | - | 8,754,755.00 | 31,245,245.00 | 21.89 |
| | TOTAL EXPENDITURE | 25,971,873,000.00 | 2,221,390,000.00 | 28,193,263,000.00 | 103,852,947.20 | 1,497,014,201.21 | 26,696,248,798.79 | 5.31 |

BORNO STATE GOVERNMENT OF NIGERIA

MONTH OF SEPT, 2020 COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT (AUDITED)

| CODE | MDA | INITIAL BUDGET =N= | AMENDMENT =N= | COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET =N= | COVID-19 RESPONSIVE SEPTEMBER ACTUAL =N= | COVID-19 RESPONSIVE YEAR TO DATE ACTUAL =N= | BUDGET BALANCE =N= | % |
|--------------|-----------------------------------------------------------|--------------------------|-------------------------|----------------------------------------------------|---------------------------------------------|------------------------------------------------|--------------------------|---------------|
| | | A | B | C =A+B | D | E | F =(C-E) | =E/C*100 |
| 01 | Administration | 8,141,873,000.00 | (2,000,873,000.00) | 6,141,000,000.00 | 10,000,000.00 | 595,083,075.00 | 5,545,916,925.00 | 34.81 |
| 02 | Economic | 7,688,370,000.00 | (474,120,000.00) | 7,214,250,000.00 | 24,500,000.00 | 219,921,041.54 | 6,994,328,958.46 | 89.36 |
| 03 | Judiciary | - | - | - | - | - | - | - |
| 04 | Regional | - | - | - | - | - | - | - |
| 05 | Social Sector | 4,113,125,000.00 | 7,651,875,000.00 | 11,765,000,000.00 | 393,088,861.20 | 1,193,495,032.41 | 10,571,504,967.59 | 197.48 |
| TOTAL | TOTAL FOR ALL SECTORS | 19,943,368,000.00 | 5,176,882,000.00 | 25,120,250,000.00 | 427,588,861.20 | 2,008,499,148.95 | 23,111,750,851.05 | 321.65 |
| 011100100100 | Government House | 4,000,000,000.00 | (1,000,000,000.00) | 3,000,000,000.00 | | 415,103,075.00 | 2,584,896,925.00 | 13.84 |
| 011101300100 | Governor's Office | 3,200,000,000.00 | (1,500,000,000.00) | 1,700,000,000.00 | 10,000,000.00 | 89,480,000.00 | 1,610,520,000.00 | 5.26 |
| 052100100100 | Ministry of Health | 590,000,000.00 | 7,350,000,000.00 | 7,940,000,000.00 | 152,156,162.00 | 363,001,333.21 | 7,576,998,666.79 | 4.57 |
| 012600100100 | Ministry of Reconstruction, Rehabilitation & Resettlement | 1,688,370,000.00 | (256,120,000.00) | 1,432,250,000.00 | - | 102,770,200.00 | 1,329,479,800.00 | 7.18 |
| 025300100100 | Ministry of Housing and Energy | 100,000,000.00 | (60,000,000.00) | 40,000,000.00 | - | 8,754,755.00 | 31,245,245.00 | 21.89 |
| 011200100100 | House of Assembly | 500,000,000.00 | - | 500,000,000.00 | - | 65,000,000.00 | 435,000,000.00 | 13.00 |
| 051700100100 | Ministry of Education | 15,000,000.00 | - | 15,000,000.00 | - | - | 15,000,000.00 | - |
| 021600100100 | Ministry of Animal & Fisheries Dev. | 247,000,000.00 | (60,000,000.00) | 187,000,000.00 | 20,000,000.00 | 103,896,086.54 | 83,103,913.46 | 55.56 |
| 055200100100 | Ministry of Religious Affairs and Special Education | 330,000,000.00 | (105,000,000.00) | 225,000,000.00 | - | 20,600,000.00 | 204,400,000.00 | 9.16 |
| 051300100100 | Min. of Poverty Alleviation & Youth Empowerment | 500,000,000.00 | (200,000,000.00) | 300,000,000.00 | - | 515,000,000.00 | (215,000,000.00) | 171.67 |

| | | | | | | | | |
|---------------|-----------------------------------------------------------|--------------------------|-------------------------|--------------------------|-----------------------|-------------------------|--------------------------|---------------|
| 053500100100 | Ministry of Environment | 100,000,000.00 | - | 100,000,000.00 | - | - | 100,000,000.00 | - |
| 051400100100 | Ministry of Women Affairs and Social Dev. | 120,000,000.00 | (50,000,000.00) | 70,000,000.00 | - | - | 70,000,000.00 | - |
| 025200100100 | Ministry of Water Resources | 300,000,000.00 | (100,000,000.00) | 200,000,000.00 | - | - | 200,000,000.00 | - |
| 021510100100 | Ministry of Agric & Natural Resources | 5,130,000,000.00 | 80,000,000.00 | 5,210,000,000.00 | - | - | 5,210,000,000.00 | - |
| TOTAL2 | TOTAL FOR ALL LINE MINISTRIES | 16,820,370,000.00 | 4,098,880,000.00 | 20,919,250,000.00 | 182,156,162.00 | 1,683,605,449.75 | 19,235,644,550.25 | 302.12 |
| 052110200100 | Hospitals Management Board | 1,133,125,000.00 | 1,306,875,000.00 | 2,440,000,000.00 | 240,932,699.20 | 294,893,699.20 | 2,145,106,300.80 | 12.09 |
| 25210300100 | Rural Water Supply and Sanitation (RUWASA) | 145,000,000 | (50,000,000.00) | 95,000,000 | 4,500,000.00 | 4,500,000.00 | 90,500,000.00 | 4.74 |
| 052110600100 | College of Health Technology | 200,000,000 | (180,000,000.00) | 20,000,000 | - | - | 20,000,000.00 | - |
| 052110500100 | College of Nursing & Midwifery | 30,000,000 | (10,000,000.00) | 20,000,000 | - | - | 20,000,000.00 | - |
| 052100100100 | Primary Health Care Development Agency | 440,000,000 | (160,000,000.00) | 280,000,000 | - | - | 280,000,000.00 | - |
| 053505500100 | Borno State Environmental Protection Agency (BOSEPA) | 655,000,000 | (300,000,000.00) | 355,000,000 | - | - | 355,000,000.00 | - |
| 011101400100 | State Emergency Management Agency (SEMA) | 441,873,000.00 | 499,127,000.00 | 941,000,000 | - | 25,500,000.00 | 915,500,000.00 | 2.71 |
| 021510200200 | Borno State Agricultural Mechanization Authority (BOSAMA) | 78,000,000 | (28,000,000.00) | 50,000,000 | - | - | 50,000,000.00 | - |
| TOTAL3 | SUB-TOTAL | 3,122,998,000.00 | 1,078,002,000.00 | 4,201,000,000.00 | 245,432,699.20 | 324,893,699.20 | 3,876,106,300.80 | 19.53 |
| TOTAL | TOTAL FOR ALL MDA | 19,943,368,000.00 | 5,176,882,000.00 | 25,120,250,000.00 | 427,588,861.20 | 2,008,499,148.95 | 23,111,750,851.05 | 321.65 |

BORNO STATE GOVERNMENT OF NIGERIA
MONTH OF SEPT, 2020 COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION (AUDITED)

| ECON CODE | DESCRIPTION | INITIAL BUDGET =N= | AMENDMENT =N= | COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET =N= | COVID-19 RESPONSIVE SEPTEMBER ACTUAL =N= | COVID-19 RESPONSIVE YEAR TO DATE ACTUAL =N= | BUDGET BALANCE =N= | EXECUTION % |
|------------------|--------------------------------------------------------------------------|--------------------|-----------------|-------------------------------------------------|------------------------------------------|---------------------------------------------|-------------------------|----------------|
| | | A | B | C =A+B | D | E | F =(C-E) | =E/C*100 |
| | Grant by Borno State Government | | | | | 150,000,000.00 | | |
| | Releases to MDAs for COVID-19 | | | | | 1,104,957,830.00 | | |
| | Donations from Organizations (Bank) | | | | | 28,000,000.00 | | |
| | Donations by Individuals | | | | 65,000.00 | 83,403,878.61 | | |
| | COVID 19 ERAD PUB SEC DONATION | - | - | - | 1,000,000,000.00 | 1,000,000,000.00 | (1,000,000,000.00) | #DIV/0! |
| 13010100 | Aids/Grants | - | - | - | - | 100,424,597.45 | (100,424,597.45) | |
| SUB-TOTAL | SUB-TOTAL FOR REVEN | - | - | - | 1,000,065,000.00 | 2,466,786,306.06 | 1,000,000,000.00 | #DIV/0! |
| 21010101 | Salary | 1,684,998,000 | 676,002,000 | 2,361,000,000 | 149,589,024.20 | 152,619,024.20 | 2,208,380,975.80 | 6.46 |
| 21020100 | Allowances | 160,000,000 | 500,000,000 | 660,000,000 | 135,221,162.00 | 186,152,162.00 | 473,847,838.00 | 28.20 |
| 22022003 | Adhoc Duties | 1,200,000,000 | - | 1,200,000,000 | - | 29,480,000.00 | 1,170,520,000.00 | 2.46 |
| 22022004 | Medical Expenses-Local / International | 400,000,000 | (100,000,000) | 300,000,000 | - | 200,000.00 | 299,800,000.00 | 0.07 |
| 22022105 | Constituency Visitation | 500,000,000 | - | 500,000,000 | - | 65,000,000.00 | 435,000,000.00 | 13.00 |
| 22022604 | Security Vote (Operations) | 4,000,000,000 | (1,000,000,000) | 3,000,000,000 | - | 15,103,075.00 | 2,984,896,925.00 | 0.50 |
| 22022803 | Plant / Generator Fuel Cost | 40,000,000 | 100,000,000 | 140,000,000 | 23,760,000.00 | 27,205,000.00 | 112,795,000.00 | 19.43 |
| 23010122 | Purchase of Health/ Medical Equipment (Medical Consumables/PPE) COVID 19 | 230,000,000 | 3,760,000,000 | 3,990,000,000 | 26,744,500.00 | 116,691,068.00 | 3,873,308,932.00 | 2.92 |
| 23010153 | Purchase of Submersible Pumps/Pipes/Spares | 70,000,000 | - | 70,000,000 | 4,500,000.00 | 4,500,000.00 | 65,500,000.00 | 6.43 |
| 23010155 | Purchase of Laboratory Equipment | - | 250,000,000 | 250,000,000 | - | - | 250,000,000.00 | 0 |

| | | | | | | | | |
|----------|-----------------------------------------------------------------------------------------------------------------|----------------|-----------------|---------------|---------------|----------------|------------------|-------|
| 23010156 | Purchase of Therapeutic Meal and RUTF | 40,000,000 | - | 40,000,000 | - | - | 40,000,000.00 | 0 |
| 23010157 | Purchase of Drugs | 100,000,000 | - | 100,000,000 | - | - | 100,000,000.00 | 0 |
| 23020101 | Construction/ Provision of Office Buildings | 1,975,000,000 | (1,450,000,000) | 525,000,000 | - | 31,281,728.50 | 493,718,271.50 | 5.96 |
| 23020102 | Construction/ Provision of Residential Buildings | 424,620,000 | (121,320,000) | 303,300,000 | - | - | 303,300,000.00 | 0.00 |
| 23020104 | Construction/ Provision of Housing (Family Homes/Others) | 960,450,000 | 33,700,000 | 994,150,000 | - | - | 994,150,000.00 | 0.00 |
| 23020105 | Construction/ Provision of Water Facilities | 435,000,000 | (180,000,000) | 255,000,000 | - | 13,891,086.54 | 241,108,913.46 | 5.45 |
| 23020106 | Construction/ Provision of Hospitals/ Health Centres (3 Isolation Centres) COVID -19 | 100,000,000 | 2,195,000,000 | 2,295,000,000 | 43,935,000.00 | 221,833,999.71 | 2,073,166,000.29 | 9.67 |
| 23020130 | Construction of Drainages/Sewerage | 200,000,000 | (100,000,000) | 100,000,000 | - | - | 100,000,000.00 | 0 |
| 23020144 | Construction of Skills Acquisition Workshops /Provision of Facilities | 80,000,000 | (50,000,000) | 30,000,000 | - | - | 30,000,000.00 | 0 |
| 23020150 | Construction of Veterinary | 32,000,000 | - | 32,000,000 | 16,000,000.00 | 16,000,000.00 | 16,000,000.00 | 50 |
| 23030101 | Rehabilitation/ Repairs of Residential Building (Ravaged Communities) | 303,300,000.00 | (168,500,000) | 134,800,000 | - | 36,240,000.00 | 98,560,000.00 | 26.88 |
| 23030102 | Rehabilitation/ Repairs – Electricity | 100,000,000.00 | (60,000,000) | 40,000,000 | - | 8,754,755.00 | 31,245,245.00 | 21.89 |
| 23030105 | Rehabilitation/ Repairs - Hospital/Health Centres | 240,000,000.00 | (50,000,000) | 190,000,000 | 23,839,175.00 | 23,839,175.00 | 166,160,825.00 | 12.55 |
| 23040109 | Community Surveillance | 330,000,000 | (105,000,000) | 225,000,000 | - | - | 225,000,000.00 | 0 |
| 23040110 | Sewage and Refuse Disposal | 325,000,000 | (195,000,000) | 130,000,000 | - | - | 130,000,000.00 | 0 |
| 23050103 | Surveillance & Epidemiology (Coordination, POE, Case Management, IPC, Risk Communication and Logistics) COVID - | - | 1,460,000,000 | 1,460,000,000 | - | - | 1,460,000,000.00 | 0 |
| 23050129 | Relief Materials for Victims | 500,000,000.00 | (200,000,000) | 300,000,000 | - | - | 300,000,000.00 | 0 |
| 23050130 | Human Capital Development & Scholarships/Post Graduate Training for Health Personnel | 70,000,000.00 | (50,000,000) | 20,000,000 | - | 15,000,000.00 | 5,000,000.00 | 75.00 |

| | | | | | | | | |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|--------------|---------------|------------------|-------|
| 23050142 | Women Mobilization, Re-Orientation, & Empowerment | 40,000,000.00 | - | 40,000,000 | - | - | 40,000,000.00 | 0.00 |
| 23050148 | Livestock Management | 30,000,000.00 | 10,000,000 | 40,000,000 | - | 39,300,000.00 | 700,000.00 | 98.25 |
| 23050150 | Counterpart Funds, NIDS and Nutritional Activities | 100,000,000 | (40,000,000) | 60,000,000 | - | - | 60,000,000.00 | 0 |
| 23050151 | Artisanal Fisheries | 25,000,000 | 10,000,000 | 35,000,000 | - | 30,705,000.00 | 4,295,000.00 | 87.73 |
| 23050157 | Purchase of veterinary Drugs / Vaccines | 40,000,000 | - | 40,000,000 | 4,000,000.00 | 4,000,000.00 | 36,000,000.00 | 10 |
| 23010127 | Purchase of Agricultural Equipment | 150,000,000 | (70,000,000) | 80,000,000 | - | - | 80,000,000.00 | 0 |
| 23010143 | Purchase of Other Agricultural Machineries & Implements | 250,000,000 | (100,000,000) | 150,000,000 | - | - | 150,000,000.00 | 0 |
| 23010144 | Purchase of Irrigation Machines, Equipment & Tools | 460,000,000 | (360,000,000) | 100,000,000 | - | - | 100,000,000.00 | 0 |
| 23020113 | Construction/ Provision of Agricultural Facilities Grain Thresher | 50,000,000 | - | 50,000,000 | - | - | 50,000,000.00 | 0 |
| 23020118 | Construction/ Provision of Infrastructure / Centre Pivot and Net Houses | 20,000,000 | - | 20,000,000 | - | - | 20,000,000.00 | 0 |
| 23020129 | Construction/Provision of Irrigation Infrastructures/Sprinklers Development | 80,000,000 | (40,000,000) | 40,000,000 | - | - | 40,000,000.00 | 0 |
| 23020184 | Refurbishing of Tractors | 40,000,000 | - | 40,000,000 | - | - | 40,000,000.00 | 0 |
| 23050132 | Grain Reserves Costs & Subsidies | 350,000,000 | 850,000,000 | 1,200,000,000 | - | - | 1,200,000,000.00 | 0 |
| 23050133 | Pest Control & Crops Protection/Provision of Farm Inputs General | 400,000,000 | (200,000,000) | 200,000,000 | - | - | 200,000,000.00 | 0 |
| 23050134 | Cultivation of Special Crops, Provision of Farm Implement to Support IDPs by Provision of Counter Part Fund for Immediate Stabilization by Provision of Counter Part Funding by MCRP | 1,360,000,000 | - | 1,360,000,000 | - | - | 1,360,000,000.00 | 0 |
| 23050135 | Fertilizer Subsidies | 170,000,000 | - | 170,000,000 | - | - | 170,000,000.00 | 0 |

| | | | | | | | | |
|------------------|-----------------------------------------------------------------------------------------------|--------------------------|----------------------|--------------------------|-----------------------|-------------------------|--------------------------|---------------|
| 23050138 | Rural Access and Agric Marketing (RAM)/Rural - Urban Farm Access and Eco- System (CBN - AADS) | 1,800,000,000 | - | 1,800,000,000 | - | - | 1,800,000,000.00 | 0 |
| 23020194 | Repairs of Tractors/Agric Machines | 78,000,000.00 | (28,000,000) | 50,000,000.00 | - | - | 50,000,000.00 | 0 |
| SUB-TOTAL | SUB-TOTAL FOR EXPENDITURE | 19,943,368,000.00 | 5,176,882,000 | 25,120,250,000.00 | 427,588,861.20 | 1,037,796,073.95 | 24,082,453,926.05 | 482.85 |

BORNO STATE GOVERNMENT OF NIGERIA
MONTH OF SEPT, 2020 COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT (AUDITED)

| CODE | DESCRIPTION | INITIAL BUDGET =N= | AMENDMENT =N= | FINAL BUDGET AMOUNT =N= | SEPTEMBER =N= | PAYMENTS YTD =N= | BUDGET BALANCE =N= | % |
|------|----------------------------------|--------------------------|-------------------------|-------------------------------|-----------------------|-------------------------|--------------------------|---------------|
| | | A | B | C =A+B | D | E | C-E | E/C*100 |
| 701 | General Public Services | 8,390,873,000.00 | (4,310,873,000.00) | 4,080,000,000.00 | 10,000,000.00 | 595,083,075.00 | 3,484,916,925.00 | 34.81 |
| 703 | Public Order and Safety | - | - | - | - | - | - | - |
| 704 | Economic Affairs | 7,688,370,000.00 | (474,120,000.00) | 7,214,250,000.00 | 24,500,000.00 | 219,921,041.54 | 6,994,328,958.46 | 33.80 |
| 705 | Environmental Protection | 655,000,000 | (300,000,000.00) | 355,000,000 | - | - | 355,000,000.00 | - |
| 706 | Housing and Community Amenities | - | - | - | - | - | - | - |
| 707 | Health | 2,644,125,000.00 | 10,416,875,000.00 | 13,061,000,000 | 393,088,861.20 | 1,172,895,033 | 11,888,104,967.50 | 25 |
| 708 | Recreation, Culture and Religion | 330,000,000.00 | (105,000,000.00) | 225,000,000.00 | - | 20,600,000.00 | 204,400,000.00 | 9.16 |
| 709 | Education | 15,000,000.00 | - | 15,000,000.00 | - | - | 15,000,000.00 | - |
| 710 | Social Protection | 220,000,000 | 50,000,000 | 170,000,000 | - | - | 170,000,000.00 | - |
| | TOTAL EXPENDITURE | 19,943,368,000.00 | 5,176,882,000.00 | 25,120,250,000.00 | 427,588,861.20 | 2,008,499,149.04 | 23,111,750,850.96 | 102.50 |