

**QUARTERLY REPORT  
OF THE AUDITOR GENERAL, BORNO STATE**

**ON THE  
BUDGET EXECUTION REPORT OF  
COVID-19 RESPONSE AND RECOVERY EXPENDITURE**

**FOR  
FOURTH QUARTER ENDED 31<sup>ST</sup> DECEMBER, 2020**



**BORNO STATE GOVERNMENT OF NIGERIA**

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**QUARTERLY REPORT OF THE STATE AUDITOR GENERAL  
ON THE COVID-19 RESPONSE AND RECOVERY EXPENDITURE  
BY THE GOVERNMENT OF BORNO STATE FOR FOURTH QUARTER  
ENDED 31<sup>ST</sup> DECEMBER, 2020**

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## **REPORT OF THE AUDITOR GENERAL BORNO STATE ON COVID-19 RESPONSE AND RECOVERY EXPENDITURE FOR FOURTH QUARTER ENDED 31<sup>ST</sup> DECEMBER, 2020.**

### **1.0 Introduction**

At the outbreak of COVID-19 pandemic in the country, Borno State Government setup a High-Power Committee tagged “Borno State COVID-19 Pandemic Response Committee” to Co-ordinate COVID-19 Response and Recovery Program. This Committee is chaired by the State Deputy Governor.

Pursuant to the financial and material contributions in response to COVID-19, the World Bank Assisted programme on States Fiscal Transparency, Accountability and Sustainability (SFTAS) introduced a New Disbursement Linked Indicator (DLI) 8 to 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”. This program mandated the Office of the State Auditor General to conduct the audit of the COVID-19 Receipts and Payments on quarterly basis; also requires the State Auditor General to Publish the Report from the Audit on the Open Treasury Portal, post on the State official website(s) and submit same to the State House of Assembly.

### **2.0 Objectives of the Audit**

The main audit objectives are:

- ⇒ To confirm that amounts and other data relating to recorded transactions on COVID-19 Response and Recovery Program have been recorded appropriately and at the correct values;
- ⇒ Ensure that the financial Statements comply with the State Fiscal Transparency Accountability and Sustainability (SFTAS) response program on COVID-19;
- ⇒ To ensure that COVID-19 budget execution report comply with the framework for financial Statement audit of International Auditing Standards (ISA) and the International Standards for Supreme Audit Institutions);

- ⇒ Proper books of accounts and records have been maintained during the period under review and
- ⇒ Whether necessary and relevant information and explanations have been obtained.

### **3.0 Scope of the Audit**

The audit review of COVID-19 Budget Execution Report for the period of 1st October, 2020 to 31<sup>st</sup> December, 2020 covers the following areas:

1. **Financial Audit:** Audit of COVID-19 Financial Records and transactions, and Financial Statements to provide reasonable assurance about whether the reports present fairly the financial position devoid of material misstatement of financial information in conformity with International Public Sector Accounting Standards (IPSAS), generally accepted accounting principles and applicable laws and extant regulations.
2. **Compliance Audit:** Audit of COVID-19 Budget Execution Report to give assurance that funds have been received and spent in accordance with COVID-19 Financial Guidelines, Relevant Laws and Regulations.

### **4.0 Responsibility for the COVID-19 Accounts and Execution Reports**

The Accountant General, in accordance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 (As Amended), Financial Regulations (Chapter 1) and the Public Finance (Control and Management) Law 1958 CAP 144 (As Amended) is responsible for the keeping and maintenance of the various books of accounts that provides adequate and reasonable assurances that transactions are appropriately recorded in line with relevant laws and Regulation; and for the preparation of the State's Annual Financial Statements and their related Notes.

The Accountant General is therefore responsible for the preparation of COVID-19 Budget Execution Reports.

## 5.0 Responsibility of the Auditor General

The Auditor General in accordance with the provisions of section 125 subsection 2 of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and line with States Fiscal Transparency, Accountability and Sustainability (SFTAS) New Disbursement Linked Indicator (DLI) 8, The Auditor General is responsible to audit and express independent opinion on COVID-19 financial statements prepared by Borno State COVID-19 Pandemic Response Committee.

## 6.0 Observations

### Accounting, Recording and Reporting

The Accounts have been prepared under the Cash Basis of accounting. This means that revenue and expenses are recorded only when monies are received and paid within the given period. Therefore, all revenue and expenditure in respect of COVID-19 Pandemic Financial Reports are reported on cash basis in accordance with International Public Sector Accounting Standards (IPSAS).

Revenue represents all monies received in cash from donations, grants or borrowed fund for the purpose of COVID-19 Pandemic. It includes also government cash expenditure on equipment, goods and services outside the normal budget mainly for COVID-19 pandemic.

The report did not capture Donations/ Grants-in-Kind for COVID-19 Pandemic, although there are no monetary values placed on them, but they may be disclosed by way of disclosure as a Note to the report. However, Stores Ledgers and books are maintained specifically for COVID-19 Donations-in-kind for both consumables and equipment.

## 7.0 COVID-19 Revenue and Expenditure Review

### Actual Revenue

In the period 1<sup>st</sup> October, 2020 to 31<sup>st</sup> December, 2020, the sum of ₦51,410,790.00 (fifty one million four hundred and ten thousand seven hundred and ninety naira) only was realized as total revenue to COVID-19 Response Account, whereas the aggregate revenue received from March, 2020 to 31<sup>st</sup> December, 2020 stood at ₦2,518,197,096.06 (two billion five hundred and eighteen million one hundred and ninety seven thousand and ninety six naira and six kobo) only. The details are tabulated as shown below:

Table showing COVID-19 Actual Revenue:

TYPES OF REVENUE	OCTOBER, 2020 ACTUAL (₦)	NOVEMBER, 2020 ACTUAL (₦)	DECEMBER, 2020 ACTUAL (₦)	ACTUAL REVENUE FOR THE QUARTER (₦)	ACTUAL REVENUE MARCH TO DECEMBER, 2020 (₦)
Grant by Borno State Government	0.00	0.00	0.00	0.00	150,000,000.00
Releases to MDAs for COVID-19	0.00	0.00	0.00	0.00	1,104,957,830.00
Donations from Organizations (Bank)	0.00	0.00	0.00	0.00	28,000,000.00
Donations by Individuals	0.00	0.00	0.00	0.00	83,403,878.61
COVID-19 ERAD Pub. Sec. Donation (Federal Government of Nigeria Grant)	0.00	0.00	0.00	0.00	1,000,000,000.00
Aids/Grants	51,410,790.00	0.00	0.00	51,410,790.00	151,835,387.45
<b>GRAND TOTAL</b>	<b>51,410,790.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,410,790.00</b>	<b>2,518,197,096.06</b>



**Actual Expenditure:**

The actual expenditure for the fourth quarter ended 31<sup>st</sup> December, 2020 stands at the total sum of ₦914,103,230.00 (nine hundred and fourteen million one hundred and three thousand two hundred and thirty naira) only. This is broken into Recurrent and Capital expenditure as presented under the Economic classification of the Report, whereas the cumulative actual expenditure from March, 2020 to 31<sup>st</sup> December, 2020 is the total sum of ₦2,932,997,903.95 (two billion nine hundred and thirty two million nine hundred and ninety seven thousand nine hundred and three naira and ninety five kobo) only. The details are shown in the table below:

**Table showing COVID-19 Actual Expenditure:**

TYPES OF EXPENDITURE	OCTOBER, 2020 ACTUAL (₦)	NOVEMBER, 2020 ACTUAL (₦)	DECEMBER, 2020 ACTUAL (₦)	ACTUAL EXPENDITURE FOR THE QUARTER (₦)	ACTUAL EXPENDITURE MARCH TO DECEMBER, 2020 (₦)
<b>Recurrent Expenditure</b>					
Salaries and Allowances	9,600,000.00	12,525,000.00	0.00	22,125,000.00	360,896,186.20
Overhead cost	10,598,910.00	0.00	0.00	10,598,910.00	147,584,985.00
<b>Total for Recurrent Expenditure</b>	<b>20,198,910.00</b>	<b>12,525,000.00</b>	<b>0.00</b>	<b>32,723,910.00</b>	<b>508,481,171.20</b>
<b>Capital Expenditure</b>	<b>436,885,790.00</b>	<b>225,866,530.00</b>	<b>218,627,600.00</b>	<b>881,379,920.00</b>	<b>2,424,516,732.80</b>
<b>GRAND TOTAL</b>	<b>457,084,700.00</b>	<b>238,391,530.00</b>	<b>218,627,600.00</b>	<b>914,103,830.00</b>	<b>2,932,997,903.20</b>

## AUDIT CERTIFICATE

The COVID-19 Monthly Budget Execution Reports for the Borno State Government 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, the Audit Law (Chapter 15) of the Laws of Borno State of Nigeria, 1994; and in fulfilment of the State Fiscal Transparency, Accountability and Sustainability (SFTAS) program.

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 4 for the year 2020 covering October to December, 2020 prepared according to Administration and Economic Sectors and by Function of Government reproduced on pages 8 to 31, 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

## AUDITED MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 31/10/2020

CODE	MDA	INITIAL BUDGET =N=	AMENDMENT =N=	COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET	Covid-19 RESPONSIVE OCTOBER 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	8,240,000,000.00	(2,720,000,000.00)	5,520,000,000.00	10,598,910.00	545,681,985.00	4,974,318,015.00	9.89
02	ECONOMIC	7,688,370,000.00	(1,111,120,000.00)	6,577,250,000.00	36,885,790.00	221,558,360.04	6,355,691,639.96	3.37
03	JUDICIARY	-	-	-	-	-	-	-
04	REGIONAL	-	-	-	-	-	-	-
05	SOCIAL SECTOR	4,626,125,000.00	9,774,875,000.00	14,401,000,000.00	409,600,000.00	1,708,738,428.91	12,692,261,571.09	11.87
<b>TOTAL</b>	<b>TOTAL FOR ALL SECTORS</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>457,084,700.00</b>	<b>2,475,978,773.95</b>	<b>24,022,271,226.05</b>	<b>9.34</b>
011100100100	Government House	5,200,000,000.00	(1,000,000,000.00)	4,200,000,000.00	10,598,910.00	55,181,985.00	4,144,818,015.00	1.31
011101300100	Governor's Office	2,040,000,000.00	(1,520,000,000.00)	520,000,000.00	-	400,000,000.00	120,000,000.00	76.92
052100100100	Ministry of Health	770,000,000.00	9,570,000,000.00	10,340,000,000.00	400,000,000.00	963,716,404.71	9,376,283,595.29	9.32
012600100100	Ministry of Reconstruct, Rehabilitation & Resettlement	1,688,370,000.00	(256,120,000.00)	1,432,250,000.00	-	36,240,000.00	1,396,010,000.00	2.53
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
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	-

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021600100100	Ministry of Animal Resources & Fisheries Development	247,000,000.00	(97,000,000.00)	150,000,000.00	-	103,896,086.54	46,103,913.46	69.26
055200100100	Ministry of Religious Affairs & Special Education	700,000,000.00	(200,000,000.00)	500,000,000.00	-	40,600,000.00	459,400,000.00	8.12
051300100100	Ministry of Poverty Alleviation	292,000,000.00	(92,000,000.00)	200,000,000.00	-	515,000,000.00	(315,000,000.00)	257.50
053500100100	Ministry of Environment	200,000,000.00	(100,000,000.00)	100,000,000.00	-	-	100,000,000.00	-
051400100100	Ministry of Women Affairs & Social Devt	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 Agriculture & Natural Resources	5,130,000,000.00	(520,000,000.00)	4,610,000,000.00	-	-	4,610,000,000.00	-
<b>TOTAL2</b>	<b>TOTAL FOR ALL LINE MINISTRIES</b>	<b>17,302,370,000.00</b>	<b>5,574,880,000.00</b>	<b>22,877,250,000.00</b>	<b>410,598,910.00</b>	<b>2,188,389,231.25</b>	<b>20,688,860,768.75</b>	<b>9.57</b>
052110200100	Hospitals Management Board	1,204,125,000.00	1,296,875,000.00	2,501,000,000.00	9,600,000.00	189,422,024.20	2,311,577,975.80	7.57
025210300100	Rural Water Supply and Sanitation Agency (RUWASA)	145,000,000.00	(50,000,000.00)	95,000,000.00	36,885,790.00	72,667,518.50	22,332,481.50	76.49
052110600100	College of Health Technology	200,000,000.00	(180,000,000.00)	20,000,000.00	-	-	20,000,000.00	-
052110500100	College of Nursing & Midwifery	30,000,000.00	(10,000,000.00)	20,000,000.00	-	-	20,000,000.00	-
052100100100	Primary Health Care Development Agency	440,000,000.00	(160,000,000.00)	280,000,000.00	-	-	280,000,000.00	-
053505500100	Borno Environmental Protection Agency (BOSEPA)	655,000,000.00	(300,000,000.00)	355,000,000.00	-	-	355,000,000.00	-

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011101400100	State Emergency Management Agency (SEMA)	500,000,000.00	(200,000,000.00)	300,000,000.00	-	25,500,000.00	274,500,000.00	8.50
021510200200	Borno State Agricultural Mechanization Authority (BOSAMA)	78,000,000.00	(28,000,000.00)	50,000,000.00	-	-	50,000,000.00	-
<b>TOTAL3</b>	<b>SUB-TOTAL</b>	<b>3,252,125,000.00</b>	<b>368,875,000.00</b>	<b>3,621,000,000.00</b>	<b>46,485,790.00</b>	<b>287,589,542.70</b>	<b>3,333,410,457.30</b>	<b>7.94</b>
<b>TOTAL</b>	<b>TOTAL FOR ALL MDA</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>457,084,700.00</b>	<b>2,475,978,773.95</b>	<b>24,022,271,226.05</b>	<b>9.34</b>

## BORNO STATE GOVERNMENT OF NIGERIA

## AUDITED MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 31/10/2020

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET =N=	COVID-19 RESPONSIVE OCTOBER ACTUAL =N=	COVID-19 RESPONSIVE YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	ECUTIONEX %
		A	B	C =A+B	D	E	F =(C-E)	=E/C*100
	<b>REVENUE/RECEIPTS:</b>							
	Grant by Borno State Government					150,000,000.00		
	Releases to MDAs for COVID-19					1,104,957,830.00		
	Donation from Organizations (Bank)					28,000,000.00		
	Donation by Government Officials /Individuals				-	83,403,878.61		
	COVID-19 ERAD PUB. SEC. DONATIONS (Federal Government of Nigeria)	-	-	-	-	1,000,000,000.00	(1,000,000,000.00)	
130100100	Aids/Grants	-	-	-	51,410,790.00	151,835,387.45	(151,835,387.45)	
<b>SUB-TOTAL</b>	<b>SUB-TOTAL FOR REVENUE</b>	-	-	-	<b>51,410,790.00</b>	<b>2,518,197,096.06</b>	<b>(1,151,835,387.45)</b>	
								<b>0</b>
	<b>RECURRENT EXPENDITURE:</b>							
21010101	Salary	1,164,125,000.00	1,196,875,000.00	2,361,000,000.00	9,600,000.00	162,219,024.20	2,198,780,975.80	6.87
21020100	Allowances	160,000,000.00	500,000,000.00	660,000,000.00	-	186,152,162.00	473,847,838.00	28.20
22022003	Adhoc Duties	1,200,000,000.00	-	1,200,000,000.00	10,598,910.00	40,078,910.00	1,159,921,090.00	3.34
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

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22022803	Plant / Generator Fuel Cost	40,000,000.00	100,000,000.00	140,000,000.00	-	27,203,000.00	112,797,000.00	19.43
	<b>CAPITAL EXPENDITURE:</b>							
23010122	Purchase of Health/ Medical Equipment (Medical Consumables/PPE) COVID 19	230,000,000.00	4,810,000,000.00	5,040,000,000.00	-	116,691,068.00	4,923,308,932.00	2.32
23010153	Purchase of Submersible Pumps/Pipes/Spares	70,000,000.00	-	70,000,000.00	-	4,500,000.00	65,500,000.00	6.43
23010155	Purchase of Laboratory Equipment	-	250,000,000.00	250,000,000.00	-	-	250,000,000.00	-
23010156	Purchase of Therapeutic Meal and RUTF	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
23010157	Purchase of Drugs	100,000,000.00	-	100,000,000.00	-	-	100,000,000.00	-
23020101	Construction/ Provision of Office Buildings	1,975,000,000.00	(1,450,000,000.00)	525,000,000.00	36,885,790.00	68,167,518.50	456,832,481.50	12.98
23020102	Construction/ Provision of Residential Buildings	424,620,000.00	(121,320,000.00)	303,300,000.00	-	-	303,300,000.00	-
23020104	Construction/ Provision of Housing (Family Homes/Others)	960,450,000.00	33,700,000.00	994,150,000.00	-	-	994,150,000.00	-
23020105	Construction/ Provision of Water Facilities	435,000,000.00	(215,000,000.00)	220,000,000.00	-	13,891,086.54	206,108,913.46	6.31
23020106	Construction/ Provision of Hospitals/ Health Centres (3 Isolation Centres) COVID -19	100,000,000.00	2,440,000,000.00	2,540,000,000.00	400,000,000.00	621,833,999.71	1,918,166,000.29	24.48
23020130	Construction of Drainage/ Sewerage	200,000,000.00	(100,000,000.00)	100,000,000.00	-	-	100,000,000.00	-
23020144	Construction of Skill Acquisition Workshops/ provision of Facilities	80,000,000.00	(50,000,000.00)	30,000,000.00	-	-	30,000,000.00	-
23020150	Construction of Veterinary Clinics	32,000,000.00	(2,000,000.00)	30,000,000.00	-	16,000,000.00	14,000,000.00	53.33

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23030101	Rehabilitation/ Repairs of Residential Building (Ravaged Communities)	303,300,000.00	(168,500,000.00)	134,800,000.00	-	36,240,000.00	98,560,000.00	26.88
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
23030105	Rehabilitation/ Repairs- Hospitals/Health Centres	240,000,000.00	(50,000,000.00)	190,000,000.00	-	23,839,175.00	166,160,825.00	12.55
23040109	Community Surveillance	1,030,000,000.00	(305,000,000.00)	725,000,000.00	-	40,600,000.00	684,400,000.00	5.60
23040110	Sewerage and Refuse Disposal	325,000,000.00	(195,000,000.00)	130,000,000.00	-	-	130,000,000.00	-
23050103	Surveillance & Epidemiology (Coordination, POE, Case Management, IPC, Risk Communication and Logistics) COVID-19	-	1,460,000,000.00	1,460,000,000.00	-	-	1,460,000,000.00	-
23050129	Relief Materials for Victims	932,000,000.00	(412,000,000.00)	520,000,000.00	-	940,500,000.00	(420,500,000.00)	180.87
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
23050142	Women Mobilization, Re-orientation & Empowerment	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
23050148	Livestock Management	30,000,000.00	10,000,000.00	40,000,000.00	-	39,300,000.00	700,000.00	98.25
23050150	Counterpart Funds, NIDS and Nutritional Activities	100,000,000.00	(40,000,000.00)	60,000,000.00	-	-	60,000,000.00	-
23050151	Artisanal Fisheries	25,000,000.00	10,000,000.00	35,000,000.00	-	30,705,000.00	4,295,000.00	87.73
23050157	Purchase of Veterinary Drugs/ Vaccines	40,000,000.00	-	40,000,000.00	-	4,000,000.00	36,000,000.00	10.00
23010127	Purchase of Agricultural Equipment	150,000,000.00	(70,000,000.00)	80,000,000.00	-	-	80,000,000.00	-
23010143	Purchase of Other Agricultural Machineries and Implements	250,000,000.00	(100,000,000.00)	150,000,000.00	-	-	150,000,000.00	-
23010144	Purchase of Irrigation Machines, Equipment & Tools	460,000,000.00	(360,000,000.00)	100,000,000.00	-	-	100,000,000.00	-



**BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT**

23020113	Construction/ Provision of Agricultural Facilities- Grain Thresher	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00	-
23020118	Construction/ Provision of Infrastructure/ Centre Pivot and Net Houses	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-
23020129	Construction/ Provision of Irrigation Infrastructures/ Sprinklers Development	80,000,000.00	(40,000,000.00)	40,000,000.00	-	-	40,000,000.00	-
23020184	Refurbishing of Tractors	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
23050132	Grains Reserves Costs & Subsidies	350,000,000.00	850,000,000.00	1,200,000,000.00	-	-	1,200,000,000.00	-
23050133	Pests Control & Crops Protection/ Provision of Farm Inputs General	400,000,000.00	(200,000,000.00)	200,000,000.00	-	-	200,000,000.00	-
23050134	Cultivation of Special Crops, Provision of Farm Implements to Support IDPs by provision of Counterpart Fund for Immediate Stabilization by Provision of Counterpart Funding by MCRP	1,360,000,000.00	-	1,360,000,000.00	-	-	1,360,000,000.00	-
23050135	Fertilizer Subsidies	170,000,000.00	-	170,000,000.00	-	-	170,000,000.00	-
23050138	Rural Access and Agric Marketing (RAM)/ Rural-Urban Farm Access and Eco-System (CBN – AADS)	1,800,000,000.00	(600,000,000.00)	1,200,000,000.00	-	-	1,200,000,000.00	-
23020194	Repairs of Tractors/ Agric Machines	78,000,000.00	(28,000,000.00)	50,000,000.00	-	-	50,000,000.00	-
<b>SUB-TOTAL</b>	<b>SUB-TOTAL FOR EXPENDITURE</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>457,084,700.00</b>	<b>2,475,978,773.95</b>	<b>24,022,271,226.05</b>	<b>9.34</b>

## BORNO STATE GOVERNMENT OF NIGERIA

## AUDITED MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 31/10/2020

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	OCTOBER =N=	PAYMENTS YEAR TO DATE =N=	BUDGET BALANCE =N=	PERFORMANCE PERCENTAGE
		A	B	C =A+B	D	E	C-E	E/C*100
701	General Public Services	8,240,000,000.00	(2,720,000,000.00)	5,520,000,000.00	10,598,910.00	545,681,985.00	4,974,318,015.00	9.89
703	Public Order and Safety	-	-	-	-	-	-	-
704	Economic Affairs	5,455,000,000.00	(645,000,000.00)	4,810,000,000.00	-	103,896,086.54	4,706,103,913.46	2.16
705	Environmental Protection	855,000,000.00	(400,000,000.00)	455,000,000.00	-	-	455,000,000.00	0.00
706	Housing and Community Amenities	2,233,370,000.00	(466,120,000.00)	1,767,250,000.00	36,885,790.00	117,662,273.50	1,649,587,726.50	6.66
707	Health	2,644,125,000.00	10,516,875,000.00	13,161,000,000.00	409,600,000.00	1,153,138,428.91	12,007,861,571.09	8.76
708	Recreation, Culture and Religion	992,000,000.00	(292,000,000.00)	700,000,000.00	-	555,600,000.00	144,400,000.00	79.37
709	Education	15,000,000.00	-	15,000,000.00	-	-	15,000,000.00	0.00
710	Social Protection	120,000,000.00	(50,000,000.00)	70,000,000.00	-	-	70,000,000.00	0.00
	<b>TOTAL EXPENDITURE</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>457,084,700.00</b>	<b>2,475,978,773.95</b>	<b>24,022,271,226.05</b>	<b>9.34</b>

## BORNO STATE GOVERNMENT OF NIGERIA

## AUDITED MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 31/11/2020

CODE	MDA	INITIAL BUDGET =N=	AMENDMENT =N=	COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET	COVID-19 RESPONSIVE NOVEMBER 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	8,240,000,000.00	(2,720,000,000.00)	5,520,000,000.00	-	545,681,985.00	4,974,318,015.00	9.89
02	ECONOMIC	7,688,370,000.00	(1,111,120,000.00)	6,577,250,000.00	-	221,558,360.04	6,355,691,639.96	3.37
03	JUDICIARY	-	-	-	-	-	-	-
04	REGIONAL	-	-	-	-	-	-	-
05	SOCIAL SECTOR	4,626,125,000.00	9,774,875,000.00	14,401,000,000.00	238,391,530.00	1,947,129,958.91	12,453,870,041.09	13.52
<b>TOTAL</b>	<b>TOTAL FOR ALL SECTORS</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>238,391,530.00</b>	<b>2,714,370,303.95</b>	<b>23,783,879,696.05</b>	<b>10.24</b>
011100100100	Government House	5,200,000,000.00	(1,000,000,000.00)	4,200,000,000.00	-	55,181,985.00	4,144,818,015.00	1.31
011101300100	Governor's Office	2,040,000,000.00	(1,520,000,000.00)	520,000,000.00	-	400,000,000.00	120,000,000.00	76.92
052100100100	Ministry of Health	770,000,000.00	9,570,000,000.00	10,340,000,000.00	200,000,000.00	1,163,716,404.71	9,176,283,595.29	11.25
012600100100	Ministry of Reconstruct, Rehabilitation & Resettlement	1,688,370,000.00	(256,120,000.00)	1,432,250,000.00	-	36,240,000.00	1,396,010,000.00	2.53
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
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	-

**BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT**

021600100100	Ministry of Animal Resources & Fisheries Development	247,000,000.00	(97,000,000.00)	150,000,000.00	-	103,896,086.54	46,103,913.46	69.26
055200100100	Ministry of Religious Affairs & Special Education	700,000,000.00	(200,000,000.00)	500,000,000.00	-	40,600,000.00	459,400,000.00	8.12
051300100100	Ministry of Poverty Alleviation	292,000,000.00	(92,000,000.00)	200,000,000.00	-	515,000,000.00	(315,000,000.00)	257.50
053500100100	Ministry of Environment	200,000,000.00	(100,000,000.00)	100,000,000.00	-	-	100,000,000.00	-
051400100100	Ministry of Women Affairs & Social Devt	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 Agriculture & Natural Resources	5,130,000,000.00	(520,000,000.00)	4,610,000,000.00	-	-	4,610,000,000.00	-
<b>TOTAL2</b>	<b>TOTAL FOR ALL LINE MINISTRIES</b>	<b>17,302,370,000.00</b>	<b>5,574,880,000.00</b>	<b>22,877,250,000.00</b>	<b>200,000,000.00</b>	<b>2,388,389,231.25</b>	<b>20,488,860,768.75</b>	<b>10.44</b>
052110200100	Hospitals Management Board	1,204,125,000.00	1,296,875,000.00	2,501,000,000.00	12,525,000.00	201,947,024.20	2,299,052,975.80	8.07
025210300100	Rural Water Supply and Sanitation Agency (RUWASA)	145,000,000.00	(50,000,000.00)	95,000,000.00	-	72,667,518.50	22,332,481.50	76.49
052110600100	College of Health Technology	200,000,000.00	(180,000,000.00)	20,000,000.00	-	-	20,000,000.00	-
052110500100	College of Nursing & Midwifery	30,000,000.00	(10,000,000.00)	20,000,000.00	-	-	20,000,000.00	-
052100100100	Primary Health Care Development Agency	440,000,000.00	(160,000,000.00)	280,000,000.00	25,866,530.00	25,866,530.00	254,133,470.00	9.24
053505500100	Borno Environmental Protection Agency (BOSEPA)	655,000,000.00	(300,000,000.00)	355,000,000.00	-	-	355,000,000.00	-

BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT

011101400100	State Emergency Management Agency (SEMA)	500,000,000.00	(200,000,000.00)	300,000,000.00	-	25,500,000.00	274,500,000.00	8.50
021510200200	Borno State Agricultural Mechanization Authority (BOSAMA)	78,000,000.00	(28,000,000.00)	50,000,000.00	-	-	50,000,000.00	-
<b>TOTAL3</b>	<b>SUB-TOTAL</b>	<b>3,252,125,000.00</b>	<b>368,875,000.00</b>	<b>3,621,000,000.00</b>	<b>38,391,530.00</b>	<b>325,981,072.70</b>	<b>3,295,018,927.30</b>	<b>9.00</b>
<b>TOTAL</b>	<b>TOTAL FOR ALL MDA</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>238,391,530.00</b>	<b>2,714,370,303.95</b>	<b>23,783,879,696.05</b>	<b>10.24</b>

**BORNO STATE GOVERNMENT OF NIGERIA**  
**AUDITED MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 31/11/2020**

ECON CODE	DESCRIPTION	INITIAL BUDGET =N= A	AMENDMENT =N= B	COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET =N= C =A+B	COVID-19 RESPONSIVE NOVEMBER ACTUAL =N= D	COVID-19 RESPONSIVE YEAR TO DATE ACTUAL =N= E	BUDGET BALANCE =N= F =(C-E)	EXECUTIN % =E/C*100
	<b>REVENUE/RECEIPTS:</b>							
	Grant by Borno State Government					150,000,000.00		
	Releases to MDAs for COVID-19					1,104,957,830.00		
	Donation from Organizations (Bank)					28,000,000.00		
	Donation by Government Officials /Individuals				-	83,403,878.61		
	COVID-19 ERAD PUB. SEC. DONATIONS (Federal Government of Nigeria)	-	-	-	-	1,000,000,000.00	(1,000,000,000.00)	
130100100	Aids/Grants	-	-	-	-	151,835,387.45	(151,835,387.45)	
<b>SUB-TOTAL</b>	<b>SUB-TOTAL FOR REVENUE</b>	-	-	-	-	<b>2,518,197,096.06</b>	<b>(1,151,835,387.45)</b>	
	<b>RECURRENT EXPENDITURE:</b>							
21010101	Salary	1,164,125,000.00	1,196,875,000.00	2,361,000,000.00	12,525,000.00	174,744,024.20	2,186,255,975.80	7.40
21020100	Allowances	160,000,000.00	500,000,000.00	660,000,000.00	-	186,152,162.00	473,847,838.00	28.20
22022003	Adhoc Duties	1,200,000,000.00	-	1,200,000,000.00	-	40,078,910.00	1,159,921,090.00	3.34
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

**BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT**

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	100,000,000.00	140,000,000.00	-	27,203,000.00	112,797,000.00	19.43
	<b>CAPITAL EXPENDITURE:</b>							
23010122	Purchase of Health/ Medical Equipment (Medical Consumables/PPE) COVID 19	230,000,000.00	4,810,000,000.00	5,040,000,000.00	100,000,000.00	216,691,068.00	4,823,308,932.00	4.30
23010153	Purchase of Submersible Pumps/Pipes/Spares	70,000,000.00	-	70,000,000.00	-	4,500,000.00	65,500,000.00	6.43
23010155	Purchase of Laboratory Equipment	-	250,000,000.00	250,000,000.00	-	-	250,000,000.00	-
23010156	Purchase of Therapeutic Meal and RUTF	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
23010157	Purchase of Drugs	100,000,000.00	-	100,000,000.00	-	-	100,000,000.00	-
23020101	Construction/ Provision of Office Buildings	1,975,000,000.00	(1,450,000,000.00)	525,000,000.00	-	68,167,518.50	456,832,481.50	12.98
23020102	Construction/ Provision of Residential Buildings	424,620,000.00	(121,320,000.00)	303,300,000.00	-	-	303,300,000.00	-
23020104	Construction/ Provision of Housing (Family Homes/Others)	960,450,000.00	33,700,000.00	994,150,000.00	-	-	994,150,000.00	-
23020105	Construction/ Provision of Water Facilities	435,000,000.00	(215,000,000.00)	220,000,000.00	-	13,891,086.54	206,108,913.46	6.31
23020106	Construction/ Provision of Hospitals/ Health Centres (3 Isolation Centres) COVID -19	100,000,000.00	2,440,000,000.00	2,540,000,000.00	100,000,000.00	721,833,999.71	1,818,166,000.29	28.42
23020130	Construction of Drainage/ Sewerage	200,000,000.00	(100,000,000.00)	100,000,000.00	-	-	100,000,000.00	-
23020144	Construction of Skill Acquisition Workshops/ provision of Facilities	80,000,000.00	(50,000,000.00)	30,000,000.00	-	-	30,000,000.00	-
23020150	Construction of Veterinary Clinics	32,000,000.00	(2,000,000.00)	30,000,000.00	-	16,000,000.00	14,000,000.00	53.33

**BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT**

23030101	Rehabilitation/ Repairs of Residential Building (Ravaged Communities)	303,300,000.00	(168,500,000.00)	134,800,000.00	-	36,240,000.00	98,560,000.00	26.88
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
23030105	Rehabilitation/ Repairs- Hospitals/Health Centres	240,000,000.00	(50,000,000.00)	190,000,000.00	-	23,839,175.00	166,160,825.00	12.55
23040109	Community Surveillance	1,030,000,000.00	(305,000,000.00)	725,000,000.00	-	40,600,000.00	684,400,000.00	5.60
23040110	Sewerage and Refuse Disposal	325,000,000.00	(195,000,000.00)	130,000,000.00	-	-	130,000,000.00	-
23050103	Surveillance & Epidemiology (Coordination, POE, Case Management, IPC, Risk Communication and Logistics) COVID-19	-	1,460,000,000.00	1,460,000,000.00	-	-	1,460,000,000.00	-
23050129	Relief Materials for Victims	932,000,000.00	(412,000,000.00)	520,000,000.00	-	940,500,000.00	(420,500,000.00)	180.87
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
23050142	Women Mobilization, Re-orientation & Empowerment	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
23050148	Livestock Management	30,000,000.00	10,000,000.00	40,000,000.00	-	39,300,000.00	700,000.00	98.25
23050150	Counterpart Funds, NIDS and Nutritional Activities	100,000,000.00	(40,000,000.00)	60,000,000.00	25,866,530.00	25,866,530.00	34,133,470.00	43.11
23050151	Artisanal Fisheries	25,000,000.00	10,000,000.00	35,000,000.00	-	30,705,000.00	4,295,000.00	87.73
23050157	Purchase of Veterinary Drugs/ Vaccines	40,000,000.00	-	40,000,000.00	-	4,000,000.00	36,000,000.00	10.00
23010127	Purchase of Agricultural Equipment	150,000,000.00	(70,000,000.00)	80,000,000.00	-	-	80,000,000.00	-
23010143	Purchase of Other Agricultural Machineries and Implements	250,000,000.00	(100,000,000.00)	150,000,000.00	-	-	150,000,000.00	-
23010144	Purchase of Irrigation Machines, Equipment & Tools	460,000,000.00	(360,000,000.00)	100,000,000.00	-	-	100,000,000.00	-



23020113	Construction/ Provision of Agricultural Facilities- Grain Thresher	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00	-
23020118	Construction/ Provision of Infrastructure/ Centre Pivot and Net Houses	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-
23020129	Construction/ Provision of Irrigation Infrastructures/ Sprinklers Development	80,000,000.00	(40,000,000.00)	40,000,000.00	-	-	40,000,000.00	-
23020184	Refurbishing of Tractors	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
23050132	Grains Reserves Costs & Subsidies	350,000,000.00	850,000,000.00	1,200,000,000.00	-	-	1,200,000,000.00	-
23050133	Pests Control & Crops Protection/ Provision of Farm Inputs General	400,000,000.00	(200,000,000.00)	200,000,000.00	-	-	200,000,000.00	-
23050134	Cultivation of Special Crops, Provision of Farm Implements to Support IDPs by provision of Counterpart Fund for Immediate Stabilization by Provision of Counterpart Funding by MCRP	1,360,000,000.00	-	1,360,000,000.00	-	-	1,360,000,000.00	-
23050135	Fertilizer Subsidies	170,000,000.00	-	170,000,000.00	-	-	170,000,000.00	-
23050138	Rural Access and Agric Marketing (RAM)/ Rural-Urban Farm Access and Eco-System (CBN – AADS)	1,800,000,000.00	(600,000,000.00)	1,200,000,000.00	-	-	1,200,000,000.00	-
23020194	Repairs of Tractors/ Agric Machines	78,000,000.00	(28,000,000.00)	50,000,000.00	-	-	50,000,000.00	-
<b>SUB-TOTAL</b>	<b>SUB-TOTAL FOR EXPENDITURE</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>238,391,530.00</b>	<b>2,714,370,303.95</b>	<b>23,783,879,696.05</b>	<b>10.24</b>

## BORNO STATE GOVERNMENT OF NIGERIA

## AUDITED MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 31/11/2020

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	NOVEMBER =N=	PAYMENTS YEAR TO DATE =N=	BUDGET BALANCE =N=	PERFORMANCE PERCENTAGE
		A	B	C =A+B	D	E	C-E	E/C*100
701	General Public Services	8,240,000,000.00	(2,720,000,000.00)	5,520,000,000.00	-	545,681,985.00	4,974,318,015.00	9.89
703	Public Order and Safety	-	-	-	-	-	-	-
704	Economic Affairs	5,455,000,000.00	(645,000,000.00)	4,810,000,000.00	-	103,896,086.54	4,706,103,913.46	2.16
705	Environmental Protection	855,000,000.00	(400,000,000.00)	455,000,000.00	-	-	455,000,000.00	0.00
706	Housing and Community Amenities	2,233,370,000.00	(466,120,000.00)	1,767,250,000.00	-	117,662,273.50	1,649,587,726.50	6.66
707	Health	2,644,125,000.00	10,516,875,000.00	13,161,000,000.00	238,391,530.00	1,391,529,958.91	11,769,470,041.09	10.57
708	Recreation, Culture and Religion	992,000,000.00	(292,000,000.00)	700,000,000.00	-	555,600,000.00	144,400,000.00	79.37
709	Education	15,000,000.00	-	15,000,000.00	-	-	15,000,000.00	0.00
710	Social Protection	120,000,000.00	(50,000,000.00)	70,000,000.00	-	-	70,000,000.00	0.00
	<b>TOTAL EXPENDITURE</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>238,391,530.00</b>	<b>2,714,370,303.95</b>	<b>23,783,879,696.05</b>	<b>10.24</b>

## BORNO STATE GOVERNMENT OF NIGERIA

## AUDITED MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ADMINISTRATIVE SEGMENT AS AT 31/12/2020

CODE	MDA	INITIAL BUDGET =N=	AMENDMENT =N=	COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET	COVID-19 RESPONSIVE DECEMBER 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	8,240,000,000.00	(2,720,000,000.00)	5,520,000,000.00	-	545,681,985.00	4,974,318,015.00	9.89
02	ECONOMIC	7,688,370,000.00	(1,111,120,000.00)	6,577,250,000.00	36,455,000.00	258,013,360.04	6,319,236,639.96	3.92
03	JUDICIARY	-	-	-	-	-	-	-
04	REGIONAL	-	-	-	-	-	-	-
05	SOCIAL SECTOR	4,626,125,000.00	9,774,875,000.00	14,401,000,000.00	182,172,600.00	2,129,302,558.91	12,271,697,441.09	14.79
<b>TOTAL</b>	<b>TOTAL FOR ALL SECTORS</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>218,627,600.00</b>	<b>2,932,997,903.95</b>	<b>23,565,252,096.05</b>	<b>11.07</b>
011100100100	Government House	5,200,000,000.00	(1,000,000,000.00)	4,200,000,000.00	-	55,181,985.00	4,144,818,015.00	1.31
011101300100	Governor's Office	2,040,000,000.00	(1,520,000,000.00)	520,000,000.00	-	400,000,000.00	120,000,000.00	76.92
052100100100	Ministry of Health	770,000,000.00	9,570,000,000.00	10,340,000,000.00	178,546,600.00	1,342,263,004.71	8,997,736,995.29	12.98
012600100100	Ministry of Reconstruct, Rehabilitation & Resettlement	1,688,370,000.00	(256,120,000.00)	1,432,250,000.00	-	36,240,000.00	1,396,010,000.00	2.53
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
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	-

**BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT**

021600100100	Ministry of Animal Resources & Fisheries Development	247,000,000.00	(97,000,000.00)	150,000,000.00	-	103,896,086.54	46,103,913.46	69.26
055200100100	Ministry of Religious Affairs & Special Education	700,000,000.00	(200,000,000.00)	500,000,000.00	-	40,600,000.00	459,400,000.00	8.12
051300100100	Ministry of Poverty Alleviation	292,000,000.00	(92,000,000.00)	200,000,000.00	-	515,000,000.00	(315,000,000.00)	257.50
053500100100	Ministry of Environment	200,000,000.00	(100,000,000.00)	100,000,000.00	-	-	100,000,000.00	-
051400100100	Ministry of Women Affairs & Social Devt	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	6,855,000.00	6,855,000.00	193,145,000.00	3.43
021510100100	Ministry of Agriculture & Natural Resources	5,130,000,000.00	(520,000,000.00)	4,610,000,000.00	29,600,000.00	29,600,000.00	4,580,400,000.00	0.64
<b>TOTAL2</b>	<b>TOTAL FOR ALL LINE MINISTRIES</b>	<b>17,302,370,000.00</b>	<b>5,574,880,000.00</b>	<b>22,877,250,000.00</b>	<b>215,001,600.00</b>	<b>2,603,390,831.25</b>	<b>20,273,859,168.75</b>	<b>11.38</b>
052110200100	Hospitals Management Board	1,204,125,000.00	1,296,875,000.00	2,501,000,000.00	-	201,947,024.20	2,299,052,975.80	8.07
025210300100	Rural Water Supply and Sanitation Agency (RUWASA)	145,000,000.00	(50,000,000.00)	95,000,000.00	-	72,667,518.50	22,332,481.50	76.49
052110600100	College of Health Technology	200,000,000.00	(180,000,000.00)	20,000,000.00	-	-	20,000,000.00	-
052110500100	College of Nursing & Midwifery	30,000,000.00	(10,000,000.00)	20,000,000.00	-	-	20,000,000.00	-
052100100100	Primary Health Care Development Agency	440,000,000.00	(160,000,000.00)	280,000,000.00	3,626,000.00	29,492,530.00	250,507,470.00	10.53
053505500100	Borno Environmental Protection Agency (BOSEPA)	655,000,000.00	(300,000,000.00)	355,000,000.00	-	-	355,000,000.00	-

BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT

011101400100	State Emergency Management Agency (SEMA)	500,000,000.00	(200,000,000.00)	300,000,000.00	-	25,500,000.00	274,500,000.00	8.50
021510200200	Borno State Agricultural Mechanization Authority (BOSAMA)	78,000,000.00	(28,000,000.00)	50,000,000.00	-	-	50,000,000.00	-
<b>TOTAL3</b>	<b>SUB-TOTAL</b>	<b>3,252,125,000.00</b>	<b>368,875,000.00</b>	<b>3,621,000,000.00</b>	<b>3,626,000.00</b>	<b>329,607,072.70</b>	<b>3,291,392,927.30</b>	<b>9.10</b>
<b>TOTAL</b>	<b>TOTAL FOR ALL MDA</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>218,627,600.00</b>	<b>2,932,997,903.95</b>	<b>23,565,252,096.05</b>	<b>11.07</b>

**BORNO STATE GOVERNMENT OF NIGERIA**  
**AUDITED MONTHLY COVID-19 BUDGET IMPLEMENTATION REPORT BY ECONOMIC CLASSIFICATION AS AT 31/12/2020**

ECON CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	COVID- 19 RESPONSIVE IN 2020 AMENDED BUDGET =N=	COVID-19 RESPONSIVE DECEMBER ACTUAL =N=	COVID-19 RESPONSIVE YEAR TO DATE ACTUAL =N=	BUDGET BALANCE =N=	EXECUTIN %
		A	B	C =A+B	D	E	F =(C-E)	=E/C*100
	<b>REVENUE/RECEIPTS:</b>							
	Grant by Borno State Government					150,000,000.00		
	Releases to MDAs for COVID-19					1,104,957,830.00		
	Donation from Organizations (Bank)					28,000,000.00		
	Donation by Government Officials /Individuals				-	83,403,878.61		
	COVID-19 ERAD PUB. SEC. DONATIONS (Federal Government of Nigeria)	-	-	-	-	1,000,000,000.00	(1,000,000,000.00)	
130100100	Aids/Grants	-	-	-	-	151,835,387.45	(151,835,387.45)	
<b>SUB-TOTAL</b>	<b>SUB-TOTAL FOR REVENUE</b>	-	-	-	-	<b>2,518,197,096.06</b>	<b>(1,151,835,387.45)</b>	
	<b>RECURRENT EXPENDITURE:</b>							
21010101	Salary	1,164,125,000.00	1,196,875,000.00	2,361,000,000.00	-	174,744,024.20	2,186,255,975.80	7.40
21020100	Allowances	160,000,000.00	500,000,000.00	660,000,000.00	-	186,152,162.00	473,847,838.00	28.20
22022003	Adhoc Duties	1,200,000,000.00	-	1,200,000,000.00	-	40,078,910.00	1,159,921,090.00	3.34
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

**BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT**

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	100,000,000.00	140,000,000.00	-	27,203,000.00	112,797,000.00	19.43
	<b>CAPITAL EXPENDITURE:</b>							
23010122	Purchase of Health/ Medical Equipment (Medical Consumables/PPE) COVID 19	230,000,000.00	4,810,000,000.00	5,040,000,000.00	72,800,000.00	289,491,068.00	4,750,508,932.00	5.74
23010153	Purchase of Submersible Pumps/Pipes/Spares	70,000,000.00	-	70,000,000.00	-	4,500,000.00	65,500,000.00	6.43
23010155	Purchase of Laboratory Equipment	-	250,000,000.00	250,000,000.00	-	-	250,000,000.00	-
23010156	Purchase of Therapeutic Meal and RUTF	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
23010157	Purchase of Drugs	100,000,000.00	-	100,000,000.00	-	-	100,000,000.00	-
23020101	Construction/ Provision of Office Buildings	1,975,000,000.00	(1,450,000,000.00)	525,000,000.00	-	68,167,518.50	456,832,481.50	12.98
23020102	Construction/ Provision of Residential Buildings	424,620,000.00	(121,320,000.00)	303,300,000.00	-	-	303,300,000.00	-
23020104	Construction/ Provision of Housing (Family Homes/Others)	960,450,000.00	33,700,000.00	994,150,000.00	-	-	994,150,000.00	-
23020105	Construction/ Provision of Water Facilities	435,000,000.00	(215,000,000.00)	220,000,000.00	6,855,000.00	20,746,086.54	199,253,913.46	9.43
23020106	Construction/ Provision of Hospitals/ Health Centres (3 Isolation Centres) COVID -19	100,000,000.00	2,440,000,000.00	2,540,000,000.00	105,746,600.00	827,580,599.71	1,712,419,400.29	32.58
23020130	Construction of Drainage/ Sewerage	200,000,000.00	(100,000,000.00)	100,000,000.00	-	-	100,000,000.00	-
23020144	Construction of Skill Acquisition Workshops/ provision of Facilities	80,000,000.00	(50,000,000.00)	30,000,000.00	-	-	30,000,000.00	-
23020150	Construction of Veterinary Clinics	32,000,000.00	(2,000,000.00)	30,000,000.00	-	16,000,000.00	14,000,000.00	53.33

**BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT**

23030101	Rehabilitation/ Repairs of Residential Building (Ravaged Communities)	303,300,000.00	(168,500,000.00)	134,800,000.00	-	36,240,000.00	98,560,000.00	26.88
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
23030105	Rehabilitation/ Repairs- Hospitals/Health Centres	240,000,000.00	(50,000,000.00)	190,000,000.00	-	23,839,175.00	166,160,825.00	12.55
23040109	Community Surveillance	1,030,000,000.00	(305,000,000.00)	725,000,000.00	-	40,600,000.00	684,400,000.00	5.60
23040110	Sewerage and Refuse Disposal	325,000,000.00	(195,000,000.00)	130,000,000.00	-	-	130,000,000.00	-
23050103	Surveillance & Epidemiology (Coordination, POE, Case Management, IPC, Risk Communication and Logistics) COVID-19	-	1,460,000,000.00	1,460,000,000.00	-	-	1,460,000,000.00	-
23050129	Relief Materials for Victims	932,000,000.00	(412,000,000.00)	520,000,000.00	-	940,500,000.00	(420,500,000.00)	180.87
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
23050142	Women Mobilization, Re-orientation & Empowerment	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
23050148	Livestock Management	30,000,000.00	10,000,000.00	40,000,000.00	-	39,300,000.00	700,000.00	98.25
23050150	Counterpart Funds, NIDS and Nutritional Activities	100,000,000.00	(40,000,000.00)	60,000,000.00	3,626,000.00	29,492,530.00	30,507,470.00	49.15
23050151	Artisanal Fisheries	25,000,000.00	10,000,000.00	35,000,000.00	-	30,705,000.00	4,295,000.00	87.73
23050157	Purchase of Veterinary Drugs/ Vaccines	40,000,000.00	-	40,000,000.00	-	4,000,000.00	36,000,000.00	10.00
23010127	Purchase of Agricultural Equipment	150,000,000.00	(70,000,000.00)	80,000,000.00	-	-	80,000,000.00	-
23010143	Purchase of Other Agricultural Machineries and Implements	250,000,000.00	(100,000,000.00)	150,000,000.00	-	-	150,000,000.00	-
23010144	Purchase of Irrigation Machines, Equipment & Tools	460,000,000.00	(360,000,000.00)	100,000,000.00	29,600,000.00	29,600,000.00	70,400,000.00	29.60



**BORNO STATE YEAR 2020 FOURTH QUARTER COVID-19 RESPONSE AND RECOVERY EXPENDITURE AUDIT REPORT**

23020113	Construction/ Provision of Agricultural Facilities- Grain Thresher	50,000,000.00	-	50,000,000.00	-	-	50,000,000.00	-
23020118	Construction/ Provision of Infrastructure/ Centre Pivot and Net Houses	20,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-
23020129	Construction/ Provision of Irrigation Infrastructures/ Sprinklers Development	80,000,000.00	(40,000,000.00)	40,000,000.00	-	-	40,000,000.00	-
23020184	Refurbishing of Tractors	40,000,000.00	-	40,000,000.00	-	-	40,000,000.00	-
23050132	Grains Reserves Costs & Subsidies	350,000,000.00	850,000,000.00	1,200,000,000.00	-	-	1,200,000,000.00	-
23050133	Pests Control & Crops Protection/ Provision of Farm Inputs General	400,000,000.00	(200,000,000.00)	200,000,000.00	-	-	200,000,000.00	-
23050134	Cultivation of Special Crops, Provision of Farm Implements to Support IDPs by provision of Counterpart Fund for Immediate Stabilization by Provision of Counterpart Funding by MCRP	1,360,000,000.00	-	1,360,000,000.00	-	-	1,360,000,000.00	-
23050135	Fertilizer Subsidies	170,000,000.00	-	170,000,000.00	-	-	170,000,000.00	-
23050138	Rural Access and Agric Marketing (RAM)/ Rural-Urban Farm Access and Eco-System (CBN – AADS)	1,800,000,000.00	(600,000,000.00)	1,200,000,000.00	-	-	1,200,000,000.00	-
23020194	Repairs of Tractors/ Agric Machines	78,000,000.00	(28,000,000.00)	50,000,000.00	-	-	50,000,000.00	-
<b>SUB-TOTAL</b>	<b>SUB-TOTAL FOR EXPENDITURE</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>218,627,600.00</b>	<b>2,932,997,903.95</b>	<b>23,565,252,096.05</b>	<b>11.07</b>

## BORNO STATE GOVERNMENT OF NIGERIA

## AUDITED MONTHLY COVID-19 BUDGET IMPLEMENTATION BY FUNCTIONS OF GOVERNMENT AS AT 31/12/2020

CODE	DESCRIPTION	INITIAL BUDGET =N=	AMENDMENT =N=	FINAL BUDGET AMOUNT =N=	DECEMBER =N=	PAYMENTS YEAR TO DATE =N=	BUDGET BALANCE =N=	PERFORMANCE PERCENTAGE
		A	B	C =A+B	D	E	C-E	E/C*100
701	General Public Services	8,240,000,000.00	(2,720,000,000.00)	5,520,000,000.00	-	545,681,985.00	4,974,318,015.00	9.89
703	Public Order and Safety	-	-	-	-	-	-	-
704	Economic Affairs	5,455,000,000.00	(645,000,000.00)	4,810,000,000.00	29,600,000.00	133,496,086.54	4,676,503,913.46	2.78
705	Environmental Protection	855,000,000.00	(400,000,000.00)	455,000,000.00	-	-	455,000,000.00	0.00
706	Housing and Community Amenities	2,233,370,000.00	(466,120,000.00)	1,767,250,000.00	6,855,000.00	124,517,273.50	1,642,732,726.50	7.05
707	Health	2,644,125,000.00	10,516,875,000.00	13,161,000,000.00	182,172,600.00	1,573,702,558.91	11,587,297,441.09	11.96
708	Recreation, Culture and Religion	992,000,000.00	(292,000,000.00)	700,000,000.00	-	555,600,000.00	144,400,000.00	79.37
709	Education	15,000,000.00	-	15,000,000.00	-	-	15,000,000.00	0.00
710	Social Protection	120,000,000.00	(50,000,000.00)	70,000,000.00	-	-	70,000,000.00	0.00
	<b>TOTAL EXPENDITURE</b>	<b>20,554,495,000.00</b>	<b>5,943,755,000.00</b>	<b>26,498,250,000.00</b>	<b>218,627,600.00</b>	<b>2,932,997,903.95</b>	<b>23,565,252,096.05</b>	<b>11.07</b>

