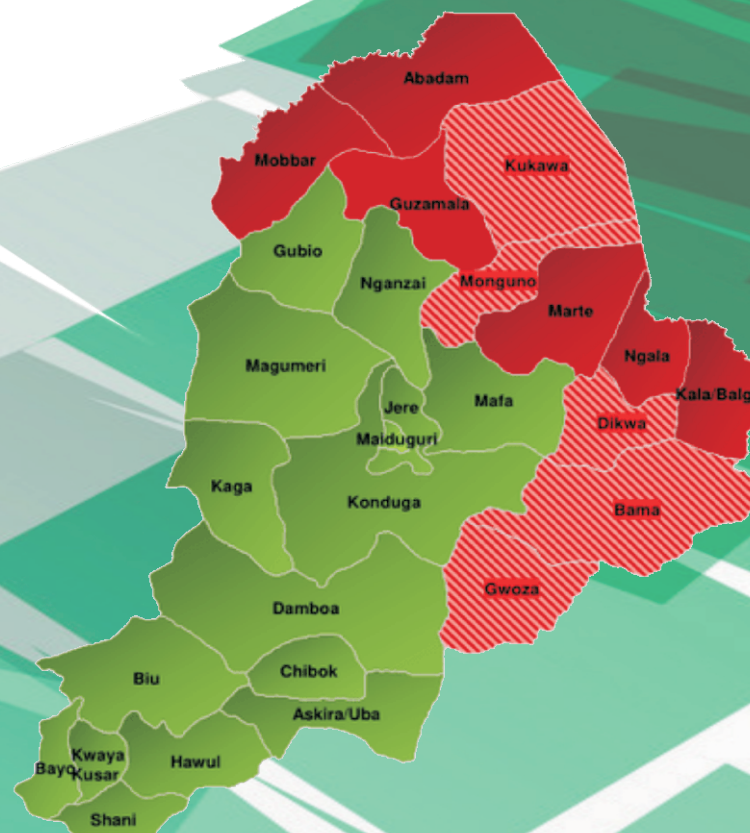




BORNO STATE GOVERNMENT NIGERIA

FINANCIAL REPORT 2021





HIS EXCELLENCY

**PROF. BABAGANA
UMARA ZULUM** MNI, FNSE
EXECUTIVE GOVERNOR, BORNO STATE





HIS EXCELLENCY

UMAR USMAN KADAFUR

DEPUTY GOVERNOR, BORNO STATE



ADAMU ALHAJI LAWAN
HONOURABLE COMMISSIONER
MINISTRY OF FINANCE, BUDGET
AND PLANNING



Haj. Maryam Shehu FCNA
PERMANENT SECRETARY
MINISTRY OF FINANCE, BUDGET
AND PLANNING



MAI ADAMU YAU MSC Accting, ACTI, FCNA
ACCOUNTANT GENERAL
BORNO STATE

TREASURY MANAGEMENT TEAM



SHEHU YAKUBU GANA
DIRECTOR, COMPUTER & FINAL ACCOUNTS



BABA BURA USMAN FCNA
DIRECTOR, TREASURY OPERATIONS



BUNU BUKAR
DIRECTOR, EXPENDITURE CONTROL



ABBAS MOHAMMED, CNA
DIRECTOR, INSPECTORATE & INTERNAL AUDIT

TABLE OF CONTENTS

1. Profiles	01
2. About Borno State	10
3. Responsibility for the Financial Statements	11
4. Accounting Policies	12
5. Statement of responsibilities of the auditor general	17
6. Statement of opinion of the auditor general for the year ended 31st December, 2021	18
8. Statement By The Accountant General	20
9. Financial Highlights For The 2021 Financial Year	21
10. Statement No. 1	37
11. Statement No. 2	41
12. Statement No. 3	43
13. Statement No. 4	46
14. Notes to the Financial Statements	47

ABOUT BORNO

Borno State is located at the North-Eastern corner of the country and occupies an area of 69,436sq km. This makes it one of the largest State in the

Federation in terms of landmass. The State shares borders with three (3) countries of Niger Republic to the North, Chad Republic to the North and Cameroon to the East. The State has 27 Local Government Areas and a population of 2,596,589 as per the 1991 provisional census figure.

The Local Government Areas of the State are: Abadam, Askira Uba, Bama, Bayo, Biu, Chibok, Damboa, Dikwa, Gubio, Guzamala, Gwoza, Hawul, Jere, Kaga, Kala-Balge, Konduga, Kukawa, Kwaya Kusar, Mafa, Magumari, Maiduguri Metropolitan Council, Marte, Mobbar, Monguno, Ngala, Nganzai and Shani.

From the point of view of climate, Borno State is usually hot and dry for

most part of the year and the rainy season lasts from June to September with an annual rainfall of between 500mm and 1,000mm.

As to the people, the State is pluralistic in ethnic composition. The major ethnic groups include Kanuri, Babur/Bura, Marghi, Shuwa Arab, Waha, Mandara, Ghide, Wula, Fulani, Ngamargu, Chibok, Kanakuru and Koyam. Borno State is also divided into Emirates and are headed by Shehu and Emirs respectively while the Borno State Council of Emirs is headed by his Royal Highness, The Shehu of Borno.

Borno State which is located within the Lake Chad plains to the Biu Plateau is fertile for agricultural activities. Consequently, agriculture has been the main pre-occupation of its people as over 80% of the population is engaged in crop cultivation, animal husbandry, cattle rearing, fishing, trade and commerce.

The State therefore has over

10,555,000 hectares of cultivable land suitable for the cultivation of crops such as millet, sorghum, rice wheat, groundnut, cotton maize, sweet potatoes, gum Arabic, fruits and vegetables. Livestock rearing is undertaken all over the State and constitute over 35% of the National Herd being the largest producer in the country and indeed the West African Sub Region. The State also possesses one of the richest fishing grounds in Nigeria. These include Lake Chad and sundry rivers of Yobe, Kumadugu, Yadzaram, Alau am, Hawul, Gongola and Ndivan. In view of this the State has been the major supplier of preserved fish to other parts of the country.

In addition, the State is endowed with mineral resources which when fully tapped, can sustain the economy of the State, these include potash, soda ash, trona, glass, ornamental limestone, quarts, gypsum, diatomite, feldspar, alum, kaolin and manganese which are available in commercial quantities.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements for the financial year 2021 have been prepared in accordance with the provisions of the Financial (Control and Management) Act 1958 Cap 144 LFN as amended. The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the Generally Accepted Accounting Principles (GAAP).

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

I confirm that the Financial Statements reflect the true financial position and operations of the Borno State Government as at December 31, 2021. The Accountant-General accepts responsibility for the integrity of this Financial Statements and their compliance with the Finance (Control and Management) Act 1958 as amended, and the International Public Sector Accounting Standards (IPSAS).

MAI ADAMU YAU MSC Accting, ACTI, FCNA
ACCOUNTANT GENERAL
BORNO STATE

ACCOUNTING POLICIES

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.0 General Information

Borno State Financial Statements for the year ended December, 2020 were authorised for issue by the Accountant General on 18th June, 2021.

The activities of the state remains the provision of Economic (Basic Infrastructure, housing, agricultural and transportation, etc), Social (Educational, health, water supply, recreation and religious, etc) and justice (law and order) services.

The State Secretariat is located in Maiduguri, Borno State.

2.0 Accounting Terminologies / Definitions

- i. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Borno State Government in preparing and presenting Financial Statements.
- ii. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- iii. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- v. Cash flows are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- vi. Cash receipts are cash inflows.
- vii. Cash payments are cash outflows.

- viii. Cash Controlled by Borno State Government: Cash is deemed to be controlled by Borno State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- ix. Government Business Enterprise means a department or agency that has all the following characteristics:
 - a. Is an entity with the power to contract in its own name;
 - b. Has been assigned the financial and operational authority to carry on a Business;
 - c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
 - d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
 - e. Is controlled by a public sector management or the government.
- x. Notes to the GPFS shall include narrative descriptions or more detailed Schedules or analyses of amounts shown on the face of the GPFS, as well as additional information.

3.0 Financial Accounting and Reporting Framework

The financial reporting framework of Borno State Government is anchored on the following:

- International Public Sector Accounting Standards (IPSAS) Cash Basis
- The Domesticated National Chart of Accounts (NCOA)

ACCOUNTING POLICIES

- Cash Basis Reporting Formats (IPSAS Cash Basis Compliant General Purpose Financial Statements)
- Budget Performance Reporting Formats

4.0 General Purpose Financial Statements (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Borno State Government, and Accounting Policies and Notes to the Financial Statements. In Borno State, the GPFS is made up the following:

- i. **Statement 1-** Cash Flow Statements: Statement of Cash Receipts and Payments which: recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and separately identifies payments made by third parties on behalf of the State government.
- ii. **Statement 2-** Statement of Assets and Liabilities Statement of Financial Position (also known as Balance Sheet);
- iii. **Statement 3-** Statement of Consolidated Revenue Fund Statement of Recurrent Financial Performance (also known as Profit & Loss Account);
- iv. **Statement 4-** Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
- v. Notes to the Accounts: Additional disclosures to explain the GPFS; and Accounting Policies and Explanatory Notes.

5.0 Basis of Preparation and Legal Provisions

The GPFS are prepared in accordance with the cash basis of the International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Act (FRL) and the

Financial Reporting Council of Nigeria. In addition, GPFS are in compliance with the provisions of other financial regulations of the State.

6.0 Fundamental Accounting Concepts

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Borno State:

- Cash Basis of Accounting;
- Understability;
- Materiality,
- Relevance;
- Going Concern Concept;
- Consistency Concept
- Prudence
- Completeness, etc.

7.0 Accounting Period

The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

8.0 Reporting Currency

General Purpose Financial Statements are prepared in Nigerian Naira.

9.0 Ministries Department & Agencies for Consolidation

The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies of Borno State Government except Government Business Enterprises (GBEs).

ACCOUNTING POLICIES

10.0 Comparative Information

The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

11.0 Budget Figures

These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Borno State.

12.0 Receipts

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

13.0 External Assistance

- Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral. External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

14.0 Borrowings

These shall be categorised as either short or long term Loans, Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and

- 12 Debts shall fall due beyond one calendar year (above months). Loans shall be disclosed separately

15.0 Aid and Grants

Aid and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.

16.0 Interest Received

Interest actually received during the financial year shall be treated as a receipt under item 'Other Receipts'.

17.0 Government Business Activities

Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item. Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

18.0 Payments

These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment. Payments for purchase of items of capital nature (e.g. PPE) shall be expended in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

ACCOUNTING POLICIES

19.0 Loans Granted:

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

20.0 Loan Repayments

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

21.0 Interest on Loans:

Actual Interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments

22.0 Foreign Currency Transactions:

Foreign Currency Transactions throughout the year Central Bank of Nigeria (CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date. At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts/Payments respectively.

23.0 Prepayments

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

24.0 Investments

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given a n appropriate name as the case may be. They are separately disclosed in the Statement of Receipts and Payments under capital payments.

25.0 Leases

Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments. Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

26.0 Cash and Its Equivalents

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.

27.0 Advances

All Cash Advances shall be retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.

STATEMENT OF RESPONSIBILITIES OF THE AUDITOR GENERAL

My responsibility is to express an independent opinion on the financial statements based on the audit conducted. I conducted my audit in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (As amended) and the Borno State Audit Law, 2021.

The standards used for the audit include the Public Sector Auditing Standards, 1997, the International Auditing Standards and the INTOSSAI Auditing Standards. Those 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 are free from material misstatement.

An audit in this context involves the performance of procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. And that the audit has provided reasonable evidence and assurances enough to provide a basis for independent audit opinion.

The audit also includes an evaluation of the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Accountant General, as well as the overall presentation of the General-Purpose Financial Statements in line with the International Public Sector Accounting Standards (IPSAS) Cash Basis.



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

STATEMENT OF OPINION OF THE AUDITOR GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2021

OFFICE OF THE AUDITOR GENERAL

Telegram: _____

Tel.: 076-231017, Maiduguri.



Ref. No: AAA.1/S.32/2021/VOL.1/14
 Borno State Government,
 P.M.B. 1051, Maiduguri.
 Date: 27th June 2022

The Accountant General
 Office of the Accountant General
 Ministry of Finance, Budget and Planning
 Maiduguri

OFFICE OF THE ACCOUNTANT GENERAL
 MINISTRY OF FINANCE
 BORNO STATE
 RECEIVED
 SIGN. DATE 28/6/22

AUDIT CERTIFICATE

ON THE YEAR ENDED 31ST DECEMBER 2021 ACCOUNTS

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended), I have examined the Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31st December 2021.

Basis of Opinion

The audit was conducted in accordance with the Public Sector Auditing Standards, 1997, International Standards on Auditing and the International Standards of Supreme Audit Institutions (ISSAI).

During the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements (GPFS), which were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Cash Basis. I have obtained the information and explanations that to the best of my knowledge were relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidence and assurances, which formed the basis of my independent opinion.

Opinion

In my opinion, pursuant to Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended), the Financial Statements Numbers 1, 2, 3 and 4 i.e. Statement of Cash Flow; Statement of Assets and Liabilities; Statement of Consolidated Revenue Fund, and Statement of Capital Development Fund together with their related Notes are in agreement with the books of accounts and records and show a true and fair view of

the Financial position of the Government of Borno State for the year ended 31st December, 2021 and the transactions for the fiscal year ended on that date.

Special Opinion

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The receipts are in Notes 12(a) whereas the expenditures are in Notes 6, and 15 in the attached General-Purpose Financial Statements (GPFS) of Borno State Government. In my opinion Notes 6, 12(a) and 15 presents fairly in all material respects the funds received and expended against the SFTAS Program by the State for the year ended December 31, 2021.

ALH. SHETTIMA BUKAR, FCPA, FCNA
 AUDITOR GENERAL, BORNO STATE.
 27th June 2022

STATEMENT BY THE ACCOUNTANT GENERAL

It is with great pleasure and honour to present the Audited Financial Statements of Borno State Government for the year ended 31st December, 2021, together with the Auditor-General's Certificate thereon.

The Financial Statements of Borno State Government for the financial year 2021 have been prepared in accordance with the International Public Sector Accounting Standard (IPSAS Cash Basis), taking into cognizance, the after effects of the impact of the COVID-19 on the Nigerian and the World economy at large. The Cash basis of accounting makes Financial Statements presentation more user-friendly and meets stakeholders' expectations. The report contains government performance according to sector, programmes and functions so as to meet stakeholders' information needs.

The 2021 fiscal year improved tremendously as against the preceding year, with strategic implementation of the Internal Revenue Generation (IGR) drive, which was aggressively pursued by the State's Internal Revenue Services, through the implementation of the Treasury Single Account as well as the Automation of collection system. The system had blocked most of the Revenue leakages' thus increasing the IGR by 166.20% over last year's IGR.

The National Economy performed slightly higher than 2020, especially as Statutory Allocation recorded moderate increase as a result of, among other things, the rise in oil price after the COVID-19 pandemic.

Albeit in the decline, past insurgency attacks in the State, had resulted in increase in the number of Internally Displaced Persons (IDPs) that need to be catered for from the State's meagre resources, the State had still maintained the prompt payment of staff salaries and also executed capital projects with significant social impact within the meagre resources.


MAI ADAMU YAU MSC Accting, ACTI, FCNA
ACCOUNTANT GENERAL
BORNO STATE

FINANCIAL HIGHLIGHTS FOR THE 2021 FINANCIAL YEAR

1.0 Introduction

The State Accountant - General hereby present Annual Report together with the Financial Statements of the Borno State Government of Nigeria for the year ended 31st December 2021 prepared and presented in line with the statutory responsibility of the Office of the State Accountant General. The Report provides information on the State Government Financial Performance and Position for the period ended under review.

2.0 Legal Framework Guiding Financial Management and Accounts of the State Government

The Annual Report together with the Financial Statements of the State Government was prepared and presented based on the following:

- ✓ Relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria as amended.
- ✓ Finance (Control and Management) Act 1958 now CAP F26LFN 2004.
- ✓ The Financial Instructions.
- ✓ Relevant laws of the State and other applicable extant Rules & Regulations as well as.
- ✓ International Public Sector Accounting Standards (IPSAS) cash basis issued by the International Public Sector Accounting Standards (IPSAS) Board.

3.0 The Reporting Entity

The Annual Report is for the Borno State Government of Nigeria which comprises the financial activities of the Ministries, Departments & Agencies (MDA) fully and partially funded by the State Government from the state budget as well as Other Public Funds, Loans, Aid and Grants.

4.0 Accounting Basis

The Financial Statements have been prepared largely in line with the provisions of the IPSAS cash basis of accounting.

- i. Revenues are recognized and recorded when cash is received
- ii. Expenditures are recognized when cash is paid. However, expenditure relating to third party payments and loans were

disclosed in the financial Statements as additional disclosures.

iii. The principal statements that made up the Financial Statements include:

- v Statement 1: Statement of Cashflow
- v Statement 2: Statement of Assets and Liabilities
- v Statement 3: Statement of Consolidated Revenue Fund (CRF) and
- v Statement 4: Statement of Capital Development Fund (CDF)

5.0 2021 Approved Estimates

The year 2021 Budget which focused on “security, education, healthcare, agriculture, provision of potable water as well as reconstruction, rehabilitation and resettlement of internally displaced persons and refugees.” was signed into law in January 2022. It was put together based on certain microeconomic parameters as reflected in the state fiscal strategy paper largely adopted from the National Development Plan and the Federal Government's Medium Term Expenditure Framework (MTEF).

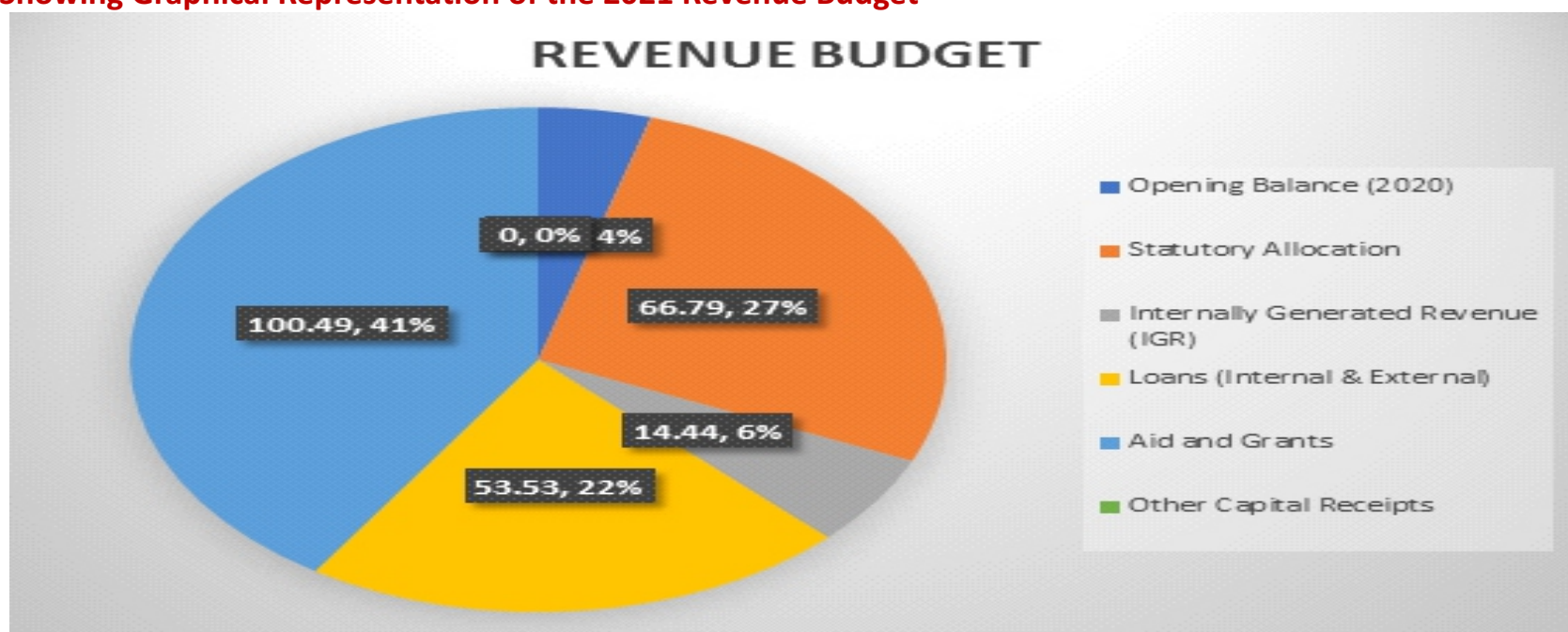
The N248b appropriation Bill passed by the State House of Assembly and assented to by the Executive Governor of Borno State, His Excellency, Professor Babagana Umara Zulum FNSE, mni was N40b higher than the original proposed bill sent to the State Assembly for appropriation.

5.1 Revenue Budget

The projected revenue inflow for the year were to be derived from share of statutory allocation, Internally Generated Revenue (IGR), Loans (external & internal) as well as Aid and Grants and applied same on the various expenditure components of the budget as appropriated. The Breakdown of the major revenue sources from which the budget was financed were detailed in table 1 and graphically as figure 1 respectively below: -

Table 1: Showing 2021 Revenue Budget

S/No	Revenue Item	Amount (Billions)	Percentage (%) of Total
1	Opening Balance (2020)	10.98	4%
2	Statutory Allocation	66.79	27%
3	Internally Generated Revenue (IGR)	14.44	6%
4	Loans (Internal & External)	53.53	22%
5	Aid and Grants	100.49	41%
6	Other Capital Receipts	-	0%
	Total	246.23	100%

Figure 1: Showing Graphical Representation of the 2021 Revenue Budget

From the above table, the State Government has the trust and confidence to attract significant assistance as aid and grant from donors as well as loans to finance developments. The low expectations from IGR which constitutes 6% of the projected revenue inflow for the period under review did not come as a surprise due to low business activity. However, it is gratifying to note that the State has been making concerted efforts at leveraging on other revenue sources such as land registration and blocking revenue leakages to enhance IGR going forward.

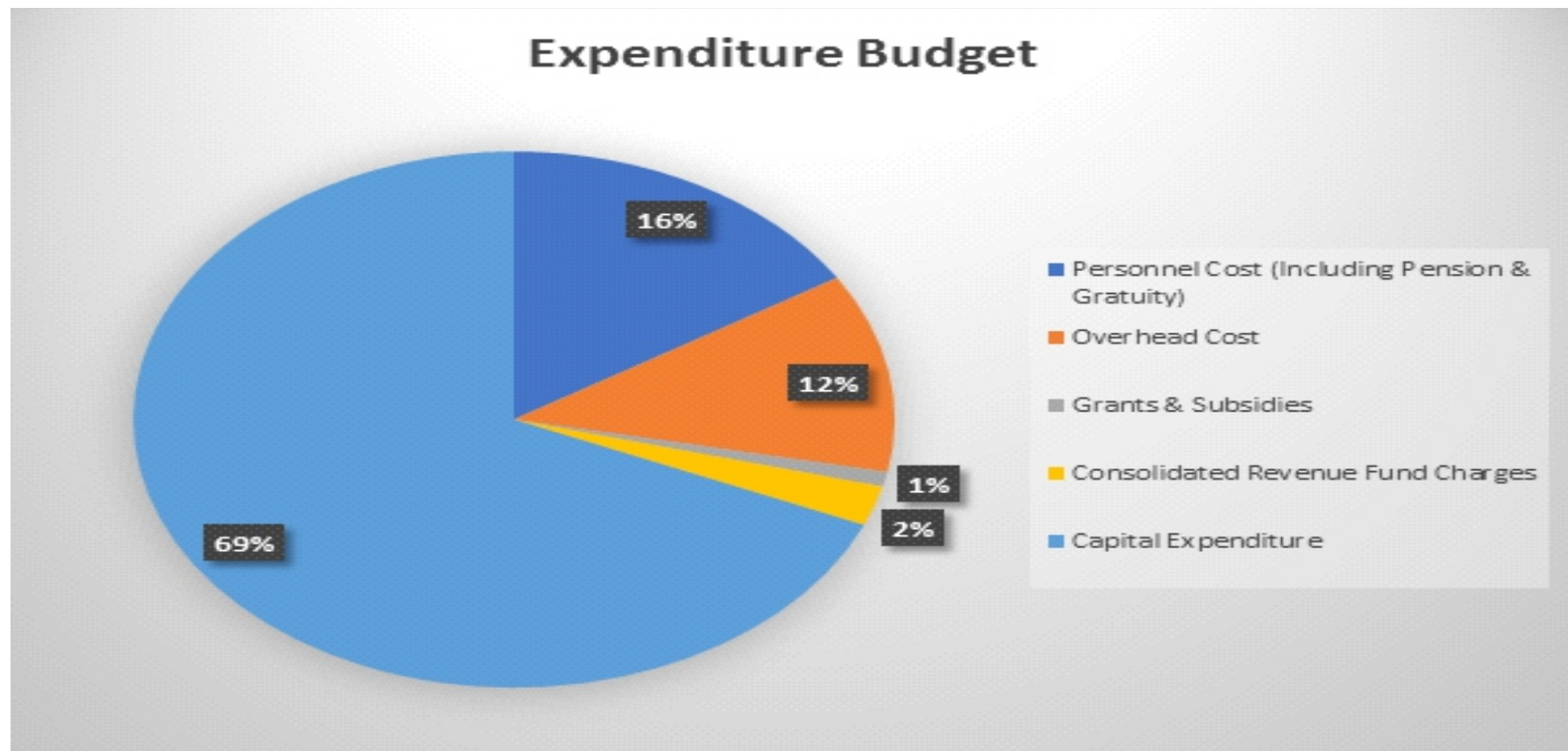
5.2 Expenditure Budget

The State Government earmarked the sum of N248.39 billion as expenditure budget for the year 2021 as can be seen from the table 2 and figure 2 below.

Table 2: Table Showing the Total 2021 Revised Expenditure Budget

S/No	Expenditure Item	Amount (Billions)	Percentage of Total
1	Personnel Cost (Including Pension & Gratuity)	40.07	16%
2	Overhead Cost	29.84	12%
3	Grants & Subsidies	2.18	1%
4	Consolidated Revenue Fund Charges	6.00	2%
5	Capital Expenditure	170.30	69%
	Total	248.39	100%

Figure 2 below: Shows the Graphical Breakdown of 2021 Expenditure Budget



From the above graphical presentation, the state budgeted 12% of the budget to fund the operations of the state government for the year under review. The sum of forty billion naira (N40.07B), representing 16% of the expenditure budget was earmarked for personnel cost and related items. On the other hand, 69% of the budget went for capital expenditure while 3% of the expenditure budget was dedicated to Consolidated Revenue Fund Charges and Grants to Government Agencies.

6.0 The State Revenue Performance

The budget performance of the State in terms of revenue generation can be seen as tabulated below: -

The table 3 below provides an inside to the State revenue profile.

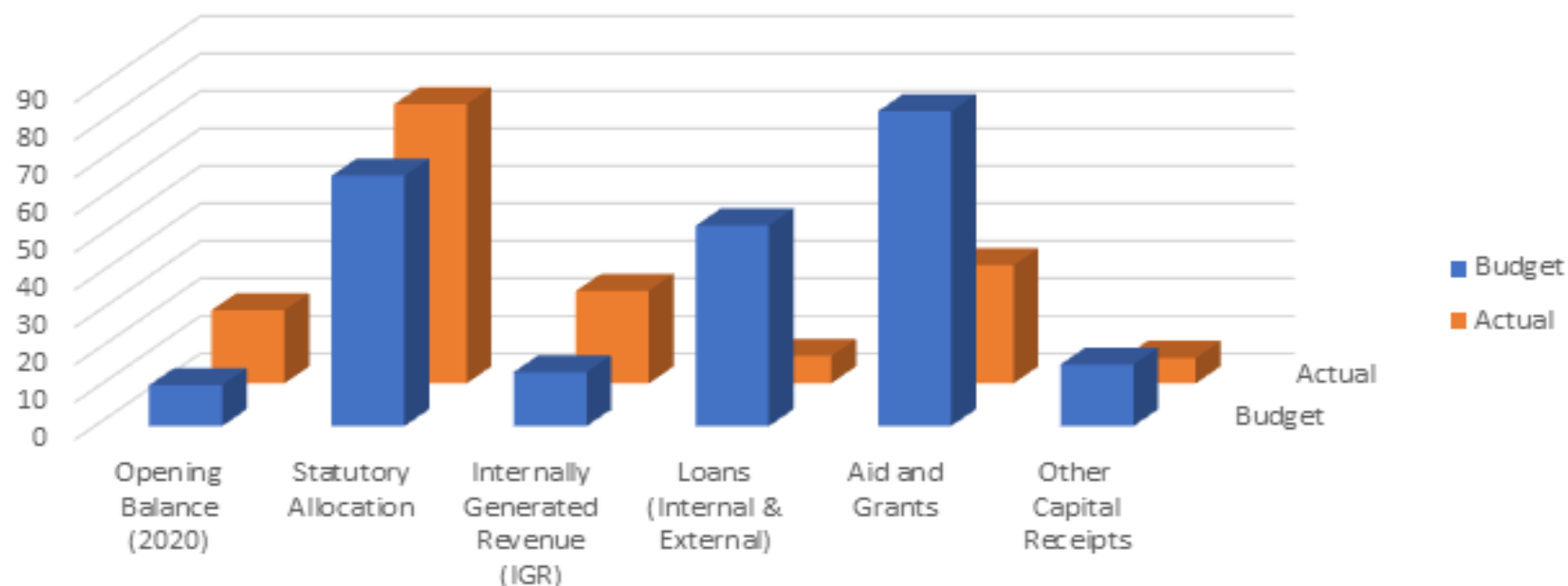
S/No	Revenue Item	Budget (Billions)	Actual (Billions)	Variance
1	Opening Balance (2020)	10.98	19.52	8.54
2	Statutory Allocation	66.79	74.40	7.61
3	Internally Generated Revenue (IGR)	14.44	24.70	10.26
4	Loans (Internal & External)	53.53	7.33	46.20
5	Aid and Grants	84.03	31.48	52.55
6	Other Capital Receipts	16.46	6.78	9.68
	Total	246.23	164.21	82.02

The following can be observed from the above table: -

- * Total Statutory allocation received during the year amounted to N74.4b as against total budgeted figure of N66.79b resulting to an increase of N7.61.
- * Internally Generated Revenue (including Aid and Grant - Recurrent) during the year amounted to N24.70b as against N14.44b budgeted for, a positive variance of N10.26b representing 71%.
- * External Aid & Grants amounted to N31.48 and against N84.03 budgeted for during the year.
- * While the State projected to receive N53.53b as Loans, only N7.33b was received during the period.

The revenue performance against actual receipt can be seen graphically in figure 3 below; -

Figure 3: Graphical Analysis of Budgeted and Actual Revenue



6.1 Internally Generated Revenue (IGR)

The sum of N14.44billion was estimated to be realized as IGR. The actual sum of N24.70b billion representing 171.12% of the projected inflow was realized. The amount received in the year under review was 166.20% higher than the total sum of N14.88 billion realized in 2020.

Just like in year 2020, the success story during the year may not be unconnected with the strengthening of control, improvement in the codifications of transactions and further strengthening of the new revenue sources. While effort is being made to sustain the gains, the full deployment of the domesticated National Chart of Accounts (NCOA) in driving the entire public finance in the state would tremendously facilitate the gains.

The table below shows revenue collected against budget on comparable basis according to the various revenue subheads in the year under review.

S/No	Revenue Line Items	2021 Actual (Billions)	2020 Actual (Billions)	Variance
1	Direct Taxes	15.53	10.47	5.06
2	Licenses	0.11	0.07	0.05
3	Fees:	2.58	0.78	1.81
4	Fines	0.01	-	0.01
5	Sales:	1.04	0.20	0.84
6	Earnings:	0.74	0.34	0.40
7	Sales/Rent on Government Buildings:	0.09	0.09	-
8	Sales/Rent on Lands and Others:	0.41	0.27	0.14
9	Investment Income	0.20	-	0.20
10	Interest Earned	0.01	0.00	0.00
11	Domestic Aid	2.80	2.67	0.13
12	Others	1.26	-	1.26
	Total	24.70	14.88	9.82

7.0 Expenditure Performance

The total sum of N248.39billion was earmarked as budget for the year under review by the State government as earlier stated. This was made up of N78.09 billion as recurrent expenditure (representing 31.43%) and N170.30billion (representing 68.56%) as capital expenditure.

The Borno State spent the total sum of N134.362 billion representing 54.09% as actual expenditure. The Table below is a summary of budget against actual performance:

Table 5: Expenditure Performance

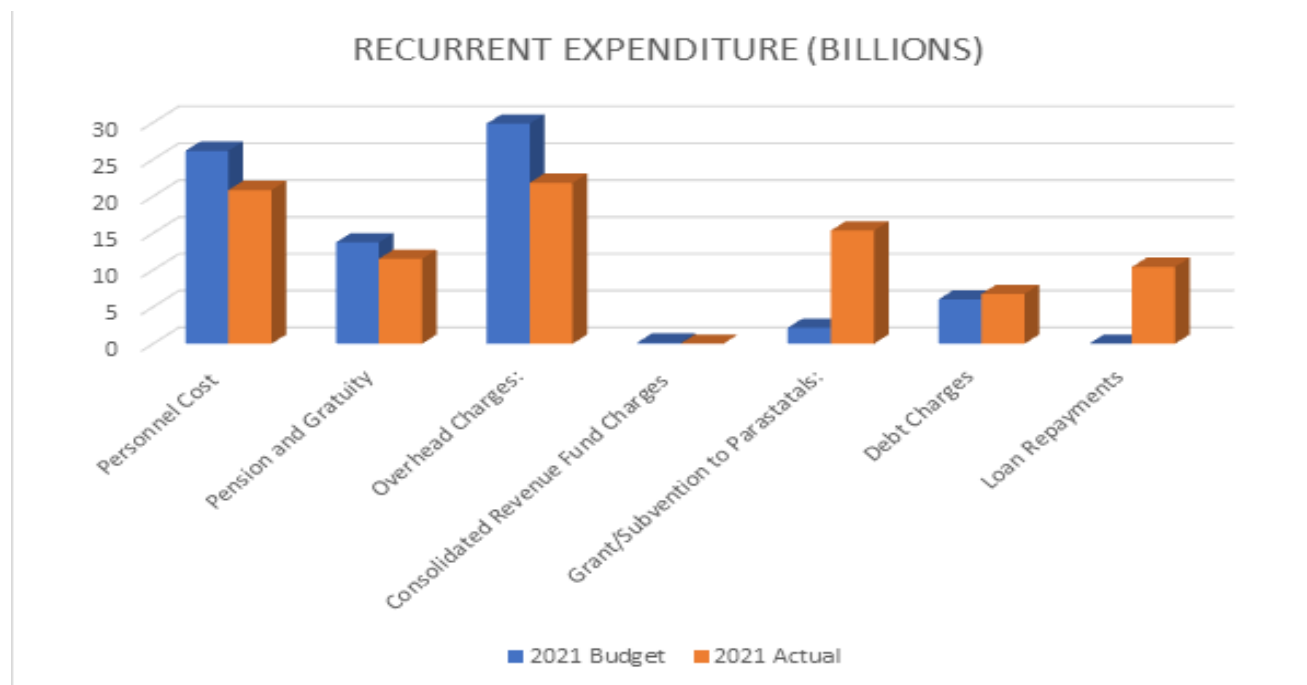
S/No	Expenditure Line Item	Budget (Billions)	Actual (Billions)	Variance
1	Recurrent Expenditure	78.090	86.750	(8.66)
2	Capital Expenditure	170.30	56.612	113.688
	Total Budget	248.390	143.362	105.028

Performance on capital budget is a function of project delivery as certified by competent personnel. While the state earmarked resources to positively affect the populace, the environmental factors militated against budget execution as planned. It is anticipated that subsequent periods would usher in robust service delivery and enhanced budget out turns.

7.1 Recurrent Expenditure Performance

A total sum of N78.090b was budgeted for as recurrent expenditure for the year under review while actual recurrent expenditure was N86.750 (including refund of IGR to MDAs) as against N58.237b billion in 2020. On an annual incremental basis, the state spent more on recurrent cost as against comparable figure of 2020 as depicted below: -

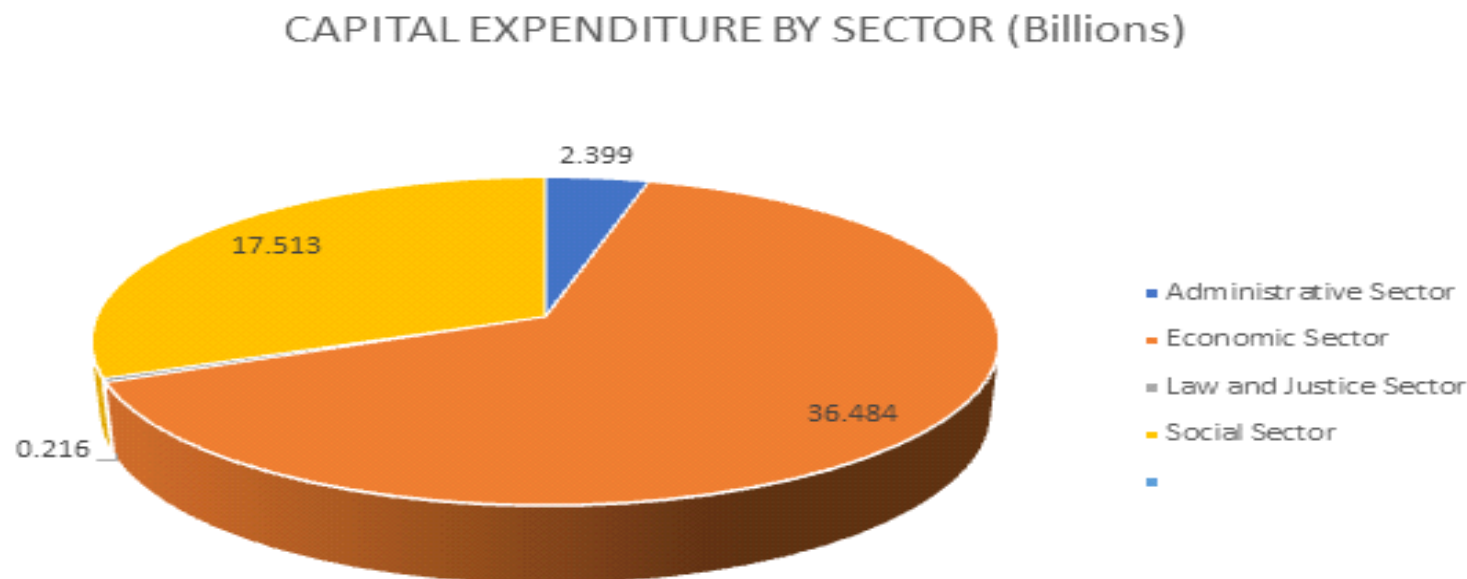
S/No	Expenditure Line Item	2021 Budget (Billions)	2021 Actual (Billions)	Variance (Billions)	2020 Actual (Billions)
1	Personnel Cost	26.170	20.849	5.321	21.23
2	Pension and Gratuity	13.746	11.530	2.216	6.31
3	Overhead Charges:	29.844	21.828	8.016	15.68
4	Consolidated Revenue Fund Charges	0.151	-	0.151	-
5	Grant/Subvention to Parastatals:	2.181	15.348	-13.167	11.53
6	Debt Charges	6.000	6.763	-0.763	0.10
7	Loan Repayments	-	10.432	-3.397	3.40
	Total	78.092	86.750	-1.623	58.24

Figure 4: Showing Graphical Analysis of Recurrent Expenditure Performance**7.2 Capital Expenditure Performance**

Actual total capital expenditure during the year amounted to N56.613b as against budgeted figure of N170.295b representing 33.24% performance against actual. However, despite the low actual expenditure, the amount spent was higher than the year 2020 figure by N17.401b. The table below shows the Capital Expenditure performance analysis.

Table 7.2a: Capital Expenditure Performance by Sector

Expenditure Line Item	Budget (Billions)	2020 Actual (Billions)	Variance (Billions)	2019 Actual (Billions)
Administrative Sector	2.399	8.520	-6.121	2.768
Economic Sector	36.484	86.845	-50.361	26.044
Law and Justice Sector	0.216	0.691	-0.474	0.089
Social Sector	17.513	74.239	-56.726	10.308
Total	56.613	170.296	-113.683	39.209

Figure 7.2b: Sectorial Capital Expenditure Performance

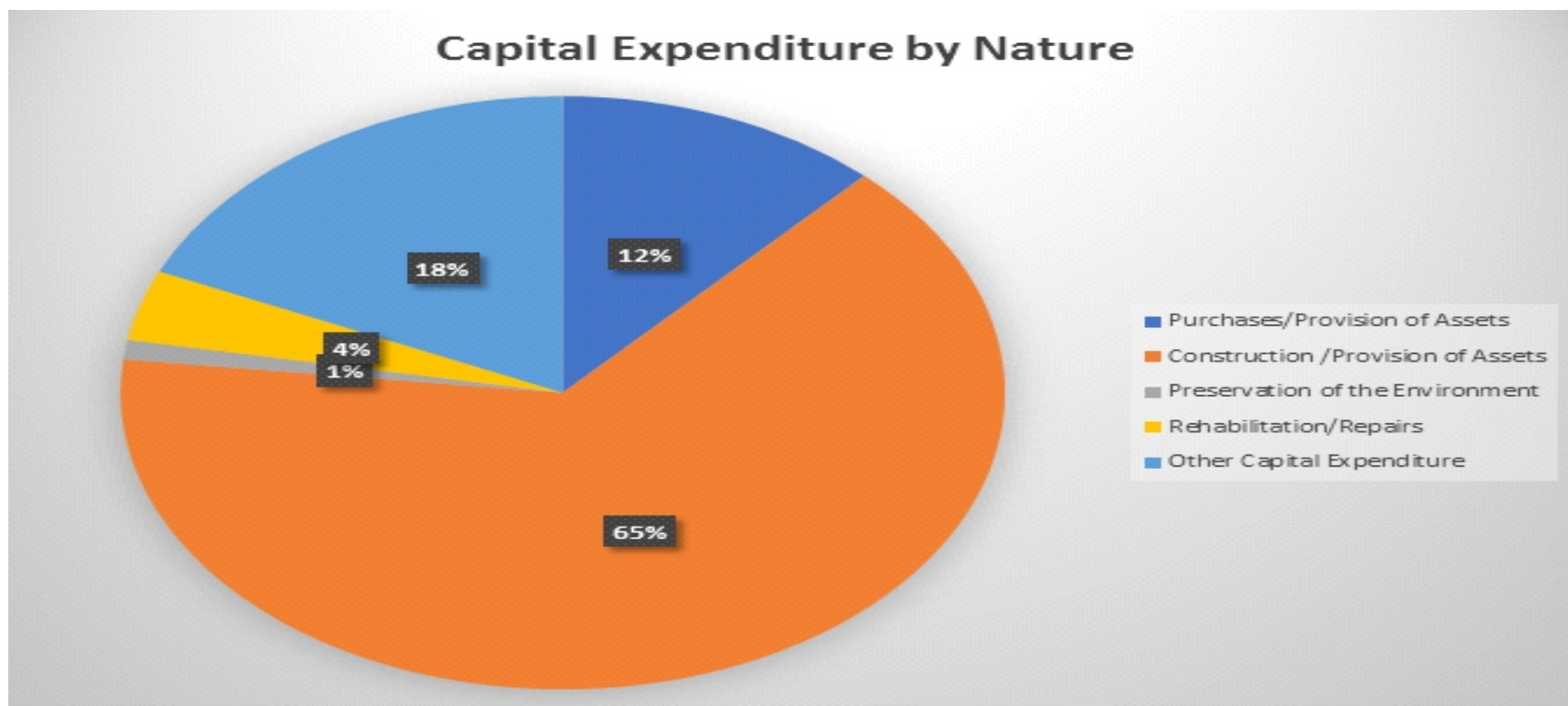
Performance based on capital expenditure by sector leaves no one in doubt as to the state government's quest to address the decay coursed by the insurgency. Investment in social and economic sectors of the state is a clear demonstration of the state government concern for accelerated human and infrastructure development to return the state to the path of development. A giant stride that was being pursued and should be sustained.

Table 7b: Capital Expenditure by the Nature

Expenditure Line Item	2021 Actual (Billions)	2020 Actual (Billions)
Purchases/Provision of Assets	6.763	8.532
Construction /Provision of Assets	36.72	23.938
Preservation of the Environment	0.597	0.000
Rehabilitation/Repairs	2.179	4.788
Other Capital Expenditure	10.353	1.950
Total	56.612	39.209

It can be deduced from the above tabulations of the capital expenditure by nature that it attests to the assertions that the budget has been development oriented. Thus, Construction/Provision of Infrastructure Expenditure constitutes over 60% of the total Capital Expenditure during the year and the immediately preceding period (2021 and 2020). The above breakdown is graphically demonstrated below: -

Figure 6: Graphical Presentation of Capital Expenditure Performance by the Nature



8.0 ASSETS

Total Assets (Investment and Other Liquid Assets) of the State as at 31st December 2021 stood at ₦21.688 billion as against ₦19.721 billion in the corresponding previous period. The breakdown can be seen in Table 8 below:

Table 8: Cash Assets 2021 and 2020

S/No	Description	2021 Actual	2020 Actual (₦) Billion
1	Total Liquid Assets	19.98	18.00
2	Other Non- Liquid assets (Including Investments	1.71	1.72
	Total Assets	21.69	19.72

9.0 Future Prospects

The performance of the State in year 2021 shows impressive performance especially in IGR and improvement in the management of the finances of the state government. There was significant increase in revenue generated during the year compared to the previous year courtesy of effective revenue tracking as well as tracking donor assistance similarly.

Efforts are being made to fully automate the budget preparation, budget execution, accounting and reporting processes and procedures in the state to enhance quality and timely reporting of Government activities. With effect from 2022 fiscal year, these efforts would facilitate the preparation and presentation of Financial Reports on quarterly basis while efforts are in top gear to migrate to Accrual Basis Accounting in line with the commitment of the state government in keeping phase with national development agenda.

The Treasury, in view of its pivotal role in the administration of receipts and payments, would sustain the collaborative efforts in the deployment of the domesticated NCOA for budget preparation, budget execution, accounting and reporting to enhance accountability and ultimately transparency. Informed by the attention the State receives from the Federal Government, development partners, Non-Governmental Organizations, Faith Based Organizations because of the security challenges faced by the state, accountability, transparency, and openness in its public financial management is of paramount concern to His Excellency, the Executive Governor. Thus, the government commitment in reform initiatives that would usher in automation of the Borno State PFM processes and procedures in tandem with the greater Borno master plan.

Similarly, the Treasury would collaborate with the Budget Office to prime MDA to submit their annual budget in line with greater Borno

development plan for result. Similarly, to ensure budget execution as planned, revenue monitoring and quarterly budget performances measurement shall be given attention. Furthermore, revenue generating agencies would be encouraged to beef up the state IGR to an enviable level to meet development challenges. Finally, the Treasury would collaborate with relevant stakeholders to ensure that the socio-economic objectives of the State Government are achieved.

10.0 Appreciation

I sincerely thank the Almighty God for the favourable atmosphere created to discharge our duty during the year under review and indeed before then. My appreciation and gratitude also go to the Executive Governor of the State, His Excellency, Professor Babagana Umara Zulum FNSE, mni and the Honourable Commissioner of Finance, Budget, and Economic Planning for the needed support in carrying out the assignment entrusted upon us. The valued support and attention to the Treasury has spurred the management and staff to be on their toes.

My sincere appreciation also goes to Nigerian Governors Forum, FAAC Sub-Committee on IPSAS Implementation and other key Stakeholders for the support received in one way or the other aimed at strengthening the State financial reporting system.

In the same vein, I wish to extend my outmost appreciation and gratitude to the management and staff of the Treasury for their resilience and unwavering continued commitment in the discharge of their duties translating in the preparation and presentation of this report timely and in the level of detail that address the information need of all and sundry.

List I forget, my appreciation also to the State Auditor– General for the value review of the Financial Statement for accuracy and completeness.

11. Conclusion

As we look forward to commencing work on the next annual report and accounts in line with democratic tenants, I wish to assure His Excellency that the Treasury is ever committed to keep phase with his goodwill and passion for the good people of the state as the principal beneficiaries and would do all it takes to compliment in that direction.

Thank you.



Mai Adamu Yau MSC Accting, ACTI, FCNA
Accountant - General
Borno State

PREFACE

Preparation and presentation of Stewardship Accounts and Report is the statutory responsibility of Accountant General. In fulfilment of this civic responsibility, the State Accountant - General prepared and presented the General-Purpose Financial Statements on the affairs of the State Government finances for the fiscal year ended December 31, 2021. The report gave an insight into the financial affairs of the state as well as consolidated financial statement of Ministries, Departments and Agencies (MDA) that are fully or partially funded from the revenue accruing to the State for the period under review.

The annual report is to satisfy the information needs of the public who may be interested in assessing the performance of the state in its financial management and administration. The report for the period ended December 31, 2021, is therefore published to meet the information need of interested persons, development partners and other stakeholders who may have genuine interest in partnering with the state in its stride towards socio-economic development.

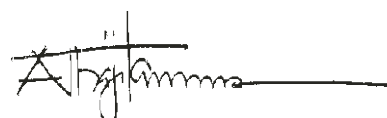
The Borno State Government has been implementing public financial management reforms aimed at minimising waste in public expenditure and making its financial affairs accountable and transparent. Towards this, the State has taken steps to stabilise the International Public Accounting Standards (IPSAS), cash basis of accounting. Thus, the reports and accounts for the 2021 fiscal year, gave greater visibility of the state government spending according to sector, nature, and MDA. Similarly, efforts are being made at keeping phase with the decisions to adopt accrual-based accounting by the three (3) tiers of government in Nigeria.

While the State is in harmony with the adoption of accrual basis of accounting by government across the globe as the most transparent basis of accounting and reporting, the government owes itself the duty to train personnel and prepare them for the task ahead. Thus, the migration to accrual basis of accounting is planned on an incremental basis to ultimately achieve the desired results. To that effect, the state is considering acquiring a software to drive its Public Financial Management processes and procedures. The state has also domesticated the National

Chart of Accounts to manage its budget and accounts as well as embarked on training and capacity building of staff for continuity and sustainability. Furthermore, the state has taken steps to deepen monitoring and evaluation of projects to achieve value for money in capital development delivery to the target audience and keep the public posted of the state's developmental efforts. The modest achievements of the reform as demonstrated in improvement in accountability and transparency as well as timely preparation and presentation of reports is not negotiable as a democratic government anchored on delivery of electoral pledges.

Therefore, the effort of the Office of the State Accountant General is worthy of appreciation in this direction. While restating our resolve to deepen the reforms and the associated gains, my profound appreciation goes to his Excellency, the Executive Governor of Borno State, Professor Babagana Umara Zulum, FNSE, mni for the roadmap for the greater Borno development agenda that is the driving force in our Public Financial Management Reforms in the State. Lest I forget, my appreciation is equally extended to the State Auditor-General for diligently carrying out the audit that kept all in check thus providing the necessary assurances to users of the reports.

The Financial Statement of the Borno State Government for the financial year ended 31st December 2021 having been examined and certified by the State Auditor-General in line with the relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria as amended, Finance (Control and Management) Act 1958 now CAP F26LFN 2004, the Financial Instructions, Financial Memoranda, relevant laws of the State and other applicable extant rules & regulations is hereby presented to the public, please.



Adamu Alhaji Lawan

Honourable Commissioner of Finance, Budget & Economic Planning



BRIDGE & ROADS INFRASTRUCTURE ACROSS THE STATE

STATEMENT No. 1

BORNO STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

ANNUAL BUDGET 2020	DETAILS	NOTES	ACTUAL 2021	ACTUAL 2020
₦			₦	₦
	CASH FLOW FROM OPERATING ACTIVITIES			
	RECEIPTS:			
	Statutory Allocation; FAAC	1	51,869,534,426	47,021,818,011
	Value Added Tax Allocation	1	22,546,227,288	16,023,372,784
	Sub-total - Statutory Allocation		74,415,761,714	63,045,190,794
	Direct Taxes	2	15,527,775,147	10,468,168,549
	Licences	2	114,502,209	68,460,395
	Fees:	2	2,584,448,557	778,367,981
	Fines:	2	9,146,246	-
	Sales:	2	1,037,086,313	196,297,012
	Earnings:	2	739,894,408	339,360,243
	Sales/Rent on Government Land /Buildings:	2	180,000	86,432,892
	Rent/Hire of Land and others	2	407,709,546	268,403,867
	Investment Income	2	200,000,000	-
	Interest Earned	2	6,000,000	174,495
	Re-imbursement/Reversals	2	1,258,241,785	
	Aid and Grants- Current	3	2,843,629,633	2,671,733,817
	Sub-total - Independent Revenue		24,728,613,845	14,877,399,251
	Other Source of Capital Receipts		-	-
	Total Receipts		99,144,375,558	77,922,590,046
	Payments:			
	Personnel Cost	4	(20,849,262,129)	(18,335,835,416)
	COVID 19 Expenditure- Salaries and Wages	4B	-	(2,892,292,500)
	Pension and Gratuity (Funded Benefits)	5	(11,530,795,643)	(6,307,033,687)
	Overhead Charges:	6	(21,828,446,911)	(15,676,463,198)
	Consolidated Revenue Fund Charges	7	-	-
	Grant/Subvention to Parastatals:	8	(15,347,590,097)	(11,527,427,576)
	Debt Charges	9	(6,763,436,766)	(98,615,000)
	Total Payments		(76,319,531,546)	(54,837,667,378)

STATEMENT No. 1

BORNO STATE GOVERNMENT OF NIGERIA

CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Net cashflow from Operating activities		22,824,844,012	23,084,922,668
	CASHFLOWS FROM INVESTMENT ACTIVITIES:			
	By Nature			
	Purchase of Assets	15	(4,246,769,326)	(1,229,608,124)
	Construction/Provision	15	(26,518,824,118)	(16,776,155,920)
	Preservation of the Environment	15	(596,673,484)	-
	Rehabilitation/Repairs	15	(138,736,029)	(88,600,572)
	Other Capital Expenditure	15	(2,067,143,209)	(6,262,603,593)
	Covid 19 Expenditure	15a	(23,044,424,406)	(14,851,831,634)
	Net cashflow from Investment activities		(56,612,570,572)	(39,208,799,843)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	External Grants-Others	12A	31,479,845,823	11,382,004,999
	External Grants	12B	-	1,263,239,266
	Proceeds from Internal Loans	13	7,332,180,457	21,198,750,000
	Capital Receipts from Local Governments	14	6,781,670,355	-
	Repayments	10	(10,432,330,846)	(3,397,585,809)
	Net Cashflows From Financing Activities:		35,161,365,790	30,446,408,456
	Movement in Other Cash Equivalent Accounts			
	Net (Increase)/Decrease in Investments		-	(300,000,050)
	Net (Increase)/Decrease in Staff Loans and Advances		8,000,000	(51,803,000)
	Net (Increase)/Decrease in Loan to Other Govt. Entities		592,363,282	-
	Total Cashflow From Other Cash Equivalent Accounts		600,363,282	(351,803,050)
	Net Cash For The Year		1,974,002,513	13,970,728,231
	Cash & its Equivalent as at 01/01		18,001,324,453	4,030,596,223
	Cash & its Equivalent as at 31/12		19,975,326,966	18,001,324,453


MAI ADAMU YAU MSC Acting, ACTI, FCNA
 ACCOUNTANT GENERAL
 BORNO STATE
 27th June, 2022

The Accompanying Notes Form Part of these statements



STATEMENT No. 2

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENTS OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021

Details	Notes	ACTUAL 2021	ACTUAL 2020
		₦	₦
<u>ASSETS</u>			
Liquid Assets:			
Cash Held by OAG:	16		
Cash Balances with Sub-Treasuries	16	4,039,347,690	13,069,643,646
Cash Held by MDAs- Overhead	16	285,055,354	25,342,903
Cash Held by MDAs- Capital	16	258,806,331	326,464,183
Cash Held by MDAs- Salaries	16	1,881,486	-
Cash Held - Other MDAs	16	15,390,236,105	4,579,873,722
TOTAL LIQUID ASSETS		19,975,326,966	18,001,324,453
<u>Investments and Other Cash Assets:-</u>			
State Government Investments	17	393,594,670	393,594,670
Imprests:-		-	-
Advances:-	18	102,380,185	110,380,185
Loan to Other Government Entities	19	1,216,250,297	1,216,250,297
Sub-Total -Investments and Other Cash Assets		1,712,225,152	1,720,225,152


MAI ADAMU YAU MSC Accting, ACTI, FCNA
 ACCOUNTANT GENERAL
 BORNO STATE
 27th June, 2022

STATEMENT No. 2

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENTS OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2021

TOTAL INVESTMENT AND OTHER CASH ASSETS		21,687,552,118	19,721,549,605
<u>LIABILITIES:-</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund:		3,338,468,524	14,945,955,358
Capital Development Fund:		17,590,869,794	4,609,743,731
Loan Revolving Fund	20	162,257,636	162,257,636
Housing Fund	21	595,956,162	3,592,880
TOTAL PUBLIC FUNDS		21,687,552,118	19,721,549,605
<u>OTHER LIABILITIES</u>			
Deposits:-		0	0
TOTAL LIABILITIES		21,687,552,118	19,721,549,605

The Accompanying Notes form part of these statements


MAI ADAMU YAU MSC Accting, ACTI, FCNA
 ACCOUNTANT GENERAL
 BORNO STATE
 27th June, 2022

STATEMENT No. 3

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENTS OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL PREVIOUS YR. 2020		NOTES	ACTUAL 2021	FINAL BUDGET 2021	INITIAL/ORIG. BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE
₦			₦	₦	₦	₦	%
3,258,618,500	Opening Balance:- (A)		14,945,955,358		-		
	ADD REVENUE:						
47,021,818,010	Statutory Allocation; FAAC	1	51,869,534,426	50,674,385,000		50,674,385,000	102
16,023,372,784	Value Added Tax Allocation	1	22,546,227,288	16,110,193,000		16,110,193,000	140
63,045,190,794	Sub-total - Statutory Allocation (B)		74,415,761,714	66,784,578,000	-	66,784,578,000	111
10,468,168,549	Direct Taxes	2	15,527,775,147	3,251,754,000		3,251,754,000	478
68,460,395	Licences	2	114,502,209	961,533,000		961,533,000	12
-	Mining Rents		-			-	
-	Royalties		-			-	
778,367,981	Fees:	2	2,584,448,557	2,951,149,000		2,951,149,000	88
-	Fines:	2	9,146,246	110,000,000		110,000,000	8
196,297,012	Sales:	2	1,037,086,313	6,597,643,000		6,597,643,000	16
339,360,243	Earnings:	2	739,894,408	174,851,000		174,851,000	423
86,432,892	Sales/Rent on Government Buildings:	2	180,000	180,263,000		180,263,000	0
268,403,867	Sales/Rent on Lands and Others:	2	407,709,546	205,200,000		205,200,000	199
-	Repayment- General:	2	-	-		-	
-	Investment Income	2	200,000,000	-		-	


MAI ADAMU YAU MSC Accting, ACTI, FCNA

ACCOUNTANT GENERAL

BORNO STATE

27th June, 2022

STATEMENT No. 3

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENTS OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

-	Interest Earned	2	6,000,000	10,000,000		10,000,000	60
-	Re-imbursement/Reversals	2	1,258,241,785	-		-	
2,671,733,817	Domestic Aid & Grant	3	2,843,629,633	-		-	-
-	Revenue Board & Parastatals		-			-	-
14,877,224,756	Sub-total - Independent Revenue (C)		24,728,613,845	14,442,393,000	-	14,442,393,000	171
	Other Sources						
-	Receipts from other Government Fund		-	-	-	-	
-	Deposit Receipts		-	-	-	-	
-	Sub-Total Other Sources (D)		-	-	-	-	
					-		
77,922,415,550	TOTAL REVENUE: (E) =(B)+(C)+(D)		99,144,375,558	81,226,971,000	-	81,226,971,000	122
81,181,034,050	TOTAL AVAILABLE FUNDS (F)= (A)+(E)		114,090,330,916	81,226,971,000	-	81,226,971,000	140
	<u>LESS EXPENDITURE</u>						
18,335,835,416	Personnel Cost	4A	20,849,262,129	40,071,338,125			52
2,892,292,500	COVID 19 Exp- Salary & Allowances	4B	-	-			-
6,307,033,687	Pension and Gratuity	5	11,530,795,643	-			-
15,676,463,198	Overhead Charges:	6	21,828,446,911	29,844,258,000			73
-	Consolidated Revenue Fund Charges	7	-	-			-
11,527,427,576	Grant/Subvention to Parastatals:	8	15,347,590,097	2,181,436,000			704
98,615,000	Debt Charges	9	6,763,436,766	6,000,000,000			113
54,837,667,378	Sub-Total Expenditure		76,319,531,546	78,097,032,125	-	-	98


MAI ADAMU YAU MSC Accting, ACTI, FCNA

ACCOUNTANT GENERAL

BORNO STATE

27th June, 2022

STATEMENT No. 3

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENTS OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Other Recurrent Payment/Expenditure						
3,397,585,809	Loan Repayments	10	10,432,330,846	-			-
58,235,253,187	TOTAL EXPENDITURE:		86,751,862,392	78,097,032,125	-	-	111
22,945,780,863	OPERATING BALANCE:		27,338,468,524	3,129,938,875			873
	<u>APPROPRIATIONS/TRANSFERS:</u>						
8,000,000,000	Transfer to Capital Development Fund:	11	(24,000,000,000)				-
14,945,780,863	Closing Balance:		3,338,468,524				

The Accompanying Notes form part of these statements**MAI ADAMU YAU** MSC Accting, ACTI, FCNA

ACCOUNTANT GENERAL

BORNO STATE

27th June, 2022



NEWLY RECONSTRUCTED BORNO SUPPLY COMPANY FILLING STATION

STATEMENT No. 4

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENTS OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2021

ACTUAL PREVIOUS YR. 2020	Notes	TOTAL CAPITAL EXPENDITURE 2021	FINAL BUDGET 2021	INITIAL/ ORIG. BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE
N		N	N	N	N	%
1,974,549,309	Opening Balance:(A)	4,609,743,730				
	ADD REVENUE					
8,000,000,000	Transfer From Consolidated Revenue Fund:	24,000,000,000	-			
11,382,004,999	External Grants	31,479,845,823	84,033,994,000			37
1,263,239,266	Covid -19 Grants	-	-			
-	External Loans States	-				-
21,198,750,000	Internal Loans	7,332,180,457	53,529,247,000			14
-	Other Capital Receipts	6,781,670,355	16,457,233,000			
41,843,994,265	SUB-TOTAL	69,593,696,636	154,020,474,000	-	154,020,474,000	45
43,818,543,574	TOTAL REVENUE AVAILABLE:	74,203,440,366	154,020,474,000	-		48
	LESS CAPITAL EXPENDITURE					
6,432,639,021	PURCHASE OF ASSETS	4,246,769,326	18,484,525,000			23
11,952,875,071	CONSTRUCTION/PROVISION	26,518,824,118	76,903,133,000			34
-	PRESERVATION OF THE ENVIRONMENT -	596,673,484	2,301,077,000			26
4,536,967,207	REHABILITATION/REPAIRS	138,736,029	11,521,434,195			1
1,434,486,911	OTHER CAPITAL EXPENDITURE	2,067,143,209	37,118,670,679			6
14,851,831,634	Covid 19 Expenditure	23,044,424,406	23,966,744,000			-
39,208,799,843	TOTAL CAPITAL EXPENDITURE:	56,612,570,572	170,295,583,874	-	-	33
4,609,743,731	CLOSING BALANCE:	17,590,869,794				

The Accompanying Notes form part of these statements**MAI ADAMU YAU** MSC Accting, ACTI, FCNA

ACCOUNTANT GENERAL

BORNO STATE

27th June, 2022

NOTE 1A FAAC ALLOCATIONS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	DETAILS				
		Actual 2021	Total Budget 2021	Variance	2020
1		₦	₦	%	₦
A	Share of Statutory Allocation from FAAC				
	Net Share of Statutory Allocations	39,033,055,222			38,976,772,859
	Add: Deductions at Source	4,961,625,130			3,136,676,732
	Gross Receipt Of Statutory Allocation (A1)	43,994,680,351	46,154,385,000	95	42,113,449,591
	Share of Statutory Allocation -others (A2)	7,874,854,074	4,520,000,000	174	4,908,368,419
	Total FAAC Allocation to State	51,869,534,426	50,674,385,000	102	47,021,818,010
	B. Value Added Tax				
	Share of Value Added Tax (VAT)	22,546,227,288	16,110,193,000	140	16,023,372,784
	TOTAL	74,415,761,714	66,784,578,000	111	63,045,190,794
A1	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
		A	B		
	MONTH	GROSS RECEIPT	DED. AT SOURCE	NET RECEIPTS	2020
		₦	₦	₦	₦
	JANUARY	3,148,386,045	87,572,238	3,060,813,807	4,509,588,731
	FEBRUARY	3,407,562,360	84,765,545	3,322,796,815	4,044,209,478
	MARCH	2,974,324,181	164,912,005	2,809,412,175	3,571,537,233
	APRIL	3,080,477,115	87,625,954	2,992,851,161	3,619,024,768
	MAY	3,447,930,161	177,673,843	3,270,256,318	2,822,316,064
	JUNE	2,917,217,756	163,373,210	2,753,844,546	3,183,756,369
	JULY	4,680,129,579	688,856,005	3,991,273,574	3,344,362,385
	AUGUST	4,968,968,380	696,639,086	4,272,329,294	4,232,519,744

NOTE 1A FAAC ALLOCATIONS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	SEPTEMBER	3,929,192,770	682,759,960	3,246,432,810	4,186,972,456
	OCTOBER	4,586,820,750	710,916,315	3,875,904,435	2,677,731,321
	NOVEMBER	3,000,469,477	686,983,667	2,313,485,809	2,761,900,650
	DECEMBER	3,853,201,779	729,547,302	3,123,654,477	3,159,530,391
	TOTAL	43,994,680,351	4,961,625,130	39,033,055,222	42,113,449,592
A2	OTHER ALLOCATION -MONTHLY BREAKDOWN				
	MONTH	GROSS RECEIPT	DED. AT SOURCE	NET RECEIPTS	2020
		₦	₦	₦	₦
	JANUARY	52,532,824	-	52,532,824	9,192,747
	FEBRUARY	29,582,771	-	29,582,771	156,724,868
	MARCH	64,072,315	-	64,072,315	121,586,627
	APRIL	2,130,925,177	-	2,130,925,177	494,907,440
	MAY	2,158,796,426	-	2,158,796,426	1,201,233,019
	JUNE	769,425,313	-	769,425,313	228,153,135
	JULY	35,509,521	-	35,509,521	779,670,697
	AUGUST	357,826,544	-	357,826,544	1,243,515,717
	SEPTEMBER	557,324,862	-	557,324,862	613,461,085
	OCTOBER	35,740,628	-	35,740,628	59,923,083
	NOVEMBER	1,426,216,965	-	1,426,216,965	-
	DECEMBER	256,900,727	-	256,900,727	-
	TOTAL	7,874,854,074	-	7,874,854,074	4,908,368,418

NOTE 1A FAAC ALLOCATIONS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

A3	FURTHER BREAK DOWN OF OTHER ALLOCATION				
		ACTUAL 2021	BUDGET	VARIANCE	2020
		₦	₦		₦
	FAAC- Share of Augmentation	170,373,753			-
	Inflows from CBN	884,285,065	-		-
	FAAC- Excess Bank Charges	12,048,667	-		33,235,751
	FAAC- Exchange Gain	349,146,155	-		1,289,074,204
	FAAC- Share of Solid Minerals	62,031,978	-		71,254,929
	Ecological Funds	113,368,179	-		-
	Additional Fund from NNPC	-	-		142,882,304
	Forex Equalization	1,774,310	-		533,163,503
	Excess Crude Revenue	-	-		910,170,928
	FGN Intervention	-	-		1,096,775,009
	Non Oil Revenue	259,968,318	-		393,956,541
	Unspecified	3,721,811,976			-
	Share of N50,N100 etc to States	2,300,045,671	-		437,729,489
		7,874,854,074	-		4,908,242,659

NOTE 1B VAT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	DETAILS				
1					
B	VALUE ADDED TAX (VAT)				
	MONTH	ACTUAL AMOUNT	BUDGET 2020	VARIANCE	2020
		₦	₦	%	₦
	JANUARY	1,969,559,134	1,342,516,083	147	1,262,843,887
	FEBRUARY	1,695,970,166	1,342,516,083	126	1,131,825,445
	MARCH	1,700,689,858	1,342,516,083	127	1,088,951,100
	APRIL	1,958,535,781	1,342,516,083	146	1,317,615,574
	MAY	1,933,245,376	1,342,516,083	144	1,030,850,290
	JUNE	2,039,868,302	1,342,516,083	152	1,133,126,883
	JULY	1,737,834,505	1,342,516,083	129	1,396,848,786
	AUGUST	1,648,280,492	1,342,516,083	123	1,437,191,506
	SEPTEMBER	2,005,441,005	1,342,516,083	149	1,630,139,993
	OCTOBER	1,870,095,292	1,342,516,083	139	1,537,034,709
	NOVEMBER	1,856,618,956	1,342,516,083	138	1,377,443,324
	DECEMBER	2,130,088,421	1,342,516,083	159	1,679,501,287
	TOTAL	22,546,227,288	16,110,193,000	140	16,023,372,784



SHERATON MEGA SCHOOL



BORNO STATE UNIVERSITY

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	DETAILS							
2	INTERNALLY GENERATED REVENUE							
		Ref. Note	Actual 2021	Final Budget 2021	Original Budget 2021	Variance		2020
2a	TAXES		₦	₦	₦	%		₦
	PERSONAL TAXES (A)		13,258,849,934	2,516,754,000.0		527		9,340,712,967
	WITHHOLDING TAXES (B)		1,660,995,262	-		-		1,010,441,541
	STAMP DUTIES (C)		607,929,952	80,000,000.0		760		38,012,537
	CAPITAL GAINS TAX (D)		-	655,000,000.0		-		79,001,504
	OTHER TAXES- HOTEL OCCUPANCY TAX		-	-		-		-
	TOTAL TAXES		15,527,775,147	3,251,754,000.0	-	478		10,468,168,549
(A)	PERSONAL TAXES							
	Month		Actual 2021	Total Budget 2021	Original Budget 2021	Variance		2020
			₦	₦	₦	%		₦
	January		2,307,473,739	209,729,500.0		1,100		352122944
	February		415,139,261	209,729,500.0		198		305100661
	March		467,649,217	209,729,500.0		223		2406380362
	April		502,764,924	209,729,500.0		240		291752351
	May		2,639,568,080	209,729,500.0		1,259		416517770
	June		619,685,288	209,729,500.0		295		448872238
	July		829,787,293	209,729,500.0		396		531533691
	August		2,267,448,330	209,729,500.0		1,081		2503700656
	September		857,502,272	209,729,500.0		409		430758916
	October		648,208,105	209,729,500.0		309		264764396
	November		682,267,365	209,729,500.0		325		327666784
	December		1,021,356,060	209,729,500.0		487		1061542198
	TOTAL		13,258,849,934	2,516,754,000.0		527		9,340,712,967

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

(B)		WITHHOLDING TAX						
		Month		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
		January		87,215,109			-	-
		February		127,011,123			-	-
		March		174,610,512			-	-
		April		218,920,510			-	-
		May		55,533,982			-	-
		June		78,172,730			-	-
		July		104,182,478			-	-
		August		116,833,709			-	-
		September		408,850,025			-	-
		October		89,991,348			-	-
		November		92,160,337			-	-
		December		107,513,399			-	-
		TOTAL		1,660,995,262			-	1,010,441,541
(C)		STAMP DUTY						
		Month		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
		January		327,500			-	-
		February		113,000,000			-	(100)
		March		144,235,000			-	-
		April		71,721			-	(50)
		May		114,989,197			-	-
		June		114,176,642			-	-
		July		113,633,202			-	-
		August		1,867,041			-	-
		September		1,055,142			-	-
		October		1,804,963			-	-
		November		1,484,765			-	-
		December		1,284,780			-	38,012,687
		TOTAL		607,929,952			-	38,012,537

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

(D)		CAPITAL GAIN TAX						
		Month		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
		January		-			-	-
		February		-			-	-
		March		-			-	-
		April		-			-	-
		May		-			-	-
		June		-			-	-
		July		-			-	-
		August		-			-	-
		September		-			-	-
		October		-			-	-
		November		-			-	-
		December		-			-	79,001,504
		TOTAL		-			-	79,001,504
2b		LICENCES						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12020101	MOTOR VEHICLE LICENCE		49,931,875.00	34,000,000.0		147	43,610,000
	12020102	DRIVING LICENCE/LEARNERS' PERMIT		34,178,550.00	23,000,000.0		149	60,000
	12020103	CERTIFICATE OF ROAD WORTHINESS		24,741,250.00	46,000,000.0		54	-
	12020104	CERTIFICATE OF MEDICAL FITNESS FOR FOOD HANDLERS		-	2,000,000.0		-	-
	12020105	RADIO/TELEVISION LICENSE-MAST		-	-		-	347,500
	12020108	HIDES AND SKIN LICENCES		-	350,000.0		-	-
	12020110	FISH SALES LICENSE		-	4,000,000.0		-	-
	12020115	DANE GUN LICENSES		-	800,000.0		-	-
	12020116	CATTLE TRADING LICENCES		3,373,000.00	10,000,000.0		34	-
	12020118	FISHING PERMITS		-	29,000,000.0		-	-
	12020120	PRODUCE BUYING LICENSES		2,197,534.00	2,000,000.0		110	-
	12020121	ICE COMPLEX OPERATION		-	3,500,000.0		-	-
	12020122	TROPHY DEALER LICENCES		80,000.00	13,000.0		615	-

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	12020123	PATENT MEDICINE VENDOR LICENCES	-	50,000,000.0			24,442,895
	12020124	TRACTOR HIRING SERVICES - EARNINGS	-	750,000,000.0			-
	12020126	MEDICAL PRACTITIONER/CLINIC REGISTRATION	-	5,250,000.0			-
	12020128	CINEMA LICENCES	-	1,120,000.0			-
	12020132	REGISTRATION OF SEWAGE/REFUSE DISPOSAL OPERATORS	-	500,000.0			-
			114,502,209	961,533,000.0	-	12	68,460,395
		BREAKDOWN OF LICENCES BY MDAs					
		DESCRIPTION	Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
			₦	₦	₦	%	₦
	12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	-	1,120,000.0		-	
	21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,277,534	2,000,000.0		114	
	21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	3,373,000	18,650,000.0		18	347,500
	22000800100	BORNO STATE INTERNAL REVEUNE SERVICE	108,851,675	73,000,000.0		149	67,297,895
	22900100100	MINISTRY OF TRANSPORT	-	59,000,000.0		-	
	22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	750,000,000.0		-	
	52100100100	MINISTRY OF HEALTH	-	57,250,000.0		-	815,000
	53500100100	MINISTRY OF ENVIRONMENT	-	13,000.0		-	
		LICENCES - GENERAL Total	114,502,209	961,033,000.0	-	12	68,460,395
		FEES - GENERAL					
	ECONOMIC CODE	DESCRIPTION	Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
			₦	₦	₦	%	₦
	12020124	Tractor Hiring Services	-	-		-	22,007,950
	12020126	Medical Practitioner/Clinic Registration	-	-		-	16,259,000
	12020401	Taxi Registration	-	1,000,000.0		-	95,320,696
	12020402	ROAD TRAFFIC REGULATION FEES	441,427,276	24,000,000.0		1,839	151,210
	12020403	MOTOR VEHICLE REGISTRATION FEES	98,881,775	71,000,000.0		139	
	12020404	REGISTRATION OF CONTRACTORS	33,290,241	79,000,000.0		42	462,000
	12020405	TENDER FEES - GENERAL	1,001,286	146,000,000.0		1	3,272,196
	12020406	REGISTRATION OF DOCUMENT FEES - GENERAL	782,083,583	260,000,000.0		301	
	12020407	APPLICATION & PROCESSING FEES - RIGHT OF OCCUPANCY	1,230,000	2,000,000.0		712	

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

12020408	SITE PLAN PROCESSING FEES	1,420,000	-		
12020409	SURVEY CHARGES FEES	33,903,433	-		
12020410	SITE AND SERVICES SCHEME FEES	-	44,300,000.0		
12020411	WATER RATES	27,813,917	20,000.0	139,070	
12020412	CHANGE OF PURPOSE FEES	3,280,000	-		
12020413	SURRENDER AND SUBDIVISION FEES	75,494,906	-		
12020415	RE-GRANT FEES	1,830,000	-		
12020417	RECOVERY OF COMPENSATION	9,722,671	-		
12020418	VALUATION FEES	-	-		310,000
12020421	AGENCY FEES	-	10,000.0		
12020422	ROAD CUTTING CHARGES	-	100,000.0		
12020423	WEIGHT AND MEASURE FEE (BRIDGE)	-	131,000,000.0		
12020424	PRODUCE BUYING LICENCE	-	-		2,769,482
12020425	PRODUCE INSPECTION FEES	-	2,000,000.0		
12020426	HIDES AND SKIN INSPECTION FEES	-	5,200,000.0		
12020427	MEAT INSPECTION FEES	-	30,000,000.0		27,172,696
12020428	POULTRY FARMERS REGISTRATION	-	2,000,000.0		130,346,650
12020429	REGISTRATION OF PRIVATE VETERINARY CLINICS	-	400,000.0		
12020430	GRAZING FEES	-	-		35,000
12020431	SCHOOL FEES - POST PRIMARY INSTITUTIONS	609,466,253	290,346,000.0	210	
12020432	RENEWAL OF PRIVATE SCHOOLS	8,155,000	4,500,000.0	181	
12020434	REGISTRATION FEES FOR SOCIAL CLUBS & ASSOCIATIONS	844,500	2,216,000.0	38	12,268,546
12020435	REGISTRATION FEES FOR COOPERATIVE SOCIETIES	-	540,000.0		
12020436	AUDIT AND SUPERVISION FEES	-	-		3,004,000
12020437	REGISTRATION OF BUSINESS PREMISES	-	56,000.0		24,349,078
12020438	VETTING FEES	24,590	-		108,555,894
12020439	HIGH COURT FEES	-	-		10,450,000
12020447	ENVIRONMENTAL IMPACT ASSESSMENT FEES	234,766,480	-		
12020449	BILL BOARD ERECTION FEES	5,937,500	-		
12020450	PARKS AND GARDEN FEES	3,718,680	9,261,000.0	40	878,383
12020451	MEDICAL CONSULTANCY FEES	-	-	-	160,000,000
12020452	LABORATORY FEES	-	-		27,514,528
12020454	BIRTH AND DEATH REGISTRATION FEES	-	-		430,000

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	12020455	CHANGE OF OWNERSHIP FEES	-	600,000.0		-	12,834,650
	12020456	APPLICATION FEES	112,925,974	300,000.0		37,642	68,516,673
	12020457	PARKING FEES	-	-		-	14,754,802
	12020458	ERECTION OF GSM MASTS	83,565,394	-		-	32,527,865
	12020459	CABLE LAYING PERMIT	-	-		-	3,630,682
	12020463	EDUCATION LEVY	-	812,662,000.0		-	-
	12020465	REGISTRATION OF PRIVATE NURSERIES	-	138,000.0		-	546,000
	12020467	Security Trust Fund Levy	-	377,500,000.0		-	-
	12020468	REFUSE/SEWAGE DISPOSAL FEES	665,100	360,000,000.0		0	-
	12020469	SANITATION LEVY/POLLUTION CONTROL FEES	-	30,000,000.0		-	-
	12020470	PREMIUM FOR HEALTH SERVICES	-	265,000,000.0		-	-
			2,584,448,557	2,951,149,000.0	-	88	778,367,981
		BREAKDOWN OF FEES - GENERAL BY MDAs					
ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
			₦	₦	₦	%	₦
	11101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	33,290,241	60,000,000.0		55	-
	11110100100	SECURITY TRUST FUND	-	377,500,000.0		-	-
	12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	4,885,442	1,617,000.0		302	2,269,550
	21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	2,020,000.0		-	778,383
	21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	19,501,506	-		-	9,145,769
	21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	-	7,600,000.0		-	4,112,367
	22000100100	MINISTRY OF FINANCE-HQTRS	1,756,214	65,000,000.0		3	310,000
	22000800100	BORNO STATE INTERNAL REVEUNE SERVICE	338,464,933	57,000,000.0		594	22,004,950
	22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	5,937,500	250,000,000.0		2	3,630,682
	22900100100	MINISTRY OF TRANSPORT	-	166,000,000.0		-	27,072,696
	22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	436,610,597	3,600,000.0		12,128	-
	23400100100	MINISTRY OF WORKS	1,001,286	1,110,000.0		90	-
	25200100100	MINISTRY OF WATER RESOURCES	27,813,917	110,000,000.0		25	-
	25301000100	BORNO STATE HOUSING CORPORATION	-	2,300,000.0		-	-

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	83,565,394	-			23,430,602
	26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	920,030,608	-			164,309,713
	32600100100	MINISTRY OF JUSTICE	24,590	-			87,127,917
	32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	31,413,185	-			903,472
	32600600200	HIGHER ISLAMIC SCHOOL	16,773,996	-			3,420,482
	32605300100	SHARIA COURT OF APPEAL	177,771	-			-
	51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	844,500	540,000.0		156	-
	51700100100	MINISTRY OF EDUCATION	6,535,000	4,500,000.0		145	290,446,650
	51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	3,250,000	30,000,000.0		11	-
	51701000100	BORNO STATE AGENCY FOR MASS LITERACY	5,558,116	-			-
	51701800100	RAMAT POLYTECHNIC MAIDUGURI	352,787,945	125,057,000.0		282	22,556,510
	51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	94,971,718	41,178,000.0		231	37,047,035
	51701900200	COLLEGE OF EDUCATION WAKA - BIU	112,925,974	58,807,000.0		192	41,826,631
	51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	5,381,598	15,000,000.0		36	16,496,292
	51702100100	BORNO STATE UNIVERSITY	76,562,748	166,725,000.0		46	-
	51706500100	BORNO STATE EDUCATION ENDOWMENT FUND	-	643,380,000.0			-
	52110200100	HOSPITALS MANAGEMENT BOARD	-	44,300,000.0			-
	52110600100	COLLEGE OF HEALTH TECHNOLOGY	-	51,300,000.0			-
	53500100100	MINISTRY OF ENVIRONMENT	3,718,680	9,399,000.0		40	5,635,400
	53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	665,100	390,000,000.0		0	16,259,000
	53900100100	MINISTRY OF SPORTS DEVELOPMENT	-	2,216,000.0			-
		BORNO STATE SCHOLARSHIP BOARD	-	-			356,300
		KANO MOTOR PARK AND ,ARKET	-	-			1,727,580
		MINISTRY OF HEALTH	-	-			3,000
		OFFICE OF ACCOUNTANT GENERAL	-	-			35,000
		OTHERS	-	264,000,000.0			(2,538,000)
		FEES - GENERAL Total	2,584,448,557	2,950,149,000.0	-	88	778,367,981

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		FINES						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12020500	PENALTY OF TAX OFFENDERS		-	105,000,000.0		-	-
	12020501	EDUCATION LEVY		9,146,246			-	-
	12020501	HIGH COURT FINES		-			-	-
	12020502	AREA COURT FINES		-			-	-
	12020504	PENALTY FOR ENVIRONMENT VIOLATION			5,000,000.0		-	
		TOTAL		9,146,246	110,000,000.0	-	8	-
		SALES - GENERAL						-
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12020601	SALES OF CONDEMED STORES		-	-		-	16,622,851
	12020602	OWNER OCCUPIER SCHEME (CIVIL SERVANTS)		880,000,000	1,020,000,000.0		86	42,775,390
	12020603	SALES OF GOVT. BOARDED PLANTS & VEHICLES		-	5,435,080,000.0		-	83,925,227
	12020604	SALES OF PRINTED BUDGET		-	220,000.0		-	2,233,000
	12020606	SALES OF MAP		-	2,500,000.0		-	-
	12020608	SALES OF BROKEN BEACONS		3,612,000	-		-	273,363
	12020616	SALES OF URGENT NOW AND KIV SLIPS		-	-		-	4,559,589
	12020616	SALE OF APPLICATION FORMS		153,474,313	25,909,000.0		592	
	12020617	SALES OF CARDS		-	250,000.0		-	4,833,600
	12020619	SALES OF DIARY PRODUCTS		-	1,500,000.0		-	
	12020622	SALE OF COTTAGE INDUSTRY PRODUCTS		-	1,350,000.0		-	
	12020625	SALES OF PRODUCTS OF COTTAGE INDUSTRIES		-	7,020,000.0		-	
	12020635	SALES OF PHOTOGRAPHS		-	78,000,000.0		-	
	12020636	SALES OF INFORMATION PUBLICATION		-	21,137,000.0		-	
	12020637	SALES OF SEEDLINGS AND CHARGE FOR FIREWOOD ON TRANSIT			4,677,000.0		-	
	12020642	SALES OF COOPERATIVE FLOUR MILL S PRODUCTS		-	-		-	41,073,992
				1,037,086,313	6,597,643,000.0	-	16	196,297,012

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		BREAKDOWN OF SALES - GENERAL BY MDAs						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12,300,100,100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		-	99,137,000.0		-	-
	12,500,600,100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA		-	525,000.0		-	-
	14,700,200,100	LOCAL GOVERNMENT SERVICE COMMISSION		526,777	-		-	-
	21,600,100,100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		-	1,500,000.0		-	-
	22,000,100,100	MINISTRY OF FINANCE-HQTRS		880,000,000	6,455,000,000.0		14	4,559,589
	22,000,300,100	BUDGET AND PLANNING		-	220,000.0		-	180,000
	22,200,100,100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		-	80,000.0		-	-
	22,206,100,100	BORNO SUPPLY COMPANY (BOSCO)		-	8,370,000.0		-	-
	26,000,300,100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		3,612,000	-		-	4,109,594
	51,700,300,100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		-	2,500,000.0		-	-
	51,701,800,100	RAMAT POLYTECHNIC MAIDUGURI		-	11,939,000.0		-	12,609,483
	51,701,900,100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	250,000.0		-	-
	51,701,900,200	COLLEGE OF EDUCATION WAKA - BIU		-	6,945,000.0		-	1,546,600
	51,701,900,300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF		5,540,087	1,500,000.0		369	-
		EDUCATION SCIENCE AND TECHNOLOGY BAMA						
	51,705,600,100	BORNO STATE SCHOLARSHIPS BOARD		204,600	-		-	-
	52,110,400,100	COLLEGE OF NURSING AND MIDWIFERY		53,559,905	-		-	-
	52,110,600,100	COLLEGE OF HEALTH TECHNOLOGY		93,642,944	5,000,000.0		1,873	-
	53,500,100,100	MINISTRY OF ENVIRONMENT		-	4,677,000.0		-	273,363
	22,205,400,100	BORNO EXPRESS TRANSPORT CORPORATION		-	-		-	4,850,000
	32,600,600,100	HIGHER ISLAMIC SCHOOL		-	-		-	170,000
	52,110,200,100	HOSPITAL MANAGEMENT BOARD		-	-		-	78,999,382
	52,100,100,100	MINISTRY OF HEALTH		-	-		-	68,599,744
	25,200,100,100	MINISTRY OF WATER RESOURCES		-	-		-	14,566,257
	32,600,600,100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	-		-	5,833,000
		SALES - GENERAL Total		1,037,086,313	6,597,643,000.0	-	16	196,297,012

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		EARNINGS -GENERAL						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12020701	HIRE OF PLANTS AND EQUIPMENTS		-	21,300,000.0		-	-
	12020702	EARNINGS FROM REPAIRS OF PRIVATE VEHICLES ETC		-	17,050,000.0		-	183,058,864
	12020703	HIRING OF MARINI ASPHALT MIXING PLANT		-	1,000,000.0		-	-
	12020704	HIRING OF QUARIES AND SELLING OF CHIPPINGS		-	15,000,000.0		-	-
	12020708	EARNINGS FROM COOPERATIVE FLOUR MILLS		-	300,000.0		-	-
	12020710	EARNINGS FROM MAIDUGURI AMUSEMENT PARK		-	3,000,000.0		-	-
	12020711	EARNINGS FROM LIAISON OFFICES' BOARDING & LODGING		-	1,000,000.0		-	150,011,629
	12020713	EARNINGS FROM THE USE OF GOVT. HALLS		-	500,000.0		-	2,289,750
	12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES		453,201,633	500,000.0		90,640	-
	12020718	TRACTOR HIRING SERVICE		8,220,000	40,000,000.0		21	-
	12020721	DRUG REVOLVING FUND SCHEME		278,397,776	-		-	-
	12020722	WORKSHOP EARNINGS		-	66,701,000.0		-	-
	12020723	PRINTING CHARGES		75,000	-		-	-
	12020724	EARNINGS FROM CONSULTANCY SERVICES		-	8,500,000.0		-	-
		RENT FROM WORKSHOP		-	-		-	4,000,000
				739,894,408	174,851,000.0	-	423	339,360,243
		BREAKDOWN OF EARNINGS - GENERAL BY MDAs						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		75,000	170,000.0		44	-
	21511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY		8,220,000	40,000,000.0		21	-
	22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		-	3,000,000.0		-	-

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	22205400100	MONDAY MARKET COMPANY LIMITED		-	66,481,000.0			-
	22205400200	KANO MOTOR PARK AND MARKET		4,301,019	-			-
	22900100100	MINISTRY OF TRANSPORT		-	27,000,000.0			-
	22905300100	BORNO EXPRESS TRANSPORT CORPORATION		448,900,614	-			183,808,173
	22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	10,800,000.0			-
	23400100100	MINISTRY OF WORKS		-	16,600,000.0			-
	51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		-	300,000.0			-
	51700800100	BORNO STATE LIBRARY BOARD		-	1,000,000.0			-
	51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		-	9,500,000.0			-
	52100100100	MINISTRY OF HEALTH		1,248,506	-			-
	52110200100	HOSPITALS MANAGEMENT BOARD		277,149,270	-			51,737,467
	12300400100	BORNO RADO/TELEVISION CORPORATION		-	-			101,359,853
	32600300100	HIGHER ISLAMIC SCHOOL		-	-			153,975
	51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		-	-			165,000
	32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	-			750,000
		OTHERS		-	108,540,000.0			-
		EARNINGS -GENERAL Total		739,894,408	283,391,000.0	-	261	337,974,468

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		HIRE/RENT OF GOVERNMENT PROPERTIES						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12020803	RENT FROM GOVERNMENT ESTATES		180,000	69,223,000.0		0	7,106,521
	12020802	LEASE RENTAL FROM BORNO GUEST HOUSE - KADUNA		-	29,000,000.0		-	
	12020804	RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES			75,510,000.0		-	
	12020805	RENT FROM CONFERENCE CENTRES		-	4,030,000.0		-	
		RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES		-	-		-	14,665,032
		RENT -STAFF QUARTERS		-	-		-	515,283
		RENT & PREMIUM ON THE ALLOCATION OF LAND		-	-		-	64,146,056
		TOTAL		180,000	177,763,000.0	-	0	86,432,892
		BREAKDOWN HIRE/RENT OF GOVERNMENT BY MDAs						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	22025400100	BORNO STATE TRANSPORT CORPORATION		-	-		-	7,106,521
	25300100100	MINISTRY HOUSING AND ENERGY		-	-		-	14,665,032
	22205299100	BORNO STATE HOTELS		-	-		-	515,283
	25300100100	BORNO STATE HOUSING CORPORATION		180,000	69,223,000.0		0	64,146,056
		OTHERS		-	111,040,000.0		-	-
				180,000	180,263,000.0	-	0	86,432,892
		RENT ON LAND & OTHERS - GENERAL						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12020901	GROUND RENT		407,709,546	5,000,000.0		8,154	268,403,867
	12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME		-	200,200,000.0		-	-
				407,709,546	205,200,000.0	-	199	268,403,867

NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		INVESTMENT INCOME						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12021103	OTHER INVESTMENT INCOME		200,000,000	-			
				200,000,000	-	-		-
		BREAKDOWN OF INVESTMENT INCOME BY MDAs						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	1	BORNO INVESTMENT COMPANY		200,000,000	-			
		INVESTMENT INCOME Total		200,000,000	-	-		200,000,000
		INTEREST EARNED						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
				₦	₦	₦	%	₦
	12021201	INTEREST FROM BANK DEPOSITS		6,000,000	10,000,000.0		60	-
				6,000,000	10,000,000.0	-	60	-
		RE- IMBURSEMENTS/REVERSARS						
2k	ADMIN CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	2020
		REVERSALS		1,258,241,785				



UPGRADED BOGIS OFFICE



NEW BOGIS DATA CENTER

NOTE 3 - AIDS AND GRANTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	DETAILS					
3	AID AND GRANTS					
		Ref. Note	Actual 2021	Total Budget 2021	Variance	2020
			₦	₦	%	₦
3	AID AND GRANTS- RECURRENT					
	PRIMARY HEALTHCARE DEVELOPMENT AGENCY		1,153,329,643		-	902,702,998
	STATE MINISTRY OF EDUCATION					23,439,500
	STATE UNIVERSAL BASIC EDUCATION BOARD					1,648,474,579
	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		416,327,785		-	97,116,740
	OTHERS		1,273,972,204		-	-
	TOTAL AID AND GRANT		2,843,629,633	-	-	2,671,733,817
3a	PRIMARY HEALTHCARE DEVELOPMENT AGENCY		Actual 2021	Total Budget 2021	Variance	2020
			₦	₦	%	₦
	Bill & Melinda Foundation		1,124,353,680		-	315,155,434
	Women Commission for Refugees		-			121,641,149
	United Nations Children Funds for Education		416,327,785		-	436,930,451
	NIGERIAN GOVERNORS FORUM		100,000,000		-	
	Dangote Foundation		28,975,963		-	28,975,963
			1,669,657,428		-	902,702,997

NOTE 3 - AIDS AND GRANTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

3b	STATE MINISTRY OF EDUCATION		Actual 2021	Total Budget 2021	Variance	2020
			₦	₦	%	₦
	United Nations Children Funds for Education		-		-	23,439,500
3c	STATE RURAL WATER SUPPLY AND SANITATION		Actual 2021	Total Budget 2021	Variance	2020
			₦	₦	%	₦
	United Nations Children Funds for Education		-			97,116,740
					-	
3b	STATE UNIVERSAL BASIC EDUCATION BOARD		Actual 2021	Total Budget 2021	Variance	2020
			₦	₦	%	₦
	United Nations Children Funds for Education		-			1,519,947,079

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	CODE	DETAILS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
4							
		PERSONNEL COST		₦	₦	%	₦
		SALARY (A)		19,736,333,664	40,071,338,125	49	18,075,484,928
		NON REGULAR ALLOWANCES (B)		1,005,688,619		-	260,350,488
		OVERTIME		107,239,845		-	-
4A		TOTAL SALARIES		20,849,262,129	40,071,338,125	52	18,335,835,416
4A		BREAKDOWN OF SALARIES					
		NET SALARY PAYMENT		19,210,940,197		-	16,623,734,431
		ADD DEDUCTIONS -UNION DUES		402,552,471		-	376,985,102
		-PAYE		494,947,014		-	451,828,389
		-OTHER DEDUCTIONS		740,822,447		-	622,937,006
		TOTAL SALARIES		20,849,262,129	40,071,338,125	52	18,075,484,928
		BREAKDOWN OF SALARIES BY MDAS					
				Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
		SECTORS					
	01	ADMINISTRATIVE SECTOR		2,508,886,190	5,054,052,200	50	2,014,045,632
	02	ECONOMIC SECTOR		3,445,136,423	16,532,235,138	21	3,543,065,992
	03	LAW AND JUSTICE SECTOR		1,536,135,854	1,886,360,000	81	1,652,091,727
	05	SOCIAL SECTOR		13,359,103,661	16,598,690,787	80	10,866,281,577
		TOTAL		20,849,262,129	40,071,338,125	52	18,075,484,928

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	ADMIN CODE	ADMINISTRATIVE SECTOR		Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	01110010010	GOVERNMENT HOUSE		170,826,470	173,750,000	98	932,716,342
	11101300100	OFFICE OF SECRETARY TO THE STATE GOVT.		1,110,901,898	970,000,000	115	-
	11103500100	BORNO STATE PENSIONS DEPARTMENT		7,700,700	-	-	6,798,987
	11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		1,132,775	11,060,000	10	1,038,377
	11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		73,422,126	600,000,000	12	74,094,688
	12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		223,946,747	100,339,000	223	292,732,535
	12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		281,231,885	275,000,000	102	274,397,255
	12500100100	HEAD OF SERVICE		208,512,512	374,756,000	56	234,214,065
	14000100100	OFFICE OF THE STATE AUDITOR GENERAL		138,916,842	186,201,000	75	158,589,140
	14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		-	200,000,000	-	390,543
	14700100100	CIVIL SERVICE COMMISSION		31,935,310	61,457,000	52	34,415,261
	14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		6,818,957	23,723,200	29	4,658,440
	12500500100	ESTABLISHMENT DEPARTMENT		74,467,293	9,174,000	812	-
	11101700100	CABINET AND COUNCIL AFFAIRS				-	-
	01110210020 0	LIASON OFFICE, ABUJA/KADUNA		-	31,350,000	-	-

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	14700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-	46,859,000	-	-
	11103500200	LOCAL GOVERNMENT PENSION BOARD		14,402,255	1,512,480,000	1	-
	11103700100	PILGRIMS WELFARE BOARD		16,948,191	20,667,000	82	-
		SECURITY TRUST FUND		7,250,000	75,000,000	10	-
	11100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		-	35,000,000	-	-
		ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA		53,370,252	170,000,000		
		COUNCIL FOR ARTS AND CULTURE		80,362,621	90,000,000		
	11103500100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		-	45,236,000	-	
		STATE POVERTY ALLEVIATION PROGRAMME (YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATIONS)		283,194	-		
	11200000000	BORNO STATE HOUSE OF ASSEMBLY		6,456,161	42,000,000	15	
	0	TOTAL		2,508,886,190	5,054,052,200	50	2,014,045,632
		ECONOMIC SECTOR		Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		581,937,536	400,000,000	145	610,846,372
	21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		267,768,624	304,000,000	88	327,615,626
	21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		74,935,134	150,914,000	50	119,798,490
	21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		364,384,106	423,305,000	86	422,844,688

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	22000100100	MINISTRY OF FINANCE-HQTRS		377,936,111	192,700,000	196	320,796,986
	22000300100	BUDGET AND PLANNING		-	125,000,000	-	241,226,104
	22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		78,998,197	100,000,000	79	90,096,239
	22205900100	BORNO WIRE AND NAIL COMPANY		5,738,875	7,500,000	77	5,738,875
	22206000100	NEITAL NIGERIA LIMITED		26,792,540	15,000,000	179	26,943,254
	22206100100	BORNO SUPPLY COMPANY (BOSCO)		12,778,694	13,000,000	98	13,542,632
	22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		5,840,022	-	-	13,032,000
	23100300100	RURAL ELECTRIFICATION BOARD				-	107,550,847
	23400100100	MINISTRY OF WORKS		384,786,238	480,000,000	80	467,586,046
	23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		48,581,986	112,717,000	43	1,502,242
	25200100100	MINISTRY OF WATER RESOURCES		504,707,607	427,482,000	118	487,012,545
	25300100100	MINISTRY OF HOUSING AND ENERGY		11,304,711	30,000,000	38	2,879,135
	25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		49,547,619	54,209,000	91	3,868,324
	26000100100	MINISTRY OF LANDS & SURVEY				-	164,726,583
	26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		172,204,185	200,000,000	86	31,712,542
	22000300100	MONDAY MARKET COMPANY LIMITED		25,009,227	77,721,926	32	-
	22000700100	OFFICE OF ACCOUNTANT GENERAL			12,498,369,212	-	-
	25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT				91	-
	22205600100	MAIDIGURI INTERNATIONAL HOTEL				-	
	22205400200	MAIDIGURI KANO MOTOR PARK AND MARKET		379,000	11,803,000	3	

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	22205700100	RURAL ELECTRIFICATION BOARD		96,383,968	68,212,000	141	
	22205800100	SODA ASH COMPAY LIMITED		-	6,174,000	-	
	22205400100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	148,130,000	-	
	12305700100	COUNCIL OF ARTS AND CULTURE				-	
	22905300100	BORNO EXPRESS TRANSPORT CORPORATION		34,853,866	170,000,000	21	
	25301000100	BORNO STATE HOUSING CORPORATION		32,999,668	60,000,000	55	
	22201800100	BORNO INVESTMENT COMPANY LIMITED		-	50,870,000	-	
	21511100100	BORNO STATE AGRICULTURAL MERCHANIZATION AUTHORITY		47,617,137	100,000,000	48	
	21511000100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		86,672,191	80,000,000	108	
	22000800100	BIRS		71,557,679	111,000,000	64	83,746,462
	22205200100	BORNO STATE HOTELS LIMITED		-	33,000,000	-	
	25210300100	RURAL WATER SUPPLY AND SANITATION AGENCY		1,730,000	25,000,000	7	
	22900100100	MINISTRY OF TRANSPORT		78,681,500	34,628,000	227	
	23400400100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		1,010,000	21,500,000	5	
		TOTAL		3,445,136,423	16,532,235,138	21	3,543,065,992
		LAW AND JUSTICE		Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	31801100100	STATE JUDICIAL SERVICE COMMISSION		15,120,824	49,200,000	31	934,902,898
	32600100100	MINISTRY OF JUSTICE		16,900,110	224,160,000	8	14,030,644
	32605100100	HIGH COURT OF JUSTICE		515,598,594	600,000,000	86	-
	32605400100	AREA COURTS		290,921,785	235,000,000	124	-

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	32605300100	SHARIA COURT OF APPEAL		73,713,574	78,000,000	95	-
	32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC		484,328,645	560,000,000	86	703,158,185
	32600600200	SCHOOL FOR HIGHER ISLAMIC STUDIES		139,552,322	130,000,000	107	-
	32600100200	COUNCIL ON PREROGATIVE OF MERCY		-	10,000,000	-	-
		TOTAL		1,536,135,854	1,886,360,000	81	1,652,091,727
		SOCIAL SECTOR		Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		97,579,496	105,000,000	93	99,414,903
	51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		83,854,150	129,150,000	65	90,343,829
	51700100100	MINISTRY OF EDUCATION		269,347,839	202,060,000	133	30,970,448
	51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		68,173,527	119,630,787	57	71,075,452
	51700800100	BORNO STATE LIBRARY BOARD		70,301,346	73,989,000	95	75,755,771
	51701000100	BORNO STATE AGENCY FOR MASS LITERACY		228,769,486	261,000,000	88	264,486,435
	51701800100	RAMAT POLYTECHNIC MAIDUGURI		1,189,824,560	1,458,685,000	82	1,379,035,675
	51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		863,314,355	930,573,000	93	904,903,823
	51701900200	COLLEGE OF EDUCATION WAKA - BIU		475,676,097	520,567,000	91	454,919,895
	51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		664,137,918	560,535,000	118	574,286,318
	51702606300	MUSTAFA UMAR EL-KANEMI ARABIC COLLEGE MAIDUGURI				-	41,969,225

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

51705400100	BORNO STATE TEACHING SERVICE BOARD		3,045,514,619	3,458,750,000	88	3,351,515,876
51705600100	BORNO STATE SCHOLARSHIPS BOARD		8,460,911	22,450,000	38	1,713,256
51800100100	MINISTRY OF HIGHER EDUCATION		19,908,470	82,563,000	24	24,650,118
52100100100	MINISTRY OF HEALTH		788,139,760	401,000,000	197	857,680,781
52110200100	HOSPITALS MANAGEMENT BOARD		4,107,585,090	4,563,263,000	90	1,518,358,006
53500100100	MINISTRY OF ENVIRONMENT		294,455,323	274,550,000	107	331,967,822
53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		301,344,662	778,433,000	39	349,683,904
53905100100	BORNO STATE SPORTS COUNCIL		157,260,732	230,000,000	68	181,511,366
53905400100	EL-KANEMI WARRIORS FOOTBALL CLUB		5,545,767	6,896,000	80	6,013,030
55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		48,075,975	67,000,000	72	54,457,696
55200100100	MINISTRY OF RELIGIOUS AFFAIRS		61,668,274	30,000,000	206	27,310,945
11103700100	BORNO STATE PILGRIMS WELFARE BOARD		-	0	-	18,529,225
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA		-	0	-	155,727,779
53900100100	MINISTRY OF SPORTS DEVELOPMENT		1,274,371	41,000,000	3	-
55200300100	GOVERNMENT SECONDARY SCHOOL WAKA BIU		42,364,196	0	-	-
55200400100	STATE STATE COUNCIL OF ULAMAS		-	100,000,000	-	-
55200200100	ISLAMIC RELIGIOUS PREACHING BOARD		-	14,000,000	-	-
51706500100	EDUCATION ENDOWMENT FUND		35,309,118	90,000,000	39	-

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

51702100100	BORNO STATE UNIVERSITY (BOSU)	-	900,000,000	-	-
51701100100	NOMADIC EDUCATION	-	12,096,000	-	-
55200500100	ISLAMIC RESEARCH CENTRE	53,694,860	18,500,000	290	-
52100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	237,625,578	500,000,000	48	-
52110400100	COLLEGE OF NURSING AND MIDWIFERY	-	207,000,000	-	-
52110600100	COLLEGE OF HEALTH TECHNOLOGY	688,000	265,000,000	0	-
	AFORESTATION PROJECT	-	100,000,000	-	-
	OTHERS	129,782,180	-	-	-
	BOCHMA	9,257,000	-	-	-
	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	170,000	75,000,000	-	-
	TOTAL	13,359,103,661	16,598,690,787	80	10,866,283,597
	MONTHLY BREAKDOWN OF SALARIES	Actual 2021			2020
		₦			₦
	January				1,788,089,377
	February				1,803,406,969
	March				1,800,557,591
	April				1,473,256,968
	May				1,467,857,712
	June				1,420,300,150
	July				1,410,431,813
	August				1,406,890,479
	September				1,397,574,530
	October				1,384,180,440
	November				1,367,765,583
	December				1,355,173,317
	TOTAL	-			18,075,484,928

NOTE 4 AND 5 - PERSONNEL COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		NON REGULAR ALLOWANCES		Actual 2021			2020
				₦			₦
		MDAs					
	25000100100	FISCAL RESPONSIBILITY BOARD /AGENCY					6,115,415
	11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)					126,000,000
	12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE					376,000
	14700200100	LOCAL GOVERNMENT SERVICE COMMISSION					91,379,523
	22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION					26,130,300
	25200100100	MINISTRY OF WATER RESOURCES					10,099,250
	26000100100	MINISTRY OF LANDS & SURVEY					200,000
	55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS					50,000
		TOTAL		-	-		260,350,488
4B		COVID 19 EXPENDITURE-					
		SALARIES OF MEDICAL & HEALTH WORKERS					2,232,292,500
		ALLOWANCES OF RETIRED NURSES & MIDWIFERY					660,000,000
		TOTAL COVID 19 EXPENDITURE		-	0	-	2,892,292,500
				Actual 2021	Final Budget 2021	Variance	2020
5		PENSION AND GRATUITY		₦	₦	%	₦
		PENSION		8,234,361,011		-	6,307,033,687
		GRATUITY		3,296,434,632		-	-
		TOTAL		11,530,795,643	-	-	6,307,033,687



NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
6				₦	₦	%	₦
		OVERHEAD					
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6	657,877,172	1,444,815,000	46	299,795,805
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6	530,278,403	657,853,000	81	474,328,866
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6	243,530,309	441,787,000	55	221,198,000
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6	461,047,466	857,419,000	54	169,397,439
	22020201	ELECTRICITY CHARGES	6	135,016,546	800,303,000	17	259,122,729
	22020202	TELEPHONE CHARGES	6	18,342,568	26,204,000	70	7,228,600
	22020203	INTERNET ACCESS CHARGES	6	108,519,619	156,259,000	69	13,793,875
	22020204	SATELLITE BROADCASTING ACCESS CHARGES	6	48,120,280	125,693,000	38	15,140,915
	22020205	WATER RATES	6	2,154,348	16,190,000	13	745,300
	22020206	SEWERAGE CHARGES	6	871,200	5,640,000	15	44,501,400
	22020207	LEASED COMMUNICATION LINES(S)				-	420,000
	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	6	6,719,500	34,479,000	19	605,000
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6	602,272,516	1,010,581,000	60	929,175,442
	22020302	BOOKS	6	231,371,134	492,973,000	47	26,314,900
	22020303	NEWSPAPERS	6	12,970,759	42,470,000	31	4,177,300
	22020304	MAGAZINES & PERIODICALS	6	10,218,200	19,322,000	53	2,048,600
	22020305	PRINTING OF NON SECURITY DOCUMENTS	6	104,170,835	70,570,000	148	5,227,500

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

22020306	PRINTING OF SECURITY DOCUMENTS	6	2,374,500	64,332,000	4	2,110,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6	4,744,820	35,194,000	13	303,561,316
22020308	FIELD & CAMPING MATERIALS SUPPLIES	6	5,623,400	20,241,000	28	2,356,500
22020309	UNIFORMS & OTHER CLOTHING	6	3,294,500	108,244,000	3	85,830,247
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6	66,016,961	188,250,000	35	1,623,328
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	6	1,028,519,220	1,373,938,000	75	1,195,356,058
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6	279,646,051	985,427,000	28	430,009,535
22020402	MAINTENANCE OF OFFICE FURNITURE	6	62,088,725	353,297,000	18	48,107,475
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6	383,263,601	398,312,000	96	427,100,684
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6	74,173,511	170,493,000	44	13,287,400
22020405	MAINTENANCE OF PLANTS/GENERATORS	6	45,458,962	105,907,000	43	191,705,572
22020406	OTHER MAINTENANCE SERVICES	6	30,157,350	84,597,000	36	42,208,185
22020410	MAINTENANCE OF STREET LIGHTINGS	6	230,000	15,277,000	2	183,249,168
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	6	9,034,628	26,500,000	34	22,234,808
22020413	MINOR ROAD MAINTENANCE		-	60,000,000	-	3,640,000
22020501	LOCAL TRAINING	6	467,346,975	928,049,000	50	39,953,580
22020502	INTERNATIONAL TRAINING	6	28,604,250	208,899,000	14	6,661,000
22020601	SECURITY SERVICES	6	2,018,747,812	1,779,621,000	113	1,486,212,853

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

22020602	OFFICE RENT	6	26,059,100	110,356,000	24	0
22020603	RESIDENTIAL RENT	6	50,100	33,200,000	0	150,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6	6,599,435,994	8,017,891,000	82	2,977,241,377
22020605	CLEANING & FUMIGATION SERVICES	6	37,432,843	50,969,000	73	8,041,571
22020701	FINANCIAL CONSULTING	6	113,155,285	716,615,000	16	85,021,500
22020702	INFORMATION TECHNOLOGY CONSULTING	6	10,306,708	169,472,000	6	177,541,650
22020703	LEGAL SERVICES	6	394,000	12,121,000	3	119,675,450
22020704	ENGINEERING SERVICES		-	5,279,000	-	85,975,026
22020705	ARCHITECTURAL SERVICES	6	1,216,000	2,031,000	60	150,000
22020706	SURVEYING SERVICES	6	990,285	47,000	2,107	80,000
22020708	MEDICAL CONSULTING			11,052,000	-	885,000
22020801	MOTOR VEHICLE FUEL COST	6	301,846,313	619,560,000	49	38,384,623
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6	165,965,124	215,035,000	77	216,465,886
22020803	PLANT / GENERATOR FUEL COST	6	1,392,710,076	1,569,124,000	89	899,461,880
22020901	BANK CHARGES (OTHER THAN INTEREST)	6	55,708,343	47,499,000	117	947,179
22020902	INSURANCE PREMIUM	6	26,400,000	11,737,000	225	-
22020904	OTHER CRF BANK CHARGES	6	15,367,389	1,210,000	1,270	17,513
22020905	BANK CHARGES				-	4,721,958
22021001	REFRESHMENT & MEALS	6	473,204,552	699,163,000	68	314,230,061
22021002	HONORARIUM & SITTING ALLOWANCE	6	2,406,913,172	2,678,257,000	90	1,982,032,661
22021003	PUBLICITY & ADVERTISEMENTS	6	599,070,898	373,902,000	160	247,541,315

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	22021004	MEDICAL EXPENSES-LOCAL	6	194,623,839	238,687,000	82	1,771,000
	22021006	POSTAGES & COURIER SERVICES	6	3,906,175	42,077,000	9	554,892,956
	22021007	WELFARE PACKAGES	6	1,411,138,442	670,143,000	211	592,374,133
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6	66,856,555	137,158,000	49	81,927,000
	22021009	SPORTING ACTIVITIES			4,000,000	-	-
	22021010	DIRECT TEACHING & LABORATORY COST	6	233,761,000	250,000,000	94	-
	22021019	MEDICAL EXPENSES-INTERNATIONAL			37,000	-	266,504,083
	22021021	SPECIAL DAYS/CELEBRATIONS			9,460,000	-	62,000,000
	22030101	MOTOR CYCLE ADVANCES	6	8,576,100	33,857,000	25	-
	22030102	BICYCLE ADVANCE			5,000	-	-
	22030106	MOTOR VEHICLE ADVANCE	6	552,500	178,000	310	-
	22030107	FURNISHING ADVANCES			2,000,000	-	
	22030108	HOUSING LOANS			3,000,000	-	
		TOTAL		21,828,446,911	29,844,258,000	73	15,676,463,198
	ADMIN. CODE	BREAKDOWN OF OVERHEAD BY SECTORS/MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
		SECTORS					
	01	ADMINISTRATIVE SECTOR		16,398,493,219	20,144,830,000	81	10,472,945,873
	02	ECONOMIC SECTOR		2,328,798,218	3,595,342,000	65	2,540,209,394
	03	LAW AND JUSTICE SECTOR		323,472,615	833,660,000	39	300,896,735
	05	SOCIAL SECTOR		2,777,682,859	5,270,426,000	53	2,362,411,195
		TOTAL		21,828,446,911	29,844,258,000	73	15,676,463,198

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		ADMINISTRATIVE SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	11100100100	GOVERNMENT HOUSE		9,799,059,355	11,087,500,000	88	6,916,383,680
	11100100200	DEPUTY GOVERNOR'S OFFICE		1,081,104,903	1,190,000,000	91	
	11100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		-	12,000,000		
	11101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		9,639,633	169,150,000	6	
	11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		268,450,033	436,450,000	62	1,258,856,071
	11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		4,534	17,000,000	0	
	11102100100	LAGOS LIAISON OFFICE		-	1,000,000	-	
	11102100200	ABUJA LIAISON OFFICE		-	159,200,000	-	
	11103300100	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)		-	6,100,000	-	
	11103500100	BORNO STATE PENSIONS DEPARTMENT		350,415	1,500,000	23	
	11103500200	LOCAL GOVERNMENT PENSIONS BOARD		8,832,497	12,600,000	70	
	11103700100	BORNO STATE PILGRIMS WELFARE BOARD		2,894	2,000,000	0	
	11110100100	SECURITY TRUST FUND		3,524,253,671	1,612,500,000	219	
	11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		12,001,520	110,000,000	11	8,958,163
	11113200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY		-	25,000,000	-	

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

11118400100	DEPARTMENT OF PARASTATALS	-	500,000	-	
11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	-	3,680,000,000	-	2,266,585,193
11200300100	STATE HOUSE OF ASSEMBLY	1,215,364,846	-	-	
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	12,000,000	-	
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	12,242,731	30,500,000	40	7,676,182
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	6,063,732	49,100,000	12	
12305700100	COUNCIL FOR ARTS AND CULTURE	168,311	21,150,000	1	
12500100100	HEAD OF SERVICE	111,650,393	465,615,000	24	
12500500100	ESTABLISHMENT DEPARTMENT	-	1,000,000	-	526,111
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	478,849	10,000,000	5	
14000100100	OFFICE OF THE STATE AUDITOR GENERAL	27,336,443	30,431,000	90	8,779,906
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	135,234,000	-	
14700100100	CIVIL SERVICE COMMISSION	3,644,172	15,000,000	24	5,154,427
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION	279,646,336	352,300,000	79	26,140
14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	38,197,951	500,000,000	8	
		16,398,493,219	20,144,830,000	81	10,472,945,873

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		ECONOMIC SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		12,011,957	12,000,000	100	10,698,367
	21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		1,918,811	17,500,000	11	6,835,984
	21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		1,500,287	11,000,000	14	
	21511000100	BORNO STATE FERTILIZER BLENDING PLANT		-	2,000,000	-	
	21511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY		300,438	2,500,000	12	
	21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		24,836,698	17,000,000	146	
	22000100100	MINISTRY OF FINANCE-HQTRS		619,047,773	1,145,600,000	54	1,092,885,435
	22000300100	BUDGET AND PLANNING		56,622,287	74,900,000	76	
	22000700100	OFFICE OF THE ACCOUNTANT GENERAL		44,008,391	187,840,000	23	81,978,342
	22000800100	BORNO STATE INTERNAL REVENUE SERVICE		-	117,800,000	-	
	22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		15,301,756	12,000,000	128	
	22201800100	BORNO INVESTMENT COMPANY LTD		-	105,840,000	-	
	22205400100	MONDAY MARKET COMPANY LIMITED		3,902,354	32,666,000	12	
	22205400200	KANO MOTOR PARK AND MARKET		421,699	600,000	70	
	22205800100	SODA ASH COMPANY		-	350,000	-	
	22205900100	BORNO WIRE AND NAIL COMPANY		98,913	501,000	20	
	22206000100	NEITAL NIGERIA LIMITED		182,375	850,000	21	

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	22206100100	BORNO SUPPLY COMPANY (BOSCO)		1,203,729	3,230,000	37	
	22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		592,343,635	-	-	526,528,288
	22900100100	MINISTRY OF TRANSPORT		118,067,056	12,000,000	984	19,147,819
	22905300100	BORNO EXPRESS TRANSPORT CORPORATION		26,215,085	89,905,000	29	
	22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	61,000,000	-	
	23100300100	RURAL ELECTRIFICATION BOARD		-	21,973,000	-	
	23400100100	MINISTRY OF WORKS		15,001,848	298,000,000	5	
	23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		7,568	61,000,000	0	
	23800400100	STATE BUREAU OF STATISTICS		-	31,500,000	-	
	25000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		-	50,000,000	-	242,547,513
	25200100100	MINISTRY OF WATER RESOURCES		679,301,434	717,315,000	95	414,238,694
	25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		1,000,093	45,000,000	2	
	25300100100	MINISTRY OF HOUSING AND ENERGY		75,607,775	337,906,000	22	173,267,406
	25301000100	BORNO STATE HOUSING CORPORATION		3,850,517	8,900,000	43	
	25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		13,561,977	12,476,000	109	
	25500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		9,368,479	69,350,000	14	
	26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		1,170,194	15,000,000	8	
		MINISTRY OF LAND AND SURVEY		-	-	-	5,317,297

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		11,945,091	19,840,000	60	
		CENTRAL ACCOUNT					(33,235,751)
				2,328,798,218	3,595,342,000	65	2,540,209,394
		LAW & JUSTICE SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	31801100100	STATE JUDICIAL SERVICE COMMISSION		-	5,000,000	-	-
	32600100100	MINISTRY OF JUSTICE		43,273,259	497,600,000	9	272,666,519
	32600100200	PREROGATIVE OF MERCY		399,798	500,000	80	
	32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	31,360,000	-	1,358,633
	32600600200	HIGHER ISLAMIC SCHOOL		-	9,200,000	-	2,876,162
	32605100100	HIGH COURT OF JUSTICE		234,822,668	250,000,000	94	
	32605300100	SHARIA COURT OF APPEAL		44,976,890	30,000,000	150	23,995,421
	32605400100	AREA COURT		-	10,000,000	-	-
				323,472,615	833,660,000	39	300,896,735
		SOCIAL SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		11,005,881	12,000,000	92	9,660,000
	51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		5,990,791	9,430,000	64	-
	51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		8,970,812	12,000,000	75	36,987,280

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	51700100100	MINISTRY OF EDUCATION		1,141,015,975	1,583,020,000	72	662,720,344
		BORNO STATE UNIVERSAL BASIC				13	-
	51700300100	EDUCATION BOARD		7,800,150	60,000,000		-
	51700800100	BORNO STATE LIBRARY BOARD		410,013	5,000,000	8	-
	51701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	1,200,000	-	-
	51701100100	BORNO STATE NOMADIC EDUCATION BOARD		151,382	1,420,000	11	-
	51701800100	RAMAT POLYTECHNIC MAIDUGURI		2,242,909	140,000,000	2	81,932,842
		SIR KASHIM IBRAHIM COLLEGE OF				40	39,588,418
	51701900100	EDUCATION		17,790,618	45,000,000		-
	51701900200	COLLEGE OF EDUCATION WAKA - BIU		363,225	65,752,000	1	36,461,618
		UMAR IBN IBRAHIM EL-KANEMI COLLEGE				6	-
		OF EDUCATION SCIENCE AND TECHNOLOGY					-
	51701900300	BAMA		4,755,600	81,000,000		19,254,849
	51702100100	BORNO STATE UNIVERSITY		120,048,099	180,000,000	67	-
	51705400100	BORNO STATE TEACHING SERVICE BOARD		28,755,389	190,000,000	15	-
	51705600100	BORNO STATE SCHOLARSHIPS BOARD		-	1,200,000	-	-
		BORNO STATE EDUCATION ENDOWMENT				75	-
	51706500100	FUND		133,647,970	178,020,000		-
	51706600100	EDUCATION TRUST FUND		34,373,699	-	-	-
	51800100100	MINISTRY OF HIGHER EDUCATION		426,022	623,000,000	0	6,660,221
	52100100100	MINISTRY OF HEALTH		266,386,297	398,230,000	67	578,044,221
		CONTRIBUTORY HEALTH CARE				6	-
	52100200100	MANAGEMENT AGENCY		3,076,809	50,000,000		-
		STATE PRIMARY HEALTHCARE				5,058	-
	52100300100	DEVELOPMENT AGENCY		606,905,408	12,000,000		-

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	52110200100	HOSPITALS MANAGEMENT BOARD		164,429,818	500,000,000	33	-
	52110400100	COLLEGE OF NURSING AND MIDWIFERY		17,487,390	52,738,000	33	19,623,128
	52110600100	COLLEGE OF HEALTH TECHNOLOGY		12,786,753	133,300,000	10	51,097,474
	53500100100	MINISTRY OF ENVIRONMENT		11,141,789	12,000,000	93	83,771,900
	53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	143,600,000	-	-
	53505600100	AFORESTATION PROJECT		242,845	1,706,000	14	-
	53900100100	MINISTRY OF SPORTS DEVELOPMENT		2,260,210	12,000,000	19	9,303,287
	53905100100	BORNO STATE SPORTS COUNCIL		150,086	50,050,000	0	-
	53905400100	EL-KANEMI WARRIORS FOOTBALL CLUB		-	5,000,000	-	-
	55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		14,872,913	176,300,000	8	27,385,619
	55200100100	MINISTRY OF RELIGIOUS AFFAIRS		114,979,624	409,710,000	28	695,446,450
	55200200100	ISLAMIC PREACHING BOARD		300,032	25,200,000	1	-
	55200400100	COUNCIL OF ULAMAS		-	100,000,000	-	-
		BOCHMA		8,947,833		-	-
		OTHERS		35,966,520		-	-
	55200500100	ISLAMIC RESEARCH CENTER		-	550,000	-	-
		BORNO COLLEGE OF BUSINESS & ADMIN. STUDIES KONDUGA		-	-		4,473,544
				2,777,682,859	5,270,426,000	53	2,362,411,195

NOTE 7 - CONSOLIDATED REVENUE FUND CHARGES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS					
7		CONSOLIDATED REV. FUND CHARGES					
			Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
		CONSOLIDATED REV. FUND CHARGES		-		-	-

NOTE 8 - GRANTS TO GOVERNMENT ENTITIES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS					
8		GRANTS TO OTHER GOVT. ENTITIES					
			Ref. Note	Actual 2021	Total Budget 2021	Variance	2020
				₦	₦	%	₦
	22040101	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT		380,895,915	-	-	312,377,856
	22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		269,620,000	-	-	481,533,918
	22040103	GRANT TO LOCAL GOVERNMENTS RECURRENT		-	-	-	1,870,000
	22040104	GRANT TO LOCAL GOVERNMENTS CAPITAL		-	-	-	5,005,000
	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT		6,187,929,625	-	-	1,915,381,929
	22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		7,951,230,395	-	-	8,519,500,340
	22040109	GRANTS TO COMMUNITIES/NGOs		557,914,162	-	-	199,808,587
	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		-	-	-	91,949,946
		TOTAL GRANTS		15,347,590,097	2,181,436,000.0	704	11,527,427,576

NOTE 9 - PUBLIC DEBT CHARGES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC	DETAILS	Ref. Note	Actual 2021	Total Budget 2020	Variance	2020
9	CODE			₦	₦	%	₦
		DEBT CHARGES					
	22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		-			86,600,000
	22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		6,763,436,766	6,000,000,000		
	22060301	INTEREST - INTERNAL PUBLIC DEBT		-			12,015,000
		TOTAL GRANTS		6,763,436,766	6,000,000,000	-	98,615,000

NOTE 10 - REPAYMENT OF LOANS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS					
10		LOAN REPAYMENTS					
			Ref. Note	Actual 2021	Final Budget 2020	Variance	2020
		FAAC DEDUCTION AT SOURCE	A	₦	₦	%	₦
	29010101	CBN BUDGET SUPPORT-REPAYMENT		929,448,707			762,835,897
	29010102	SALARY BAILOUT 1 (CBN INTERVEN FUND 1) - REPAYMENT		1,178,371,749			981,976,458
	29010104	EXCESS CRUDE OIL ACCOUNT FACILITY-		760,054,643			633,378,869
	29010105	FAMILY HOMES FACILITY		308,192,122			166,462,500
	29010106	FOREIGN LOAN		353,882,616			273,147,681
	29010107	ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT		373,650,394			311,375,328
	29010108	HEALTH CARE DEDUCTIONS		109,585,817			7,500,000
	29010109	GRATUITY LOAN-ZENITH BANK		-			-
		FAAC purchase of Software Data Book(1st Deduction)		9,321,595			-
		ECOLOGICAL FUND		928,681,646			-
		LIQUIDATION OF JUDGEMENT DEBT		10,435,841			-
		TOTAL FAAC DEDUCTION AT SOURCE (A)		4,961,625,130	-	-	3,136,676,732
		CASH PAYMENT					
		ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT		248,430,714			-
		ZENITH BANK SHORT TERM LOAN		2,091,366,080			-
		ZENITH BANK - PENSION LOAN		3,130,908,923			260,909,077
		TOTAL CASH PAYMENT (B)		5,470,705,716	-	-	260,909,077
		TOTAL LOAN REPAYMENT (A+B)		10,432,330,846	-	-	3,397,585,809

NOTE 11 - TRANSFER TO CAPITAL DEVELOPMENT FUND

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS						
11		TRANSFER TO CDF						
			Ref. Note	Actual 2021	Final Budget 2021	Original Budget	Variance	2020
				₦	₦	₦	%	₦
	14030105	TRANSFER TO CDF TO FUND CAPITAL EXPENDITURE		24,000,000,000		-	-	8,000,000,000
				24,000,000,000	-	-	-	8,000,000,000

Transfer to Capital Development Fund (CDF) from Consolidated Revenue Fund (CRF) represents amount provided in addition to other Capital Receipts such as Loans, Aid and Grant to fund expenditures of capital nature. This transfer is inline with FAAC Cash Basis Accounting Reporting Format and shall cease to exist when the State Government migrates to Accrual Basis of Accounting.

NOTE 12A - AID AND GRANTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS						
12A		EXTERNAL GRANT						
			Ref. Note	Actual 2021	Final Budget 2021	Original Budget	Variance	2020
				₦	₦	₦	%	₦
		MINISTRY OF FINANCE- SFTAS		10,953,845,430	11,000,000,000		100	4,218,000,000
		PAYE REFUND BY FG TO STATE GOVERNMENT (FIRST 25%)		-	-		-	1,810,905,988
		PAYE REFUND BY FG TO STATE GOVERNMENT (SECOND 25%)		-	-		-	1,810,905,988
		FGN INTERVENTION TO BORNO STATE (FOR BUILDING OF IDPs HOUSE)		2,721,864,750	-		-	3,542,193,023
	13010101	CURRENT DOMESTIC AIDS		-	158,981,000		-	-
	13010101	CAPITAL FOREIGN GRANTS - BESDA		13,494,499,446	23,136,941,000		58	-
	13020302	DOMESTIC GRANTS		-	18,897,500,000		-	-
	13020302	DOMESTIC GRANTS		-	9,500,000,000		-	-
	13020402	GRANTS AND AIDS/ DONATIONS		-	200,000,000		-	-
	13020401	WORLD BANK GRANT - ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE)		1,021,410,000	7,000,000,000		15	-
	13020402	ECONOMIC SUSTAINABILITY - WORLD BANK GRANT		-	5,000,000,000		-	-
	13020402	OTHER CAPITAL RECEIPTS TO CDF-BSU		2,772,808,697	3,176,600,000		87	-
	13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS		515,417,500	2,442,000,000		21	-
	13020301	CONTRIBUTORY HEALTHCARE SERVICES GRANTS		-	200,000,000		-	-
	13020302	FGN-UBEC		-	1,775,900,000		-	-
		OTHERS		-	1,546,072,000		-	-
				31,479,845,823	84,033,994,000	-	37	11,382,004,999

NOTE 12 - AID AND GRANTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS						
12B		COVID 19 AID AND GRANTS						
			Ref. Note	Actual 2021	Final Budget 2021	Original Budget	Variance	2020
				₦	₦	₦	%	₦
		LOCAL CONTRIBUTION FOR COVID-19 RESPONSE		-				263,239,266
		LOCAL CONTRIBUTION FOR COVID 19 RESPONSE- OTHERS		-				1,000,000,000
				-		-	-	1,263,239,266
		LOCAL CONTRIBUTION FOR COVID 19						
		United Bank for Africa (UBA)		-				28,000,000
		Contribution from ElderStatesmen		-				83,403,879
		Aids & Grants from Other Organization		-				151,835,387
				-			-	263,239,266

NOTE 13 - LOANS RECEIVED

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS						
13		LOAN RECEIVED						
			Ref. Note	Actual 2021	Final Budget 2021	Original Budget	Variance	2020
				₦	₦	₦	%	₦
	14030105	FAMILY HOMES	22	-	-		-	5,548,750,000
	14030107	ACCELERATED AGRIC	22	-	-		-	1,650,000,000
	14030108	HEALTH CARE FACILITY	22	1,325,000,000	-		-	2,000,000,000
	14030109	GRATUITY LOAN-ZENITH BANK	22	-	-		-	12,000,000,000
		FGN BUDGET SUPPORT		-	-		-	-
		ZENITH BANK SHORT TERM	22	2,000,000,000	-		-	-
		CBN DCRR FACILITY		1,000,000,000	-		-	-
		UNSPECIFIED FACILITY		3,007,180,457	-		-	-
		DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES		-	15,000,000,000		-	
		DOMESTIC LOANS/ BORROWINGS FROM		-	24,945,000,000		-	
		INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS		-	2,340,000,000		-	
		INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS		-	11,000,000,000		-	
		INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS		-	244,247,000		-	
				7,332,180,457	53,529,247,000	-	14	21,198,750,000

NOTE 14 - OTHER CAPITAL RECEIPTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS					
14		OTHER CAPITAL RECEIPTS					
			Ref. Note	Actual 2021	Total Budget 2021	Variance	2020
				₦	₦	%	₦
	14020201	CAPITAL RECEIPTS FROM LOCAL GOVTS		-		-	-
	13020301	GRANT FROM LOCAL GOVERNMENTS		-	400,000,000	-	-
	13020301	GRANT FROM LOCAL GOVERNMENTS		-	1,680,000,000	-	-
	13020301	2.5% LOCAL GOV'T STATUTORY ALLOCATION		-	1,200,000,000	-	-
	13020302	GRANT FROM LOCAL GOVERNMENTS		1,110,884,430	1,215,900,000	91	-
	13010102	7.5% LOCAL GOVT CONTRIBUTION		2,571,433,022	7,811,253,000	33	-
	13020302	GRANT FROM LOCAL GOVERNMENTS		-	1,525,080,000	-	-
	13020302	GRANT FROM LOCAL GOVERNMENTS (PERSONNEL COST FOR PHC WORKERS)		-	300,000,000	-	-
	13020302	GRANT FROM LOCAL GOVERNMENTS		2,762,237,931	2,025,000,000	136	-
	13020301	1 % TRAINING FUND FROM LOCAL GOVT JOINT ACCT		337,114,973	300,000,000	112	-
				6,781,670,355	16,457,233,000	41	-



DAMBOA LOCAL GOVERNMENT

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE		DETAILS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
15		CAPITAL EXPENDITURE					
	SECTOR CODE	ACCORDING TO SECTORS (A)					
	01	ADMINISTRATIVE SECTOR		1,039,169,310	5,240,171,350	20	1,229,608,124
	02	ECONOMIC SECTOR		15,821,127,691	49,397,771,524	32	16,776,155,920
	03	LAW AND JUSTICE		216,011,794	690,500,000	31	88,600,572
	05	SOCIAL SECTOR		16,491,837,372	73,072,547,000	23	6,262,603,593
		TOTAL CAPITAL EXPENDITURE		33,568,146,166	128,400,989,874	26	24,356,968,209
		ACCORDING TO NATURE OF EXPENDITURE (B)					
	230101	PURCHASE OF ASSETS		4,246,769,326	18,484,525,000		6,432,639,021
	230201	CONSTRUCTION/PROVISION		26,518,824,118	76,903,133,000		11,952,875,071
		PRESERVATION OF THE ENVIRONMENT - GENERAL		596,673,484	2,301,077,000		-
	230301	REHABILITATION/REPAIRS		138,736,029	11,521,434,195		4,536,967,207
		ACQUISITION OF NON TANGIBLE ASSETS		2,067,143,209	37,118,670,679		1,434,486,911
		TOTAL CAPITAL EXPENDITURE		33,568,146,166	146,328,839,874	23	24,356,968,209
A		BREAKDOWN OF CAPITAL EXPENDITURE BY MDAS					
	01	ADMINISTRATIVE SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	11100100100	GOVERNMENT HOUSE		762,105,888	152,000,000	501	
	11100100200	DEPUTY GOVERNOR'S OFFICE		160,265,093	103,000,000	156	
	11100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		161,822,364	510,000,000	32	
	11101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		-	621,621,350	0	

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		483,643,155	1,250,500,000	39	725,990,331
	11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		211,113,233	-		
	11103500100	BORNO STATE PENSIONS DEPARTMENT		77	-		
	11103500200	LOCAL GOVERNMENT PENSIONS BOARD		-	10,000,000	0	
	11103700100	BORNO STATE PILGRIMS WELFARE BOARD		11,850,120	1,008,000,000	1	
	11110100100	SECURITY TRUST FUND		23,221,359	225,000,000	10	
	11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		373,054,374	540,000,000	69	16,852,511
	11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		-	309,000,000	0	
	11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	20,100,000	0	
	12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		162,680,140	520,500,000	31	133,963,366
	12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		-	1,067,500,000	0	
	12305700100	COUNCIL FOR ARTS AND CULTURE		-	14,300,000	0	
	12500100100	HEAD OF SERVICE		77	18,850,000	0	
	12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		-	65,000,000	0	
	14000100100	OFFICE OF THE STATE AUDITOR GENERAL		2,780,000	123,000,000	2	5,000,000
	14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		-	50,000,000	0	
	14700100100	CIVIL SERVICE COMMISSION		-	23,100,000	0	
	14700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-	47,700,000	0	
	14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		46,771,587	201,000,000	23	
		Less: COVID 19 EXPENDITURE (NOTE 15A)		(1,360,138,156)	(1,640,000,000)		
				1,039,169,310	5,240,171,350	20	881,806,208

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

			Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
	2	ECONOMIC SECTOR	₦	₦	%	%	₦
	21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		2,974,730,368	4,451,949,074	67	1,358,723,212
	21502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE		-	60,000,000	0	
	21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		-	221,939,000	0	
	21511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY		-	320,000,000	0	
	21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		125,590,398	1,145,600,000	11	127,641,214
	22000100100	MINISTRY OF FINANCE-HQTRS		1,222,678,757	2,263,000,000	54	2,627,866,221
	22000300100	BUDGET AND PLANNING		-	31,000,000	0	522,773,557
	22000700100	OFFICE OF THE ACCOUNTANT GENERAL		-	2,265,000,000	0	642,256,000
	22000800100	BORNO STATE INTERNAL REVENUE SERVICE		-	140,000,000	0	492,429,601
	22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		829,799,906	6,295,500,000	13	1,385,129,314
	22201800100	BORNO INVESTMENT COMPANY LTD		-	685,000,000	0	
	22205600100	MAIDUGURI INTERNATIONAL HOTEL		-	289,229,800	0	
	22205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		-	98,378,650	0	
	22205900100	BORNO WIRE AND NAIL COMPANY		-	166,169,000	0	
	22206000100	NEITAL NIGERIA LIMITED		-	250,000,000	0	
	22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		771,116,968	-		634,455,521
	22900100100	MINISTRY OF TRANSPORT		2,055,416,772	2,307,500,000	89	136,050,350
	22905300100	BORNO EXPRESS TRANSPORT CORPORATION		55,165,005	100,000,000	55	
	22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	222,000,000	0	
	23100300100	RURAL ELECTRIFICATION BOARD		2,010,139	1,082,000,000	0	

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	23400100100	MINISTRY OF WORKS		10,415,003,968	5,881,000,000	177	2,632,680,167
	23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		1,114,008,138	11,218,702,197	10	
	23800400100	STATE BUREAU OF STATISTICS		-	43,500,000	0	
	25200100100	MINISTRY OF WATER RESOURCES		896,439,462	1,412,000,000	63	1,218,561,096
	25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		-	6,984,194,000	0	
	25300100100	MINISTRY OF HOUSING AND ENERGY		1,411,491,637	6,966,000,000	20	919,040,858
	25301000100	BORNO STATE HOUSING CORPORATION		-	17,000,000	0	
	25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		13,554,574,424	14,216,459,803	95	3,065,692,543
	26000100100	MINISTRY OF LANDS & SURVEY		-	500,000,000	0	1,012,856,266
	26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		-	27,000,000	0	
	26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		1,056,106,499	961,500,000	110	
		Less: COVID 19 EXPENDITURE (NOTE 15A)		#####	(21,223,850,000)		
				15,821,127,691	49,397,771,524	32	16,776,155,920
	3	LAW & JUSTICE SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
			₦	₦	%	%	₦
	32600100100	MINISTRY OF JUSTICE		216,011,794	500,000,000	43	88,600,572
	32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	65,000,000	0	-
	32605100100	HIGH COURT OF JUSTICE		-	42,000,000	0	-
	32605300100	SHARIA COURT OF APPEAL		-	33,500,000	0	-
	32605400100	AREA COURT		-	50,000,000	0	-
				216,011,794	690,500,000	31	88,600,572
	4	SOCIAL SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
			₦	₦	%	₦	
	51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		876,030,665	2,000,000,000	44	844,401,368
	51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		870,068,230	-		-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		289,366,334	815,000,000	36	121,831,429
	51700100100	MINISTRY OF EDUCATION		2,537,321,144	16,193,500,000	16	3,488,085,291
	51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		2,715,788,045	24,814,941,000	11	-
	51700800100	BORNO STATE LIBRARY BOARD		-	308,000,000	0	-
	51701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	1,029,000,000	0	-
	51701100100	BORNO STATE NOMADIC EDUCATION BOARD		-	50,000,000	0	-
	51701800100	RAMAT POLYTECHNIC MAIDUGURI		-	702,500,000	0	-
	51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	180,000,000	0	-
	51701900200	COLLEGE OF EDUCATION WAKA - BIU		-	138,000,000	0	9,032,000
	51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		31,684,856	305,000,000	10	-
	51702100100	BORNO STATE UNIVERSITY		2,771,875,366	3,900,000,000	71	-
	51705400100	BORNO STATE TEACHING SERVICE BOARD		-	1,152,500,000	0	-
	51705600100	BORNO STATE SCHOLARSHIPS BOARD		-	1,511,500,000	0	-
	51706500100	BORNO STATE EDUCATION ENDOWMENT FUND		1,657,905,063	2,575,000,000	64	-
	51706600100	EDUCATION TRUST FUND		618,726,362	-		-
	51800100100	MINISTRY OF HIGHER EDUCATION		6,069,205	2,068,500,000	0	176,807,364
	52100100100	MINISTRY OF HEALTH		3,130,386,598	5,280,000,000	59	45,289,012
	52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	1,494,000,000	0	
	52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		36,260,337	295,000,000	12	
	52110200100	HOSPITALS MANAGEMENT BOARD		-	950,000,000	0	
	52110400100	COLLEGE OF NURSING AND MIDWIFERY		-	302,000,000	0	
	52110600100	COLLEGE OF HEALTH TECHNOLOGY		11,127,500	124,500,000	9	
	53500100100	MINISTRY OF ENVIRONMENT		637,609,375	2,763,500,000	23	180,554,212
	53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	94,000,000	0	
	53900100100	MINISTRY OF SPORTS DEVELOPMENT		330,244,598	2,583,000,000	13	653,158,613
	53905100100	BORNO STATE SPORTS COUNCIL		-	30,000,000	0	

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	-	135,000,000	0	119,577,760
55200100100	MINISTRY OF RELIGIOUS AFFAIRS	992,655,194	1,776,000,000	56	474,280,667
55200200100	ISLAMIC PREACHING BOARD	-	200,000,000	0	-
55200400100	COUNCIL OF ULAMAS	-	400,000,000	0	-
55200500100	ISLAMIC RESEARCH CENTER	-	5,000,000	0	-
21500100100	MINISTRY OF INTERGOVERNMENTAL AFFAIRS	-	-		16,852,511
12300100100	MINISTRY OF HOME AFFAIRS	-	-		132,733,366
	Less: COVID 19 EXPENDITURE (NOTE 15A)	(1,021,281,500)	(1,102,894,000)		
		16,491,837,372	73,072,547,000	23	6,262,603,593

	ACCORDING TO NATURE OF EXPENDITURE (B)					
230501	ACQUISITION OF NON TANGIBLE ASSETS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
23050101	RESEARCH AND DEVELOPMENT		114,701,275	522,300,000	22	683,506,714
23050102	COMPUTER SOFTWARE ACQUISITION		65,711,429	132,500,000	50	25,140,000
23050103	MONITORING AND EVALUATION		184,118,033	1,501,452,000	12	211,631,960
23050104	ANNIVERSARIES/CELEBRATIONS		482,595,775	473,800,000	102	454,803,567
23050107	MARGIN FOR INCREASES IN COSTS		297,469,722	750,000,000	40	-
23050128	HUMAN CAPITAL DEVELOPMENT		212,996,295	3,420,000,000	6	-
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE		2,524,038,027	10,053,645,605	25	-
23050130	FISHERIES-DEVELOPMENT GENERAL		3,876,702,368	19,634,549,000	20	-
23050131	Advocacy & Social Re-Orientation Programmes		39,797,143	126,000,000	32	-
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES		2,520,388,164	6,733,949,074	37	-
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA		34,814,597	270,000,000	13	-
23050134	CAPITATION FOR CONTRIBUTORY HEALTHCARE PROGRAMME		-	1,562,000,000	0	-
	OTHERS					2,000,062
	LESS: COVID 19 EXPENDITURE (NOTE 15A)		(8,286,189,619)	(8,061,525,000)		
			2,067,143,209	37,118,670,679	6	1,377,082,303

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	ACCORDING TO NATURE OF EXPENDITURE (B)					
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GE	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		397,188,334	3,347,878,650	12	598,959,045
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		12,122,809,399	7,450,500,000	163	2,475,237,695
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		134,869,605	1,610,000,000	8	32,336,360
23020104	CONSTRUCTION / PROVISION OF HOUSING		2,148,293,553	8,717,800,000	25	2,092,504,676
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		319,036,593	1,270,000,000	25	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		2,821,795,057	3,885,000,000	73	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		4,394,382,770	15,931,426,000	28	3,047,595,979
23020111	CONSTRUCTION / PROVISION OF LIBRARIES		-	205,000,000	0	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		451,543,537	280,000,000	161	195,035,271
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		-	294,162,000	0	-
23020114	CONSTRUCTION / PROVISION OF ROADS		11,454,850,286	13,600,097,802	84	2,378,587,350
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS		-	2,000,000	0	-
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES		-	50,000,000	0	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		1,104,894,213	21,300,647,198	5	-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		843,750	85,000,000	1	-
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS		23,982,732	35,000,000	69	46,842,516
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS		139,213,166	550,000,000	25	201,018,157
23020124	CONSTRUCTION OF MARKETS/PARKS		1,116,660,568	8,130,800,000	14	61,739,633

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

23020125	CONSTRUCTION OF POWER GENERATING PLANTS		8,257,448	18,000,000	46	4,239,586
23020126	CONSTRUCTION/PROVISION OF CEMETERIES		45,000,000	100,000,000	45	13,555,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		36,763,700	1,016,121,350	4	69,467,000
23020128	AMENITIES AND PLACE OF WORSHIP		-	-		699,756,803
23020129	CONSTRUCTION/ESTABLISHMENT OF TRADE FREE ZONE		-	-		36,000,000
	LESS : COVID EXPENDITURE (NOTE 15A)		#####	(10,976,300,000)		
			26,518,824,118	76,903,133,000	34	11,952,875,071
	ACCORDING TO NATURE OF EXPENDITURE (B)					
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
23040101	TREE PLANTING		81,419,200	266,800,000	31	0
23040102	EROSION & FLOOD CONTROL		495,063,500	1,775,000,000	28	36,903,000
23040103	WILDLIFE CONSERVATION		16,302,784	125,000,000	13	6,001,608
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL		3,888,000	25,000,000	16	9,500,000
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL		-	109,277,000	0	-
230101	PURCHASE OF FIXED ASSETS - GENERAL	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
			₦	₦	%	₦
23010101	PURCHASE / ACQUISITION OF LAND		694,371,716	1,470,000,000	47	1,553,899,522
23010102	PURCHASE OF OFFICE BUILDINGS		-	7,500,000	0	315,216,746
23010104	PURCHASE MOTOR CYCLES		-	50,000,000	0	106,760,368
23010105	PURCHASE OF MOTOR VEHICLES		2,026,033,185	3,707,000,000	55	2,527,448,617
23010106	PURCHASE OF VANS		-	363,500,000	0	58,399,800
23010107	PURCHASE OF TRUCKS		-	172,000,000	0	292,417,639
23010108	PURCHASE OF BUSES		1,384,792,657	443,000,000	313	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		758,777,890	1,315,500,000	58	234,650,535
23010113	PURCHASE OF COMPUTERS		56,484,365	1,860,000,000	3	142,259,978
23010114	PURCHASE OF COMPUTER PRINTERS		1,100,000	365,750,000	0	36,185,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		2,100,000	114,000,000	2	-
23010117	PURCHASE OF SHREDDING MACHINES		-	2,000,000	0	180,000
23010118	PURCHASE OF SCANNERS		5,000	33,500,000	0	-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

23010119	PURCHASE OF POWER GENERATING SET		150,045,194	724,500,000	21	55,647,000
23010120	PURCHASE OF Canteen / Kitchen Equipment		-	50,000,000	0	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		339,326,576	1,087,300,000	31	-
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		17,230,500	105,000,000	16	43,966,700
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		456,910,483	2,176,300,000	21	137,075,023
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		61,532,750	688,500,000	9	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		12,616,700	100,000,000	13	47,768,775
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		-	1,810,000,000	0	-
23010128	PURCHASE OF SECURITY EQUIPMENT		39,680,000	519,000,000	8	29,500,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		106,518,776	1,299,094,000	8	84,529,412
23010130	PURCHASE OF RECREATIONAL FACILITIES		-	15,100,000	0	2,500,000
23010133	PURCHASES OF SURVEYING EQUIPMENT		46,800,115	60,000,000	78	87,187,250
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT		28,634,000	1,350,000,000	2	-
23010141	PURCHASE OF CHEMICALS & OTHERS		580,240,978	755,000,000	77	-
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL		-	500,000,000	0	-
23010139	PURCHASE OF WORKSHOP TOOLS		-	-		526,168,057
23010121	PURCHASE OF RESIDENTIAL FURNITURE		-	-		150,877,600
	LESS: COVID 19 EXPENDITURE (NOTE 15A)		#####	#####		-
			4,246,769,326	18,484,525,000	23	6,432,638,022
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GE	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
			₦	₦	%	₦
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		-	171,000,000	0	1,497,405,196
23030102	REHABILITATION / REPAIRS - ELECTRICITY		242,450,459	850,000,000	29	771,937,208
23030103	REHABILITATION / REPAIRS - HOUSING		-	-		344,070,440

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

23030104	REHABILITATION / REPAIRS - WATER FACILITIES		196,282,959	541,500,000	36	517,757,311
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		4,639,860	1,158,400,000	0	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		703,729,592	5,032,000,000	14	511,699,066
23030108	N/A		-	-		27,450,000
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS		7,551,676	25,000,000	30	1,230,000
23030110	REHABILITATION / REPAIRS - LIBRARIES		65,760,518	250,000,000	26	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES		8,564,640	10,000,000	86	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES		275,318,388	645,000,000	43	10,020,000
23030113	REHABILITATION / REPAIRS - ROADS		151,355,770	2,215,604,395	7	57,364,000
23030115	REHABILITATION / REPAIRS - WATER-WAY		47,992,000	650,000,000	7	47,415,700
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		20,603,214	52,000,000	40	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		442,677,083	1,430,100,000	31	427,677,315
23030122	REHABILITATION/REPAIRS OF BOUNDARIES		-	14,000,000	0	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS		-	200,000,000	0	-
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS		12,052,506	122,500,000	10	181,083,000
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES		-	70,000,000	0	-
23030128	REHABILITATION ROAD CONSTRUCTION PLANTS & EQUIPMENT		-	354,229,800	0	141,857,972
	LESS: COVID 19 EXPENDITURE (NOTE 15A)		(2,040,242,635)	(2,269,900,000)		-
			138,736,029	11,521,434,195	1	4,536,967,208

ACQUISITION OF NON TANGIBLE ASSETS					
BREAKDOWN OF BY MDAS		Ref. Note	Actual 2021	Final Budget 2021	Variance
			₦	₦	%
	CONSOLIDATION- OFFICE OF ACCOUNTANT GENERAL		32,393,500	-	
11100100100	GOVERNMENT HOUSE		32,393,500	50,000,000	65

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

11100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		161,822,364	500,000,000	32	-
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		-	315,000,000	0	-
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		89,497,673	-		-
11103700100	BORNO STATE PILGRIMS WELFARE BOARD		11,845,120	1,000,000,000	1	-
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		47,182,386	132,500,000	36	-
12305700100	COUNCIL FOR ARTS AND CULTURE		-	14,300,000	0	-
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA		-	5,000,000	0	-
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		2,573,825,048	7,358,949,074	35	-
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		-	8,000,000	0	-
21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		-	75,000,000	0	-
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		41,907,713	370,000,000	11	-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		49,292,920	2,250,000,000	2	694,614,405
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		39,832,800	-		-
22900100100	MINISTRY OF TRANSPORT		362,289,120	-		35,495,550
23100300100	RURAL ELECTRIFICATION BOARD		-	10,000,000	0	-
23800400100	STATE BUREAU OF STATISTICS		-	10,000,000	0	-
25200100100	MINISTRY OF WATER RESOURCES		10,000,000	20,000,000	50	-
25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		-	2,277,900,000	0	-
25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		658,145,989	5,403,185,605	12	-
26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		-	10,000,000	0	-
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		19,001,846	20,000,000	95	-
32600100100	MINISTRY OF JUSTICE		54,992,775	100,000,000	55	-
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	5,000,000	0	-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		833,000,665	1,600,000,000	52	737,641,000
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		489,713,738	-		-
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		289,366,334	800,000,000	36	-
51700100100	MINISTRY OF EDUCATION		678,817,315	3,249,205,000	21	-
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		2,715,068,045	12,748,156,000	21	-
51701800100	RAMAT POLYTECHNIC MAIDUGURI		-	285,000,000	0	-
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	78,000,000	0	-
51701900200	COLLEGE OF EDUCATION WAKA - BIU		-	7,500,000	0	-
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		-	55,000,000	0	-
51702100100	BORNO STATE UNIVERSITY		41,008,398	235,000,000	17	-
51705400100	BORNO STATE TEACHING SERVICE BOARD		-	30,000,000	0	-
51705600100	BORNO STATE SCHOLARSHIPS BOARD		-	1,500,000,000	0	-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	250,000,000	0	-
51706600100	EDUCATION TRUST FUND		345,002,581	-		-
51800100100	MINISTRY OF HIGHER EDUCATION		-	115,000,000	0	68,641,260
52100100100	MINISTRY OF HEALTH		58,279,397	50,000,000	117	103,237,222
52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	1,062,000,000	0	-
52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		-	290,000,000	0	-
52110200100	HOSPITALS MANAGEMENT BOARD		-	200,000,000	0	-
52110400100	COLLEGE OF NURSING AND MIDWIFERY		-	7,000,000	0	-
52110600100	COLLEGE OF HEALTH TECHNOLOGY		-	5,000,000	0	-
53500100100	MINISTRY OF ENVIRONMENT		18,091	10,000,000	0	-
53900100100	MINISTRY OF SPORTS DEVELOPMENT		245,973,598	2,340,000,000	11	-
55200100100	MINISTRY OF RELIGIOUS AFFAIRS		475,176,512	326,000,000	146	-
55200500100	ISLAMIC RESEARCH CENTER		-	2,500,000	0	-
26000100100	MINISTRY OF LAND AND SURVEY		-	-		89,465,514
			10,355,847,427	45,180,195,679	23	2,863,780,552

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	CONSTRUCTION / PROVISION OF FIXED ASSETS - GE					
	BREAKDOWN OF BY MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2,020
			₦	₦	%	₦
11100100100	GOVERNMENT HOUSE		203,318,888	715,000,000	28	-
11100100200	DEPUTY GOVERNOR'S OFFICE		160,000,000	-		-
11101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		-	526,621,350	0	-
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		100,786,497	300,000,000	34	734,572,711
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		51,000,000	-		-
11110100100	SECURITY TRUST FUND		1,747,890	130,000,000	1	-
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		371,009,374	388,000,000	96	-
11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		-	100,000,000	0	-
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	50,000,000	0	-
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		49,442,385	200,000,000	25	-
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		-	10,000,000	0	-
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA		-	50,000,000	0	-
14000100100	OFFICE OF THE STATE AUDITOR GENERAL		-	100,000,000	0	-
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		-	2,000,000	0	-
14700100100	CIVIL SERVICE COMMISSION		-	7,000,000	0	-
14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		46,471,587	100,000,000	46	-
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		154,652,821	740,000,000	21	564,618,496
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		-	35,000,000	0	-
21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		-	34,162,000	0	-
21511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY		-	20,000,000	0	-
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		63,080,484	542,600,000	12	-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

22000800100	BORNO STATE INTERNAL REVEUNE SERVICE		-	65,000,000	0	-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		759,903,772	3,840,000,000	20	16,403,756,760
22201800100	BORNO INVESTMENT COMPANY LTD		-	136,500,000	0	-
22205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		-	98,378,650	0	-
22205900100	BORNO WIRE AND NAIL COMPANY		-	166,169,000	0	-
22206000100	NEITAL NIGERIA LIMITED		-	250,000,000	0	-
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		335,991,181	-		485,645,609
22900100100	MINISTRY OF TRANSPORT		10,000,000	1,619,000,000	1	-
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	10,000,000	0	-
23100300100	RURAL ELECTRIFICATION BOARD		10,046	810,000,000	0	-
23400100100	MINISTRY OF WORKS		7,509,016,955	4,840,000,000	155	-
23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		913,767,367	9,170,097,802	10	-
23800400100	STATE BUREAU OF STATISTICS		-	10,000,000	0	-
25200100100	MINISTRY OF WATER RESOURCES		28,924,049	300,000,000	10	294,868,689
25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		-	7,745,300,000	0	-
25300100100	MINISTRY OF HOUSING AND ENERGY		1,151,288,146	6,250,000,000	18	63,376,000
25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		12,823,127,449	14,370,024,198	89	-
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		352,694,162	365,000,000	97	-
32600100100	MINISTRY OF JUSTICE		-	125,000,000	0	54,100,336
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	50,000,000	0	-
32605100100	HIGH COURT OF JUSTICE		-	10,000,000	0	-
32605400100	AREA COURT		-	50,000,000	0	-
51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		-	218,000,000	0	-
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		366,337,852	-		-
51700100100	MINISTRY OF EDUCATION		1,727,069,189	7,998,795,000	22	3,030,595,979
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		2,715,068,045	10,544,785,000	26	-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

51701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	1,000,000,000	0	-
51701100100	BORNO STATE NOMADIC EDUCATION BOARD		-	50,000,000	0	-
51701200100	CARRER GUIDANCE AND COUNCILLING			10,000,000		
51701800100	RAMAT POLYTECHNIC MAIDUGURI		-	227,500,000	0	-
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	8,000,000	0	-
51701900200	COLLEGE OF EDUCATION WAKA - BIU		-	55,000,000	0	-
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNILOGY BAMA		31,684,856	200,000,000	16	-
51702100100	BORNO STATE UNIVERSITY		2,252,334,985	2,473,000,000	91	-
51705400100	BORNO STATE TEACHING SERVICE BOARD		-	1,054,500,000	0	-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	1,090,000,000	0	-
51706600100	EDUCATION TRUST FUND		1,176,225,537	-		
51800100100	MINISTRY OF HIGHER EDUCATION		-	1,260,000,000	0	57,436,254
52100100100	MINISTRY OF HEALTH		2,727,286,678	3,950,000,000	69	270,796,701
52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	205,000,000	0	-
52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		33,296,335	2,000,000	1665	-
52110200100	HOSPITALS MANAGEMENT BOARD		-	750,000,000	0	-
52110400100	COLLEGE OF NURSING AND MIDWIFERY		-	290,000,000	0	-
52110600100	COLLEGE OF HEALTH TECHNOLOGY		6,098,500	72,000,000	8	-
53900100100	MINISTRY OF SPORTS DEVELOPMENT		81,271,000	220,000,000	37	207,035,271
55200100100	MINISTRY OF RELIGIOUS AFFAIRS		517,478,682	1,270,000,000	41	474,280,667
55200200100	ISLAMIC PREACHING BOARD		-	200,000,000	0	-
55200400100	COUNCIL OF ULAMAS		-	400,000,000	0	-
26000100100	MINISTRY OF LAND & SURVEY		-	-		58,934,436
51400100100	MINISTRY FOR WOMEN AFFAIRS		-	-		6,837,500
55100100100	MINISTRY FOR LOCAL GOVERNMENT		-	-		118,947,510
			36,720,384,711	87,879,433,000	42	22,825,802,919
	PRESERVATION OF THE ENVIRONMENT - GENERAL					
	BREAKDOWN OF BY MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2,020
			₦	₦	%	₦
11100100100	GOVERNMENT HOUSE		-	2,000,000	0	
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		-	500,000	0	2,145,000

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		2,045,000	120,000,000	2	-
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	100,000	0	-
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		-	500,000	0	-
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-	200,000	0	-
21510200100	BORNO AGRICULTURAL DEVELOPMENT			109,277,000		
51700100100	MINISTRY OF EDUCATION		-	2,500,000	0	-
51701900200	COLLEGE OF EDUCATION WAKA - BIU		-	40,000,000	0	-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	5,000,000	0	-
51706600100	EDUCATION TRUST FUND		2,514,600	-		-
52110600100	COLLEGE OF HEALTH TECHNOLOGY		-	5,000,000	0	-
53500100100	MINISTRY OF ENVIRONMENT		592,113,884	2,015,000,000	29	123,430,212
53900100100	MINISTRY OF SPORTS DEVELOPMENT		-	1,000,000	0	395,553,567
			596,673,484	2,301,077,000	26	521,128,779
	PURCHASE OF FIXED ASSETS - GENERAL					
	BREAKDOWN OF BY MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2,020
			₦	₦	%	₦
1	CONSOLIDATION		70,000,000	-		-
11100100100	GOVERNMENT HOUSE		424,000,000	910,000,000	47	145,300,000
11100100200	DEPUTY GOVERNOR'S OFFICE		265,093	118,000,000	0	-
11100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		-	10,000,000	0	-
11101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		-	95,000,000	0	-
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		215,876,666	385,000,000	56	113,685,100
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		35,600,000	-		-
11103500100	BORNO STATE PENSIONS DEPARTMENT		77	-		-
11103500200	LOCAL GOVERNMENT PENSIONS BOARD		-	10,000,000	0	-
11103700100	BORNO STATE PILGRIMS WELFARE BOARD		5,000	8,000,000	0	-
11110100100	SECURITY TRUST FUND		21,473,469	95,000,000	23	-
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		-	18,000,000	0	11,352,511
11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		-	203,500,000	0	-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	70,000,000	0	-
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	21,980,693	113,000,000	19	132,733,366
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	1,057,500,000	0	-
12500100100	HEAD OF SERVICE	77	18,850,000	0	-
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	-	10,000,000	0	-
14000100100	OFFICE OF THE STATE AUDITOR GENERAL	2,780,000	23,000,000	12	5,000,000
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	47,500,000	0	-
14700100100	CIVIL SERVICE COMMISSION	-	16,000,000	0	-
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION	-	40,500,000	0	-
14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	300,000	101,000,000	0	-
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	1,566,000,000	0	794,104,716
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	-	7,000,000	0	-
21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	3,500,000	0	-
21511100100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY	-	250,000,000	0	-
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	4,528,400	60,000,000	8	-
22000100100	MINISTRY OF FINANCE-HQTRS	1,163,681,685	1,513,000,000	77	2,487,055,221
22000300100	BUDGET AND PLANNING	-	31,000,000	0	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	2,265,000,000	0	-
22000800100	BORNO STATE INTERNAL REVEUNE SERVICE	-	65,000,000	0	-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	89,000,000	0	2,080,504,484
22201800100	BORNO INVESTMENT COMPANY LTD	-	548,500,000	0	-
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	294,875,183	-		142,522,412
22900100100	MINISTRY OF TRANSPORT	1,683,127,652	688,500,000	244	69,104,800
22905300100	BORNO EXPRESS TRANSPORT CORPORATION	55,165,005	100,000,000	55	
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	212,000,000	0	-
23100300100	RURAL ELECTRIFICATION BOARD	-	62,000,000	0	-
23400100100	MINISTRY OF WORKS	129,568,968	371,000,000	35	-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		110,000,000	510,000,000	22	-
	23800400100	STATE BUREAU OF STATISTICS		-	23,500,000	0	-
	25200100100	MINISTRY OF WATER RESOURCES		697,383,354	1,010,000,000	69	34,774,000
	25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		-	490,194,000	0	-
	25300100100	MINISTRY OF HOUSING AND ENERGY		19,753,125	69,000,000	29	-
	25301000100	BORNO STATE HOUSING CORPORATION		-	7,000,000	0	-
	25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		-	137,000,000	0	-
	26000100100	MINISTRY OF LANDS & SURVEY		-	500,000,000	0	790,005,472
	26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		-	17,000,000	0	-
	26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		684,410,491	576,500,000	119	-
	32600100100	MINISTRY OF JUSTICE		5,000,000	25,000,000	20	34,500,236
	32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	10,000,000	0	-
	32605100100	HIGH COURT OF JUSTICE		-	32,000,000	0	-
	32605300100	SHARIA COURT OF APPEAL		-	33,500,000	0	-
	51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		43,030,000	182,000,000	24	106,760,366
	51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		5,452,000	-		-
	51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		-	15,000,000	0	114,993,929
	51700100100	MINISTRY OF EDUCATION		52,770,000	1,864,500,000	3	490,296
	51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		720,000	435,000,000	0	-
	51700800100	BORNO STATE LIBRARY BOARD		-	258,000,000	0	-
	51701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	24,000,000	0	-
	51701200100	GUIDANCE AND COUNCELLING			56,500,000		
	51701800100	RAMAT POLYTECHNIC MAIDUGURI		-	100,000,000	0	-
	51701900200	COLLEGE OF EDUCATION WAKA - BIU		-	23,000,000	0	-
	51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		-	19,000,000	0	-
	51702100100	BORNO STATE UNIVERSITY		478,531,983	1,192,000,000	40	-
	51705400100	BORNO STATE TEACHING SERVICE BOARD		-	68,000,000	0	-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	51705600100	BORNO STATE SCHOLARSHIPS BOARD		-	11,500,000	0	-
	51706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	648,000,000	0	-
	51706600100	EDUCATION TRUST FUND		191,748,300	-		-
	51800100100	MINISTRY OF HIGHER EDUCATION		-	493,500,000	0	50,729,850
	52100100100	MINISTRY OF HEALTH		340,180,664	585,000,000	58	1,251,592,684
	52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	227,000,000	0	-
	52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		2,964,002	28,000,000	11	-
	52110200100	HOSPITALS MANAGEMENT BOARD		-	10,000,000	0	-
	52110400100	COLLEGE OF NURSING AND MIDWIFERY		-	8,000,000	0	-
	52110600100	COLLEGE OF HEALTH TECHNOLOGY		5,029,000	55,000,000	9	-
	53500100100	MINISTRY OF ENVIRONMENT		-	85,000,000	0	46,000,000
	53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	29,000,000	0	-
	53900100100	MINISTRY OF SPORTS DEVELOPMENT		3,000,000	12,000,000	25	50,569,775
	53905100100	BORNO STATE SPORTS COUNCIL		-	30,000,000	0	-
	55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		-	30,000,000	0	132,000
	55200100100	MINISTRY OF RELIGIOUS AFFAIRS		-	30,000,000	0	-
	55200500100	ISLAMIC RESEARCH CENTER		-	2,500,000	0	-
		FISCAL RESPONSIBILITY ACT					24,056,900
				6,763,200,886	21,143,544,000	32	8,485,968,118
							-
		REHABILITATION / REPAIRS OF FIXED ASSETS - GE					
		BREAKDOWN OF BY MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2,020
				₦	₦	%	₦
	11100100100	GOVERNMENT HOUSE		-	-		38,587,653
	11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		166,979,993	250,000,000	67	189,087,660
	11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		35,015,560	-		-
	11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		-	14,000,000	0	5,500,000
	11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		-	5,500,000	0	-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		44,074,676	75,000,000	59	1,230,000
	14700100100	CIVIL SERVICE COMMISSION		-	100,000	0	-
	14700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-	7,000,000	0	-
	21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		246,252,500	550,000,000	45	-
	21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		-	10,000,000	0	-
	21511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY		-	50,000,000	0	-
	21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		16,073,801	275,000,000	6	-
	22000100100	MINISTRY OF FINANCE-HQTRS		58,997,072	750,000,000	8	140,811,000
	22000800100	BORNO STATE INTERNAL REVENUE SERVICE		-	10,000,000	0	-
	22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		20,603,214	50,000,000	41	2,104,506,220
	22205600100	MAIDUGURI INTERNATIONAL HOTEL		-	289,229,800	0	-
	22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		100,417,804	-		6,287,500
	23100300100	RURAL ELECTRIFICATION BOARD		2,000,093	200,000,000	1	-
	23400100100	MINISTRY OF WORKS		61,350,000	670,000,000	9	-
	23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		90,240,770	1,538,604,395	6	-
	25200100100	MINISTRY OF WATER RESOURCES		160,132,059	82,000,000	195	888,918,409
	25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		-	622,900,000	0	-
	25300100100	MINISTRY OF HOUSING AND ENERGY		240,450,366	650,000,000	37	748,124,858
	25301000100	BORNO STATE HOUSING CORPORATION		-	10,000,000	0	-
	25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		73,300,987	510,000,000	14	-
	32600100100	MINISTRY OF JUSTICE		156,019,018	250,000,000	62	-

NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		8,564,640	-		-
	51700100100	MINISTRY OF EDUCATION		78,664,639	3,085,500,000	3	456,999,016
	51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		-	1,087,000,000	0	-
	51700800100	BORNO STATE LIBRARY BOARD		-	50,000,000	0	-
	51701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	5,000,000	0	-
	51701800100	RAMAT POLYTECHNIC MAIDUGURI		-	90,000,000	0	-
	51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	94,000,000	0	-
	51701900200	COLLEGE OF EDUCATION WAKA - BIU		-	12,500,000	0	-
	51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		-	31,000,000	0	-
	51706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	582,000,000	0	-
	51706600100	EDUCATION TRUST FUND		561,140,407	-		-
	51800100100	MINISTRY OF HIGHER EDUCATION		6,069,205	200,000,000	3	-
	52100100100	MINISTRY OF HEALTH		4,639,860	700,000,000	1	19,662,406
	53500100100	MINISTRY OF ENVIRONMENT		47,992,000	655,000,000	7	11,124,000
	53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	65,000,000	0	-
	53900100100	MINISTRY OF SPORTS DEVELOPMENT		-	10,000,000	0	-
	55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		-	105,000,000	0	498,250
	55200100100	MINISTRY OF RELIGIOUS AFFAIRS		-	150,000,000	0	-
	22900100100	MINISTRY OF TRANSPORT		-	-		31,450,000
	25000100100	FISCAL RESPONSIBILITY BOARD/AGENCY		-	-		70,599,710
	26000100100	MINISTRY OF LAND & SURVEY		-	-		74,450,841
				2,178,978,664	13,791,334,195	16	4,787,837,523

NOTE 15A - COVID-19 EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE		DETAILS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
15		CAPITAL EXPENDITURE					
	SECTOR CODE	ACCORDING TO SECTORS (A)					
	01	ADMINISTRATIVE SECTOR		1,360,138,156	1,640,000,000	82.94	51,880,639
	02	ECONOMIC SECTOR		20,663,004,750	21,223,850,000	97.36	5,524,131,785
	03	LAW AND JUSTICE			-	-	
	05	SOCIAL SECTOR		1,021,281,500	1,102,894,000	92.60	9,275,819,210
		TOTAL CAPITAL EXPENDITURE		23,044,424,406	23,966,744,000	96.15	14,851,831,634
		ACCORDING TO NATURE OF EXPENDITURE (B)					
	230101	PURCHASE OF ASSETS		2,516,431,559	2,659,019,000	94.64	4,965,787,323
	230201	CONSTRUCTION/PROVISION		10,201,560,593	10,976,300,000	92.94	6,236,282,024
	230301	REHABILITATION/REPAIRS		2,040,242,635	2,269,900,000	89.88	1,397,989,430
		OTHER COVID RELATED EXPENDITURE		8,286,189,619	8,061,525,000	102.79	2,251,772,858
		TOTAL CAPITAL EXPENDITURE		23,044,424,406	23,966,744,000	96.15	14,851,831,634
	PURCHASES						
	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (MEDICAL COMSUMAMBLES/PPE) COVID 19		-	-	0.00	4,731,544,500
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		1,422,882,559	1,392,425,000	102.19	-
		PURCHASE OF COMPUTERS		40,020,000	46,000,000	87.00	
		PURCHASE OF COMPUTERS PRINTIERS		1,250,000	2,500,000	50.00	
		PURCHASE OF SCANNERS		17,640,000	18,000,000	98.00	
		PURCHASE OF FURNITURES & FITTINGS		133,375,000	137,500,000	97.00	
		PURCHASE OF MOTOR VEHICLES		504,350,000	655,000,000	77.00	
		PURCHASE OF SECURITY EQUIPMENT		248,320,000	256,000,000	97.00	
		PURCHASE OF FIRE FIGHTING EQUIPMENT		97,000,000	100,000,000	97.00	
	23010127	PURCHASE OF AGRIC EQUIPMENT		-	-		-
	23010143	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES		51,594,000	51,594,000	100.00	204,642,823
	23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS		-	-		29,600,000
				2,516,431,559	2,659,019,000	94.64	4,965,787,323

NOTE 15A - COVID-19 EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

CONSTRUCTION/ PROVISION						
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS			-		531,281,729
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES(ISOLATION CENTERS) COVID -19		-			3,961,259,505
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		1,007,167,000	1,554,000,000	64.81	
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS		626,750,000	575,000,000	0.00	1,536,885,790
23020113	CONSTRUCTION/PROVISION OF RES. BUILDING		120,460,483	327,800,000	36.75	
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		4,141,979,110	3,780,000,000	109.58	-
	CONSTRUCTION OF ICT INFRASTURE		105,204,000	120,000,000		
	CONSTRUCTION / PROVISION OF MOTOR PARKS		-	219,500,000		
23050132	AGRICULRAL PRODUCTION		4,200,000,000	4,400,000,000		
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES		-		0.00	206,855,000
			10,201,560,593	10,976,300,000	92.94	6,236,282,024
REHABILITATION/REPAIRS						
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING (RAVAGED COMMUNITIES)		-	-		36,240,000
23050103	SURVELLAICE /EPEDIMOLGY		-			1,302,039,939
	REHABILITATION OF SCHOOL		813,663,600	762,000,000	106.78	
	REHABILITATION OF WATER FACILITIES		190,368,225	496,500,000	38.34	
	REHABILITATION OF POWER GENERATING		78,240,000	80,000,000	97.80	
	REHABILITATION OF AGRICULTURAL FACILITIES		156,480,000	160,000,000	97.80	
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES		486,609,200	451,400,000	107.80	59,709,491
23030121	REHAB. OFFICE BUILDING		314,881,610	320,000,000	98.40	
			2,040,242,635	2,269,900,000	89.88	1,397,989,430
OTHER COVID 19 RELATED EXPENDITURES						
23050130	HUMAN CAPITAL DEVELOPMENT/TRAINING		2,293,999,619	1,892,600,000	121.21	406,491,564
23050150	COUNTERPART FUND FOR NIDs		-	-	-	29,492,530
23020113	GRAIN THRESHERS		-	-	-	530,229,746

NOTE 15A - COVID-19 EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		MONITORING AND EVALUATION		300,000,000	318,000,000	94.34	
	23020129	PROVISION OF IRRIGATION INFRASTRUCTURES		-	-	-	797,594,716
	23050132	GRAIN RESERVE		-	-	-	-
	23050133	PEST CONTROL AND CROP PROTECTION		-	-	-	-
	23050134	CULTIVATION OF SPECIAL CROPS		-	-	-	-
	23050135	FERTILIZER SUBSIDY		-	-	-	-
	23050138	RURAL ACCESS AND AGRIC MARKETING		-	-	-	109,245,206
	23020105	WATER FOR LIVESTOCK		-	-	-	-
	23050148	LIVESTOCK MANAGEMENT		-	50,000,000	-	-
	23050151	ARTISINAL FISHERIES		-	-	-	-
		RESEARCH AND DEVELOPMENT		-	247,300,000		
	23050157	VERTINARY DRUGS/VACCINES		-	-		-
	23040104	INDUSTRIAL POLUTION		1,500,000.00		0.00	-
	23040109	SEWAGE AND REFUSE DISPOSAL		-		0.00	-
	23050128	RELIEF MATERIALS FOR IDPs		2,000,000,000	1,820,000,000	109.89	-
	23050129	RELIEF MATERIALS FOR VICTIMS		3,690,690,000	3,682,025,000	100.24	-
		SOFTWARE ACQUISITION			51,600,000	0.00	
	23050142	WOMEN MOBILIZATION AND SOCIAL ORIENTATION		-	-	0.00	-
	22022003	ADHOC DUTIES		-	-	0.00	10,598,910
	21020100	ALLOWANCES				0.00	152,156,162
	22022803	PLANT / GENERATOR FUEL COST		-	-	0.00	23,760,000
		OTHER RECURRENT EXPENSES		-	-	0.00	
	21010101	SALARIES		-	-	0.00	192,204,024
				8,286,189,619	8,061,525,000	102.79	2,251,772,858

NOTE 15A - COVID-19 EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

EXPENITURE ACCORDING TO MDAS						
	'01 ADMINISTRATIVE SECTOR					
011101300100	GOVERNOR HOUSE		1,317,440,000	1,525,000,000	86.39	51,880,639
011200100100	BAUCHI STATE HOUSE OF ASSEMBLY		27,816,546	100,000,000	27.82	-
	GOVERNORS OFFICE			15,000,000	0.00	
016100100100	SECRETARY TO STATE GOVERNMENT (SSG		14,881,610	-	0.00	-
			1,360,138,156	1,640,000,000	82.94	51,880,639
	'02 ECONOMIC SECTOR					
012600100100	MINISTRY OF RECONSTRUCTION,REHABILITATION & RESETTLEMENT		10,912,960,483	11,203,750,000	97.40	4,036,240,000
025210300100	RURAL WATER SUPPLY AND SANITATION (RUWASA)		4,022,090,267	4,152,100,000	96.87	41,385,790
025200100100	MINISTRY OF WATER RESOURCES		-		0.00	6,855,000
021510100100	MINISTRY OF AGRIC & NATURAL RESOURCES		5,639,214,000	5,763,000,000	97.85	1,439,650,995
021600100100	MINISTRYOF ANIMALS & FISHERIES DEVELOPMENT		88,740,000	102,000,000	87.00	
025300100100	MINISTRY OF HOUSING AND ENERGY		-	3,000,000	0.00	
			20,663,004,750	21,223,850,000	97.36	5,524,131,785
	'05 SOCIAL SECTOR					
052100100100	MINISTRY OF HEALTH		-	5,000,000	-	8,962,778,981
052110200100	HOSPITALS MANAGEMENT BOARD		-	10,000,000	-	283,547,699
052100100100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY		-	25,000,000	-	29,492,530
051700100100	MINISTRY OF EDUCATION		1,007,167,000	1,045,894,000	96.30	-
053500100100	MINISTRY OF ENVIRONMENT		1,500,000	1,500,000	100.00	-
053505500100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-			-
051400100100	MINISTRY OF WOMEN AFFAIRS		-			-
052110600100	COLLEGE OF HEALTH TECHNOLOGY		12,614,500	12,500,000	100.92	-
0521015001	COLLEGE OF NURSING & MIDWIFERY		-	3,000,000	0.00	-
			1,021,281,500	1,102,894,000	92.60	9,275,819,210

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	DETAILS			2021	2020
				₦	₦
16					
A	BANKS	ACCT NO.	Consolidated Revenue Fund(CRF)		
	Mainstreet Bank		Ministry of Trade, Investment and Tourism		-
	ZENITH	1013042850	BOSG SURE - P ACCOUNT	3,479,047	3,479,047
	ZENITH	1014355706	BOSG CBN INTERVENTION FUND	36,051,519	36,051,519
	ZENITH	1014381754	EXCESS CRUDE ACCOUNT - BACKED LOAN	28,238	28,238
	ZENITH	1014669597	BOSG CBN INTERVENTION FUND 2	2,818,168	2,818,168
	ZENITH	1014998301	BOSG NATIONAL HOUSING FUND	3,592,881	3,592,881
	ZENITH	1015005802	BOSG BUDGET SUPPORT	4,927,728	4,927,728
	ZENITH	5070563989	BOSG CENTRAL ACCOUNT	1,075,860	2,580
	STERLING	0073039056	BOSG PROJECT ACCOUNT II	95,251	95,267
	STERLING	0501410211	MIN OF TRADE INV AND TOURISM CAPITAL	470	553
	GTB	210061515	BOSG SPECIAL FUND ACCOUNT	-	195
	GTB	0109888962	STAFF CAR LOAN FUND (MIN OF JUSTICE)	-	727,003
	GTB	0026552953	MINISTRY OF LG AND CHIEFTANCY AFFAIRS	-	89,915
	ACCESS	0041562099	FURNITURE LOAN ACCOUNT	457,381	457,381
	ACCESS	0041565540	HOUSING LOAN ACCOUNT	394,604	394,604
	ACCESS	1403319274	BORNO STATE CBN HEALTH PROJECT ACCOUNT-LOAN A/C	603,807	1,654,248,905
	UNITY BANK	0046215622	SSH A ALIU DIALYSIS CENTER ACCOUNT	417,461	417,461
	POLARIS	1790102939	BOSG FERTILIZER SALE	713,546	713,546
	POLARIS	1750014197	BORNO STATE EXPRESS REVENUE	51,720	51,720

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	POLARIS	1750011440	MINISTRY OF HIGHER EDUCATION	-	-
	POLARIS	1771027879	UMARU SHEHU HOSPITAL (OVERHEAD ACCOUNT)	2,233	2,233
	POLARIS	1771027907	UMARU SHEHU HOSPITAL (CAPITAL ACCOUNT)	2,443	2,443
	POLARIS	1771027471	MINISTRY OF AGRIC AND NATURAL RESOURCES	-	-
	ACCESS	0004965362	MINISTRY OF EDUCATION PROJECT ACCOUNT	30	30
	ACCESS	0004966242	MINISTRY OF EDUCATION RENOVATION ACCOUNT	9,600	9,600
	ACCESS	0004966156	BORNO STATE UNIVERSITY TECHNICAL COMMITTEE	91,741	91,741
	ACCESS	0004984389	MINISTRY OF HOUSING AND RURAL ELECTRIFICATION	-	152,992
	FBN	2013625384	MEMBERS CAR LOAN ACCOUNT	6,033,872	6,034,173
	FBN	2013618955	BOSG DISPOSAL OF GOV'T QUARTERS	2,778,397	2,778,397
	FBN	2013618979	BOSG OWNER OCCUPIER	36,964,146	39,307,229
	FBN	2033386931	STATE MIN OF EDUCATION/SUBEB (ADVANCE ACCT)	68,934	8,001,032
	FBN	2034747843	BORMA OVERHEAD ACCOUNT	90,945	91,215
	HERITAGE	6001788575	MINISTRY FOR LOCAL GOV'T	62,374	62,374
	UNION BANK	0024867763	MINISTRY OF WORKS AND TRANSPORT	33,768,870	33,768,870
	UNION BANK	0024743548	BORNO STATE HAJ 2004	41,050	41,050
	UNION BANK	0024743593	GOVERNOR'S OFFICE SPECIAL ACCOUNT	1,623	1,623

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	UNION BANK	0024852400	SECRETARY BSPWB	2,197	2,197
	UNION BANK	0024828030	WAKA BIU COLLEGE OF EDUCATION	2,696	2,696
	UNION BANK	0033995165	BORNO STATE COOP. FEED ACCOUNT	921	921
	UNION BANK	0033994278	MINISTRY OF WORKS AND HOUSING TENDER FEE	2,050	2,050
	UBA	1022751503	BORNO STATE COVID- 19 SUPPORT	684,572	684,572
	UBA	1022757787	MINISTRY OF HIGHER EDUCATION (EDUC. DEV'T FUND)	1,550,826	1,550,826
	UBA	1022546165	BORNO STATE MALARIA IMPACT ACCOUNT	35,736,909	35,736,909
	Stanbic IBTC		BORNO STATE MINISTRY OF EDUCATION - ETF	5,251	5,251
	KEYSTONE	1100007203	BORNO STATE INTEGRATED WATER RESOURCE MGT	5,348	5,348
	KEYSTONE	1.1E+10	MIN OF POVERTY ALLEVIATION AND YOUTHS EMPOW.	9,685	9,685
	KEYSTONE	1310005394	BORNO STATE HOUSING COPERATION	35,112	35,112
	KEYSTONE	1280001623	BORNO STATE MINISTRY OF EDUCATION	325	325
	JAIZ	0005085183	BORNO STATE RURAL HOUSING (MAIN)	31,453	27,776,295
	JAIZ	0006219082	BORNO STATE RURAL HOUSING DEBT SERVICING ACCT	-	166,462,179
	JAIZ	0001888056	MINISTRY RECONSTRUCTION REHABILITATION RESETTLE	71,070	71,474
	First Bank	2013544553	BIR-Revenue Accounts	-	4,280,141
	Zenith Bank	1011977763	BIR-Non Expendable	4,197,328	237,638,985
	Zenith Bank	1010554491	BOSG Project Account	492,958	492,958
	Zenith Bank	1013547685	BOSG Leave Grant Account	-	59,453
	GT Bank		BOSG Counterpart Fund-Ministry of Environment	95,193,557	-

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Union Bank	0041113723	BOSG Salary Account	-	334,677
	Union Bank		Central Account Borno State	96,217	96,217
	Zenith Bank	1010552167	BOSG CENTRAL ACCOUNT	5,395,616	2,368,762,399
	Access Bank	0003855483	B/S Capital Project Acct(1000 H.P)	117,668	117,668
	U.B.A Plc	1011250105	Borno State Joint Project Account	8,115,812	8,115,812
	U.B.A Plc	1011250105	Borno State Joint Accrued Interest Account	(2,223)	(2,223)
	Access Bank	0003855218	Capital Project Interest Account	81,658	81,658
	Zenith Bank	1011357376	BOSG Interest Earned Account	6,021,771	6,021,771
	U.B.A Plc	1010124195	Borno State Proj. Accrued Interest Account	182,967	182,967
	Heritage Bank	6001788410	BOSG University Donation Act.	172	172
	Eco Bank		100-Housing Unit Tax Account		
	Access Bank	0003855160	Borno State Project Account II	3,533,496	3,533,496
	Access Bank	0003855067	Borno State Excess Crude Account	380,680	380,680
	U.B.A Plc		Ministry of Health(Non-withdrawal)	-	-
	U.B.A Plc		Ministry of Health(Non-withdrawal Account)	-	-
	Heritage Bank	6001788317	Disposal of S.Government Unserviceable	448	448
	Unity Bank	0001852703	Joint Development Project Act(I&II)	550,544	550,544
	Unity Bank	0021613460	Joint Project Account(Legacy)	110,141	110,141
	Unity Bank	0021005668	BOSG Special Project Account	613,985	613,985
	Zenith Bank	1014944418	Pension & Gratuity	51,928,305	1,794,533,393
	Access Bank		1000 Housing Project	-	-
	Unity Bank	0002035691	Borno State Govt Salary Account	-	5,314
	Access Bank	0056016123	Special Project Account	2,642,812	2,642,812

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Union Bank	0024744208	BOSG Project Account	2,188,841	2,188,841
	First Bank	2014856172	Borno State Project A/c-State	171,789	171,789
	Diamond Bank		BIR-PAYE(Local Government)		-
	Heritage Bank	5900005044	VIO-Road Taxes and Fees Acct		650,047
	Sterling Bank	0040599192	VIO-Revenue Account IRO	676,644	676,644
	Sterling Bank		Non Oil Revenue Account	-	-
	Sterling Bank	0062032230	Borno State Excess Pet. Profit Tax	-	
	Access Bank	0003855115	Borno State Non-Exp Rev 1	639,675	639,675
	Access Bank	0003855122	Borno State Non-Exp Rev 2	3,209,902	3,209,902
	Heritage Bank	6001788290	Min. Of Agric (Fertilizer 2010)	745,557	745,557
			FAMILY HOMES Account	3,679,299,014	5,548,750,000
			HEALTH CARE DEDUCTIONS	-	1,053,270,165
				4,039,347,690	13,069,643,646
B			MDAs Cash & Bank Balances- Overhead Costs Accounts		
	Bank	01	Adminstrative Sector		
	Zenith Bank	1010689562	Government House	24,560,114	4,543,030
	Zenith Bank		Office of Secretary to the State Government		-
	Zenith Bank	1010960715	Office of Head of Service	920,289	2,715,018
	Zenith Bank	1010290399	Establishment Department	366	-
	Zenith Bank	1010293871	Pension Department	6,606	7,313
	Zenith Bank		Department of Political		-
	Zenith Bank	1016261751	Office of Auditor General	26,438	214,279

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Zenith Bank	1012329871	Local Government Service Commission	173,354	
	Sterling Bank	0000506451	Civil Service Commission	431	-
	Zenith Bank	1013107393	Borno State House of Assembly- Overhead	49,144	30,330
	Zenith Bank	1011144303	Borno State House of Assembly- Overhead	61,607,496	8,063
	Zenith Bank		Local Government Audit Department	-	-
	Zenith Bank	1012193449	Ministry of Home Affairs, Information & Centre	1,114,962	-
	Zenith Bank	1013184903	Ministry of Inter Governmental Affairs and Studies	1,428	2,170
	U.B.A Plc	1003606589	Borno State Independent Electoral Commission	365,804	-
	Zenith Bank	1012867681	State Council of Art	51,597	
	Bank	02	Economic Sector		
	Zenith Bank	1012672247	Ministry of Agriculture and Nat. Resources	335,040	27,259
	Zenith Bank	1014279750	Ministry of Trade, Investment and Tourism	2,121	3,272
	Zenith Bank	1012792952	Ministry of Trade, Investment and Tourism		1,093
	Zenith Bank	1010941402	Ministry of Finance(Hqtrs)	157,426,114	10,717
	Zenith Bank	1012137294	Office of Accountant General	639,545	-
	Zenith Bank		Office of Accountant General-Gratuity		-
	Zenith Bank	1011413414	Ministry of Housing and Rural Electrofication		28,450
	Zenith Bank	1017738225	Ministry of Water Resources	9,987,623	95,658
	Fidelity Bank	4010207829	Ministry of Water Resources	-	118
	Zenith Bank	1012171867	Ministry of Works and Transport	94,881	95,746
	Zenith Bank		Ministry of Lands and Survey		-
	Zenith Bank	1010607438	Ministry of Budget & Planning	1,539	569
	Zenith Bank	1012805757	Ministry of Animal Resources and Fisheries Development	99,831	2,228

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Zenith Bank	1011413414	Ministry of Housing and Rural Electrofication	1,126,710	
	Zenith Bank	1014557335	Ministry of Rehabilitation, Recons. & Resettlements	1,012,117	13,039
	Zenith Bank	1016607959	Ministry of Science, Technology & Innovation		3,310,116
	UBA	1003114192	Borno State Geographic Information	77,766	
	Zenith Bank	1017039623	Ministry of Transport- Overhead Account	5,325	15,038
	Bank	03	Law & Justice Sector		
	Zenith Bank	1010451019	Ministry of Justice	1,054,087	4,018,834
	Eco Bank	3122010248	High Court Of Justice	21,973,980	798,183
	Zenith Bank	1012792141	High Court Of Justice- Salary	20,186	20,186
	Zenith Bank	1012792127	Area Courts- Salary		44
	Entetprises Bank		Sharia Court of Appeal		-
	Zenith Bank	1016080305	Sharia Court of Appeal- Overhead	4,367	10,513
	Eco Bank	3.1222E+10	Judicial Service Commission	251,178	741,178
	Zenith Bank	1012793667	Judicial Service Commission	3,835	3,844
	Bank	05	Social Service Sectors		
	Zenith Bank	1012375603	Ministry of Women Affairs & Soc. Dev	170,424	3,661
	Zenith Bank	1013344279	Ministry of Sport Development	8,944	-
	Zenith Bank	1011313349	Ministry of Environment	16,102	10,362
	Zenith Bank	1012171616	Ministry for Religious Affairs and special Education	57,496	-
	Zenith Bank	1010377098	Ministry for Local Government & Emirate Affairs	146,373	
	Eco Bank plc	2362052326	Ministry of Poverty Alleviation & Youth Empowerment		17,862

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Zenith Bank	1218784438	Ministry of Poverty Alleviation & Youth Empowerment	56	-
	UBA Bank	1005195364	Ministry of Health and Human Services	1,599,174	8,556,503
	Fiderilty	5030071838	Ministry of Education	21,398	-
	Zenith Bank		Ministry of Education- Other Balances		36,199
	Zenith Bank	1016609959	Ministry of Higher Education	41,113	-
	Sterling Bank	0022925441	Ministry of Higher Education		2,028
	Eco Bank plc		Ministry of Education Tsangaya Alc		-
	Eco Bank plc		Education Resource Centre		-
			Education Resource Centre		-
				285,055,354	25,342,903
C			MDAs Cash & Bank Balances-CDF Accounts		
	Bank	01	Administrative Sector		
	Zenith Bank	1012375342	Government House	39,782	213
	Zenith Bank		Office of the Secretary to the State Government		-
	Zenith Bank		Office of the Head of Service		-
	Zenith Bank	1010290399	Establishment Department		1,181
	Zenith Bank	1017335686	Pension Department	26,565	26,667
	Zenith Bank		Department of Political		-
	Zenith Bank	1219751718	Office of the State Auditor General	44,199	-
	Zenith Bank		Civil Service Commission		-
	Unity Bank	0002040389	Local Government Service Commission	20,415	-
	Zenith Bank		Borno State House of Assembly		-
	Zenith Bank	1014572585	Office of the Auditor General Local Government	7,059	-

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Zenith Bank	1011473540	Min. of Home Affairs, Information & Culture	99,228	-
	Zenith Bank	1013098321	Ministry of Inter Governmental Affairs and Special Duties	336,988	1,024
	Zenith Bank		Ministry of Monitoring & Special Projects		-
	Zenith Bank	1010387954	Borno state Independent Electoral commission	4,504	-
	Zenith Bank	1011628443	Borno State Local Government Audit	31,288,120	
	Bank	02	Economic Sector		
	Zenith Bank	1012195072	Ministry of Agriculture and Natural Resources	212,106	279,824
	Zenith Bank	1010810937	Ministry of Trade, Investment and Tourism	140,350	18,695
	Zenith Bank	0501410211	Ministry of Trade, Investment and Tourism	553	553
	Zenith Bank	1010590415	Ministry of Finance(Hqtrs)	214,071	94,092
	Zenith Bank		Office of Accountant General	-	-
	Zenith Bank	1011592801	Ministry of Housing	253,110	45,468
	Zenith Bank	1010602361	Ministry of Water Resources	18,672,912	38,770,942
	UBA	1004976515	Ministry of Water Resources	43,447	441,699
	Zenith Bank	1010447007	Ministry of Works and Transport	1,083,365	77,047,200
	Zenith Bank		Ministry of Land Surveys	-	-
	Zenith Bank	1010844754	Department of Budget and Planning	5,907	7,717
	Zenith Bank	1012805740	Ministry of Animal Resources and Fisheries Development	575	4,812
	Zenith Bank	1014557249	Ministry of Rehabilitation, Recons. & Resettlements	19,577,884	25,563,553
	Zenith Bank	1012329163	Borno State Geoinformation Services	57,272,516	

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Zenith Bank	1016607935	Ministry of Science, Technology & Innovation	85,025,811	85,025,811
	Zenith Bank	1016729709	Ministry of Transport	7,958	
	Bank	03	Law & Justice		
	Zenith Bank	1010454890	Ministry Of Justice	108,896	96,044
	Zenith Bank	1013302882	Ministry Of Justice- Other Balances	14,960,967	12,994,738
	Zenith Bank		Area Courts	-	-
	Enterprises Bank		Sharia Court of Appeal	-	-
	Eco Bank		Judicial Service Commission	-	-
	Bank	05	Social Services Sector		
	Zenith Bank	1012375603	Ministry of Women Affairs & Social Development	8,575,871	6,005,714
	Zenith Bank	1012311483	Ministry of Sport Development	8,449,884	-
	Zenith Bank	1011101902	Ministry of Religious Affairs & Special Education	22,913	-
	Zenith Bank	1011313253	Ministry Of Environment	23,020	28,745
	First Bank	2034882760	Ministry for Local Government & Chieftancy Affairs	1,830,781	
	Zenith Bank	1010546357	Ministry of Poverty Alleviation & Youth Empowerment	269,416	16,186
	UBA Plc		Ministry of Health and Human Services	-	-
	Zenith Bank	1012212638	Ministry of Health and Human Services	10,083,261	24,053,278
	Zenith Bank	1014963044	Ministry of Education	31,370	0
	Zenith Bank	1012150828	Ministry of Education	36,594	55,929,682
	Zenith Bank	1016607935	Ministry of Higher Education	27,543	10,345
	Zenith Bank	1012780229	Ministry of Higher Education	8,390	-
				258,806,331	326,464,183

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

			MDAs Cash & Bank Balances-SALARIES		
		01	Administrative Sector		
	Zenith Bank	1012793636	Borno State Local Government Audit	(136)	
	Zenith Bank	1012792347	Establishments and Service Matters	26,350	
	Zenith Bank	1012792172	State Pension Board	10,207	
	Zenith Bank	1012790989	State Pension Board	309,206	
	Zenith Bank	1012791003	Government House	3,776	
	Zenith Bank	1012792804	Office of State Auditor General	58,222	
	Zenith Bank	1012792938	Civil Service Commission	867	
	Zenith Bank	1012792989	Ministry of Home affairs	2,289	
	Zenith Bank	1012792309	State Council of Arts	9,984	
	Zenith Bank	1012792836	Head of Service	40,570	
		02	Economic Sector		
	Zenith Bank	1012792873	Ministry of Housing and Rural Electrification	3,997	
	Zenith Bank	1012791058	Borno State Geoinformation Services	7,258	
	Zenith Bank	1012792921	Ministry of Works	1,073,928	
	Zenith Bank	1012791065	Ministry of Agriculture & Natural Resources	1,504	
	Zenith Bank	1012792952	Ministry of Trade, Investment & tourism	(133)	
	Zenith Bank	1012792385	Ministry of Water Resources	369	
	Zenith Bank	1012792892	Ministry of Animals and Fisheries	(52)	
	Zenith Bank	1012791072	Ministry of Finance	243	
		03	Law & Justice		
	Zenith Bank	102792945	Ministry of Justice	110,348	

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

		05	Social Services Sector		
	Zenith Bank	1012792887	Ministry of Women Affairs & Social Development	458	
	Zenith Bank	1012792873	Ministry of Higher Education and Science, Tech.	5,071	
	Zenith Bank	1012792983	Ministry for Local Government & Emirate Affairs	69,523	
	Zenith Bank	1012792907	Ministry of Religious Affairs	33,196	
	Zenith Bank	1012791041	Ministry of Education	45	
	Zenith Bank	1012792976	Ministry of Health	10,758	
	Zenith Bank	1012792859	Ministry of Environment	20,884	
	Zenith Bank	1012792811	Local Government Service Commission	40,570	
	Zenith Bank	1012792880	Ministry of Poverty Alleviation	1,496	
	Zenith Bank	1012792938	Ministry of Youths and Sports	40,688	
				1,881,486	-
	Bank				
	HERITAGE BANK	6001756068	Soda Ash Plant- Overhead Account	1,484	1,886.12
	UBA	1015360127	BORMA- Project Account	3,367,568	3,676,589
	Fidelity Bank	6060287532	BORMA- Other Balances	-	3,564,063
	Zenith Bank	1012657499	BORMA- Project Account	654,972,688	232,280,351
	First Bank	2034747843	BORMA- Overhead Account	90,945	91,215
	Zenith Bank	1013123337	BORMA- Salary Account	299,546	299,653
	UBA	1014729921	Sports Council- Overhead Account	2,231	52,641
	Zenith Bank	1012792206	Sports Council- Overhead Account	(97)	
	Zenith Bank	1015623714	El-Kanami- Overhead Cost	1,156	2,373
	Zenith Bank	1012795032	Teaching Service Board -Salary Account	10,215,072	3,557

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Zenith Bank	1014056656	Teaching Service Board -Capital Account	2,559	2,585
	Zenith Bank	1015499836	Teaching Service Board-Overhead Account	8,956,009	25,800,771
	ECO	0403000352	Hospital Management Board -Overhead	15,332,775	3,901,002
	Unity Bank	0052355622	Hospital Management Board -Projects	8,658,446	
	Unity Bank	'0046215622	Hospital Management Board	191,120	
	Zenith Bank	1012792213	Hospital Management Board- Salary	(1,782)	
	GTB		Contributory Health- Capital Project	-	449,909
	Fedility Bank	5030109931	Contributory Health- Overhead Project	352,716	145,434
	Zenith Bank	1012793650	Islamic Research Centre-Salary Account	-	410
	UBA	1003064825	Islamic Research Centre-Overhead	51,174	56,653
	UBA	0002035655	Borno State Preaching- Overhead	9,241	22,464
	Zenith Bank	1013833311	Borno State Library Board- Capital Project	15,834	23,136
	ECO	3412012031	Borno State Library Board- Overhead Cost	828,094	3,059
	Zenith Bank	1012792257	Borno State Library Board- Salary	37,473	
	UBA	1013438389	Scholarship Board- Revenue Account	38,070,728	3,680,814
	Zenith Bank	1010480663	Scholarship Board- Other Balances	1,740,738	192,858
	Zenith Bank	1010482192	Scholarship Board- Overhead	118,894	
	Zenith Bank	1.0128E+10	Scholarship Board- Salaries	1,623	
	Access Bank	1233850073	Security Trust Fund - Capital Project	88,919,323	73,899,371
	Unity Bank	0045189564	Education Trust Fund- Capital	49,683,092	30,972,132
	Zenith Bank	1012792282	Education Trust Fund- Overhead	1,184,695	-
	Fedility Bank	5030094637	SEMA- Other Accounts	-	137,747
	Zenith Bank	1014063690	SEMA- Capital Project	-	4,914
	UBA	1003096230	Nomadic Education- Overhead Cost	-	52,179

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Unity Bank	0002032678	Local Govt. Pension Board-Other Balances	1,674,457	2,014,063
	Unity Bank	0032581098	Local Govt. Pension Board-Salary	811,556	471,618
	Unity Bank	0032581043	Local Govt. Pension Board- Overhead	1,545	11,136
	Unity Bank		Local Govt. Pension Board- Other Account	2,091,687	
	Zenith Bank	1010456595	Urban Planning and Development- Overhead Cost	1,696,088	12,028,799
	Stanbic	0035061181	Agency for CO-RD Decv-Other Balances	22,764	15,964,830
	Unity Bank	0002036690	College of Nursing-Revenue	10,343,599	302,912
	ECO	3123005573	College of Nursing-Revenue	-	7,368,411
	ECO	4522019886	College of Health Tech-Revenue	15,051,126	5,247,150
	ECO	4523065976	College of Health Tech-Capital	-	9,740
	ECO	3122002111	College of Health Tech-Overhead	912	354
	Zenith Bank	1015664582	Agric Mechanize Agency- Capital	23,855	23,855
	FCMB	1113899010	Agric Mechanize Agency- Overhead	3,680	3,680
	Unity Bank	0003547043	Kano Park and Market	73,753	6,503
	FBN	2031369965	Kashim College of Education - Revenue	-	1,849,691,759
	FBN	2033121323	Kashim College of Education - Overhead	1,395,469	1,713,815
	Zenith Bank	1012793708	Kashim College of Education - Salary	399,456	
	UBA	1023431260	Rural Water Supply Agency- Overhead	575,315	506,929
	Zenith Bank	1010741437	Rural Water Supply Agency- Capital Project	7,657,663	25,614,432
	FBN	2033712974	College of Business Studies-Revenue	612,253	268,590
	FBN	2019148726	College of Business Studies-Overhead	77,997	14,836
	Zenith Bank	1012793674	College of Business Studies-Salary	28,025	
	Zenith Bank	1016729709	Ministry of Transport- Capital Project	7,958	6,022
	Zenith Bank	1010462563	Pilgrims Welfare Board-Overhead	103,104	2,149
	Zenith Bank	1012792488	Pilgrims Welfare Board-Salary	1,495	

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Zenith Bank	1012787194	Pilgrims Welfare Board-Capital Projects	1,835	8,572
	Zenith Bank	1014387316	State Primary Healthcare Devt- Other Accts	120,488,449	
	Zenith Bank	1014387756	State Primary Healthcare Devt- Overhead Cost	2,246,855	45,204
	Zenith Bank	1010465014	Borno State Environmental Prot. -Overhead Account	57,835	571,992
	Zenith Bank	1012792237	Borno State Environmental Prot. - Salray Account	1,725,825	1,483,211
	Zenith Bank	1012198066	Borno State Environmental Prot. - Capital Projects	171,749	5,497,476
	FCMB	7048629010	Borno Express Transport Co. Capital Projects	140,764	766,624
	Zenith Bank	1014431855	Borno Express Transport Co. Salary	-	9,291,841
	Zenith Bank	1014431910	Borno Express Transport Co. Revenue	408,750	5,048,102
	Zenith Bank	1012792026	Centre for Prerogative of Mercy- Salary	124	187
	FBN	2031358837	UIICEST-Overhead	1,252,425	714,981
	FBN	2039044822	UIICEST-Capital	1,589,796	-
	Zenith Bank	1012793681	UIICEST-Salary	2,792,667	-
	FBN	2031358686	UIICEST-Other Balances	-	381,385
	FBN	2031358576	UIICEST-Revenue	-	1,550,408
	Fidelity Bank	5030043336	College Agriculture- Overhead Account	78,640	196,158
	Zenith Bank	1016609238	College Agriculture- Overhead Account	78,640	7,694
	HERITAGE BANK	6001351353	College Agriculture- Revenue	7,643,773	1,680,480
	UBA	1022119802	Rural Relectification Board- Capital Projects	49,510,260	50,533
	Zenith Bank	1017863475	Rural Relectification Board- Overhead Account	26,294	29,900
	Zenith Bank	1012792244	Rural Relectification Board- Overhead Account	11,494	

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Zenith Bank	1012329163	Borno Geo Information- Capital Project	57,272,516	14,409,488
	UBA	1003114192	Borno Geo Information- Overhead Account	77,766	22,527
	Zenith Bank	1012792392	Board of Internal revenue- Salary	2,178	
	UBA	1014373874	Board of Internal revenue- Revenue	130,014	2,015,771
	Zenith Bank	1011368411	Universal Basic education- Other Balances	2,489,483	27,328,842
	UBA	1001186225	Universal Basic education- Salary Account	87,355,125	140,584
	Zenith Bank	1013835811	Universal Basic education- Salary Account	68	-
	Zenith Bank	1013835827	Universal Basic education- Overhead Account	1,524,616	50,281
	FBN		Universal Basic education- Other Balances	2,489,483	154,006,521
			Universal Basic education- Other Balances	13,089,909,766	-
	Zenith Bank	1013562024	Borno State Hotel-Revenue	-	3,032,850
	Zenith Bank	1012792440	Borno State Radio Television-Salary	9,327	-
	Zenith Bank	1011967388	Borno State Radio Television-Reveue	-	473,187
	Access Bank	0041557231	Borno State Radio Television-Capital	6,899	10,814
	GTB	0026252338	Borno State Radio Television- Overhead	1,505,800	963
	Zenith Bank	1012311483	Ministry of Youth Empowerment- Capital	8,449,884	9,704,684
	Zenith Bank	1013344279	Ministry of Youth Empowerment- Overhead	8,944	1,083
	Access Bank	0041568242	Ramat Polytechnic- Revenue	256,271	256,271
	HERITAGE BANK	6001391588	Ramat Polytechnic- Revenue	209,407	209,407
	Access Bank	0041562016	Ramat Polytechnic- Overhead	412,793	412,793
	Access Bank	0004966376	Ramat Polytechnic- Revenue	1,921,416	1,921,416
	HERITAGE BANK	6001391557	Ramat Polytechnic- Revenue	1,033,274	1,033,274
	Unity Bank	0025951983	Ramat Polytechnic- Revenue	83,737	83,737
	FBN	2032335152	Ramat Polytechnic- Revenue	289,840	289,840

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Fidelity Bank	5030029949	Ramat Polytechnic- Revenue	320,026	320,026
	FBN	2003362907	Monday Market Company- Capital	-	4,353,851
	Zenith Bank	1013232701	Monday Market Company- Revenue	491,124	761,232
	FBN	2001555972	Agency for Mass Literacy- Overhead	599	4,864
	HERITAGE BANK	6001391519	Agency for Mass Literacy- Revenue	599	33,078
	Zenith Bank	1214660239	Agency for Mass Literacy- Overhead	228,935	
	Zenith Bank	1012792251	Agency for Mass Literacy- Salary	536	
	Zenith Bank	1218623742	Agency for Mass Literacy- Capital	44,552	
	Unity Bank	0002035954	Borno Wire Industry- Overhead	49,951	1,870
	Zenith Bank	1012792811	Local Govt Service Commission- Salary	40,570	68
	Unity Bank	0002040389	Local Govt Service Commission- Overhead	173,354	1,546,930
	Zenith Bank	1012329871	Local Govt Service Commission- Overhead	173,354	24,073
	Unity Bank	0000859084	Borno State afforestation- Overhead	619	82,172
	Zenith Bank	1212912082	Borno State afforestation- Overhead	619	
	Zenith Bank	1010377098	Min. Local and Chieftaincy Affairs-Overhead	1,460,373	150,384
	FBN	2034882760	Min. Local and Chieftaincy Affairs-Capital	1,830,781	1,831,153
	Sterling Bank	0076513269	Bureau of Public Procurement- Capital	14,325,504	4,863,623
	Zenith Bank	1012867681	Council for Arts and Culture- Overhead	51,597	5,447
	Sterling Bank	0019999794	Civil Service Commission- Capital	-	819
	Sterling Bank	0005064851	Civil Service Commission- Overhead	431	2,838
	Zenith Bank	1010435046	Government House	110,984	
	Zenith Bank	1010554587	Governor's Office - Overhead	1,609,511	6,520,306
	Zenith Bank	1012213123	Governor's Office - Capital	173,838	205,285,923
	Zenith Bank	1012202947	Governor's Office - Overhead	18,052	
	Zenith Bank	1017097360	Governor's Office - Capital	8,176	

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Zenith Bank	1012793643	Borno Agricultural Devt Programe - Salary	5,151	(3,837)
	Zenith Bank	1014691327	Borno Agricultural Devt Programe- Capital	510,367	2,260
	UBA	1003096223	Borno Agricultural Devt Programe- Overhead	159,992	509,275
	Zenith Bank	1012792419	Borno Supply Company- Salary	8,708	8,708
	Zenith Bank	1217487653	Borno Supply Company- Overhead	6,730	
	Zenith Bank	1012813523	NEITAL FACTORY NIG LTD- Overhead	53,422	144,603
	Fidelity Bank	4010207922	NEITAL FACTORY NIG LTD- Capital	163,999	26,156
	Access Bank	1403319274	Min. of Finance - Project account	603,807	1,661,388,779
	Zenith Bank	1017039513	Min. of Finance - Project account	226,751	226,902
	Zenith Bank	1015005802	Min. of Finance - Project account	4,927,728	4,927,728
	Zenith Bank	5070563989	Min. of Finance - Project account	2,580	82,580
	Zenith Bank	1018141363	Min. of Finance - Project account	399,866	(654,946)
	Zenith Bank	1213722815	Min. of Finance - Project account	108,547,054	
	Zenith Bank	1010552167	Min. of Finance - Project account	5,396,616	
	Zenith Bank	1014944418	Min. of Finance - Project account	51,928,305	
	Zenith Bank	1010554491	Min. of Finance - Project account	492,435	
	Zenith Bank	2013618979	Min. of Finance - Other Balances	6,033,892	39,307,229
	Zenith Bank	2013625384	Min. of Finance - Other Balances	36,964,146	6,034,173
	Fidelity Bank	4020195781	Borno Investment Company - Project Acct	-	38,565,532
	Access Bank	0004928398	Borno Investment Company- Capital	-	1,517,731
	Unity Bank	0002043768	Borno Investment Company- overhead	-	11,703
	Keystone		Borno Investment Company- Project	-	57,509,501
	Zenith Bank	121892498	Borno State Housing Corporation- Project	334,962	
	First Bank	2004512857	Borno State Housing Corporation - Project	2,071,469	
	Zenith Bank	1014063690	Borno State Emergency Management Agency	50,962	
	Zenith Bank	1011473540	Borno Investment Company -Capital	-	40,570
	Zenith Bank	1012193449	Borno Investment Company -Overhead	-	(617)
	Zenith Bank	1016609238	Mohamet Lawan College of agriculture- Salary	2,297	
	Zenith Bank	1016609238	Mohamet Lawan College of agriculture-	78,640	

NOTE 16 - CASH AND ITS EQUIVALENT

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

	Fidelity Bank	5030043336	Mohamet Lawan College of agriculture- Other	7,643,773	
	UBA	1003064792	Mohammed Goni College of Legal Studies	174,982	
	Zenith Bank	1012657499	Raod Maintenance Agency-Poject	654,972,688	
	First Bank	2034747843	Raod Maintenance Agency-Overhead	90,945	
	Zenith Bank	1013123337	Raod Maintenance Agency- Salary	299,546	
	Fiderity Bank	6060287532	Road Maitenance Agency- Other Accts	3,564,063	
	UBA	1015360127	Raod Maintenance Agency-capital	3,367,568	
	Zenith Bank	1010741437	Borno State Rural water Supply agency- Capital	7,657,663	
	UBA	1023431260	Borno State Rural water Supply agency-Overhead	575,315	
	Zenith Bank	1012792163	Borno State Rural water Supply agency-salary	14,742	
	Zenith Bank	1012792426	Prerogative of Mercy	124	
	Unity Bank	0002035655	Islamic Religious Preaching Board	9,241	
	FCMB	1113899010	Borno State Agric. Mech. Authority- Overhead	3,680	
	Zenith Bank	1015664584	Borno State Agric. Mech. Authority-Capital	23,855	
	Zenith Bank	1012792330	Borno State Agric. Mech. Authority- Salary	3,462	
	UBA	1003074819	School for Higher Islamic Studies	13,265	
	UBA	1003412661	College of Education- Waka Biu- Overhead	-	226,603
	UBA	1000461510	College of Education- Waka Biu -Revenue	-	477,073
	Keystone	1006921438	College of Education- Waka Biu -Other Balances	14,544,788	6,966
	Zenith Bank	1012793698	College of Education- Waka Biu -Salary	9,274	9,274
	Zenith Bank	1010623805	College of Education- Waka Biu -Other Balances	-	12,094
	Keystone	1006921445	College of Education- Waka Biu -Project Account	87,761,283	390,597
				15,390,236,105	4,579,873,722
			Total	19,975,326,966	18,001,324,453



BIU LOCAL GOVERNMENT SECRETARIAT

NOTE 17 - INVESTMENTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
			N	N
17		INVESTMENTS		
	31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	57,517,110	57,517,110
	31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES	36,077,510	36,077,510
		INVESTMENTS THROUGH BORNO INVESTMENT	300,000,050	300,000,050
			393,594,670	393,594,670

NOTE 18 - STAFF ADVANCES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
			N	N
18		ADVANCES		
	31060101	PERSONAL ADVANCES	102,380,185	102,380,185
	22030101	MOTOR CYCLE ADVANCES	-	8,000,000
			102,380,185	110,380,185

NOTE 19 - LOAN TO OTHER GOVERNMENT ENTITIES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
19			₦	₦
		LOAN TO OTHER GOVT ENTITIES		
		Loan to Other Government Entities	1,216,250,297	1,216,250,297
			1,216,250,297	1,216,250,297

NOTE 20 - LOAN REVOLVING FUND

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
20			₦	₦
		LOAN REVOLVING FUND	162257636	
	46010408	Loan Revolving Fund	162,257,636	162,257,636
			162,257,636	162,257,636

NOTE 21 - HOUSING FUND

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
21			₦	₦
		HOUSING FUND		
	41030206	HOUSING FUND	595,956,162	3,592,880
			595,956,162	3,592,880

NOTE 22 - SCHEDULE OF LOANS & OTHER LIABILITIES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2021

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 01/01/2021	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2021
22A		LOAN SCHEDULE	₦	₦	₦	₦
	14030101	CBN BUDGET SUPPORT	16,777,157,696	-	929,448,707	15,847,708,989
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)	11,980,729,776	-	1,178,371,749	10,802,358,027
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)	6,668,886,456	-	-	6,668,886,456
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY	6,311,292,910	-	760,054,643	5,551,238,268
	14030105	FAMILY HOMES	5,382,287,500	-	308,192,122	5,074,095,378
	14030106	FOREIGN LOAN	5,896,902,240	-	353,882,616	5,543,019,623
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	1,338,624,672	-	622,081,108	716,543,564
	14030108	HEALTH CARE DEDUCTIONS	1,992,500,000	1,325,000,000	109,585,817	3,207,914,183
	14030109	GRATUITY LOAN-ZENITH BANK	11,739,090,923	-	3,130,908,923	8,608,182,000
		FAAC purchase of Software Data Book(1st	-		9,321,595	-9,321,595
		ECOLOGICAL FUND	-		928,681,646	-928,681,646
		LIQUIDATION OF JUDGEMENT DEBT	-		10,435,841	-10,435,841
		CBN DCRR FACILITY	-	1,000,000,000	-	1,000,000,000
		ZENITH BANK SHORT TERM LOAN	-	2,000,000,000	2,091,366,080	-91,366,080
		UNSPECIFIED	-	3,007,180,457	-	3,007,180,457
		SUB-TOTAL (A)	68,087,472,173	7,332,180,457	10,432,330,846	64,987,321,784
22B		OTHER LIABILITIES				
		CONTRACTORS ARREARS	9,360,153,993	-	4,762,942,927	4,597,211,066
		PENSION AND GRATUITIES ARREAS	11,085,524,552	-	4,397,969,331	6,687,555,221
		SALARY AND OTHER STAFF CLAIMS	516,273,101	-	200,000,000	316,273,101
		SUB-TOTAL (B)	20,961,951,645	-	9,360,912,258	11,601,039,388
		GRAND TOTAL =(A) + (B)	89,049,423,819	7,332,180,457	19,793,243,104	76,588,361,172

NOTE i Opening and Closing balances of outstanding Loans and Other Liabilities in the sum of ₦89,049,423,819 and ₦76,588,361,172 respectively were not disclosed in the Statement 2 (Statement of Assets and Liabilities) of the Financial Statements as the State is still on Cash Basis of Accounting. However, all Assets and Liabilities of the State shall be recognised in the Accounts as the State Government is making efforts to migrate to Accrual Basis of Accounting in 2022.

ii Total amount of Loans received during the year amounted to ₦7,332,180,457 while Loan Repayment amounted to ₦10,432,330,846

iii Payment of Arrears to Contractors and Pensioners has been treated as Expenditure in Statement 3 and 4 in the Financial Statements.

iv The Closing outstanding balance of Loans and Liabilities of the State is currently being reconciled with DMO to agree the balance with the DMO

