



REPORT OF THE AUDITOR GENERAL

ON THE
ACCOUNTS
OF BORNO STATE
GOVERNMENT

FOR THE YEAR
ENDED 31ST DECEMBER, 2022

TO THE BORNO STATE HOUSE OF ASSEMBLY



BORNO STATE GOVERNMENT OF NIGERIA

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THE GOVERNMENT OF BORNO STATE**

FOR THE YEAR ENDED 31ST DECEMBER 2022

TO THE BORNO STATE HOUSE OF ASSEMBLY

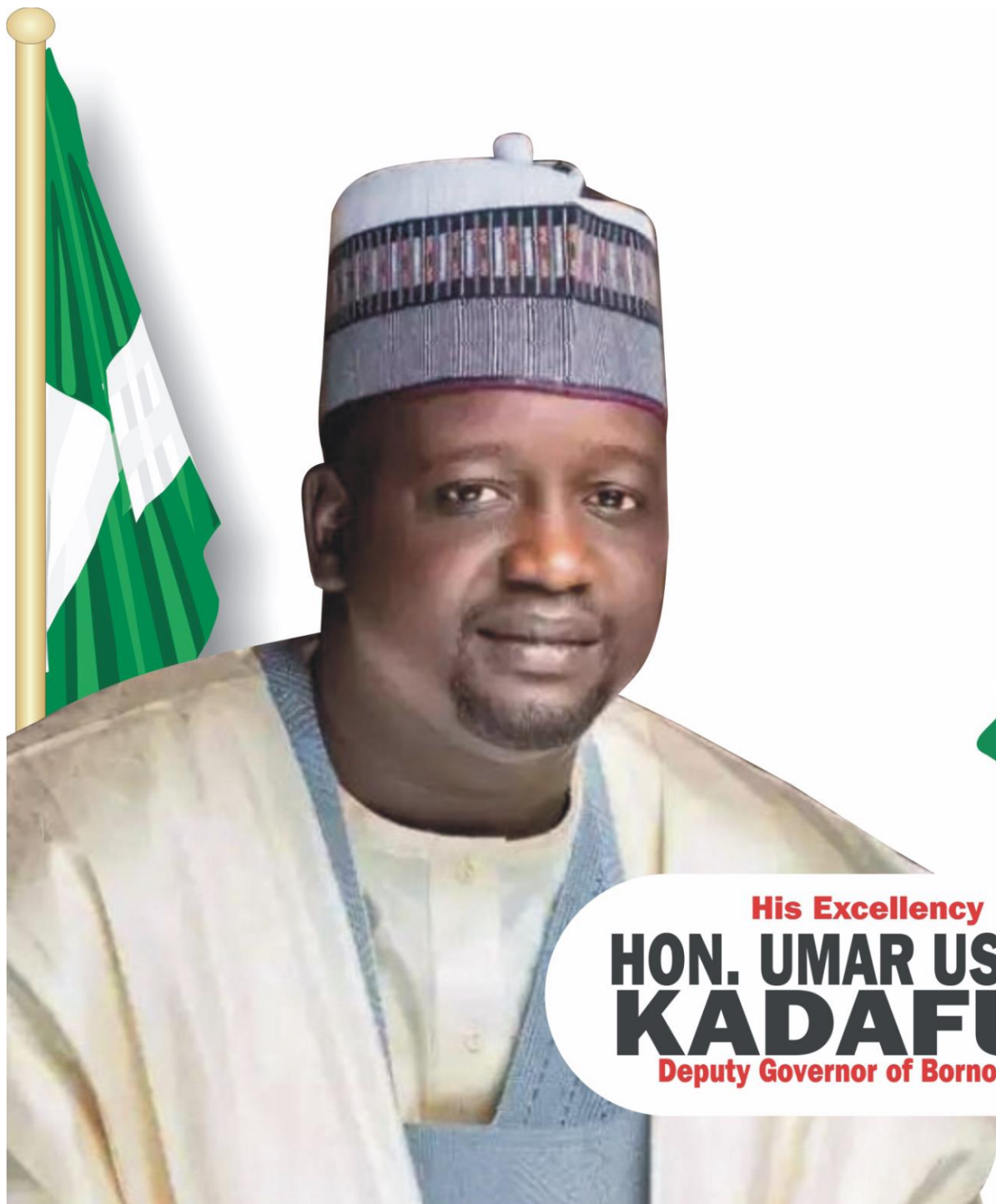


BORNO STATE GOVERNMENT OF NIGERIA

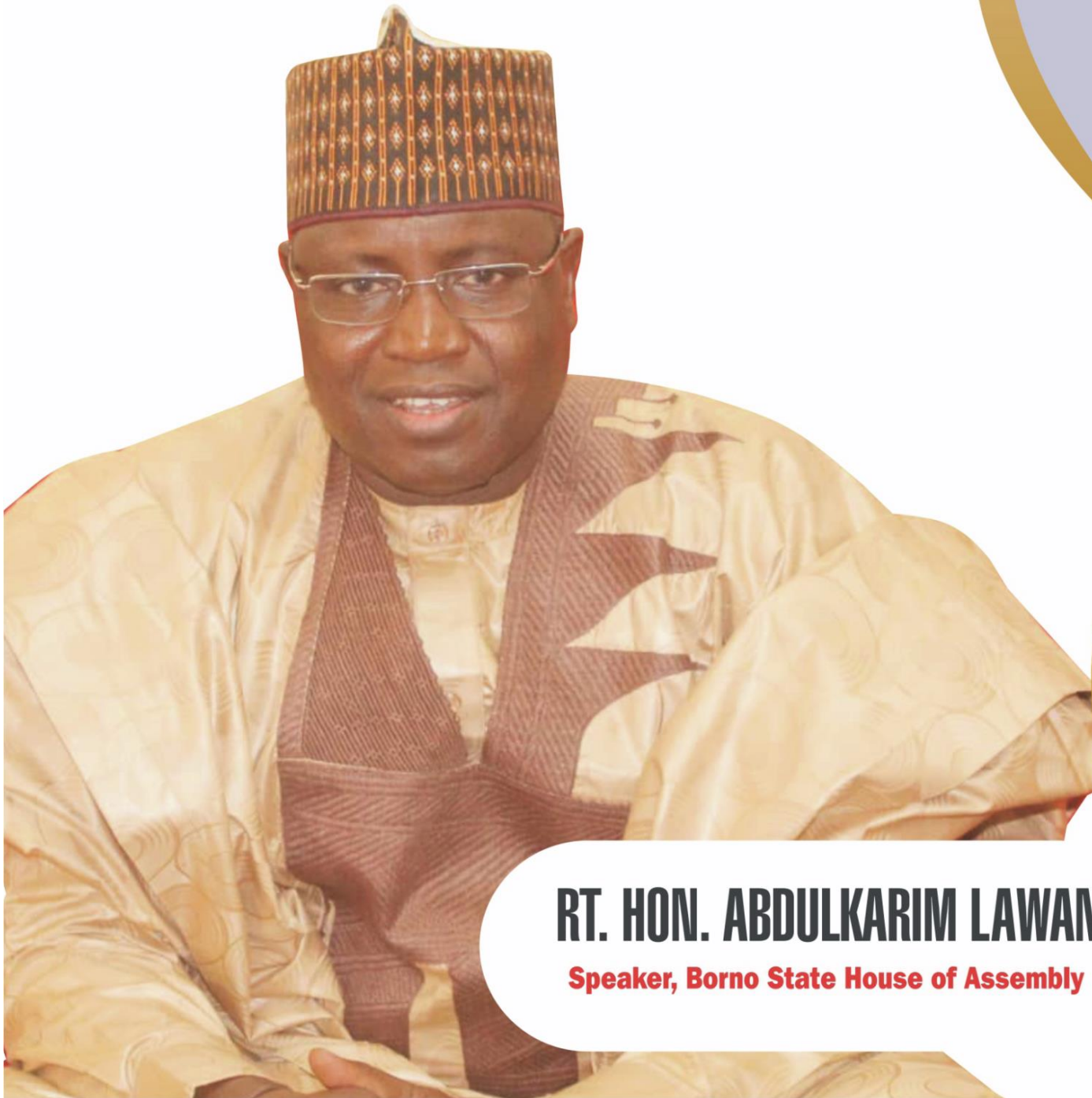
**ANNUAL REPORT OF THE STATE AUDITOR GENERAL
ON THE ACCOUNTS OF THE GOVERNMENT OF BORNO
STATE FOR THE YEAR ENDED 31ST DECEMBER, 2022
TO THE BORNO STATE HOUSE OF ASSEMBLY**



His Excellency
PROF. BABAGANA
UMARA ZULUM, Mni, FNSE, CON
The Executive Governor of Borno State



His Excellency
HON. UMAR USMAN
KADAFUR
Deputy Governor of Borno State



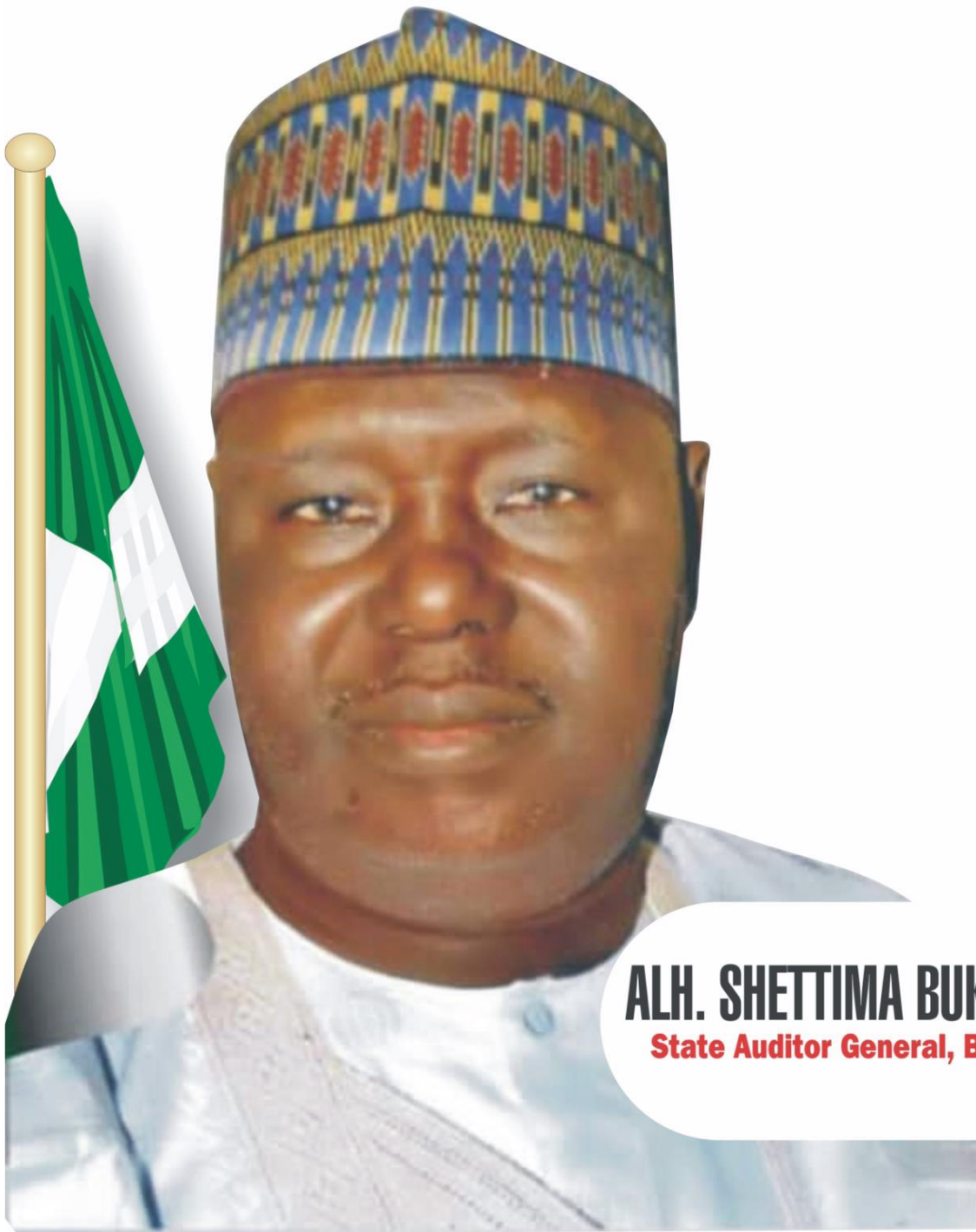
RT. HON. ABDULKARIM LAWAN

Speaker, Borno State House of Assembly





His Royal Highness
ALH. (DR.) ABUBAKAR IBN UMAR
GARBAI AL-AMIN EL-KANEMI, CFR
The Shehu of Borno



ALH. SHETTIMA BUKAR FCPA, FCNA, DBA
State Auditor General, Borno State



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PART I

THE ANNUAL REPORT OF THE STATE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF BORNO STATE FOR THE YEAR ENDED 31ST DECEMBER 2022 TO THE BORNO STATE HOUSE OF ASSEMBLY.

1.0 INTRODUCTION

In order to fulfil the provisions of Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (As amended); the Public Sector Auditing Standards, 1997, and the Borno State Audit Law, 2021(as Amended), the accounts of the Government of Borno State and the Financial Statements for the year ended 31st December 2022 together with the individual accounts maintained by Ministries, Departments and Agencies (MDAs) have been audited under my direction. I conducted my audit in compliance with the Laws and Standards quoted above. 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 misstatements. My responsibility in that direction, therefore, is to express an independent opinion on the financial statements based on the audit whether they show a true and fair view, and the orderliness or not of the individual accounts maintained by the Ministries, Departments and Agencies (MDAs).

The audit involved the performance of procedures, and the Auditor exercised his judgment in the selection of the appropriate procedures for obtaining audit evidence about the amounts and disclosures in the financial statements. The Audit also conducted evaluation of the appropriateness of the accounting polices used and the reasonableness of the overall presentation of the financial statements of the year under review. I believe I have obtained from the audit reasonable evidence and assurances that are sufficient and appropriate for the basis of expression of my audit opinion.

I have therefore, certified the individual accounts maintained by Ministries, Departments and Agencies (MDAs) that they are in order, subjects to comments contained in this report while irregularities have been communicated through letters, reports, and queries to the affected Accounting Officers. And unresolved issues are presented in this report.

Responsibility for Accounts and Financial Statements

The Accountant General of the State is responsible for the preparation of the Annual Financial Statements of the State and their related Notes to the Accounts. The Constitution of the Federal Republic of Nigeria, 1999 (As Amended), Financial Regulations (Chapter 1) and the Public Finance (Control and Management) Law 1958 (As Amended) mandate the Accountant General with the responsibility of keeping and maintenance of the various books of accounts that provides adequate and reasonable assurances that transactions are appropriately recorded in line with statutory authority; and for the preparation of the State's Annual Financial Statements and their related Notes. The Accounts and the Financial Statements for the financial year 2022 were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

Responsibility of the Auditor General

As 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 (as Amended).

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.

In this circumstance, the audit 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.

Also, included in the audit are evaluation of the appropriateness of the accounting polices used and the reasonableness of the accounting estimates used 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.

Responsibility of the State Public Accounts Committee

The Public Accounts Committee (PAC) of the State House of Assembly is responsible for the review of the Annual Report of the Auditor General, conduct public hearing thereon, make observations and report back to plenary. All these are with a view to ensuring enforcement of the recommendations made in the report and impose sanctions where appropriate. The Resolution of the State House of Assembly is the final position on the Report of the State Auditor General whether on queries, observations or any impropriety etc.

Submission of Financial Statements

The Accountant General submitted to me the Annual Financial Statements of the Government of Borno State for the year ended 31st December 2022 together with their related Notes, first on 14th June 2023. Following observations raised pursuant to the audit, the Statements were returned to the Accountant General for correction and eventually the clean copy was received on 26th July 2023 via E-mail. This was finally confirmed by me and found to be in order and reproduced as part of this report from pages 36 to 163.

In order to meet the requirement of Section 125 (5) of the Constitution of the Federal Republic of Nigeria 1999 (as Amended), I hereby submit the Annual Report of the State Auditor General on the accounts of the Government of Borno State for the financial year ended 31st December 2022 to the Honourable House of Assembly of Borno State for consideration.

ACKNOWLEDGEMENT

I wish to make it on record my gratitude to Accounting Officers of the various Ministries, Departments and Agencies (MDAs) who have tried in prompt rendition of their Financial Transcripts, which facilitated my audit for the year under review. I also commend the Accountant General and Staff for their cooperation during the year and doggedness in rendition of the Financial Report.

The contributions, hard work and good spiritedness of the members of staff of the Office of the Auditor General are highly worth commendation. To this end, I wish to particularly appreciate the commitment, selflessness, loyalty, and patriotism demonstrated by the Final Accounts Audit Team and the Committee assigned the duty of Drafting of this Annual Report.

Most importantly, I wish to express my sincere heartfelt gratitude and that of the entire staff of the Office of the State Auditor-General to the Borno State Governor, His Excellency Prof. Babagana Umara Zulum mni, FNSE, CON for his magnanimity towards the Office of the State Auditor General, and for providing us the needed funds for our general operations and particularly for the timely processing and production of this report. This is a grease to our elbows, which will encourage us to improve our efficiency and effectiveness.



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

AUDIT CERTIFICATE

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 2022.

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, 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 set out on pages 36 to 163 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, 2022 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, 2022.



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

2.0 GENERAL OBSERVATIONS:

2.1 Internal Audit and Internal Control

Improvement has been observed in most of the Ministries, Departments and Agencies (MDAs) during routine examination of keeping of accounting books and records in the year under review. This may not be unconnected with the intensive supervision of the accounting records by the Inspectorate unit of the Department of Inspectorate and Internal Audit and Inspectorate of the Office of the Accountant General.

2.2 Pension and Gratuity

In the year 2022 the pre-payment audit was conducted in respect Gratuity and Pension files for retirement and death benefits of staffs of the Borno State Civil Service. During the audit eight hundred and six (806) files were processed in respect of mandatory, voluntary retirement and withdrawal of service which involved the sum of two billion eight hundred and eighteen million six hundred and one thousand two hundred and two naira and eighty one kobo (₦2,818,601,202.81) only for Gratuity while Pension was the total sum of seven hundred and ninety one million nine hundred and ninety three thousand six hundred and six naira and seventy six kobo (₦791,993,606.76).

In the same vein, ninety five (95) files were treated in respect of officers who died in active service, which involve the sum of two hundred and thirty five million thirteen thousand four hundred pension and twenty five naira and twenty eight kobo (₦235,013,425.28) only for their Gratuity, whereas their five (5) years Pension stood at the sum of three hundred and twenty five million six hundred and forty five thousand two hundred and forty two naira and ninety five kobo (₦325,645,242.95) only.

Therefore the cumulative total of the mandatory and voluntary retirement, withdrawal of service and those who died in active service were eight hundred and ninety four (894) files, which were processed involving grand totals of Gratuity

three billion and twenty million three hundred and ninety seven thousand four hundred and ninety seven naira and twenty three kobo (₦3,020,397,497.23) only and Pension of one billion one hundred and fifty million five hundred and eighty one thousand and twenty seven naira and fifty three kobo (₦1,150,581,027.53) only. The details of the above are tabulated according to Ministries, Departments and Agencies (MDAs) on page 8.

Savings:

During the year 2022 pre-payment audit of staff terminal, benefits, savings were recorded in the sum of twenty six million two hundred and eighty nine thousand six hundred and eighty six naira and six one kobo (₦26,289,686.06) only. The savings were because of officers who overstayed in service, which stayed above the normal duration of service either by age or by service year; continuation of flow of salaries after an officer had retired or beyond date of death for officers who died in active service, which are due to non-timely stoppage of retiring or deceased officers' salaries. These savings are otherwise regarded as overpayments and are endorsed against the officers' Gratuity Payable for deduction when payments are made for the gratuities.

Recommendation:

- i. That Ministries, Department and Parastatals should draw a comprehensive Staff Nominal Roll, which will help monitor service period of their staff so as to advice and draw attention of all officers due to retire to submit in time their letter of notice of retirement.
- ii. Periodic orientation and sensitization of the state labour force of the importance of adhering to timely exit to both the officer and the Government.
- iii. The Office of the Accountant General should ensure all savings made as a result of overstay endorsed against officers' gratuity are accordingly deducted and properly recorded. Evidence of deduction be forwarded to the Office of the Auditor General for further confirmation.

Table Showing Retirement & Death Benefits according to MDAs for 2022

S/No	MINISTRIES, DEPARTMENTS & AGENCIES	RETIREMENT/WITHDRAWAL OF SERVICE			DEATH IN ACTIVE SERVICE			TOTAL No. OF RETIRED & DEAD OFFICERS	TOTAL GRATUITY FOR THE YEAR (N)	TOTAL PENSION FOR THE YEAR (N)
		No. OF RETIREES	GRATUITY (N)	PENSION (N)	No. OF DEATH	GRATUITY (N)	5 YEARS PENSION (N)			
1	Government House	6	14,758,232.36	4,711,545.22	0	0.00	0.00	6	14,758,232.36	4,711,545.22
2	Governor's Office	8	39,051,794.83	10,428,363.05	0	0.00	0.00	8	39,051,794.83	10,428,363.05
3	Office of the Head of Service	4	42,491,678.01	9,549,500.19	0	0.00	0.00	4	9,549,500.19	42,491,678.01
4	Borno State House of Assembly	8	7,865,563.60	1,343,052.00	1	624,965.30	0.00	9	8,490,528.90	1,343,052.00
5	Office of the State Auditor General	4	11,615,590.49	4,133,420.43	1	1,701,053.32	2,295,071.80	5	13,316,643.81	6,428,492.23
6	Borno State Civil Service Commission	5	12,426,167.12	5,115,021.17	0	0.00	0.00	5	12,426,167.12	5,115,021.17
7	Office of the Auditor General for Local Gov't	3	8,109,521.40	2,946,116.69	1	3,259,440.55	4,369,539.85	4	11,368,961.95	7,315,656.54
8	Ministry of Home Affairs, Information & Culture	34	57,982,758.78	15,075,737.19	1	2,666,840.71	2,760,506.40	35	60,649,599.49	17,836,243.59
9	College of Business & Mgt Studies Konduga	6	37,450,900.20	9,231,724.59	1	386,093.84	0.00	7	37,836,994.04	9,231,724.59
10	Borno Radio Television Corporation (BRTV)	9	31,738,690.76	8,463,650.44	1	1,413,736.20	1,912,020.25	10	33,152,426.96	10,375,670.69
11	Ministry of Agriculture & Natural Resources	11	99,426,414.26	11,240,473.01	2	6,138,940.00	8,235,839.95	13	105,565,354.26	19,476,312.96
12	Ministry of Trade, Investment & Tourism	19	60,124,911.24	15,603,671.60	2	2,284,464.08	3,183,105.90	21	62,409,375.32	18,786,777.50
13	Ministry of Finance, Budget & Planning (Finance)	59	162,149,521.71	49,220,219.73	2	10,665,684.82	14,255,605.80	61	172,815,206.53	63,475,825.53
14	Ministry of Water Resources	32	57,254,211.14	11,112,140.19	2	6,427,948.55	8,619,207.75	34	63,682,159.69	19,731,347.94

15	Ministry of Works	34	121,490,672.02	29,123,450.20	4	5,235,052.27	4,646,663.50	38	126,725,724.29	33,770,113.70
16	BOGIS/ Lands and Survey	14	31,450,923.19	7,244,560.19	0	0.00	0.00	14	31,450,923.19	7,244,560.19
17	Min. of Animal Resources & Fisheries Devt.	6	22,241,926.08	7,949,200.43	2	7,059,448.31	9,479,140.75	8	29,301,374.39	17,428,341.18
18	Establishment and Service Matters Department	1	2,274,953.04	606,654.15	0	0.00	0.00	0	0.00	606,654.15
19	Borno State Housing Corporation	14	49,501,205.09	12,903,235.49	1	4,534,098.48	6,045,464.60	15	54,035,303.57	18,948,700.09
20	Min. of Reconstruction, Rehabilitation & Resettlement	1	14,974,440.12	4,991,480.04	0	0.00	0.00	1	14,974,440.12	4,991,480.04
21	Borno State Agricultural Development Program	42	112,570,119.16	61,200,117.93	2	5,964,270.01	7,000,041.45	44	118,534,389.17	68,200,159.38
22	Mohammed Lawan College of Agriculture	4	24,169,740.23	6,094,270.19	1	3,333,506.14	4,520,008.30	5	27,503,246.37	10,614,278.49
23	Borno State Board of Internal Revenue	13	49,172,420.00	4,526,719.03	1	943,783.20	1,283,214.00	14	50,116,203.20	5,809,933.03
24	College of Education Waka-Biu	6	36,471,522.99	7,045,066.45	0	0.00	0.00	0	36,471,522.99	7,045,066.45
25	Judiciary	11	68,422,920.14	22,245,203.23	3	9,267,274.05	14,548,743.90	14	77,690,194.19	36,793,947.13
26	Mohd Goni College of Legal & Islamic Studies	6	17,861,114.57	4,284,721.01	3	19,443,847.87	26,291,781.25	9	37,304,962.44	30,576,502.26
27	Ministry for Women Affairs & Social Development	14	38,655,172.52	10,050,491.46	1	1,410,939.78	1,913,139.20	15	40,066,112.30	11,963,630.66
28	Ministry for Local Government and Emirate Affairs	8	30,834,986.70	7,984,026.84	0	0.00	0.00	8	30,834,986.70	7,984,026.84
29	Ministry of Environment	29	34,603,823.32	10,621,590.68	5	7,829,466.19	10,096,217.25	34	42,433,289.51	20,717,807.93
30	Ministry of Youth Empowerment & Poverty Alleviation	21	74,450,916.25	19,479,515.02	0	0.00	0.00	21	74,450,916.25	19,479,515.02
31	Ministry of Health and Human Services	31	75,205,808.12	20,092,272.12	2	5,272,737.16	7,045,806.95	33	80,478,545.28	27,138,079.07
32	Ministry of Education	11	50,100,126.26	13,414,002.00	3	5,444,713.73	7,390,262.85	14	55,544,839.99	20,804,264.85

33	Borno State Urban Planning & Development Board	4	14,672,450.90	3,490,272.54	0	0.00	0.00	4	14,672,450.90	3,490,272.54
34	Hospitals Management Board (HMB)	77	361,519,114.08	191,011,241.16	13	15,164,208.87	21,386,406.00	90	376,683,322.95	212,397,647.16
35	Sir Kashim Ibrahim College of Education	16	82,101,940.90	7,112,429.28	7	27,184,546.08	37,243,959.00	23	109,286,486.98	44,356,388.28
36	Umar Ibn Ibrahim El-Kanemi College of Education Science & Technology Bama	10	71,580,211.40	15,992,142.78	4	4,355,510.63	5,304,712.10	14	75,935,722.03	21,296,854.88
37	Ramat Polytechnic Maiduguri	15	51,679,673.40	19,201,491.73	3	4,767,666.35	6,534,423.75	18	56,447,339.75	25,735,915.48
38	Borno State Environmental Protection Agency	6	17,196,784.38	4,626,792.06	4	7,940,075.82	10,688,321.05	10	25,136,860.20	15,315,113.11
39	Borno State Agency for Mass Literacy	53	105,532,761.05	28,285,698.10	4	10,088,993.83	13,555,432.20	57	115,621,754.88	41,841,130.30
40	Teaching Service Board (TSB)	151	617,419,521.00	114,242,327.15	18	56,204,119.14	85,040,607.15	169	673,623,640.14	199,282,934.30
		806	2,818,601,202.81	791,993,606.76	95	237,013,425.28	325,645,242.95	894	3,020,397,497.23	1,150,581,027.53

3.0 APPRAISAL OF BUDGET PERFORMANCE

Under this section of the report, focus is placed on the 2022 Approved Budget as provided by the appropriation Law of 2022. Comparative analyses of the Recurrent Revenue generation and Capital Receipts performance, and Recurrent and Capital expenditure performance put against their approved budget for the year under review is made. The primary objective is for ascertaining whether revenue targets were met, and the degree of their performance. Similarly, the expenditure aspect is evaluated to determine whether there was conformity or not with the expenditure projections as contained in the Appropriation Law of the year 2022; secondly it provides information as to which sector (Administrative, Economic, Law and Justice, and Social Services) of the Government were given greater attention, and whether it is as projected in the budget.

The Financial Year 2022 Budget was christened “Hope for Post-Conflict Stability” based on the Government Policy Thrust of Good Governance. The estimate had a budget size of two hundred and sixty nine billion six hundred and ninety six million eight hundred and sixty thousand naira (₦269,696,860,000.00) only, consisting of Capital and Recurrent expenditure. The Capital expenditure was put at one hundred and sixty nine billion six hundred and forty five million two hundred and fifty five thousand naira (₦169,645,255,000.00) only, which is sixty three percent (63%) of the Approved Budget, whereas the recurrent expenditure was appropriated one hundred billion fifty one million six hundred and five thousand naira (₦100,051,605,000.00) only, being thirty seven percent (37%) of the Approved Budget.

The budget was expected to be financed by Recurrent Revenue consisting of Internally Generated Revenue (IGR) and Statutory Allocation from the Federation Account, and Capital Receipts. The Internally Generated Revenue (IGR) was estimated the sum of twenty billion seven hundred and sixty five million and eighty thousand naira

(~~₦~~20,765,080,000.00) only, which is about eighteen percent (18%) of the Recurrent Revenue projection, while ninety four billion two hundred and ninety million one hundred and ninety seven thousand naira (~~₦~~94,290,197,000.00) only was the projection for Revenue from Federation Accounts Allocation (FAAC), which accounts for eighty two percent (82%) of the Recurrent Revenue estimate for the year; and Capital Revenue of one hundred and fifty four billion six hundred and forty one million five hundred and eighty three thousand naira (~~₦~~154,641,583,000.00) only.

However, as a result of Virement/Special Warrant Approved in the year 2022, the Initial Approved Capital Expenditure Budget of one hundred and sixty nine billion six hundred and forty five million two hundred and fifty five thousand naira (~~₦~~169,645,255,000.00) only as indicated above in the Summary of 2022 Approved Budget, has been reduced to one hundred and sixty billion seven hundred and eighty eight million seven hundred and seventy six thousand naira(~~₦~~160,788,776,000.00) only thereby indicating a 5% decrease, while the Initial Approved Recurrent Expenditure Budget has been increased from one hundred billion fifty one million six hundred and five thousand naira (~~₦~~100,051,605,000.00) only to one hundred and eight billion nine hundred and eight million and eighty four thousand naira(~~₦~~108,908,084,000.00) only, indicating a 9% increase. The Virement/Special Warrant is a movement of expenditure provisions among and between Economic Codes, which does not increase the budget size. So, the changes described above did not affect the budget size.

From the above, Total Recurrent Revenue stood at about forty three percent (43%) of the total budget, whereas Capital Revenue accounts for fifty seven percent (57%) of the Total Revenue projection. Similarly, due to the Virement /Special Warrant Approved in the year, the total Recurrent Expenditure Budget stood at 40.38%, while the Capital Expenditure Budget represents 59.61%. Considering the changes brought up by the Approved Virement/ Special Warrant in the Expenditure aspect, the Summary of these analysis is shown below:

Summary of 2022 Approved Budget:

REVENUE:

Recurrent Revenue:	₦	(%)
Statutory Allocation (FAAC)	- 94,290,197,000	- 34.96
Internally Generated Revenue (IGR)	- <u>20,765,080,000</u>	- <u>7.00</u>
	115,055,277,000	- 41.96
Capital Revenue:		
Total Capital Receipt	- 154,641,583,000	- 58.04
Total Revenue	- <u>269,696,860,000</u>	- <u>100.00</u>
<u>Expenditure:</u>		
Recurrent expenditure	- 108,908,084,000	- 40.38
Capital expenditure	- <u>160,788,776,000</u>	- <u>59.62</u>
Total expenditure	- <u>269,696,860,000</u>	- <u>100.00</u>

The subsequent paragraphs are intended to measure the budget performance by matching the approved budget and actual performance for both expenditure and the revenue.

3.1 Recurrent & Capital Revenue Performance

Recurrent Revenue Performance

The recurrent revenue estimate was predicted on receipts from the Internally Generated Revenue (IGR) and federation Account Allocation.

Internally Generated Revenue (IGR) Performance

In the year 2022, the actual Collections for Internally Generated Revenue (IGR) was twenty billion seventy four million three hundred and one thousand and seventy nine naira (₦20,074,301,079) only as against the budgeted figure of twenty billion seven hundred and sixty-five million and eighty thousand naira (₦20,765,080,000) only.

While comparing the total Actual Internally Generated Revenue (IGR) collection with the budgeted figure, it has been observed that the actual collections represent 96.54% of the Approved Budget. However, in terms of actual collection figures, the year 2022 collection is lesser than that of year 2021 by 14.58% which is equivalent to the sum of three billion four hundred and twenty three million and seventy thousand nine hundred and eighty naira (₦3,423,070,980) only. The performance of the actual Internally Generated Revenue (IGR) to the budgeted figure and other details are tabulated in the below table.

Table Showing Internally Generated (IGR) Collection and Performance for 2022

DESCRIPTION	ACTUAL REVENUE ₦	FINAL BUDGET ₦	INITIAL APPROVED BUDGET ₦	VARIANCE ON FNAL BUDGET ₦	PERFORMANCE (%)
Direct Taxes	15,154,948,615	9,037,783,000	9,037,783,000	-6,117,165,615	167.68
Licenses	133,973,915	1,887,711,000	1,887,711,000	1,753,737,085	7.10
Fees	2,525,924,501	4,892,503,000	4,892,503,000	2,366,578,499	51.63
Fines	173,088,180	119,500,000	119,500,000	-53,588,180	144.84
Sales	138,880,828	1,978,759,000	1,978,759,000	1,839,878,172	7.02
Earnings	668,501,618	1,564,444,000	1,564,444,000	895,942,382	42.73
Sales/Rent of Government Building	-	287,956,000	287,956,000	287,956,000	0.00
Sales/Rent of Land and Others	149,890,371	925,376,000	925,376,000	775,485,629	16.20
Investment Income	1,000,100,454	61,048,000	61,048,000	-939,052,454	1638.22
Interest Earned	-	10,000,000	10,000,000	10,000,000	0.00
Re-imbusement/Reversal	101,992,597	-	-	-101,992,597	0.00
Sub-Total Independent Revenue	20,047,301,079	20,765,080,000	20,765,080,000	717,778,921	96.54
Revenue from other sources:					
Other Receipts by MDAs				0	0
Receipt from Other Government Fund	-			0	0
Domestic Aid	127,656,062	246,600,000		118,943,938	51.77
Total Other Government Revenue	127,656,062	246,600,000		118,943,938	
Grand Total Independent Revenue (IGR)	20,047,301,079	20,765,080,000		836,722,859	96.02

Federation Account Allocation Performance

The approved budget for revenue from the Federation Account Allocation was a total of ninety four billion two hundred and ninety million one hundred and ninety seven thousand naira (₦94,290,197,000) only; the actual collection on the other hand was ninety one billion five hundred and sixty six million five hundred and twenty eight thousand one hundred and eighty six naira (₦91,566,528,186) only, which represents 97.11% of the approved budget, indicating a shortfall of 2.89%. Moreover, the receipts from the Federation Account Allocation for the year 2022 is greater than that of the year 2021 by seventeen billion one hundred and fifty million seven hundred and sixty six thousand four hundred and seventy two naira (₦17,150,766,472) only.

In the same vein, the actual revenue from the federation Account Allocation represents 81.94% of the total Actual Recurrent Revenue of the State for the year under review. The detail is presented in the table below:

Table Showing Statutory Revenue (FAAC) Performance for 2022

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Statutory Revenue Allocation	47,165,774,371	56,215,985,000	56,215,985,000	9,050,210,629	83.90
Statutory Allocation – Others:					
Excess Bank charges	139,456,994			(139,456,994)	0.00
Exchange Gains	177,186,213			(177,186,213)	0.00
Ecological Funds	1,377,400,092			(1,377,400,092)	0.00
Excess Crude Revenue	3,527,964,240	12,357,239,000	12,357,239,000	8,829,274,760	28.55
Non- Oil Revenue	11,470,428,335			(11,470,428,335)	0.00

Inflows from CBN					0.00
Forex Equalization					0.00
Ecological Funds					0.00
Non- Oil Revenue					0.00
Share of ₦50, ₦100 etc. to States					0.00
Unspecified					0.00
Total Statutory Allocation Others	16,692,435,874	12,357,239,000	12,357,239,000	-4,335,196,874	135.08
Value Added Tax Allocation	27,708,317,941	25,716,973,000	25,716,973,000	-1,991,344,941	107.74
Total Revenue from Federation Account	91,566,528,186	94,290,197,000	94,290,197,000	2,723,668,814	97.11

Capital Revenue Performance.

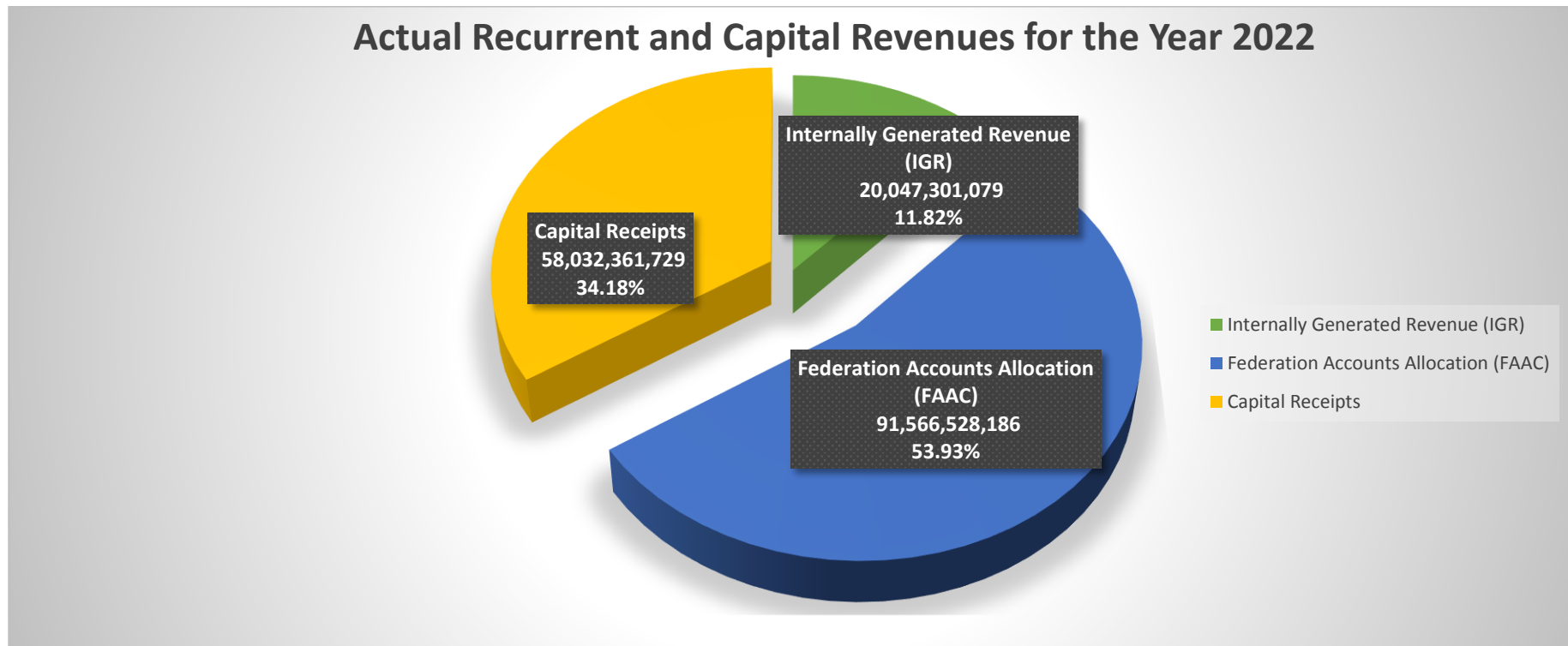
The approved budget for Capital Receipt for the Year 2022 was a total sum of one hundred and fifty-four billion three hundred and ninety four million and nine hundred and eighty three thousand naira (₦154,641,583,000) only, and the actual receipt was a total sum of fifty eight billion thirty two million three hundred and sixty one thousand seven hundred and twenty nine naira (₦58,032,361,729) only. This represents 37.53% of the total estimated grants and capital receipts for the year under review. Thus, revealing a deficit of ₦96,609,221,271 representing 62.47% of the budget not accessed.

Comparing the actual Capital Receipts for the year 2022 with that of the year 2021, receipts in the year 2022 is higher than the year 2021 by twelve billion four hundred and thirty eight million six hundred and sixty five thousand and ninety four naira (₦12,438,665,094) only, which represents 27.28%. The details are tabulated below:

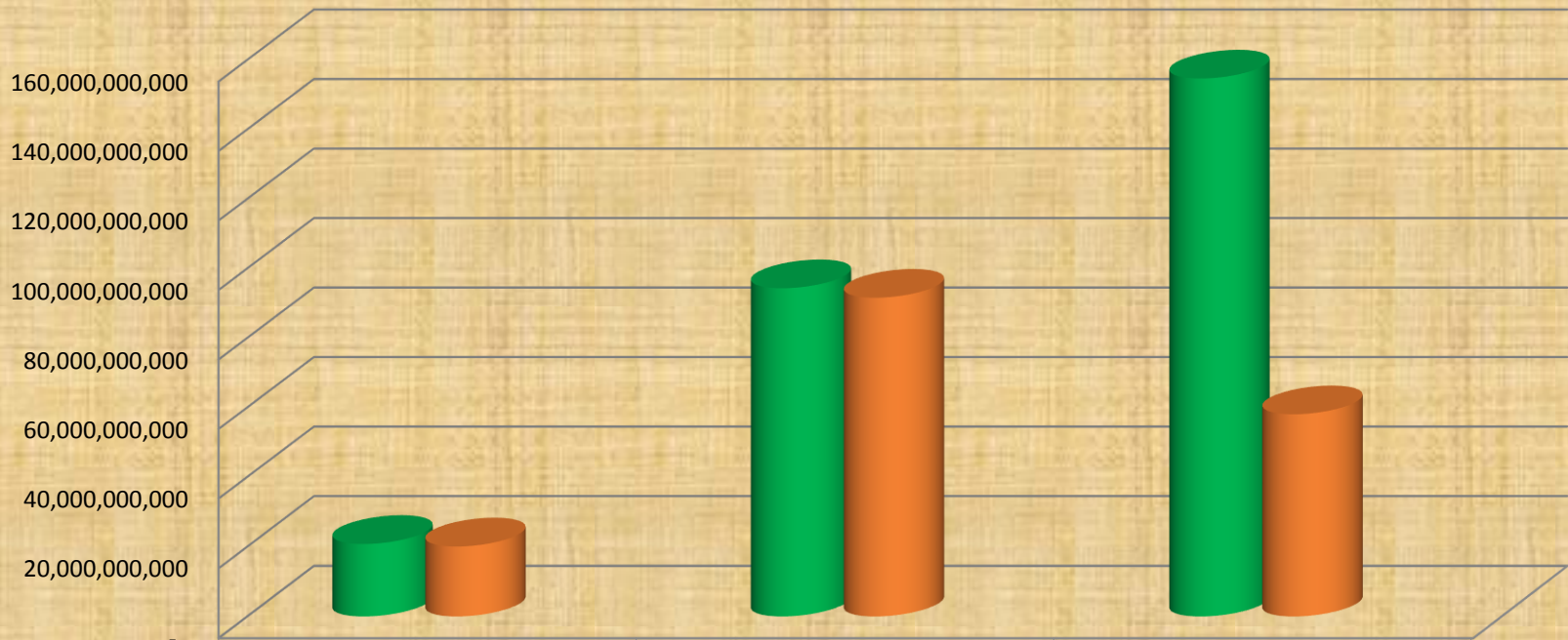
Table showing Capital Revenue Performance for 2022

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Capital Receipts:					
External Grants	26,744,408,984	41,540,930,000	41,540,930,000	14,796,521,016	64.38
Internal Loans	20,035,902,286	57,555,261,000	57,555,261,000	37,519,358,714	34.81
Other Capital Receipts	11,252,050,459	55,298,792,000	55,298,792,000	44,046,741,541	20.35
Total Capital Revenue	58,032,361,729	154,641,583,000	154,641,583,000	96,362,621,271	37.59

The Recurrent and Capital Revenues presented above are further analyzed in chart forms as follows:



Budgeted and Actual Revenues Performance for the Year 2022



	INTERNALLY GENERATED REVENUE (IGR)	STATUTORY REVENUE (FAAC)	CAPITAL RECEIPTS
■ BUDGET	20,765,080,000	94,290,197,000	154,641,583,000
■ ACTUAL	20,047,301,079	91,566,528,186	58,032,361,729
PERCENTAGE	96.54	97.11	37.53

3.2 Revenue Shortfalls:

As observed in paragraph 3.1 above, the total shortfall from the budgeted Internally Generated Revenue (IGR) for the year 2022 was a total sum of seven hundred and seventeen million seven hundred and seventy eight thousand nine hundred and twenty one naira (₦717,778,921) only, which represent 3.46% of the Internally Generated Revenue (IGR) budget arising from all the Revenue codes.

However, of more concern are the revenue codes of some Ministries, Department and Agencies (MDAs) where there were no collections of a single kobo made from them, i.e. no revenue was realized from them. Out of the budgeted IGR figures of twenty billion seven hundred and sixty five million and eighty thousand naira (₦20,765,080,000) only, revenue codes with budgeted sum of two billion four hundred and forty seven million five hundred and thirteen thousand naira (₦2,447,513,000) only have been observed to have zero collection.

Table Showing Areas with Zero IGR Collection in the Year 2022

SN	REVENUE SOURCES & MDAs	BUDGET (₦)	ACTUAL (₦)	VARIANCE (₦)
1	LICENCES:			
	Ministry of Home Affairs, Information & Culture	100,000	0.00	100,000
	Road Traffic and Inspection Management Agency	500,000,000	0.00	500,000,000
	Ministry of Health	27,250,000	0.00	27,250,000
	Ministry of Environment	13,000	0.00	13,000
	Borno State Environmental Protection Agency	20,000,000	0.00	20,000,000
2	FEES:			
	Office of the Auditor General for Local Governments	250,000	0.00	250,000
	Local Government Service Commission	600,000	0.00	600,000
	Ministry of Agriculture and Natural Resources	6,400,000	0.00	6,400,000

	Ministry of Transport	270,000,000	0.00	270,000,000
	Ministry of Works	12,500,000	0.00	12,500,000
	Borno State Housing Corporation	9,000,000	0.00	9,000,000
	Ministry of Justice	275,000,000	0.00	275,000,000
	High Court of Justice	60,000,000	0.00	60,000,000
	Area Court	1,500,000	0.00	1,500,000
	Sharia Court of Appeal	50,000	0.00	50,000
	Borno State Library Board	50,000	0.00	50,000
	Borno State Agency for Mass Literacy	10,000,000	0.00	10,000,000
	Sir Kashim Ibrahim College of Education	53,800,000	0.00	53,800,000
	Education Trust Fund	100,000,000	0.00	100,000,000
	Contributory Health Care Management Agency	1,062,000,000	0.00	1,062,000,000
	Hospital Management Board	230,000,000	0.00	230,000,000
	Borno State Environmental Protection Agency	57,000,000	0.00	57,000,000
	Ministry of Sports Development	1,000,000	0.00	1,000,000
	Kano Motor Park and Market	25,200,000	0.00	25,200,000
3	FINES:			
	Borno State Internal Revenue Service	500,000	0.00	500,000
	Borno State Environmental Protection Agency	25,000,000	0.00	25,000,000
4	EARNINGS:			
	Others			
5	SALES /RENT OF GOVT BUILDINGS			
	Others			
6	SALES /RENT ON LANDS AND OTHERS			
	Grand Total	2,447,513,000	0.00	2,447,513,000

Recommendations

- i- Strengthen the Treasury Single Account (TSA)/Remita Revenue collection by ensuring proper checks and balances
- ii- Improve the supervision of Revenue Collectors by conducting a periodic random inspection of the Revenue Collectors' activities by superiors.
- iii- Since State Internal Revenue Board Law has been reviewed, other Laws of Tertiary Institutions and other Revenue Generating Agencies should be visited to help in strengthening the institutional and Regulatory framework for revenue generation in the State.
- iv- Ensure adequate database of all taxable/revenue generating entities.
- v- That there should be effective collaboration between the revenue generating Ministries, Departments and Agencies (MDAs), and Borno State Internal Revenue Service and Office of the Accountant-General for adequate accounting and recording of revenue generated. Thus, a follow-up mechanism is required to ensure all MDAs with zero collections against their budget render adequate revenue return going forward.
- vi- There should be regular training and sensitization of key players on the electronic revenue collection system especially the staff of the Borno State Internal Revenue Service, Office of the State Auditor General, and Office of the Accountant General particularly on the areas of Rendering Returns and Reports of the Revenue Generated.

3.3 Recurrent Expenditure Performance

Recurrent expenditure refers principally to expenditure on operational activities i.e., running cost, wages, and salaries, (which include pension and gratuity), procurement of goods and services, current grants and subsidies and servicing of loans/debt (both internal and external) etc. And so, the recurrent expenditure final budget for the year 2022 was one hundred and eight billion nine hundred and eight million and eighty four thousand naira (₦108,908,084,000) only representing 40.38% of the total budget for the year as shown above in the Summary of the 2022 Approved Budget. The actual performance was a total sum of eighty three billion eight hundred and eight million three hundred and fifty three thousand two hundred and seventy naira (₦83,808,353,270) only, representing 76.95% of the Recurrent expenditure budget for the year under review. The details are tabulated below:

Table showing Recurrent Expenditure Performance for the Year 2022

DESCRIPTION	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Personnel Cost- MDAs (excluding pension)	20,097,758,455	31,642,631,000	31,255,266,000	11,544,872,545	63.51
Pension	10,818,328,337	10,362,383,000	6,728,000,000	-455,945,337	104.40
Gratuity	2,419,162,231	3,728,000,000	6,537,120,000	1,308,837,769	64.89
Overhead Cost- MDAs	20,802,425,547	53,004,374,000	41,465,863,000	32,201,948,453	39.25
Consolidated Revenue Fund charges	0				0.00
Subvention/Grants to Boards and Parastatals	15,595,841,961	1,463,128,000	7,557,788,000	-14,132,713,961	1065.92
Repayment of Loans	12,385,793,562	0.00	0.00	-12,385,793,562	0.00
Debt charges	1,689,043,177	8,707,568,000	6,507,568,000	7,018,524,823	19.40
Total	83,808,353,270	108,908,084,000	100,051,605,000	25,099,730,730	76.95

Therefore, as shown in the above table, the overall performance of the recurrent expenditure in relation to the budgeted provision showed an impressive performance of 76.95%. In the same vein, the individual components of the recurrent expenditure showed a commendable performance with exception of debt charges and overhead costs.

3.4 Capital Expenditure Performance.

The Capital expenditure performance analyzes the infrastructural facilities and services provided to the citizenry.

The Capital Expenditure performance is measured based on nature of the expenditure and further explains the type of services provided to the people. The analysis of performances is done by matching the actual against the budget provisions on basis of sectors. These are tabulated below:

Table Showing Capital Expenditure Performance for the Year 2022

EXPENDITURE	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Administrative Sector	1,811,782,041	11,903,301,000	11,956,516,000	10,091,518,959	15.22
Economic Sector	35,922,118,603	95,752,705,000	91,653,980,000	59,830,586,397	37.52
Law and Justice Sector	00	571,400,000	1,246,180,000	571,400,000	0.00
Social Services Sector	37,730,053,019	52,561,370,000	64,527,579,000	14,831,316,981	71.78
Total	75,463,953,663	160,788,776,000	169,384,255,000	85,324,822,337	46.93

As shown in the table above, the overall performance of 2022 capital expenditure was 46.93%, meaning that from the Final Approved Budget of one hundred and sixty billion seven hundred and eighty eight million seven hundred and

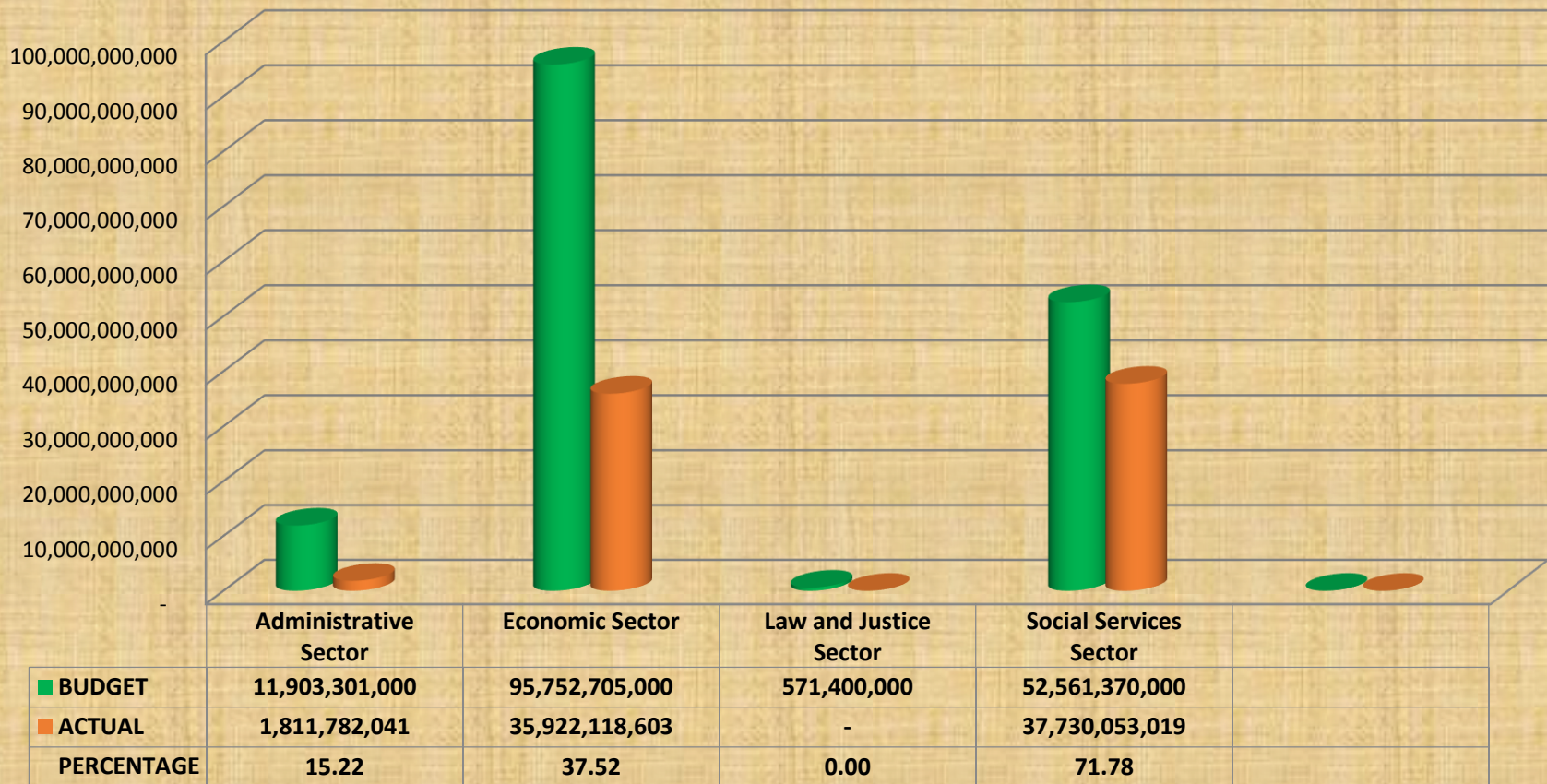
seventy six thousand naira (N160,788,776,000) only, the sum of seventy five billion four hundred and sixty three million nine hundred and fifty three thousand six hundred and sixty three naira (N75,463,953,663) only was the actual expenditure for the provision of infrastructural facilities and basic service to the citizens, which stood at 46.93% as indicated above, where 53.07% of the budget could not be realized.

Nevertheless, the actual performance for the year under review exceeded that of the year 2021 in terms of actual amount spent, indicating an impressive improvement in provision of basic facilities and services.

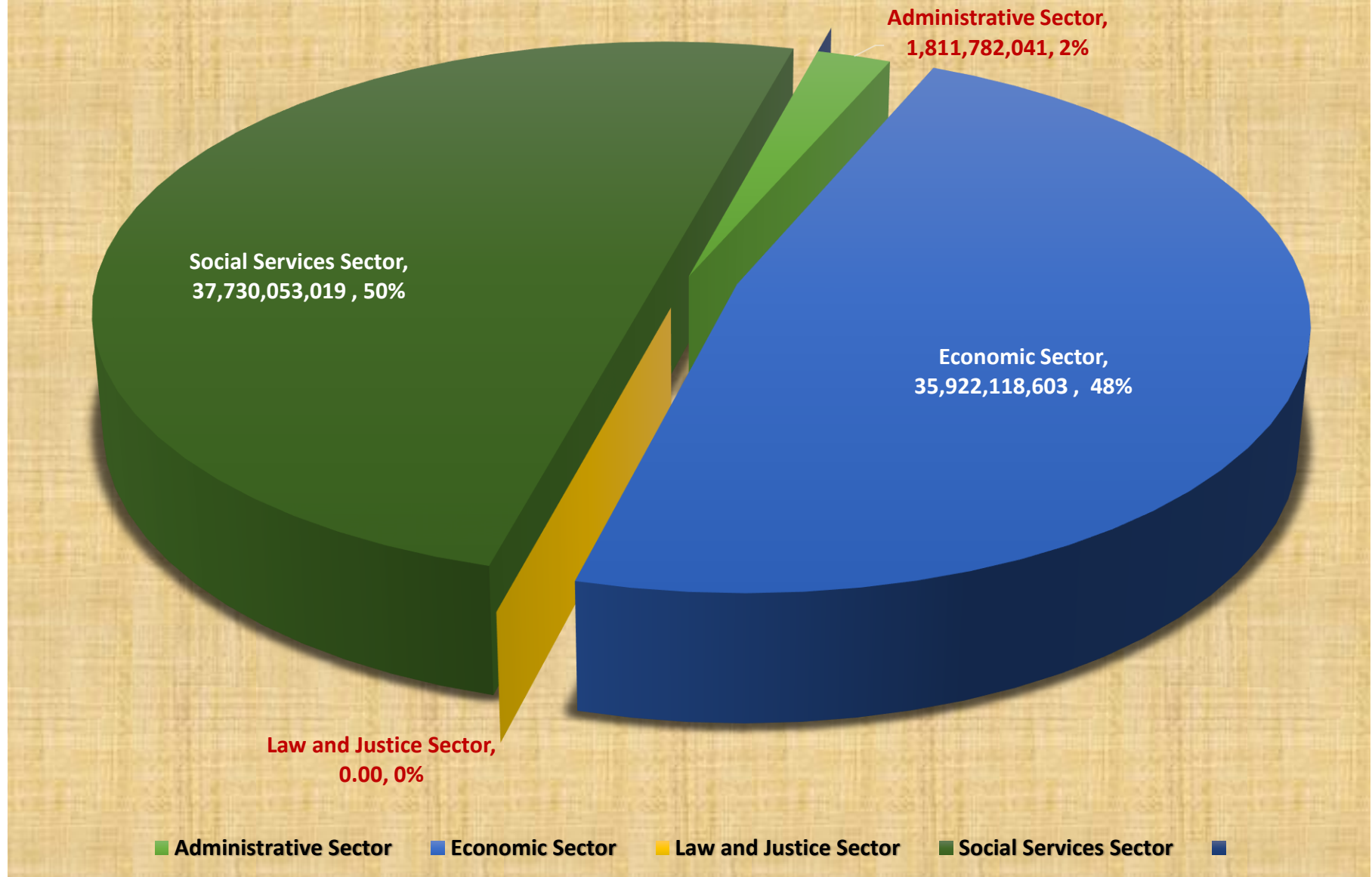
Similarly, while matching the actual expenditure of a sector against its budgeted provision, the following performances were revealed: Social Services Sector showed performance of 71.78% and rated the most significant performance; Economic Sector and Administrative Sector followed with 37.52% and 15.22% respectively, while Law and Justice Sector accounted for 0.00%.

The above analysis is here presented on a bar chart for the comparison of Budgeted Capital Expenditure and the Actual components, while a pie chart presentation is made for the performances of the Actual Expenditures classified based on Sectors. These are shown below:

Budgeted and Actual Capital Expenditure Performance for the Year 2022



Actual Capital Expenditure performance for the Year 2022



4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

During the year 2022 under review, audit was conducted in Ministries, Departments and Agencies (MDAs) in respect of recurrent (i.e., Salaries and Overhead) and capital expenditures; inspection of offices and stores and revenue generated and receipts. Observations raised from the audit are presented under this part of the report. These observations are in the form of Queries and Inspection/Examination Reports, which were brought to the attention of the Accounting Officers for their necessary action to resolve them. However, if up to the time of writing the annual report these observations are not resolved due to either no reply or unsatisfactory replies, they are compiled and reported under this section.

The details of the unresolved Audit Queries and or Inspection/ Examination Reports as at 31st December of the year of the Report and up to the time of writing the report are presented based on the affected Ministries, Departments and Agencies (MDAs).

Also unresolved Audit Queries and Audit Inspection/Examination Reports for previous year(s), which were not processed and or audit of the affected Ministries, Departments and Agencies (MDAs) not concluded at the time of writing the previous years' Annual Reports of the Auditor General are presented here.

4.1 Audit Queries

For the financial year 2022 under review, nineteen (19) Audit Queries were issued emanating so far from four (4) Ministries. These queries were issued to the Ministries for lack of attaching to the payment vouchers approvals for payments, and non-signing of the payment vouchers by the payee and stamping of the Internal Auditor, and also lack of attaching receipts for amounts spent to acknowledge the payments.

Similarly, during production of the Auditor General's Annual Report for the year 2021, there were unprocessed queries which were not included in the years' Annual Reports, which are material for inclusion in this year 2022 Annual Report. For the Financial year 2021 fifty-three (53) Audit Queries were issued arising from five (5) Ministries. These queries were issued for improprieties like lack of attaching the relevant supporting documents to the payment vouchers, non-signing of the payment vouchers by payees and other relevant officers, incomplete documentations of the payment vouchers etc. The queries drew the attention of the Accounting Officers to respond to the observed anomalies.

It is worthy to note that all the queries have been satisfactorily answered and are so resolved and cleared. That as at the time of writing this report (August 2023) following reminders and deliberate follow-up, no query so far is outstanding against the affected Ministries, Departments and Agencies (MDAs). This is commendable effort for such positive response to audit queries so shown by Ministries, Departments and Agencies (MDAs).

5.0 PARASTATALS AUDIT

The Provisions of Section 125 (3 - 4) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) stipulates that statutory Corporations, Boards, Parastatals, Commissions and Agencies of the state government shall be audited by external auditors and not the Auditor General. However, the State Auditor General shall provide a guide for both the audit and the audit fees to be paid, and shall comment on their annual accounts report thereon. The Auditor General shall also have power to conduct a period check on the accounts of these statutory bodies exempted from his routine audit.

According to record, there are forty-nine (49) Boards and parastatals in the State. For these forty-nine Boards and Parastatals, the positions of the audited accounts for the year ended 31st December, 2022 are as follows: -

- a) Two (2) organizations have their accounts audited up to the year ended 31st December, 2022, which are:
 - Borno State Urban Planning and Development Board
 - Borno State Primary Healthcare Development Agency (SPHCDA).
- b) The following three (3) organizations have much earlier engaged services of Audit Firms (i.e., External Auditors) for the audit of their accounts, and their Audit Reports are being awaited. These are:
 - Maiduguri Kano Motor Park and Market
 - Borno State Universal Basic Education Board (SUBEB)
 - Ramat Polytechnic Maiduguri

It is worthy to note that Maiduguri Kano Motor Park and Market, and Borno State Universal Basic Education Board (SUBEB) are being audited for the year ended 31st December 2022 and report is being awaited, whereas Ramat Polytechnic is being audited for years ended 31st December 2020 and 2021, and has updated her Draft Account for 2022 for submission and for continuation of the audit, and so requested that the reports shall be submitted for three years together.

- c) Eighteen (18) Boards and Parastatals have been audited up to the year ended 31st December, 2021. However, Out of the eighteen organizations-
- i. Five (5) have engaged the services of Audit Firms (i.e., External Auditors) to audit their accounts for the year ended 31st December, 2022, where work is in progress. These include the following: -
 - Borno State Security Trust Fund
 - Borno Express Transport Corporation
 - Mohammed Goni College Legal and Islamic Studies
 - Borno State Scholarships Board
 - Borno State Road Maintenance Agency (BORMA)
 - ii. Five (5) other Boards and Parastatals have submitted their Draft Accounts and modalities for engaging services of External Auditors is ongoing for the audit of their accounts for the year ended 31st December, 2022. These are as listed below:
 - College of Health Technology
 - Borno State Housing Corporation
 - Borno State Bureau of Public Procurement (BPP)
 - Borno State Transport Management Agency (BOTMA)
 - Rural Electrification Board (REB)
 - iii. And eight (8) of the eighteen are yet to submit their draft accounts for the year ended 2022. These include the following Parastatals:
 - Borno State Internal Revenue Service (BO-IRS)
 - Education Trust Fund
 - Borno State Contributory Health Care Management Agency (BOSCHMA).

- Borno State Environmental Protection Agency (BOSEPA)
- Borno State University (BOSU)
- Abba Ashigar College of Business and Management Studies, Konduga
- Borno Radio Television Maiduguri (BRTV).
- Borno State Agency for Mass Literacy

d) The following seven (7) Agencies and Parastatals have two years accounts (i.e., years ended 31st December 2021 and 2022) not audited for which they are yet to submit the draft accounts for those years:

- College of Nursing and Midwifery
- Borno State Afforestation Project
- Borno State Agricultural Mechanization Authority (BOSAMA)
- Borno State Council for Arts and Culture
- Mohamet Iwan College of Agriculture, Maiduguri
- Borno State Geographic Information Service (BOGIS)
- Sir Kashim Ibrahim College of Education, Maiduguri

e) Nineteen (19) Boards and Parastatals listed below have not taken steps for audit of their accounts for many years outstanding as indicated against each:

	Unaudited Period	Number of Years
• Borno State Pilgrims Welfare Board - - - - -	2019 - 2022	4
• Borno State Teaching Service Board (TSB) - - - - -	2019 - 2022	4
• Borno State Library Board - - - - -	2019 - 2022	4
• Borno State Community and Social Development Agency (CSDA) - - - - -	2017 - 2022	6
• Borno State Emergency Management Agency (SEMA) - - - - -	2014 - 2022	9

• Borno State Hospital Management Board (HMB)	-	-	-	-	2019 - 2022	4
• EL Kanemi Warriors Football Club	-	-	-	-	2019 - 2022	4
• Umar Ibn EL- Kanemi College of Education, Science & Technology, Bama-					2017 - 2022	4
• College of Education Waka Biu	-	-	-	-	2019 - 2022	4
• Borno State Prerogative of Mercy	-	-	-	-	2019 - 2022	4
• Borno State Education Endowment Fund	-	-	-	-	2017 - 2022	6
• Borno State Agricultural Development Programme (BOSADP)	-	-			2006 - 2022	16
• Borno State Rural Water and Sanitation Agency (RUWASA)	-	-			2007 - 2022	15
• Borno State Agency for Control of HIV/AIDS and Malaria (BOSACAM)	-				2019 - 2022	4
• Borno State Hotels	-	-	-	-	2007 - 2022	16
• Borno State Islamic Religion Preaching Board	-	-	-	-	2004 - 2022	19
• Borno State Nomadic Education	-	-	-	-	2004 - 2022	19
• Borno State Higher Islamic Studies	-	-	-	-	2002 - 2022	4
• Borno State Sports Council	-	-	-	-	2019 - 2022	21

It has been observed that the primary and general reason given by these Boards, Commissions, Agencies, Corporations and Parastatals for their inability to engage services of auditors has been unavailability of fund to pay Audit fees. However, as I emphasized in my previous reports the inability of auditing these organizations as at when due is also not healthy for government business, considering the huge sum of money spent on these organizations in terms of salaries and other recurrent and capital projects.

It is worthy to note that timely information from audited accounts is very helpful for management decision purposes, which is virtually lacking here. Therefore, despite the competing demands from government, it is my opinion that

Government must rise up to her responsibility by taking positive steps towards ensuring the audit of the State Boards, Commissions, Agencies, Corporations and Parastatals.

In another vein, pursuant to periodic checks conducted, general observation affecting all the State Boards, Commissions, Agencies, Corporations and Parastatals is the lack of maintaining Assets Register. None of these organizations is maintaining Assets Register despite the facts that they are maintaining Accrual basis of accounting. And without the Assets Register the correctness and effectiveness of depreciation charges made as shown in the records would appear unrealistic.

Recommendation:

It is Audit opinion that auditing of Government Boards and Parastatals is important and constitutional, cannot be overemphasized. And therefore, wish to recommend the following measures:

- i. Despite competing demands, funds should be made available for the payment of Audit fees to external auditors that may be engaged,
- ii. The funds for the Audit fees should be domiciled with the Office of the State Auditor General. This will enhance the quality and objectivity of the work or reports, timely completion of the work and independence of the Auditors, and
- iii. Conduct regular training of staff of the Boards and Parastatals to build their capacity towards maintaining and keeping of the essential records and books of theses Accrual based accounting of the organizations.

6.0 STAFF MATTERS:

At the beginning of the year 2022, the Office of the State Auditor General had eighty-five (85) officers, but was reduced to seventy-six (76) at the end of the year due to retirement and death in active service of some staff during the year under review.

According to records, as of August 2023, due to retirement of some other officers, the Office has a staff strength of seventy-three (73), which may also reduce by the end of the year due to the obvious reasons. And because of the continuous retirement with no replacement, a big vacuum has been created thereby making short supply of manpower in the Office. In view of this, the Office of the State Auditor General is requesting for the recruitment of officers to fill up the gaps. With the coming up of the State Audit Commission in place, we hope this staff gaps will be addressed.

On the other hand, the Office is experiencing short of motor vehicles for the day to day running of her activities. Travels to conduct, especially verification of capital projects executed by Government spread across the State have been difficult if not impossible. Apart from the aged Official car of the Auditor General, there is no single utility vehicle in the office. However, in the year 2022, the aged Official Vehicle of the Auditor General was refurbished, but with no other supporting vehicle. In view of this the Office is requesting for Government to provide at least two (2) motor vehicles for routine activities of the Office.

While appreciating the coming into being the Borno State Audit Law 2021 (as Amended), I am humbly requesting for full implementation of the Law as Circular to that effect has since been issued. Especially the Financial Autonomy as enshrined in the Law for effective and efficient functioning of the Office, which will help in ensuring accountability, probity, and transparency in government business.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements for the financial year 2022 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, 2022. 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).

BABA BURA USMAN *FCNA, FCCSA, ACTI*
ACCOUNTANT-GENERAL, BORNO STATE

STATEMENT No. 1
BORNO STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2022

ACTUAL BUDGET 2022	DETAILS	NOTES	ACTUAL 2022	ACTUAL 2021
₦			₦	₦
	CASH FLOW FROM OPERATING ACTIVITIES			
	-			
	RECEIPTS:			
68,573,224,000	Statutory Allocation; FAAC	1	63,858,210,247	51,869,534,426
25,716,973,000	Value Added Tax Allocation	1	27,708,317,941	22,546,227,288
94,290,197,000	Sub-total - Statutory Allocation		91,566,528,188	74,415,761,714
9,037,783,000	Direct Taxes	2	15,154,948,615	15,527,775,147
1,887,711,000	Licenses	2	133,973,915	114,502,209
4,892,503,000	Fees:	2	2,525,924,501	2,584,448,557
119,500,000	Fines:	2	173,088,180	9,146,246
1,978,759,000	Sales:	2	138,880,828	1,037,086,313
1,564,444,000	Earnings:	2	668,501,618	739,894,408
287,956,000	Sales/Rent on Government Land /Buildings:	2		180,000
925,376,000	Rent/Hire of Land and others	2	149,890,371	407,709,546
61,048,000	Investment Income	2	1,000,100,454	200,000,000
10,000,000	Interest Earned	2	-	6,000,000
-	Re-imburement/Reversals	2	101,992,597	1,258,241,785
246,600,000	Aid and Grants- Current	3	-	2,843,629,633
21,011,680,000	Sub-total - Independent Revenue		20,047,301,079	24,728,613,845

	Other Source of Capital Receipts		-	-
115,301,877,000	Total Receipts		111,613,829,267	99,144,375,558
	Payments:			
(31,642,631,000)	Personnel Cost	4	(20,097,758,455)	(20,849,262,129)
-	COVID 19 Expenditure- Salaries and Wages	4B	-	-
(14,090,383,000)	Pension and Gratuity (Funded Benefits)	5	(13,237,490,568)	(11,530,795,643)
(53,004,374,000)	Overhead Charges:	6	(20,802,425,547)	(21,828,446,911)
-	Consolidated Revenue Fund Charges	7	-	-
(1,463,128,000)	Grant/Subvention to Parastatals:	8	(15,595,841,961)	(15,347,590,097)
(8,707,568,000)	Debt Charges	9	(1,689,043,177)	(6,763,436,766)
(108,908,084,000)	Total Payments		(71,422,559,708)	(76,319,531,546)
6,393,793,000	<i>Net cash flow from Operating activities</i>		40,191,269,558	22,824,844,012
	CASHFLOWS FROM INVESTMENT ACTIVITIES:			
	By Sectors			
(11,903,301,000)	Administrative Sector	15	(1,811,782,041)	(1,039,169,310)
(95,752,705,000)	Economic Sector	15	(35,922,118,603)	(15,821,127,691)
(571,400,000)	Law and Justice	15	-	(216,011,794)
(52,561,370,000)	Social Sector	15	(37,730,053,019)	(16,491,837,372)
-	COVID 19 Expenditure	15a	-	(23,044,424,406)
(160,788,776,000)	<i>Net cash flow from Investment activities</i>		(75,463,953,663)	(56,612,570,572)

CASHFLOWS FROM FINANCING ACTIVITIES:				
	DOMESTIC GRANT-	3	127,656,062	1,153,329,643.48
41,787,530,000	External Grants-Others	12A	26,744,408,984	31,479,845,823
-	External Grants	12B	-	-
57,555,261,000	Proceeds from Internal Loans	13	20,035,902,286	7,332,180,457
55,298,792,000	Other Capital Receipts	14	11,252,050,459	6,781,670,355
-	Repayments	10	(12,385,793,562)	(10,432,330,846)
154,641,583,000	Net Cash flows From Financing Activities:		45,774,224,228	35,161,365,790
	Movement in Other Cash Equivalent Accounts			
	Net (Increase)/Decrease in Investments		-	-
	Net (Increase)/Decrease in Staff Loans and Advances		-	8,000,000
	Net (Increase)/Decrease in Receivables -recoveries		(838,717,759)	-
	Net (Increase)/Decrease in Housing fund		392,456,370	-
	Net (Increase)/Decrease in Loan to Other Govt. Entities		-	592,363,282
	Total Cash flow From Other Cash Equivalent Accounts		(446,261,389)	600,363,282
	Net Cash For The Year		10,055,278,735	1,974,002,513
	Cash & its Equivalent as at 01/01		19,975,326,966	18,001,324,453
	Cash & its Equivalent as at 31/12		30,030,605,702	19,975,326,966

The Accompanying Notes Form Part of these statements



BABA BURA USMAN *FCNA, FCCSA, ACTI*
ACCOUNTANT-GENERAL, BORNO STATE

STATEMENT No. 2
BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2022

	Notes	ACTUAL 2022	ACTUAL 2021
		₦	₦
<u>ASSETS</u>			
Liquid Assets:			
Cash Held by OAG:	16		
Cash Balances with Sub-Treasuries	16	1,544,340,468	4,039,347,690
Cash Held by MDAs- Overhead	16	199,960,702	285,055,354
Cash Held by MDAs- Capital	16	403,082,356	258,806,331
Cash Held by MDAs- Salaries	16	1,795,112	1,881,486
Cash Held - Other MDAs	16	27,881,427,064	15,390,236,105
TOTAL LIQUID ASSETS		30,030,605,702	19,975,326,966
<u>Investments and Other Cash Assets: -</u>			
State Government Investments	17	393,594,670	393,594,670
Imprests: -			-
Advances: -	18	102,380,185	102,380,185
Recoveries	19	838,717,757	
Loan to Other Government Entities	20	1,216,250,297	1,216,250,297
Sub-Total -Investments and Other Cash Assets		2,550,942,909	1,712,225,152
TOTAL INVESTMENT AND OTHER CASH ASSETS		32,581,548,611	21,687,552,118

<u>LIABILITIES: -</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund:		3,271,600,582	3,338,468,524
Capital Development Fund:		28,159,277,860	17,590,869,794
Loan Revolving Fund	21	162,257,636	162,257,636
Housing Fund	22	988,412,533	595,956,162
TOTAL PUBLIC FUNDS		32,581,548,611	21,687,552,118
<u>OTHER LIABILITIES</u>			
Deposits:-		0	0
TOTAL LIABILITIES		32,581,548,611	21,687,552,118

The Accompanying Notes form part of these statements

BABA BURA USMAN *FCNA, FCCSA, ACTI*
ACCOUNTANT-GENERAL, BORNO STATE

STATEMENT No. 3
BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND (CRF) FOR THE YEAR ENDED AS AT 31ST DECEMBER 2022

ACTUAL PREVIOUS YR. 2021		NOTES	ACTUAL 2022	FINAL BUDGET 2022	INITIAL/ORIG. BUDGET 2022	SUPPLEMENTAR Y BUDGET 2022	VARIANCE
₦			₦	₦	₦	₦	%
14,945,955,358	Opening Balance:- (A)		3,338,468,524		-		
	<u>ADD REVENUE:</u>						
51,869,534,426	Statutory Allocation: FAAC	1	63,858,210,247	68,573,224,000	68,573,224,000	-	93
22,546,227,288	Value Added Tax Allocation	1	27,708,317,941	25,716,973,000	25,716,973,000	-	108
74,415,761,714	Sub-total - Statutory Allocation (B)		91,566,528,188	94,290,197,000	94,290,197,000	-	97
15,527,775,147	Direct Taxes	2	15,154,948,615	9,037,783,000	9,035,783,000	2,000,000	168
114,502,209	Licenses	2	133,973,915	1,887,711,000	1,887,711,000	-	7
-	Mining Rents		-	-			
-	Royalties		-	-			
2,584,448,557	Fees:	2	2,525,924,501	4,892,503,000	4,892,503,000	-	52
9,146,246	Fines:	2	173,088,180	119,500,000	119,500,000	-	145
1,037,086,313	Sales:	2	138,880,828	1,978,759,000	1,978,759,000	-	7
739,894,408	Earnings:	2	668,501,618	1,564,444,000	1,564,444,000	-	43
180,000	Sales/Rent on Government Buildings:	2	-	287,956,000	287,956,000	-	-
407,709,546	Sales/Rent on Lands and Others:	2	149,890,371	925,376,000	925,376,000	-	16

-	Repayment- General:	2	-	-			
200,000,000	Investment Income	2	1,000,100,454	61,048,000	61,048,000	-	
6,000,000	Interest Earned	2	-	10,000,000	10,000,000	-	-
1,258,241,785	Re-imbusement/Reversals	2	101,992,597	-	-	-	
2,843,629,633	Domestic Aid & Grant	3	127,656,062	246,600,000	-	246,600,000	52
-	Revenue Board & Parastatals		-				#DIV/0!
24,728,613,845	Sub-total - Independent Revenue (C)		20,174,957,141	21,011,680,000	20,763,080,000	248,600,000	96
	Other Sources						
-	Receipts from other Government Fund		-	-	-	-	
-	Deposit Receipts		-	-	-	-	
-	Sub-Total Other Sources (D)		-	-	-	-	
99,144,375,558	TOTAL REVENUE: (E) =(B)+(C)+(D)		111,741,485,329	115,301,877,000	115,053,277,000	248,600,000	97
114,090,330,916	TOTAL AVAILABLE FUNDS (F)= (A)+(E)		115,079,953,853	115,301,877,000	115,053,277,000	248,600,000	100
	<i>LESS EXPENDITURE</i>						
20,849,262,129	Personnel Cost	4A	20,097,758,455	31,642,631,000	31,255,266,000	387,365,000	64
-	COVID 19 Expenditure- Salary & Allowance	4B	-	-	-	-	-
11,530,795,643	Pension and Gratuity	5	13,237,490,568	14,090,383,000	13,265,120,000	825,263,000	94
21,828,446,911	Overhead Charges	6	20,802,425,547	53,004,374,000	41,465,863,000	11,538,511,000	39
-	Consolidated Revenue Fund Charges	7	-				#DIV/0!

15,347,590,097	Grant/Subvention to Parastatals:	8	15,595,841,961	1,463,128,000	7,557,788,000	-	1,066
6,763,436,766	Debt Charges	9	1,689,043,177	8,707,568,000	6,507,568,000	2,200,000,000	19
76,319,531,546	Sub-Total Expenditure		71,422,559,708	108,908,084,000	100,051,605,000	14,951,139,000	66
	Other Recurrent Payment/Expenditure						
10,432,330,846	Loan Repayments	10	12,385,793,562	-	-	-	#DIV/0!
86,751,862,392	TOTAL EXPENDITURE:		83,808,353,271	108,908,084,000	100,051,605,000	14,951,139,000	77
27,338,468,524	OPERATING BALANCE:		31,271,600,582	6,393,793,000	15,001,672,000	(14,702,539,000)	489
	<u>APPROPRIATIONS/TRANSFERS:</u>						
(24,000,000,000)	Transfer to Capital Development Fund:	11	(28,000,000,000)	-	-	-	#DIV/0!
3,338,468,524	Closing Balance:		3,271,600,582	6,393,793,000	15,001,672,000	(14,702,539,000)	51

The Accompanying Notes form part of these statements

BABA BURA USMAN *FCNA, FCCSA, ACTI*
ACCOUNTANT-GENERAL, BORNO STATE

STATEMENT No. 4
BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED CAPITAL FUND (CDF) FOR THE YEAR ENDED AS AT 31ST DECEMBER 2022

ACTUAL PREVIOUS YR. 2021		NOTES	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022	INITIAL/ ORIG. BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE
₦			₦	₦	₦	₦	%
4,609,743,730	Opening Balance :(A)		17,590,869,794				
	ADD REVENUE						
24,000,000,000	Transfer from Consolidated Revenue Fund:	11	28,000,000,000	-	-	-	
31,479,845,823	External Grants	12a	26,744,408,984	41,787,530,000	-	-	64
-	COVID -19 Grants	12b	-	-	-	-	
-	External Loans States		-	-			-
7,332,180,457	Internal Loans	13	20,035,902,286	57,555,261,000	-	-	35
6,781,670,355	Other Capital Receipts	14	11,252,050,459	55,298,792,000	-	-	
69,593,696,636	SUB-TOTAL		86,032,361,728	154,641,583,000	-	-	56
74,203,440,366	TOTAL REVENUE AVAILABLE:		103,623,231,522	154,641,583,000	-	-	67
	LESS CAPITAL EXPENDITURE						
1,039,169,310	Administrative Sector	15	1,811,782,041	11,903,301,000	11,956,516,000	(18,990,000)	15
15,821,127,691	Economic Sector	15	35,922,118,603	95,752,705,000	91,653,980,000	4,967,600,000	38

216,011,794	Law and Justice	15	-	571,400,000	1,246,180,000	(629,280,000)	-
16,491,837,372	Social Sector	15	37,730,053,019	52,561,370,000	64,527,579,000	(834,560,000)	72
23,044,424,406	COVID 19 Expenditure	15	-			-	-
56,612,570,572	TOTAL CAPITAL EXPENDITURE:		75,463,953,663	160,788,776,000	169,384,255,000	3,484,770,000	47
17,590,869,794	CLOSING BALANCE:		28,159,277,860	(6,147,193,000)	(169,384,255,000)	(3,484,770,000)	

The Accompanying Notes form part of these statements

BABA BURA USMAN *FCNA, FCCSA, ACTI*
ACCOUNTANT-GENERAL, BORNO STATE

NOTE 1A

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	DETAILS						
		Actual 2022	Total Budget 2022	Original/Initial Budget 2022	Supplementary Budget 2022	Variance	2021
1		₦	₦	₦	₦	%	₦
A	Share of Statutory Allocation from FAAC						
	Net Share of Statutory Allocations	38,549,935,163	-	-	-		39,033,055,222
	Add: Deductions at Source	8,615,839,208	-	-	-		4,961,625,130
	Gross Receipt Of Statutory Allocation (A1)	47,165,774,371	56,215,985,000	56,215,985,000	-	84	43,994,680,351
	Share of Statutory Allocation -others (A2)	16,692,435,876	12,357,239,000	12,357,239,000	-	135	7,874,854,074
	Total FAAC Allocation to State	63,858,210,247	68,573,224,000	68,573,224,000	-	93	51,869,534,426
	B. Value Added Tax						
	Share of Value Added Tax (VAT)	27,708,317,941	25,716,973,000	25,716,973,000		108	22,546,227,288
	TOTAL	91,566,528,188	94,290,197,000	94,290,197,000		97	74,415,761,714
A1	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
		A	B				
	MONTH	GROSS RECEIPT	DED. AT SOURCE			NET RECEIPTS	2021
		₦	₦			₦	₦
	JANUARY	4,136,071,709	736,392,746			3,399,678,963	3,148,386,045
	FEBRUARY	2,039,904,496	679,909,198			1,359,995,298	3,407,562,360
	MARCH	2,746,154,942	683,500,362			2,062,654,581	2,974,324,181

	APRIL	4,095,515,625	719,860,380			3,375,655,245	3,080,477,115
	MAY	3,613,046,678	706,859,720			2,906,186,958	3,447,930,161
	JUNE	3,077,673,089	692,433,485			2,385,239,604	2,917,217,756
	JULY	4,865,639,531	740,612,222			4,125,027,309	4,680,129,579
	AUGUST	6,315,582,379	779,682,538			5,535,899,841	4,968,968,380
	SEPTEMBER	3,603,119,521	706,592,221			2,896,527,300	3,929,192,770
	OCTOBER	3,870,786,396	713,804,802			3,156,981,594	4,586,820,750
	NOVEMBER	3,432,966,305	702,007,255			2,730,959,051	3,000,469,477
	DECEMBER	5,369,313,700	754,184,280			4,615,129,420	3,853,201,779
	TOTAL	47,165,774,371	8,615,839,208			38,549,935,163	43,994,680,351

A2 OTHER ALLOCATION -MONTHLY BREAKDOWN

	MONTH	GROSS RECEIPT	DED. AT SOURCE			NET RECEIPTS	2021
		₦	₦			₦	₦
	JANUARY	1,102,033	-			1,102,033	52,532,824
	FEBRUARY	851,868,767	-			851,868,767	29,582,771
	MARCH	1,060,755,836	-			1,060,755,836	64,072,315
	APRIL	197,822,787	-			197,822,787	2,130,925,177
	MAY	246,116,137	-			246,116,137	2,158,796,426
	JUNE	1,157,993,536	-			1,157,993,536	769,425,313
	JULY	8,054,666	-			8,054,666	35,509,521
	AUGUST	1,433,169,962	-			1,433,169,962	357,826,544
	SEPTEMBER	170,373,753	-			170,373,753	557,324,862

	OCTOBER	7,159,238,265	-			7,159,238,265	35,740,628
	NOVEMBER	866,022,894	-			866,022,894	1,426,216,965
	DECEMBER	3,539,917,238	-			3,539,917,238	256,900,727
	TOTAL	16,692,435,875	-			16,692,435,875	7,874,854,074
A3	FURTHER BREAK DOWN OF OTHER ALLOCATION						
		ACTUAL 2022	BUDGET			VARIANCE	2021
		₦	₦				₦
	FAAC- Share of Augmentation	0					170,373,753
	Inflows from CBN	0	0				884,285,065
	FAAC- Excess Bank Charges	139,456,994	0				12,048,667
	FAAC- Exchange Gain	177,186,213	0				349,146,155
	FAAC- Share of Solid Minerals	0	0				62,031,978
	Ecological Funds	1,377,400,092	0				113,368,179
	Additional Fund from NNPC	0	0				-
	Forex Equalization	0	0				1,774,310
	Excess Crude Revenue	3,527,964,240	-				-
	FGN Intervention		0				-
	Non-Oil Revenue	11,470,428,335	0				259,968,318
	Unspecified	0					3,721,811,976
	Share of N50,N100 etc. to States	0	0				2,300,045,671
		16,692,435,875	12,357,239,000				7,874,854,074

NOTE 1B

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	DETAILS				
1					
B	VALUE ADDED TAX (VAT)				
	MONTH	ACTUAL AMOUNT	BUDGET 2022	VARIANCE	2021
		₦	₦	%	₦
	JANUARY	2,246,702,400	2,143,081,083	105	1,969,559,134
	FEBRUARY	2,132,514,888	2,143,081,083	100	1,695,970,166
	MARCH	1,949,218,827	2,143,081,083	91	1,700,689,858
	APRIL	2,470,443,080	2,143,081,083	115	1,958,535,781
	MAY	1,967,949,587	2,143,081,083	92	1,933,245,376
	JUNE	2,349,433,652	2,143,081,083	110	2,039,868,302
	JULY	2,349,818,556	2,143,081,083	110	1,737,834,505
	AUGUST	2,103,093,592	2,143,081,083	98	1,648,280,492
	SEPTEMBER	2,573,355,716	2,143,081,083	120	2,005,441,005
	OCTOBER	2,253,695,860	2,143,081,083	105	1,870,095,292
	NOVEMBER	2,526,273,253	2,143,081,083	118	1,856,618,956
	DECEMBER	2,785,818,531	2,143,081,083	130	2,130,088,421
	TOTAL	27,708,317,941	25,716,973,000	108	22,546,227,288

NOTE 2 - INTERNALLY GENERATED REVENUE
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Variance	2021
2	INTERNALLY GENERATED REVENUE						
2a	TAXES		₦	₦	₦	%	₦
	PERSONAL TAXES (A)		13,608,641,928	8,820,000,000	8,820,000,000	154	13,258,849,934
	WITHHOLDING TAX		1,337,366,014	-	-	-	1,660,995,262
	CAPITAL GAIN TAX		-	215,783,000	215,783,000		
	STAMP DUTIES		208,940,673	2,000,000		10,447	607,929,952
			15,154,948,615	9,037,783,000	9,035,783,000	168	15,527,775,147
(A)							
			Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
	MONTH		₦	₦	₦	%	₦
	JANUARY		1,309,965,789	753,148,583	753148583	174	2,307,473,739
	FEBRUARY		790,252,168	753,148,583	753148583	105	415,139,261
	MARCH		940,941,030	753,148,583	753148583	125	467,649,217
	APRIL		637,282,622	753,148,583	753148583	85	502,764,924
	MAY		535,658,178	753,148,583	753148583	71	2,639,568,080
	JUNE		571,327,718	753,148,583	753148583	76	619,685,288
	JULY		582,438,956	753,148,583	753148583	77	829,787,293
	AUGUST		719,396,550	753,148,583	753148583	96	2,267,448,330

		SEPTEMBER		918,305,301	753,148,583	753148583	122	857,502,272
		OCTOBER		2,631,477,493	753,148,583	753148583	349	648,208,105
		NOVEMBER		1,064,407,056	753,148,583	753148583	141	682,267,365
		DECEMBER		2,907,189,069	753,148,583	753148583	386	1,021,356,060
		TOTAL		13,608,641,928	9,037,783,000	9,037,783,000	151	13,258,849,934
(B)		WITHHOLDING TAX						
		MONTH		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
				₦	₦	₦	%	₦
		January		153,834,437	-	-		87,215,109
		February		77,351,830	-	-		127,011,123
		March		88,687,196	-	-		174,610,512
		April		101,869,995	-	-		218,920,510
		May		156,063,403	-	-		55,533,982
		June		132,708,684	-	-		78,172,730
		July		108,289,110	-	-		104,182,478
		August		91,214,419	-	-		116,833,709
		September		102,279,603	-	-		408,850,025
		October		101,423,694	-	-		89,991,348
		November		109,383,012	-	-		92,160,337
		December		114,260,632	-	-		107,513,399
		TOTAL		1,337,366,014	0	0	-	1,660,995,262

(C)	STAMP DUTY							
		Month		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
				₦	₦	₦	%	₦
		TOTAL		208,940,673	2,000,000	2,000,000	10,447	607,929,952
		LICENCES						
	ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
				₦	₦	₦	%	₦
	12020101	MOTOR VEHICLE LICENCE		51,643,225	800,072,000	800,072,000	6	49,931,875
	12020102	DRIVING LICENCE/LEARNERS' PERMIT		50,168,100	39,365,000	39,365,000	127	34,178,550
	12020103	CERTIFICATE OF ROAD WORTHINESS		22,215,350	180,345,000	180,345,000	12	24,741,250
	12020104	CERTIFICATE OF MEDICAL FITNESS FOR FOOD HANDLERS		-	2,000,000	2,000,000	-	-
	12020105	RADIO/TELEVISSION LICENSE-MAST		-			-	-
	12020108	HIDES AND SKIN LICENCES		-	8,500,000	8,500,000	-	-
	12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS			60,566,000	60,566,000		-
	12020110	FISH SALES LICENSE		-			-	-
	12020115	DANE GUN LICENSES		5,268,595	1,500,000	1,500,000	351	-
	12020116	CATTLE TRADING LICENCES		-	50,000,000	50,000,000	-	3,373,000
	12020118	FISHING PERMITS		-				-
	12020120	PRODUCE BUYING LICENSES		4,678,645				2,197,534
	12020121	ICE COMPLEX OPERATION		-				-
	12020122	TROPHY DEALER LICENCES		-	13,000	13,000		80,000

12020123	PATENT MEDICINE VENDOR LICENCES		-	20,000,000	20,000,000		-
12020124	TRACTOR HIRING SERVICES - EARNINGS		-	500,000,000	500,000,000		-
12020126	MEDICAL PRACTITIONER/CLINIC REGISTRATION		-	5,250,000	5,250,000		-
12020128	CINEMA LICENCES		-				-
12020132	REGISTRATION OF SEWAGE/ REFUSE DISPOSAL OPERATORS			20,000,000	20,000,000		-
12020111	AUCTIONEERS LICENSES			100,000	100,000		
12020133	FISH SALES LICENSE			200,000,000	200,000,000		
			133,973,915	1,887,711,000	1,887,711,000	497	114,502,209
	BREAKDOWN OF LICENCES BY MDAs						
	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
			₦	₦	₦	%	₦
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE			100,000	100,000		-
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)						
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		4,678,645	-	-		2,277,534
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		5,268,595	260,000,000	260,000,000		3,373,000
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE		124,026,675	1,080,348,000	1,080,348,000		108,851,675
022900100100	MINISTRY OF TRANSPORT		-				-
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	500,000,000	500,000,000		-
052100100100	MINISTRY OF HEALTH		-	27,250,000	27,250,000		-
053500100100	MINISTRY OF ENVIRONMENT			13,000	13,000		
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	20,000,000	20,000,000		-
	LICENCES - GENERAL Total		133,973,915	1,887,711,000	1,887,711,000	-	114,502,209

FEES - GENERAL								
ECONOMIC CODE	DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021		
		₦	₦	₦	%	₦		
12020124	TRACTOR HIRING SERVICES					-		
12020126	MEDICAL PRACTITIONER/CLINIC REGISTRATION					-		
12020401	TAXI REGISTRATION		77,121,000	77,121,000		-		
12020402	ROAD TRAFFIC REGULATION FEES	543,406,987	70,700,000	70,700,000		441,427,276		
12020403	MOTOR VEHICLE REGISTRATION FEES	74,412,000	530,000,000	530,000,000		98,881,775		
12020404	REGISTRATION OF CONTRACTORS	5,054,624	61,179,000	61,179,000		33,290,241		
12020405	TENDER FEES - GENERAL	11,225,500	38,178,000	38,178,000		1,001,286		
12020406	REGISTRATION OF DOCUMENT FEES - GENERAL	548,394,972	528,500,000	528,500,000		782,083,583		
12020407	APPLICATION & PROCESSING FEES - RIGHT OF OCCUPANCY	22,660,248	23,000,000	23,000,000		14,230,000		
12020408	SITE PLAN PROCESSING FEES	1,510,741	5,000,000	5,000,000		1,420,000		
12020409	SURVEY CHARGES FEES	67,848,476	35,000,000	35,000,000		33,903,433		
12020410	SITE AND SERVICES SCHEME FEES		230,000,000	230,000,000		-		
12020411	WATER RATES	62,149,309	120,000,000	120,000,000		27,813,917		
12020412	CHANGE OF PURPOSE FEES	2,120,000	12,250,000	12,250,000		3,280,000		
12020413	SURRENDER AND SUBDIVISION FEES	29,764,638	75,000,000	75,000,000		75,494,906		
12020415	RE-GRANT FEES	2,511,000	20,000,000	20,000,000		1,830,000		
12020417	RECOVERY OF COMPENSATION	22,805,384	18,000,000	18,000,000		9,722,671		
12020418	VALUATION FEES	-				-		

12020421	AGENCY FEES			1,000,000	1,000,000		-
12020422	ROAD CUTTING CHARGES		-	10,000,000	10,000,000		-
12020423	WEIGHT AND MEASURE FEE (BRIDGE)		-	270,500,000	270,500,000		-
12020424	PRODUCE BUYING LICENCE		-				-
12020425	PRODUCE INSPECTION FEES		-				-
12020426	HIDES AND SKIN INSPECTION FEES		-	3,000,000	3,000,000		-
12020427	MEAT INSPECTION FEES		-				-
12020428	POULTRY FARMERS REGISTRATION		2,000	3,000,000	3,000,000		-
12020429	REGISTRATION OF PRIVATE VETERINARY CLINICS			400,000	400,000		-
12020430	GRAZING FEES		-				-
12020431	SCHOOL FEES - POST PRIMARY INSTITUTIONS		523,535,597	635,367,000	635,367,000		609,466,253
12020432	RENEWAL OF PRIVATE SCHOOLS		-	5,000,000	5,000,000		8,155,000
12020434	REGISTRATION FEES FOR SOCIAL CLUBS & ASSOCIATIONS		361,000	1,000,000	1,000,000		844,500
12020435	REGISTRATION FEES FOR COOPERATIVE SOCIETIES			540,000	540,000		-
12020436	AUDIT AND SUPERVISION FEES						-
12020437	REGISTRATION OF BUSINESS PREMISES			15,056,000	15,056,000		-
12020438	VETTING FEES			275,000,000	275,000,000		24,590
12020439	HIGH COURT FEES			25,000,000	25,000,000		-
12020447	ENVIRONMENTAL IMPACT ASSESSMENT FEES		279,006,157				234,766,480
12020449	BILL BOARD ERECTION FEES		13,051,500	20,000,000	20,000,000		5,937,500
12020450	PARKS AND GARDEN FEES		7,664,388	9,724,000	9,724,000		3,718,680
12020451	MEDICAL CONSULTANCY FEES						-

12020452	LABORATORY FEES							-
12020454	BIRTH AND DEATH REGISTRATION FEES							-
12020455	CHANGE OF OWNERSHIP FEES				800,000	800,000		-
12020456	APPLICATION FEES		223,334,863	60,587,000	60,587,000			112,925,974
12020457	PARKING FEES			25,000,000	25,000,000			-
12020458	ERECTION OF GSM MASTS		79,192,538					83,565,394
12020459	CABLE LAYING PERMIT							-
12020463	EDUCATION LEVY			429,857,000	429,857,000			-
12020465	REGISTRATION OF PRIVATE NURSERIES		5,912,580	144,000	144,000			-
12020467	Security Trust Fund Levy							-
12020468	REFUSE/SEWAGE DISPOSAL FEES			35,000,000	35,000,000			665,100
12020469	SANITATION LEVY/POLLUTION CONTROL FEES			22,000,000	22,000,000			-
12020470	PREMIUM FOR HEALTH SERVICES			1,062,000,000	1,062,000,000			-
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS (NGO)					-	-	
12020440	HIGH COURT PROBATE			35,000,000	35,000,000			
12020443	SHARIA COURT FEES			50,000	50,000			
12020444	REGISTRATION/RENEWAL OF AUDIT FIRMS			550,000	550,000			
12020445	FIRE SAFETY CHARGES			1,500,000	1,500,000			
12020460	FIBRE OPTIC INSTALLATION			100,000,000	100,000,000			
12020441	AREA COURT FEES			1,500,000	1,500,000			
			2,525,924,501	4,892,503,000	4,892,503,000		-	2,584,448,557

BREAKDOWN OF FEES - GENERAL BY MDAs								
ECONOMIC CODE	DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021		
		₦	₦	₦	%	₦		
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	18,245,124	65,250,000	65,250,000		33,290,241		
011110100100	SECURITY TRUST FUND					-		
012300100100	MINISTRY OF HOME AFFAIRS	2,000	1,500,000	1,500,000				
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	-	300,000	300,000				
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	250,000	250,000				
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	-	600,000	600,000				
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	4,001,164	3,874,000	3,874,000		4,885,442		
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		6,400,000	6,400,000		-		
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	22,062,975	16,100,000	16,100,000		19,501,506		
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT					-		
022000100100	MINISTRY OF FINANCE-HQTRS	60,000	62,457,000	62,457,000		1,756,214		
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	359,188,107	637,821,000	637,821,000		338,464,933		
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	13,051,500	15,000,000	15,000,000		5,937,500		
022900100100	MINISTRY OF TRANSPORT		270,000,000	270,000,000		-		
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	547,694,271	40,600,000	40,600,000		436,610,597		
023400100100	MINISTRY OF WORKS		12,500,000	12,500,000		1,001,286		
025200100100	MINISTRY OF WATER RESOURCES	62,149,309	120,000,000	120,000,000		27,813,917		
025301000100	BORNO STATE HOUSING CORPORATION		9,000,000	9,000,000		-		
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	79,192,538	140,000,000	140,000,000		83,565,394		

026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		685,533,225	655,000,000	655,000,000		920,030,608
032600100100	MINISTRY OF JUSTICE			275,000,000	275,000,000		24,590
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		22,246,992	45,690,000	45,690,000		31,413,185
032600600200	HIGHER ISLAMIC SCHOOL		6,757,381	14,780,000	14,780,000		16,773,996
032605100100	HIGH COURT OF JUSTICE		-	60,000,000	60,000,000		
032605400100	AREA COURT		-	1,500,000	1,500,000		
032605300100	SHARIA COURT OF APPEAL			50,000	50,000		177,771
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		361,000	540,000	540,000		844,500
051700100100	MINISTRY OF EDUCATION		11,527,000				6,535,000
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		5,912,580	8,800,000	8,800,000		3,250,000
051700800100	BORNO STATE LIBRARY BOARD			50,000	50,000		
051701000100	BORNO STATE AGENCY FOR MASS LITERACY			10,000,000	10,000,000		5,558,116
051701800100	RAMAT POLYTECHNIC MAIDUGURI		373,534,406	277,926,000	277,926,000		352,787,945
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION			53,800,000	53,800,000		94,971,718
051701900200	COLLEGE OF EDUCATION WAKA - BIU		105,514,604	62,770,000	62,770,000		112,925,974
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		5,795,647	6,000,000	6,000,000		5,381,598
051702100100	BORNO STATE UNIVERSITY		138,474,191	460,000,000	460,000,000		76,562,748
051706600100	EDUCATION TRUST FUND		-	100,000,000	100,000,000		
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	1,062,000,000	1,062,000,000		
052110200100	HOSPITALS MANAGEMENT BOARD		-	230,000,000	230,000,000		

051706500100	BORNO STATE EDUCATION ENDOWMENT FUND							-
052110200100	HOSPITALS MANAGEMENT BOARD							-
052110600100	COLLEGE OF HEALTH TECHNOLOGY		31,448,287	56,300,000	56,300,000			-
053500100100	MINISTRY OF ENVIRONMENT		7,664,388	9,868,000	9,868,000			3,718,680
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY			57,000,000	57,000,000			665,100
053900100100	COLLEGE OF NURSING AND MIDWIFERY		25,507,814	17,577,000	17,577,000			-
053900100100	MINISTRY OF SPORTS DEVELOPMENT			1,000,000	1,000,000			-
022205400200	KANO MOTOR PARK AND MARKET			25,200,000	25,200,000			-
052100100100	MINISTRY OF HEALTH							-
022000700100	OFFICE OF ACCOUNTANT GENERAL							-
	OTHERS							-
	FEES - GENERAL TOTAL		2,525,924,501	4,892,503,000	4,892,503,000		-	2,584,448,557
	FINES							
ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance		2021
			₦	₦	₦	%		₦
12020500	PENALTY OF TAX OFFENDERS					-		-
12020501	EDUCATION LEVY		161,098,901	75,500,000	75,500,000	213.4		9,146,246
12020502	HIGH COURT FINES		11,989,279	19,000,000	19,000,000	63.1		-
12020504	PENALTY FOR ENVIRONMENT VIOLATION							
12020504	Penalty for Environment Violation - General			25,000,000	25,000,000			
	TOTAL		173,088,180	119,500,000	119,500,000	276		9,146,246

BREAKDOWN OF FINES - GENERAL BY MDAs								
ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021	
			₦	₦	₦	%	₦	
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		161,098,901	75,000,000	75,000,000			
031805100100	HIGH COURT OF JUSTICE		11,788,905	19,000,000.00	19,000,000.00			
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	-	0	500,000.00	500,000.00			
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		0	25,000,000.00	25,000,000.00			
031805300100	SHARIA COURT OF APPEAL		200,375	-	-			
			173,088,180	119,500,000	119,500,000	-		-
								-
SALES - GENERAL								
ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021	
			₦	₦	₦	%	₦	
12020601	SALES OF CONDEMED STORES							-
12020602	OWNER OCCUPIER SCHEME (CIVIL SERVANTS)			500,000,000	500,000,000			880,000,000
12020603	SALES OF GOVT. BOARDED PLANTS & VEHICLES			200,000,000	200,000,000			-
12020604	SALES OF PRINTED BUDGET			400,000	400,000			-
12020606	SALES OF MAP							-
12020608	SALES OF BROKEN BEACONS		6,687,000	15,000,000	15,000,000			3,612,000
12020616	SALES OF URGENT NOW AND KIV SLIPS							-
12020616	SALE OF APPLICATION FORMS		42,343,128	194,473,000	194,473,000			153,474,313

12020617	SALES OF CARDS			6,066,000	6,066,000		-
12020619	SALES OF DIARY PRODUCTS			9,400,000	9,400,000		-
12020622	SALE OF COTTAGE INDUSTRY PRODUCTS			1,009,520,000	1,009,520,000		-
12020625	SALES OF PRODUCTS OF COTTAGE INDUSTRIES			1,890,000	1,890,000		-
12020635	SALES OF PHOTOGRAPHS						-
12020636	SALES OF INFORMATION PUBLICATION			32,400,000	32,400,000		-
12020637	SALES OF SEEDLINGS AND CHARGE FOR FIREWOOD ON TRANSIT			4,910,000	4,910,000		-
12020639	SALES OF ADMISSION FORMS - SCHOOL OF NURSING		35,748,579	1,725,000	1,725,000		
12020640	SALES OF ADMISSION FORMS - SCHOOL OF HEALTH TECHNOLOGY		54,102,121				
12020642	SALES OF COOPERATIVE FLOUR MILL S PRODUCTS						-
12020611	SALES OF IN-SERVICE AND BOND FORMS			675,000	675,000		
12020641	SALES OF ADMISSION FORMS - SCHOOL OF MIDWIFERY			2,300,000	2,300,000		
			138,880,828	1,978,759,000	1,978,759,000	-	1,037,086,313
	BREAKDOWN OF SALES - GENERAL BY MDAs						
ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
			₦	₦	₦	%	₦
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		-				-
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		483,240				-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-				526,777

021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT			-				-
022000100100	MINISTRY OF FINANCE-HQTRS							880,000,000
022000300100	BUDGET AND PLANNING							-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM			-				-
022206100100	BORNO SUPPLY COMPANY (BOSCO)							-
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM			6,687,000				3,612,000
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD			-				-
051701800100	RAMAT POLYTECHNIC MAIDUGURI							-
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION			30,735,423				-
051701900200	COLLEGE OF EDUCATION WAKA - BIU			2,411,800				-
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA			4,519,683				5,540,087
051705600100	BORNO STATE SCHOLARSHIPS BOARD			66,600				204,600
052110400100	COLLEGE OF NURSING AND MIDWIFERY			35,748,579				53,559,905
052110600100	COLLEGE OF HEALTH TECHNOLOGY			54,102,121				93,642,944
053500100100	MINISTRY OF ENVIRONMENT							-
022205400100	BORNO EXPRESS TRANSPORT CORPORATION							-
32600600100	HIGHER ISLAMIC SCHOOL			135,000				-
052110200100	HOSPITAL MANAGEMENT BOARD							-
052100100100	MINISTRY OF HEALTH							-
025200100100	MINISTRY OF WATER RESOURCES							-

	051701000100	BORNO STATE AGENCY FOR MASS LITERACY		2,572,382				
	032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		1,419,000				-
		SALES - GENERAL Total		138,880,828	-	-	-	1,037,086,313
		EARNINGS -GENERAL						
	ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
				₦	₦	₦	%	₦
	12020701	HIRE OF PLANTS AND EQUIPMENTS			167,050,000	167,050,000		-
	12020702	EARNINGS FROM REPAIRS OF PRIVATE VEHICLES ETC			2,000,000	2,000,000		-
	12020703	HIRING OF MARINI ASPHALT MIXING PLANT			5,000,000	5,000,000		-
	12020704	HIRING OF QUARIES AND SELLING OF CHIPPINGS			50,000	50,000		-
	12020708	EARNINGS FROM COOPERATIVE FLOUR MILLS			300,000	300,000		-
	12020710	EARNINGS FROM MAIDUGURI AMUSEMENT PARK						-
	12020711	EARNINGS FROM LIAISON OFFICES' BOARDING & LODGING			1,500,000	1,500,000		-
	12020713	EARNINGS FROM THE USE OF GOVT. HALLS			114,246,000	114,246,000		-
	12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES		486,725,945	1,201,308,000	1,201,308,000		453,201,633
	12020718	TRACTOR HIRING SERVICE		6,406,554	30,000,000	30,000,000		8,220,000
	12020721	DRUG REVOLVING FUND SCHEME		175,369,119				278,397,776
	12020722	WORKSHOP EARNINGS			8,000,000	8,000,000		
	12020723	PRINTING CHARGES			1,000,000	1,000,000		75,000

	12020724	EARNINGS FROM CONSULTANCY SERVICES			33,990,000	33,990,000		-
		RENT FROM WORKSHOP						-
				668,501,618	1,564,444,000	1,564,444,000	-	739,894,408
		BREAKDOWN OF EARNINGS - GENERAL BY MDAs						
	ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
				₦	₦	₦	%	₦
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE						75,000
	021511100100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY		6,406,554				8,220,000
	022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM						-
	022205400100	MONDAY MARKET COMPANY LIMITED						-
	022205400200	KANO MOTOR PARK AND MARKET		5,880,155				4,301,019
	022900100100	MINISTRY OF TRANSPORT						-
	022905300100	BORNO EXPRESS TRANSPORT CORPORATION		480,845,790				448,900,614
	022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY						-
	023400100100	MINISTRY OF WORKS						-
	051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT						-
	051700800100	BORNO STATE LIBRARY BOARD						-
	051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA						-
	052100100100	MINISTRY OF HEALTH		3,165,600				1,248,506
	052110200100	HOSPITALS MANAGEMENT BOARD		172,203,519				277,149,270
	012300400100	BORNO RADO/TELEVISION CORPORATION						-
	032600300100	HIGHER ISLAMIC SCHOOL						-

051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT							-
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES							-
	OTHERS							-
	EARNINGS -GENERAL TOTAL			668,501,618	-	-	-	739,894,408
	HIRE/RENT OF GOVERNMENT PROPERTIES							
ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance		2021
			₦	₦	₦	%		₦
12020803	RENT FROM GOVERNMENT ESTATES			74,101,000	74,101,000			180,000
12020802	LEASE RENTAL FROM BORNO GUEST HOUSE - KADUNA							-
12020804	RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES			203,330,000	203,330,000			
12020805	RENT FROM CONFERENCE CENTRES			7,625,000	7,625,000			-
12020801	RENT FROM STAFF QUARTERS			2,900,000	2,900,000			
	RENTFROM GOVERNMENT COMMERCIAL SHOPS/STORES							-
	RENT -STAFF QUARTERS							-
	RENT & PREMIUM ON THE ALLOCATION OF LAND							-
	TOTAL		-	287,956,000	287,956,000	-		180,000
	BREAKDOWN HIRE/ RENT OF GOVERNMENT BY MDAs							
ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance		2021
			₦	₦	₦	%		₦
022025400100	BORNO STATE TRANSPORT CORPORATIOM							-
025300100100	MINISTRY HOUSING AND ENERGY							-

	022205299100	BORNO STATE HOTELS						-
	025300100100	BORNO STATE HOUSING CORPORATION						180,000
		OTHERS						-
				-	-	-	-	180,000
		RENT ON LAND & OTHERS - GENERAL						
	ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
				₦	₦	₦	%	₦
	12020901	GROUND RENT		15,744,621	30,000,000	30,000,000		407,709,546
	12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME		134,145,750	895,376,000	895,376,000		-
				149,890,371	925,376,000	925,376,000	-	407,709,546
		INVESTMENT INCOME						
	ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
				₦	₦	₦	%	₦
	12021101	DIVIDEND INCOME			16,011,000	16,011,000		
	12021103	OTHER INVESTMENT INCOME		1,000,100,454	45,037,000	45,037,000		200,000,000
				1,000,100,454	61,048,000	61,048,000	-	200,000,000
		BREAKDOWN OF INVESTMENT INCOME BY MDAs						
	ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
				₦	₦	₦	%	₦
	1	BORNO INVESTMENT COMPANY		1,000,100,454	-	-		200,000,000
		INVESTMENT INCOME TOTAL		1,000,100,454	-	-	-	200,000,000
		INTEREST EARNED						

	ECONOMIC CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
				₦	₦	₦	%	₦
	12021201	INTEREST FROM BANK DEPOSITS		-	10,000,000	10,000,000		6,000,000
	12021211	GAINS ON FOREIGN EXCHANGE						
				-	10,000,000	10,000,000	-	6,000,000
		RE-IMBURSEMENTS/REVERSARS						
2k	ADMIN CODE	DESCRIPTION		Actual 2022	Total Budget 2022	Original Budget 2022	Variance	2021
		REVERSALS		101,992,597	0	0		1,258,241,785

NOTE 3 - AIDS AND GRANTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	DETAILS							
3	AID AND GRANTS							
		Ref. Note	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
3	AID AND GRANTS- RECURRENT							
	PRIMARY HEALTHCARE DEVELOPMENT AGENCY-ALIKO DANGOTE FOUNDATION		127,656,062	246,600,000.00		246,600,000.00		1,153,329,643
	STATE MINISTRY OF EDUCATION					-		
	STATE UNIVERSAL BASIC EDUCATION BOARD					-		
	STATE RURAL WATER SUPPLY AND SANITATION AGENCY					-		416,327,785
	OTHERS					-		1,273,972,204
	TOTAL AID AND GRANT		127,656,062	246,600,000	-	246,600,000	-	2,843,629,633

NOTES 4 AND 5 - PERSONNEL COSTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
4	PERSONNEL COST		₦	₦	₦	₦	%	₦
	SALARY (A)		19,456,821,198	28,557,936,000	28,257,936,000	300,000,000	68	19,736,333,664
	NON-REGULAR ALLOWANCES		640,937,258	3,084,695,000	2,997,330,000	87,365,000	21	1,005,688,619
	OVERTIME		-				-	107,239,845
	TOTAL SALARIES		20,097,758,455	31,642,631,000	31,255,266,000	387,365,000	64	20,849,262,129
	PENSION AND GRATUITY		13,237,490,568	14,090,383,000	13,265,120,000	825,263,000		
			33,335,249,023	45,733,014,000	44,520,386,000	1,212,628,000		
	BREAKDOWN OF SALARIES							
	NET SALARY PAYMENT		18,029,797,050				-	19,210,940,197
	ADD DEDUCTIONS -UNION DUES		313,868,331				-	402,552,471
	-PAYE		387,472,092				-	494,947,014
	-OTHER						-	
	DEDUCTIONS		1,366,620,982				-	740,822,447
	TOTAL SALARIES		20,097,758,455	-			-	20,849,262,129

		BREAKDOWN OF SALARIES BY MDAS	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
		SECTORS						
		ADMINISTRATIVE SECTOR	2,603,063,594	4,305,148,000	6,639,148,000	(2,334,000,000)	60	2,508,886,190
		ECONOMIC SECTOR	3,082,981,801	18,123,752,000	14,677,124,000	3,446,628,000	17	3,445,136,423
		LAW AND JUSTICE SECTOR	1,526,817,807	2,338,962,000	2,338,962,000	-	65	1,536,135,854
		SOCIAL SECTOR	12,884,895,253	20,965,152,000	20,865,152,000	100,000,000	61	13,359,103,661
		TOTAL	20,097,758,455	45,733,014,000	44,520,386,000	1,212,628,000	44	20,849,262,129
ADMIN CODE	ADMINISTRATIVE SECTOR	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021	
		₦	₦	₦	₦	%	₦	
011100100100	GOVERNMENT HOUSE	155,731,036	182,835,000	182,835,000	-	85	170,826,470	
011101300100	OFFICE OF SECRETARY TO THE STATE GOVT.	1,086,912,367	1,018,500,000	1,018,500,000	-	107	1,110,901,898	
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	-	15,000,000	15,000,000	-			
011102100100	ABUJA LIAISON OFFICE	-	32,917,000	32,917,000	-			
011103500100	BORNO STATE PENSIONS DEPARTMENT	-	30,500,000	30,500,000	-	-	7,700,700	
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,422,775	6,140,000	6,140,000	-	23	1,132,775	
011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	64,959,749	640,980,000	640,980,000	-	10	73,422,126	

012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		231,119,362	277,997,000	277,997,000	-	83	223,946,747
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		252,019,319	282,800,000	282,800,000	-	89	281,231,885
012500100100	OFFICE OF THE HEAD OF SERVICE		290,635,432	205,130,000	3,205,130,000	(3,000,000,000)	142	208,512,512
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		122,896,933	135,475,000	135,475,000	-	91	138,916,842
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS		85,409,242	100,000,000	100,000,000	-	85	-
014700100100	CIVIL SERVICE COMMISSION		30,223,812	62,957,000	62,957,000	-	48	31,935,310
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION (BOSIEC)		3,030,111	15,315,000	15,315,000	-	20	6,818,957
012500500100	ESTABLISHMENT DEPARTMENT			6,920,000	6,920,000	-	-	74,467,293
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		85,306,411	83,859,000	83,859,000	-	102	-
014800100101	BORNO STATE AUDIT SERVICE COMMISSION			2,423,000	2,423,000	-		
011103500200	LOCAL GOVERNMENT PENSION BOARD		15,811,806	16,448,000	67,008,000	(50,560,000)	96	14,402,255
011103700100	PILGRIMS WELFARE BOARD		16,547,871	25,227,000	25,227,000	-	66	16,948,191
011110100100	SECURITY TRUST FUND		6,050,000	47,796,000	47,796,000	-	13	7,250,000
011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)			35,000,000	35,000,000	-	-	-
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		139,677,368	178,500,000	178,500,000	-		53,370,252.3
012305700100	COUNCIL FOR ARTS AND CULTURE			98,419,000	98,419,000	-		80,362,620.9
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)			45,450,000	45,450,000	-	-	-

	051305100100	STATE POVERTY ALLEVIATION PROGRAMME (YOUTH EMPLOMENT AND SPECIAL SUPPORT OPERATIONS)	15,310,000				-		283,193.6
		OTHERS			716,560,000		716,560,000		
	011200100100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			42,000,000	42,000,000	-	-	6,456,161.0
		TOTAL	2,603,063,594	4,305,148,000	6,639,148,000	(2,334,000,000)	60		2,368,413,963
		ECONOMIC SECTOR	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance		2021
			₦	₦	₦	₦	%		₦
	021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	464,805,695	502,800,000	302,800,000	200,000,000	92		581,937,536
	021502100100	BORNO STATE FERTILIZER BLENDING PLANT		100,000	100,000	-			
	021510200100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	314,730,181	305,000,000	305,000,000	-	103		267,768,624
	021511000100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	65,069,324	140,000,000	140,000,000	-	46		74,935,134
	021511100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	373,646,852	402,219,000	402,219,000	-	93		364,384,106
	021600100100	MINISTRY OF FINANCE-HQTRS	287,480,766	421,638,000	421,638,000	-	68		377,936,111
	022000100100	BUDGET AND PLANNING		321,000,000	321,000,000	-	-		-
	022000300100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	55,100,368	100,000,000	100,000,000	-	55		78,998,197
	022000700100	KANO MOTOR PARK AND MARKET		3,202,000	3,202,000	-			
	022000800100	BORNO STATE PLASTIC COMPANY (BOPLAS)		110,000,000	110,000,000	-			
	022200100100	BORNO WIRE AND NAIL COMPANY	5,738,875	10,700,000	10,700,000	-	54		5,738,875

022201800100	NEITAL NIGERIA LIMITED		23,570,450	29,157,000	29,157,000	-	81	26,792,540
022205200100	BORNO SUPPLY COMPANY (BOSCO)		9,659,115	17,000,000	17,000,000	-	57	12,778,694
022205400100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION					-	-	5,840,022
022205400200	RURAL ELECTRIFICATION BOARD		80,393,502	82,000,000	82,000,000	-	98	
022205700100	MINISTRY OF WORKS		265,331,547	446,900,000	446,900,000	-	59	384,786,238
022205800100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		79,617,286	118,354,000	118,354,000	-	67	48,581,986
022205900100	MINISTRY OF WATER RESOURCES		479,918,594	566,949,000	566,949,000	-	85	504,707,607
022206000100	MINISTRY OF HOUSING AND ENERGY		14,229,501	46,310,000	36,310,000	10,000,000	31	11,304,711
022206100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		5,837,665	59,291,000	59,291,000	-	10	49,547,619
022800100100	MINISTRY OF LANDS & SURVEY					-	-	
022900100100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		146,696,085	222,178,000	222,178,000	-	66	172,204,185
022905300100	MONDAY MARKET COMPANY LIMITED			83,135,000	83,135,000	-	-	25,009,227
022905500100	OFFICE OF ACCOUNTANT GENERAL		315,245,895	13,311,263,000	10,152,000,000	3,159,263,000	3	
023100300100	MAIDIGURI INTERNATIONAL HOTEL					-	-	
023400100100	MAIDIGURI KANO MOTOR PARK AND MARKET					-	-	379,000
023400400100	RURAL ELECTRIFICATION BOARD					-	-	96,383,968
023800400100	SODA ASH COMPAY LIMITED			6174000	6,174,000	-	-	-
025000100100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY			109465000	32,100,000	77,365,000	-	-
025200100100	COUNCIL OF ARTS AND CULTURE					-	-	

025210300100	BORNO EXPRESS TRANSPORT CORPORATION			123780000		123,780,000	-	34,853,866
025300100100	BORNO STATE HOUSING CORPORATION			67852000		67,852,000	-	32,999,668
025301000100	BORNO INVESTMENT COMPANY LIMITED			56253000		56,253,000	-	-
025500100100	BORNO STATE AGRICULTURAL MERCHANIZATION AUTHORITY			80000000	80,000,000	-	-	47,617,137
025500200100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY					-	-	86,672,191
026000200100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		67,882,934	211202000	211,202,000	-	32	71,557,679
026000300100	BORNO STATE HOTELS LIMITED			36000000	36,000,000	-	-	-
021500100100	RURAL WATER SUPPLY AND SANITATION AGENCY					-	-	1,730,000
021502100100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD			57100000	57,100,000	-		
021510200100	MINISTRY OF TRANSPORT		28,027,166			-	-	78,681,500
	OTHERS		-	63230000	311,115,000			
021511000100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE			13500000	13,500,000	-	-	1,010,000
	TOTAL		3,082,981,801	18,123,752,000	14,677,124,000	3,694,513,000	17	3,445,136,423
	LAW AND JUSTICE		Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
031801100100	STATE JUDICIAL SERVICE COMMISSION		895,242,977	63,348,000	63,348,000	-	1,413	15,120,824
032600100100	MINISTRY OF JUSTICE		16,900,110	452,695,000	452,695,000	-	4	16,900,110

	032600100200	HIGH COURT OF JUSTICE			755,000,000	755,000,000	-	-	515,598,594
	032600600100	AREA COURTS			256,845,000	256,845,000	-	-	290,921,785
	032600600200	SHARIA COURT OF APPEAL		-	100,000,000	100,000,000	-	-	73,713,574
	032605100100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC		614,674,720	568,345,000	568,345,000	-	108	484,328,645
	032605300100	SCHOOL FOR HIGHER ISLAMIC STUDIES			130,000,000	130,000,000	-	-	139,552,322
	032605400100	COUNCIL ON PREROGATIVE OF MERCY			12,729,000	12,729,000	-	-	-
		TOTAL		1,526,817,807	2,338,962,000	2,338,962,000	-	65	1,536,135,854
		SOCIAL SECTOR		Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
	051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		143,814,779	90,000,000	90,000,000	-	160	97,579,496
	051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		97,890,622	88,500,000	88,500,000	-	111	83,854,150
	051700100100	MINISTRY OF EDUCATION		206,533,525	250,000,000	250,000,000	-	83	269,347,839
	051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		65,866,689	100,000,000	100,000,000	-	66	68,173,527
	051700800100	BORNO STATE LIBRARY BOARD		55,727,662	71,028,000	71,028,000	-	78	70,301,346
	051701000100	BORNO STATE AGENCY FOR MASS LITERACY		187,554,639	247,675,000	247,675,000	-	76	228,769,486
	051701100100	CAREER GUIDANCE AND COUNCELLING COMMISSION			30,000,000	30,000,000	-		
	051701200100	RAMAT POLYTECHNIC MAIDUGURI		1,254,701,773	1,821,783,000	1,821,783,000	-	69	1,189,824,560
	051701800100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		808,970,008	966,300,000	966,300,000	-	84	863,314,355

051701900200	COLLEGE OF EDUCATION WAKA - BIU		447,093,592	519,873,000	519,873,000	-	86	475,676,097
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		488,615,976	567,535,000	567,535,000	-	86	664,137,918
051705400100	BORNO STATE TEACHING SERVICE BOARD		2,956,992,680	4,500,000,000	4,500,000,000	-	66	3,045,514,619
051705600100	BORNO STATE SCHOLARSHIPS BOARD		566,387	16,581,000	16,581,000	-	3	8,460,911
051800100100	MINISTRY OF HIGHER EDUCATION		21,398,894	76,520,000	76,520,000	-	28	19,908,470
052100100100	MINISTRY OF HEALTH		676,083,069	650,000,000	650,000,000	-	104	788,139,760
052110200100	HOSPITALS MANAGEMENT BOARD		3,845,266,161	6,678,305,000	6,678,305,000	-	58	4,107,585,090
053500100100	MINISTRY OF ENVIRONMENT		305,008,851	308,340,000	208,340,000	100,000,000	99	294,455,323
053505600100	AFORESTATION PROJECT	-	-	5,780,000	5,780,000	-		
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		294,614,501	794,000,000	794,000,000	-	37	301,344,662
053905100100	BORNO STATE SPORTS COUNCIL		158,253,966	164,994,000	164,994,000	-	96	157,260,732
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB		5,545,767	5,555,000	5,555,000	-	100	5,545,767
055100100100	MINISTRY FOR LOCAL GOVERNMENTS AND EMIRATE AFFAIRS		36,557,607	70,500,000	70,500,000	-	52	48,075,975
055200100100	MINISTRY OF RELIGIOUS AFFAIRS		24,958,424	86,443,000	86,443,000	-	29	61,668,274
053900100100	MINISTRY OF SPORTS AND YOUTH EMPOWERMENT			241,700,000	241,700,000	-	-	1,274,371
055200400100	STATE COUNCIL OF ULAMAS		36,264,000	50,000,000	50,000,000	-	73	-
055200200100	ISLAMIC RELIGIOUS PREACHING BOARD			14,000,000	14,000,000	-	-	-
051706500100	EDUCATION ENDOWMENT FUND			91,158,000	91,158,000	-	-	35,309,118

	051702100100	BORNO STATE UNIVERSITY (BOSU)		759,654,681	900,000,000	900,000,000	-	84	-
	051701100100	NOMADIC EDUCATION			13,850,000	13,850,000	-	-	-
	055200500100	ISLAMIC RESEARCH CENTRE			21,275,000	21,275,000	-	-	53,694,860
	052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY			500,000,000	500,000,000	-	-	237,625,578
	052110400100	COLLEGE OF NURSING AND MIDWIFERY			20,000,000	20,000,000	-	-	-
	052110600100	COLLEGE OF HEALTH TECHNOLOGY			30,000,000	30,000,000	-	-	688,000
		CONSOLIDATION		6,961,000		-	-		
	055200500103	BORNO STATE TEACHING HOSPITAL	-		100,000,000	100,000,000	-		
		OTHERS			750,000,000	-	750,000,000	-	129,782,180
		BORNO STATE CONTRIBUTORY HEALTH MANAGEMENT AGENCY (BOCHMA)			-	-	-	-	9,257,000
	052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY			123,457,000	873,457,000	(750,000,000)		170,000
		TOTAL		12,884,895,253	20,965,152,000	20,865,152,000	100,000,000	61	13,359,105,682
				Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
5		PENSION AND GRATUITY		₦	₦	₦	₦	%	₦
		GRATUITY		2,419,162,231	3,728,000,000	6,728,000,000	(3,000,000,000)	65	8,234,361,011
		PENSION		10,818,328,337	10,362,383,000	6,537,120,000	3,825,263,000	104	3,296,434,632
		TOTAL		13,237,490,568	14,090,383,000	13,265,120,000	825,263,000	94	11,530,795,643

NOTE 6 - OVERHEAD COSTS

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
6				₦	₦	₦	₦	%	₦
		<u>OVERHEAD</u>							
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6	376,803,288	1,379,060,900	1,173,860,900	205,200,000	27	657,877,172
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6	463,883,378	1,140,624,900	840,724,900	299,900,000	41	530,278,403
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6	184,141,462	1,010,353,000	721,853,000	288,500,000	18	243,530,309
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6	555,983,809	718,470,000	724,970,000	(6,500,000)	77	461,047,466
	22020201	ELECTRICITY CHARGES	6	46,646,877	597,456,000	558,505,000	38,951,000	8	135,016,546
	22020202	TELEPHONE CHARGES	6	1,087,404	23,397,000	23,397,000	-	5	18,342,568
	22020203	INTERNET ACCESS CHARGES	6	17,306,263	222,025,000	210,325,000	11,700,000	8	108,519,619
	22020204	SATELLITE BROADCASTING ACCESS CHARGES	6	9,987,040	194,418,000	194,418,000	-	5	48,120,280
	22020205	WATER RATES	6	769,250	120,000,000	11,487,000	108,513,000	1	2,154,348
	22020206	SEWERAGE CHARGES	6	300,000	7,962,000	7,962,000	-	4	871,200
	22020207	LEASED COMMUNICATION LINES(S)					-	-	
	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	6	4,824,350	153,798,900	53,798,900	100,000,000	3	6,719,500
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6	328,589,252	1,308,273,900	1,034,756,900	273,517,000	25	602,272,516

22020302	BOOKS	6	118,769,850	498,515,000	398,515,000	100,000,000	24	231,371,134
22020303	NEWSPAPERS	6	1,480,700	22,426,000	22,386,000	40,000	7	12,970,759
22020304	MAGAZINES & PERIODICALS	6	3,727,250	51,885,900	51,885,900	-	7	10,218,200
22020305	PRINTING OF NON-SECURITY DOCUMENTS	6	77,038,437	294,929,000	266,779,000	28,150,000	26	104,170,835
22020306	PRINTING OF SECURITY DOCUMENTS	6	105,819,015	315,838,000	226,118,000	89,720,000	34	2,374,500
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6	54,191,300	470,500,000	470,500,000	-	12	4,744,820
22020308	FIELD & CAMPING MATERIALS SUPPLIES	6	41,000	1,126,000	1,126,000	-	4	5,623,400
22020309	UNIFORMS & OTHER CLOTHING	6	21,541,700	208,853,000	206,353,000	2,500,000	10	3,294,500
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6	35,195,350	290,600,000	287,900,000	2,700,000	12	66,016,961
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	6	1,051,540,077	1,567,300,000	1,567,300,000	-	67	1,028,519,220
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6	238,644,695	1,055,244,900	985,521,900	69,723,000	23	279,646,051
22020402	MAINTENANCE OF OFFICE FURNITURE	6	94,925,135	460,344,900	450,290,900	10,054,000	21	62,088,725
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6	317,023,636	754,482,000	545,409,000	209,073,000	42	383,263,601
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6	11,670,051	239,316,000	221,177,000	18,139,000	5	74,173,511
22020405	MAINTENANCE OF PLANTS/GENERATORS	6	77,614,900	282,036,000	214,793,000	67,243,000	28	45,458,962
22020406	OTHER MAINTENANCE SERVICES	6	32,820,010	159,928,000	157,928,000	2,000,000	21	30,157,350
22020410	MAINTENANCE OF STREET LIGHTINGS	6			5,000,000	(5,000,000)	-	230,000
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	6	10,310,000	103,000,000	103,000,000	-	10	9,034,628

	22020413	MINOR ROAD MAINTENANCE				10,000,000	(10,000,000)	-	-
	22020501	LOCAL TRAINING	6	472,775,828	1,155,678,900	943,298,900	212,380,000	41	467,346,975
	22020502	INTERNATIONAL TRAINING	6	57,000,000	681,410,000	636,230,000	45,180,000	8	28,604,250
	22020601	SECURITY SERVICES	6	247,218,000	929,825,000	926,945,000	2,880,000	27	2,018,747,812
	22020602	OFFICE RENT	6	8,495,500	159,950,000	154,950,000	5,000,000	5	26059100
	22020603	RESIDENTIAL RENT	6	35,129,300	269,000,000	269,000,000	-	13	50,100
	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6	6,300,380,258	8,051,000,000	7,051,000,000	1,000,000,000	78	6,599,435,994
	22020605	CLEANING & FUMIGATION SERVICES	6	38,544,103	153,367,000	151,194,000	2,173,000	25	37,432,843
	22020701	FINANCIAL CONSULTING	6	505,854,675	1,039,375,000	386,765,000	652,610,000	49	113,155,285
	22020702	INFORMATION TECHNOLOGY CONSULTING	6	19,209,212	136,023,000	135,223,000	800,000	14	10,306,708
	22020703	LEGAL SERVICES	6			24,540,000	(24,540,000)	-	394,000
	22020704	ENGINEERING SERVICES		7,951,690	71,345,000	71,345,000	-	11	-
	22020705	ARCHITECTURAL SERVICES	6	3,247,000	9,105,000.00	9,105,000.00	-	36	1,216,000
	22020706	SURVEYING SERVICES	6			1,500,000	(1,500,000)	-	990,285
	22020708	MEDICAL CONSULTING				4,100,000	(4,100,000)	-	
	22020801	MOTOR VEHICLE FUEL COST	6	520,688,704	865,315,000	805,619,000	59,696,000	60	301,846,313
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6	124,649,400	200,106,000	199,906,000	200,000	62	165,965,124
	22020803	PLANT / GENERATOR FUEL COST	6	2,874,474,925	4,123,651,000	2,149,351,000	1,974,300,000	70	1,392,710,076
	22020901	BANK CHARGES (OTHER THAN INTEREST)	6	24,818,798	57,599,000	56,059,000	1,540,000	43	55,708,343
	22020902	INSURANCE PREMIUM	6			27,665,000	(27,665,000)	-	26,400,000

22020904	OTHER CRF BANK CHARGES	6	44,897,004	1,320,000	1,320,000	-	3,401	15,367,389
22020905	BANK CHARGES					-	-	
22021001	REFRESHMENT & MEALS	6	403,979,638	991,185,900	845,185,900	146,000,000	41	473,204,552
22021002	HONORARIUM & SITTING ALLOWANCE	6	1,482,503,695	2,972,965,900	1,878,465,900	1,094,500,000	50	2,406,913,172
22021003	PUBLICITY & ADVERTISEMENTS	6	422,503,416	742,810,000	590,460,000	152,350,000	57	599,070,898
22021004	MEDICAL EXPENSES-LOCAL	6	258,198,500	485,637,000	484,137,000	1,500,000	53	194,623,839
22021006	POSTAGES & COURIER SERVICES	6	4,454,825	84,811,000	33,896,000	50,915,000	5	3,906,175
22021007	WELFARE PACKAGES	6	2,562,181,600	15,528,323,000	11,278,923,000	4,249,400,000	17	1,411,138,442
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6	113,869,500	197,230,000	191,730,000	5,500,000	58	66,856,555
22021009	SPORTING ACTIVITIES		-		25,815,000	(25,815,000)	-	
22021010	DIRECT TEACHING & LABORATORY COST	6	1,520,000	282,650,000	282,650,000	-	1	233,761,000
22021019	MEDICAL EXPENSES-INTERNATIONAL		823,500	25,000,000	25,000,000	-	3	
22021021	SPECIAL DAYS/CELEBRATIONS		24,381,000	91,920,000	26,870,000	65,050,000	27	
22030101	MOTOR CYCLE ADVANCES	6	-	43,363,000	42,363,000	1,000,000	-	8,576,100
22030102	BICYCLE ADVANCE		-	1,210,000	1,210,000	-	-	
22030106	MOTOR VEHICLE ADVANCE	6	-	1,034,000	6,000,000	(4,966,000)	-	552,500
	TOTAL		20,802,425,547	53,004,374,000	41,465,863,000	11,538,511,000	39	21,828,446,911

ADMIN. CODE	BREAKDOWN OF OVERHEAD BY SECTORS/MDAS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
	SECTORS							
01	ADMINISTRATIVE SECTOR		13,562,941,992	28,274,879,000	24,999,432,000	3,275,447,000	48	16,398,493,219
02	ECONOMIC SECTOR		4,664,645,710	10,424,548,000	5,605,638,000	4,818,910,000	45	2,328,798,218
03	LAW AND JUSTICE SECTOR		528,141,628	1,946,135,000	1,917,935,000	28,200,000	27	323,472,615
05	SOCIAL SECTOR		2,046,696,217	12,358,812,000	8,942,858,000	3,415,954,000	17	2,777,682,859
	TOTAL		20,802,425,547	53,004,374,000	41,465,863,000	11,538,511,000	39	21,828,446,911
ADMIN. CODE	ADMINISTRATIVE SECTOR	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
011100100100	GOVERNMENT HOUSE		10,388,078,485	13,484,765,000	11,752,998,000	1,731,767,000	77	9,799,059,355
011100100200	DEPUTY GOVERNOR'S OFFICE		1,123,976,699	4,161,000,000	3,961,000,000	200,000,000	27	1,081,104,903
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		-	1,013,085,000	1,013,085,000	-	-	-
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		-	178,152,000	170,792,000	7,360,000	-	9,639,633
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		402,892,794	820,720,000	804,720,000	16,000,000	49	268,450,033
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		-	38,655,000	38,655,000	-	-	4,534
011102100100	LAGOS LIAISON OFFICE		-	1,100,000	1,100,000	-	-	-
011102100200	ABUJA LIAISON OFFICE		-	218,120,000	171,370,000	46,750,000	-	-
011103300100	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)		-	8,922,000	8,900,000	22,000	-	-

011103500100	BORNO STATE PENSIONS DEPARTMENT	-	18,945,000	18,945,000	-	-	350,415
011103500200	LOCAL GOVERNMENT PENSIONS BOARD	10,246,819	54,066,000	54,066,000	-	19	8,832,497
011103700100	BORNO STATE PILGRIMS WELFARE BOARD	-	1,390,688,000	1,390,583,000	105,000	-	2,894
011110100100	SECURITY TRUST FUND	270,183,671	800,204,000	800,204,000	-	34	3,524,253,671
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	10,765,095	512,820,000	512,820,000	-	2	12,001,520
011113200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	-	100,000,000	100,000,000	-	-	-
011118400100	DEPARTMENT OF PARASTATALS	-	500,000	500,000	-	-	-
011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	-	3,476,873,000		3,476,873,000	-	-
011200300100	STATE HOUSE OF ASSEMBLY	608,172,980	-	2,292,000,000	(2,292,000,000)	-	1,215,364,846
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	15,500,000	11,720,000	3,780,000	-	-
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	41,405,177	83,590,000	43,560,000	40,030,000	50	12,242,731
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	84,500,000	84,150,000	350,000	-	6,063,732
012305700100	COUNCIL FOR ARTS AND CULTURE	350,769	1,000,000	1,000,000	-	35	168,311
012500100100	HEAD OF SERVICE	240,595,610	631,966,000	631,966,000	-	38	111,650,393
012500500100	ESTABLISHMENT DEPARTMENT	653,647	6,315,000	6,315,000	-	10	-
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	-	14,210,000	13,610,000	600,000	-	478,849
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	17,199,471	58,080,000	58,080,000	-	30	27,336,443

014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS		145,804,411	202,044,000	163,234,000	38,810,000	72	-
014700100100	CIVIL SERVICE COMMISSION		3,267,974	36,605,000	36,605,000	-	9	3,644,172
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		272,702,990	156,159,000	156,159,000	-	175	279,646,336
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		26,645,400	670,000,000	670,000,000	-	4	38,197,951
014800100101	BORNO STATE AUDIT SERVICE COMMISSION	-	-	36,295,000	31,295,000	5,000,000		-
			13,562,941,992	28,274,879,000	24,999,432,000	3,275,447,000	48	16,398,493,219
	ECONOMIC SECTOR	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		15,021,757	846,500,000	846,500,000	-	2	12,011,957
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE		-	22,850,000	22,600,000	250,000	-	1,918,811
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		-	6,000,000	5,500,000	500,000	-	1,500,287
021511000100	BORNO STATE FERTILIZER BLENDING PLANT		-	1,100,000	1,100,000	-	-	-
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY		-	2,000,000	2,000,000	-	-	300,438
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		10,537,792	113,030,000	113,030,000	-	9	24,836,698
022000100100	MINISTRY OF FINANCE-HQTRS		1,497,471,565	3,132,112,000	688,540,000	2,443,572,000	48	619,047,773
022000300100	BUDGET AND PLANNING		-	436,550,000	416,550,000	20,000,000	-	56,622,287
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		218,277,704	609,340,000	609,340,000	-	36	44,008,391
022000800100	BORNO STATE INTERNAL REVENUE SERVICE		-	892,351,000	250,400,000	641,951,000	-	-

022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		13,171,878	34,880,000	34,880,000	-	38	15,301,756
022201800100	BORNO INVESTMENT COMPANY LTD		-	24,164,000	23,114,000	1,050,000	-	-
022205200100	BORNO STATE HOTELS	-	-	25,840,000	25,840,000	-	-	-
022205400100	MONDAY MARKET COMPANY LIMITED		-	57,500,000	57,500,000	-	-	3,902,354
022205400200	KANO MOTOR PARK AND MARKET		-	8,116,000	3,686,000	4,430,000	-	421,699
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		-	101,200,000	99,990,000	1,210,000	-	-
022205800100	SODA ASH COMPANY		-	350,000	350,000	-	-	-
022205900100	BORNO WIRE AND NAIL COMPANY		-	5,245,000	4,837,000	408,000	-	98,913
022206000100	NEITAL NIGERIA LIMITED		-	10,560,000	10,560,000	-	-	182,375
022206100100	BORNO SUPPLY COMPANY (BOSCO)		-	3,230,000	2,948,000	282,000	-	1,203,729
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		1,022,273,532			-	-	592,343,635
022900100100	MINISTRY OF TRANSPORT		54,772,069	38,000,000	17,500,000	20,500,000	144	118,067,056
022905300100	BORNO EXPRESS TRANSPORT CORPORATION		-	265,213,000	170,500,000	94,713,000	-	26,215,085
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	48,630,000	48,630,000	-	-	-
023100300100	RURAL ELECTRIFICATION BOARD		-	22,400,000	21,900,000	500,000	-	-
023400100100	MINISTRY OF WORKS		14,003,632	77,400,000	77,400,000	-	18	15,001,848
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		-	69,390,000	68,846,000	544,000	-	7,568
023800400100	STATE BUREAU OF STATISTICS		-	100,100,000	100,100,000	-	-	-
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		-	9,100,000	9,100,000	-	-	-

	025200100100	MINISTRY OF WATER RESOURCES		1,716,346,470	2,234,865,000	684,865,000	1,550,000,000	77	679,301,434
	025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		176	58,310,000	58,310,000	-	0	1,000,093
	025300100100	MINISTRY OF HOUSING AND ENERGY		42,055,177	148,863,000	109,863,000	39,000,000	28	75,607,775
	025301000100	BORNO STATE HOUSING CORPORATION		-	38,947,000	38,947,000	-	-	3,850,517
	025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		10,842,437	612,972,000	612,972,000	-	2	13,561,977
	025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		-	268,550,000	268,550,000	-	-	9,368,479
	026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		-	49,100,000	49,100,000	-	-	1,170,194
		MINISTRY OF LAND AND SURVEY		-	-	-	-	-	-
	026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		11,000,497	49,790,000	49,790,000	-	22	11,945,091
		CENTRAL ACCOUNT		38,871,024	-	-	-	-	-
				4,664,645,710	10,424,548,000	5,605,638,000	4,818,910,000	45	2,328,798,218
		LAW & JUSTICE SECTOR	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
	031801100100	STATE JUDICIAL SERVICE COMMISSION			91,646,000	91,646,000	-	-	-
	032600100100	MINISTRY OF JUSTICE		334,246,612	813,956,000	809,756,000	4,200,000	41	43,273,259
	032600100200	PREROGATIVE OF MERCY			4,414,000	4,414,000	-	-	399,798
	032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	40,655,000	34,655,000	6,000,000	-	-

	032600600200	HIGHER ISLAMIC SCHOOL			23,720,000	5,720,000	18,000,000	-	-
	032605100100	HIGH COURT OF JUSTICE		159,896,980	733,755,000	733,755,000	-	22	234,822,668
	032605300100	SHARIA COURT OF APPEAL		33,998,036	123,140,000	123,140,000	-	28	44,976,890
	032605400100	AREA COURT		-	114,849,000	114,849,000	-	-	-
				528,141,628	1,946,135,000	1,917,935,000	28,200,000	27	323,472,615
		SOCIAL SECTOR	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
	051300100100	MINISTRY OF POVERTY ALLEVIATION		83,140,952	14,060,000	14,060,000	-	591	11,005,881
	051305100100	YOUTH DEVELOPMENT /EMPOWERMENT DIRECTORATE		40,448,365	-	-	-	-	5,990,791
	051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		251,246,326	1,013,136,000	1,013,136,000	-	25	8,970,812
	051700100100	MINISTRY OF EDUCATION		894,377,005	2,085,130,000	2,085,130,000	-	43	1,141,015,975
	051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		757	100,000,000	100,000,000	-	0	7,800,150
	051700800100	BORNO STATE LIBRARY BOARD		-	7,270,000	6,670,000	600,000	-	410,013
	051701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	6,000,000	1,200,000	4,800,000	-	-
	051701100100	BORNO STATE NOMADIC EDUCATION BOARD		-	622,000	622,000	-	-	151,382
	051701200100	CAREER GUIDANCE AND COUNSELLING COMMISSION		-	274,500,000	174,500,000	100,000,000	-	-
	051701800100	RAMAT POLYTECHNIC MAIDUGURI		448	274,000,000	246,500,000	27,500,000	0	2,242,909
	051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	73,300,000	73,300,000	-	-	17,790,618

051701900200	COLLEGE OF EDUCATION WAKA - BIU		48,833,046	68,660,000	-	68,660,000	71	363,225
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		-	145,100,000	145,100,000	-	-	4,755,600
051702100100	BORNO STATE UNIVERSITY		278,574,509	360,000,000	360,000,000	-	77	120,048,099
051705400100	BORNO STATE TEACHING SERVICE BOARD		-	65,000,000	65,000,000	-	-	28,755,389
051705600100	BORNO STATE SCHOLARSHIPS BOARD		-	16,682,000	16,182,000	500,000	-	-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	231,664,000		231,664,000	-	133,647,970
051706600100	EDUCATION TRUST FUND		-		231,664,000	(231,664,000)	-	34,373,699
051800100100	MINISTRY OF HIGHER EDUCATION		-	1,356,000,000	1,356,000,000	-	-	426,022
052100100100	MINISTRY OF HEALTH		363,084,320	849,330,000	847,970,000	1,360,000	43	266,386,297
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	57,550,000	47,050,000	10,500,000	-	3,076,809
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		322,435	62,000,000	61,473,000	527,000	1	606,905,408
052110200100	HOSPITALS MANAGEMENT BOARD		-	734,000,000	534,000,000	200,000,000	-	164,429,818
052110400100	COLLEGE OF NURSING AND MIDWIFERY		-	100,000,000	100,000,000	-	-	17,487,390
052110600100	COLLEGE OF HEALTH TECHNOLOGY		-	120,690,000	120,690,000	-	-	12,786,753
053500100100	MINISTRY OF ENVIRONMENT		11,690,665	13,100,000	13,100,000	-	89	11,141,789
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	155,750,000	155,750,000	-	-	-
053505600100	AFORESTATION PROJECT		-	1,200,000	1,200,000	-	-	242,845
053900100100	MINISTRY OF SPORTS AND YOUTH EMPOWERMENT		-	615,000,000	614,953,000	47,000	-	2,260,210

	053905100100	BORNO STATE SPORTS COUNCIL		50,030	27,850,000	27,850,000	-	0	150,086
	053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB		-	5,000,000	4,800,000	200,000	-	-
	055100100100	MINISTRY FOR LOCAL GOVERNMENTS AND EMIRATE AFFAIRS		14,176,135	3,166,165,000	164,905,000	3,001,260,000	0	14,872,913
	055200100100	MINISTRY OF RELIGIOUS AFFAIRS		60,751,224	263,243,000	263,243,000	-	23	114,979,624
	055200200100	ISLAMIC PREACHING BOARD		-	1,200,000	1,200,000	-	-	300,032
	055200400100	COUNCIL OF ULAMAS		-	20,010,000	20,010,000	-	-	-
		BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY (BOCHMA)		-	-	-	-	-	8,947,833
		OTHERS		-	-	-	-	-	35,966,520
	055200500100	ISLAMIC RESEARCH CENTER		-	600,000	600,000	-	-	-
	055200500103	BORNO STATE TEACHING HOSPITAL		-	75,000,000	75,000,000	-	-	-
				2,046,696,217	12,358,812,000	8,942,858,000	3,415,954,000	17	2,777,682,859

NOTE 7 - CONSOLIDATED REVENUE FUND CHARGES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS					
7		CONSOLIDATED REV. FUND CHARGES					
			Ref. Note	Actual 2022	Final Budget 2022	Variance	2021
				₦	₦	%	₦
		CONSOLIDATED REV. FUND CHARGES		-		0	0

NOTE 8 - GRANTS TO GOVERNMENT ENTITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS							
8		GRANTS TO OTHER GOVT. ENTITIES							
			Ref. Note	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
	22040101	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT		290,000	811,195,000	7,005,855,000		0	380,895,915
	22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		62,000,000				-	269,620,000
	22040103	GRANT TO LOCAL GOVERNMENTS - RECURRENT						-	-
	22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL						-	-
	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT		5,538,834,333				-	6,187,929,625
	22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		9,811,285,628	651,933,000	551,933,000		1,505	7,951,230,395
	22040109	GRANTS TO COMMUNITIES/NGOs		183,432,000				-	557,914,162
	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						-	-
		TOTAL GRANTS		15,595,841,961	1,463,128,000	7,557,788,000	-	1,066	15,347,590,097

NOTE 9 - PUBLIC DEBTS CHARGES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
9				₦	₦	₦	₦	%	₦
		DEBT CHARGES					0		
	22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		-			0		-
	22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		1,689,043,177	8,707,568,000	6,507,568,000	2,200,000,000	19.40	6,763,436,766
	22060301	INTEREST - INTERNAL PUBLIC DEBT		-			0		-
							0		
		TOTAL GRANTS		1,689,043,177	8,707,568,000	6,507,568,000	2,200,000,000	19.40	6,763,436,766

NOTE 10- REPAYMENTS OF LOANS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
10		LOAN REPAYMENTS							
		FAAC DEDUCTION AT SOURCE	A	₦	₦	₦	₦	%	₦
	29010101	CBN BUDGET SUPPORT-REPAYMENT		1,858,897,413			-		929,448,707
	29010102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)-REPAYMENT		2,356,743,498			-		1,178,371,749

29010104	EXCESS CRUDE OIL ACCOUNT FACILITY-	1,520,109,285	-	760,054,643
29010105	FAMILY HOMES FACILITY	485,828,075	-	308,192,122
29010106	FOREIGN LOAN	309,790,790	-	353,882,616
29010107	ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT	373,650,394	-	373,650,394
29010108	HEALTH CARE DEDUCTIONS	439,885,713	-	109,585,817
29010109	GRATUITY LOAN-ZENITH BANK		-	-
	FAAC PURCHASE OF SOFTWARE DATA BOOK (1ST DEDUCTION)	-	-	9,321,595
	ECOLOGICAL FUND	1,270,934,040	-	928,681,646
	LIQUIDATION OF JUDGEMENT DEBT	-	-	10,435,841
	TOTAL FAAC DEDUCTION AT SOURCE (A)	8,615,839,208	-	4,961,625,130
	CASH PAYMENT			
	ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT	433,391,894		248,430,714
	ZENITH BANK SHORT TERM LOAN	-		2,091,366,080
	ZENITH BANK - PENSION LOAN	3,186,562,460		3,130,908,923
	DCCC LOAN	150,000,000		-
	TOTAL CASH PAYMENT (B)	3,769,954,355	-	5,470,705,716
	TOTAL LOAN REPAYMENT (A+B)	12,385,793,562	-	10,432,330,846

**NOTE 11- TRANSFER TO CAPITAL DEVELOPMENT FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

NOTE	ECONOMIC CODE	DETAILS							
11		TRANSFER TO CDF							
			Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
	14030105	TRANSFER TO CDF TO FUND CAPITAL EXPENDITURE		28,000,000,000		0		0.00	24,000,000,000
				28,000,000,000	-	-	-	0%	24,000,000,000

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 in line with FAAC Cash Basis Accounting Reporting Format and shall cease to exist when the State Government migrates to Accrual Basis of Accounting.

**NOTE 12a - GRANTS AND AIDS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

NOTE	ECONOMIC CODE	DETAILS							
12A		EXTERNAL GRANT							
			Ref. Note	Actual 2022	Final Budget 2022	Original Budget	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
		MINISTRY OF FINANCE- SFTAS		7,034,085,000	8,203,000,000		8,203,000,000	86	10,953,845,430
		PAYE REFUND BY FG TO STATE GOVERNMENT (FIRST 25%)						0	0

		PAYE REFUND BY FG TO STATE GOVERNMENT (SECOND 25%)					0	0
		FGN INTERVENTION TO BORNO STATE (FOR BUILDING OF IDPs HOUSE)					0	2,721,864,750
	13010101	CURRENT DOMESTIC AIDS					0	0
	13010202	CAPITAL FOREIGN GRANTS - BESDA	14,249,667,269	24,609,000,000		24,609,000,000	58	13,494,499,446
	13020302	DOMESTIC GRANTS					0	0
	13020302	DOMESTIC GRANTS					0	0
	13020402	GRANTS AND AIDS/ DONATIONS					0	-
	13020402	WORLD BANK GRANT - ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE)	4,623,339,270	8,203,000,000			56	1,021,410,000
	13020402	ECONOMIC SUSTAINABILITY - WORLD BANK GRANT					0	-
	13010202	OTHER CAPITAL RECEIPTS UNICEF STATE RURAL WATER SUPPLY AND SANITATION AGENCY	378,152,264	525,930,000			72	2,772,808,697
	13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS					0	515,417,500
	13020301	CONTRIBUTORY HEALTHCARE SERVICES GRANTS					0	-
	13020302	FGN-UBEC					0	-
	31030203	PRIMARY HEALTHCARE DEVELOPMENT AGENCY BILL & MELINDA GATES FOUNDATION	459,165,181	246,600,000				
		OTHERS CAPITAL RECIEPTS					0	-
			26,744,408,984	41,787,530,000	-		64	31,479,845,823

NOTE 12b - GRANTS AND AIDS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS							
12B		COVID 19 AID AND GRANTS							
			Ref. Note	Actual 2022	Final Budget 2022	Original Budget	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
		LOCAL CONTRIBUTION FOR COVID-19 RESPONSE		0					
		LOCAL CONTRIBUTION FOR COVID 19 RESPONSE- OTHERS		0					
		TOTAL		-		-		0	-
		LOCAL CONTRIBUTION FOR COVID 19							
		UNITED BANK FOR AFRICA (UBA)		-					
		CONTRIBUTION FROM ELDER STATESMEN		-					
		AIDS & GRANTS FROM OTHER ORGANIZATION		-					
				-					

NOTE 13 - LOANS RECEIVED
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS							
13		LOAN RECEIVED							
			Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
	14030105	FAMILY HOMES	22	-				0	-
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	22	-				0	-
	14030108	HEALTH CARE FACILITY	22	-				0	1,325,000,000
	14030109	GRATUITY LOAN-ZENITH BANK	22	-				0	-
		FGN BUDGET SUPPORT	22	-				0	-
		ZENITH BANK SHORT TERM	22	-				0	2,000,000,000
		CBN DCRR FACILITY		5,000,000,000				0	1,000,000,000
		BRIDGING FINANCE LOAN		15,035,902,286	24,119,709,000			0	3,007,180,457
		DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES						0	-
		DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS						0	-
		INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS						0	-
		INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS			11,000,000,000			0	-

		INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS			22,435,552,000			0	-
		OTHER LOANS							
				20,035,902,286	57,555,261,000	-		-	7,332,180,457

NOTE 14 - OTHER CAPITAL RECEIPTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2022	Total Budget 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	₦	%	₦
14		OTHER CAPITAL RECEIPTS								
	14020201	CAPITAL RECEIPTS FROM LOCAL GOVTS								-
	13020302	GRANT FROM LOCAL GOVERNMENTS - BORNO STATE UNIVERSITY		1,409,344,989	500,000,000				282	-
	13020302	GRANT FROM LOCAL GOVERNMENTS		14,510,538.95	500,000,000				3	-
	13020301	2.5% LOCAL GOV'T STATUTORY ALLOCATION								-
	13020302	GRANT FROM LOCAL GOVERNMENTS- SECURITY TRUST FUND		657,718,655	4,677,500,000				14	1,110,884,430
	13020302	7.5% LOCAL GOVT CONTRIBUTION- LOCAL GOVERNMENT PENSION BOARD		1,357,767,393	500,000,000				272	2,571,433,022
	13020302	GRANT FROM LOCAL GOVERNMENTS								-

13020302	GRANT FROM LOCAL GOVERNMENTS (PERSONNEL COST FOR PHC WORKERS)									-
13020302	GRANT FROM LOCAL GOVERNMENTS- EDUCATION TRUST FUND		945,055,845	500,000,000					189	2,762,237,931
13020302	1 % TRAINING FUND FROM LOCAL GOVT JOINT ACCT - LOCAL GOVERNMENT SERVICE COMMISSION		380,022,329	456,000,000					83	337,114,973
13020302	0.5% LOCAL GOV'T STATUTORY ALLOCATION- OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		229,711,169	240,000,000					96	
13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS RAMAT POLYTECHNIC		1,671,370,858	1,000,000,000					167	
13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS WAKA BIU		252,298,569.00	284,000,000					89	
13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS BOSU		1,360,572,676	1,000,000,000					136	
13020302	OTHER DOMESTIC GRANT STATE RURAL WATER SUPPLY AND SANITATION AGENCY		2,973,677,436	18,425,552,000					16	
	OTHER CAPITAL RECEIPTS		-	27,215,740,000					0	
			11,252,050,459	55,298,792,000					20	-

NOTE 15 - CAPITAL EXPENDIURE
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE		DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
15		CAPITAL EXPENDITURE							
	SECTOR CODE	ACCORDING TO SECTORS (A)							
	01	ADMINISTRATIVE SECTOR		1,811,782,041	11,903,301,000	11,956,516,000	(53,215,000)	15	1,039,169,310
	02	ECONOMIC SECTOR		35,922,118,603	95,752,705,000	91,653,980,000	4,098,725,000	38	15,821,127,691
	03	LAW AND JUSTICE		-	571,400,000	1,246,180,000	(674,780,000)	0	216,011,794
	05	SOCIAL SECTOR		37,730,053,019	52,561,370,000	64,527,579,000	(11,966,209,000)	72	16,491,837,372
		TOTAL CAPITAL EXPENDITURE		75,463,953,663	160,788,776,000	169,384,255,000	(8,595,479,000)	47	33,568,146,166
		ACCORDING TO NATURE OF EXPENDITURE (B)							
	230101	PURCHASE OF ASSETS		9,281,642,233	26,391,997,000	29,544,376,000	(3,152,379,000)		4,246,769,326
	230201	CONSTRUCTION/PROVISION		37,417,900,303	95,427,528,000	88,509,799,000	6,917,729,000		26,518,824,118
		PRESERVATION OF THE ENVIRONMENT - GENERAL		342,004,559	1,487,885,000	2,225,085,000	(737,200,000)		596,673,484
	230301	REHABILITATION/REPAIRS		2,293,656,349	14,198,736,000	16,669,890,000	(2,471,154,000)		138,736,029
		ACQUISITION OF NON-TANGIBLE ASSETS		26,128,750,219	23,282,630,000	32,435,105,000	(9,152,475,000)		2,067,143,209
		TOTAL CAPITAL EXPENDITURE		75,463,953,663	160,788,776,000	169,384,255,000	(8,595,479,000)	47	33,568,146,166

A	BREAKDOWN OF CAPITAL EXPENDITURE BY MDAS								
	01	ADMINISTRATIVE SECTOR	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
	011100100100	GOVERNMENT HOUSE		471,697,943	2,502,750,000	2,002,750,000	500,000,000	19	762,105,888
	011100100200	DEPUTY GOVERNOR'S OFFICE		87,885,160	131,000,000	31,000,000	100,000,000	67	160,265,093
	011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		-	10,250,000	10,250,000	-	0	161,822,364
	011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		-	187,575,000	187,575,000	-	0	-
	011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		383,325,444	1,223,775,000	1,223,775,000	-	31	483,643,155
	011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		-	2,261,000,000	1,491,000,000	770,000,000	0	211,113,233
	011103500100	BORNO STATE PENSIONS DEPARTMENT		-	28,000,000	28,000,000	-	0	77
	011103500200	LOCAL GOVERNMENT PENSIONS BOARD		-	-	104,500,000	(104,500,000)		-
	011103700100	BORNO STATE PILGRIMS WELFARE BOARD		-	-		-		11,850,120
	011110100100	SECURITY TRUST FUND		267,325,000	2,449,000,000	2,449,000,000	-	11	23,221,359
	011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		524,892,282	2,035,450,000	2,035,450,000	-	26	373,054,374
	011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		-	10,000,000	1,155,000,000	(1,145,000,000)	0	-
	011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	-	120,100,000	(120,100,000)		-
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		35,033,000	420,000,000	420,000,000	-	8	162,680,140
	012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		-	170,000,000	170,000,000	-	0	-

012305700100	COUNCIL FOR ARTS AND CULTURE		-	-		-		-
012500100100	HEAD OF SERVICE		-	23,000,000	23,000,000	-	0	77
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA		-	-	42,550,000	(42,550,000)		-
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		-	122,000,000	121,500,000	500,000	0	2,780,000
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		-	49,500,000	50,000,000	(500,000)	0	-
014700100100	CIVIL SERVICE COMMISSION		9,997,883	40,000,000	40,000,000	-	25	-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		9,135,329	6,841,000	6,841,000	-	134	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		22,490,000	210,000,000	210,000,000	-	11	46,771,587
	Less: COVID 19 EXPENDITURE (NOTE 15A)		-	23,160,000		23,160,000	0	(1,360,138,156)
			1,811,782,041	11,903,301,000	11,922,291,000	(18,990,000)	15	1,039,169,310
			-	-				
		Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
2	ECONOMIC SECTOR		₦	₦	₦	₦	%	₦
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		2,297,095,060	8,413,628,000	8,413,628,000	-	27	2,974,730,368
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		-	45,000,000	45,000,000	-	0	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		-	131,000,000	131,000,000	-	0	-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		-	128,000,000	128,000,000	-	0	-
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		33,560,000	1,455,000,000	1,455,000,000	-	2	125,590,398

022000100100	MINISTRY OF FINANCE-HQTRS	624,730,499	2,773,650,000	2,463,650,000	310,000,000	23	1,222,678,757
022000300100	BUDGET AND PLANNING	-	-	-	-	-	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	90,000,000	90,000,000	-	0	-
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	-	-	280,000,000	(280,000,000)	-	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	545,283,593	3,915,000,000	3,915,000,000	-	14	829,799,906
022201800100	BORNO INVESTMENT COMPANY LTD	-	787,500,000	787,500,000	-	0	-
022205600100	MAIDUGURI INTERNATIONAL HOTEL	-	-	504,600,000	(504,600,000)	-	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	230,000,000	230,000,000	-	0	-
022205900100	BORNO WIRE AND NAIL COMPANY	-	-	81,000,000	(81,000,000)	-	-
022206000100	NEITAL NIGERIA LIMITED	-	58,500,000	58,500,000	-	0	-
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	1,008,794,487	-	-	-	-	771,116,968
022900100100	MINISTRY OF TRANSPORT	2,395,233,502	2,581,750,000	2,581,750,000	-	93	2,055,416,772
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	-	730,000,000	730,000,000	-	0	55,165,005
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	213,903,000	213,903,000	-	0	-
023100300100	RURAL ELECTRIFICATION BOARD	-	2,366,000,000	2,366,000,000	-	0	2,010,139
023400100100	MINISTRY OF WORKS	12,831,441,673	31,636,862,000	11,745,000,000	19,891,862,000	41	10,415,003,968
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	-	195,491,000	10,522,500,000	(10,327,009,000)	0	1,114,008,138
023800400100	STATE BUREAU OF STATISTICS	-	-	161,800,000	(161,800,000)	-	-
025200100100	MINISTRY OF WATER RESOURCES	812,689,636	2,215,000,000	3,265,000,000	(1,050,000,000)	37	896,439,462
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	3,352,898,295	5,981,880,000	5,981,880,000	-	56	-

025300100100	MINISTRY OF HOUSING AND ENERGY		2,666,296,705	5,987,300,000	5,987,300,000	-	45	1,411,491,637
025301000100	BORNO STATE HOUSING CORPORATION		-	45,500,000	45,500,000	-	0	-
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		7,722,235,657	22,666,791,000	25,451,644,000	(2,784,853,000)	34	13,554,574,424
026000100100	MINISTRY OF LANDS & SURVEY		-	-	-	-		-
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		-	401,450,000	446,450,000	(45,000,000)	0	-
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		1,631,859,497	2,351,500,000	2,351,500,000	-	69	1,056,106,499
	AGENCY FOR SUSTAINED DEV. AND HUMANITARIAN RESPONSE		-	93,000,000	93,000,000	-	0	(20,663,004,750)
022205400200	KANO MOTOR PARK AND MARKET				150,500,000			
022205600100	MAIDUGERI INTERNATIONAL HOTEL				500,000,000			
022206100100	BORNO SUPPLY COMPANY				218,375,000			
022205400100	MONDAY MARKER COMPANY LIMITED			259,000,000	259,000,000	-		
			35,922,118,603	95,752,705,000	91,653,980,000	4,967,600,000	38	15,821,127,691
			-	-				
3	LAW & JUSTICE SECTOR	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	₦	%	₦
032600100100	MINISTRY OF JUSTICE		-	571,400,000	571,400,000	-	0	216,011,794
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	-	43,280,000	(43,280,000)		-
032605100100	HIGH COURT OF JUSTICE		-	-	444,000,000	(444,000,000)		-
032605300100	SHARIA COURT OF APPEAL		-	-	87,000,000	(87,000,000)		-
032605400100	AREA COURT		-	-	55,000,000	(55,000,000)		-
			-	571,400,000	1,200,680,000	(629,280,000)	0	216,011,794

	4	SOCIAL SECTOR	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
				₦	₦	₦	₦	%	₦
	051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		3,693,658,938	4,143,000,000	4,143,000,000	-	89	876,030,665
	051305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		426,573,957	15,750,000		15,750,000	2708	870,068,230
	051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		1,927,519,270	1,695,000,000	1,210,750,000	484,250,000	114	289,366,334
	051700100100	MINISTRY OF EDUCATION		5,499,846,818	9,248,300,000	9,248,300,000	-	59	2,537,321,144
	051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		15,750,379,501	11,713,600,000	18,333,600,000	(6,620,000,000)	134	2,715,788,045
	051700800100	BORNO STATE LIBRARY BOARD		-	236,000,000	236,000,000	-	0	-
	051701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	535,000,000	535,000,000	-	0	-
	051701100100	BORNO STATE NOMADIC EDUCATION BOARD		-	-	73,000,000	(73,000,000)		-
	051701800100	RAMAT POLYTECHNIC MAIDUGURI		1,310,707,821	284,000,000		284,000,000	462	-
	051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	-		-		-
	051701900200	COLLEGE OF EDUCATION WAKA - BIU		288,336,770	276,000,000		276,000,000	104	-
	051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		-	183,000,000		183,000,000	0	31,684,856
	051702100100	BORNO STATE UNIVERSITY		2,462,246,025	3,040,000,000		3,040,000,000	81	2,771,875,366
	051705400100	BORNO STATE TEACHING SERVICE BOARD		-	-	101,800,000	(101,800,000)		-
	051705600100	BORNO STATE SCHOLARSHIPS BOARD		-	1,541,390,000		1,541,390,000	0	-

051706500100	BORNO STATE EDUCATION ENDOWMENT FUND	945,055,845	1,460,000,000		1,460,000,000	65	1,657,905,063
051706600100	EDUCATION TRUST FUND	-	-	1,495,000,000	(1,495,000,000)		618,726,362
051800100100	MINISTRY OF HIGHER EDUCATION	-	1,868,000,000	1,868,000,000	-	0	6,069,205
052100100100	MINISTRY OF HEALTH	3,270,017,687	6,700,555,000	6,700,555,000	-	49	3,130,386,598
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	-	353,575,000	210,725,000	142,850,000	0	-
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	1,393,000,000	690,000,000	703,000,000	0	36,260,337
052110200100	HOSPITALS MANAGEMENT BOARD	-	715,000,000	715,000,000	-	0	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY	-	-	305,000,000	(305,000,000)		-
052110600100	COLLEGE OF HEALTH TECHNOLOGY	-	171,000,000	171,000,000	-	0	11,127,500
053500100100	MINISTRY OF ENVIRONMENT	300,658,418	2,237,560,000	2,237,560,000	-	13	637,609,375
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	-	50,250,000	50,250,000	-	0	-
053900100100	MINISTRY OF SPORTS DEVELOPMENT	-	2,058,650,000	2,058,650,000	-	0	330,244,598
053905100100	BORNO STATE SPORTS COUNCIL	-	-	70,000,000	(70,000,000)		-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	-	168,000,000	168,000,000	-	0	-
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	1,855,051,969	2,409,740,000	2,409,740,000	-	77	992,655,194
055200200100	ISLAMIC PREACHING BOARD	-	-	310,000,000	(310,000,000)		-
055200400100	COUNCIL OF ULAMAS	-	-	50,000,000	(50,000,000)		-
055200500100	ISLAMIC RESEARCH CENTER	-	5,000,000	5,000,000	-	0	-
021500100100	MINISTRY OF INTERGOVERNMENTAL AFFAIRS	-	-	-	-		-

	012300100100	MINISTRY OF HOME AFFAIRS		-	-		-		-
		Less: COVID 19 EXPENDITURE (NOTE 15A)		-	60,000,000		60,000,000	0	(1,021,281,500)
				37,730,053,019	52,561,370,000	53,395,930,000	(834,560,000)	72	16,491,837,372
		ACCORDING TO NATURE OF EXPENDITURE (B)							
	230501	ACQUISITION OF NON-TANGIBLE ASSETS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	23050101	RESEARCH AND DEVELOPMENT		91,664,892	391,078,000	411,578,000	(20,500,000)	23	114,701,275
	23050102	COMPUTER SOFTWARE ACQUISITION		19,164,027	227,000,000	265,850,000	(38,850,000)	8	65,711,429
	23050103	MONITORING AND EVALUATION		2,146,413,873	1,034,000,000	1,282,625,000	(248,625,000)	208	184,118,033
	23050104	ANNIVERSARIES/CELEBRATIONS		1,238,341,269	1,771,250,000	2,046,750,000	(275,500,000)	70	482,595,775
	23050107	MARGIN FOR INCREASES IN COSTS		336,860,000	120,000,000	122,000,000	(2,000,000)	281	297,469,722
	23050128	HUMAN CAPITAL DEVELOPMENT		15,281,294,039	3,590,500,000	7,015,500,000	(3,425,000,000)	426	212,996,295
	23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE		6,456,033,836	12,645,802,000	12,145,802,000	500,000,000	51	2,524,038,027
	23050130	FISHERIES-DEVELOPMENT GENERAL					-		3,876,702,368
	23050131	Advocacy & Social Re-Orientation Programmes		538,978,282	3,203,000,000	2,825,000,000	378,000,000	17	39,797,143
	23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES				6,020,000,000	(6,020,000,000)		2,520,388,164
	23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA		20,000,000	300,000,000	300,000,000	-	7	34,814,597

	23050134	CAPITATION FOR CONTRIBUTORY HEALTHCARE PROGRAMME						-	-
		OTHERS						-	
		LESS: COVID 19 EXPENDITURE (NOTE 15A)						-	(8,286,189,619)
				26,128,750,219	23,282,630,000	32,435,105,000	(9,152,475,000)	112	2,067,143,209
		ACCORDING TO NATURE OF EXPENDITURE (B)							
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GE	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		779,093,484	3,867,800,000	3,800,300,000	67,500,000	20	397,188,334
	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		2,822,527,028	4,560,699,000	1,473,222,000	3,087,477,000	62	12,122,809,399
	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		2,217,958,314	1,230,250,000	1,241,250,000	(11,000,000)	180	134,869,605
	23020104	CONSTRUCTION / PROVISION OF HOUSING		3,093,984,716	6,242,000,000	6,242,000,000	-	50	2,148,293,553
	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		802,472,909	985,000,000	2,362,000,000	(1,377,000,000)	81	319,036,593
	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		3,083,876,687	6,520,000,000	11,620,259,000	(5,100,259,000)	47	2,821,795,057
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		3,398,644,174	15,467,500,000	16,637,500,000	(1,170,000,000)	22	4,394,382,770
	23020111	CONSTRUCTION / PROVISION OF LIBRARIES		628,833,625	215,000,000	250,000,000	(35,000,000)	292	-
	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		240,424,193	235,000,000	235,000,000	-	102	451,543,537
	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		14,500,000	710,000,000	710,000,000	-	2	-
	23020114	CONSTRUCTION / PROVISION OF ROADS		9,064,859,142	37,473,516,000	17,537,000,000	19,936,516,000	24	11,454,850,286
	23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS		3,394,276,302			-		

23020116	CONSTRUCTION / PROVISION OF WATER-WAYS		200,000	7,000,000	7,000,000	-	3	-
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES				52,500,000	(52,500,000)		-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		5,523,960,561	9,442,063,000	17,467,540,000	(8,025,477,000)	59	1,104,894,213
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES		796,740,135	994,700,000	1,034,700,000	(40,000,000)	80	843,750
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS		28,961,550	55,000,000	55,000,000	-	53	23,982,732
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS		188,195,970	1,100,000,000	1,100,000,000	-	17	139,213,166
23020124	CONSTRUCTION OF MARKETS/PARKS		1,131,681,962	5,730,000,000	5,730,000,000	-	20	1,116,660,568
23020125	CONSTRUCTION OF POWER GENERATING PLANTS				70,000,000	(70,000,000)		8,257,448
23020126	CONSTRUCTION/PROVISION OF CEMETERIES				200,000,000	(200,000,000)		45,000,000
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		206,709,553	592,000,000	684,528,000	(92,528,000)	35	36,763,700
23020128	AMENITIES AND PLACE OF WORSHIP					-		-
23020129	CONSTRUCTION/ESTABLISHMENT OF TRADE FREE ZONE					-		-
	LESS : COVID EXPENDITURE (NOTE 15A)					-		(10,201,560,593)
			37,417,900,303	95,427,528,000	88,509,799,000	6,917,729,000	1,150	26,518,824,118
	ACCORDING TO NATURE OF EXPENDITURE (B)							
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
23040101	TREE PLANTING		168,136,100	563,225,000.00	1,104,325,000.00	(541,100,000.00)	30	81419200
23040102	EROSION & FLOOD CONTROL		100,000,000	657,560,000.00	657,560,000.00	-	15	495,063,500

23040103	WILDLIFE CONSERVATION		16,962,035	166,600,000.00	166,600,000.00	-	10	16,302,784
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL		56,906,424	100,500,000.00	100,500,000.00	-	57	3,888,000
23040105	WATER POLLUTION PREVENTION AND CONTROL				146,100,000.00	(146,100,000.00)		
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL				50,000,000	(50,000,000.00)		-
			342,004,559	1,487,885,000	2,225,085,000	(737,200,000.00)	23	596,673,484
230101	PURCHASE OF FIXED ASSETS - GENERAL	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
23010101	PURCHASE / ACQUISITION OF LAND		891,351,159	1,273,000,000	1,373,000,000	(100,000,000)	70	694,371,716
23010102	PURCHASE OF OFFICE BUILDINGS				110,800,000	(110,800,000)		-
23010104	PURCHASE MOTOR CYCLES				20,128,000	(20,128,000)		-
23010105	PURCHASE OF MOTOR VEHICLES		915,906,644	4,314,986,000	4,513,820,000	(198,834,000)	21	2,026,033,185
23010106	PURCHASE OF VANS		246,250,000	402,025,000	435,400,000	(33,375,000)	61	-
23010107	PURCHASE OF TRUCKS		31,100,000	761,100,000	761,100,000	-	4	-
23010108	PURCHASE OF BUSES		1,343,044,152	2,028,900,000	2,103,400,000	(74,500,000)	66	1,384,792,657
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		1,486,459,094	1,438,030,000	1,427,180,000	10,850,000	103	758,777,890
23010113	PURCHASE OF COMPUTERS		38,768,636	420,480,000	575,559,000	(155,079,000)	9	56,484,365
23010114	PURCHASE OF COMPUTER PRINTERS		157,313,895	126,261,000	164,625,000	(38,364,000)	125	1,100,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		495,000	89,050,000	117,684,000	(28,634,000)	1	2,100,000
23010117	PURCHASE OF SHREDDING MACHINES				2,895,000	(2,895,000)		-
23010118	PURCHASE OF SCANNERS		409,590,000	368,700,000	423,542,000	(54,842,000)	111	5,000

23010119	PURCHASE OF POWER GENERATING SET	171,574,669	1,336,450,000	1,933,428,000	(596,978,000)	13	150,045,194
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	0		80,000,000	(80,000,000)		-
23010121	PURCHASE OF RESIDENTIAL FURNITURE	250,000	170,000,000	170,000,000	-		
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	89,391,000	939,000,000	939,000,000	-	10	339,326,576
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	19,265,000	188,000,000	191,350,000	(3,350,000)	10	17,230,500
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,409,339,284	2,887,880,000	2,888,880,000	(1,000,000)	49	456,910,483
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	627,728,611	646,025,000	576,375,000	69,650,000	97	61,532,750
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	-		90,250,000	(90,250,000)		12,616,700
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	41,760,000	123,000,000	123,000,000	-	34	-
23010128	PURCHASE OF SECURITY EQUIPMENT	402,595,160	2,510,000,000	2,410,000,000	100,000,000	16	39,680,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	381,352,000	2,318,960,000	2,356,810,000	(37,850,000)	16	106,518,776
23010130	PURCHASE OF RECREATIONAL FACILITIES	42,300,225	65,000,000	65,000,000	-	65	-
23010133	PURCHASES OF SURVEYING EQUIPMENT	34,974,800	73,150,000	73,150,000	-	48	46,800,115
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	222,152,906	2,262,000,000	2,285,000,000	(23,000,000)	10	28,634,000
23010141	PURCHASE OF CHEMICALS & OTHERS	318,680,000	1,650,000,000	1,350,000,000	300,000,000	19	580,240,978
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL			520,000,000	(520,000,000)		-
23010139	PURCHASE OF WORKSHOP TOOLS			1,463,000,000	(1,463,000,000)		-

23010121	PURCHASE OF RESIDENTIAL FURNITURE						-		-
	LESS: COVID 19 EXPENDITURE (NOTE 15A)						-		(2,516,431,559)
			9,281,642,233	26,391,997,000	29,544,376,000		(3,152,379,000)	35	4,246,769,326
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GE	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance		2021
			₦	₦	₦	₦	%		₦
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		99,103,643	1,134,346,000	934,000,000	(200,346,000)	9		-
23030102	REHABILITATION / REPAIRS - ELECTRICITY		27,534,239	900,000,000	902,000,000	2,000,000	3		242,450,459
23030103	REHABILITATION / REPAIRS - HOUSING					-			-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		786,825,734	1,209,890,000	1,239,890,000	30,000,000	65		196,282,959
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		20,000,000	1,445,000,000	1,450,250,000	5,250,000	1		4,639,860
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		511,143,453	4,770,000,000	4,802,500,000	32,500,000	11		703,729,592
23030108	N/A					-			-
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS				25,000,000	25,000,000			7,551,676
23030110	REHABILITATION / REPAIRS - LIBRARIES				175,000,000	175,000,000			65,760,518
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES					-			8,564,640
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES				975,000,000	975,000,000			275,318,388
23030113	REHABILITATION / REPAIRS - ROADS		208,495,352	1,770,000,000	1,775,250,000	5,250,000	12		151,355,770
23030115	REHABILITATION / REPAIRS - WATER-WAY		65,000,000	514,000,000	549,000,000	35,000,000	13		47,992,000

23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		29,348,829	121,000,000	121,000,000	-	24	20,603,214
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		399,505,099	1,420,500,000	1,798,000,000	377,500,000	28	442,677,083
23030122	REHABILITATION/REPAIRS OF BOUNDARIES		6,080,000	21,000,000	21,000,000	-	29	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS				380,000,000	380,000,000		-
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS		90,620,000	270,000,000	280,000,000	10,000,000	34	12,052,506
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES				119,000,000	119,000,000		-
23030128	REHABILITATION ROAD CONSTRUCTION PLANTS & EQUIPMENT		50,000,000	623,000,000	1,123,000,000	500,000,000	8	-
	LESS: COVID 19 EXPENDITURE (NOTE 15A)					-		(2,040,242,635)
			2,293,656,349	14,198,736,000	16,669,890,000	2,471,154,000	16	138,736,029
	ACQUISITION OF NON-TANGIBLE ASSETS							
	BREAKDOWN BY MDAS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
1	CONSOLIDATION- OFFICE OF ACCOUNTANT GENERAL							32,393,500
011100100100	GOVERNMENT HOUSE		15,000,000	16,520,350,000			0	32,393,500
011100100200	DEPUTY GOVERNOR OFFICE							
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)							161,822,364
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)							-
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)							89,497,673

11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	518,812,282	2,554,410,000					
011103700100	BORNO STATE PILGRIMS WELFARE BOARD							11,845,120
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	6,978,000	781,587,000				1	47,182,386
012305700100	COUNCIL FOR ARTS AND CULTURE							-
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA							-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	3,385,000	9,762,928,000				0	2,573,825,048
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE							-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME							-
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	20,000,000	1,970,249,000				1	41,907,713
022000100100	MINISTRY OF FINANCE H/QTR	122,511,126						
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM							49,292,920
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	28,550,000	-					39,832,800
022900100100	MINISTRY OF TRANSPORT	15,065,000	2,619,750,000				1	362,289,120
023100300100	RURAL ELECTRIFICATION BOARD							-
023400100100	MINISTRY OF WORKS							
023800400100	STATE BUREAU OF STATISTICS							-
025200100100	MINISTRY OF WATER RESOURCES	100,000	5,016,814,000				0	10,000,000
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	70,889,386	6,140,190,000				1	-

025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	2,154,566,000	23,339,642,000			9	658,145,989
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD						-
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	19,164,027	2,623,468,000			1	19,001,846
032600100100	MINISTRY OF JUSTICE						54,992,775
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES						-
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	3,693,658,938	4,247,060,000			87	833,000,665
051305100100	YOUTH DEVELOPMENT/ EMPOWERMENT DIRECTORATE	426,573,957					489,713,738
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,821,499,270	2,812,386,000			65	289,366,334
051700100100	MINISTRY OF EDUCATION	3,691,225,556	11,602,110,000			32	678,817,315
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	10,496,013,317	11,913,600,000			88	2,715,068,045
051701800100	RAMAT POLYTECHNIC MAIDUGURI	1,310,707,821	2,379,783,000			55	-
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION						-
051701900200	COLLEGE OF EDUCATION WAKA - BIU	4,900,000	864,533,000			1	-
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA						-
051702100100	BORNO STATE UNIVERSITY	209,768,915	4,300,000,000			5	41,008,398
051705400100	BORNO STATE TEACHING SERVICE BOARD						-
051705600100	BORNO STATE SCHOLARSHIPS BOARD						-

051706500100	BORNO STATE EDUCATION ENDOWMENT FUND								-
051706600100	EDUCATION TRUST FUND								345,002,581
051800100100	MINISTRY OF HIGHER EDUCATION								-
052100100100	MINISTRY OF HEALTH		87,410,000	8,201,710,000				1	58,279,397
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY								-
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		398,355,350	490,000,000				81	-
052110200100	HOSPITALS MANAGEMENT BOARD								-
052110400100	COLLEGE OF NURSING AND MIDWIFERY								-
052110600100	COLLEGE OF HEALTH TECHNOLOGY								-
053500100100	MINISTRY OF ENVIRONMENT		9,460	2,559,000,000				0	18,091
053900100100	MINISTRY OF SPORTS DEVELOPMENT								245,973,598
055200100100	MINISTRY OF RELIGIOUS AFFAIRS		1,012,556,815	2,769,716,000				37	475,176,512
055200500100	ISLAMIC RESEARCH CENTER								-
026000100100	MINISTRY OF LAND AND SURVEY								-
014700100100	CIVIL SERVICE COMMISSION								
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION								
014800100100	INDEPENDENT ELECTORAL COMMISSION		1,050,000	895,315,000					
			26,128,750,219	124,364,601,000				465	10,355,847,427

CONSTRUCTION / PROVISION OF FIXED ASSETS - GE									
BREAKDOWN BY MDAS									
		Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021	Actual 2022	
		₦	₦	₦	₦	%	₦	₦	
011100100100	GOVERNMENT HOUSE		104,582,183	16,520,350,000			1	203,318,888	
011100100200	DEPUTY GOVERNOR'S OFFICE							160,000,000	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)							-	
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		158,761,349	3,062,995,000			5	100,786,497	
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)							51,000,000	
011110100100	SECURITY TRUST FUND		10,925,000	3,297,000,000			0	1,747,890	
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES							371,009,374	
011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION							-	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION							-	
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE							49,442,385	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)							-	
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA							-	
014000100100	OFFICE OF THE STATE AUDITOR GENERAL							-	
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL							-	
014700100100	CIVIL SERVICE COMMISSION		3,820,012	139,562,000			3	-	

014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION							46,471,587
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,293,710,060	9,762,928,000				23	154,652,821
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE							-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME							-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY							-
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	13,560,000	1,970,249,000				1	63,080,484
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE							-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	492,133,703	4,099,880,000				12	759,903,772
022201800100	BORNO INVESTMENT COMPANY LTD							-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)							-
022205900100	BORNO WIRE AND NAIL COMPANY							-
022206000100	NEITAL NIGERIA LIMITED							-
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	451,500,179	-					335,991,181
022900100100	MINISTRY OF TRANSPORT	140,700,000	2,619,750,000				5	10,000,000
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY							-
023100300100	RURAL ELECTRIFICATION BOARD							10,046
023400100100	MINISTRY OF WORKS	12,175,719,688	20,489,499,000				59	7,509,016,955
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)							913,767,367
023800400100	STATE BUREAU OF STATISTICS							-

025200100100	MINISTRY OF WATER RESOURCES	164,197,212	5,016,814,000			3	28,924,049
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	2,593,124,404	6,140,190,000			42	-
025300100100	MINISTRY OF HOUSING AND ENERGY	2,638,762,466	6,182,473,000			43	1,151,288,146
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	5,293,341,159	23,339,642,000			23	12,823,127,449
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	724,842,407	2,623,468,000			28	352,694,162
032600100100	MINISTRY OF JUSTICE						-
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES						-
032605100100	HIGH COURT OF JUSTICE						-
032605400100	AREA COURT						-
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT						-
051305100100	YOUTH DEVELOPMENT/ EMPOWERMENT DIRECTORATE						366,337,852
051700100100	MINISTRY OF EDUCATION	1,480,595,169	11,602,110,000			13	1,727,069,189
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	1,923,985,066	11,913,600,000			16	2,715,068,045
051701000100	BORNO STATE AGENCY FOR MASS LITERACY						-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD						-
051701200100	CARRER GUIDANCE AND COUNCELLING						-
051701800100	RAMAT POLYTECHNIC MAIDUGURI						-
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION						-
051701900200	COLLEGE OF EDUCATION WAKA - BIU	267,584,410	864,533,000			31	-

051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA							31,684,856
051702100100	BORNO STATE UNIVERSITY		1,585,288,151	4,300,000,000			37	2,252,334,985
051705400100	BORNO STATE TEACHING SERVICE BOARD							-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND							-
051706600100	EDUCATION TRUST FUND		945,055,845	91,158,000			1037	1,176,225,537
051800100100	MINISTRY OF HIGHER EDUCATION							-
052100100100	MINISTRY OF HEALTH		3,093,216,687	8,201,710,000			38	2,727,286,678
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY							-
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY							33,296,335
052110200100	HOSPITALS MANAGEMENT BOARD							-
052110400100	COLLEGE OF NURSING AND MIDWIFERY							-
052110600100	COLLEGE OF HEALTH TECHNOLOGY							6,098,500
053900100100	MINISTRY OF SPORTS DEVELOPMENT							81,271,000
055200100100	MINISTRY OF RELIGIOUS AFFAIRS		842,495,154	2,769,716,000			30	517,478,682
055200200100	ISLAMIC PREACHING BOARD							-
055200400100	COUNCIL OF ULAMAS							-
026000100100	MINISTRY OF LAND & SURVEY							-
051400100100	MINISTRY FOR WOMEN AFFAIRS		20,000,000	2,812,386,000			1	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT							-
			37,417,900,304	147,820,013,000			25	36,720,384,711

PRESERVATION OF THE ENVIRONMENT - GENERAL									
BREAKDOWN BY MDAS									
		Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021	
			₦	₦	₦	₦	%	₦	
11100100100	GOVERNMENT HOUSE								-
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)								-
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES								2,045,000
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION								-
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL								-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION								-
021510200100	BORNO AGRICULTURAL DEVELOPMENT								
051700100100	MINISTRY OF EDUCATION								-
051701900200	COLLEGE OF EDUCATION WAKA - BIU								-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND								-
051706600100	EDUCATION TRUST FUND								2,514,600
022900100100	MINISTRY OF TRANSPORT		106,355,600	2,619,750,000			4		-
053500100100	MINISTRY OF ENVIRONMENT		235,648,959	2,559,000,000			9	592,113,884	
053900100100	MINISTRY OF SPORTS DEVELOPMENT								-
			342,004,559	5,178,750,000			7	596,673,484	

PURCHASE OF FIXED ASSETS - GENERAL									
BREAKDOWN BY MDAS									
		Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021	
			₦	₦	₦	₦	%	₦	
1	CONSOLIDATION							70,000,000	
11100100100	GOVERNMENT HOUSE		352,115,760	16,520,350,000			2	424,000,000	
11100100200	DEPUTY GOVERNOR'S OFFICE		87,885,160	4,302,000,000			2	265,093	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)							-	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)							-	
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		17,695,000	3,062,995,000			1	215,876,666	
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)							35,600,000	
011103500100	BORNO STATE PENSIONS DEPARTMENT							77	
011103500200	LOCAL GOVERNMENT PENSIONS BOARD							-	
011103700100	BORNO STATE PILGRIMS WELFARE BOARD							5,000	
011110100100	SECURITY TRUST FUND							21,473,469	
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES							-	
011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION							-	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION							-	
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		28,055,000	781,587,000			4	21,980,693	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)							-	

012500100100	HEAD OF SERVICE								77
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA								-
014000100100	OFFICE OF THE STATE AUDITOR GENERAL								2,780,000
014000200100	OFFICE OF THE LOCAL GOVTS AUDITOR GENERAL								-
014700100100	CIVIL SERVICE COMMISSION		5,256,322	139,562,000				4	-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		1,971,000	246,859,000				1	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		1,240,000	895,315,000				0	300,000
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES								-
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE								-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME								-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY								-
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT								4,528,400
022000100100	MINISTRY OF FINANCE-HQTRS		444,865,390	13,088,448,000				3	1,163,681,685
022000300100	BUDGET AND PLANNING								-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL								-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE								-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		149,890	4,099,880,000				0	-
022201800100	BORNO INVESTMENT COMPANY LTD								-

022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	272,824,091	-					294,875,183
022900100100	MINISTRY OF TRANSPORT	2,133,112,902	2,619,750,000				81	1,683,127,652
022905300100	BORNO EXPRESS TRANSPORT CORPORATION							55,165,005
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY							-
023100300100	RURAL ELECTRIFICATION BOARD							-
023400100100	MINISTRY OF WORKS	48,871,283	20,489,499,000				0	129,568,968
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)							110,000,000
023800400100	STATE BUREAU OF STATISTICS							-
025200100100	MINISTRY OF WATER RESOURCES	467,176,943	5,016,814,000				9	697,383,354
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	225,456,857	6,140,190,000				4	-
025300100100	MINISTRY OF HOUSING AND ENERGY							19,753,125
025301000100	BORNO STATE HOUSING CORPORATION							-
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT							-
026000100100	MINISTRY OF LANDS & SURVEY							-
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD							-
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	887,853,062	2,623,468,000				34	684,410,491
032600100100	MINISTRY OF JUSTICE							5,000,000
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES							-
032605100100	HIGH COURT OF JUSTICE							-

032605300100	SHARIA COURT OF APPEAL								-
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT								43,030,000
051305100100	YOUTH DEVELOPMENT/ EMPOWERMENT DIRECTORATE								5,452,000
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT								-
051700100100	MINISTRY OF EDUCATION		217,359,026	11,602,110,000				2	52,770,000
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		3,095,284,951	11,913,600,000				26	720,000
051700800100	BORNO STATE LIBRARY BOARD								-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY								-
051701200100	GUIDANCE AND COUNCELLING								-
051701800100	RAMAT POLYTECHNIC MAIDUGURI								-
051701900200	COLLEGE OF EDUCATION WAKA - BIU		15,852,361	864,533,000				2	-
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA								-
051702100100	BORNO STATE UNIVERSITY		632,826,236	4,300,000,000				15	478,531,983
051705400100	BORNO STATE TEACHING SERVICE BOARD								-
051705600100	BORNO STATE SCHOLARSHIPS BOARD								-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND								-
051706600100	EDUCATION TRUST FUND		256,400,000	3,297,000,000				8	191,748,300
051800100100	MINISTRY OF HIGHER EDUCATION								-

052100100100	MINISTRY OF HEALTH		89,391,000	8,201,710,000			1	340,180,664
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY							-
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY							2,964,002
052110200100	HOSPITALS MANAGEMENT BOARD							-
052110400100	COLLEGE OF NURSING AND MIDWIFERY							-
052110600100	COLLEGE OF HEALTH TECHNOLOGY							5,029,000
053500100100	MINISTRY OF ENVIRONMENT							-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY							-
053900100100	MINISTRY OF SPORTS DEVELOPMENT							3,000,000
053905100100	BORNO STATE SPORTS COUNCIL							-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS							-
055200100100	MINISTRY OF RELIGIOUS AFFAIRS							-
055200500100	ISLAMIC RESEARCH CENTER							-
	FISCAL RESPONSIBILITY ACT							
			9,281,642,234	120,205,670,000			8	6,763,200,886
								(1,722,767,232)
	REHABILITATION / REPAIRS OF FIXED ASSETS - GE							
	BREAKDOWN BY MDAS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
011100100100	GOVERNMENT HOUSE							-
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		206,869,095	3,062,995,000			7	166,979,993

011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)							35,015,560
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	6,080,000	2,554,410,000				0	-
011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION							-
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE							44,074,676
014700100100	CIVIL SERVICE COMMISSION	921,548	139,562,000				1	-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	7,164,329	246,859,000				3	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	20,200,000	895,315,000				2	-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES							246,252,500
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE							-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY							-
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT							16,073,801
022000100100	MINISTRY OF FINANCE-HQTRS	57,353,983	13,088,448,000				0	58,997,072
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE							-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	53,000,000	4,099,880,000				1	20,603,214
022205600100	MAIDUGURI INTERNATIONAL HOTEL							-
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	255,920,218	-					100,417,804
023100300100	RURAL ELECTRIFICATION BOARD							2,000,093
023400100100	MINISTRY OF WORKS	208,495,352	20,489,499,000				1	61,350,000
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)							90,240,770

025200100100	MINISTRY OF WATER RESOURCES	181,215,482	5,016,814,000			4	160,132,059
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	463,427,647	6,140,190,000			8	-
025300100100	MINISTRY OF HOUSING AND ENERGY	27,534,239	6,182,473,000			0	240,450,366
025301000100	BORNO STATE HOUSING CORPORATION						-
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	274,328,497	23,339,642,000			1	73,300,987
032600100100	MINISTRY OF JUSTICE						156,019,018
051305100100	YOUTH DEVELOPMENT/ EMPOWERMENT DIRECTORATE						8,564,640
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEV.	86,020,000	2,812,386,000				
051700100100	MINISTRY OF EDUCATION	110,667,067	11,602,110,000			1	78,664,639
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	235,096,168	11,913,600,000			2	-
051700800100	BORNO STATE LIBRARY BOARD						-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY						-
051701800100	RAMAT POLYTECHNIC MAIDUGURI						-
051702100100	BORNO STATE UNIVERSITY	34,362,723	4,300,000,000				
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION						-
051701900200	COLLEGE OF EDUCATION WAKA - BIU						-
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA						-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND						-

051706600100	EDUCATION TRUST FUND								561,140,407
051800100100	MINISTRY OF HIGHER EDUCATION								6,069,205
052100100100	MINISTRY OF HEALTH								4,639,860
053500100100	MINISTRY OF ENVIRONMENT		65,000,000	2,559,000,000				3	47,992,000
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY								-
053900100100	MINISTRY OF SPORTS DEVELOPMENT								-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS								-
055200100100	MINISTRY OF RELIGIOUS AFFAIRS								-
022900100100	MINISTRY OF TRANSPORT								-
025000100100	FISCAL RESPONSIBILITY BOARD/AGENCY								-
026000100100	MINISTRY OF LAND & SURVEY								-
			2,293,656,348	118,443,183,000				2	2,178,978,664

NOTE 15A - COVID-19 EXPENDIURE
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE		DETAILS	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Variance %	2021 ₦
15		CAPITAL EXPENDITURE					
	SECTOR CODE	ACCORDING TO SECTORS (A)					
	01	ADMINISTRATIVE SECTOR				0	1,360,138,156
	02	ECONOMIC SECTOR				0	20,663,004,750
	03	LAW AND JUSTICE				0	-
	05	SOCIAL SECTOR				0	1,021,281,500
		TOTAL CAPITAL EXPENDITURE		-	-	0	23,044,424,406
		ACCORDING TO NATURE OF EXPENDITURE (B)					
	230101	PURCHASE OF ASSETS				0	2,516,431,559
	230201	CONSTRUCTION/PROVISION				0	10,201,560,593
	230301	REHABILITATION/REPAIRS				0	2,040,242,635
		OTHER COVID RELATED EXPENDITURE				0	8,286,189,619
		TOTAL CAPITAL EXPENDITURE		-	-	0	23,044,424,406
		PURCHASES					
	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (MEDICAL COMSUMAMBLES/PPE) COVID 19				0	-
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT				0	1,422,882,559
		PURCHASE OF COMPUTERS				0	40,020,000
		PURCHASE OF COMPUTERS PRINTIERS				0	1,250,000

		PURCHASE OF SCANNERS				0	17,640,000
		PURCHASE OF FURNITURES & FITTINGS				0	133,375,000
		PURCHASE OF MOTOR VEHICLES				0	504,350,000
		PURCHASE OF SECURITY EQUIPMENT				0	248,320,000
		PURCHASE OF FIRE FIGHTING EQUIPMENT				0	97,000,000
	23010127	PURCHASE OF AGRIC EQUIPMENT				0	-
	23010143	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES				0	51,594,000
	23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS					-
						0	2,516,431,559
		CONSTRUCTION/ PROVISION					
	23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS					-
	23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES(ISOLATION CENTERS) COVID -19					-
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS				0	1,007,167,000
	23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS				0	626,750,000
	23020113	CONSTRUCTION/PROVISION OF RES. BUILDING				0	120,460,483
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE				0	4,141,979,110
		CONSTRUCTION OF ICT INFRASTURE					105,204,000
		CONSTRUCTION / PROVISION OF MOTOR PARKS					-
	23050132	AGRICULRAL PRODUCTION					4,200,000,000
	23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES				0	-
						0	10,201,560,593
		REHABILITATION/REPAIRS					
	23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING (RAVAGED COMMUNITIES)					-
	23050103	SURVELLAICE /EPEDIMOLOGY					-

		REHABILITATION OF SCHOOL				0	813,663,600
		REHABILITATION OF WATER FACILITIES				0	190,368,225
		REHABILITATION OF POWER GENERATING				0	78,240,000
		REHABILITATION OF AGRICULTURAL FACILITIES				0	156,480,000
	23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES				0	486,609,200
	23030121	REHAB. OFFICE BUILDING				0	314,881,610
					-	-	0
		OTHER COVID 19 RELATED EXPENDITURES					
	23050130	HUMAN CAPITAL DEVELOPMENT/TRAINING				0	2,293,999,619
	23050150	COUNTERPART FUND FOR NIDs				0	-
	23020113	GRAIN THRESHERS				0	-
		MONITORING AND EVALUATION				0	300,000,000.00
	23020129	PROVISION OF IRRIGATION INFRASTRUCTURES				0	-
	23050132	GRAIN RESERVE				0	-
	23050133	PEST CONTROL AND CROP PROTECTION				0	-
	23050134	CULTIVATION OF SPECIAL CROPS				0	-
	23050135	FERTILIZER SUBSIDY				0	-
	23050138	RURAL ACCESS AND AGRIC MARKETING				0	-
	23020105	WATER FOR LIVESTOCK				0	-
	23050148	LIVESTOCK MANAGEMENT				0	-
	23050151	ARTISINAL FISHERIES				0	-
		RESEARCH AND DEVELOPMENT					-
	23050157	VERTINARY DRUGS/VACCINES					-
	23040104	INDUSTRIAL POLUTION				0	1,500,000
	23040109	SEWAGE AND REFUSE DISPOSAL				0	-
	23050128	RELIEF MATERIALS FOR IDPs				0	2,000,000,000
	23050129	RELIEF MATERIALS FOR VICTIMS				0	3,690,690,000

		SOFTWARE ACQUISITION				0	
	23050142	WOMEN MOBILIZATION AND SOCIAL ORIENTATION				0	-
	22022003	ADHOC DUTIES				0	-
	21020100	ALLOWANCES				0	
	22022803	PLANT / GENERATOR FUEL COST				0	-
		OTHER RECURRENT EXPENSES				0	-
	21010101	SALARIES				0	-
				-	-	0	8,286,189,619
		EXPENITURE ACCORDING TO MDAS					
	'01	ADMINISTRATIVE SECTOR					
	011101300100	GOVERNOR HOUSE				0	1,317,440,000
	011200100100	BAUCHI STATE HOUSE OF ASSEMBLY				0	27,816,546
		GOVERNORS OFFICE				0	
	016100100100	SECRETARY TO STATE GOVERNMENT (SSG				0	14,881,610
				-	-	0	1,360,138,156
	'02	ECONOMIC SECTOR					
	012600100100	MINISTRY OF RECONSTRUCTION,REHABILITATION & RESETTLEMENT				0	10,912,960,483
	025210300100	RURAL WATER SUPPLY AND SANITATION (RUWASA)				0	4,022,090,267
	025200100100	MINISTRY OF WATER RESOURCES				0	-
	021510100100	MINISTRY OF AGRIC & NATURAL RESOURCES				0	5,639,214,000
	021600100100	MINISTRYOF ANIMALS & FISHERIES DEVELOPMENT				0	88,740,000
	025300100100	MINISTRY OF HOUSING AND ENERGY				0	-
				-	-	0	20,663,004,750
	'05	SOCIAL SECTOR					

052100100100	MINISTRY OF HEALTH				0	-
052110200100	HOSPITALS MANAGEMENT BOARD				0	-
052100100100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY				0	-
051700100100	MINISTRY OF EDUCATION				0	1,007,167,000
053500100100	MINISTRY OF ENVIRONMENT				0	1,500,000
053505500100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY					-
051400100100	MINISTRY OF WOMEN AFFAIRS					-
052110600100	COLLEGE OF HEALTH TECHNOLOGY				0	12,614,500
0521015001	COLLEGE OF NURSING & MIDWIFERY				0	-
				-	-	0
						1,021,281,500

NOTE 16 - CASH AND ITS EQUIVALENT
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	DETAILS			2022	2021
				₦	₦
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 (DOMICILLIARY)	1,173,900	1,075,860
	STERLING	0073039056	BOSG PROJECT ACCOUNT II	95,251	95,251
	STERLING	0501410211	MIN OF TRADE INV AND TOURISM CAPITAL	553	470
	GTB PLC	210061515	BOSG SPECIAL FUND ACCOUNT	-	-
	GTB PLC	0109888962	STAFF CAR LOAN FUND (MIN OF JUSTICE)	-	-
	GTB PLC	0026552953	MINISTRY OF LG AND CHIEFTANCY AFFAIRS	-	-
	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	24,814,225	603,807
	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

	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		-
	FBN PLC	2013625384	MEMBERS CAR LOAN ACCOUNT	2,689,336	6,033,872
	FBN PLC	2013618955	BOSG DISPOSAL OF GOV'T QUARTERS	2,778,397	2,778,397
	FBN PLC	2013618979	BOSG OWNER OCCUPIER	37,396,750	36,964,146
	FBN PLC	2033386931	STATE MIN OF EDUCATION/SUBEB (ADVANCE ACCT)	68,650	68,934
	FBN PLC	2034747843	BORMA OVERHEAD ACCOUNT	90,562	90,945
	HERITAGE	6001788575	MINISTRY FOR LOCAL GOV'T	62,374	62,374
	UNION BANK	0024867763	MINISTRY OF WORKS	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
	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 PLC	1022751503	BORNO STATE COVID- 19 SUPPORT	684,572	684,572

	UBA PLC	1022757787	MINISTRY OF HIGHER EDUCATION (EDUC. DEV'T FUND)	1,550,826	1,550,826
	UBA PLC	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	11000013831	MIN OF POVERTY ALLEVIATION AND YOUTHS EMPOW.	9,685	9,685
	KEYSTONE	1310005394	BORNO STATE HOUSING COOPERATION	35,112	35,112
	KEYSTONE	1280001623	BORNO STATE MINISTRY OF EDUCATION	325	325
	JAIZ	0005085183	BORNO STATE RURAL HOUSING (MAIN)	31,453	31,453
	JAIZ	0001888056	MINISTRY RECONSTRUCTION REHABILITATION RESETTLE	71,070	71,070
	FIRST BANK	2013544553	BIR-REVENUE ACCOUNTS	-	-
	ZENITH BANK	1011977763	BIR-NON EXPENDABLE	73,874,575	4,197,328
	ZENITH BANK	1010554491	BOSG PROJECT ACCOUNT	492,958	492,958
	ZENITH BANK	1013547685	BOSG LEAVE GRANT ACCOUNT	-	-
	GT BANK		BOSG COUNTERPART FUND-MINISTRY OF ENVIRONMENT	95,193,557	95,193,557
	UNION BANK	0041113723	BOSG SALARY ACCOUNT	-	-
	UNION BANK		CENTRAL ACCOUNT BORNO STATE	96,217	96,217
	ZENITH BANK	1010552167	BOSG CENTRAL ACCOUNT	994,023,462	5,395,616
	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 ACCT	(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 ACCT	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 ACCT)	-	-
	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	106,462,117	51,928,305
	ACCESS BANK		1000 HOUSING PROJECT	-	-
	UNITY BANK	0002035691	BORNO STATE GOVT SALARY ACCOUNT	-	-
	ACCESS BANK	0056016123	SPECIAL PROJECT ACCOUNT	2,642,812	2,642,812
	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		
	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
	JAIZ BANK	6219082	FAMILY HOMES ACCOUNT (BO RURAL HOUSING A/C (MRRR) DEBT SERVICE	50,056,948	3,679,299,014
			HEALTH CARE DEDUCTIONS		-
				1,544,340,468	4,039,347,690

B			MDAS CASH & BANK BALANCES- OVERHEAD COSTS ACCOUNTS		
	BANK	01	ADMINISTRATIVE SECTOR		
	ZENITH BANK	1010689562	GOVERNMENT HOUSE	80,789,797	24,560,114
	ZENITH BANK		OFFICE OF SECRETARY TO THE STATE GOVERNMENT		
	ZENITH BANK	1010960715	OFFICE OF HEAD OF SERVICE	8,211	920,289
	ZENITH BANK	1010290399	ESTABLISHMENT DEPARTMENT	720	366
	ZENITH BANK	1010293871	PENSION DEPARTMENT	205,655	6,606
	ZENITH BANK		DEPARTMENT OF POLITICAL		
	ZENITH BANK	1016261751	OFFICE OF STATE AUDITOR GENERAL - OVERHEAD	71,514	26,438
	ZENITH BANK	1012329871	LOCAL GOVERNMENT SERVICE COMMISSION	52,422	173,354
	STERLING BANK	0000506451	CIVIL SERVICE COMMISSION	(31,227)	431
	ZENITH BANK	1013107393	BORNO STATE HOUSE OF ASSEMBLY- OVERHEAD	47,953	49,144
	ZENITH BANK	1011144303	BORNO STATE HOUSE OF ASSEMBLY- OVERHEAD	8,926	61,607,496
	ZENITH BANK		LOCAL GOVERNMENT AUDIT DEPARTMENT		-
	ZENITH BANK	1012193449	MINISTRY OF HOME AFFAIRS, INFORMATION & CENTRE	(629)	1,114,962
	ZENITH BANK	1013184903	MINISTRY OF INTER GOVERNMENTAL AFFAIRS AND STUDIES	50,452	1,428
	U.B.A PLC	1003606589	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	6,668	365,804
	ZENITH BANK	1012867681	STATE COUNCIL OF ARTS AND CULTURE		51,597
	BANK	02	ECONOMIC SECTOR		
	ZENITH BANK	1012672247	MINISTRY OF AGRICULTURE AND NAT. RESOURCES	270,630	335,040
	ZENITH BANK	1014279750	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,748	2,121

	ZENITH BANK	1012792952	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,613	
	ZENITH BANK	1010941402	MINISTRY OF FINANCE(HQTRS)	65,743	157,426,114
	ZENITH BANK	1012137294	OFFICE OF ACCOUNTANT GENERAL	7,746	639,545
	ZENITH BANK		OFFICE OF ACCOUNTANT GENERAL-GRATUITY	106,462,117	
	ZENITH BANK	1011413414	MINISTRY OF HOUSING AND ENERGY		
	ZENITH BANK	1017738225	MINISTRY OF WATER RESOURCES	2,023,513	9,987,623
	FIDELITY BANK	4010207829	MINISTRY OF WATER RESOURCES		-
	ZENITH BANK	1012171867	MINISTRY OF WORKS	91,249	94,881
	ZENITH BANK		MINISTRY OF LANDS AND SURVEY		
	ZENITH BANK	1010607438	MINISTRY OF BUDGET & PLANNING	4,293	1,539
	ZENITH BANK	1012805757	MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT	124,234	99,831
	ZENITH BANK	1011413414	MINISTRY OF HOUSING AND RURAL ELECTROFICATION	75,469	1,126,710
	ZENITH BANK	1014557335	MINISTRY OF REHABILITATION, RECONS. & RESETTLEMENTS	11,022	1,012,117
	ZENITH BANK	1016607959	MINISTRY OF SCIENCE, TECHNOLOGY & INNOVATION		
	UBA PLC	1003114192	BORNO STATE GEOGRAPHIC INFORMATION	77,269	77,766
	ZENITH BANK	1017039623	MINISTRY OF TRANSPORT- OVERHEAD ACCOUNT	48,948	5,325
	BANK	03	LAW & JUSTICE SECTOR		
	ZENITH BANK	1010451019	MINISTRY OF JUSTICE	1,037,146	1,054,087
	ECO BANK	3122010248	HIGH COURT OF JUSTICE	131,577	21,973,980
	ZENITH BANK	1012792141	HIGH COURT OF JUSTICE- SALARY	-	20,186
	ZENITH BANK	1012792127	AREA COURTS- SALARY	44	
	ENTETPRISES BANK		SHARIA COURT OF APPEAL	-	

	ZENITH BANK	1016080305	SHARIA COURT OF APPEAL- OVERHEAD	6,794	4,367
	ECO BANK	31222020283	JUDICIAL SERVICE COMMISSION	98,178	251,178
	ZENITH BANK	1012793667	JUDICIAL SERVICE COMMISSION	3,835	3,835
	BANK	05	SOCIAL SERVICE SECTORS		
	ZENITH BANK	1012375603	MINISTRY OF WOMEN AFFAIRS & SOC. DEV	1,705,450	170,424
	ZENITH BANK	1013344279	BORNO STATE MINISTRY OF YOUTH EMPOWERMENT & SPORT DEVELOPMENT	1,773	8,944
	ZENITH BANK	1011313349	MINISTRY OF ENVIRONMENT	61,579	16,102
	ZENITH BANK	1012171616	MINISTRY FOR RELIGIOUS AFFAIRS AND SPECIAL EDUCATION	46,801	57,496
	ZENITH BANK	1010377098	MINISTRY FOR LOCAL GOVERNMENT & EMIRATE AFFAIRS	1,284,574	146,373
	ECO BANK PLC	2362052326	MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT		
	ZENITH BANK	1218784438	MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT	(631)	56
	UBA PLC BANK	1005195364	MINISTRY OF HEALTH AND HUMAN SERVICES	5,043,015	1,599,174
	FIDERILTY	5030071838	MINISTRY OF EDUCATION	21,398	21,398
	ZENITH BANK		MINISTRY OF EDUCATION- OTHER BALANCES		
	ZENITH BANK	1016609959	MINISTRY OF HIGHER EDUCATION	41,113	41,113
	STERLING BANK	0022925441	MINISTRY OF HIGHER EDUCATION		
	ECO BANK PLC		MINISTRY OF EDUCATION TSANGAYA ALC		
	ECO BANK PLC		EDUCATION RESOURCE CENTRE		
			EDUCATION RESOURCE CENTRE		
				199,960,702	285,055,354

C			MDAS CASH & BANK BALANCES-CDF ACCOUNTS		
	BANK	01	ADMINISTRATIVE SECTOR		
	ZENITH BANK	1012375342	GOVERNMENT HOUSE	3,280	39,782
	ZENITH BANK		OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT		
	ZENITH BANK		OFFICE OF THE HEAD OF SERVICE		
	ZENITH BANK	1010290399	ESTABLISHMENT DEPARTMENT		
	ZENITH BANK	1017335686	PENSION DEPARTMENT	26,105	26,565
	ZENITH BANK		DEPARTMENT OF POLITICAL		
	ZENITH BANK	1219751718	OFFICE OF THE STATE AUDITOR GENERAL	46,203	44,199
	ZENITH BANK		CIVIL SERVICE COMMISSION	(3,705)	
	UNITY BANK	0002040389	LOCAL GOVERNMENT SERVICE COMMISSION	410,516	20,415
	ZENITH BANK		BORNO STATE HOUSE OF ASSEMBLY		
	ZENITH BANK	1014572585	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	6,730	7,059
	ZENITH BANK	1011473540	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	4,411	99,228
	ZENITH BANK	1013098321	MINISTRY OF INTER GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	20,519	336,988
	ZENITH BANK		MINISTRY OF MONITORING & SPECIAL PROJECTS		
	ZENITH BANK	1010387954	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,975	4,504
	ZENITH BANK	1011628443	BORNO STATE LOCAL GOVERNMENT AUDIT	1,626,335	31,288,120
	BANK	02	ECONOMIC SECTOR		
	ZENITH BANK	1012195072	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	607,437	212,106
	ZENITH BANK	1010810937	MINISTRY OF TRADE, INVESTMENT & TOURISM	128,340	140,350

	ZENITH BANK	0501410211	MINISTRY OF TRADE, INVESTMENT AND TOURISM	553	553
	ZENITH BANK	1010590415	MINISTRY OF FINANCE (HQTRS)	221,522	214,071
	ZENITH BANK		OFFICE OF ACCOUNTANT GENERAL		-
	ZENITH BANK	1011592801	MINISTRY OF HOUSING AND ENERGY	9,210,252	253,110
	ZENITH BANK	1010602361	MINISTRY OF WATER RESOURCES	24,704,522	18,672,912
	UBA PLC	1004976515	MINISTRY OF WATER RESOURCES	2,023,513	43,447
	ZENITH BANK	1010447007	MINISTRY OF WORKS	3,743,335	1,083,365
	ZENITH BANK		MINISTRY OF LAND SURVEYS		-
	ZENITH BANK	1010844754	DEPARTMENT OF BUDGET AND PLANNING	7,459	5,907
	ZENITH BANK	1012805740	MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT	1,170	575
	ZENITH BANK	1014557249	MINISTRY OF REHABILITATION, RECONS. & RESETTLEMENTS	16,291,036	19,577,884
	ZENITH BANK	1012329163	BORNO STATE GEOINFORMATION SERVICES	140,999,031	57,272,516
	ZENITH BANK	1016607935	MINISTRY OF SCIENCE, TECHNOLOGY & INNOVIATION	7,814,478	85,025,811
	ZENITH BANK	1016729709	MINISTRY OF TRANSPORT	661	7,958
	BANK	03	LAW & JUSTICE		
	ZENITH BANK	1010454890	MINISTRY OF JUSTICE	108,565	108,896
	ZENITH BANK	1013302882	MINISTRY OF JUSTICE- OTHER BALANCES	42,988,558	14,960,967
	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 DEVT	2,035,536	8,575,871
	ZENITH BANK	1012311483	MINISTRY OF SPORT DEVELOPMENT	19,013,651	8,449,884

	ZENITH BANK	1011101902	MINISTRY OF RELIGIOUS AFFAIRS & SPECIAL EDUCATION	21,672	22,913
	ZENITH BANK	1011313253	MINISTRY OF ENVIRONMENT	35,521,536	23,020
	FIRST BANK	2034882760	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS	1,830,446	1,830,781
	ZENITH BANK	1010546357	MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT	149,815	269,416
	UBA PLC PLC		MINISTRY OF HEALTH AND HUMAN SERVICES		-
	ZENITH BANK	1012212638	MINISTRY OF HEALTH AND HUMAN SERVICES	93,353,544	10,083,261
	ZENITH BANK	1014963044	MINISTRY OF EDUCATION	31370	31370
	ZENITH BANK	1012150828	MINISTRY OF EDUCATION	36,594	36,594
	ZENITH BANK	1016607935	MINISTRY OF HIGHER EDUCATION	87,002	27,543
	ZENITH BANK	1012780229	MINISTRY OF HIGHER EDUCATION	8,390	8,390
				403,082,356	258,806,331
			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	309,206
	ZENITH BANK	1012791003	GOVERNMENT HOUSE	3,776	3,776
	ZENITH BANK	1012792804	OFFICE OF STATE AUDITOR GENERAL	58,222	58,222
	ZENITH BANK	1012792938	CIVIL SERVICE COMMISSION	867	867
	ZENITH BANK	1012792989	MINISTRY OF HOME AFFAIRS	2,289	2,289
	ZENITH BANK	1012792309	STATE COUNCIL OF ARTS AND CULTURE	9,984	9,984
	ZENITH BANK	1012792836	OFFICE OF THE HEAD OF SERVICE	40,570	40,570

		02	ECONOMIC SECTOR		
	ZENITH BANK	1012792873	MINISTRY OF HOUSING AND ENERGY	3,997	3,997
	ZENITH BANK	1012791058	BORNO STATE GEOINFORMATION SERVICES	7,258	7,258
	ZENITH BANK	1012792921	MINISTRY OF WORKS	1,073,928	1,073,928
	ZENITH BANK	1012791065	MINISTRY OF AGRICULTURE & NATURAL RESOURCES	1,504	1,504
	ZENITH BANK	1012792952	MINISTRY OF TRADE, INVESTMENT & TOURISM	2,656	(133)
	ZENITH BANK	1012792385	MINISTRY OF WATER RESOURCES	369	369
	ZENITH BANK	1012792892	MINISTRY OF ANIMALS AND FISHERIES	(52)	(52)
	ZENITH BANK	1012791072	MINISTRY OF FINANCE	243	243
		03	LAW & JUSTICE		
	ZENITH BANK	102792945	MINISTRY OF JUSTICE	110,348	110,348
		05	SOCIAL SERVICES SECTOR		
	ZENITH BANK	1012792887	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVT	458	458
	ZENITH BANK	1012792873	MINISTRY OF HIGHER EDUCATION AND SCIENCE, TECH.	5,071	5,071
	ZENITH BANK	1012792983	MINISTRY FOR LOCAL GOVT & EMIRATE AFFAIRS	69,523	69,523
	ZENITH BANK	1012792907	MINISTRY OF RELIGIOUS AFFAIRS	33,196	33,196
	ZENITH BANK	1012791041	MINISTRY OF EDUCATION	45	45
	ZENITH BANK	1012792976	MINISTRY OF HEALTH	200	10,758
	ZENITH BANK	1012792859	MINISTRY OF ENVIRONMENT	20,884	20,884
	ZENITH BANK	1012792811	LOCAL GOVERNMENT SERVICE COMMISSION	40,570	40,570
	ZENITH BANK	1012792880	MINISTRY OF POVERTY ALLEVIATION	-	1,496
	ZENITH BANK	1012792938	MINISTRY OF YOUTHS AND SPORTS	-	40,688
				1,795,112	1,881,486

	BANK				
	HERITAGE BANK	6001756068	SODA ASH PLANT- OVERHEAD ACCOUNT	1,484	1,484
	UBA PLC	1015360127	BORMA- PROJECT ACCOUNT	3,367,568	3,367,568
	FIDELITY BANK	6060287532	BORMA- OTHER BALANCES	-	-
	ZENITH BANK	1012657499	BORMA- PROJECT ACCOUNT	654,972,688	654,972,688
	FIRST BANK	2034747843	BORMA- OVERHEAD ACCOUNT	90,945	90,945
	ZENITH BANK	1013123337	BORMA- SALARY ACCOUNT	-	299,546
	UBA PLC	1014729921	SPORTS COUNCIL- OVERHEAD ACCOUNT	12,281	2,231
	ZENITH BANK	1012792206	SPORTS COUNCIL- OVERHEAD ACCOUNT	(137)	(97)
	ZENITH BANK	1015623714	EL-KANAMI- OVERHEAD COST	10	1,156
	ZENITH BANK	1012795032	TEACHING SERVICE BOARD -SALARY ACCOUNT	-	10,215,072
	ZENITH BANK	1014056656	TEACHING SERVICE BOARD -CAPITAL ACCOUNT	1,803	2,559
	ZENITH BANK	1015499836	TEACHING SERVICE BOARD-OVERHEAD ACCOUNT	4,426,969	8,956,009
	ECO	0403000352	HOSPITAL MANAGEMENT BOARD -OVERHEAD	16,707,293	15,332,775
	UNITY BANK	0052355622	HOSPITAL MANAGEMENT BOARD -PROJECTS	-	8,658,446
	UNITY BANK	'0046215622	HOSPITAL MANAGEMENT BOARD	191,120	191,120
	ZENITH BANK	1012792213	HOSPITAL MANAGEMENT BOARD- SALARY	(2,523)	(1,782)
	GTB PLC		CONTRIBUTORY HEALTH- CAPITAL PROJECT	-	-
	FEDILITY BANK	5030109931	CONTRIBUTORY HEALTH- OVERHEAD PROJECT	-	352,716
	ZENITH BANK	1012793650	ISLAMIC RESEARCH CENTRE-SALARY ACCOUNT	1,256	-
	UBA PLC	1003064825	ISLAMIC RESEARCH CENTRE-OVERHEAD	1,025	51,174
	UBA PLC	0002035655	BORNO STATE PREACHING- OVERHEAD	2,604	9,241
	ZENITH BANK	1013833311	BORNO STATE LIBRARY BOARD- CAPITAL PROJECT	100,822	15,834
	ECO	3412012031	BORNO STATE LIBRARY BOARD- OVERHEAD COST	279	828,094
	ZENITH BANK	1012792257	BORNO STATE LIBRARY BOARD- SALARY	-	37,473

	UBA PLC	1013438389	SCHOLARSHIP BOARD- REVENUE ACCOUNT	50,167,682	38,070,728
	ZENITH BANK	1010480663	SCHOLARSHIP BOARD- OTHER BALANCES	18,251,926	1,740,738
	ZENITH BANK	1010482192	SCHOLARSHIP BOARD- OVERHEAD	115,221	118,894
	ZENITH BANK	10127992299	SCHOLARSHIP BOARD- SALARIES	-	1,623
	ACCESS BANK	1233850073	SECURITY TRUST FUND - CAPITAL PROJECT	67,697,443	88,919,323
	UNITY BANK	0045189564	EDUCATION TRUST FUND- CAPITAL	77,881,120	49,683,092
	ZENITH BANK	1012792282	EDUCATION TRUST FUND- OVERHEAD	699,188	1,184,695
	FEDILITY BANK	5030094637	SEMA- OTHER ACCOUNTS	-	-
	ZENITH BANK	1014063690	SEMA- CAPITAL PROJECT	-	-
	UBA PLC	1003096230	NOMADIC EDUCATION- OVERHEAD COST	463	-
	UNITY BANK	0002032678	LOCAL GOVT. PENSION BOARD-OTHER BALANCES	1,730,597	1,674,457
	UNITY BANK	0032581098	LOCAL GOVT. PENSION BOARD-SALARY	-	811,556
	UNITY BANK	0032581043	LOCAL GOVT. PENSION BOARD- OVERHEAD	1,545	1,545
	UNITY BANK		LOCAL GOVT. PENSION BOARD- OTHER ACCOUNT	2,091,687	2,091,687
	ZENITH BANK	1010456595	URBAN PLANNING AND DEVELOPMENT- OVERHEAD COST	998	1,696,088
	STANBIC	0035061181	AGENCY FOR CO-RD DECV-OTHER BALANCES	2,811,606	22,764
	UNITY BANK	0002036690	COLLEGE OF NURSING-REVENUE	7,297,188	10,343,599
	ECO	3123005573	COLLEGE OF NURSING-REVENUE	-	-
	ECO	4522019886	COLLEGE OF HEALTH TECH-REVENUE	15,051,126	15,051,126
	ECO	4523065976	COLLEGE OF HEALTH TECH-CAPITAL	-	-
	ECO	3122002111	COLLEGE OF HEALTH TECH-OVERHEAD	-	912
	ZENITH BANK	1015664582	AGRIC MECHANIZE AGENCY- CAPITAL	20,511	23,855
	FCMB	1113899010	AGRIC MECHANIZE AGENCY- OVERHEAD	3,680	3,680
	UNITY BANK	0003547043	KANO PARK AND MARKET	118,925	73,753
	FBN PLC	2031369965	KASHIM COLLEGE OF EDUCATION - REVENUE	-	-

	FBN PLC	2033121323	KASHIM COLLEGE OF EDUCATION - OVERHEAD	370,166	1,395,469
	ZENITH BANK	1012793708	KASHIM COLLEGE OF EDUCATION - SALARY	-	399,456
	UBA PLC	1023431260	RURAL WATER SUPPLY AGENCY- OVERHEAD	575,315	575,315
	ZENITH BANK	1010741437	RURAL WATER SUPPLY AGENCY- CAPITAL PROJECT	527,235	7,657,663
	FBN PLC	2033712974	COLLEGE OF BUSINESS STUDIES-REVENUE	93,753	612,253
	FBN PLC	2019148726	COLLEGE OF BUSINESS STUDIES-OVERHEAD	77,997	77,997
	ZENITH BANK	1012793674	COLLEGE OF BUSINESS STUDIES-SALARY	-	28,025
	ZENITH BANK	1016729709	MINISTRY OF TRANSPORT- CAPITAL PROJECT	7,958	7,958
	ZENITH BANK	1010462563	PILGRIMS WELFARE BOARD-OVERHEAD	14,669,558	103,104
	ZENITH BANK	1012792488	PILGRIMS WELFARE BOARD-SALARY	-	1,495
	ZENITH BANK	1012787194	PILGRIMS WELFARE BOARD-CAPITAL PROJECTS	1,292	1,835
	ZENITH BANK	1014387756	STATE PRIMARY HEALTHCARE DEVT- OVERHEAD COST	2,246,855	2,246,855
	ZENITH BANK	1010465014	BORNO STATE ENVIRONMENTAL PROT. - OVERHEAD ACCOUNT	480,114	57,835
	ZENITH BANK	1012792237	BORNO STATE ENVIRONMENTAL PROT. - SALRAY ACCOUNT	1,305,041	1,725,825
	ZENITH BANK	1012198066	BORNO STATE ENVIRONMENTAL PROT. - CAPITAL PROJECTS	171,088	171,749
	FCMB	7048629010	BORNO EXPRESS TRANSPORT CO. CAPITAL PROJECTS	140,764	140,764
	ZENITH BANK	1014431855	BORNO EXPRESS TRANSPORT CO. SALARY	6,726,225	-
	ZENITH BANK	1014431910	BORNO EXPRESS TRANSPORT CO. REVENUE	408,750	408,750
	ZENITH BANK	1012792026	CENTRE FOR PREROGATIVE OF MERCY- SALARY	-	124
	FBN PLC	2031358837	UIICEST-OVERHEAD	1,057,303	1,252,425
	FBN PLC	2039044822	UIICEST-CAPITAL	35,038	1,589,796
	ZENITH BANK	1012793681	UIICEST-SALARY	-	2,792,667
	FBN PLC	2031358686	UIICEST-OTHER BALANCES	-	-

	FBN PLC	2031358576	UIICEST-REVENUE	-	-
	FIDELITY BANK	5030043336	COLLEGE AGRICULTURE- OVERHEAD ACCOUNT	78,640	78,640
	ZENITH BANK	1016609238	COLLEGE AGRICULTURE- OVERHEAD ACCOUNT	164,019	78,640
	HERITAGE BANK	6001351353	COLLEGE AGRICULTURE- REVENUE	7,643,773	7,643,773
	UBA PLC	1022119802	RURAL RELECTIFICATION BOARD- CAPITAL PROJECTS	15,391,586	49,510,260
	ZENITH BANK	1017863475	RURAL RELECTIFICATION BOARD- OVERHEAD ACCOUNT	5,189	26,294
	ZENITH BANK	1012792244	RURAL RELECTIFICATION BOARD- OVERHEAD ACCOUNT	11,494	11,494
	ZENITH BANK	1012329163	BORNO GEO INFORMATION- CAPITAL PROJECT	57,272,516	57,272,516
	UBA PLC	1003114192	BORNO GEO INFORMATION- OVERHEAD ACCOUNT	77,766	77,766
	ZENITH BANK	1012792392	BOARD OF INTERNAL REVENUE- SALARY	-	2,178
	UBA PLC	1014373874	BOARD OF INTERNAL REVENUE- REVENUE	34,645	130,014
	ZENITH BANK	1011368411	UNIVERSAL BASIC EDUCATION- OTHER BALANCES	72,118	2,489,483
	UBA PLC	1001186225	UNIVERSAL BASIC EDUCATION- SALARY ACCOUNT	-	87,355,125
	ZENITH BANK	1013835811	UNIVERSAL BASIC EDUCATION- SALARY ACCOUNT	-	68
	ZENITH BANK	1013835827	UNIVERSAL BASIC EDUCATION- OVERHEAD ACCOUNT	25,082	1,524,616
	FBN PLC		UNIVERSAL BASIC EDUCATION- OTHER BALANCES	2,489,483	2,489,483
			UNIVERSAL BASIC EDUCATION- OTHER BALANCES	-	13,089,909,766
	ZENITH BANK	1013562024	BORNO STATE HOTEL-REVENUE	-	-
	ZENITH BANK	1012792440	BORNO STATE RADIO TELEVISION-SALARY	-	9,327
	ZENITH BANK	1011967388	BORNO STATE RADIO TELEVISION-REVEUE	717	-
	ACCESS BANK	0041557231	BORNO STATE RADIO TELEVISION-CAPITAL	-	6,899
	GTB PLC	0026252338	BORNO STATE RADIO TELEVISION- OVERHEAD	749	1,505,800
	ZENITH BANK	1012311483	MINISTRY OF YOUTH EMPOWERMENT- CAPITAL	8,449,884	8,449,884

ZENITH BANK	1013344279	MINISTRY OF YOUTH EMPOWERMENT- OVERHEAD	1,773	8,944
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 PLC	2032335152	RAMAT POLYTECHNIC- REVENUE	289,840	289,840
FIDELITY BANK	5030029949	RAMAT POLYTECHNIC- REVENUE	320,026	320,026
FBN PLC	2003362907	MONDAY MARKET COMPANY- CAPITAL	66,521	-
ZENITH BANK	1013232701	MONDAY MARKET COMPANY- REVENUE	6,925	491,124
FBN PLC	2001555972	AGENCY FOR MASS LITERACY- OVERHEAD	599	599
HERITAGE BANK	6001391519	AGENCY FOR MASS LITERACY- REVENUE	599	599
ZENITH BANK	1214660239	AGENCY FOR MASS LITERACY- OVERHEAD	288,780	228,935
ZENITH BANK	1012792251	AGENCY FOR MASS LITERACY- SALARY	-	536
ZENITH BANK	1218623742	AGENCY FOR MASS LITERACY- CAPITAL	1,313	44,552
UNITY BANK	0002035954	BORNO WIRE INDUSTRY- OVERHEAD	50,202	49,951
ZENITH BANK	1012792811	LOCAL GOVT SERVICE COMMISSION- SALARY	-	40,570
UNITY BANK	0002040389	LOCAL GOVT SERVICE COMMISSION- OVERHEAD	173,354	173,354
ZENITH BANK	1012329871	LOCAL GOVT SERVICE COMMISSION- OVERHEAD	173,354	173,354
UNITY BANK	0000859084	BORNO STATE AFFORESTATION- OVERHEAD	-	619
ZENITH BANK	1212912082	BORNO STATE AFFORESTATION- OVERHEAD	602	619
ZENITH BANK	1010377098	MINISTRY FOR LOCAL GOVT AND EMIRATE AFFAIRS-OVERHEAD	1,460,373	1,460,373
FBN PLC	2034882760	MIN. LOCAL AND CHIEFTAINCY AFFAIRS-CAPITAL	1,830,781	1,830,781
STERLING BANK	0076513269	BUREAU OF PUBLIC PROCUREMENT- CAPITAL	5,948	14,325,504
ZENITH BANK	1012867681	COUNCIL FOR ARTS AND CULTURE- OVERHEAD	13	51,597
STERLING BANK	0019999794	CIVIL SERVICE COMMISSION- CAPITAL	-	-

	STERLING BANK	0005064851	CIVIL SERVICE COMMISSION- OVERHEAD	-	431
	ZENITH BANK	1010435046	GOVERNMENT HOUSE	110,984	110,984
	ZENITH BANK	1010554587	GOVERNOR'S OFFICE - OVERHEAD	43,355,536	1,609,511
	ZENITH BANK	1012213123	GOVERNOR'S OFFICE - CAPITAL	1,468,842	173,838
	ZENITH BANK	1012202947	GOVERNOR'S OFFICE - OVERHEAD	18,052	18,052
	ZENITH BANK	1017097360	GOVERNOR'S OFFICE - CAPITAL	8,176	8,176
	ZENITH BANK	1012793643	BORNO AGRICULTURAL DEVT PROGRAME - SALARY	-	5,151
	ZENITH BANK	1014691327	BORNO AGRICULTURAL DEVT PROGRAME- CAPITAL	2,938	510,367
	UBA PLC	1003096223	BORNO AGRICULTURAL DEVT PROGRAME- OVERHEAD	11,420	159,992
	ZENITH BANK	1012792419	BORNO SUPPLY COMPANY- SALARY	-	8,708
	ZENITH BANK	1217487653	BORNO SUPPLY COMPANY- OVERHEAD	3,729	6,730
	ZENITH BANK	1012813523	NEITAL FACTORY NIG LTD- OVERHEAD	1,717	53,422
	FIDELITY BANK	4010207922	NEITAL FACTORY NIG LTD- CAPITAL	3,296,611	163,999
	ACCESS BANK	1403319274	MIN. OF FINANCE - PROJECT ACCOUNT	603,807	603,807
	ZENITH BANK	1017039513	MIN. OF FINANCE - PROJECT ACCOUNT	226,751	226,751
	ZENITH BANK	1015005802	MIN. OF FINANCE - PROJECT ACCOUNT	4,927,728	4,927,728
	ZENITH BANK	5070563989	MIN. OF FINANCE - PROJECT ACCOUNT	2,580	2,580
	ZENITH BANK	1018141363	MIN. OF FINANCE - PROJECT ACCOUNT	399,866	399,866
	ZENITH BANK	1213722815	MIN. OF FINANCE - PROJECT ACCOUNT	108,547,054	108,547,054
	ZENITH BANK	1010552167	MIN. OF FINANCE - PROJECT ACCOUNT	5,396,616	5,396,616
	ZENITH BANK	1014944418	MIN. OF FINANCE - PROJECT ACCOUNT	51,928,305	51,928,305
	ZENITH BANK	1010554491	MIN. OF FINANCE - PROJECT ACCOUNT	492,435	492,435
	ZENITH BANK	2013618979	MIN. OF FINANCE - OTHER BALANCES	6,033,892	6,033,892
	ZENITH BANK	2013625384	MIN. OF FINANCE - OTHER BALANCES	36,964,146	36,964,146
	FIDELITY BANK	4020195781	BORNO INVESTMENT COMPANY - PROJECT ACCT	-	-

	ACCESS BANK	0004928398	BORNO INVESTMENT COMPANY- CAPITAL	-	-
	UNITY BANK	0002043768	BORNO INVESTMENT COMPANY- OVERHEAD	-	-
	KEYSTONE		BORNO INVESTMENT COMPANY- PROJECT	-	-
	ZENITH BANK	121892498	BORNO STATE HOUSING CORPORATION- PROJECT	334,962	334,962
	FIRST BANK	2004512857	BORNO STATE HOUSING CORPORATION - PROJECT	109,660	2,071,469
	ZENITH BANK	1014063690	BORNO STATE EMERGENCY MANAGEMENT AGENCY	30,376	50,962
	ZENITH BANK	1011473540	BORNO INVESTMENT COMPANY –CAPITAL	-	-
	ZENITH BANK	1012193449	BORNO INVESTMENT COMPANY -OVERHEAD	-	-
	ZENITH BANK	1016609238	MOHAMET LAWAN COLLEGE OF AGRICULTURE- SALARY	-	2,297
	ZENITH BANK	1016609238	MOHAMET LAWAN COLLEGE OF AGRICULTURE- OVERHEAD	78,640	78,640
	FIDELITY BANK	5030043336	MOHAMET LAWAN COLLEGE OF AGRICULTURE- OTHER ACC	7,643,773	7,643,773
	UBA PLC	1003064792	MOHAMMED GONI COLLEGE OF LEGAL STUDIES	174,982	174,982
	ZENITH BANK	1012657499	ROAD MAINTENANCE AGENCY-PROJECT	102,452,923	654,972,688
	FIRST BANK	2034747843	ROAD MAINTENANCE AGENCY-OVERHEAD	90,584	90,945
	ZENITH BANK	1013123337	ROAD MAINTENANCE AGENCY- SALARY	-	299,546
	FIDELITY BANK	6060287532	ROAD MAINTENANCE AGENCY- OTHER ACCTS	3,564,063	3,564,063
	UBA PLC	1015360127	ROAD MAINTENANCE AGENCY-CAPITAL	3,367,568	3,367,568
	ZENITH BANK	1010741437	BORNO STATE RURAL WATER SUPPLY AGENCY- CAPITAL	527,235	7,657,663
	UBA PLC	1023431260	BORNO STATE RURAL WATER SUPPLY AGENCY- OVERHEAD	246,048	575,315
	ZENITH BANK	1012792163	BORNO STATE RURAL WATER SUPPLY AGENCY- SALARY	649	14,742
	ZENITH BANK	1012792426	PREROGATIVE OF MERCY	-	124
	UNITY BANK	0002035655	ISLAMIC RELIGIOUS PREACHING BOARD	2,604	9,241

	FCMB	1113899010	BORNO STATE AGRIC. MECH. AUTHORITY- OVERHEAD	3,954	3,680
	ZENITH BANK	1015664584	BORNO STATE AGRIC. MECH. AUTHORITY- CAPITAL	23,855	23,855
	ZENITH BANK	1012792330	BORNO STATE AGRIC. MECH. AUTHORITY- SALARY	-	3,462
	UBA PLC	1003074819	SCHOOL FOR HIGHER ISLAMIC STUDIES	13,265	13,265
	UBA PLC	1003412661	COLLEGE OF EDUCATION- WAKA BIU- OVERHEAD	27,013,930	-
	UBA PLC	1000461510	COLLEGE OF EDUCATION- WAKA BIU -REVENUE	-	-
	KEYSTONE	1006921438	COLLEGE OF EDUCATION- WAKA BIU -OTHER BALANCES	14,544,788	14,544,788
	ZENITH BANK	1012793698	COLLEGE OF EDUCATION- WAKA BIU -SALARY	9,253	9,274
	ZENITH BANK	1010623805	COLLEGE OF EDUCATION- WAKA BIU -OTHER BALANCES	-	-
	KEYSTONE	1006921445	COLLEGE OF EDUCATION- WAKA BIU -PROJECT ACCOUNT	2,890,111	87,761,283
	ZENITH BANK	1016487148	DEPUTY GOVERNOR OFFICE (OVERHEAD COST)	6,778	
	ZENITH BANK	1016487179	DEPUTY GOVERNOR OFFICE (CAPITAL ACCOUNT)	2,397	
	ZENITH BANK	1216603562	BORNO STATE FERTILIZER CO.(O/H)	105,213	
	FIRST BANK	2020571188	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	7,276,482	
	UNITY BANK	0001847512	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	2,841,712,497	
	FCMB	5549138013	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	11,209,526,289	
	ACCESS BANK	0004965142	LOCAL GOVERNMENT SERVICE COMMISSION	32,099,647	
	FCMB	2065615013	RAMAT POLYTECHNIC	132,400,505	
	ECO-BANK	0400071278	RAMAT POLYTECHNIC	496,375,442	
	UNITY BANK	0023908220	RAMAT POLYTECHNIC	18,119,201	

	FIRST BANK	2021873511	RURAL WATER SUPPLY AND SANITATION AGENCY	6,988,360	
	ZENITH BANK	1012567857	BORNO STATE LIAISON OFFICE, ABUJA	5,561,089	
	ZENITH BANK	1213810738	BORNO STATE TRAFFIC MANAGEMENT AGENCY (OVERHEAD)	31,253	
	ZENITH BANK	1217487646	BORNO STATE SUPPLY COMPANY LIMITED (CAPITAL ACCOUNT)	(8,741)	
	ACCESS BANK	1653648065	BORNO STATE SECURITY TRUST FUND (JOINT ALL. COMMITTEE ACT)	140,191,160	
	FIDELITY BANK	5030068861	BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	27,059,243	
	ZENITH BANK	1016232908	BORNO STATE EMERGENCY MANAGEMENT AGENCY (OVERHEAD)	11,843	
	ZENITH BANK	1014063690	BORNO STATE EMERGENCY MANAGEMENT AGENCY (CAPITAL)	30,321	
	ZENITH BANK	1219889550	MINISTRY OF ENVIRONMENT (ECOLOGICAL FUND ACCOUNT)	79,706,765	
	ZENITH BANK	1214345224	BORNO STATE FADAMA (NG-CARES ACCOUNT)	5,071,991	
	UBA PLC	1003064819	SCHOOL FOR HIGHER ISLAMIC STUDIES (MOGCOLIS) OVERHEAD	8,071	
	STERLING BANK	502324344	CAREER GUIDANCE AND COUNSELLING BOARD (OVERHEAD)	3,280,207	
	ECO-BANK	2360082732	CAREER GUIDANCE AND COUNSELLING BOARD (CAPITAL)	97,583	
	UNITY BANK	0002036607	BORNO STATE ADV COUN ON PRERO	1,173	
	ECO-BANK	2362018430	BOSUBEB ETF PROJECT	1,330,055	
	FIRST BANK	2034610462	BORNO STATE UNIVERSITY	13,319,018	
	FIRST BANK	2013618931	BORNO STATE GOVT. - 5% SECURITY A/C	13,101,530	
	FIRST BANK	2027132940	GM DRUGS REVOLVING FUND ACCOUNT	7,046,818	
	ECOBANK	3122028186	BORNO STATE MDG CGS OVERHEAD COST	157,250,114	
	ZENITH BANK	1010293998	BORNO STATE PILGRIMS WELFARE BOARD	245,181,534	

ZENITH BANK	1221949109	BORNO STATE PENSION ACCOUNT	99,080,186
ECOBANK	3123062529	MDG CGS 2014 SPECIAL PROJECT OPS AC	17,030,052
ZENITH BANK	1221949408	BORNO STATE MAIN SALARY ACCOUNT	229,832,214
FIRST BANK	2015261609	BORNO STATE INTERNAL REVENUE SERVICE	191,700
FIRST BANK	2040609704	BORNO STATE MALARIA IMPACT PROJECT ACCOUNT	61,264
ECOBANK	3123062512	MDG CGS 2014 SPECIAL PROJECT MAIN AC	11,814,074
FIRST BANK	2014739413	BORNO STATE HOUSING CORPORATION	35,401
ECOBANK	2360082732	BORNO STATE GUIDANCE AND COUNSELLING BOARD CAPITAL ACCONUT	97,583
FIRST BANK	2026056526	MIN. FOR LOCAL GOVT. TOMATOES/MANGO PROCESSING FACTORY	5,904,978
FIRST BANK	2003362536	MIN. OF HEALTH UNICEF PROG.	2,389,010
ECOBANK	2362070395	BORNO PROJECT FINANCE MANAGEMENT UNIT	2,166,000
ECOBANK	2360051301	SHEHU GARBAI INTEGRATED QURAN MODEL SCHOOL MAIDUGURI	7,850
ECOBANK	2360053532	HOSPITALS MANAGEMENT BOARD NON EXPENDABLE ACCOUNT	66,756,704
ACCESS BANK	0004965582	BORNO STATE BOARD OF INTERNAL REVENUE	45
ACCESS BANK	0004966194	3% EMIRATE COUNCIL	99,086
ACCESS BANK	0004966345	JOINT DEV. PROJECT ACCOUNT (MIN. FOR LOCAL GOVT)	29,987
ACCESS BANK	0004966084	NEPAD BORNO STATE COORDINATING OFFICE	6,908
ACCESS BANK	0004966235	MAIDUGURI CENTRAL MOSQUE	780,735
ACCESS BANK	0049843890	MIN OF HOUSING AND RURAL ELECT (PROJECT)	152,992
ACCESS BANK	0004966369	BORNO SUPPLY COMPANY LIMITED	106,358
ZENITH BANK	1012790965	BORNO STATE MAIN SALARY ACCOUNT	16,187,699

ZENITH BANK	1012790996	STATE STATUTORY PENSIONS SALARY ACCOUNT	10,331,119	
ZENITH BANK	1012790972	OFFICE OF THE ACCOUNTANT GENERAL SALARY ACCOUNT	5,263	
ZENITH BANK	1012791027	OFFICE OF THE SSG SALARY ACCOUNT	66,261	
ZENITH BANK	1012792158	SHARIA COURT OF APPEAL SALARY ACCOUNT	5,621	
ZENITH BANK	1012792189	URBAN PLANNING & DEVELOPMENT BOARD SALARY ACCOUNT	128	
ZENITH BANK	1012792196	BRNO STATE I/ELECTORAL COMM SAL AC	48,638	
ZENITH BANK	1222897582	COMMITTEE ON FLOOD CONTROL & OTHER RELATED MATTERS	7,314	
ZENITH BANK	1012792275	EL-KANEMI WARRIORS FTB/CLUB SAL AC	41	
ZENITH BANK	1012792354	NOMADIC EDUCATION SALARY ACCOUNT	43,446	
ZENITH BANK	1013480777	BORNO STATE 2500 HOUSING UNIT PRJT ACC	24,531,649	
ZENITH BANK	5070486211	BORNO STATE PHC MOU BASKET FUND ACCT	2,349,680	
ZENITH BANK	5070794866	BORNO ST. MULTI-SEC CRISIS RECOVERY (DOLLAR)	1,867,698	
ZENITH BANK	1015400500	BORNO ST. MULTI-SEC CRISIS RECOVERY	44,195,326	
ZENITH BANK	1013042843	BORNO STATE GOVT SURE-P ACCOUNT	4,989,898	
ZENITH BANK	1011424566	20% LOCAL GOVT JOINT DEV. A/C	11,953,035	
ZENITH BANK	1014930365	BORNO ST. COMM & SOCIAL DEV. AGENCY	39,529	
ZENITH BANK	1015301944	BORNO ST. COMM & SOCIAL DEV. AGENCY	50,518	
ZENITH BANK	1013604067	BORNO STATE GOV. (LG) POLICE REF	16	
ZENITH BANK	1011495191	INTEREST EARNED ON 20% LG JOINT DEV.	6,485,788	
ZENITH BANK	1213722262	BORNO ST. ECOLOGICAL FUND (LG)	302,215,819	
ZENITH BANK	1220843121	BORNO STATE CONTRIBUTION HEALTHCARE MGT	9,636,071	
ZENITH BANK	1216487584	KALA BALGE LGA LEGISLATIVE ACCOUNT	14,179	

	ZENITH BANK	1011296879	KALA BALGE LGA	76,277	
	JAIZ BANK	0005183814	BORNO STATE PILGRIMS WELFARE BOARD HAJJ	9,398,730	
	FIRST BANK	2031588023	BOSUBEBE PENSION FUND ACCT	1,588,549	
	ZENTIH BANK	1017018471	BO ST ADOLESCENT GIRLS INI FOR LEARNING	287,842,086	
	ZENITH BANK	1014387316	STATE PRIMARY HEALTHCARE DEVT- OTHER ACCTS(BORNO STATE TRIPARTITE RIB FUND)	327,059,023	120,488,449
			OTHER BALANCES	9,461,069,882	
				27,881,427,064	15,390,236,105
			GRAND TOTAL	30,030,605,702	19,975,326,966

NOTE 17 - INVESTMENTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
			₦	₦
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 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
			₦	₦
18		ADVANCES		
	31060101	PERSONAL ADVANCES	102,380,185	102,380,185
	22030101	MOTOR CYCLE ADVANCES	-	-
			102,380,185	102,380,185

NOTE 19 - LOAN RECOVERIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
19			₦	₦
		RECOVERIES		
		ANCHO BORROWERS -RECOVERIES	838,717,757	-
			838,717,757	-

NOTE 20 - LOAN TO OTHER GOVERNMENT ENTITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
20			₦	₦
		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 21 – LOAN REVOLVING FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
21			₦	₦
		LOAN REVOLVING FUND		
	46010408	Loan Revolving Fund	162,257,636	162,257,636
			162,257,636	162,257,636

NOTE 22 - HOUSING FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
22			₦	₦
		HOUSING FUND		
	41030206	HOUSING FUND	988,412,533	595,956,162
			988,412,533	595,956,162

NOTE 23 - SCHEDULE OF LOANS AND OTHER LIABILITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 01/01/2022	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2022
23A		LOAN SCHEDULE	₦	₦	₦	₦
	14030101	CBN BUDGET SUPPORT	15,847,708,989		1,858,897,413	13,988,811,576
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)	10,802,358,027		2,356,743,498	8,445,614,529
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)	6,668,886,456		0	6,668,886,456
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY	5,551,238,268		1,520,109,285	4,031,128,983
	14030105	FAMILY HOMES	5,074,095,378		485,828,075	4,588,267,303
	14030106	FOREIGN LOAN	5,543,019,623		309,790,790	5,233,228,833
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	716,543,564		807,042,288	-90,498,724
	14030108	HEALTH CARE DEDUCTIONS	3,207,914,183		439,885,713	2,768,028,470
	14030109	GRATUITY LOAN-ZENITH BANK	8,608,182,000		3,186,562,460	5,421,619,540
		FAAC PURCHASE OF SOFTWARE DATA BOOK(1ST DEDUCTION)	-9,321,595		-	-9,321,595
		ECOLOGICAL FUND	-928,681,646		1,270,934,040	-2,199,615,686
		LIQUIDATION OF JUDGEMENT DEBT	-10,435,841		-	-10,435,841
		CBN DCRR FACILITY	1,000,000,000	5,000,000,000	150,000,000	5,850,000,000
		ZENITH BANK SHORT TERM LOAN	-91,366,080		-	-91,366,080
		CBN BRIDGING LOAN	3,007,180,457	15,035,902,286	-	18,043,082,743
		SUB-TOTAL (A)	64,987,321,784	20,035,902,286	12,385,793,562	72,637,430,508

23B		OTHER LIABILITIES				
		CONTRACTORS ARREARS	4,597,211,066	-	-	4,597,211,066
		PENSION AND GRATUITIES ARREARS	6,687,555,221	-	-	6,687,555,221
		SALARY AND OTHER STAFF CLAIMS	316,273,101	-	-	316,273,101
		SUB-TOTAL (B)	11,601,039,388	-	-	11,601,039,388
		GRAND TOTAL =(A) + (B)	76,588,361,172	20,035,902,286	12,385,793,562	84,238,469,896

NOTE

Opening and Closing balances of outstanding Loans and Other Liabilities in the sum of ₦76,588,361,172 and ₦84,238,469,896 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 recognized in the Accounts as the State Government is making efforts to migrate to Accrual Basis of Accounting in 2024.

- i
- ii Total amount of Loans received during the year amounted to ₦20,035,902,286 while Loan Repayment amounted to ₦12,385,793,562
- 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



