



REPORT OF THE AUDITOR GENERAL



ON THE
ACCOUNTS
OF BORNO STATE
GOVERNMENT
FOR THE YEAR
ENDED 31ST DECEMBER, 2023

TO THE BORNO STATE HOUSE OF ASSEMBLY



BORNO STATE GOVERNMENT OF NIGERIA

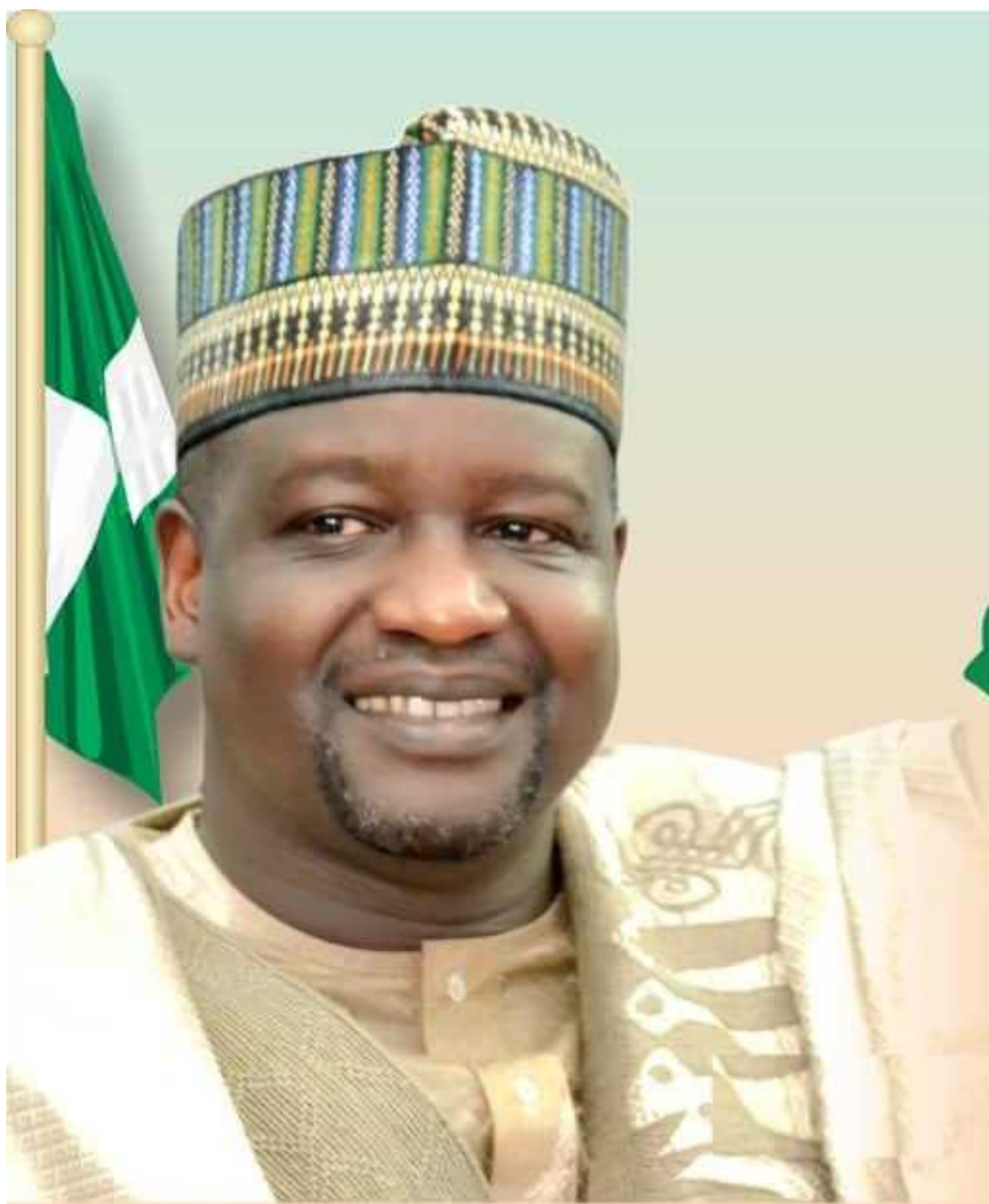
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ON THE ACCOUNTS OF
THE GOVERNMENT OF BORNO STATE**

FOR THE YEAR ENDED 31ST DECEMBER 2023

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

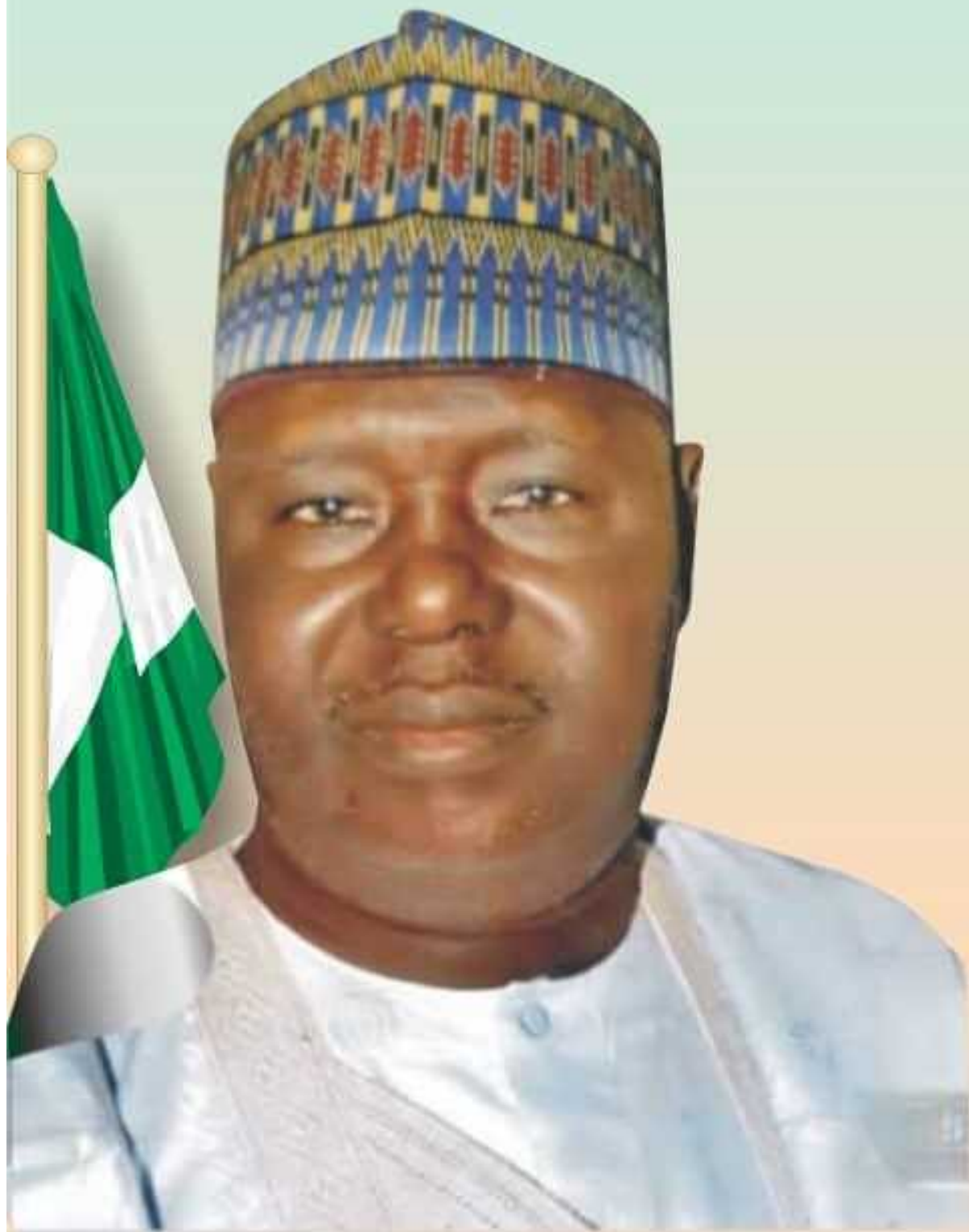


RT. HON. ABDULKARIM LAWAN

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, FCMA, DBA
State Auditor General, Borno State



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, 2023
TO THE BORNO STATE HOUSE OF ASSEMBLY**

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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 2023 TO THE BORNO STATE HOUSE OF ASSEMBLY.

1.0 INTRODUCTION

Pursuant to 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 2023 together with the individual accounts maintained by Ministries, Departments and Agencies (MDAs) have been audited under my direction. The Audit was conducted under my supervision 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 as the Auditor General 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 policies 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) 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 any possible unresolved issues are discussed 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 2023 were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

Responsibility of the Auditor General

My responsibility as Auditor General is to conduct an Audit on the Financial Statement of the Government of Borno State 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); and Express an independent opinion to that effect on the Audit conducted.

The Auditing Standard used 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 to plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

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

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

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 2023 together with their related Notes, first on 30th May 2024. 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 11th July 2023. This was finally confirmed by me and found to be in order and reproduced as part of this report from pages 37 to 161.

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 2023 to the Honorable House of Assembly of Borno State for consideration.

ACKNOWLEDGEMENT

I will like to place on record my gratitude to Accounting Officers of the various Ministries, Departments and Agencies (MDAs) who have tried to present their Financial Transcripts, which facilitated my audit for the year under review. The cooperation of the Accountant General and Staff during the year and tenacity in rendition of the Financial Report is highly commended.

The hard work and dedication to duty of the members of staff of the Office of the Auditor General are highly commended. In this vein, I wish to particularly appreciate the commitment, selflessness, loyalty, and patriotism exhibited by the Final Accounts Audit Team and the Committee assigned the duty of Drafting of this Annual Report.

Most importantly, I will also like 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 support 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, DBA*
AUDITOR GENERAL, BORNO STATE.

AUDIT CERTIFICATE

I have examined the Government of Borno State Accounts and Financial Statements for the year ended 31st December 2023, which is in compliance 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).

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, in accordance with Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended), the Financial Statements Numbers 1, 2, 3 and 4 i.e. Statement of Cash Flow; Statement of Assets and Liabilities; Statement of Consolidated Revenue Fund, and Statement of Capital Development Fund together with their related Notes set out on Pages 37 to 161 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, 2023 and the transactions for the fiscal year ended on that date.



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

2.0 GENERAL OBSERVATIONS:

2.1 Internal Audit and Internal Control

In the year 2023, the rate of improvement as observed in 2022 has increased in most of the Ministries, Departments and Agencies (MDAs) during routine examination of keeping of accounting books and records. 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 2023 the pre-payment audit was conducted in respect of Gratuity and Pension files for retirement and death benefits of staffs of the Borno State Civil Service. During the audit five hundred and twenty five (525) files were processed in respect of mandatory, voluntary retirement and withdrawal of service which involved the sum of Two billion two hundred and fourteen million one hundred and two thousand eight hundred and fifty naira and fifty one kobo (~~₦~~2,214,102,850.51) only as Gratuity while Pension was the total sum of five hundred and twenty one million six hundred and twenty five thousand seven hundred and fifty two naira and ninety eight kobo (~~₦~~521,625,752.98) only.

In the same vein, sixty (60) files were treated in respect of officers who died in active service, which involve the sum of one hundred and fifty-six million one hundred and seventy-seven thousand one hundred and seventy naira and twenty three kobo (~~₦~~156,177,170.23) only for their Gratuity, whereas their five (5) years Pension stood at the sum of two hundred and fifteen million two hundred and fifty four thousand six hundred and ninety seven naira and fifty kobo (~~₦~~215,254,697.50) only.

Therefore the cumulative total of the mandatory and voluntary retirement, withdrawal of service and those who died in active service were five hundred and eighty five (585) files, which were processed involving grand totals of Gratuity of two

billion three hundred and seventy million two hundred and eighty thousand twenty naira and seventy four kobo (N2,370,280,020.74) only and Pension of seven hundred and thirty six million eight hundred and eighty thousand four hundred and fifty naira forty eight kobo (N736,880,450.48) only. The details of the above are tabulated according to Ministries, Departments and Agencies (MDAs) on page 8

Savings:

During the year 2023 pre-payment audit of staff terminal benefits, savings were recorded in the sum of fifty million four hundred and twenty- five thousand seven hundred and eighty- eight-naira twenty-six kobo (N50,425,788.26) only. The savings were due to 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 at the point of payment of the officer's benefit.

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 2023

S/No	MINISTRIES, DEPARTMENTS & AGENCIES	RETIREMENT/WITHDRAWAL OF SERVICE			DEATH IN ACTIVE SERVICE			TOTAL No. OF RETIRED & DEAD OFFICERS	TOTAL GRATUITY FOR THE YEAR	TOTAL PENSION FOR THE YEAR
		No. OF RETIREES	GRATUITY	PENSION	No. OF DEATH	GRATUITY	5 YEARS PENSION		(N)	(N)
			(N)	(N)		(N)	(N)			
1	Government House Maiduguri.	5	15,654,838.39	4,177,388.43	0	0.00	0.00	5	15,654,838.39	4,177,388.43
2	Governor's Office	5	29,434,606.89	9,049,622.95	0	0.00	0.00	5	29,434,606.89	9,049,622.95
3	Office of the Head of Service	4	31,814,964.98	9,488,826.81	0	0.00	0.00	4	31,814,964.98	9,488,826.81
4	Borno State House of Assembly	4	29,250,821.37	8,801,395.34	0	0.00	0.00	4	29,250,821.37	8,801,395.34
5	Office of the State Auditor General	4	14,554,644.12	3,881,238.42	0	0.00	0.00	4	14,554,644.12	3,881,238.42
6	Borno State Civil Service Commission	1	2,524,842.36	673,291.30	0	0.00	0.00	1	2,524,842.36	673,291.30
7	Office of the Auditor General for Local Gov'ts	0	0.00	0.00	1	1,896,963.39	2,548,159.75	1	1,896,963.39	2,548,159.75
8	Ministry of Home Affairs, Information & Culture	5	17,897,256.20	4,777,603.89	3	9,186,289.95	11,479,016.45	8	27,083,546.15	16,256,620.34
9	College of Business & Mgt Studies Konduga	1	765,666.30	227,160.39	0	0.00	0.00	1	765,666.30	227,160.39
10	Borno Radio Television Corporation (BRTV)	4	18,433,542.10	4,937,883.52	1	613,868.45	891,099.35	5	19,047,410.55	5,828,982.87
11	Ministry of Agriculture & Natural Resources	27	111,409,019.83	29,723,411.72	2	3,213,159.35	4,304,248.95	29	114,622,179.18	34,027,660.67
12	Ministry of Trade, Investment & Tourism	5	29,560,131.37	8,986,437.33	1	1,976,200.37	2,644,211.75	6	31,536,331.74	11,630,649.08
13	Ministry of Finance, Budget & Planning (Finance)	16	68,324,710.93	17,873,388.65	0	0.00	0.00	16	68,324,710.93	17,873,388.65
14	Ministry of Water Resources	11	45,424,471.14	13,145,315.16	1	2,348,041.53	3,211,918.60	12	47,772,512.67	16,357,233.76
15	Ministry of Works & Housing	10	39,200,212.72	10,493,268.62	4	8,541,496.48	11,443,080.45	14	47,741,709.20	21,936,349.07
16	Borno State Geographic Information Service (BOGIS)	12	39,733,323.78	10,595,553.02	2	7,567,811.65	10,030,398.70	14	47,301,135.43	20,625,951.72

17	Ministry of Animal Resources and Fisheries	21	101,332,670.92	27,055,242.56	0	0.00	0.00	21	101,332,670.92	27,055,242.56
18	Borno State Housing Corporation	1	4,139,895.60	1,103,972.16	0	0.00	0.00	1	4,139,895.60	1,103,972.16
19	Borno State Agricultural Development Program (BOSADP)	17	84,060,889.93	22,427,683.06	0	0.00	0.00	17	84,060,889.93	22,427,683.06
20	Mohammed Lawan College of Agriculture	3	9,832,269.80	2,621,404.56	0	0.00	0.00	3	9,832,269.80	2,621,404.56
21	Borno State Internal Revenue Service (BO-IRS)	1	3,548,894.76	946,372.00	2	3,570,676.11	4,923,384.20	3	7,119,570.87	5,869,756.20
22	College of Education Waka-Biu	9	37,049,113.96	9,892,319.04	0	0.00	0.00	9	37,049,113.96	9,892,319.04
23	Borno State Judiciary.	19	108,358,847.87	30,173,330.80	1	3,819,334.77	5,101,166.30	20	112,178,182.64	35,274,497.10
24	Mohd Goni College of Legal & Islamic Studies	4	26,540,269.46	7,108,740.20	1	5,419,217.56	7,311,642.75	5	31,959,487.02	14,420,382.95
25	Ministry for Women Affairs & Social Development	8	22,818,111.16	5,884,825.55	0	0.00	0.00	8	22,818,111.16	5,884,825.55
26	Ministry for Local Government and Emirate Affairs	3	22,753,299.32	7,172,327.40	0	0.00	0.00	3	22,753,299.32	7,172,327.40
27	Ministry of Environment-	10	28,117,973.68	7,238,786.37	1	1,165,139.66	1,568,457.25	11	29,283,113.34	8,807,243.62
28	Ministry of Youth Empowerment & Poverty Alleviation	14	50,777,397.70	13,551,020.01	1	437,830.27	630,210.15	15	51,215,227.97	14,181,230.16
29	Ministry of Health and Human Services	37	156,157,791.35	42,577,093.62	3	15,619,761.09	20,874,169.70	40	171,777,552.44	63,451,263.32
30	Ministry of Education, Science, Technology and Innovation	6	25,350,332.95	6,763,769.53	0	0.00	0.00	6	25,350,332.95	6,763,769.53
31	Borno State Urban Planning & Development Board	1	2,044,029.96	545,074.66	0	0.00	0.00	1	2,044,029.96	545,074.66
32	Hospitals Management Board (HMB)	101	492,457,514.71	52,241,878.29	9	24,135,403.96	32,406,343.25	110	516,592,918.67	84,648,221.54
33	Sir Kashim Ibrahim College of Education	1	1,512,449.03	409,105.07	2	3,078,166.36	4,284,244.55	3	4,590,615.39	4,693,349.62
34	Umar Ibn Ibrahim El-Kanemi College of Education Science & Technology Bama	12	34,790,636.07	9,382,192.17	2	7,201,854.75	9,663,641.05	14	41,992,490.82	19,045,833.22

35	Ramat Polytechnic Maiduguri	22	86,802,081.83	23,513,825.34	3	5,552,801.17	7,925,342.90	25	92,354,883.00	31,439,168.24
36	Borno State Environmental Protection Agency (BOSEPA)	23	76,962,150.52	20,665,729.39	3	8,796,996.00	11,776,772.25	26	85,759,146.52	32,442,501.64
37	Borno State Agency for Mass Literacy	16	49,160,647.91	12,939,071.25	2	7,043,945.06	9,432,902.85	18	56,204,592.97	22,371,974.10
38	Teaching Service Board (TSB)	49	194,711,635.38	53,064,956.47	10	29,853,762.08	45,687,152.10	59	224,565,397.46	98,752,108.57
39	Rural Electrification Board (R .E. B)	8	17,806,474.90	5,269,200.02	0	0.00	0.00	8	17,806,474.90	5,269,200.02
40	Borno State Sports Council	8	26,796,335.41	7,204,713.20	1	1,183,629.42	1,703,709.00	0	27,979,964.83	8,908,422.20
41	Borno State Universal Basic Education Board (SUBEB)	2	3,288,412.58	889,853.86	0	0.00	0.00	2	3,288,412.58	889,853.86
42	Ministry of Justice	2	6,381,471.29	1,705,405.58	0	0.00	0.00	2	6,381,471.29	1,705,405.58
43	Borno State Afforestation Project	0	0.00	0.00	1	2,109,204.72	2,812,272.95	1	2,109,204.72	2,812,272.95
44	Borno State Local Government Service Commission.	1	6,548,018.76	1,746,138.34	0	0.00	0.00	1	6,548,018.76	1,746,138.34
45	Bono State Library Board.	3	10,912,672.08	2,910,045.85	1	1,114,680.64	1,529,953.80	4	12,027,352.72	4,439,999.65
46	Borno State Sharia Court of Appeal.	1	6,544,931.76	1,745,315.14	0	0.00	0.00	1	6,544,931.76	1,745,315.14
47	Borno State Agricultural Mechanization Agency (BOSDAMA)	4	10,536,504.13	2,826,873.93	0	0.00	0.00	4	10,536,504.13	2,826,873.93
48	Borno Supply Company Limited (BOSCO)	1	1,783,711.84	481,319.07	0	0.00	0.00	1	1,783,711.84	481,319.07
49	Borno State Rural Water Supply Agency (RUWASA).	0	0.00	0.00	1	0.00	0.00	1	0.00	0.00
50	Ministry Religious Affairs & Special Education	1	4,757,486.27	1,270,835.37	0	0.00	0.00	1	4,757,486.27	1,270,835.37
51	Borno State Road Maintenance Agency (BORMA).	0	0.00	0.00	1	730,935.44	1,071,198.45	1	730,935.44	1,071,198.45
52	Borno State Council for Art and Culture	2	5,484,875.14	1,465,547.57	0	0.00	0.00	2	5,484,875.14	1,465,547.57
TOTAL		525	2,214,102,850.51	521,625,752.98	60	156,177,170.23	215,254,697.50	585	2,370,280,020.74	736,880,450.48

3.0 APPRAISAL OF BUDGET PERFORMANCE

Under this section of the report, focus is placed on the 2023 Approved Budget as provided by the Appropriation Law of 2023. 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 2023; 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 2023 Budget was christened “Budget of Continuity for Sustainability” based on the Government Policy Thrust of Good Governance, which had (20) cardinal policy thrust listed below:

- 1) Completion and commissioning of all ongoing projects;
- 2) Lifting the embargo on promotion and implementation of promotional benefits;
- 3) Drilling of 54 Hybrid powered boreholes in 24 Local Government Areas;
- 4) Construction of three (3) water works in MMC and Jere;
- 5) Construction of water works in Azare town of Hawul Local Government Area;
- 6) Establishment of 60 Hectares sprinkler irrigation systems in six (6) Local Government areas of the State to enhance crop production;
- 7) Construction of nine (9) Earth Dams in the State;

- 8) Construction of Teachers' quarters in Biu, Hawul, Dikwa, and Gajiram towns of the State;
- 9) Establishment of three (3) Mega higher Islamic Colleges in Gwoza, Bama and Kukawa Local Government areas;
- 10) Construction of additional ten (10) Mega Community Schools in the State;
- 11) Construction of 500 Housing units in Biu, and Magumeri Local Government areas;
- 12) Construction of Fly-over at Borno Express junction;
- 13) Construction of Dual carriage road from Shehu's roundabout to Songhai;
- 14) Completion of construction of 500 Housing units in Logumani and Gajibo towns;
- 15) Establishment of School of Nursing in Gwoza and Monguno;
- 16) Construction of Bye-pass from Kano Road to Gubio road;
- 17) Construction of Township Road in Monguno;
- 18) Completion of Maiduguri – Bama Road;
- 19) Completion of Damboa – Chibok Road; and
- 20) Procurement of 312 Agricultural implements (Harrows and Ploughs) for 312 tractors for onward distribution to all the 312 wards in the State.

The estimate had a budget size of two hundred and thirty-five billion three hundred and thirty-one million nine hundred and fifty thousand naira (₦235,331,950,000.00) only, consisting of Capital and Recurrent expenditure. The Capital expenditure was put at one hundred and thirty-one billion eighty-six million seventy-one thousand naira (₦131,086,071,000.00) only, which is fifty six percent (56%) of the Approved Budget, whereas the recurrent expenditure was appropriated one hundred and four billion two hundred and forty-five million eight hundred and seventy-nine thousand naira (₦104,245,879,000.00) only, being forty four percent (44%) of the Approved Budget.

The budget was expected to be financed by Recurrent Revenue consisting of Internally Generated Revenue (IGR), Statutory Allocation from the Federation Account, Capital Receipts and Opening balance. The Internally Generated Revenue (IGR) was estimated at the sum of thirty-three billion one hundred and seventy-one million three hundred and six thousand naira (₦33,171,306,000.00) only, which is about twenty four percent (24%) of the Recurrent Revenue projection (excluding opening balance), while one hundred and four billion six hundred and seventy five million five hundred and fifty five thousand naira (₦104,675,555,000.00) only was the projection for Revenue from Federation Accounts Allocation (FAAC), which accounts for seventy six percent (76%) of the Recurrent Revenue estimate for the year (excluding opening balance); Capital Revenue of ninety-six billion one hundred and eighty five million eighty nine thousand naira (₦96,185,089,000.00) only, which represents forty one percent (41%) of total Revenue, and opening balance of one billion and three hundred million naira (1,300,000,000.00) only, which also represents one percent of the Total Revenue, the Summary of the above analysis is shown below:

Summary of 2023 Approved Budget:

REVENUE:

Recurrent Revenue:	₦	(%)
Statutory Allocation (FAAC)	- 104,675,555,000	- 44.73
Internally Generated Revenue (IGR)	- <u>33,171,306,000</u>	- <u>14.17</u>
	137,846,861,000	- 58.90
Capital Revenue:		
Total Capital Receipt	- 96,185,089,000	- 41.10
(Opening Balance)	1,300,000,000	
Total Revenue	- <u>235,331,950,000</u>	- <u>100.00</u>
<u>Expenditure:</u>		
Recurrent expenditure	- 104,245,879,000	- 44.30
Capital expenditure	- <u>131,086,071,000</u>	- 55.70
Total expenditure	- <u>235,331,950,000</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 2023, the actual Collections for Internally Generated Revenue (IGR) twenty-one billion three hundred and fifteen million one hundred and five thousand three hundred and sixteen naira (₦21,315,105,316) only as against the budgeted figure of thirty-three billion one hundred and seventy-one million three hundred and six thousand naira (₦33,171,306,000) only.

While comparing the total Actual Internally Generated Revenue (IGR) collection with the budgeted figure, it has been observed that the actual collections represent 64.26% of the Approved Budget. However, in terms of actual collection figures, the year 2023 collection is higher than that of year 2022 by 51.53% which is equivalent to the sum of one billion two hundred and sixty seven eight hundred and four thousand two hundred and thirty seven naira (₦1,267,804,237) 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 Internal Generated Revenue (IGR) Collections & Performance for Year 2023

DESCRIPTION	ACTUAL REVENUE ₦	FINAL BUDGET ₦	INITIAL /APPROVED BUDGET ₦	VARIANCE ON FNAL BUDGET ₦	PERFORMANCE (%)
Direct Taxes	16,058,138,626	20,623,793,000	20,623,793,000	4,565,654,374	77.86
Licenses	152,453,769	2,294,838,000	2,294,838,000	2,142,384,231	6.64
Fees	2,188,577,701	5,555,978,000	5,555,978,000	3,367,400,299	39.39
Fines	44,927,850	90,393,000	90,393,000	45,465,150	49.70
Sales	429,223,243	456,135,000	456,135,000	26,911,757	94.10
Earnings	422,678,854	3,198,425,000	3,198,425,000	2,775,746,146	13.22
Sales/rent of Land and Building	0	277,832,000	277,832,000	277,832,000	-
Sales/Rent of Land and Others	101,826,234	614,875,000	614,875,000	513,048,766	16.56
Investment Income	0	59,037,000	59,037,000	59,037,000	-
Interest Earned	0				
Re-imbusement/Reversal	1,917,279,039	0	0	-1,917,279,039	-
Total Independent Revenue	21,315,105,316	33,171,306,000	33,171,306,000	11,856,200,684	64.26

Federation Account Allocation Performance

The approved budget for revenue from the Federation Account Allocation was a total of one hundred and four billion six hundred and seventy five million five hundred and fifty five thousand naira (N104,675,555, 000) only; the actual collection was one hundred and forty two billion one hundred and ninety six million eight hundred and seventy three thousand two hundred and sixty seven naira (N142,196,873,267) only, which represents 135.85% of the approved budget, indicating an increase of thirty seven billion three hundred and ninety six million nine hundred and fifty five thousand three hundred and seventy nine (N37,396,955,379) naira. Moreover, the receipts from the Federation Account Allocation for the year 2023 is greater than that of the year 2022 by fifty billion six hundred and thirty million three hundred and forty five thousand eighty one naira (N50,630,345,081) only.

In the same vein, the actual revenue from the federation Account Allocation represents 86.96% 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 2023

DESCRIPTION	ACTUAL 2023	FINAL BUDGET	INITIAL BUDGET	VARIANCE	PERFORMANCE
Statutory Revenue Allocation	39,803,772,444	67,981,950,000	67,981,950,000	28,178,177,556	58.55%
Statutory Allocation – Others:					
Excess Bank charges	3,108,090,899	0	0	-3,108,090,899	0.00
Exchange Gains	13,956,737,642	0	0	-13,956,737,642	0.00
Ecological Funds	0	0	0	0	0
Excess Crude Revenue	842,939,984	6,500,000,000	6,500,000,000	5,657,060,016	12.97%
Non- Oil Revenue	11,634,464,988	0	0	-11,634,464,988	0.00%

Share of Solid Minerals	124,362,888	0	0	-124,362,888	0.00%
Forex Equalization	1,408,139,072	0	0	-1,408,139,072	0.00%
Repatriation of IDPs	6,000,000,000	0	0	-6,000,000,000	0.00%
Non- Oil Revenue	0	0	0	0	0.00%
Infrastructural Development	21,000,000,000	0	0	-21,000,000,000	0.00%
SURE P	5,856,004,284	0	0	-5,856,004,284	0.00%
Total Statutory Allocation Others	63,930,739,755	6,500,000,000	6,500,000,000	-29,252,562,201	981.64%
Value Added Tax Allocation	38,462,361,066	30,193,605,000	30,193,605,000	-8,268,756,066	127.39%
Total Revenue from Federation Account	142,196,873,267	104,675,555,000	104,675,555,000	-37,521,318,267	135.85%

Capital Revenue Performance.

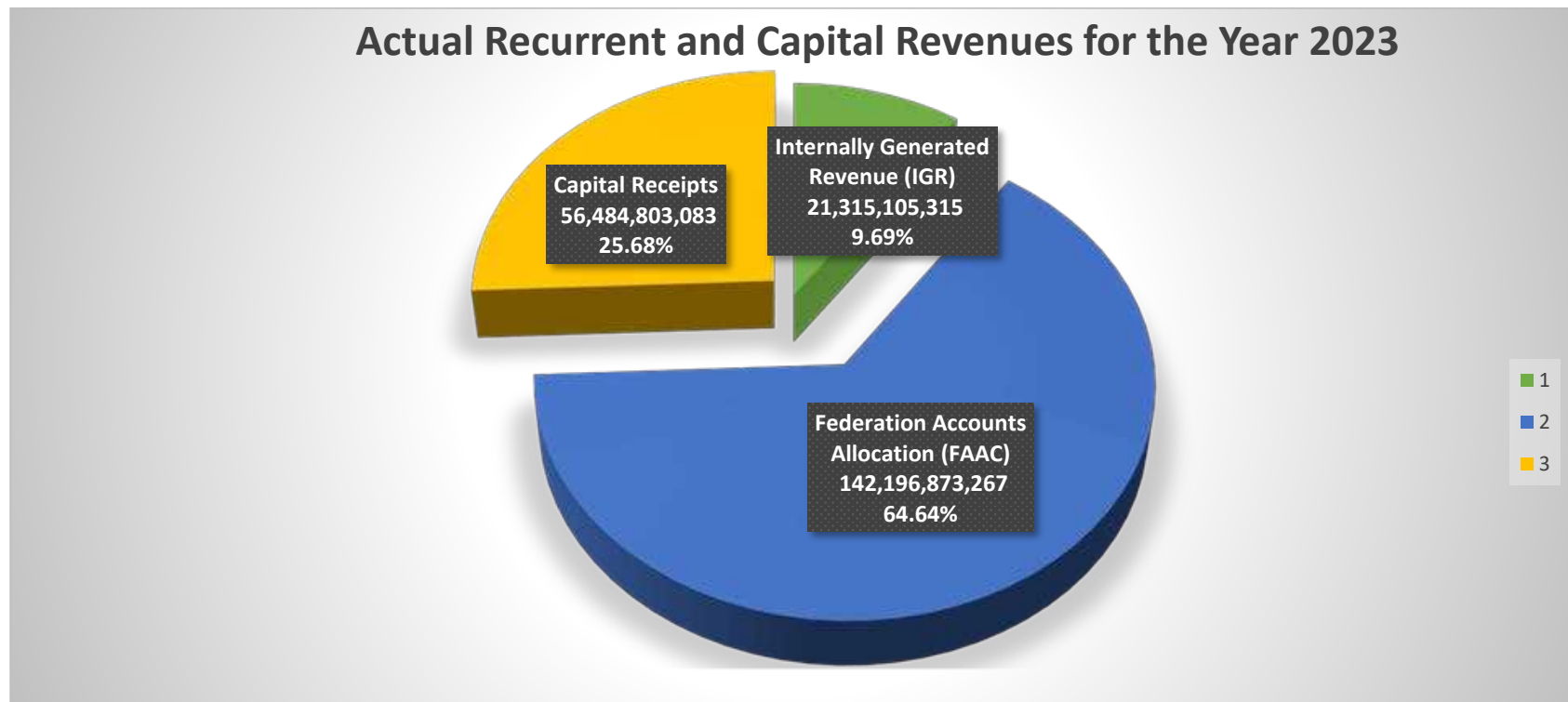
The approved budget for Capital Receipt for the Year 2023 was a total sum of ninety-three billion fifty million three hundred and five thousand naira (₦93,050,305,000) only, and the actual receipt was a total sum of fifty six billion four hundred and eighty four million eight hundred and three thousand eighty three naira (₦56,484,803,083) only. This represents 60.70% of the total estimated grants and capital receipts for the year under review. Thus, revealing a decrease of ₦36,565,501,917 representing 39.30% of the budget not accessed.

Comparing the actual Capital Receipts for the year 2023 with that of the year 2022, receipts, the year 2023 is lesser than the year 2022 by one billion five hundred and fort- seven million five hundred and fifty eight thousand six hundred and forty six naira (₦1,547,558,646) only, which represents 2.67%. The details are tabulated below:

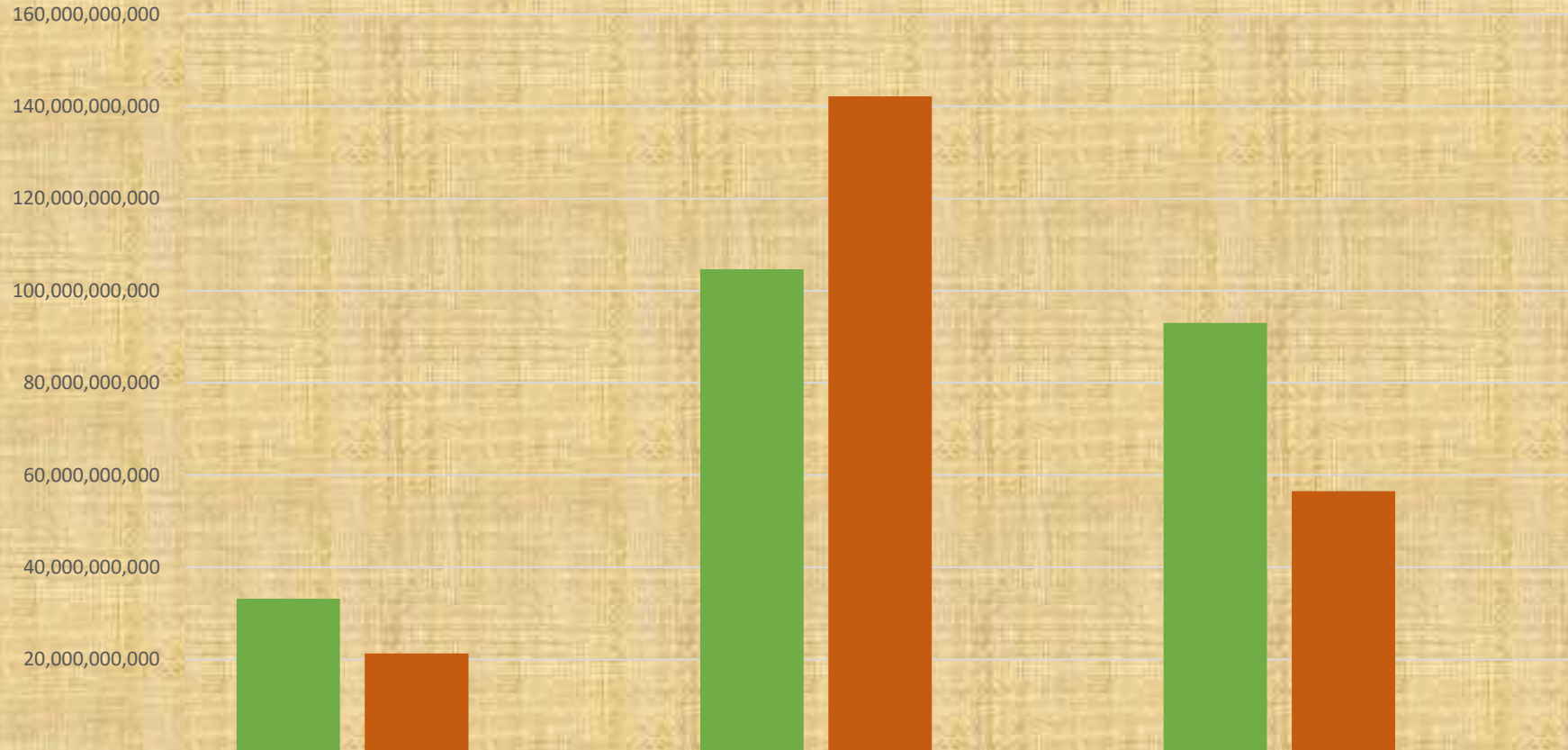
Table showing Capital Revenue Performance for 2023

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Capital Receipts:					
External Grants	28,934,460,120	55,622,797,000	58,757,581,000	26,688,336,880	52.02
Internal Loans	10,000,000,000	37,427,508,000	37,427,508,000	27,427,508,000	26.72
Other Capital Receipts	17,550,342,963	0	0	-17,550,342,963	
Total Capital Revenue	56,484,803,083	93,050,305,000	96,185,089,000	36,565,501,917	60.70%

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



Budgeted and Actual Revenues Performance for the Year 2023



	Internally Generated Revenue (IGR)	Statutory Revenue (FAAC)	Capital Receipts
■ BUDGET	33,171,306,000	104,675,555,000	93,050,305,000
■ ACTUAL	21,315,105,316	142,196,873,267	56,484,803,083
■ PERCENTAGE	64.26	135.85	60.70

■ BUDGET ■ ACTUAL ■ PERCENTAGE

3.2 Revenue Shortfalls:

As observed in paragraph 3.1 above, the total shortfall from the budgeted Internally Generated Revenue (IGR) for the year 2023 was a total sum of eleven billion, eight hundred and fifty-six million two hundred thousand six hundred and eight- four naira (₦11,856,200,684) only, which represent 64.26% 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 thirty-three billion one hundred and seventy-one million three hundred and six thousand naira (₦33,171,306,000) only, revenue codes with budgeted sum of four billion eight hundred and twenty nine million nine hundred and thirty two thousand naira (₦4,829,932,000) only have been observed to have zero collection.

Table Showing Areas with Zero IGR Collection in the Year 2023

SN	REVENUE SOURCES & MDAs	BUDGET (₦)	ACTUAL (₦)	VARIANCE (₦)
1	LICENSES:			
	Ministry of Home Affairs, Information & Culture	100,000	0.00	100,000
	Ministry of Transport	31,000,000	0.00	500,000,000
	Ministry of Environment	15,000	0.00	13,000
2	FEES:			
	Local Government Service Commission	600,000	0.00	600,000
	Ministry of Animal and Fisheries Development	500,000	0.00	6,400,000
	Ministry of Transport	10,500,000	0.00	270,000,000
	Ministry of Finance Headquarters	1,000,000	0.00	12,500,000
	Borno State Housing Corporation	3,500,000	0.00	9,000,000

	Borno State Mass Literacy	6,000,000	0.00	275,000,000
	Borno State Teaching Hospital	5,000,000	0.00	60,000,000
	Umar IBN Ibrahim college of science and Technology Bama	6,500,000	0.00	1,500,000
	Ministry of Information and Internal Security	2,500,000	0.00	50,000
	Borno State Library Board	20,000	0.00	50,000
	Borno Radio Television (BRTV)	63,594,000	0.00	10,000,000
	Ministry of Education, Science, Technology and Innovation	7,545,000	0.00	53,800,000
	Education Trust Fund	50,000,000	0.00	100,000,000
	Contributory Health Care Management Agency	1,115,100,000	0.00	1,062,000,000
	Hospital Management Board	400,000,000	0.00	230,000,000
	Borno State Universal Basic Education	2,500,000	0.00	57,000,000
	Abba Ashigar College of Business and Management Studies Konduga.	4,067,000	0.00	1,000,000
	Kano Motor Park and Market	5,215,000	0.00	25,200,000
3	FINES:			
	Borno State High Court of Justice	14,000,000	0.00	500,000
	Borno State Area Court	1,500,000	0.00	25,000,000
4	EARNINGS:			
	Others			
	Ministry of Transport	1,810,000,000	0.00	1,810,000,000
	Road Traffic and Inspection Management	562,000,000	0.00	562,000,000
	Borno Investment Company Limited	46,967,000	0.00	46,967,000
	Borno State Agency for Mass Literacy	28,000	0.00	28,000
	Borno State Hotels	126,340,000	0.00	126,340,000
	Borno State Neital Nigeria Limited	1,850,000	0.00	1,850,000
	Umar Ibn Ibrahim College of Technology Bama	10,500,000	0.00	10,500,000

5	SALES /RENT OF GOVT BUILDINGS			
	Home Affairs, Information and Culture	1,200,000	0.00	1,200,000
	Ministry of Animal and Fisheries Development	580,000	0.00	580,000
	Ministry of Budget and Planning	500,000	0.00	500,000
	Borno PLASTIC Company Limited	92,300,000	0.00	92,300,000
	Borno State Neital Nigeria Limited	100,000,000	0.00	100,000,000
	Borno Supply Company Limited	1,000,000	0.00	1,000,000
	Borno Radio Television	34,089,000	0.00	34,089,000
	Borno State Judicial Service Commission	50,000	0.00	50,000
	Borno State Scholarship Board	19,000,000	0.00	19,000,000
	College of Health Technology	5,000,000	0.00	5,000,000
	Independent Electoral Commission	105,000,000	0.00	105,000,000
6	Hire/Rent of Government Property:			
	Borno State Transport Corporation	17,000,000	0.00	17,000,000
	Borno State Hotels	7,600,000	0.00	7,600,000
	Borno State Housing Corporation	53,345,000	0.00	53,345,000
	Ministry of Women Affairs and Social Development	1,302,000	0.00	1,302,000
	Borno State Library Board	30,000	0.00	30,000
	Ministry of Youth, Sports and Poverty Alleviation	2,500,000	0.00	2,500,000
	Borno Investment Company	59,590,000	0.00	59,590,000
	Borno State Kano Motor Park	10,000,000	0.00	10,000,000
	Borno State Monday Market Company	126,405,000	0.00	126,405,000
	GRAND TOTAL	4,829,932,000	0.00	4,829,932,000

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 2023 was one hundred and three billion two hundred and seventy-seven million two hundred and twenty six thousand naira (₦103,277,226,000) only representing 43.89% of the total budget for the year as shown in the table below. The actual performance was a total sum of one hundred and sixteen billion six hundred and sixty-seven million three hundred thousand and fifteen naira (₦116,667,300,015) only, representing 112.97% of the Recurrent expenditure budget for the year under review. The details are tabulated below:

Table showing Recurrent Expenditure Performance for the Year 2023

DESCRIPTION	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Personnel Cost- MDAs (excluding pension)	21,800,347,579	30,840,968,000	30,799,968,000	9,040,620,421	70.69
Pension	12,088,903,938	5,099,038,000	5,099,038,000	-6,989,865,938	237.08
Gratuity	1,942,380,436	6,230,000,000	6,230,000,000	4,287,619,564	31.18
Overhead Cost- MDAs	38,992,229,623	51,814,568,999	50,777,925,000	12,822,339,376	75.25
Consolidated Revenue Fund charges					
Subvention/Grants to Boards and Parastatals	26,984,274,979	1,261,376,000	681,376,000	-25,722,898,979	2139.27
Repayment of Loans	14,859,163,460	0	0	-14,859,163,460	0.00
Debt Charges	0	8,031,275,001	5,641,060,000	8,031,275,001	0.00
Service Wide Vote	0	0	5,016,512,000		0.00
Total	116,667,300,015	103,277,226,000	104,245,879,000	-13,390,074,015	112.97%

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 112.97%. In the same vein, the individual components of the recurrent expenditure showed a commendable performance with exception of debt charges and gratuity.

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 2023

EXPENDITURE	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Administrative Sector	5,435,256,654	13,354,328,000	10,609,203,000	7,919,071,346	40.70
Economic Sector	41,312,808,534	67,394,620,000	70,218,745,000	26,081,811,466	61.30
Law and Justice Sector	144,189,111	799,457,000	837,736,000	655,267,889	18.04
Social Services Sector	36,033,382,953	49,412,917,000	49,420,387,000	13,379,534,047	72.92
Total	82,925,637,252	130,961,322,000	131,086,071,000	48,035,684,748	63.32

As shown in the table above, the overall performance of 2023 capital expenditure was 63.32%, meaning that from the Final Approved Budget of one hundred and thirty billion nine hundred and sixty one million three hundred and twenty two thousand naira (₦130,961,322,000) only. The sum of eighty two billion nine hundred and twenty five million six

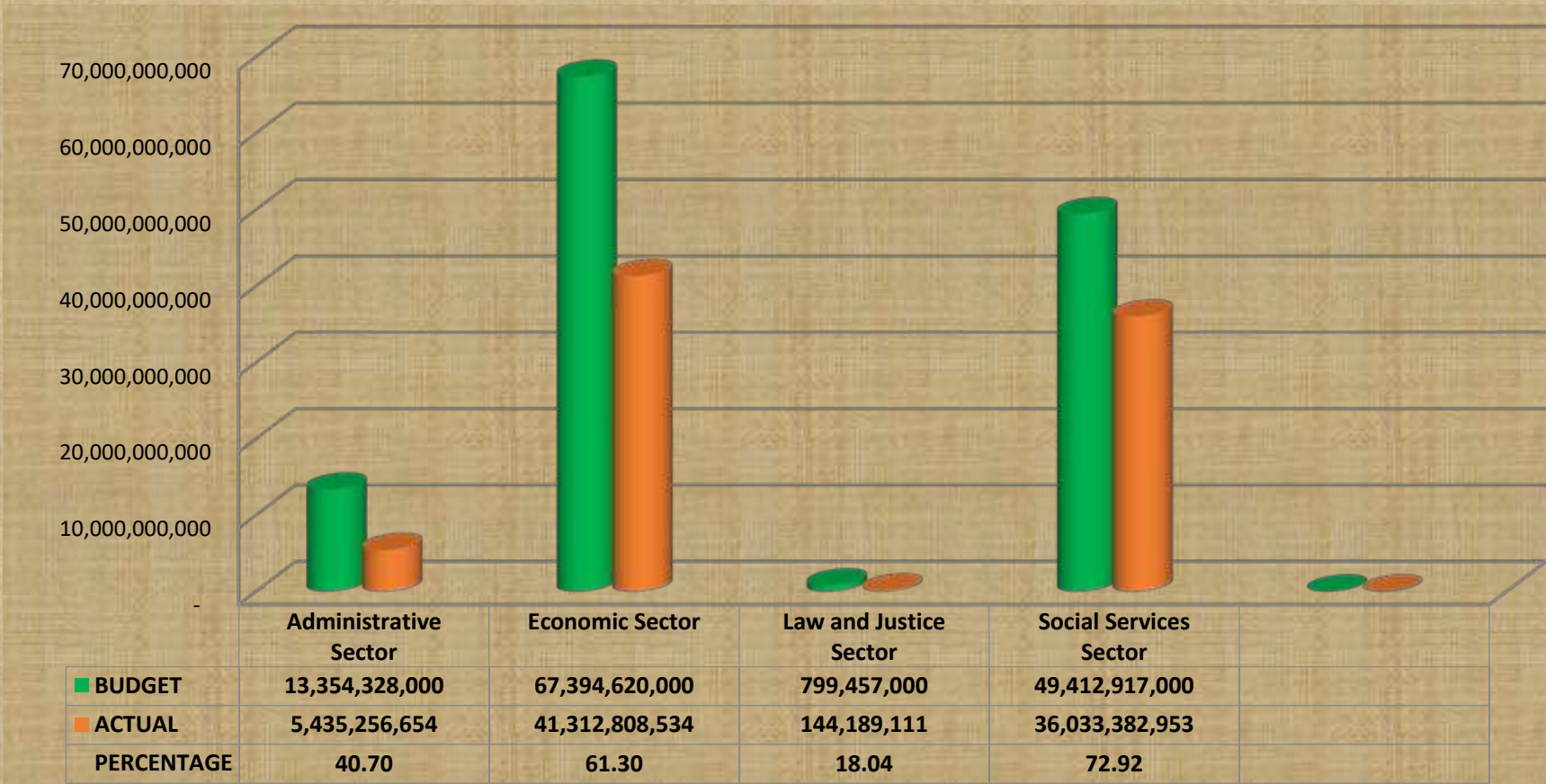
hundred and thirty seven thousand two hundred and fifty two naira (N82,925,637,252) only was the actual expenditure for the provision of infrastructural facilities and basic service to the citizens, which stood at 63.32% as indicated above, where 36.68% of the budget could not be realized.

Nevertheless, the actual performance for the year under review exceeded that of the year 2022 in terms of actual amount spent, indicating an impressive improvement in provision of basic facilities and services.

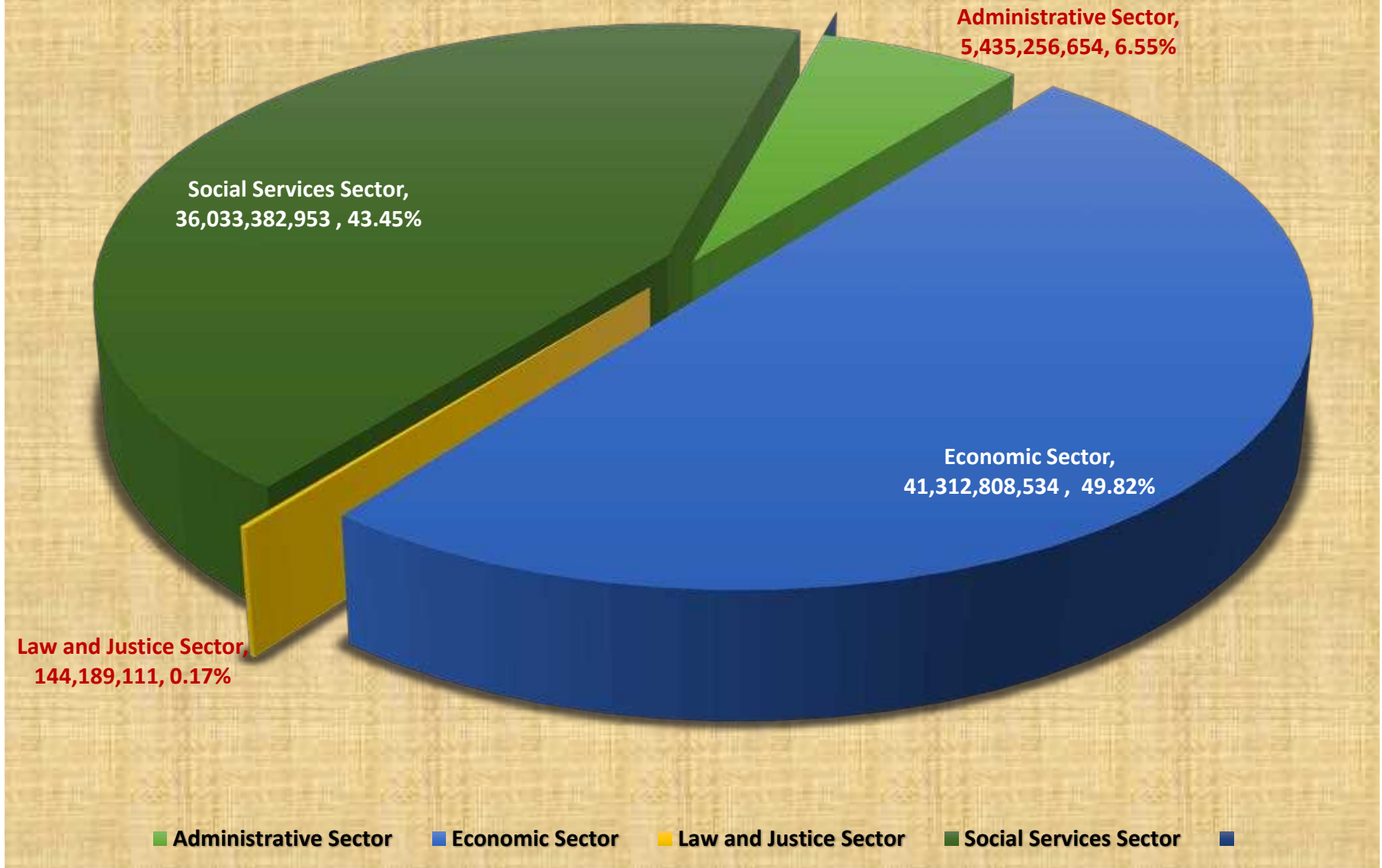
Similarly, while matching the actual expenditure of a sector against its budgeted provision, the following performances were revealed: Social Services Sector showed performance of 72.92% and rated the most significant performance; Economic Sector and Administrative Sector followed with 61.30% and 40.70% respectively, while Law and Justice Sector accounted for 18.04%.

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 2023



Actual Capital Expenditure performance for the Year 2023



4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

During the year 2023 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 2023 under review, thirteen (13) Ministries and Departments have been examined and no Audit Queries were outstanding against them. Most of the queries issued to the Ministries were 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. However, as mentioned, the Ministries examined have responded to all Audit observations. Five other Ministries and Departments were examined and their reports are being processed.

Contrary to the usual, there were no outstanding or unresolved queries for the financial year 2022 for inclusion in this year 2023 report.

As at the time of writing this report (August 2024), it is worthy to note that due to 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).

4.2 Audit Inspection Reports

Audit Examination was conducted of Ministries and Departments in respect of Personnel Emoluments (Salaries) and Internally Generated Revenue for most of the Ministries, Departments and Agencies (MDAs) for the year 2023. The challenges observed especially for Salaries had been lack of payment vouchers, which is a vital document for ascertaining the correctness or otherwise of the payments. The automation of the state salaries as a very welcome idea has not yet given the needed audit traits for the system audit nor provided necessary alternative for the audit. Thus, lack of necessary hardcopy documents like the payment vouchers and or payment schedules.

It is Audit opinion that the Office of the Accountant General to provide the needed atmosphere for the audit of the State Salaries payments through the computer.

5.0 PARASTATALS AUDIT

As contained in Section 125 (3 - 4) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) which states 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, the positions of the audited and unaudited accounts of Boards and Parastatals for the year ended 31st December, 2023 are as follows: -

- a) The organizations that have their accounts audited up to the year ended 31st December, 2023, are as follows:
- Borno State Urban Planning and Development Board
 - Mohammed Goni College of Legal and Islamic Studies
 - Borno State Housing Corporation
 - Borno State Road Maintenance Agency
 - Borno State Education Trust Fund
 - Borno State Rural Electrification Board
 - Borno State University
 - Borno State Security Trust Fund
 - Borno State Traffic Management agency
 - College of Health and Technology
 - Borno State Healthcare Development Agency

- Borno State Internal Revenue Service
- Borno Express Transport Corporation
- Borno Radio Television

b) The following organizations have not yet been audited for a year and above

- Maiduguri Kano Motor Park and Market
- Ramat Polytechnic Maiduguri
- Borno State Agency for Mass Literacy
- Borno State Emergency Management Agency
- Borno State Teaching Service Board
- Borno State Library Board
- Borno State Advisory Council on Prerogative of Mercy
- Elkanemi Worrios Football Club
- Borno State Agricultural Mechanization Authority
- College of Education Waka Biu
- Borno State Environmental Protection Agency
- Borno State Sports Council
- Borno State Geographic Information Service
- Borno State Bureau on Public Procurement
- Borno State Council for Art and Culture
- Borno State Pilgrims Welfare Board
- Borno State Scholarship Board
- Mohammed Lawan College of Agriculture

- College of Business and Management Studies Konduga
- College of Nursing and Midwifery
- Borno State Afforestation Project
- Borno State Primary Education Board
- Borno State Hospital Management Board

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 2023, the Office of the State Auditor General had seventy-six (76) officers, but was reduced to sixty (68) 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 2024, due to retirement of some other officers, the Office has a staff strength of sixty (60), 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.

PART II

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements for the financial year 2023 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, 2023. 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 2023

ANNUAL BUDGET 2023	DETAILS	NOTES	ACTUAL 2023	ACTUAL 2022
₦			₦	₦
	CASH FLOW FROM OPERATING ACTIVITIES			
	Receipts:			
74,481,950,000	Statutory Allocation; FAAC	1	103,734,512,201	63,858,210,247
30,193,605,000	Value Added Tax Allocation	1	38,462,361,066	27,708,317,941
104,675,555,000	Sub-total - Statutory Allocation		142,196,873,267	91,566,528,188
20,623,793,000	Direct Taxes	2	16,058,138,626	15,154,948,615
2,294,838,000	Licenses	2	152,453,769	133,973,915
5,555,978,000	Fees:	2	2,188,577,701	2,525,924,501
90,393,000	Fines:	2	44,927,850	173,088,180
456,135,000	Sales:	2	429,223,243	138,880,828
3,198,425,000	Earnings:	2	422,678,854	668,501,618
281,127,000	Sales/Rent on Government Land /Buildings:	2		
614,875,000	Rent/Hire of Land and others	2	101,826,234	149,890,371
59,037,000	Investment Income	2	-	1,000,100,454
	Interest Earned	2	-	-
	Re-imbusement/Reversals	2	1,917,279,039	101,992,597
3,134,784,000	Domestic Grant-	3	1,240,612,246	127,656,062
36,309,385,000	Sub-total - Independent Revenue		22,555,717,561	20,174,957,141

	Other Source of Capital Receipts		-	-
140,984,940,000	Total Receipts		164,752,590,828	111,741,485,329
	Payments:			
(30,840,968,000)	Personnel Cost	4	(21,800,347,579)	(20,097,758,455)
(11,329,038,000)	Pension and Gratuity (Funded Benefits)	5	(14,031,284,374)	(13,237,490,568)
(50,833,899,000)	Overhead Charges:	6	(38,992,229,623)	(20,802,425,547)
	Consolidated Revenue Fund Charges	7		
(1,261,376,000)	Grant/Subvention to Parastatals:	8	(26,984,274,979)	(15,595,841,961)
(4,450,186,001)	Debt Charges	9	-	(1,689,043,177)
(98,715,467,001)	Total Payments		(101,808,136,554)	(71,422,559,708)
	<i>Net cashflow from Operating activities</i>		62,944,454,274	40,318,925,620
	CASHFLOWS FROM INVESTMENT ACTIVITIES:			
	By Sector			
(13,354,328,000)	Capital expenditure: Administrative Sector		(5,435,256,654)	(1,811,782,041)
(67,394,620,000)	Capital expenditure: Economic Sector		(41,312,808,534)	(35,922,118,603)
(799,457,000)	Capital Expenditure: Law and Justice Sector		(144,189,111)	-
(49,412,917,000)	Capital Expenditure: Social Sector		(36,033,382,953)	(37,730,053,019)
(130,961,322,000)	<i>Net cashflow from Investment activities</i>		(82,925,637,252)	(75,463,953,663)

CASHFLOWS FROM FINANCING ACTIVITIES:				
55,622,797,000	External Grants-Others	12A	28,934,460,120	26,744,408,984
	External Grants	12B	-	-
37,427,508,000	Proceeds from Internal Loans	13	10,000,000,000	20,035,902,286
-	Other Capital Receipts	14	17,550,342,963	11,252,050,459
-	Loan Repayments	10	(14,859,163,460)	(12,385,793,562)
93,050,305,000	Net Cashflows from Financing Activities:		41,625,639,623	45,646,568,166
	Movement in Other Cash Equivalent/Liabilities			
	Net Increase/Decrease in Investments		-	-
	Net Increase/Decrease in Housing fund		-	392,456,370
	Net Increase/Decrease in Unremitted Deductions		308,648,487	-
	Total Cashflow from Other Cash Equivalent Accounts		(191,351,513)	(446,261,389)
	Net Cash for the Year		21,453,105,131	10,055,278,735
	Cash & its Equivalent as at 01/01/2023		30,030,605,702	19,975,326,966
	Cash & its Equivalent as at 31/12/2023		51,483,710,834	30,030,605,702

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 2023

Details	Notes	ACTUAL 2023	ACTUAL 2022
		₦	₦
ASSETS			
Liquid Assets:			
Cash Held by OAG:	16		
Cash Balances with Sub-Treasuries	16A	19,094,683,431	1,544,340,468
Cash Held by MDAs- Overhead	16B	572,062,897	199,960,702
Cash Held by MDAs- Capital	16C	3,160,674,132	403,082,356
Cash Held by MDAs- Salaries	16D	1,795,069	1,795,112
Cash Held - Other MDAs	16E	28,654,495,304	27,881,427,064
Total Liquid Assets		51,483,710,834	30,030,605,702
Investments and Other Cash Assets: -			
State Government Investments	17	393,594,670	393,594,670
Imprests		3,225,127,686	3,225,127,686
Advances and Loans	18	602,380,185	102,380,185
Recoveries	19	838,717,757	838,717,757
Loan to Other Government Entities	20	1,216,250,297	1,216,250,297
Other Assets held by MDAs	21	88,267,794,968	70,360,741,904
Sub-Total -Investments and Other Cash Assets		94,543,865,563	76,136,812,499
TOTAL INVESTMENT AND OTHER CASH ASSETS		146,027,576,397	106,167,418,201

LIABILITIES: -			
Public Funds			
Consolidated Revenue Fund:		10,078,592,061	3,271,600,582
Capital Development Fund:		35,718,443,691	28,159,277,860
Loan Revolving Fund	22	162,257,637	162,257,636
Housing Fund	23	988,412,533	988,412,533
Total Public Funds		46,947,705,921	32,581,548,611
<u>Other Liabilities</u>			
Unremitted Deductions	24	308,648,487	0
Debt Stock	25	91,492,922,654	73,585,869,590
Other Liabilities	26	7,278,299,335	-
Total Other Liabilities		99,079,870,476	73,585,869,590
TOTAL LIABILITIES		146,027,576,397	106,167,418,201

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 2023

ACTUAL PREVIOUS YR. 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	INITIAL/ORIG. BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE
₦			₦	₦	₦	₦	%
3,338,468,524	Opening Balance: - (A)		3,271,600,582		-		
	Add Revenue:						
63,858,210,247	Statutory Allocation; FAAC	1	103,734,512,201	74,481,950,000	74,481,950,000	-	139
27,708,317,941	Value Added Tax Allocation	1	38,462,361,066	30,193,605,000	30,193,605,000	-	127
91,566,528,188	Sub-total - Statutory Allocation (B)		142,196,873,267	104,675,555,000	104,675,555,000	-	136
15,154,948,615	Direct Taxes	2	16,058,138,626	20,623,793,000	20,623,793,000	-	78
133,973,915	Licenses	2	152,453,769	2,294,838,000	2,294,838,000	-	7
-	Mining Rents		-	-	-	-	-
-	Royalties		-	-	-	-	-
2,525,924,501	Fees:	2	2,188,577,701	5,555,978,000	5,555,978,000	-	39
173,088,180	Fines:	2	44,927,850	90,393,000	90,393,000	-	50
138,880,828	Sales:	2	429,223,243	456,135,000	456,135,000	-	94
668,501,618	Earnings:	2	422,678,854	3,198,425,000	3,198,425,000	-	13
-	Sales/Rent on Government Buildings:	2	-	277,832,000	277,832,000	-	-
149,890,371	Sales/Rent on Lands and Others:	2	101,826,234	614,875,000	614,875,000	-	17
-	Repayment- General:	2	-	-	-	-	-
1,000,100,454	Investment Income	2	-	59,037,000	59,037,000	-	-
-	Interest Earned	2	-	-	-	-	-

101,992,597	Re-imburement/Reversals	2	1,917,279,039	-	-	-	-
127,656,062	Domestic Aid & Grant	3	1,240,612,246	3,134,784,000	3,134,784,000	-	40
-	Revenue Board & Parastatals		-				-
20,174,957,141	Sub-total - Independent Revenue (C)		22,555,717,561	36,306,090,000	36,306,090,000	-	62
	Other Sources						
-	Receipts from other Government Fund		-	-	-	-	-
-	Deposit Receipts		-	-	-	-	-
-	Sub-Total Other Sources (D)		-	-	-	-	-
111,741,485,329	TOTAL REVENUE: (E) =(B)+(C)+(D)		164,752,590,828	140,981,645,000	140,981,645,000	-	117
115,079,953,853	TOTAL AVAILABLE FUNDS (F)= (A)+(E)		168,024,191,411	140,981,645,000	140,981,645,000	-	119
	<i>LESS EXPENDITURE</i>						
20,097,758,455	Personnel Cost	4A	21,800,347,579	30,840,968,000	30,799,968,000	41,000,000	71
13,237,490,568	Pension and Gratuity	5	14,031,284,374	11,329,038,000	11,329,038,000	-	124
20,802,425,547	Overhead Charges	6	38,992,229,623	51,814,568,999	51,730,819,999	83,749,000	75
-	Consolidated Revenue Fund Charges	7	-			-	-
15,595,841,961	Grant/Subvention to Parastatals:	8	26,984,274,979	1,261,376,000	681,376,000	580,000,000	2,139
1,689,043,177	Debt Charges	9	-	8,031,275,001	8,026,483,000	4,792,001	-
71,422,559,708	Sub-Total Expenditure		101,808,136,554	103,277,226,000	102,567,684,999	709,541,001	99
							-

	Other Recurrent Payment/Expenditure						-
12,385,793,562	Loan Repayments	10	14,859,163,460	-	-	-	-
							-
86,751,862,392	TOTAL EXPENDITURE:		116,667,300,014	103,277,226,000	102,567,684,999	709,541,001	113
							-
27,338,468,524	OPERATING BALANCE:		51,356,891,396	37,704,419,000	38,413,960,001	(709,541,001)	136
							-
	APPROPRIATIONS/TRANSFERS:						-
(28,000,000,000)	Transfer to Capital Development Fund:	11	(34,000,000,000)	(34,553,233,000)	(34,900,982,000)	(347,749,000)	-
	Adjustments-Other Liabilities	26	(7,278,299,335)				-
3,271,600,582	Closing Balance:		10,078,592,061	3,151,186,000	3,512,978,001	(1,057,290,002)	320

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 2023

ACTUAL PREVIOUS YR. 2022		Notes	ACTUAL 2023	FINAL BUDGET 2023	INITIAL/ ORIG. BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE
₦			₦	₦	₦	₦	%
17,590,869,794	Opening Balance:(A)		28,159,277,860				
	Add Revenue						
28,000,000,000	Transfer From Consolidated Revenue Fund:	11	34,000,000,000	34,553,233,000	34,900,982,000	(347,749,000)	98
26,744,408,984	External Grants	12a	28,934,460,120	55,622,797,000	37,147,303,000	18,475,494,000	52
-	External Loans States	-	-	-	-	-	-
20,035,902,286	Internal Loans	13	10,000,000,000	37,427,508,000	37,427,508,000	-	27
11,252,050,459	Other Capital Receipts	14	17,550,342,963	-	-	-	-
86,032,361,728	Sub-Total		90,484,803,083	127,603,538,000	109,475,793,000	18,127,745,000	71
103,623,231,522	TOTAL REVENUE AVAILABLE:		118,644,080,943	127,603,538,000	109,475,793,000	18,127,745,000	93
							-
1,811,782,041	Capital Expenditure: Administrative Sector	15	5,435,256,654	13,354,328,000	13,354,328,000	-	41
35,922,118,603	Capital Expenditure: Economic Sector	15	41,312,808,534	67,394,620,000	67,394,620,000	-	61
-	Capital Expenditure: Law and Justice Sector	15	144,189,111	799,457,000	799,457,000	-	18
37,730,053,019	Capital Expenditure: Social Sector	15	36,033,382,953	49,412,917,000	49,537,666,000	(124,749,000)	73
75,463,953,663	TOTAL CAPITAL EXPENDITURE:		82,925,637,252	130,961,322,000	131,086,071,000	(124,749,000)	63
28,159,277,860	CLOSING BALANCE:		35,718,443,691	(3,357,784,000)	(21,610,278,000)	18,252,494,000	-

The Accompanying Notes form part of these statements



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

NOTE 1A

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	DETAILS							
		Ref Note	Actual 2023	Total Budget 2023	Original/Initial Budget 2023	Supplementary Budget 2023	Variance	2022
1			₦	₦	₦	₦	%	₦
A	Share of Statutory Allocation from FAAC							
	Net Share of Statutory Allocations	A1	32,427,107,044	-	-	-		38,549,935,163
	Add: Deductions at Source	A1	7,376,665,400	-	-	-		8,615,839,208
	Gross Receipt Of Statutory Allocation	A1	39,803,772,444	67,981,950,000	67,981,950,000	-	59	47,165,774,371
	Share of Statutory Allocation -others	A2	63,930,739,757	6,500,000,000	6,500,000,000	-	984	16,692,435,876
	Total FAAC Allocation to State		103,734,512,201	74,481,950,000	74,481,950,000	-	139	63,858,210,247
B	Value Added Tax							
	Share of Value Added Tax (VAT)		38,462,361,066	30,193,605,000	30,193,605,000	0	127	27,708,317,941
	TOTAL		142,196,873,267	104,675,555,000	104,675,555,000	-	136	91,566,528,188
A1	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
			A	B			NET	
	MONTH		GROSS RECEIPT	DEDUCTION AT SOURCE			RECEIPTS	2022
			₦	₦			₦	₦
	JANUARY		5,402,733,374	793,973,168			4,608,760,206	4,136,071,709
	FEBRUARY		3,120,023,624	1,222,780,969			1,897,242,655	2,039,904,496
	MARCH		2,969,442,667	1,218,723,399			1,750,719,268	2,746,154,942
	APRIL		4,047,647,226	1,247,776,815			2,799,870,412	4,095,515,625

	MAY		2,875,227,105	712,414,665			2,162,812,441	3,613,046,678
	JUNE		4,348,807,209	752,121,913			3,596,685,296	3,077,673,089
	JULY		2,438,085,414	222,656,215			2,215,429,199	4,865,639,531
	AUGUST		3,165,640,691	242,260,998			2,923,379,694	6,315,582,379
	SEPTEMBER		2,876,874,044	234,664,770			2,642,209,273	3,603,119,521
	OCTOBER		3,200,138,964	270,965,594			2,929,173,369	3,870,786,396
	NOVEMBER		2,452,449,542	223,043,272			2,229,406,270	3,432,966,305
	DECEMBER		2,906,702,586	235,283,623			2,671,418,962	5,369,313,700
	TOTAL		39,803,772,444	7,376,665,400			32,427,107,044	47,165,774,371
A2	OTHER ALLOCATION -MONTHLY BREAKDOWN							
	Month		Gross Receipts	Total Budget 2023	Original/Initial Budget 2023	Supplementary Budget 2023	Net Receipts	2022
			₦	₦	₦	₦	₦	₦
	JANUARY		2,326,956,683	541,666,667	541,666,667		2,868,623,349	1,102,033
	FEBRUARY		7,145,694,297	541,666,667	541,666,667		7,687,360,964	851,868,767
	MARCH		1,194,843,181	541,666,667	541,666,667		1,736,509,848	1,060,755,836
	APRIL		4,107,756,213	541,666,667	541,666,667		4,649,422,880	197,822,787
	MAY		2,080,105,314	541,666,667	541,666,667		2,621,771,981	246,116,137
	JUNE		1,029,325,674	541,666,667	541,666,667		1,570,992,341	1,157,993,536
	JULY		3,756,135,830	541,666,667	541,666,667		4,297,802,497	8,054,666
	AUGUST		12,160,281,300	541,666,667	541,666,667		12,701,947,966	1,433,169,962
	SEPTEMBER		9,393,310,737	541,666,667	541,666,667		9,934,977,404	170,373,753

	OCTOBER		1,524,104,823	541,666,667	541,666,667		2,065,771,490	7,159,238,265
	NOVEMBER		9,217,046,174	541,666,667	541,666,667		9,758,712,840	866,022,894
	DECEMBER		9,995,179,530	541,666,667	541,666,667		10,536,846,196	3,539,917,238
	TOTAL		63,930,739,757	6,500,000,000	6,500,000,000		70,430,739,757	16,692,435,875
A3	FURTHER BREAK DOWN OF OTHER ALLOCATION							
			Actual 2023	Total Budget 2023	Original/Initial Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦				₦
	FAAC- Share of Augmentation		-	-	-	-	-	-
	Inflows from CBN		-	0	0	0		-
	FAAC- Excess Bank Charges		3,108,090,899	0	0	0		139,456,994
	FAAC- Exchange Gain		13,956,737,642	0	0	0		177,186,213
	FAAC- Share of Solid Minerals		124,362,888	0	0	0		-
	Ecological Funds			0	0	0		1,377,400,092
	Additional Fund from NNPC			0	0	0		-
	Forex Equalization		1,408,139,072	0	0	0		-
	Excess Crude Revenue		842,939,984	6,500,000,000	6,500,000,000	-		3,527,964,240
	FGN Intervention		-	0	-	0	-	-
	Non-Oil Revenue		11,634,464,988	0	-	0		1,470,428,335
	SURE P		5,856,004,284			0		-
	Infrastructural Development		21,000,000,000	0	0	0		-
	Other Allocation-Repatriation of IDPs		6,000,000,000	0		0		-
			63,930,739,756	6,500,000,000	6,500,000,000	-		16,692,435,875

NOTE 1B

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	DETAILS						
1							
B	VALUE ADDED TAX (VAT)						
	MONTH	Actual 2023	Total Budget 2023	Original/Initial Budget 2023	Supplementary Budget 2023	Variance	2022
		₦	₦	₦	₦		₦
	JANUARY	2,851,773,934	2,516,133,750	2,516,133,750	0	100	2,246,702,400
	FEBRUARY	2,707,491,309	2,516,133,750	2,516,133,750	0	100	2,132,514,888
	MARCH	3,137,928,097	2,516,133,750	2,516,133,750	0	100	1,949,218,827
	APRIL	2,453,186,059	2,516,133,750	2,516,133,750	0	100	2,470,443,080
	MAY	2,354,396,007	2,516,133,750	2,516,133,750	0	100	1,967,949,587
	JUNE	3,216,592,658	2,516,133,750	2,516,133,750	0	100	2,349,433,652
	JULY	3,235,595,475	2,516,133,750	2,516,133,750	0	100	2,349,818,556
	AUGUST	3,180,694,175	2,516,133,750	2,516,133,750	0	100	2,103,093,592
	SEPTEMBER	3,914,539,784	2,516,133,750	2,516,133,750	0	100	2,573,355,716
	OCTOBER	3,425,083,099	2,516,133,750	2,516,133,750	0	100	2,253,695,860
	NOVEMBER	3,946,493,348	2,516,133,750	2,516,133,750	0	100	2,526,273,253
	DECEMBER	4,038,587,121	2,516,133,750	2,516,133,750	0	100	2,785,818,531
	TOTAL	38,462,361,066	30,193,605,000	30,193,605,000	-	100	27,708,317,941

NOTE 2 - INTERNALLY GENERATED REVENUE
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	DETAILS	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
2	INTERNALLY GENERATED REVENUE							
2a	TAXES BY NATURE		₦	₦	₦	₦	%	₦
	Personal Taxes (A)		14,246,217,546	19,926,543,000	19,926,543,000	-	71	13,608,641,928
	Withholding Tax		1,782,210,715	476,654,000	476,654,000	-	374	1,337,366,014
	Capital Gain Tax		29,710,365	90,596,000	90,596,000		33	-
	Stamp Duties		-	<u>130,000,000</u>	<u>130,000,000</u>	-	-	208,940,673
			16,058,138,626	20,623,793,000	20,623,793,000	-	78	15,154,948,615
	TAXES BY MDA							
	22000800100 Board Of Internal Revenue Service (BIRS)		<u>16,058,138,626</u>	<u>20,623,793,000</u>	<u>20,623,793,000</u>		78	
			16,058,138,626	20,623,793,000	20,623,793,000	-	78	15,154,948,615
(A)	PERSONAL TAXES							
			Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	MONTH		₦	₦	₦	₦	%	₦
	January		2,844,839,036	1,660,545,250	1,660,545,250	-	171	1,309,965,789
	February		1,267,196,356	1,660,545,250	1,660,545,250	-	76	790,252,168
	March		1,476,776,413	1,660,545,250	1,660,545,250	-	89	940,941,030
	April		779,133,764	1,660,545,250	1,660,545,250	-	47	637,282,622
	May		633,886,944	1,660,545,250	1,660,545,250	-	38	535,658,178
	June		807,290,777	1,660,545,250	1,660,545,250	-	49	571,327,718

		July	961,206,001	1,660,545,250	1,660,545,250	-	58	582,438,956
		August	869,261,293	1,660,545,250	1,660,545,250	-	52	719,396,550
		September	653,785,643	1,660,545,250	1,660,545,250	-	39	918,305,301
		October	1,084,372,959	1,660,545,250	1,660,545,250	-	65	2,631,477,493
		November	1,126,253,657	1,660,545,250	1,660,545,250	-	68	1,064,407,056
		December	1,742,214,704	1,660,545,250	1,660,545,250	-	105	2,907,189,069
		TOTAL	14,246,217,546	19,926,543,000	19,926,543,000	-	71	13,608,641,928
(B)		WITHHOLDING TAX						
		MONTH	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
		January	162,293,790	39,721,167	39,721,167	-	409	153,834,437
		February	75,045,828	39,721,167	39,721,167	-	189	77,351,830
		March	129,520,096	39,721,167	39,721,167	-	326	88,687,196
		April	51,874,566	39,721,167	39,721,167	-	131	101,869,995
		May	152,447,264	39,721,167	39,721,167	-	384	156,063,403
		June	179,864,163	39,721,167	39,721,167	-	453	132,708,684
		July	141,209,841	39,721,167	39,721,167	-	356	108,289,110
		August	198,201,312	39,721,167	39,721,167	-	499	91,214,419
		September	143,190,316	39,721,167	39,721,167	-	360	102,279,603
		October	162,046,386	39,721,167	39,721,167	-	408	101,423,694
		November	240,692,524	39,721,167	39,721,167	-	606	109,383,012
		December	145,824,628	39,721,167	39,721,167	-	367	114,260,632
		TOTAL	1,782,210,715	476,654,000	476,654,000	-	374	1,337,366,014

(C)	STAMP DUTY								
	Month		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022	
			₦	₦	₦	₦	%	₦	
	January		5,420,506	166,667			3,252	327,500	
	February		1,727,165	166,667			1,036	113,000,000	
	March		2,478,683	166,667			1,487	144,235,000	
	April		1,511,446	166,667			907	71,721	
	May		3,551,745	166,667			2,131	114,989,197	
	June		3,258,859	166,667			1,955	114,176,642	
	July		1,743,391	166,667			1,046	113,633,202	
	August		800,607	166,667			480	1,867,041	
	September		1,271,605	166,667			763	1,055,142	
	October		485,610	166,667			291	1,804,963	
	November		185,015,808	166,667			111,009	1,484,765	
	December		1,675,247	166,667			1,005	1,284,780	
	January		1,423,380	10,833,333	10,833,333	-	13	5,420,506	
	February		1,585,621	10,833,333	10,833,333	-	15	1,727,165	
	March		2,692,490	10,833,333	10,833,333	-	25	2,478,683	
	April		221,816	10,833,333	10,833,333	-	2	1,511,446	
	May		2,381,765	10,833,333	10,833,333	-	22	3,551,745	
	June		6,577,873	10,833,333	10,833,333	-	61	3,258,859	
	July		1,259,004	10,833,333	10,833,333	-	12	1,743,391	

		August		9,264,757	10,833,333	10,833,333	-	86	800,607
		September		500	10,833,333	10,833,333	-	0	1,271,605
		October		3,042,513	10,833,333	10,833,333	-	28	485,610
		November		58,149	10,833,333	10,833,333	-	1	185,015,808
		December		1,202,496	10,833,333	10,833,333	-	11	1,675,247
		TOTAL		29,710,365	130,000,000	130,000,000	0	23	208,940,673
		LICENSES							
	ECONOMIC CODE	DESCRIPTION		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	12020101	Motor Vehicle Licence		49,655,125	87,544,000	87,544,000	-	57	51,643,225
	12020102	Driving License/Learners' Permit		51,725,602	56,000,000	56,000,000	-	92	50,168,100
	12020103	Certificate of Road Worthiness		32,813,575	75,513,000	75,513,000	-	43	22,215,350
	12020104	Certificate of Medical Fitness for Food Handlers			7,500,000	7,500,000	-	-	-
	12020105	Radio/Television License-Mast					-	-	-
	12020108	Hides and Skin Licenses			810,000	810,000	-	-	-
	12020109	Registration of Voluntary Organizations					-	-	-
	12020110	Fish Sales License					-	-	-
	12020115	Dane Gun Licenses		5,509,540			-	-	5,268,595
	12020116	Cattle Trading Licenses			7,200,000	7,200,000	-	-	-
	12020118	Fishing Permits			300,000	300,000	-	-	-
	12020120	Produce Buying Licenses					-	-	4,678,645
	12020121	Ice Complex Operation					-	-	-

	12020122	Trophy Dealer Licenses		1,516,627	15,000	15,000	-	10,111	-
	12020123	Patent Medicine Vendor Licenses					-	-	-
	12020124	Tractor Hiring Services – Earnings		3,996,000	1,795,311,000	1,795,311,000	-	0	-
	12020126	Medical Practitioner/Clinic Registration		2,217,300	5,500,000	5,500,000	-	40	-
	12020128	Cinema Licenses					-	-	-
	12020129	Registration/Renewal of Private Schools		5,020,000	9,045,000	9,045,000		56	
	12020132	Registration of Sewage/Refuse Disposal Operators					-	-	
	12020111	Auctioneers Licenses			100,000	100,000	-	-	
	12020133	Fish Sales License			250,000,000	250,000,000	-	-	
				152,453,769	2,294,838,000	2,294,838,000	-	7	133,973,915
		BREAKDOWN OF LICENSES BY MDAs							
		DESCRIPTION		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	012300100100	Ministry of Home Affairs, Information and Culture			100,000.00	100,000.00			
	012300400100	Borno Radio Television Corporation (BRTV)							
	021500100100	Ministry of Agriculture and Natural Resources		1,516,627					4,678,645
	021600100100	Ministry of Animal and Fisheries Development		5,509,540	258,310,000	258,310,000.00			5,268,595
	022000800100	Borno State Internal Revenue Service		134,194,302	188,057,000	188,057,000			124,026,675
	022900100100	Ministry of Transport			31,000,000	31,000,000			-
	022905500100	Road Traffic and Inspection Management Agency		3,996,000	1,809,356,000	1,809,356,000			-
	052100100100	Ministry of Health and Human Services		2,217,300	8,000,000	8,000,000.00			-
	053500100100	Ministry of Environment			15,000	15,000.00			

	051700100100	Ministry of Education		4,870,000					
	051700300100	Borno State Universal Basic Education Board		150,000					-
		LICENSES - GENERAL TOTAL		152,453,769	2,294,838,000	2,294,838,000		-	133,973,915
		FEES – GENERAL							
	ECONOMIC CODE	DESCRIPTION		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	12020402	Road Traffic Regulation Fees			63,594,000	63,594,000	-	-	543,406,987
	12020403	Motor Vehicle Registration Fees		137,495,625	120,596,000	120,596,000	-	114	74,412,000
	12020404	Registration of Contractors			2,600,000	2,600,000	-	-	5,054,624
	12020405	Tender Fees – General		285,000	32,000,000	32,000,000	-	1	11,225,500
	12020406	Registration of Document Fees – General		581,472,570	573,000,000	573,000,000	-	101	548,394,972
	12020407	Application & Processing Fees - Right of Occupancy		4,644,000	18,750,000	18,750,000	-	25	22,660,248
	12020408	Site Plan Processing Fees		2,232,000	5,250,000	5,250,000	-	43	1,510,741
	12020409	Survey Charges Fees		18,224,427	18,375,000	18,375,000	-	99	67,848,476
	12020410	Site and Services Scheme Fees		116,028,420	400,000,000	400,000,000	-	29	
	12020411	Water Rates		52,626,260	120,000,000	120,000,000	-	44	62,149,309
	12020412	Change of Purpose Fees		830,000	13,350,000	13,350,000	-	6	2,120,000
	12020413	Surrender And Subdivision Fees		16,806,105	78,750,000	78,750,000	-	21	29,764,638
	12020415	Re-Grant Fees		133,209,911	21,000,000	21,000,000	-	634	2,511,000
	12020417	Recovery of Compensation		2,728,357	18,900,000	18,900,000	-	14	22,805,384
	12020418	Valuation Fees					-	-	-

12020421	Agency Fees						-	-	
12020422	Road Cutting Charges						-	-	-
12020423	Weight and Measure Fee (Bridge)			10,500,000	10,500,000		-	-	-
12020424	Produce Buying License						-	-	-
12020425	Produce Inspection Fees						-	-	-
12020426	Hides And Skin Inspection Fees			50,000	50,000		-	-	-
12020427	Meat Inspection Fees						-	-	-
12020428	Poultry Farmers Registration			150,000	150,000		-	-	2,000
12020429	Registration of Private Veterinary Clinics			300,000	300,000		-	-	
12020430	Grazing Fees						-	-	-
12020431	School Fees - Post Primary Institutions	664,125,035	1,554,498,000	1,554,498,000			-	43	523,535,597
12020432	Renewal of Private Schools						-	-	-
12020434	Registration Fees for Social Clubs & Associations		1,000,000	1,000,000			-	-	361,000
12020435	Registration Fees for Cooperative Societies	114,500	540,000	540,000			-	21	
12020436	Audit and Supervision Fees						-	-	
12020437	Registration Of Business Premises	13,694,400	10,065,000	10,065,000			-	136	
12020438	Vetting Fees	151,756,742	580,000,000	580,000,000			-	26	
12020439	High Court Fees	6,252,899	25,000,000	25,000,000			-	25	
12020430	High Court Probate Fee		35,000,000	35,000,000			-		
12020443	Sharia Court Fees	255,010					-		
12020447	Environmental Impact Assessment Fees		-				-	-	279,006,157
12020449	Bill Board Erection Fees	3,649,153	20,000,000	20,000,000			-	18	13,051,500

	12020450	Parks And Garden Fees		3,643,794	10,210,000	10,210,000	-	36	7,664,388
	12020451	Medical Consultancy Fees					-	-	
	12020452	Laboratory Fees					-	-	
	12020454	Birth and Death Registration Fees					-	-	
	12020455	Change of Ownership Fees			1,307,000	1,307,000	-	-	
	12020456	Application Fees		89,768,470	62,070,000	62,070,000	-	145	223,334,863
	12020457	Parking Fees			5,000,000	5,000,000	-	-	
	12020458	Erection of GSM Masts					-	-	79,192,538
	12020459	Cable Laying Permit					-	-	
	12020463	Education Levy		188,735,024	627,201,000	627,201,000	-	30	
	12020465	Registration of Private Nurseries			152,000	152,000	-	-	5,912,580
	12020467	Security Trust Fund Levy					-	-	
	12020468	Refuse/Sewage Disposal Fees					-	-	
	12020469	Sanitation Levy/Pollution Control Fees					-	-	
	12020470	Premium For Health Services			1,115,100,000	1,115,100,000	-	-	
	12020109	Registration of Voluntary Organizations (NGO)					-	-	
	12020440	High Court Probate					-	-	
	12020443	Sharia Court Fees			20,000	20,000	-	-	
	12020444	Registration/Renewal of Audit Firms			150,000	150,000	-	-	
	12020445	Fire Safety Charges			1,500,000	1,500,000	-	-	
	12020460	Fibre Optic Installation			10,000,000	10,000,000	-	-	
	12020441	Area Court Fees					-	-	
				2,188,577,701	5,555,978,000	5,555,978,000	-	39	2,525,924,501

BREAKDOWN OF FEES - GENERAL BY MDAs									
ECONOMIC CODE	DESCRIPTION	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022		
		₦	₦	₦	₦	%	₦		
011101000100	Borno State Bureau of Public Procurement (BPP)	12,330,000	67,000,000	67,000,000	-	18	18,245,124		
011110100100	Security Trust Fund				-	-			
	Ministry of Home Affairs				-	-	2,000		
014000100100	Office of the State Auditor General		150,000	150,000	-	-	-		
014000200100	Office of the Local Government Auditor General				-	-	-		
014700200100	Local Government Service Commission		600,000	600,000	-	-	-		
012500600100	Abba Ashigar College of Business and Administrative Studies Konduga	3,821,610			-	-	4,001,164		
021500100100	Ministry of Agriculture and Natural Resources				-	-			
021502100100	Mohamet Lawan College of Agriculture	38,967,301	16,900,000	16,900,000	-	231	22,062,975		
021600100100	Ministry of Animal and Fisheries Development		500,000	500,000	-	-			
021511100100	Borno State Agricultural Mechanization Authority					-			
022000100100	Ministry of Finance-Hqtrs		1,000,000	1,000,000	-	-	60,000		
022000800100	Borno State Internal Revenue Service	78,304,850	100,750,000	100,750,000	-	78	359,188,107		
022200100100	Ministry of Trade, Investment and Tourism	13,694,400	10,000,000	10,000,000	-	137	13,051,500		
022900100100	Ministry of Transport		10,500,000	10,500,000	-	-			
022905500100	Road Traffic and Inspection Management Agency	76,680,358	31,092,000	31,092,000	-	247	547,694,271		
023400100100	Ministry of Works				-	-			
025200100100	Ministry of Water Resources	52,626,260	120,000,000	120,000,000	-	44	62,149,309		
025301000100	Borno State Housing Corporation		3,500,000	3,500,000	-	-			

026000200100	Borno State Urban Planning & Development Board		34,599,709	70,000,000	70,000,000	-	49	79,192,538
026000300100	Agency for Geographical Information System		699,662,230	669,375,000	669,375,000	-	105	685,533,225
032600100100	Ministry of Justice		151,756,742	580,000,000	580,000,000	-	26	
032600600100	Mohammed Goni College of Legal & Islamic Studies		21,427,836	31,705,000	31,705,000	-	68	22,246,992
032600600200	Higher Islamic School		3,753,605	10,000,000	10,000,000	-	38	6,757,381
032605100100	High Court of Justice		6,252,899	60,000,000	60,000,000	-	10	-
032605400100	Area Courts Division					-	-	-
032605300100	Sharia Court of Appeal		255,010	20,000	20,000	-	1,275	
051300100100	Ministry of Poverty Alleviation and Youth Empowerment		114,500	1,540,000	1,540,000	-	7	361,000
051700100100	Ministry of Education					-	-	11,527,000
051700300100	Borno State Universal Basic Education Board			2,500,000	2,500,000	-	-	5,912,580
051700800100	Borno State Library Board			20,000	20,000	-	-	
051701000100	Borno State Agency for Mass Literacy		1,638,268			-	-	
051701800100	Ramat Polytechnic Maiduguri		463,255,500	780,000,000	780,000,000	-	59	373,534,406
051701900100	Sir Kashim Ibrahim College of Education		6,681,936	21,765,000	21,765,000	-	31	
051701900200	College of Education Waka – Biu		89,768,470	66,096,000	66,096,000	-	136	105,514,604
051701900300	Umar Ibn Ibrahim El-Kanemi College of Education Science and Technology Bama		3,575,211			-	-	5,795,647
051702100100	Borno State University		208,846,991	1,142,470,000	1,142,470,000	-	18	138,474,191
051706600100	Education Trust Fund			50,000,000	50,000,000	-	-	-
052100200100	Contributory Health Care Management Agency			1,115,100,000	1,115,100,000	-	-	-
052110200100	Hospitals Management Board		116,028,420			-	-	-
051706500100	Borno State Education Endowment Fund					-	-	
052110200100	Hospitals Management Board			400,000,000	400,000,000	-	-	

	052110600100	College of Health Technology		44,350,360	51,300,000	51,300,000	-	86	31,448,287
	053500100100	Ministry of Environment		3,643,794	10,362,000	10,362,000	-	35	7,664,388
	053501600100	Borno State Environmental Protection Agency					-	-	
	053900100100	College of Nursing and Midwifery		56,541,443	31,312,000	31,312,000	-	181	25,507,814
	053900100100	Ministry of Sports Development					-	-	
	022205400100	Borno Monday Market Company Limited						-	
	022205400200	Kano Motor Park and Market		-	5,215,000	5,215,000	-	-	
		Ministry of Education, Science, Technology and Innovation		-	7,545,000	7,545,000	-	-	
		Borno Radio Television Corporation (BRTV)		-	63,594,000	63,594,000	-	-	
		Borno State Abba Ashigar College of Business and Administrative Studies Konduga		-	4,067,000	4,067,000	-	-	
		Borno State Agency for Mass Literacy		-	6,000,000	6,000,000	-	-	
		Borno State Teaching Hospital		-	5,000,000	5,000,000	-	-	
		Borno State Umar Ibn Ibrahim El-Kanemi College of Education Science and Technology Bama		-	6,500,000	6,500,000	-	-	
		Ministry Of Information and Internal Security		-	2,500,000	2,500,000	-	-	
		FEES - GENERAL TOTAL		2,188,577,701	5,555,978,000	5,555,978,000	-	39	2,525,924,501
		FINES							
	ECONOMIC CODE	DESCRIPTION		Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	12020500	Penalty of Tax Offenders		44,927,850	74,893,000	74,893,000		60	
	12020501	Education Levy					-	-	161,098,901
	12020502	High Court Fines		-	14,000,000	14,000,000	-	-	11,989,279
	12020504	Penalty for Environment Violation					-	-	
	12020503	Area Court Fines			1,500,000	1,500,000	-	-	
		TOTAL		44,927,850	90,393,000	90,393,000	-	50	173,088,180

BREAKDOWN OF FINES - GENERAL BY MDAs									
ECONOMIC CODE	DESCRIPTION	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022		
		₦	₦	₦	₦	%	₦		
022905500100	Road Traffic and Inspection Management Agency	44,927,850	74,893,000	74,893,000	-	60	161,098,901.00		
031805100100	High Court of Justice		14,000,000	14,000,000	-	-	11,788,904.53		
22000800100	Borno State Internal Reveune Service	-			-		0		
53501600100	Borno State Environmental Protection Agency				-		0		
031805300100	Sharia Court of Appeal				-		200,375		
031801100100	Borno State Judicial Service Commission				-	60	173,088,180		
031805400100	Borno State Area Courts Division		1,500,000	1,500,000			0		
		44,927,850	90,393,000	90,393,000		50	346,176,360.53		
	SALES – GENERAL								
ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022		
		₦	₦	₦	₦	%	₦		
12020604	Sales of Printed Budget		500,000	500,000	-	-			
12020606	Sales of Map				-	-			
12020608	Sales of Broken Beacons	1,066,000	15,750,000	15,750,000	-	7	6,687,000		
12020616	Sales of Urgent Now and KIV Slips				-	-			
12020616	Sale of Application Forms	32,407,152	170,909,000	170,909,000	-	19	42,343,128		
12020617	Sales of Cards	4,799,000	15,869,000	15,869,000	-	30			
12020619	Sales of Diary Products		580,000	580,000	-	-			
12020622	Sale Oo Cottage Industry Products		78,445,000	78,445,000	-	-			

	12020625	Sales of Products of Cottage Industries			500,000	500,000	-	-	
	12020629	Sales of Traffic Regulation Booklets		380,557,627	123,077,000	123,077,000		309	
	12020631	Sales of JSC Forms and OFIHS			50,000	50,000		-	
	12020634	Government Printers Sales of Publications/Exercise Books			1,000,000	1,000,000		-	
	12020635	Sales of Photographs					-	-	
	12020636	Sales of Information Publication			34,520,000	34,520,000	-	-	
	12020637	Sales of Seedlings and Charge for Firewood on Transit			5,156,000	5,156,000	-	-	
	12020639	Sales of Admission Forms - School of Nursing		10,393,464	8,536,000	8,536,000	-	122	35,748,579
	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			700,000	700,000	-	-	
	12020641	Sales of Admission Forms - School of Midwifery			543,000	543,000	-	-	
				429,223,243	456,135,000	456,135,000	-	94	138,880,828
		BREAKDOWN OF SALES - GENERAL BY MDAs							
	ECONOMIC CODE	DESCRIPTION		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	012300100100	Ministry of Home Affairs, Information and Culture			1,200,000	1,200,000			-
	012500600100	Abba Ashigar College of Business and Administrative Studies Konduga		369,709	436,000	436,000		85	483,240
	014700200100	Local Government Service Commission		526,000	1,200,000	1,200,000		44	-
	021600100100	Ministry of Animal and Fisheries Development			580,000	580,000		-	-
	022000100100	Ministry of Finance-Hqtrs						-	
	022000300100	Budget and Planning			500,000	500,000		-	
	022205700100	Borno State Plastic Company (BOPLAS)			92,300,000	92,300,000		-	

	022206000100	Borno State NEITAL Nigeria Limited			100,000,000	100,000,000		-	
	022206100100	Borno State Supply Company (Bosco)			1,000,000	1,000,000		-	
	022905300100	Borno State Express Transport Corporation						-	
		Borno Radio Television Corporation (BRTV)			34,089,000	34,089,000		-	
		Borno State Judicial Service Commission			50,000	50,000		-	
	022200100100	Ministry of Trade, Investment & Tourism						-	-
	022206100100	Borno Supply Company (BOSCO)						-	
	026000300100	Agency for Geographical Information System		1,066,000	15,750,000	15,750,000		7	6,687,000
	051700300100	Borno State Universal Basic Education Board						-	-
	051701800100	Ramat Polytechnic Maiduguri		14,208,410	20,000,000	20,000,000		71	
	051701900100	Sir Kashim Ibrahim College of Education						-	30,735,423
	051701900200	College of Education Waka - Biu		2,582,800	7,658,000	7,658,000		34	2,411,800
	051701900300	Umar Ibn Ibrahim El-Kanemi College of Education Science and Technology Bama		80,131	1,500,000	1,500,000		5	4,519,683
	051705600100	Borno State Scholarships Board			19,000,000	19,000,000		-	66,600
	052110400100	College of Nursing and Midwifery		10,393,464	9,079,000	9,079,000		114	35,748,579
	052110600100	College of Health Technology			5,000,000	5,000,000		-	54,102,121
	053500100100	Ministry of Environment		13,801,318	5,156,000	5,156,000		268	
	022205400100	Borno Express Transport Corporation						-	
	032600600100	Higher Islamic School		489,990	6,310,000	6,310,000		8	135,000
	051701000100	Borno State Agency for Mass Literacy						-	2,572,382
	032600600100	Mohammed Goni College of Legal & Islamic Studies		4,799,000	5,000,000	5,000,000		96	
	021502100100	Mohamet Lawan College of Agriculture		348,794	3,000,000	3,000,000		12	
	022905500100	Road Traffic and Inspection Management Agency		380,557,627	22,327,000	22,327,000		1,704	1,419,000
	014800100100	Independent Electoral Commission			105,000,000	105,000,000		-	
		SALES - GENERAL Total		429,223,243	456,135,000	456,135,000		94	138,880,828

EARNINGS -GENERAL									
ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022		
		₦	₦	₦	₦	%	₦		
12020701	Hire of Plants and Equipment		122,000,000	122,000,000	-	-			
12020702	Earnings From Repairs of Private Vehicles Etc		450,000,000	450,000,000	-	-			
12020703	Hiring of Marini Asphalt Mixing Plant				-	-			
12020704	Hiring Of Quarries and Selling of Chippings				-	-			
12020708	Earnings from Cooperative Flour Mills		100,000	100,000	-	-			
12020710	Earnings from Maiduguri Amusement Park				-	-			
12020711	Earnings from Liaison Offices' Boarding & Lodging		2,000,000	2,000,000	-	-			
12020713	Earnings from the Use of Govt. Halls		114,228,000	114,228,000	-	-			
12020717	Earnings from Other Commercial Activities	410,673,854	2,372,407,000	2,372,407,000	-	17	486,725,945		
12020718	Tractor Hiring Service		10,000,000	10,000,000	-	-	6,406,554		
12020721	Drug Revolving Fund Scheme	12,005,000			-	-	175,369,119		
12020722	Workshop Earnings		105,000,000	105,000,000	-	-			
12020723	Printing Charges		700,000	700,000	-	-			
12020724	Earnings From Consultancy Services		21,990,000	21,990,000	-	-			
	Rent from Workshop					-			
		422,678,854	3,198,425,000	3,198,425,000	-	13	668,501,618		
BREAKDOWN OF EARNINGS - GENERAL BY MDAs									
ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022		
		₦	₦	₦	₦	%	₦		
012300100100	Ministry Of Home Affairs, Information and Culture								
021511100100	Borno State Agricultural Mechanization Authority	4,305,000	10,000,000	10,000,000		43	6,406,554		
022200100100	Ministry of Trade, Investment and Tourism					-			

	022205400100	Monday Market Company Limited						-	
	022205400200	Kano Motor Park and Market		5,326,563	15,000,000	15,000,000		36	5,880,155
	022900100100	Ministry of Transport			1,810,000,000	1,810,000,000		-	
	022905300100	Borno Express Transport Corporation		405,347,291	615,740,000	615,740,000		66	480,845,790
	022905500100	Road Traffic and Inspection Management Agency			562,000,000	562,000,000		-	
	052100100100	Ministry of Health and Human Services						-	3,165,600
	052110200100	Hospitals Management Board						-	172,203,519
		Borno Investment Company Ltd			46,967,000	46,967,000		-	
		Borno State Agency for Mass Literacy			28,000	28,000		-	
		Borno State Hotels			126,340,000	126,340,000		-	
		Borno State Neital Nigeria Limited			1,850,000	1,850,000		-	
		Borno State Umar Ibn Ibrahim El-Kanemi College of Education Science and Technology Bama			10,500,000	10,500,000		-	
	011101000100	Borno State Bureau of Public Procurement (BPP)		7,700,000					
		EARNINGS -GENERAL Total		422,678,854	3,198,425,000	3,198,425,000		13	668,501,618
		HIRE/RENT OF GOVERNMENT PROPERTIES							
	ECONOMIC CODE	DESCRIPTION		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	12020803	Rent from Government Estates			45,737,000	45,737,000	-	-	
	12020802	Lease Rental from Borno Guest House - Kaduna					-	-	
	12020804	Rent from Government Commercial Shops/Stores			221,650,000	221,650,000	-	-	
	12020805	Rent from Conference Centres			7,545,000	7,545,000	-	-	

	12020801	Rent from Staff Quarters			2,900,000	2,900,000	-	-	
		Rent from Government Commercial Shops/Stores					-	-	
		Rent -Staff Quarters					-	-	
		Rent & Premium on the Allocation of Land					-	-	
		TOTAL		-	277,832,000	277,832,000	-	-	
		BREAKDOWN HIRE/RENT OF GOVERNMENT BY MDAs							
	ECONOMIC CODE	DESCRIPTION		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	022025400100	Borno State Transport Corporation			17,000,000	17,000,000			-
	025300100100	Ministry Housing and Energy							-
	022205299100	Borno State Hotels			7,660,000	7,660,000			-
	025300100100	Borno State Housing Corporation			53,345,000	53,345,000			
		Ministry Of Women Affairs and Social Development			1,302,000	1,302,000			
		Borno State Library Board			30,000	30,000			
		Ministry of Youth, Sports & Poverty Alleviation			2,500,000	2,500,000			
		Borno Investment Company Ltd			59,590,000	59,590,000			
		Borno Kano Motor Park and Market			10,000,000	10,000,000			
		Borno Monday Market Company Limited			126,405,000	126,405,000			
				-	277,832,000	277,832,000		-	
		RENT ON LAND & OTHERS – GENERAL							
	ECONOMIC CODE	DESCRIPTION		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	12020901	Ground Rent					-		15,744,621
	12020907	Rents of Plots & Sites Services Programme		101,826,234	614,875,000	614,875,000	-		134,145,750
				101,826,234	614,875,000	614,875,000	-	-	149,890,371

BREAKDOWN RENT & OTHERS BY MDAs									
	ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022	
			₦	₦	₦	₦	%	₦	
	026000300100	Agency for Geographical Information System	101,826,234	614,875,000	614,875,000			149,890,371	
			101,826,234	614,875,000	614,875,000	-	-	149,890,371	
INVESTMENT INCOME									
	ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022	
			₦	₦	₦	₦	%	₦	
	12021101	Dividend Income		14,000,000	14,000,000	-			
	12021103	Other Investment Income		45,037,000	45,037,000	-		1,000,100,454	
			-	59,037,000	59,037,000	-	-	1,000,100,454	
BREAKDOWN OF INVESTMENT INCOME BY MDAs									
	ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022	
			₦	₦	₦	₦	%	₦	
	1	Borno Investment Company		59,037,000	59,037,000			1,000,100,454	
		INVESTMENT INCOME TOTAL	-	59,037,000	59,037,000	-	-	1,000,100,454	
INTEREST EARNED									
	ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022	
			₦	₦	₦	₦	%	₦	
	12021201	Interest from Bank Deposits	-			-		-	
	12021211	Gains on Foreign Exchange	-			-		-	
		INTEREST EARNED TOTAL	-	-	-	-	-	-	

		RE-IMBURSEMENTS/REVERSARS							
2k	ADMIN CODE	DESCRIPTION		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
		Reversals		1,917,169,039		0	-		101,992,597
	12021005	Refunds		110,000					
				1,917,279,039	0	0	0	0	101,992,597

NOTE 3 - AIDS AND GRANTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	DETAILS							
3	AID AND GRANTS	Ref. Note	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
3	AID AND GRANTS- RECURRENT							
	Primary Healthcare Development Agency-Aliko Dangote Foundation		-	-	-	-	-	127,656,062
	TETFUND- Borno State University		1,240,612,246	3,134,784,000	3,134,784,000	-	-	-
	TOTAL AID AND GRANT		1,240,612,246	3,134,784,000	3,134,784,000	-	-	127,656,062

NOTES 4 AND 5 - PERSONNEL COSTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	CODE	DETAILS	Ref. Note	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
		PERSONNEL COST							
		SALARY (A)		18,829,503,653	24,191,511,000	24,305,511,000	(114,000,000)	78	19,456,821,198
		NON-REGULAR ALLOWANCES		2,970,843,926	6,649,457,000	6,494,457,000	155,000,000	45	640,937,258
		OVERTIME		-				-	-
4A		TOTAL SALARIES		21,800,347,579	30,840,968,000	30,799,968,000	41,000,000	71	20,097,758,455
								-	
		PENSION AND GRATUITY		14,031,284,374	11,329,038,000	11,329,038,000	-	-	13,237,490,568
				35,831,631,952	42,170,006,000	42,129,006,000	41,000,000	85	33,335,249,023
4A		BREAKDOWN OF SALARIES							
		NET SALARY PAYMENT		20,842,720,715				-	18,029,797,050
		ADD DEDUCTIONS -UNION DUES		253,231,609				-	313,868,331
		-PAYE		297,950,086				-	387,472,092
		-OTHER DEDUCTIONS		406,445,168				-	1,366,620,982
		TOTAL SALARIES		21,800,347,579	-			-	20,097,758,455

		BREAKDOWN OF SALARIES BY MDAS		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
		SECTORS							
	01	ADMINISTRATIVE SECTOR		2,673,697,518	4,495,189,000	4,484,433,000	10,756,000	59	2,603,063,594
	02	ECONOMIC SECTOR		2,874,394,072	6,270,323,000	6,076,579,000	193,744,000	46	3,082,981,801
	03	LAW AND JUSTICE SECTOR		824,683,599	2,305,185,000	2,105,185,000	200,000,000	36	1,526,817,807
	05	SOCIAL SERVICES SECTOR		15,427,572,390	17,770,271,000	18,133,771,000	(363,500,000)	87	12,884,895,253
		TOTAL		21,800,347,579	30,840,968,000	30,799,968,000	41,000,000	71	20,097,758,455
ADMIN CODE	ADMINISTRATIVE SECTOR			Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
011100100100	Government House			208,310,452	281,723,000	181,723,000	100,000,000	74	155,731,036
	Deputy Governor's Office			576,740,192			-		-
011101300100	Office of Secretary to the State Govt.			431,095,080	1,246,040,000	1,246,040,000	-	35	1,086,912,367
011101800100	Special Services Office (Monitoring & Special Duties)			9,732,000	12,000,000	12,000,000	-		-
011102100200	Abuja Liaison Office				34,525,000	34,525,000	-		-
011103500100	Borno State Pensions Department			990,000	80,000,000	10,000,000	70,000,000	1	-
011103700100	Borno State Pilgrims Welfare Board			16,245,378	23,640,000	23,640,000	-		
016103300100	Borno State Agency for the Control of HIV/AIDS & Malaria (BOSACAM)			-	904,000	904,000	-		
016103500100	Borno State Pensions Department			-			-		
011113200100	Ministry of Inter-Governmental Affairs and Special Duties			1,352,775	6,640,000	6,140,000	500,000	20	1,422,775
011200100100	State Assembly Management/Administration			74,139,127	314,065,000	314,065,000	-	24	64,959,749

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012300100100	Ministry of Home Affairs, Information and Culture	254,715,104	255,000,000	235,000,000	20,000,000	100	231,119,362
012300400100	Borno Radio Television Corporation (BRTV)	298,526,573	308,190,000	308,190,000	-	97	252,019,319
012500100100	Office of the Head of Service	306,802,001	1,205,000,000	1,205,000,000	-	25	290,635,432
014000100100	Office of the State Auditor General	133,308,019	168,680,000	118,680,000	50,000,000	79	122,896,933
014000200100	Office of the Auditor General for Local Governments	111,121,101	80,321,000	314,065,000	(233,744,000)	138	85,409,242
014700100100	Borno State Civil Service Commission	29,657,059	61,800,000	61,800,000	-	48	30,223,812
012500500100	Establishment Department				-	-	
011101700100	Borno State Independent Electoral Commission	2,986,446	3,235,000	3,235,000	-	92	
011102100200	Liaison Office, Abuja/Kaduna				-	-	
014700200100	Local Government Service Commission	39,316,429	35,000,000	35,000,000	-	112	85,306,411
014800100101	Borno State Audit Service Commission	90,000	3,120,000	3,120,000	-		
011103500200	Local Government Pension Board		70,617,000	70,617,000	-	-	15,811,806
011103700100	Pilgrims Welfare Board				-	-	16,547,871
011110100100	Security Trust Fund		57,254,000	57,254,000	-	-	6,050,000
011100800100	State Emergency Management Agency (SEMA)	4,585,234	32,000,000	32,000,000	-	14	
012500600100	Abba Ashigar College of Business and Administrative Studies Konduga	144,937,876	144,000,000	140,000,000	4,000,000		139,677,367.6
	Borno state Council for Arts and Culture				-		
011103500100	Borno State Bureau of Public Procurement (BPP)	29,046,675.00	34,235,000	34,235,000	-	85	-
	State Poverty Alleviation Programme (Youth Empowerment and Special Support Operations)		37,200,000	37,200,000	-		15,310,000.0
011200400100	Borno State House of Assembly Service Commission				-	-	
	TOTAL	2,673,697,518	4,495,189,000	4,484,433,000	10,756,000	945	2,600,033,483

	ECONOMIC SECTOR	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
		₦	₦	₦	₦	%	₦
021500100100	Ministry of Agriculture and Natural Resources	386,826,387	481,890,000	481,890,000	-	80	464,805,695
021511000100	Borno State Fertilizer Blending Plant	95,000			-		
021502100100	Mohamet Lawan College of Agriculture	291,831,274	340,000,000	340,000,000	-	86	314,730,181
021510200100	Borno State Agricultural Development Programme	47,142,151	90,000,000	90,000,000	-	52	65,069,324
021600100100	Ministry of Animal and Fisheries Development	356,278,268	402,000,000	402,000,000	-	89	373,646,852
022000100100	Ministry of Finance-Hqtrs	262,269,987	450,700,000	450,700,000	-	58	287,480,766
022000300100	Ministry of Budget and Planning				-	-	
022200100100	Ministry of Trade, Investment and Tourism	45,547,897	60,000,000	60,000,000	-	76	55,100,368
022205400200	Kano Motor Park and Market	1,743,500	4,200,000	4,200,000	-	42	
022205700100	Borno State Plastic Company (BOPLAS)		71,052,000	71,052,000	-		
022205900100	Borno Wire and Nail Company	6,652,342	6,915,000	6,915,000	-	96	5,738,875
022206000100	NEITAL Nigeria Limited	21,727,754	26,701,000	26,701,000	-	81	23,570,450
022206100100	Borno Supply Company (BOSCO)	10,987,438	10,985,000	10,985,000	-	100	9,659,115
022800100100	Min. of Science, Technology & Innovation				-	-	
023100300100	Rural Electrification Board	78,721,720			-	-	80,393,502
023400100100	Ministry of Works	316,524,828	333,216,000	333,216,000	-	95	265,331,547
023400400100	Borno Road Maintenance Agency (BORMA)	85,776,075			-	-	79,617,286
025200100100	Ministry of Water Resources	408,749,810	533,451,000	533,451,000	-	77	479,918,594
025300100100	Ministry of Housing and Energy	14,136,718	16,000,000	16,000,000	-	88	14,229,501
025500100100	Ministry Of Reconstruction, Rehabilitation and Resettlement	14,424,626	71,583,000	69,583,000	2,000,000	20	5,837,665
026000100100	Ministry Of Lands & Survey				-	-	

026000300100	Agency For Geographical Information System	162,846,021	192,000,000	192,000,000	-	85	146,696,085
022000300100	Monday Market Company Limited		89,067,000	89,067,000	-	-	
022000700100	Office of the Accountant General	135,820,213	2,224,411,000	2,052,667,000	171,744,000	6	315,245,895
022205600100	Maiduguri International Hotel				-	-	
022205400200	Maiduguri Kano Motor Park And Market				-	-	
022205700100	Rural Electrification Board	4,376,000	90,804,000	70,804,000	20,000,000	0	
022205800100	Soda Ash Company Limited				-	-	
022205400100	Road Traffic and Inspection Management Agency		111,000,000	111,000,000	-	-	
012305700100	Borno State Council for Arts and Culture				-	-	
022905300100	Borno Express Transport Corporation		176,380,000	176,380,000	-	-	
025301000100	Borno State Housing Corporation		130,608,000	130,608,000	-	-	
022201800100	Borno Investment Company Limited		56,475,000	56,475,000	-	-	
021511100100	Borno State Agricultural Mechanization Authority	150,000	8,688,000	8,688,000	-	2	
021511000100	Borno State Rural Water Supply and Sanitation Agency		4,800,000	4,800,000	-	-	
022000800100	Borno State Internal Revenue Service (BIRS)	181,809,506	211,172,000	211,172,000	-	86	67,882,934
022205200100	Borno State Hotels Limited				-	-	
026000200100	Borno State Urban Planning & Development Board	8,852,000	30,000,000	30,000,000	-	-	
022900100100	Ministry of Transport	21,940,000	24,120,000	24,120,000	-	91	28,027,166
	Debt Management Office	80,000	5,000,000	5,000,000			-
023400400100	Agency for Sustainable Development and Humanitarian Response	9,084,558	17,000,000	17,000,000	-	53	
	Borno State Fertilizer Blending Plant		105,000	105,000			
	TOTAL	2,874,394,072	6,270,323,000	6,076,579,000	193,744,000	46	3,082,981,801

		LAW AND JUSTICE		Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
031801100100		State Judicial Service Commission			65,970,000	65,970,000	-	-	895,242,977
032600100100		Ministry of Justice		474,236,064	435,999,000	235,999,000	-	63	16,900,110
032605100100		High Court of Justice		22,136,496	755,000,000	755,000,000	-	9	
032605400100		Area Courts Division			250,431,000	250,431,000	-	-	
032605300100		Sharia Court of Appeal			98,585,000	98,585,000	-	-	-
032600600100		Mohammed Goni College of Legal & Islamic Studies		328,311,039	686,200,000	686,200,000	-	48	614,674,720
032600600200		School for Higher Islamic Studies					-	-	
032600100200		Council on Prerogative of Mercy			13,000,000	13,000,000	-	-	
		TOTAL		824,683,599	2,305,185,000	2,105,185,000	200,000,000	36	1,526,817,807
		SOCIAL SERVICES SECTOR		Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
051300100100		Ministry of Poverty Alleviation and Youth Empowerment		67,874,343			-	-	143,814,779
051400100100		Ministry of Women Affairs and Social Development		32,990,177	101,512,000	101,512,000	-	32	97,890,622
051700100100		Ministry of Education		114,768,241	250,000,000	250,000,000	-	46	206,533,525
051700300100		Borno State Universal Basic Education Board		1,481,799,971	169,200,000	63,200,000	106,000,000	876	65,866,689
051700800100		Borno State Library Board		53,257,447	63,596,000	62,796,000	800,000	84	55,727,662
051701000100		Borno State Agency for Mass Literacy		178,668,772	200,902,000	200,902,000	-	89	187,554,639
051701200100		Career Guidance and Counselling Commission			24,300,000	24,300,000	-		

	051701800100	Ramat Polytechnic Maiduguri		1,415,879,353	1,557,000,000	1,524,000,000	33,000,000	91	1,254,701,773
	051701900100	Sir Kashim Ibrahim College of Education		809,846,361	859,000,000	829,000,000	30,000,000	94	808,970,008
	051701900200	College of Education Waka - Biu		486,954,963	500,000,000	500,000,000	-	97	447,093,592
	051701900300	Umar Ibn Ibrahim El-Kanemi College of Education Science and Technology Bama		537,050,978	557,500,000	507,500,000	50,000,000	96	488,615,976
	051702606300	Mustafa Umar El-Kanemi Arabic College Maiduguri					-	-	
	051705400100	Borno State Teaching Service Board		2,996,317,997	3,456,699,500	4,200,000,000	(743,300,500)	87	2,956,992,680
	051705600100	Borno State Scholarships Board		1,941,387	12,566,500	2,566,000	10,000,500	15	566,387
	051800100100	Ministry of Higher Education		23,257,922	30,000,000	30,000,000	-	78	21,398,894
		Ministry of Higher Education, Science, Technology and Innovation		353,851					
	052100100100	Ministry of Health and Human Services		641,941,213	653,519,000	653,519,000	-	98	676,083,069
	052110200100	Hospitals Management Board		4,178,901,914	5,000,000,000	5,000,000,000	-	84	3,845,266,161
	053500100100	Ministry of Environment		260,104,507	326,550,000	326,550,000	-	80	305,008,851
	053505600100	Afforestation Project	-		80,000,000	-	80,000,000		-
	053501600100	Borno State Environmental Protection Agency		733,705,386	730,000,000	730,000,000	-	101	294,614,501
	053905100100	Borno State Sports Council		85,290,228	191,484,000	161,484,000	30,000,000	45	158,253,966
	053905400100	El-Kanemi Warriors Football Club		2,881,787	6,258,000	6,258,000	-	46	5,545,767
	055100100100	Ministry for Local Governments and Emirate Affairs		16,966,886	45,000,000	45,000,000	-	38	36,557,607
	055200100100	Ministry of Religious Affairs & Special Education		25,389,079	60,000,000	30,000,000	30,000,000	42	24,958,424
	011103700100	Borno State Pilgrims Welfare Board					-	-	
	012500600100	Abba Ashigar College of Business and Administrative Studies Konduga					-	-	
	053900100100	Ministry of Sports Development		849,581	345,197,000	345,197,000	-	0	

	055200400100	Borno State Council of Ulama			50,000,000	50,000,000	-	-	36,264,000
	055200200100	Islamic Religious Preaching Board			14,000,000	14,000,000	-	-	
	051706500100	Education Endowment Fund		19,966,756	66,400,000	66,400,000	-	30	
	051702100100	Borno State University (BOSU)		1,009,699,053	916,000,000	916,000,000	-	110	759,654,681
	051701100100	Nomadic Education			240,000	240,000	-	-	
	055200500100	Islamic Research Centre			8,614,000	8,614,000	-	-	
	052100300100	Primary Healthcare Development Agency		224,554,972	1,341,716,000	1,341,716,000	-	17	
	052110400100	College of Nursing and Midwifery		14,455,900	30,476,000	30,476,000	-	47	
	052110600100	College of Health Technology			32,000,000	22,000,000	10,000,000	-	
		Consolidation					-		6,961,000
	055200500103	Borno State Teaching Hospital	-		76,191,000	76,191,000	-		
		Borno State Agency for Mass Literacy		1,770,000			-	-	
		Borno State Contributory Health Care Management Agency (BOSCHMA)		10,133,366	14,350,000	14,350,000	-		
		TOTAL		15,427,572,390	17,770,271,000	18,133,771,000	(363,500,000)	87	12,884,897,275
5		PENSION AND GRATUITY							
				Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
		Gratuity		1,942,380,436	6,230,000,000	6,230,000,000	-	31	2,419,162,231
		Pension		12,088,903,938	5,099,038,000	5,099,038,000	-	237	10,818,328,337
		TOTAL		14,031,284,374	11,329,038,000	11,329,038,000	-	124	13,237,490,568

NOTE 6 - OVERHEAD COSTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
6		OVERHEAD		₦	₦	₦	₦	%	₦
	ADMIN. CODE	BREAKDOWN OF OVERHEAD BY SECTORS/MDAS							
		SECTORS							
	01	ADMINISTRATIVE SECTOR		20,730,839,134	29,495,017,000	29,411,268,000	83,749,000	70	13,562,941,996
	02	ECONOMIC SECTOR		9,001,384,071	10,414,479,999	10,414,479,999	-	86	4,664,645,710
	03	LAW AND JUSTICE SECTOR		574,302,143	880,255,000	880,255,000	-	65	528,141,628
	05	SOCIAL SERVICES SECTOR		8,686,185,192	11,024,817,000	11,024,817,000	-	79	2,046,696,217
		TOTAL		38,992,710,540	51,814,568,999	51,730,819,999	83,749,000	75	20,802,425,551
		ADMINISTRATIVE SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	011100100100	Government House		13,487,438,138	10,928,849,000	10,845,100,000	83,749,000	123	10,388,078,485
	011100100200	Deputy Governor's Office			4,166,000,000	4,166,000,000	-	-	1,123,976,699
	011100800100	Borno State Emergency Management Agency (SEMA)			813,828,000	813,828,000	-	-	-
	011101000100	Borno State Bureau of Public Procurement (BPP)		43,656,855	73,980,000	73,980,000	-	59	-
	016100100100	Secretary to the State Government (SSG)		767,798,470	1,072,686,000	1,072,686,000	-	72	402,892,794
	016100500100	Borno State Urban Planning & Development Board		9,377,237	14,266,000	14,266,000	-	66	-

016100600100	Borno Geographic Information Service (BOGIS)		75,339,862	14,130,000	14,130,000	-	533	11,000,497
016100700100	Borno State Agency for the Coordination of Sustainable Development and Humanitarian Response		102,847,957	258,610,000	258,610,000	-	40	-
016101000100	Borno State Guidance and Counselling Board			350,600,000	350,600,000	-	-	-
016100800100	Borno State Department of Monitoring & Evaluation (M&E)		4,266,966	30,543,000	30,543,000	-	14	-
016101100100	Lagos Liaison Office			1,098,000	1,098,000	-	-	-
016101100100	Lagos Liaison Office			297,863,000	297,863,000	-	-	-
016103300100	Borno State Agency for the Control of HIV/AIDS & Malaria (BOSACAM)			4,010,000	4,010,000	-	-	-
016103500100	Borno State Pensions Department		11,362,344	12,160,000	12,160,000	-	93	-
014903500200	Borno State Local Government Staff Pensions Board		11,881,296	32,143,000	32,143,000	-	37	10,246,819
016103700100	Borno State Pilgrims Welfare Board			545,865,000	545,865,000	-	-	-
016110100100	Borno State Security Trust Fund (STF)			1,464,300,000	1,464,300,000	-	-	270,183,671
016200100100	Ministry of Inter-Governmental Affairs and Special Duties		24,756,499	1,105,411,000	1,105,411,000	-	2	10,765,095
016213200101	Borno State Community & Social Development Agency (BOCSDA)			55,950,000	55,950,000	-	-	-
11118400100	Department of Parastatals					-	-	-
011200100100	Borno State House Assembly		5,305,341,374	5,121,538,000	5,121,538,000	-	104	-
011200300100	State House of Assembly					-	-	608,172,980
011200400100	Borno State House of Assembly Service Commission			9,320,000	9,320,000	-	-	-
012300100100	Ministry Of Information and Internal Security		67,464,079	126,700,000	126,700,000	-	53	41,405,177
012300400100	Borno Radio Television Corporation (BRTV)		42,487,876	93,000,000	93,000,000	-	46	-
012305700100	Borno State Council for Arts and Culture		100,256	600,000	600,000	-	17	350,769

012500100100	Office of the Head of Service (HOS)		258,087,393	483,473,000	483,473,000	-	53	240,595,610
012500500100	Borno State Establishment Department		500,938	3,530,000	3,530,000	-	14	653,647
012500600100	Abba Ashigar College of Business and Administrative Studies Konduga		1,179,823			-	-	-
014000100100	Office of the State Auditor General		84,495,927	93,404,000	93,404,000	-	90	17,199,471
014000200100	Office of the Auditor General for Local Governments		145,235,307	69,421,000	69,421,000	-	209	145,804,411
014700100100	Borno State Civil Service Commission		4,042,553	22,974,000	22,974,000	-	18	3,267,974
014900100100	Borno State Local Government Service Commission		278,790,249	275,000,000	275,000,000	-	101	272,702,994
014800100100	Borno State Independent Electoral Commission			1,923,765,000	1,923,765,000	-	-	26,645,400
014000300100	Borno State Audit Service Commission	-	4,387,735	30,000,000	30,000,000	-		-
			20,730,839,134	29,495,017,000	29,411,268,000	83,749,000	70	13,573,942,493
	ECONOMIC SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
021500100100	Ministry of Agriculture and Natural Resources		26,862,527	160,677,000	160,677,000	-	17	15,021,757
021510200100	Borno State Agricultural Development Programme		6,752,664	13,000,000	13,000,000	-	52	-
021511000100	Borno State Fertilizer Company		1,005,686	1,200,000	1,200,000	-	84	-
021511100100	Borno State Agricultural Mechanization Authority		150,070	2,894,000	2,894,000	-	5	-
021511200100	Borno State Department of Animal and Fisheries Development		24,746,026	127,200,000	127,200,000	-	19	10,537,792
22000100100	Ministry of Finance-Hqtrs		4,805,753,347	980,669,999	980,669,999	-	490	1,497,471,565
022000200100	Borno State Debt Management Office (DMO)		3,649,782	71,000,000	71,000,000			
023800100100	Ministry of Budget and Planning		300,124,852	595,550,000	595,550,000	-	50	-

022000700100	Office of the Accountant General		527,303,465	439,340,000	439,340,000	-	120	218,277,704
022000800100	Borno State Internal Revenue Service (BIRS)		533,958,530			-	-	-
022200100100	Ministry of Trade, Investment and Tourism		40,079,616	131,220,000	131,220,000	-	31	13,171,878
022201800100	Borno Investment Company Ltd			31,485,000	31,485,000	-	-	-
022205200100	Borno State Hotels	-		13,635,000	13,635,000	-	-	-
022205400100	Borno Monday Market Company Limited		2,642,435	26,164,000	26,164,000	-	10	-
022205400200	Borno Kano Motor Park and Market			12,000,000	12,000,000	-	-	-
22205700100	Borno State Plastic Company (BOPLAS)					-	-	-
22205800100	Soda Ash Company					-	-	-
022205900100	Borno State Wire and Nail Company		749,079	600,000	600,000	-	125	-
022206000100	Borno State NEITAL Nigeria Limited		668,875	3,134,000	3,134,000	-	21	-
022206100100	Borno State Supply Company (BOSCO)			600,000	600,000	-	-	-
22800100100	Min. of Science, Technology & Innovation					-	-	1,022,273,532
022900100100	Ministry of Transport and Energy		24,323,460	609,384,000	609,384,000	-	4	54,772,069
022905300100	Borno State Express Transport Corporation			259,300,000	259,300,000	-	-	-
022905500100	Borno State Traffic Management Agency			70,000,000	70,000,000	-	-	-
022905700100	Borno State Rural Electrification Board (REB)		3,511,997	15,000,000	15,000,000	-	23	-
023400100100	Ministry of Works and Housing		90,010,691	28,850,000	28,850,000	-	312	14,003,632
023400400100	Borno State Road Maintenance Agency (BORMA)		135,720,222	71,250,000	71,250,000	-	190	-
023800200100	Borno State Bureau of Statistics			27,412,000	27,412,000	-	-	-
025000100100	Fiscal Responsibility Board /Agency			1,100,000	1,100,000	-	-	-

025200100100	Ministry of Water Resources		1,626,433,137	2,965,735,000	2,965,735,000	-	55	1,716,346,470
025210300100	Borno State Rural Water Supply and Sanitation Agency (RUWASSA)		1,164,924	35,473,000	35,473,000	-	3	176
025300100100	Ministry of Housing and Energy		832,583,573			-	-	42,055,177
023400700100	Borno State Housing Corporation			32,847,000	32,847,000	-	-	-
025600100100	Ministry of Reconstruction, Rehabilitation and Resettlement (MRRR)		13,189,115	1,049,324,000	1,049,324,000	-	1	10,842,437
021511000100	Borno State Fertilizer Blending Plant							
021511300100	Borno State Livestock Development Agency			1,782,000,000	1,782,000,000	-	-	38,871,024
022000800100	Borno State Internal Revenue Service (BIRS)			799,999,000	799,999,000			
022205600100	Borno Maiduguri International Hotel			56,437,000	56,437,000			
			9,001,384,071	10,414,479,999	10,414,479,999	-	86	4,653,645,213
	LAW & JUSTICE SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
031801100100	Borno State Judicial Service Commission		1,031,139	1,500,000	1,500,000	-	69	
032600100100	Ministry of Justice		243,887,804	410,805,000	410,805,000	-	59	334,246,612
032600200100	Borno State Prerogative of Mercy		400,797	2,270,000	2,270,000	-	18	
032600700100	Borno State Higher Islamic School		3,837,676	16,910,000	16,910,000	-	23	
031805100100	Borno State High Court of Justice		275,206,772	420,300,000	420,300,000	-	#REF!	159,896,980
031805300100	Borno State Sharia Court of Appeal		49,937,955	27,270,000	27,270,000	-	183	33,998,036
031805400100	Borno State Area Courts Division			1,200,000	1,200,000	-	22,934	-
			574,302,143	880,255,000	880,255,000	-	65	528,141,628

		SOCIAL SERVICES SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
053900100100		Ministry of Youth, Sports & Poverty Alleviation		25,315,901	285,500,000	285,500,000	-	9	83,140,952
51305100100		Youth Development/Empowerment Directorate					-	-	40,448,365
051400100100		Ministry of Women Affairs and Social Development		608,020,054	550,000,000	550,000,000	-	111	251,246,326
051700100100		Ministry of Education, Science, Technology and Innovation		1,613,856,734	2,506,750,000	2,506,750,000	-	64	894,377,005
051700300100		Borno State Universal Basic Education Board		2,804,896,347	52,581,000	52,581,000	-	5,334	757
051700800100		Borno State Library Board		1,101,256	3,551,000	3,551,000	-	31	-
051701000100		Borno State Agency for Mass Literacy		19,443,414	630,000	630,000	-	3,086	-
051701100100		Borno State Nomadic Education Board		520,260	600,000	600,000	-	87	-
051706700100		Borno State Ramat Polytechnic Maiduguri		272,799,285	100,000,000	100,000,000	-	273	448
51701900100		Sir Kashim Ibrahim College Of Education		7,042,673			-	-	-
051706900100		College of Education Waka – Biu		90,872,912	90,000,000	90,000,000	-	101	48,833,046
051705500100		Umar Ibn Ibrahim El-Kanemi College Of Education Science And Technology Bama			128,000,000	128,000,000	-	-	-
051705600100		Borno State University (BOSU)		384,019,403	432,720,000	432,720,000	-	89	278,574,509
051705400100		Borno State Secondary Schools Education Board		258,510,971	34,420,000	34,420,000	-	751	-
051705700100		Borno State Scholarships Board		14,276,913	4,856,000	4,856,000	-	294	-
51706500100		Borno State Education Endowment Fund		92,612,532			-	-	-
051706500100		Borno State Education Trust Fund (ETF)			260,000,000	260,000,000	-	-	-
052100100100		Ministry of Health and Human Services		387,513,097	377,048,000	377,048,000	-	103	363,084,320
052100200100		Borno State Contributory Health Care Management Agency (BOSCHMA)		60,719,387	120,156,000	120,156,000	-	51	-

052100300100	Borno State Primary Healthcare Development Agency (SPHCDA)	382,946,341	362,000,000	362,000,000	-	106	322,435
052110200100	Borno State Hospitals Management Board (HMB)	346,384,904	552,150,000	552,150,000	-	63	-
052110400100	Borno State College of Nursing and Midwifery	46,252,966	56,185,000	56,185,000	-	82	-
052110600100	Borno State College of Health Technology		60,000,000	60,000,000	-	-	-
053500100100	Ministry of Environment	22,631,187	113,753,000	113,753,000	-	20	11,690,665
053501600100	Borno State Environmental Protection Agency (BOSEPA)	218,347,169	355,990,000	355,990,000	-	61	-
053505600100	Borno State Afforestation Project	160,435	1,200,000	1,200,000	-	13	-
053905100100	Borno State Sports Council	465,720	4,500,000	4,500,000	-	10	50,030
053905400100	Borno State El-Kanemi Warriors Football Club	450,579	600,000	600,000	-	75	-
055100100100	Ministry for Local Government and Emirate Affairs	10,246,303	3,192,000,000	3,192,000,000	-	0	14,176,135
056400100100	Ministry of Religious Affairs & Special Education	988,752,976	1,240,900,000	1,240,900,000	-	80	60,751,224
056400200100	Borno State Islamic Preaching Board	499,338	12,581,000	12,581,000	-	4	-
056400300100	Borno State Council of Ulamas		1,725,000	1,725,000	-	-	-
056400400100	Borno State Islamic Research Center		600,000	600,000	-	-	-
052100800100	Borno State Teaching Hospital		37,853,000	37,853,000	-	100	-
051706600100	Borno State Arabic and Sangaya Education Board (BOSASEB)		28,765,000	28,765,000	-		
051705800100	Borno State Information Technology Development Agency		6,490,000	6,490,000	-		
051707400100	Borno State Mohamet Lawan College of Agriculture		25,008,000	25,008,000	-	-	-
051707500100	Borno State Mohammed Goni College of Legal & Islamic Studies	27,526,136	25,705,000	25,705,000	-	107	-
		8,686,185,192	11,024,817,000	11,024,817,000	-	79	2,046,696,217

		BREAKDOWN OF OVERHEAD BY NATURE	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	22020101	Local Travel & Transport: Training	6	806,925,207	1,046,210,000	1,046,210,000	-	77	376,803,288
	22020102	Local Travel & Transport: Others	6	1,813,724,389	1,720,316,999	1,720,316,999	-	105	463,883,378
	22020103	International Travel & Transport: Training	6	230,208,321	547,864,000	547,864,000	-	42	184,141,462
	22020104	International Travel & Transport: Others	6	510,315,771	572,000,000	572,000,000	-	89	555,983,809
	22020201	Electricity Charges	6	907,717,725	770,529,000	770,529,000	-	118	46,646,877
	22020202	Telephone Charges	6	2,806,523	30,471,000	30,471,000	-	9	1,087,404
	22020203	Internet Access Charges	6	63,207,370	175,519,000	175,519,000	-	36	17,306,263
	22020204	Satellite Broadcasting Access Charges	6	20,288,475	120,328,000	120,328,000	-	17	9,987,040
	22020205	Water Rates	6	1,455,200	14,807,000	14,807,000	-	10	769,250
	22020206	Sewerage Charges	6	441,600	1,900,000	1,900,000	-	23	300,000
	22020207	Leased Communication Lines(s)		245,000	-	-	-	-	
	22020208	Software Charges/ License Renewal	6	5,290,500	22,330,000	22,330,000	-	24	4,824,350
	22020301	Office Stationeries / Computer Consumables	6	678,497,154	1,034,501,000	1,034,501,000	-	66	328,589,252
	22020302	Books	6	139,745,000	478,298,000	478,298,000	-	29	118,769,850
	22020303	Newspapers	6	3,162,900	12,301,000	12,301,000	-	26	1,480,700
	22020304	Magazines & Periodicals	6	13,616,825	34,211,000	34,211,000	-	40	3,727,250
	22020305	Printing Of Non Security Documents	6	339,344,915	536,497,000	536,497,000	-	63	77,038,437
	22020306	Printing Of Security Documents	6	411,160,957	1,151,680,000	1,151,680,000	-	36	105,819,015
	22020307	Drugs/Laboratory/Medical Supplies	6	104,401,347	499,000,000	499,000,000	-	21	54,191,300

	22020308	Field & Camping Materials Supplies	6	7,000	180,000	180,000	-	4	41,000
	22020309	Uniforms & Other Clothing	6	108,699,844	155,728,000	155,728,000	-	70	21,541,700
	22020310	Teaching Aids / Instruction Materials	6	80,547,494	271,252,000	271,252,000	-	30	35,195,350
	22020311	Food Stuff / Catering Materials Supplies	6	926,293,700	1,228,617,000	1,228,617,000	-	75	1,051,540,077
	22020401	Maintenance of Motor Vehicle / Transport Equipment	6	282,943,292	844,090,000	844,090,000	-	34	238,644,695
	22020402	Maintenance of Office Furniture	6	43,233,320	680,927,000	680,927,000	-	6	94,925,135
	22020403	Maintenance of Office Building / Residential Quarters	6	495,313,037	456,152,000	456,152,000	-	109	317,023,636
	22020404	Maintenance of Office / IT Equipment	6	63,807,950	171,135,000	171,135,000	-	37	11,670,051
	22020405	Maintenance of Plants/Generators	6	97,733,203	253,409,000	253,409,000	-	39	77,614,900
	22020406	Other Maintenance Services	6	102,134,814	153,300,000	153,300,000	-	67	32,820,010
	22020410	Maintenance of Street Lightings	6	-	200,000	200,000	-	-	
	22020411	Maintenance of Communication Equipment	6	3,480,000	105,350,000	105,350,000	-	3	10,310,000
	22020412	Maintenance of Markets/Public Places		763,500	3,000,000	3,000,000		25	
	22020413	Minor Road Maintenance		380,000	2,000,000	2,000,000	-	19	
	22020501	Local Training	6	1,225,399,266	1,092,132,000	1,092,132,000	-	112	472,775,828
	22020502	International Training	6	143,380,300	415,255,000	415,255,000	-	35	57,000,000
	22020601	Security Services	6	285,320,087	738,468,000	738,468,000	-	39	247,218,000
	22020602	Office Rent	6	4,553,000	114,250,000	114,250,000	-	4	8495500
	22020603	Residential Rent	6		220,075,000	220,075,000	-	-	35,129,300
	22020604	Security Vote (Including Operations)	6	7,716,782,482	10,378,849,000	10,295,100,000	83,749,000	74	6,300,380,258
	22020605	Cleaning & Fumigation Services	6	116,912,551	229,412,000	229,412,000	-	51	38,544,103

	22020701	Financial Consulting	6	1,456,276,642	946,194,000	946,194,000	-	154	505,854,675
	22020702	Information Technology Consulting	6	25,171,422	98,655,000	98,655,000	-	26	19,209,212
	22020703	Legal Services	6	26,632,500	81,380,000	81,380,000	-	33	
	22020704	Engineering Services		273,011,312	73,700,000	73,700,000	-	370	7,951,690
	22020705	Architectural Services	6	4,443,950	8,000,000.00	8,000,000.00	-	56	3,247,000
	22020706	Surveying Services	6	200,000	1,500,000	1,500,000	-	13	
	22020708	Medical Consulting		16,229,250	22,100,000	22,100,000	-	73	
	22020801	Motor Vehicle Fuel Cost	6	701,746,435	966,411,000	966,411,000	-	73	520,688,704
	22020802	Other Transport Equipment Fuel Cost	6	176,851,331	32,745,000	32,745,000	-	540	124,649,400
	22020803	Plant / Generator Fuel Cost	6	2,846,598,475	3,679,840,000	3,679,840,000	-	77	2,874,474,925
	22020901	Bank Charges (Other Than Interest)	6	20,638,155	257,726,000	257,726,000	-	8	24,818,798
	22020902	Insurance Premium	6		29,815,000	29,815,000	-	-	
	22020904	Other CRF Bank Charges	6	225,994,787	-	-	-	-	44,897,004
	22020905	Bank Charges		3,229	-	-	-	-	
	22021001	Refreshment & Meals	6	1,174,828,352	605,298,000	605,298,000	-	194	403,979,638
	22021002	Honorarium & Sitting Allowance	6	3,919,381,199	4,616,900,000	4,616,900,000	-	85	1,482,503,695
	22021003	Publicity & Advertisements	6	1,265,042,587	432,017,000	432,017,000	-	293	422,503,416
	22021004	Medical Expenses-Local	6	269,701,347	362,979,000	362,979,000	-	74	258,198,500
	22021006	Postages & Courier Services	6	6,637,724	62,243,000	62,243,000	-	11	4,454,825
	22021007	Welfare Packages	6	8,712,283,038	12,956,547,000	12,956,547,000	-	67	2,562,181,600
	22021008	Subscription to Professional Bodies	6	12,718,696	90,470,000	90,470,000	-	14	113,869,500
	22021009	Sporting Activities		1,607,000	76,400,000	76,400,000	-	2	-

	22021010	Direct Teaching & Laboratory Cost	6	4,326,000	3,300,000	3,300,000	-	131	1,520,000
	22021019	Medical Expenses-International		338,000	32,147,000	32,147,000	-	1	823,500
	22021021	Special Days/Celebrations		97,815,172	95,658,000	95,658,000	-	102	24,381,000
	22030101	Motor Cycle Advances	6	3,513,000	-	-	-	-	-
	22030102	Bicycle Advance			-	-	-	-	-
	22030106	Motor Vehicle Advance	6		-	-	-	-	-
		TOTAL		38,992,229,623	51,814,568,999	51,730,819,999	83,749,000	75	20,802,425,547

NOTE 7 - CONSOLIDATED REVENUE FUND CHARGES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS					
7		CONSOLIDATED REV. FUND CHARGES					
			Ref. Note	Actual 2023	Final Budget 2023	Variance	2022
				₦	₦	%	₦
		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 2023**

NOTE	ECONOMIC CODE	DETAILS							
8		GRANTS TO OTHER GOVT. ENTITIES							
			Ref. Note	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	22040101	Grant to Other State Governments - Recurrent		-	500,000	500,000		-	290,000
	22040102	Grant to Other State Governments – Capital		-	-	-	-	-	62,000,000
	22040103	Grant to Local Governments -Recurrent		-	105,200,000	105200000	-	-	-
	22040104	Grant to Local Governments – Capital	A	16,793,300,000	-	-	-	-	-
	22040105	Grants to Government Owned Companies – Recurrent	B	8,293,047,509	15,000,000	15,000,000	-	55,287	5,538,834,333
	22040106	Grant to Government Owned Companies – Capital	C	200,000,000	-	-	-	-	9,811,285,628
	22040109	Grants to Communities/NGOs	D	1,697,927,470	1140676000	560,676,000	-	149	183,432,000
	22050101	Subsidy to Government Owned Companies		-	-	-	-	-	-
		TOTAL GRANTS		26,984,274,979	1,261,376,000	681,376,000	-	2,139	15,595,841,961

**NOTE 8 - GRANTS TO GOVERNMENT ENTITIES
BORNO STATE GOVERNMENT OF NIGERIA
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

A	22040104	GRANT TO LOCAL GOVERNMENTS – CAPITAL		
	MONTH	DETAILS		AMOUNT
				₦
	February	Disbursement to Ministry for Local Government and Emirate Affairs		600,000,000
	June	Disbursement to Ministry for Local Government and Emirate Affairs		250,000,000
	July	Disbursement to Ministry for Local Government and Emirate Affairs		700,000,000
	August	Disbursement to Ministry for Local Government and Emirate Affairs		2,850,000,000
	September	Disbursement to Ministry for Local Government and Emirate Affairs		4,700,000,000
	October	Disbursement to Ministry for Local Government and Emirate Affairs		1,050,000,000
	December	Disbursement to Ministry for Local Government and Emirate Affairs		6,643,300,000
				16,793,300,000
B	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT		
		DETAILS		AMOUNT (₦)
		This represents IGR Collected and utilized by MDAs during the year		8,293,047,509
C	22040106	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT		
		DETAILS		AMOUNT (₦)
		This represents Borno State Road Maintenance Agency (BORMA)		200,000,000
D	22040109	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT		
		DETAILS		AMOUNT (₦)
		This represents disbursement NGOs through Ministry of Finance		1,697,927,470

NOTE 9 - PUBLIC DEBTS CHARGES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
9				₦	₦	₦	₦	%	₦
		DEBT CHARGES					0		
	22060101	Foreign Interest / Discount - Treasury Bill		-	56,566,000	56,566,000	0		-
	22060202	Domestic Interest /Discount - Short Term Borrowings		-	4,393,620,001	2,953,405,000			1,689,043,177
	22060301	Interest - Internal Public Debt		-	0	0	0		-
	22060701	Transfer to Service Wide Votes			0	5,016,512,000	(5,016,512,000)		
		TOTAL GRANTS		-	4,450,186,001	8,026,483,000	(5,016,512,000)		1,689,043,177

NOTE 10- REPAYMENTS OF LOANS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS							
10		LOAN REPAYMENTS							
			Ref. Note	Actual 2022	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
		FAAC DEDUCTION AT SOURCE	A	₦	₦	₦	₦	%	₦
	29010101	CBN Budget Support-Repayment		929,448,707			-		1,858,897,413
	29010102	Salary Bailout 1(CBN Interven. Fund 1)-Repayment		1,178,371,749			-		2,356,743,498
	29010104	Excess Crude Oil Account Facility-		760,054,643			-		1,520,109,285
	29010105	Family Homes Facility		600,683,980			-		485,828,075
	29010106	Foreign Loan		597,599,492			-		309,790,790
	29010107	Accelerated Agric Development Scheme-Repayment		822,232,751			-		373,650,394
	29010108	Health Care Deductions		325,029,808			-		439,885,713
	29010109	Gratuity Loan-Zenith Bank					-		
		FAAC Purchase of Software Data Book (1st Deduction)					-		-
		Ecological Fund					-		1,270,934,040
		Liquidation of Judgement Debt					-		-
		TOTAL FAAC DEDUCTION AT SOURCE (A)		5,213,421,129	-	-	-	-	8,615,839,208

		CASH PAYMENT							
		Accelerated Agric Development Scheme- Repayment							433,391,894
		Zenith Bank Short Term Loan		2,532,593,830					-
		Zenith Bank - Pension Loan		3,354,278,073					3,186,562,460
		DCCC Loan		2,247,560,455					150,000,000
		Zenith Bank- State Human Crises Loan Repayment		1,511,309,972					-
		TOTAL CASH PAYMENT (B)		9,645,742,331		-		-	3,769,954,355
		TOTAL LOAN REPAYMENT (A+B)		14,859,163,460		-	-	-	12,385,793,562

**NOTE 11- TRANSFER TO CAPITAL DEVELOPMENT FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

NOTE	ECONOMIC CODE	DETAILS							
11		TRANSFER TO CDF							
			Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	14030105	Transfer to CDF Fund Capital Expenditure		34,000,000,000	34,553,233,000	34,900,982,000	-347,749,000	0.00	28,000,000,000
				34,000,000,000	34,553,233,000	34,900,982,000	(347,749,000)	-	28,000,000,000

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 12 - GRANTS AND AIDS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS							
12A		EXTERNAL GRANT							
			Ref. Note	Actual 202	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
		Ministry of Finance- SFTAS					0	-	7,034,085,000
	13010101	Current Domestic Aids	A	9,738,159,428				-	
	13010202	Capital Foreign Grants			6,175,000,000	6,175,000,000	0	-	14,249,667,269
	13020302	Domestic Grants						-	
	13020302	Domestic Grants	B	10,876,741,862	30,972,303,000	30,972,303,000		35	
	13020402	Grants and Aids/ Donations	C	8,319,558,830	18,475,494,000			45	
	13020402	World Bank Grant - Adolescence Girls Initiative Empowerment (AGILE)						-	4,623,339,270
	13010202	Other Capital Receipts UNICEF State Rural Water Supply and Sanitation Agency						-	378,152,264
	31030203	Primary Healthcare Development Agency Bill & Melinda Gates Foundation						-	459,165,181
				28,934,460,120	55,622,797,000	37,147,303,000		52	26,744,408,984

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

A	13010101	CURRENT DOMESTIC AIDS	AMOUNT
		DETATLIS	₦
		Grant from Local Government Area	33,592,000
		Grant from Local Government Area	1,620,456,136
		Grant from Local Government Area	265,154,632
		Grant from Local Government Area	295,492,209
		Grant From Fed. Min. of Women Affairs/ Women Support	459,303,658
		Grant from Local Government Area	25,000,000
		Grant from Local Government Area	647,290,483
		CBN Grant Support	5,432,437,624
		DANGOTE Contribution	<u>959,432,685</u>
			<u>9,738,159,428</u>
B	13020302	DOMESTIC GRANTS	
		FGN Capital Grant	653,740,500
		Capital Grant from Local Government Area	1,059,158,320
		BESDA Grant	7,819,795,874
		TEDFUND Grant	962,747,168
		Capital Grant from Local Government Area	<u>381,300,000</u>
			<u>10,876,741,862</u>
C	13020402	GRANTS AND AIDS/ DONATIONS	
		UNDP Grant	72,500,000
		SFTAS Grant	<u>8,247,058,830</u>
			<u>8,319,558,830</u>

NOTE 13 - LOANS RECEIVED
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS							
13		LOAN RECEIVED							
			Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	14030105	Family Homes	22					0	-
	14030107	Accelerated Agric Development Scheme	22					0	-
	14030108	Health Care Facility	22					0	-
	14030109	Gratuity Loan-Zenith Bank	22					0	-
		FGN Budget Support	22					0	-
		Zenith Bank Short Term	22	10,000,000,000				0	-
		CBN DCRR Facility						0	5,000,000,000
		Bridging Finance Loan						0	15,035,902,286
		Domestic Loans/ Borrowings from Other Government Entities						0	
		Domestic Loans/ Borrowings from Financial Institutions			25,500,000,000	25,500,000,000		0	
		International Loans/ Borrowings from Financial Institutions			2,430,300,000	2,430,300,000		0	
		International Loans/ Borrowings from Financial Institutions			9,497,208,000	9,497,208,000		0	
		International Loans/ Borrowings from Other Entities/ Organizations						0	
		Other Loans							
				10,000,000,000	37,427,508,000	37,427,508,000		-	20,035,902,286

NOTE 14 - OTHER CAPITAL RECEIPTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023	Total Budget 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	₦	%	₦
14		OTHER CAPITAL RECEIPTS								
	14020201	Capital Receipts from Local Govts								
	13020302	Grant from Local Governments - Borno State University								1,409,344,989
	13020302	Grant from Local Governments								14,510,539
	13020301	2.5% Local Gov't Statutory Allocation								
	13020302	Grant from Local Governments- Security Trust Fund								657,718,655
	13020302	7.5% Local Govt Contribution- Local Government Pension Board								1,357,767,393
	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
	13020302	1 % Training Fund from Local Govt Joint Acct - Local Government Service Commission								380,022,329
	13020302	0.5% Local Gov't Statutory Allocation- Office of the Local Government Auditor General								229,711,169

	13020302	TETFUND Intervention for Tertiary Institutions Ramat Polytechnic								1,671,370,858
	13020302	TETFUND Intervention for Tertiary Institutions Waka Biu								252,298,569
	13020302	TETFUND Intervention for Tertiary Institutions BOSU								1,360,572,676
	13020302	Other Domestic Grant State Rural Water Supply and Sanitation Agency								2,973,677,436
		Other Capital Receipts - Refund of Funds to State for Roads Constructed by the State.		17,550,342,963						0
				17,550,342,963	-	-	-	-	-	11,252,050,459

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		5,435,256,654	13,354,328,000	13,354,328,000	-	41	1,811,782,041
	02	ECONOMIC SECTOR		41,312,808,534	67,394,620,000	67,394,620,000	-	61	35,922,118,603
	03	LAW AND JUSTICE		144,189,111	799,457,000	799,457,000	-	18	-
	05	SOCIAL SECTOR		36,033,382,953	49,412,917,000	49,537,666,000	(124,749,000)	73	37,730,053,019
		TOTAL CAPITAL EXPENDITURE		82,925,637,252	130,961,322,000	131,086,071,000	(124,749,000)	63	75,463,953,663
		ACCORDING TO NATURE OF EXPENDITURE (B)							
	230101	PURCHASE OF ASSETS		17,203,380,863	26,024,756,000	26,149,505,000	(124,749,000)	66	9,281,642,233
	230201	CONSTRUCTION/PROVISION		43,485,567,028	63,272,134,000	63,272,134,000	-	69	37,417,900,303
		PRESERVATION OF THE ENVIRONMENT - GENERAL		40,000	2,397,581,000	2,397,581,000	-	0	342,004,559
	230301	REHABILITATION/REPAIRS		4,052,530,624	16,977,052,000	16,977,052,000	-	24	2,293,656,349
		ACQUISITION OF NON-TANGIBLE ASSETS		18,184,118,737	22,289,799,000	22,289,799,000	-	82	26,128,750,219
		TOTAL CAPITAL EXPENDITURE		82,925,637,252	130,961,322,000	131,086,071,000	(124,749,000)	63	75,463,953,663

A	BREAKDOWN OF CAPITAL EXPENDITURE BY MDAS								
	01	ADMINISTRATIVE SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	011100100100	Government House		955,535,504	996,000,000	996,000,000	-	96	471,697,943
	011100100200	Deputy Governor's Office		-	31,000,000	31,000,000	-	-	87,885,160
	011100800100	Borno State Emergency Management Agency (SEMA)		-	3,389,000	3,389,000	-	-	-
	011101000100	Borno State Bureau of Public Procurement (BPP)		6,200,000	52,000,000	52,000,000	-	12	-
	011101300100	Secretary to the State Government (SSG)		179,031,974	631,000,000	631,000,000	-	28	383,325,444
	011101800100	Special Services Office (Monitoring & Special Duties)		2,225,454,728			-	-	-
	011103500100	Borno State Pensions Department		-	8,500,000	8,500,000	-	-	-
	014903500200	Borno State Local Government Staff Pensions Board		-	364,906,000	364,906,000	-	-	-
	011103700100	Borno State Pilgrims Welfare Board		-	488,500,000	488,500,000	-	-	-
	011110100100	Security Trust Fund		-	2,119,000,000	2,119,000,000	-	-	267,325,000
	011113200100	Ministry of Inter-Governmental Affairs and Special Duties		539,951,161	1,436,922,000	1,436,922,000	-	38	524,892,282
	011200100100	State Assembly Management/ Administration		-	647,250,000	647,250,000	-	-	-
	011200400100	Borno State House of Assembly Service Commission		-	46,500,000	46,500,000	-	-	-
	012300100100	Ministry of Home Affairs Information and Culture		312,115,870	481,000,000	481,000,000	-	65	35,033,000
	012300400100	Borno Radio Television Corporation (BRTV)		-	160,000,000	160,000,000	-	-	-
	012305700100	Borno State Council for Arts & Culture		-	24,000,000	24,000,000	-	-	-
	012500100100	Office of the Head fo Service		-	18,850,000	18,850,000	-	-	-

012500600100	Abba Ashigar College of Business and Administrative Studies Konduga		-				-	-	-
014000100100	Office of the State Auditor General		-	110,000,000	110,000,000		-	-	-
014000200100	Office of the Auditor General for Local Governments		9,960,000	79,050,000	79,050,000		-	13	-
014700100100	Borno State Civil Service Commission		-	20,000,000	20,000,000		-	-	9,997,883
014700200100	Local Government Service Commission		12,409,399	50,000,000	50,000,000		-	25	9,135,329
014800100100	Borno State Independent Electoral Commission		-	223,000,000	223,000,000		-	-	22,490,000
016103300100	Borno State Agency for the Control Of HIV/AIDS & Malaria (BOSACAM)			3,900,000	3,900,000			-	
016213200101	Borno State Community & Social Development Agency (BOCSDA)			212,400,000	212,400,000			-	
014000300100	Borno State Audit Service Commission			30,000,000	30,000,000			-	
016101000100	Borno State Guidance and Counselling Board			35,500,000	35,500,000			-	
016100800100	Borno State Department of Monitoring & Evaluation (M&E)			2,337,536,000	2,337,536,000			-	
016100500100	Borno State Urban Planning & Development Board			1,613,625,000	1,613,625,000			-	
016100600100	Borno Geographic Information Service (BOGIS)		1,189,558,417	1,046,500,000	1,046,500,000			114	
016100700100	Borno State Agency for the Coordination Of Sustainable Development and Humanitarian Response		5,039,600	84,000,000	84,000,000			6	
			5,435,256,654	13,354,328,000	13,354,328,000			41	1,811,782,041
		Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance		2022
2	ECONOMIC SECTOR	₦	₦	₦	₦	₦	%		₦
21500100100	Ministry of Agriculture and Natural Resources		381,198,730	5,646,020,000	5,646,020,000		-	7	2,297,095,060
21502100100	Mohamet Lawan College of Agriculture		-	-	-		-	-	-

21510200100	Borno State Agricultural Development Programme	12,275,963	347,000,000	347,000,000	-	4	-
21511100100	Borno State Agricultural Mechanization Authority	-	550,000,000	550,000,000	-	-	-
21600100100	Ministry of Animal and Fisheries Development	141,362,726			-	-	33,560,000
021511200100	Borno State Department of Animal And Fisheries Development		1,378,000,000	1,378,000,000			
021511300100	Borno State Livestock Development Agency		2,955,400,000	2,955,400,000			
022000200100	Borno State Debt Management Office (DMO)		24,000,000	24,000,000			
022000100100	Ministry of Finance-Hqtrs	8,383,339,806			-	-	624,730,499
022000300100	Ministry of Budget and Planning	1,263,125	51,000,000	51,000,000	-	2	-
022000700100	Office of the Accountant General	-	90,000,000	90,000,000	-	-	-
022000800100	Borno State Internal Reveune Service	-	1,200,921,000	1,200,921,000	-	-	-
022200100100	Ministry of Trade, Investment and Tourism	1,781,610,694	2,330,000,000	2,330,000,000	-	76	545,283,593
022201800100	Borno Investment Company Ltd	-	182,800,000	182,800,000	-	-	-
022205200100	Borno State Hotels		34,000,000	34,000,000			
022205600100	Maiduguri International Hotel	-			-	-	-
022205700100	Borno State Plastic Company (BOPLAS)	-			-	-	-
022205900100	Borno Wire and Nail Company	-	5,000,000	5,000,000	-	-	-
022206000100	NEITAL Nigeria Limited	1,958,000	115,675,000	115,675,000	-	2	-
022800100100	Ministry of Science, Technology & Innovation	-			-	-	1,008,794,487
022900100100	Ministry of Transport	810,718,700	1,962,727,000	1,962,727,000	-	41	2,395,233,502
022905300100	Borno Express Transport Corporation	-	300,000,000	300,000,000	-	-	-
022905500100	Road Traffic and Inspection Management Agency	-	257,128,000	257,128,000	-	-	-
023100300100	Rural Electrification Board	483,511,051	2,026,038,000	2,026,038,000	-	24	-

	023400100100	Ministry Of Works		14,821,422,722	25,185,000,000	25,185,000,000	-	59	12,831,441,673
	023400400100	Borno Road Maintenance Agency (BORMA)		3,579,367,206	4,831,812,000	4,831,812,000	-	74	-
	023800400100	State Bureau of Statistics		-	14,000,000	14,000,000	-	-	-
	025200100100	Ministry Of Water Resources		1,211,349,324	2,821,333,000	2,821,333,000	-	43	812,689,636
	025210300100	State Rural Water Supply and Sanitation Agency (RUWASA)		156,363,345	3,944,467,000	3,944,467,000	-	4	3,352,898,295
	025300100100	Ministry of Housing and Energy		459,433,668			-	-	2,666,296,705
	025301000100	Borno State Housing Corporation		-	50,000,000	50,000,000	-	-	-
	025500100100	Ministry of Reconstruction, Rehabilitation and Resettlement		9,087,633,476	10,585,749,000	10,585,749,000	-	86	7,722,235,657
	022205400200	Kano Motor Park and Market		-	10,000,000	10,000,000	-	-	
	022205600100	Maiduguri International Hotel		-	384,000,000	384,000,000	-	-	
	022206100100	Borno Supply Company		-	50,000,000	50,000,000	-	-	
	022205400100	Monday Market Company Limited		-	62,550,000	62,550,000	-	-	
				41,312,808,534	67,394,620,000	67,394,620,000	-	61	34,290,259,106
	3	LAW & JUSTICE SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	32600100100	Ministry Of Justice		144,189,111	697,000,000	697,000,000	-	21	-
	32600600100	Mohammed Goni College of Legal & Islamic Studies					-	-	-
	32605100100	High Court of Justice			40,000,000	40,000,000	-	-	-
	32605300100	Sharia Court Of Appeal			16,957,000	16,957,000	-	-	-
	32605400100	Area Courts Division					-	-	-
	032600200100	Borno State Prerogative of Mercy			15,500,000	15,500,000			
	032600700100	Borno State Higher Islamic School			30,000,000	30,000,000			
				144,189,111	799,457,000	799,457,000	-	18	

	4	SOCIAL SERVICES SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	₦	
	053900100100	Ministry Of Youth, Sports & Poverty Alleviation		1,868,178,533	4,446,321,000	4,446,321,000	-	42	3,693,658,938
	51305100100	Youth Development/Empowerment Directorate		-			-	-	426,573,957
	51400100100	Ministry of Women Affairs and Social Development		7,666,028,702	3,743,788,000	3,743,788,000	-	205	1,927,519,270
	51700100100	Ministry of Education		5,291,544,104	6,985,930,000	6,985,930,000	-	76	5,499,846,818
	51700300100	Borno State Universal Basic Education Board		10,515,742,101	8,035,794,000	8,035,794,000	-	131	15,750,379,501
	51700800100	Borno State Library Board		-	50,000,000	50,000,000	-	-	-
	51701000100	Borno State Agency for Mass Literacy		-	170,000,000	170,000,000	-	-	-
	51701100100	Borno State Nomadic Education Board		-	7,500,000	7,500,000	-	-	-
	51701800100	Ramat Polytechnic Maiduguri		1,038,480,536	150,000,000	150,000,000	-	692	1,310,707,821
	51701900100	Sir Kashim Ibrahim College of Education		-	32,900,000	32,900,000	-	-	-
	51701900200	College of Education Waka - Biu		25,702,257	360,000,000	360,000,000	-	7	288,336,770
	51701900300	Umar Ibn Ibrahim El-Kanemi College of Education Science and Technology Bama		-	281,600,000	281,600,000	-	-	-
	051705600100	Borno State University (Bosu)		1,694,096,358	1,375,251,000	1,500,000,000	(124,749,000)	123	2,462,246,025
	51705400100	Borno State Teaching Service Board		-	102,500,000	102,500,000	-	-	-
	051705700100	Borno State Scholarships Board		-	1,100,495,000	1,100,495,000	-	-	-
	51706500100	Borno State Education Endowment Fund		-			-	-	945,055,845
	51706600100	Education Trust Fund		682,180,545	1,390,000,000	1,390,000,000	-	49	-
	51800100100	Ministry of Higher Education		-			-	-	-
	52100100100	Ministry of Health		3,719,737,872	6,100,000,000	6,100,000,000	-	61	3,270,017,687

52100200100	Contributory Health Care Management Agency	356,724,691	140,000,000	140,000,000	-	255	-
52100300100	State Primary Healthcare Development Agency	890,456,722	1,360,000,000	1,360,000,000	-	65	-
52110200100	Hospitals Management Board	-	315,000,000	315,000,000	-	-	-
52110400100	College Of Nursing and Midwifery	21,643,000	134,395,000	134,395,000	-	16	-
52110600100	College Of Health Technology	2,720,000	50,000,000	50,000,000	-	5	-
53500100100	Ministry Of Environment	40,000	2,981,020,000	2,981,020,000	-	0	300,658,418
53501600100	Borno State Environmental Protection Agency	-	50,250,000	50,250,000	-	-	-
53900100100	Ministry Of Sports Development	-	-	-	-	-	-
53905100100	Borno State Sports Council	-	20,700,000	20,700,000	-	-	-
55100100100	Ministry For Local Government and Emirate Affairs	-	3,128,000,000	3,128,000,000	-	-	-
55200100100	Ministry Of Religious Affairs	1,720,156,371	2,440,000,000	2,440,000,000	-	70	1,855,051,969
55200200100	Islamic Preaching Board	-	100,000,000	100,000,000	-	-	-
056400300100	Borno State Council of Ulama	-	18,000,000	18,000,000	-	-	-
056400400100	Borno State Islamic Research Center	-	2,550,000	2,550,000	-	-	-
21500100100	Ministry of Intergovernmental Affairs	539,951,161	-	-	-	-	-
051706600100	Borno State Arabic and Sangaya Education Board (BOSASEB)	-	450,773,000	450,773,000	-	-	-
051705800100	Borno State Information Technology Development Agency	-	184,500,000	184,500,000	-	-	-
051707400100	Borno State Mohamet Lawan College of Agriculture	-	80,000,000	80,000,000	-	-	-
051707500100	Borno State Mohammed Goni College of Legal & Islamic Studies	-	38,279,000	38,279,000	-	-	-
052100800100	Borno State Teaching Hospital	-	3,247,371,000	3,247,371,000	-	-	-
053505600100	Borno State Afforestation Project	-	40,000,000	40,000,000	-	-	-

	053505900100	Borno State Water-Shed Management Agency			150,000,000	150,000,000			
	053905700100	Borno State Social Investment Agency			150,000,000	150,000,000			
				36,033,382,953	49,412,917,000	49,537,666,000	(124,749,000)	73	37,730,053,019
		ACCORDING TO NATURE OF EXPENDITURE (B)							
	230501	ACQUISITION OF NON TANGIBLE ASSETS	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	₦	
	23050101	Research and Development		55,014,452	425,099,000	425,099,000	-	13	91,664,892
	23050102	Computer Software Acquisition		2,803,250	248,250,000	248,250,000	-	1	19,164,027
	23050103	Monitoring and Evaluation		523,425,893	1,171,280,000	1,171,280,000	-	45	2,146,413,873
	23050104	Anniversaries/Celebrations		1,643,145,827	2,017,849,000	2,017,849,000	-	81	1,238,341,269
	23050107	Margin for Increases in Costs			1,000,000	1,000,000	-	-	336,860,000
	23050128	Human Capital Development			23,300,000	23,300,000	-	-	15,281,294,039
	23050129	Livelihood Support to Households & Vulnerable People		10,709,643,386	7,443,048,000	7,443,048,000	-	144	6,456,033,836
	23050130	Fisheries Development General		3,573,975,924	5,863,058,000	5,863,058,000	-	61	
	23050131	Advocacy & Social Re-Orientat ion Programmes		552,975,188	1,568,000,000	1,568,000,000	-	35	538,978,282
	23050132	Agricultural Production & Value Chain Programmes		90,703,824	1,020,000,000	1,020,000,000	-	9	
	23050133	Livestock & Reserve Management - General/Ruga		148,142,726	1,508,915,000	1,508,915,000	-	10	20,000,000
	23050134	Capitation For Contributory Healthcare Programme		884,288,268	-	-	-	-	
	23050136	Human Health Intervention Programme			1,000,000,000	1,000,000,000			
				18,184,118,737	22,289,799,000	22,289,799,000	-	82	26,128,750,219

ACCORDING TO NATURE OF EXPENDITURE (B)									
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GE	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	₦	
	23020101	Construction / Provision Of Office Buildings		1,547,726,738	3,923,320,000	3,923,320,000	-	39	779,093,484
	23020102	Construction / Provision Of Residential Buildings		354,664,458	3,289,950,000	3,289,950,000	-	11	2,822,527,028
	23020103	Construction / Provision of Electricity		421,307,351	1,589,038,000	1,589,038,000	-	27	2,217,958,314
	23020104	Construction / Provision of Housing		4,558,873,905	289,773,000	289,773,000	-	1,573	3,093,984,716
	23020105	Construction / Provision of Water Facilities		485,006,059	4,231,943,000	4,231,943,000	-	11	802,472,909
	23020106	Construction / Provision of Hospitals / Health Centres		4,209,047,007	8,765,921,000	8,765,921,000	-	48	3,083,876,687
	23020107	Construction / Provision of Public Schools		5,511,053,152	3,321,070,000	3,321,070,000	-	166	3,398,644,174
	23020111	Construction / Provision of Libraries		-	361,500,000	361,500,000	-	-	628,833,625
	23020112	Construction / Provision of Sporting Facilities		7,666,500	278,500,000	278,500,000	-	3	240,424,193
	23020113	Construction / Provision of Agricultural Facilities		102,807,548	291,500,000	291,500,000	-	35	14,500,000
	23020114	Construction / Provision of Roads		12,214,582,316	23,629,000,000	23,629,000,000	-	52	9,064,859,142
	23020115	Construction / Provision of Rail-Ways				-	-	-	3,394,276,302
	23020116	Construction / Provision of Water-Ways			1,510,000,000	1,510,000,000	-	-	200,000
	23020117	Construction / Provision of Air-Port / Aerodromes		12,500,000		-	-	-	
	23020118	Construction / Provision of Infrastructure		11,438,874,355	6,015,199,000	6,015,199,000	-	190	5,523,960,561
	23020119	Construction / Provision of Recreational Facilities			46,500,000	46,500,000	-	-	796,740,135
	23020122	Construction Of Boundary Pillars/ Right Of Ways		2,000,000	55,000,000	55,000,000	-	4	28,961,550
	23020123	Construction Of Traffic /Street Lights		799,911,940	710,000,000	710,000,000	-	113	188,195,970

	23020124	Construction of Markets/Parks		1,809,556,849	4,542,820,000	4,542,820,000	-	40	1,131,681,962
	23020125	Construction of Power Generating Plants			60,000,000	60,000,000	-	-	
	23020126	Construction/Provision of Cemeteries			50,000,000	50,000,000	-	-	
	23020127	Construction of ICT Infrastructures		9,988,850	311,100,000	311,100,000	-	3	206,709,553
	23020128	Amenities and Place of Worship			-	-	-	-	
	23020129	Construction/Establishment of Trade Free Zone			-	-	-	-	
				43,485,567,028	63,272,134,000	63,272,134,000	-	69	37,417,900,303
		ACCORDING TO NATURE OF EXPENDITURE (B)							
	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	₦	
	23040101	Tree Planting		40,000	685,651,000	685,651,000	-	0	168136100
	23040102	Erosion & Flood Control			1,003,000,000	1,003,000,000	-	-	100,000,000
	23040103	Wildlife Conservation			350,000,000	350,000,000	-	-	16,962,035
	23040104	Industrial Pollution Prevention & Control			158,930,000	158,930,000	-	-	56,906,424
	23040105	Water Pollution Prevention and Control			-	-	-	-	
	23040106	Climate Change Management & Control			50,000,000	50,000,000	-	-	
	23040105	Water Pollution Prevention & Control			150,000,000	150,000,000			
				40,000	2,397,581,000	2,397,581,000	-	0	342,004,559

	230101	PURCHASE OF FIXED ASSETS - GENERAL	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	₦	
	23010101	Purchase / Acquisition of Land		991,954,843	823,500,000	823,500,000	-	120	891,351,159
	23010102	Purchase of Office Buildings			285,800,000	285,800,000	-	-	
	23010103	Purchase of Residential Buildings			30,000,000	30,000,000	-		
	23010104	Purchase Motor Cycles		118,000	470,128,000	470,128,000	-	0	
	23010105	Purchase of Motor Vehicles		8,508,828,088	3,088,350,000	3,088,350,000	-	276	915,906,644
	23010106	Purchase of Vans			127,750,000	127,750,000	-	-	246,250,000
	23010107	Purchase of Trucks			772,250,000	772,250,000	-	-	31,100,000
	23010108	Purchase of Buses		786,269,000	1,224,000,000	1,224,000,000	-	64	1,343,044,152
	23010112	Purchase of Office Furniture and Fittings		1,280,821,941	1,491,647,000	1,491,647,000	-	86	1,486,459,094
	23010113	Purchase of Computers		31,187,750	468,430,000	468,430,000	-	7	38,768,636
	23010114	Purchase of Computer Printers		7,633,100	246,127,000	246,127,000	-	3	157,313,895
	23010115	Purchase of Photocopying Machines		9,836,000	184,269,000	184,269,000	-	5	495,000
	23010116	Purchase of Typewriters		-	1,750,000	1,750,000	-	-	
	23010117	Purchase of Shredding Machines		3,400,000	9,145,000	9,145,000	-	37	
	23010118	Purchase of Scanners		335,000	78,180,000	78,180,000	-	0	409,590,000
	23010119	Purchase of Power Generating Set		8,394,700	1,290,666,000	1,290,666,000	-	1	171,574,669
	23010120	Purchase of Canteen / Kitchen Equipment			80,000,000	80,000,000	-	-	-
	23010121	Purchase of Residential Furniture			30,000,000	30,000,000	-	-	250,000
	23010122	Purchase of Health / Medical Equipment		29,585,067	457,251,000	582,000,000	(124,749,000)	5	89,391,000
	23010123	Purchase of Fire Fighting Equipment			67,227,000	67,227,000	-	-	19,265,000

23010124	Purchase of Teaching / Learning Aid Equipment		778,341,715	1,729,505,000	1,729,505,000	-	45	1,409,339,284
23010125	Purchase of Library Books & Equipment		2,123,210,811	1,099,500,000	1,099,500,000	-	193	627,728,611
23010126	Purchase of Sporting / Gaming Equipment		42,944,780	96,523,000	96,523,000	-	44	-
23010127	Purchase of Agricultural Equipment		19,760,919	573,000,000	573,000,000	-	3	41,760,000
23010128	Purchase of Security Equipment		2,679,540	2,169,500,000	2,169,500,000	-	0	402,595,160
23010129	Purchase of Industrial Equipment		177,185,385	2,083,654,000	2,083,654,000	-	9	381,352,000
23010130	Purchase of Recreational Facilities			186,250,000	186,250,000	-	-	42,300,225
23010133	Purchases of Surveying Equipment		37,112,000	68,000,000	68,000,000	-	55	34,974,800
23010139	Purchase of Heavy Duty Plants & Machineries		993,461,281	1,927,874,000	1,927,874,000	-	52	
23010140	Purchase of School Furniture, Fittings & Equipment		478,439,844	1,845,000,000	1,845,000,000	-	26	222,152,906
23010141	Purchase of Chemicals & Others		891,881,100	2,869,480,000	2,869,480,000	-	31	318,680,000
23010143	Purchase of Shares & Investments General			150,000,000	150,000,000	-	-	
23010121	Purchase of Residential Furniture					-	-	
			17,203,380,863	26,024,756,000	26,149,505,000	(124,749,000)	66	9,281,642,233
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GE	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
23030101	Rehabilitation / Repairs of Residential Building		775,000	3,481,000,000	3,481,000,000	-	0	99,103,643
23030102	Rehabilitation / Repairs – Electricity		562,823,368	206,000,000	206,000,000	-	273	27,534,239
23030103	Rehabilitation / Repairs – Housing			1,500,000	1,500,000	-	-	

23030104	Rehabilitation / Repairs - Water Facilities	227,561,999	1,363,500,000	1,363,500,000	-	17	786,825,734
23030105	Rehabilitation / Repairs - Hospital / Health Centres	78,750,000	2,361,100,000	2,361,100,000	-	3	20,000,000
23030106	Rehabilitation / Repairs - Public Schools	649,372,967	3,109,598,000	3,109,598,000	-	21	511,143,453
23030108	N/A		-	-	-	-	
23030109	Rehabilitation / Repairs - Fire Fighting Stations		-	-	-	-	
23030110	Rehabilitation / Repairs – Libraries		112,957,000	112,957,000	-	-	
23030111	Rehabilitation / Repairs - Sporting Facilities	21,636,000	128,000,000	128,000,000	-	17	
23030112	Rehabilitation / Repairs - Agricultural Facilities		168,550,000	168,550,000	-	-	
23030113	Rehabilitation / Repairs – Roads	1,559,411,576	2,802,000,000	2,802,000,000	-	56	208,495,352
23030115	Rehabilitation / Repairs - Water-Way		225,000,000	225,000,000	-	-	65,000,000
23030118	Rehabilitation / Repairs - Recreational Facilities		22,500,000	22,500,000	-	-	29,348,829
23030121	Rehabilitation / Repairs of Office Buildings	867,178,277	1,808,925,000	1,808,925,000	-	48	399,505,099
23030122	Rehabilitation/Repairs of Boundaries	14,390,973	22,922,000	22,922,000	-	63	6,080,000
23030123	Rehabilitation/Repairs- Traffic /Street Lights		436,000,000	436,000,000			
23030124	Rehabilitation/Repairs- Markets/Parks		282,500,000	282,500,000	-	-	
23030125	Rehabilitation/Repairs- Power Generating Plants	70,630,464	15,500,000	15,500,000	-	456	90,620,000
23030127	Rehabilitation/Repairs- ICT Infrastructures		25,500,000	25,500,000	-	-	
23030128	Rehabilitation Road Construction Plants & Equipment		404,000,000	404,000,000	-	-	50,000,000
		4,052,530,624	16,977,052,000	16,977,052,000	-	24	2,293,656,349

ACQUISITION OF NON-TANGIBLE ASSETS									
BREAKDOWN BY MDAS									
		Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022	
			₦	₦	₦	₦	%	₦	
011100100100	Government House			50,000,000	50,000,000		-	15,000,000	
011100100200	Deputy Governor Office								
011100800100	Borno State Emergency Management Agency (SEMA)								
011101300100	Secretary to the State Government (SSG)			36,449,000	36,449,000		-		
011101800100	Special Services Office (Monitoring & Special Duties)		195,082,215						
011113200100	Ministry of Inter-Governmental Affairs and Special Duties		525,560,188	1,409,000,000	1,409,000,000			518,812,282	
011103700100	Borno State Pilgrims Welfare Board								
012300100100	Ministry Of Home Affairs, Information and Culture		40,197,750	81,000,000	81,000,000		50	6,978,000	
012305700100	Borno State Council for Arts and Culture			24,000,000	24,000,000		-		
012500600100	Abba Ashigar College f Business and Administrative Studies Konduga								
021500100100	Ministry of Agriculture and Natural Resources		97,483,824	1,950,570,000	1,950,570,000		5	3,385,000	
021502100100	Mohamet Lawan College of Agriculture			10,000,000	10,000,000		-		
021510200100	Borno State Agricultural Development Programme		4,347,027	50,000,000	50,000,000		9		
021600100100	Ministry of Animal and Fisheries Development		141,362,726					20,000,000	
022000100100	Ministry of Finance H/Qtr							122,511,126	
022200100100	Ministry of Trade, Investment and Tourism		20,000,000	70,000,000	70,000,000		29		
022800100100	Ministry of Science, Technology & Innovation							28,550,000	
022900100100	Ministry of Transport		1,088,000	30,000,000	30,000,000		4	15,065,000	

023100300100	Rural Electrification Board			15,000,000	15,000,000		-	
023400100100	Ministry of Works			15,000,000	15,000,000			
023800400100	State Bureau of Statistics							
025200100100	Ministry of Water Resources		1,219,425	20,000,000	20,000,000		6	100,000
025210300100	Borno State Rural Water Supply and Sanitation Agency (RUWASSA)			315,404,000	315,404,000		-	70,889,386
025500100100	Ministry Of Reconstruction, Rehabilitation and Resettlement		366,166,100	2,643,550,000	2,643,550,000		14	2,154,566,000
026000200100	Borno State Urban Planning & Development Board							
026000300100	Agency for Geographical Information System			20,000,000	20,000,000		-	19,164,027
032600100100	Ministry of Justice			118,500,000	118,500,000		-	
032600600100	Mohammed Goni College of Legal & Islamic Studies							
051300100100	Ministry of Poverty Alleviation and Youth Empowerment		1,846,542,533	4,222,348,000	4,222,348,000		44	3,693,658,938
051305100100	Youth Development/Empowerment Directorate							426,573,957
051400100100	Ministry of Women Affairs and Social Development		7,666,028,702	3,660,500,000	3,660,500,000		209	1,821,499,270
051700100100	Ministry of Education		1,286,567,928					3,691,225,556
051700300100	Borno State Universal Basic Education Board		2,116,558,975	1,322,043,000	1,322,043,000		160	10,496,013,317
051701800100	Ramat Polytechnic Maiduguri		271,751,228	81,000,000	81,000,000		335	1,310,707,821
051701900100	Sir Kashim Ibrahim College of Education			15,500,000	15,500,000		-	
051701900200	College Of Education Waka - Biu							4,900,000
051701900300	Umar Ibn Ibrahim El-Kanemi College of Education Science And Technology Bama			16,000,000	16,000,000		-	
051702100100	Borno State University							209,768,915

051705400100	Borno State Teaching Service Board			30,000,000	30,000,000		-	
051705600100	Borno State Scholarships Board			1,089,795,000	1,089,795,000		-	
051706500100	Borno State Education Endowment Fund							
051706600100	Education Trust Fund		302,241,161	235,000,000	235,000,000		129	
051800100100	Ministry Of Higher Education							
052100100100	Ministry Of Health		5,000,000	3,100,000	3,100,000		161	87,410,000
052100200100	Contributory Health Care Management Agency		1,035,049,437	40,000,000	40,000,000		2,588	
052100300100	State Primary Healthcare Development Agency		884,891,518	1,120,000,000	1,120,000,000		79	398,355,350
052110200100	Hospitals Management Board			32,000,000	32,000,000		-	
052110400100	College of Nursing and Midwifery			5,000,000	5,000,000		-	
052110600100	College of Health Technology			17,500,000	17,500,000		-	
053500100100	Ministry of Environment			40,775,000	40,775,000		-	9,460
053900100100	Ministry of Sports Development							
055200100100	Ministry of Religious Affairs and Special Education		1,373,170,000	1,070,000,000	1,070,000,000		128	1,012,556,815
055200500100	Islamic Research Center							
014700100100	Borno State Civil Service Commission							
014700200100	Local Government Service Commission			5,000,000	5,000,000			
014800100100	Independent Electoral Commission			30,000,000	30,000,000			1,050,000
025500200100	Agency For Sustained Development and Humanitarian Response		3,810,000	63,000,000	63,000,000			
051700100100	Ministry of Education			530,000,000	530,000,000			
022205400200	Kano Motor Park and Market			1,000,000	1,000,000			
022205400100	Monday Market Company Limited			10,000,000	10,000,000			
053505600100	Borno State Afforestation Project			20,000,000	20,000,000			

	051701000100	Borno State Agency for Mass Literacy			18,000,000	18,000,000			
	016103300100	Borno State Agency for the Control of HIV/AIDS & Malaria (BOSACAM)			3,900,000	3,900,000			
	051706600100	Borno State Arabic and Sangaya Education Board (BOSASEB)			197,773,000	197,773,000			
	011101000100	Borno State Bureau of Public Procurement (BPP)			15,000,000	15,000,000			
	023800200100	Borno State Bureau of Statistics			4,000,000	4,000,000			
	016213200101	Borno State Community & Social Development Agency (BOCSDA)			34,500,000	34,500,000			
	021511200100	Borno State Department of Animal and Fisheries Development			626,030,000	626,030,000			
	016100800100	Borno State Department of Monitoring & Evaluation (M&E)			3,000,000	3,000,000			
	053501600100	Borno State Environmental Protection Agency (BOSEPA)			2,000,000	2,000,000			
	011200100100	Borno State House Assembly			130,000,000	130,000,000			
	051705800100	Borno State Information Technology Development Agency			153,000,000	153,000,000			
	056400200100	Borno State Islamic Preaching Board			90,000,000	90,000,000			
	021511300100	Borno State Livestock Development Agency			150,000,000	150,000,000			
	014903500200	Borno State Local Government Staff Pensions Board			5,750,000	5,750,000			
	014000200100	Borno State Office of The Local Government Auditor General			7,000,000	7,000,000			
	023400400100	Borno State Road Maintenance Agency (BORMA)			9,812,000	9,812,000			
	053905700100	Borno State Social Investment Agency			150,000,000	150,000,000			
	053505900100	Borno State Water-Shed Management Agency			150,000,000	150,000,000			
	023800100100	Ministry of Budget and Planning			20,000,000	20,000,000			
	021511100100	Borno State Agricultural Mechanization Authority			2,000,000	2,000,000			
				18,184,118,737	22,289,799,000	22,289,799,000		-	3,949
									26,128,750,219

CONSTRUCTION / PROVISION OF FIXED ASSETS - GE									
BREAKDOWN OF BY MDAS									
		Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022	
			₦	₦	₦	₦	%	₦	
011100100100	Government House		251,248,504	420,500,000	420,500,000				
011200100100	Borno State House Assembly			300,000,000	300,000,000				
012300100100	Ministry of Information and Internal Security			50,000,000	50,000,000				
012305700100	Borno State Council for Arts and Culture			-	-				
014000100100	Office of the State Auditor General			70,000,000	70,000,000				
014000200100	Office of the Auditor General for Local Governments			28,250,000	28,250,000				
014700100100	Borno State Civil Service Commission			5,000,000	5,000,000				
014800100100	Borno State Independent Electoral Commission			25,000,000	25,000,000				
014900100100	Borno State Local Government Service Commission		4,640,599	8,438,000	8,438,000				
016100100100	Secretary to the State Government (SSG)		33,969,250	38,000,000	38,000,000				
016100500100	Borno State Urban Planning & Development Board			1,566,625,000	1,566,625,000				
016100600100	Borno Geographic Information Service (BOGIS)		160,491,574	485,000,000	485,000,000				
016100700100	Borno State Agency for the Coordination of Sustainable Development and Humanitarian Response		686,000	10,000,000	10,000,000				
016100800100	Borno State Department of Monitoring & Evaluation (M&E)		1,447,900,732	2,196,986,000	2,196,986,000				
016100900100	Borno State Department of Special Projects			-	-				
016103700100	Borno State Pilgrims Welfare Board			10,000,000	10,000,000				
016110100100	Borno State Security Trust Fund (STF)			10,000,000	10,000,000				

016213200101	Borno State Community & Social Development Agency (BOCSDA)			8,000,000	8,000,000			
021500100100	Ministry of Agriculture and Natural Resources		206,042,887	1,690,000,000	1,690,000,000			
021510200100	Borno State Agricultural Development Programme		2,840,000	70,000,000	70,000,000			
021511200100	Borno State Department of Animal And Fisheries Development			260,820,000	260,820,000			
021511300100	Borno State Livestock Development Agency			-	-			
022000800100	Borno State Internal Revenue Service (BIRS)			1,043,421,000	1,043,421,000			
022200100100	Ministry Of Trade, Investment and Tourism		1,739,794,194	2,250,000,000	2,250,000,000			
022205600100	Borno Maiduguri International Hotel			20,000,000	20,000,000			
022206000100	Borno State NEITAL Nigeria Limited			21,000,000	21,000,000			
022206100100	Borno State Supply Company (BOSCO)			50,000,000	50,000,000			
022900100100	Ministry of Transport and Energy		9,010,000	20,000,000	20,000,000			
022905300100	Borno State Express Transport Corporation			30,000,000	30,000,000			
022905500100	Borno State Traffic Management Agency			20,000,000	20,000,000			
022905700100	Borno State Rural Electrification Board (REB)		380,121,351	1,482,038,000	1,482,038,000			
023400100100	Ministry of Works and Housing		14,200,141,641	22,536,000,000	22,536,000,000			
023400400100	Borno State Road Maintenance Agency (BORMA)		1,638,372,480	2,000,000,000	2,000,000,000			
023400700100	Borno State Housing Corporation			6,000,000	6,000,000			
023800200100	Borno State Bureau Of Statistics			500,000	500,000			
025200100100	Ministry of Water Resources		62,395,650	550,000,000	550,000,000			
025210300100	Borno State Rural Water Supply and Sanitation Agency (RUWASSA)		156,363,345	2,509,443,000	2,509,443,000			

025600100100	Ministry of Reconstruction, Rehabilitation and Resettlement (MRRR)	8,721,467,376	6,835,843,000	6,835,843,000			
032600100100	Ministry Of Justice	80,000,000	330,000,000	330,000,000			
051400100100	Ministry of Women Affairs and Social Development		10,038,000	10,038,000			
051700100100	Ministry of Education, Science, Technology and Innovation	3,566,079,646	3,395,000,000	3,395,000,000			
051700300100	Borno State Universal Basic Education Board	5,514,072,700	3,303,461,000	3,303,461,000			
051701000100	Borno State Agency for Mass Literacy		65,000,000	65,000,000			
051701100100	Borno State Nomadic Education Board		5,000,000	5,000,000			
051705400100	Borno State Secondary Schools Education Board		50,000,000	50,000,000			
051705500100	Borno State Umar Ibn Ibrahim El-Kanemi College of Education Science and Technology Bama		202,500,000	202,500,000			
051705600100	Borno State University (BOSU)	266,821,613	300,000,000	300,000,000			
051705700100	Borno State Scholarships Board		10,000,000	10,000,000			
051705800100	Borno State Information Technology Development Agency		14,000,000	14,000,000			
051706500100	Borno State Education Trust Fund (ETF)	231,492,041	650,000,000	650,000,000			
051706600100	Borno State Arabic and Sangaya Education Board (BOSASEB)		122,000,000	122,000,000			
051706700100	Borno State Ramat Polytechnic Maiduguri	753,324,708	44,000,000	44,000,000			
051706900100	College of Education Waka - Biu	25,702,257	235,000,000	235,000,000			
051707400100	Mohamet Lawan College of Agriculture		10,000,000	10,000,000			
052100100100	Ministry of Health & Human Services	3,608,303,260	3,064,900,000	3,064,900,000			

052100200100	Borno State Contributory Healthcare Management Agency (BOSCHMA)		7,148,850	16,500,000	16,500,000			
052100800100	Borno State Teaching Hospital			3,247,371,000	3,247,371,000			
052110400100	Borno State College of Nursing and Midwifery			3,500,000	3,500,000			
052110600100	Borno State College of Health Technology			5,000,000	5,000,000			
053500100100	Ministry of Environment			210,000,000	210,000,000			
053501600100	Borno State Environmental Protection Agency (BOSEPA)			5,000,000	5,000,000			
053900100100	Ministry of Youth, Sports & Poverty Alleviation			69,000,000	69,000,000			
056400100100	Ministry of Religious Affairs and Special Education		346,986,371	1,250,000,000	1,250,000,000			
056400200100	Borno State Islamic Preaching Board			10,000,000	10,000,000			
056400300100	Borno State Council of Ulama			18,000,000	18,000,000			
22000100100	Ministry of Finance-Hqtrs		70,150,000					
			43,485,567,028	63,272,134,000	63,272,134,000		69	#REF!
	PRESERVATION OF THE ENVIRONMENT - GENERAL							
	BREAKDOWN BY MDAS	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
016100100100	Secretary To The State Government (SSG)			551,000	551,000		-	
011100100100	Government House			5,000,000	5,000,000		-	
14700200100	Local Government Service Commission							
21510200100	Borno Agricultural Development			50,000,000	50,000,000			
51700100100	Ministry Of Education							

052110600100	Borno State College of Health Technology			3,000,000	3,000,000		-	
051706500100	Borno State Education Trust Fund (ETF)			15,000,000	15,000,000		-	
053505600100	Borno State Afforestation Project			20,000,000	20,000,000		-	
014900100100	Borno State Local Government Service Commission			100,000	100,000		-	106,355,600
053500100100	Ministry of Environment		40,000	2,283,930,000	2,283,930,000		0	235,648,959
053900100100	Ministry of Sports Development							
051700100100	Ministry of Education, Science, Technology and Innovation			20,000,000	20,000,000			
			40,000	2,397,581,000	2,397,581,000		- 0	342,004,559
	PURCHASE OF FIXED ASSETS - GENERAL							
	BREAKDOWN BY MDAS	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
022000100100	Ministry Of Finance-Hqtrs		7,779,141,088.10					444,865,390
051701800100	Ramat Polytechnic Maiduguri		11,948,450					
011100100100	Government House		704,287,000	490,500,000	490,500,000			
011100100200	Deputy Governor's Office			31,000,000	31,000,000			
011100800100	Borno State Emergency Management Agency (SEMA)			3,389,000	3,389,000			
011101000100	Borno State Bureau of Public Procurement (BPP)		6,200,000.00	37,000,000	37,000,000			
011200100100	Borno State House Assembly			207,250,000	207,250,000			
011200400100	Borno State House of Assembly Service Commission			26,500,000	26,500,000			
012300100100	Ministry Of Information And Internal Security		87,596,285.00	300,000,000	300,000,000			

012300400100	Borno Radio Television Corporation (BRTV)			160,000,000	160,000,000			
012305700100	Borno State Council for Arts and Culture			-	-			
012500100100	Office of the Head of Service (OHOS)			18,850,000	18,850,000			
014000100100	Office of the State Auditor General			40,000,000	40,000,000			
014000200100	Office of the Auditor General for Local Governments	9,960,000.00		43,800,000	43,800,000			
014000300100	Borno State Audit Service Commission			30,000,000	30,000,000			
014700100100	Borno State Civil Service Commission			15,000,000	15,000,000			
014800100100	Borno State Independent Electoral Commission			118,000,000	118,000,000			
014900100100	Borno State Local Government Service Commission	3,983,900.00		31,962,000	31,962,000			
014903500200	Borno State Local Government Staff Pensions Board			359,156,000	359,156,000			
016100100100	Secretary to the State Government (SSG)	67,153,992		456,000,000	456,000,000			
016100500100	Borno State Urban Planning & Development Board			47,000,000	47,000,000			
016100600100	Borno Geographic Information Service (BOGIS)	1,029,066,842.98		541,500,000	541,500,000			
016100700100	Borno State Agency for The Coordination of Sustainable Development and Humanitarian Response	543,600.00		11,000,000	11,000,000			
016100800100	Borno State Department of Monitoring & Evaluation (M&E)	582,471,781		137,550,000	137,550,000			
016100900100	Borno State Department of Special Projects			-	-			
016101000100	Borno State Guidance and Counselling Board			35,500,000	35,500,000			
016103500100	Borno State Pensions Department			8,500,000	8,500,000			
016103700100	Borno State Pilgrims Welfare Board			328,500,000	328,500,000			

016110100100	Borno State Security Trust Fund (STF)			2,109,000,000	2,109,000,000			
016200100100	Ministry of Inter-Governmental Affairs and Special Duties			5,000,000	5,000,000			
016213200101	Borno State Community & Social Development Agency (BOCSDA)			169,900,000	169,900,000			
021500100100	Ministry of Agriculture and Natural Resources	77,672,018.61		1,905,450,000	1,905,450,000			
021510200100	Borno State Agricultural Development Programme			47,000,000	47,000,000			
021511100100	Borno State Agricultural Mechanization Authority			513,000,000	513,000,000			
021511200100	Borno State Department of Animal and Fisheries Development			406,500,000	406,500,000			
021511300100	Borno State Livestock Development Agency			2,005,400,000	2,005,400,000			
022000200100	Borno State Debt Management Office (DMO)	9,991,500.00		24,000,000	24,000,000			
022000700100	Office of the Accountant General			90,000,000	90,000,000			
022000800100	Borno State Internal Revenue Service (BIRS)			137,000,000	137,000,000			
022200100100	Ministry of Trade, Investment and Tourism	21,816,500.00		10,000,000	10,000,000			
022201800100	Borno Investment Company Ltd			182,800,000	182,800,000			
022205200100	Borno State Hotels			34,000,000	34,000,000			
022205400100	Borno Monday Market Company Limited			52,550,000	52,550,000			
022205400200	Borno Kano Motor Park and Market			9,000,000	9,000,000			
022205600100	Borno Maiduguri International Hotel			230,000,000	230,000,000			
022205900100	Borno State Wire and Nail Company			5,000,000	5,000,000			
022206000100	Borno State NEITAL Nigeria Limited	1,958,000.00		94,675,000	94,675,000			
022206100100	Borno State Supply Company (BOSCO)			-	-			
022900100100	Ministry of Transport and Energy	800,620,700.00		1,476,727,000	1,476,727,000			

022905300100	Borno State Express Transport Corporation			210,000,000	210,000,000			
022905500100	Borno State Traffic Management Agency			237,128,000	237,128,000			
022905700100	Borno State Rural Electrification Board (REB)			329,000,000	329,000,000			
023400100100	Ministry of Works and Housing	620,506,081.10		1,634,000,000	1,634,000,000			
023400400100	Borno State Road Maintenance Agency (BORMA)	381,583,150.00		822,000,000	822,000,000			
023400700100	Borno State Housing Corporation			44,000,000	44,000,000			
023800100100	Ministry of Budget and Planning			16,000,000	16,000,000			
023800200100	Borno State Bureau of Statistics			9,500,000	9,500,000			
025200100100	Ministry of Water Resources	915,884,150.00		1,991,333,000	1,991,333,000			
025210300100	Borno State Rural Water Supply and Sanitation Agency (RUWASSA)			549,620,000	549,620,000			
025600100100	Ministry of Reconstruction, Rehabilitation and Resettlement (MRRR)			114,198,000	114,198,000			
032600100100	Ministry of Justice			138,500,000	138,500,000			
032600200100	Borno State Prerogative of Mercy			15,500,000	15,500,000			
032600700100	Borno State Higher Islamic School			30,000,000	30,000,000			
051400100100	Ministry of Women Affairs and Social Development			17,000,000	17,000,000			
051700100100	Ministry of Education, Science, Technology and Innovation	260,645,566.13		1,976,930,000	1,976,930,000			
051700300100	Borno State Universal Basic Education Board	2,344,814,108		2,245,675,000	2,245,675,000			
051700800100	Borno State Library Board			20,000,000	20,000,000			
051701000100	Borno State Agency for Mass Literacy			47,000,000	47,000,000			
051701100100	Borno State Nomadic Education Board			2,500,000	2,500,000			

051705400100	Borno State Secondary Schools Education Board			12,500,000	12,500,000			
051705500100	Borno State Umar Ibn Ibrahim El-Kanemi College of Education Science and Technology Bama			31,000,000	31,000,000			
051705600100	Borno State University (BOSU)	1,278,931,989.73		975,251,000	1,100,000,000			
051705700100	Borno State Scholarships Board			700,000	700,000			
051705800100	Borno State Information Technology Development Agency			17,500,000	17,500,000			
051706500100	Borno State Education Trust Fund (ETF)	148,447,343.20		240,000,000	240,000,000			
051706600100	Borno State Arabic and Sangaya Education Board (BOSASEB)			89,000,000	89,000,000			
051706900100	Borno State College of Education Waka - Biu			125,000,000	125,000,000			
051707400100	Borno State Mohamet Lawan College of Agriculture			20,000,000	20,000,000			
051707500100	Borno State Mohammed Goni College of Legal & Islamic Studies			38,279,000	38,279,000			
052100100100	Ministry of Health and Human Services	27,684,612.25		92,000,000	92,000,000			
052100200100	Borno State Contributory Healthcare Management Agency (BOSCHMA)	544,000		83,500,000	83,500,000			
052100300100	Borno State Primary Healthcare Development Agency (BSPHCDA)	5,565,205		65,000,000	65,000,000			
052110200100	Borno State Hospitals Management Board (HMB)			203,000,000	203,000,000			
052110400100	Borno State College of Nursing and Midwifery	21,643,000.00		120,395,000	120,395,000			
052110600100	Borno State College of Health Technology	2,720,000.00		19,500,000	19,500,000			
053500100100	Ministry Of Environment			210,815,000	210,815,000			
053501600100	Borno State Environmental Protection Agency (BOSEPA)			33,250,000	33,250,000			
053900100100	Ministry of Youth, Sports & Poverty Alleviation			26,973,000	26,973,000			

053905100100	Borno State Sports Council			20,700,000	20,700,000			
055100100100	Ministry for Local Government and Emirate Affairs			43,000,000	43,000,000			
056400100100	Ministry of Religious Affairs and Special Education			120,000,000	120,000,000			
056400400100	Borno State Islamic Research Center			2,550,000	2,550,000			
				17,203,380,863	26,024,756,000	26,149,505,000	66	444,865,390
	REHABILITATION / REPAIRS OF FIXED ASSETS - GE							
	BREAKDOWN BY MDAS	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
022000100100	Ministry Of Finance-Hqtrs		534,048,717.50					57,353,983
011100100100	Government House			30,000,000	30,000,000			
011200100100	Borno State House Assembly			10,000,000	10,000,000			
011200400100	Borno State House of Assembly Service Commission			20,000,000	20,000,000			
012300100100	Ministry of Information and Internal Security		28,263,900.00	50,000,000	50,000,000			
012305700100	Borno State Council for Arts and Culture			-	-			
014800100100	Borno State Independent Electoral Commission			50,000,000	50,000,000			
014900100100	Borno State Local Government Service Commission		3,784,900.00	4,500,000	4,500,000			
016100100100	Secretary to the State Government (SSG)		77,908,732.11	100,000,000	100,000,000			
016100900100	Borno State Department of Special Projects			-	-			
016103700100	Borno State Pilgrims Welfare Board			150,000,000	150,000,000			
016200100100	Ministry of Inter-Governmental Affairs and Special Duties		14,390,973.12	22,922,000	22,922,000			
016213200101	Borno State Community & Social Development Agency (BOCSDA)			-	-			
021500100100	Ministry of Agriculture and Natural Resources			100,000,000	100,000,000			

021510200100	Borno State Agricultural Development Programme	5,088,935.71	130,000,000	130,000,000			
021511100100	Borno State Agricultural Mechanization Authority		35,000,000	35,000,000			
021511200100	Borno State Department of Animal and Fisheries Development		84,650,000	84,650,000			
021511300100	Borno State Livestock Development Agency		800,000,000	800,000,000			
022000800100	Borno State Internal Revenue Service (BIRS)		20,500,000	20,500,000			
022200100100	Ministry of Trade, Investment and Tourism		-	-			
022205400200	Borno Kano Motor Park and Market		-	-			
022205600100	Borno Maiduguri International Hotel		134,000,000	134,000,000			
022900100100	Ministry of Transport and Energy		436,000,000	436,000,000			
022905300100	Borno State Express Transport Corporation		60,000,000	60,000,000			
022905700100	Borno State Rural Electrification Board (REB)	103,389,700.00	200,000,000	200,000,000			
023400100100	Ministry of Works and Housing	460,208,667.98	1,000,000,000	1,000,000,000			
023400400100	Borno State Road Maintenance Agency (BORMA)	1,559,411,575.75	2,000,000,000	2,000,000,000			
023800100100	Ministry of Budget and Planning	1,263,125.00	15,000,000	15,000,000			
025200100100	Ministry of Water Resources	231,850,098.62	260,000,000	260,000,000			
025210300100	Borno State Rural Water Supply and Sanitation Agency (RUWASSA)		570,000,000	570,000,000			
025600100100	Ministry of Reconstruction, Rehabilitation & Resettlement (MRRR)		992,158,000	992,158,000			
031805100100	Borno State High Court of Justice	64,189,111.40	40,000,000	40,000,000			
031805300100	Borno State Sharia Court of Appeal		16,957,000	16,957,000			
032600100100	Ministry of Justice		110,000,000	110,000,000			
051400100100	Ministry of Women Affairs and Social Development		56,250,000	56,250,000			
051700100100	Ministry of Education, Science, Technology and Innovation	178,250,963.88	1,064,000,000	1,064,000,000			
051700300100	Borno State Universal Basic Education Board	540,296,317.42	1,164,615,000	1,164,615,000			
051700800100	Borno State Library Board		30,000,000	30,000,000			
051701000100	Borno State Agency for Mass Literacy		40,000,000	40,000,000			

051705400100	Borno State Secondary Schools Education Board			10,000,000	10,000,000				
051705500100	Borno State Umar Ibn Ibrahim El-Kanemi College of Education Science and Technology Bama			32,100,000	32,100,000				
051705600100	Borno State University (BOSU)	148,342,755.70		100,000,000	100,000,000				
051706500100	Borno State Education Trust Fund (ETF)			250,000,000	250,000,000				
051706600100	Borno State Arabic and Sangaya Education Board (BOSASEB)			42,000,000	42,000,000				
051706700100	Ramat Polytechnic Maiduguri	1,456,150.00		25,000,000	25,000,000				
051706800100	Sir Kashim Ibrahim College of Education			17,400,000	17,400,000				
051707400100	Mohamet Lawan College of Agriculture			40,000,000	40,000,000				
051707500100	Borno State Mohammed Goni College of Legal & Islamic Studies			-	-				
052100100100	Ministry of Health & Human Services	78,750,000.00		2,940,000,000	2,940,000,000				
052100300100	Borno State Primary Healthcare Development Agency (BSPHCDA)			175,000,000	175,000,000				
052110200100	Borno State Hospitals Management Board (HMB)			80,000,000	80,000,000				
052110400100	Borno State College of Nursing and Midwifery			5,500,000	5,500,000				
052110600100	Borno State College of Health Technology			5,000,000	5,000,000				
053500100100	Ministry of Environment			235,500,000	235,500,000				
053501600100	Borno State Environmental Protection Agency (BOSEPA)			10,000,000	10,000,000				
053900100100	Ministry of Youth, Sports & Poverty Alleviation	21,636,000.00		128,000,000	128,000,000				
055100100100	Ministry for Local Government And Emirate Affairs			3,085,000,000	3,085,000,000				
				4,052,530,624	16,977,052,000	16,977,052,000	-	-	57,353,983

NOTE 16 - CASH AND ITS EQUIVALENT
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	DETAILS			2023	2022
16				₦	₦
A			CASH BALANCES WITH SUB-TREASURIES	19,094,683,431	1,544,340,468
B			CASH HELD BY MDAS- OVERHEAD	572,062,897	199,960,702
C			CASH HELD BY MDAS- CAPITAL	3,160,674,132	403,082,356
D			CASH HELD BY MDAS- SALARIES	1,795,069	1,795,112
E			CASH HELD - OTHER MDAS	<u>28,654,495,304</u>	<u>27,881,427,064</u>
				51,483,710,834	30,030,605,702
A	BANKS	ACCT NO.	CONSOLIDATED REVENUE FUND(CRF)		
	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	1,173,900
	STERLING	0073039056	BOSG PROJECT ACCOUNT II	95,251	95,251

	STERLING	0501410211	MIN OF TRADE INV AND TOURISM CAPITAL	553	553
	GTB	210061515	BOSG SPECIAL FUND ACCOUNT	-	-
	GTB	0109888962	STAFF CAR LOAN FUND (MIN OF JUSTICE)	-	-
	GTB	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	24,814,225
	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	2013625384	MEMBERS CAR LOAN ACCOUNT	2,689,336	2,689,336
	FBN	2013618955	BOSG DISPOSAL OF GOV'T QUARTERS	2,778,397	2,778,397

	FBN	2013618979	BOSG OWNER OCCUPIER	37,396,750	37,396,750
	FBN	2033386931	STATE MIN OF EDUCATION/SUBEB (ADVANCE ACCT)	68,650	68,650
	FBN	2034747843	BORMA OVERHEAD ACCOUNT	90,562	90,562
	HERITAGE	6001788575	MINISTRY FOR LOCAL GOV'T	62,374	62,374
	UNION BANK	0024867763	MINISTRY OF WORKS AND TRANSPORT	33,768,870	33,768,870
	UNION BANK	0024743548	BORNO STATE HAJ 2004	41,050	41,050
	UNION BANK	0024743593	GOVERNOR'S OFFICE SPECIAL ACCOUNT	1,623	1,623
	UNION BANK	0024852400	SECRETARY BSPWB	2,197	2,197
	UNION BANK	0024828030	WAKA BIU COLLEGE OF EDUCATION	2,696	2,696
	UNION BANK	0033995165	BORNO STATE COOP. FEED ACCOUNT	921	921
	UNION BANK	0033994278	MINISTRY OF WORKS AND HOUSING TENDER FEE	2,050	2,050
	UBA	1022751503	BORNO STATE COVID- 19 SUPPORT	684,572	684,572
	UBA	1022757787	MINISTRY OF HIGHER EDUCATION (EDUC. DEV'T FUND)	1,550,826	1,550,826
	UBA	1022546165	BORNO STATE MALARIA IMPACT ACCOUNT	35,736,909	35,736,909
	STANBIC IBTC		BORNO STATE MINISTRY OF EDUCATION - ETF	5,251	5,251
	KEYSTONE	1100007203	BORNO STATE INTEGRATED WATER RESOURCE MGT	5,348	5,348
	KEYSTONE	11000013831	MIN OF POVERTY ALLEVIATION AND YOUTHS EMPOW.	9,685	9,685
	KEYSTONE	1310005394	BORNO STATE HOUSING COPERATION	35,112	35,112
	KEYSTONE	1280001623	BORNO STATE MINISTRY OF EDUCATION	325	325

	JAIZ	0005085183	BORNO STATE RURAL HOUSING (MAIN)	31,453	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	73,874,575
	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	994,023,462
	ACCESS BANK	0003855483	B/S CAPITAL PROJECT ACCT (1000 H.P)	117,668	117,668
	U.B.A PLC	1011250105	BORNO STATE JOINT PROJECT ACCOUNT	8,115,812	8,115,812
	U.B.A PLC	1011250105	BORNO STATE JOINT ACCRUED INTEREST ACCOUNT	(2,223)	(2,223)
	ACCESS BANK	0003855218	CAPITAL PROJECT INTEREST ACCOUNT	81,658	81,658
	ZENITH BANK	1011357376	BOSG INTEREST EARNED ACCOUNT	6,021,771	6,021,771
	U.B.A PLC	1010124195	BORNO STATE PROJ. ACCRUED INTEREST ACCOUNT	182,967	182,967
	HERITAGE BANK	6001788410	BOSG UNIVERSITY DONATION ACT.	172	172
	ECO BANK		100-HOUSING UNIT TAX ACCOUNT		
	ACCESS BANK	0003855160	BORNO STATE PROJECT ACCOUNT II	3,533,496	3,533,496
	ACCESS BANK	0003855067	BORNO STATE EXCESS CRUDE ACCOUNT	380,680	380,680
	U.B.A PLC		MINISTRY OF HEALTH(NON-WITHDRAWAL)	-	-
	U.B.A PLC		MINISTRY OF HEALTH (NON-WITHDRAWAL ACCOUNT)	-	-

	HERITAGE BANK	6001788317	DISPOSAL OF S. GOVERNMENT UNSERVICEABLE	448	448
	UNITY BANK	0001852703	JOINT DEVELOPMENT PROJECT ACT(I&II)	550,544	550,544
	UNITY BANK	0021613460	JOINT PROJECT ACCOUNT(LEGACY)	110,141	110,141
	UNITY BANK	0021005668	BOSG SPECIAL PROJECT ACCOUNT	613,985	613,985
	ZENITH BANK	1014944418	PENSION & GRATUITY	106,462,117	106,462,117
	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	50,056,948
			OTHER CRF ACCOUNT	17,550,342,963	
				19,094,683,431	1,544,340,468

B			MDAS CASH & BANK BALANCES- OVERHEAD COSTS ACCOUNTS		
	BANK	01	ADMINISTRATIVE SECTOR		
	ZENITH BANK	1010689562	GOVERNMENT HOUSE	89,578,525	80,789,797
	ZENITH BANK	1010554587	OFFICE OF SECRETARY TO THE STATE GOVERNMENT	28,949,660	
	ZENITH BANK	1010960715	OFFICE OF HEAD OF SERVICE	34,652,150	8,211
	ZENITH BANK	1010290399	ESTABLISHMENT DEPARTMENT	720	720
	ZENITH BANK	1010293871	PENSION DEPARTMENT	2,476	205,655
	ZENITH BANK		DEPARTMENT OF POLITICAL		
	ZENITH BANK	1016261751	OFFICE OF AUDITOR GENERAL OVERHEAD COST ACCOUNT	193,173	71,514
	ZENITH BANK	1012329871	LOCAL GOVERNMENT SERVICE COMMISSION	1,051,481	52,422
	STERLING BANK	0000506451	CIVIL SERVICE COMMISSION	3,227	(31,227)
	ZENITH BANK	1013107393	BORNO STATE HOUSE OF ASSEMBLY- OVERHEAD	43,775	47,953
	ZENITH BANK	1011144303	BORNO STATE HOUSE OF ASSEMBLY- OVERHEAD	8,926	8,926
	ZENITH BANK		LOCAL GOVERNMENT AUDIT DEPARTMENT		
	ZENITH BANK	1012193449	MINISTRY OF HOME AFFAIRS, INFORMATION & CENTRE	(629)	(629)
	ZENITH BANK		MINISTRY OF HOME AFFAIRS, INFORMATION & CENTRE	11,355,657	
	ZENITH BANK	1013184903	MINISTRY OF INTER GOVERNMENTAL AFFAIRS AND STUDIES	81,692	50,452
	UNITY BANK	0003258104			
	U.B.A PLC	1003065689	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	125,301,200	6,668
	ZENITH BANK	1012867681	STATE COUNCIL OF ART	13	

	BANK	02	ECONOMIC SECTOR		
	ZENITH BANK	1012672247	MINISTRY OF AGRICULTURE AND NAT. RESOURCES	11,882	270,630
	ZENITH BANK	1014279750	MINISTRY OF TRADE, INVESTMENT AND TOURISM OVERHEAD COST ACCOUNT	45,297	2,748
	ZENITH BANK	1012792952	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,613	2,613
	ZENITH BANK	1010941402	MINISTRY OF FINANCE(HQTRS)	120,637,197	65,743
	ZENITH BANK	1012137294	OFFICE OF ACCOUNTANT GENERAL	9,739,015	7,746
	ZENITH BANK		OFFICE OF ACCOUNTANT GENERAL-GRATUITY	41,894,870	106,462,117
	ZENITH BANK	1011413414	MINISTRY OF HOUSING AND RURAL ELECTROFICATION	4,002	
	ZENITH BANK	1017738225	MINISTRY OF WATER RESOURCES	30,942,810	2,023,513
	FIDELITY BANK	4010207829	MINISTRY OF WATER RESOURCES		
	ZENITH BANK	1012171867	MINISTRY OF WORKS AND TRANSPORT	79,034	91,249
	ZENITH BANK		MINISTRY OF LANDS AND SURVEY		
	ZENITH BANK	1010607438	MINISTRY OF BUDGET & PLANNING	9,076,714	4,293
	ZENITH BANK	1012805757	MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT	124,234	124,234
	ZENITH BANK	1011413414	MINISTRY OF HOUSING AND RURAL ELECTROFICATION	75,469	75,469
	ZENITH BANK	1014557335	MINISTRY OF REHABILITATION, RECONS. & RESETTLEMENTS	11,022	11,022
	ZENITH BANK	1016607959	MINISTRY OF SCIENCE, TECHNOLOGY & INNOVATION		
	UBA	1003114192	BORNO STATE GEOGRAPHIC INFORMATION	969,863	77,269
	ZENITH BANK	1017039623	MINISTRY OF TRANSPORT- OVERHEAD ACCOUNT	48,948	48,948

BANK	03	LAW & JUSTICE SECTOR		
ZENITH BANK	1010451019	MINISTRY OF JUSTICE	999,218	1,037,146
ECO BANK	3122010248	HIGH COURT OF JUSTICE	4,790,577	131,577
ZENITH BANK	1012792141	HIGH COURT OF JUSTICE- SALARY		-
ZENITH BANK	1012792127	AREA COURTS- SALARY	44	44
ENTETPRISES BANK		SHARIA COURT OF APPEAL		-
ZENITH BANK	1016080305	SHARIA COURT OF APPEAL- OVERHEAD	47	6,794
ECO BANK	3122020283	JUDICIAL SERVICE COMMISSION	2,038	98,178
ZENITH BANK	1012793667	JUDICIAL SERVICE COMMISSION	3,835	3,835
BANK	05	SOCIAL SERVICE SECTORS		
ZENITH BANK	1012866268	MINISTRY OF WOMEN AFFAIRS & SOC. DEV	19,091,626	1,705,450
ZENITH BANK	1013344279	BORNO STATE MINISTRY OF YOUTH EMPOWERMENT & SPORT DEVELOPMENT	7,029,777	1,773
ZENITH BANK	1011313349	MINISTRY OF ENVIRONMENT	60,294	61,579
ZENITH BANK	1012171616	MINISTRY FOR RELIGIOUS AFFAIRS AND SPECIAL EDUCATION		46,801
ZENITH BANK	1010377098	MINISTRY FOR LOCAL GOVERNMENT & EMIRATE AFFAIRS	5,107,231	1,284,574
ECO BANK PLC	2362052326	MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT		
ZENITH BANK	1218784438	MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT	(631)	(631)
UBA BANK	1005195364	MINISTRY OF HEALTH AND HUMAN SERVICES	7,193,472	5,043,015

	FIDERILTY	15085818.98	MINISTRY OF EDUCATION OVERHEAD COST ACCOUNT	15,085,875	21,398
	ZENITH BANK		MINISTRY OF EDUCATION- OTHER BALANCES		
	ZENITH BANK	1016609959	MINISTRY OF HIGHER EDUCATION	7,814,478	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		
				572,062,897	199,960,702
C			MDAS CASH & BANK BALANCES-CDF ACCOUNTS		
	BANK	01	ADMINISTRATIVE SECTOR		
	ZENITH BANK	1012375342	GOVERNMENT HOUSE	202,502,395	3,280
	ZENITH BANK	1012213123	OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT	1,007,868	
	ZENITH BANK		OFFICE OF THE HEAD OF SERVICE		
	ZENITH BANK	1010290399	ESTABLISHMENT DEPARTMENT	612	
	ZENITH BANK	1017335686	PENSION DEPARTMENT	25,049	26,105
	ZENITH BANK		DEPARTMENT OF POLITICAL		
	ZENITH BANK	1219751718	OFFICE OF THE STATE AUDITOR GENERAL	45,324	46,203
	ZENITH BANK		CIVIL SERVICE COMMISSION		(3,705)
	UNITY BANK	0002040389	LOCAL GOVERNMENT SERVICE COMMISSION	410,516	410,516
	ZENITH BANK		BORNO STATE HOUSE OF ASSEMBLY		
	ZENITH BANK	1014572585	OFFICE OF THE AUDITOR GENERAL LOCAL GOVERNMENT	46,214	6,730

	ZENITH BANK	1011473540	MIN. OF HOME AFFAIRS, INFORMATION & CULTURE	4,411	4,411
	ZENITH BANK		MIN. OF HOME AFFAIRS, INFORMATION & CULTURE	47,245,083	
	ZENITH BANK	1013098321	MINISTRY OF INTER GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	30,927,608	20,519
	ZENITH BANK		MINISTRY OF MONITORING & SPECIAL PROJECTS		
	ZENITH BANK	1010387954	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,409,267	1,975
	ZENITH BANK	1011628443	BORNO STATE LOCAL GOVERNMENT AUDIT	183,342	1,626,335
	BANK	02	ECONOMIC SECTOR		
	ZENITH BANK	1012195072	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	90,236	607,437
	ZENITH BANK	1010810937	MINISTRY OF TRADE, INVESTMENT AND TOURISM CAPITAL ACCOUNT	178,182	128,340
	ZENITH BANK	0501410211	MINISTRY OF TRADE, INVESTMENT AND TOURISM		553
	ZENITH BANK	1010590415	MINISTRY OF FINANCE(HQTRS)	1,827,342	221,522
	ZENITH BANK	1010552167	OFFICE OF ACCOUNTANT GENERAL	1,726,884,780	-
	ZENITH BANK	1014944418	OFFICE OF ACCOUNTANT GENERAL	215,110,049	-
	ZENITH BANK	1011592801	MINISTRY OF HOUSING	97,761	9,210,252
	ZENITH BANK	1010602361	MINISTRY OF WATER RESOURCES	83,065,366	24,704,522
	UBA	1004976515	MINISTRY OF WATER RESOURCES	218,934	2,023,513
	ZENITH BANK	1010447007	MINISTRY OF WORKS AND TRANSPORT	2,659,530	3,743,335
	ZENITH BANK		MINISTRY OF LAND SURVEYS		
	ZENITH BANK	1010844754	DEPARTMENT OF BUDGET AND PLANNING	4,492	7,459

	ZENITH BANK	1012805740	MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT	1,170	1,170
	ZENITH BANK	1014557249	MINISTRY OF REHABILITATION, RECONS. & RESETTLEMENTS	16,291,036	16,291,036
	ZENITH BANK	1012329163	BORNO STATE GEOINFORMATION SERVICES	367,388,486	140,999,031
	ZENITH BANK	1016607935	MINISTRY OF SCIENCE, TECHNOLOGY & INNOVIATION	7,814,478	7,814,478
	ZENITH BANK	1016729709	MINISTRY OF TRANSPORT	661	661
	BANK	03	LAW & JUSTICE		
	ZENITH BANK	1010454890	MINISTRY OF JUSTICE	108,011	108,565
	ZENITH BANK	1013302882	MINISTRY OF JUSTICE- OTHER BALANCES	100,037,248	42,988,558
	ZENITH BANK		AREA COURTS		
	ENTERPRISES BANK		SHARIA COURT OF APPEAL		
	ECO BANK		JUDICIAL SERVICE COMMISSION		
	BANK	05	SOCIAL SERVICES SECTOR		
	ZENITH BANK	1012375603	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT	4,011,174	2,035,536
	ZENITH BANK	1012311483	MINISTRY OF SPORT DEVELOPMENT	19,013,651	19,013,651
	ZENITH BANK	1011101902	MINISTRY OF RELIGIOUS AFFAIRS & SPECIAL EDUCATION	21,672	21,672
	ZENITH BANK	1011313253	MINISTRY OF ENVIRONMENT	4,896,888	35,521,536
	FIRST BANK	2034882760	MINISTRY FOR LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS	1,829,909	1,830,446
	ZENITH BANK	1010546357	MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT	44,147	149,815

	UBA PLC		MINISTRY OF HEALTH AND HUMAN SERVICES		
	ZENITH BANK	1012212638	MINISTRY OF HEALTH AND HUMAN SERVICES	324,516,377	93,353,544
	ZENITH BANK	1014963044	MINISTRY OF EDUCATION FEEDING ACCOUNT	20,276	31370
	ZENITH BANK	1012150828	MINISTRY OF EDUCATION CAPITAL PROJECT	647,586	36,594
	ZENITH BANK	1016607935	MINISTRY OF HIGHER EDUCATION	87,002	87,002
	ZENITH BANK	1012780229	MINISTRY OF HIGHER EDUCATION		8,390
				3,160,674,132	403,082,356
D			MDAS CASH & BANK BALANCES-SALARIES		
		01	ADMINISTRATIVE SECTOR		
	ZENITH BANK	1012793636	BORNO STATE LOCAL GOVERNMENT AUDIT	-	-
	ZENITH BANK	1012792347	ESTABLISHMENTS AND SERVICE MATTERS	-	-
	ZENITH BANK	1012792172	STATE PENSION BOARD	-	-
	ZENITH BANK	1012790989	STATE PENSION BOARD	367,428	309,206
	ZENITH BANK	1012791003	GOVERNMENT HOUSE	3,776	3,776
	ZENITH BANK	1012792804	OFFICE OF STATE AUDITOR GENERAL		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	9,984	9,984
	ZENITH BANK	1012792836	HEAD OF SERVICE	40,570	40,570

		02	ECONOMIC SECTOR		
ZENITH BANK	1012792873		MINISTRY OF HOUSING AND RURAL ELECTRIFICATION	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	2,613	2,656
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 DEVELOPMENT	458	458
ZENITH BANK	1012792873		MINISTRY OF HIGHER EDUCATION AND SCIENCE, TECH.	5,071	5,071
ZENITH BANK	1012792983		MINISTRY FOR LOCAL GOVERNMENT & 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	200

	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		-
	ZENITH BANK	1012792938	MINISTRY OF YOUTHS AND SPORTS		-
				1,795,069	1,795,112
	BANK				
	HERITAGE BANK	6001756068	SODA ASH PLANT- OVERHEAD ACCOUNT	1,484	1,484
	UBA	1015360127	BORMA- PROJECT ACCOUNT	3,367,568	3,367,568
	FIDELITY BANK	6060287532	BORMA- OTHER BALANCES	-	-
	ZENITH BANK	1012657499	BORMA- PROJECT ACCOUNT	1,165,802,551	654,972,688
	FIRST BANK	2034747843	BORMA- OVERHEAD ACCOUNT	1,750,649	90,945
	ZENITH BANK	1222897582	BORMA -OTHER PROJECTS	2,189,643	-
	ZENITH BANK	1013123337	BORMA- SALARY ACCOUNT		-
	UBA	1014729921	SPORTS COUNCIL- OVERHEAD ACCOUNT	51,406	12,281
	ZENITH BANK	1012792206	SPORTS COUNCIL- OVERHEAD ACCOUNT		(137)
	ZENITH BANK	1015623714	EL-KANAMI- OVERHEAD COST	671	10
	ZENITH BANK	1012795032	TEACHING SERVICE BOARD -SALARY ACCOUNT		-
	ZENITH BANK	1014056656	TEACHING SERVICE BOARD -CAPITAL ACCOUNT	1,531	1,803
	ZENITH BANK	1015499836	TEACHING SERVICE BOARD-OVERHEAD ACCOUNT	5,085,930	4,426,969

	ECO	0403000352	HOSPITAL MANAGEMENT BOARD -OVERHEAD	36,731,574	16,707,293
	UNITY BANK	0052355622	HOSPITAL MANAGEMENT BOARD -PROJECTS	-	-
	UNITY BANK	'0046215622	HOSPITAL MANAGEMENT BOARD	191,120	191,120
	ZENITH BANK	1012792213	HOSPITAL MANAGEMENT BOARD- SALARY	(2,523)	(2,523)
	GTB		CONTRIBUTORY HEALTH- CAPITAL PROJECT	-	-
	FEDILITY BANK	5030109931	CONTRIBUTORY HEALTH- OVERHEAD PROJECT	-	-
	ZENITH BANK	1012793650	ISLAMIC RESEARCH CENTRE-SALARY ACCOUNT	1,256	1,256
	UBA	1003064825	ISLAMIC RESEARCH CENTRE-OVERHEAD	1,025	1,025
	UBA	0002035655	BORNO STATE PREACHING- OVERHEAD	1,097	2,604
	ZENITH BANK	1013833311	BORNO STATE LIBRARY BOARD- CAPITAL PROJECT	100,821	100,822
	ECO	3412012031	BORNO STATE LIBRARY BOARD- OVERHEAD COST	279	279
	ZENITH BANK	1012792257	BORNO STATE LIBRARY BOARD- SALARY		-
	UBA	1013438389	SCHOLARSHIP BOARD- REVENUE ACCOUNT	125,071,747	50,167,682
	ZENITH BANK	1010480563	SCHOLARSHIP BOARD- FOREIGN STUDENT	2,858,547	18,251,926
	ZENITH BANK	1010462192	SCHOLARSHIP BOARD- OVERHEAD	982,851	115,221
	ZENITH BANK	10127992299	SCHOLARSHIP BOARD- SALARIES		-
	ACCESS BANK	1233850073	SECURITY TRUST FUND - CAPITAL PROJECT	44,202,142	67,697,443
	UNITY BANK	0045189564	EDUCATION TRUST FUND- CAPITAL	10,893,678	77,881,120
	ZENITH BANK	1012792282	EDUCATION TRUST FUND- OVERHEAD	1,792,787	699,188

	ZENITH BANK	1227643564	SECURITY TRUST FUND - PROJECT	570,525	
	FEDILITY BANK	5030094637	SEMA- OTHER ACCOUNTS		-
	ZENITH BANK	1016232908	SEMA- OVERHEAD	198,927	
	ZENITH BANK	1014063690	SEMA- CAPITAL PROJECT	29,888	-
	UBA	1003096230	NOMADIC EDUCATION- OVERHEAD COST	2,443	463
	UNITY BANK	0002032678	LOCAL GOVT. PENSION BOARD-OTHER BALANCES	1,524,700	1,730,597
	UNITY BANK	0032581098	LOCAL GOVT. PENSION BOARD-SALARY	542,500	-
	UNITY BANK	0032581043	LOCAL GOVT. PENSION BOARD- OVERHEAD	99	1,545
	UNITY BANK		LOCAL GOVT. PENSION BOARD- OTHER ACCOUNT	1,358,975	2,091,687
	ZENITH BANK	1010456595	URBAN PLANNING AND DEVELOPMENT- OVERHEAD COST	289,467	998
	STANBIC	0035061181	AGENCY FOR CO-RD DECV-OTHER BALANCES	20,982,031	2,811,606
	STANBIC	37885026	AGENCY FOR CO-RD DECV-OTHER BALANCES	1,070,386	
	UNITY BANK	0002036690	COLLEGE OF NURSING-REVENUE		7,297,188
	ECO	3123005573	COLLEGE OF NURSING-REVENUE	4,686,455	-
	ECO	4522019886	COLLEGE OF HEALTH TECH-REVENUE	624,016	15,051,126
	ECO	4523065976	COLLEGE OF HEALTH TECH-CAPITAL	5,115	-
	ECO	3122002111	COLLEGE OF HEALTH TECH-OVERHEAD	11,570,805	-
	ZENITH BANK	1015664582	AGRIC MECHANIZE AGENCY- CAPITAL		20,511
	FCMB	1113899010	AGRIC MECHANIZE AGENCY- OVERHEAD		3,680

	UNITY BANK	0003547043	KANO PARK AND MARKET	56,696	118,925
	FBN	2031369965	KASHIM COLLEGE OF EDUCATION - REVENUE		-
	FBN	2033121323	KASHIM COLLEGE OF EDUCATION - OVERHEAD		370,166
	ZENITH BANK	1012793708	KASHIM COLLEGE OF EDUCATION - SALARY		-
	UBA	1023431260	RURAL WATER SUPPLY AGENCY- OVERHEAD	246,048	575,315
	ZENITH BANK	1010741437	RURAL WATER SUPPLY AGENCY- CAPITAL PROJECT	527,235	527,235
	FBN	2033712974	COLLEGE OF BUSINESS STUDIES-REVENUE	93,753	93,753
	FBN	2019191681	COLLEGE OF BUSINESS STUDIES-CAPITAL	11,636	
	FBN	2019148726	COLLEGE OF BUSINESS STUDIES-OVERHEAD	77,997	77,997
	ZENITH BANK	1012793674	COLLEGE OF BUSINESS STUDIES-SALARY	-	-
	ZENITH BANK	1016729709	MINISTRY OF TRANSPORT- CAPITAL PROJECT	7,958	7,958
	ZENITH BANK	1010462563	PILGRIMS WELFARE BOARD-OVERHEAD	17,544,129	14,669,558
	ZENITH BANK	1012792488	PILGRIMS WELFARE BOARD-SALARY		-
	ZENITH BANK	1012787194	PILGRIMS WELFARE BOARD-CAPITAL PROJECTS	687	1,292
	ZENITH BANK	1014387756	STATE PRIMARY HEALTHCARE DEVT- OVERHEAD COST	27,643,446	2,246,855
	ZENITH BANK	1010465014	BORNO STATE ENVIRONMENTAL PROT. - OVERHEAD ACCOUNT	480,113	480,114
	ZENITH BANK	1012792237	BORNO STATE ENVIRONMENTAL PROT. - SALRAY ACCOUNT	1,305,041	1,305,041
	ZENITH BANK	1012198066	BORNO STATE ENVIRONMENTAL PROT. - CAPITAL PROJECTS	171,088	171,088

	FCMB	7048629010	BORNO EXPRESS TRANSPORT CO. CAPITAL PROJECTS	505,618	140,764
	ZENITH BANK	1014431855	BORNO EXPRESS TRANSPORT CO. SALARY	578,035	6,726,225
	ZENITH BANK	1014431910	BORNO EXPRESS TRANSPORT CO. REVENUE	8,172,676	408,750
	ZENITH BANK	1012792026	CENTRE FOR PREROGATIVE OF MERCY- SALARY		-
	UNITY BANK	0002036607	CENTRE FOR PREROGATIVE OF MERCY- OVERHEAD	50,030	
	FBN	2031358837	UIICEST-OVERHEAD	6,769,618	1,057,303
	FBN	2039044822	UIICEST-CAPITAL	32,840,408	35,038
	ZENITH BANK	1012793681	UIICEST-SALARY	-	-
	FBN	2031358686	UIICEST-OTHER BALANCES	-	-
	FBN	2031358576	UIICEST-REVENUE	-	-
	FIDELITY BANK	5030043336	COLLEGE AGRICULTURE- OVERHEAD ACCOUNT	78,640	78,640
	ZENITH BANK	1016609238	COLLEGE AGRICULTURE- OVERHEAD ACCOUNT	164,019	164,019
	HERITAGE BANK	6001351353	COLLEGE AGRICULTURE- REVENUE	36,723	7,643,773
	UBA	1022119802	RURAL RELECTIFICATION BOARD- CAPITAL PROJECTS	325,700	15,391,586
	ZENITH BANK	1017863475	RURAL RELECTIFICATION BOARD- OVERHEAD ACCOUNT	204,897	5,189
	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	1003114192	BORNO GEO INFORMATION- OVERHEAD ACCOUNT	77,766	77,766
	ZENITH BANK	1012792392	BOARD OF INTERNAL REVENUE- SALARY	-	-

	UBA	1014373874	BOARD OF INTERNAL REVENUE- REVENUE	10,420,987	34,645
	ZENITH BANK	1011368411	UNIVERSAL BASIC EDUCATION- CAPITAL ACCOUNT	155,836	72,118
	UBA	1001186225	UNIVERSAL BASIC EDUCATION- SALARY ACCOUNT	158,418,294	-
	ZENITH BANK	1013835811	UNIVERSAL BASIC EDUCATION- SALARY ACCOUNT		-
	ZENITH BANK	1013835827	UNIVERSAL BASIC EDUCATION- OVERHEAD ACCOUNT	6,459,861	25,082
	FBN		UNIVERSAL BASIC EDUCATION- OTHER BALANCES	2,489,483	2,489,483
			UNIVERSAL BASIC EDUCATION- OTHER BALANCES	-	-
	ZENITH BANK	1013562024	BORNO STATE HOTEL-REVENUE	-	-
	ZENITH BANK	1012792440	BORNO STATE RADIO TELEVISION-SALARY	-	-
	ZENITH BANK	1011967388	BORNO STATE RADIO TELEVISION-REVEUE	717	717
	ACCESS BANK	0041557231	BORNO STATE RADIO TELEVISION-CAPITAL	109,653	-
	GTB	0026252338	BORNO STATE RADIO TELEVISION- OVERHEAD	711,711	749
	ZENITH BANK	1012311483	MINISTRY OF YOUTH EMPOWERMENT- CAPITAL	8,449,884	8,449,884
	ZENITH BANK	1013344279	MINISTRY OF YOUTH EMPOWERMENT- OVERHEAD	1,773	1,773
	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	62,843,857	1,033,274

	UNITY BANK	0025951983	RAMAT POLYTECHNIC- REVENUE	83,737	83,737
	FBN	2032335152	RAMAT POLYTECHNIC- REVENUE	4,535,229	289,840
	FIDELITY BANK	5030029949	RAMAT POLYTECHNIC- REVENUE	8,939,313	320,026
	FBN	2003362907	MONDAY MARKET COMPANY- CAPITAL	13,789,042	66,521
	ZENITH BANK	1013232701	MONDAY MARKET COMPANY- REVENUE	6,925	6,925
	FBN	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	88,650	288,780
	ZENITH BANK	1012792251	AGENCY FOR MASS LITERACY- SALARY		-
	ZENITH BANK	1218623742	AGENCY FOR MASS LITERACY- CAPITAL	100,401	1,313
	UNITY BANK	0002035954	BORNO WIRE INDUSTRY- OVERHEAD	50,202	50,202
	ZENITH BANK	1012792811	LOCAL GOVT SERVICE COMMISSION- SALARY	-	-
	UNITY BANK	0002040389	LOCAL GOVT SERVICE COMMISSION- OVERHEAD	44,877	173,354
	ZENITH BANK	1012329871	LOCAL GOVT SERVICE COMMISSION- OVERHEAD	173,354	173,354
	UNITY BANK	0000859084	BORNO STATE AFFORESTATION- OVERHEAD	-	-
	ZENITH BANK	1212912082	BORNO STATE AFFORESTATION- OVERHEAD	602	602
	ZENITH BANK	1010377098	MIN. LOCAL AND CHIEFTAINCY AFFAIRS- OVERHEAD	5,107,230	1,460,373
	FBN	2034882760	MIN. LOCAL AND CHIEFTAINCY AFFAIRS-CAPITAL	1,830,781	1,830,781
	STERLING BANK	0076513269	BUREAU OF PUBLIC PROCUREMENT- CAPITAL	44,032	5,948

	ZENITH BANK	1012867681	COUNCIL FOR ARTS AND CULTURE- OVERHEAD		13
	STERLING BANK	0019999794	CIVIL SERVICE COMMISSION- CAPITAL	3,705	-
	STERLING BANK	0005064851	CIVIL SERVICE COMMISSION- OVERHEAD		-
	ZENITH BANK	1010435046	GOVERNMENT HOUSE	110,984	110,984
	ZENITH BANK	1010554587	GOVERNOR'S OFFICE - OVERHEAD	46,413,200	43,355,536
	ZENITH BANK	1012213123	GOVERNOR'S OFFICE - CAPITAL	1,007,868	1,468,842
	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		-
	ZENITH BANK	1014691327	BORNO AGRICULTURAL DEVT PROGRAME- CAPITAL	5,540,944	2,938
	UBA	1003096223	BORNO AGRICULTURAL DEVT PROGRAME- OVERHEAD	26,390	11,420
	ZENITH BANK	1012792419	BORNO SUPPLY COMPANY- SALARY		-
	ZENITH BANK	1217487653	BORNO SUPPLY COMPANY- OVERHEAD	3,729	3,729
	ZENITH BANK	1012813523	NEITAL FACTORY NIG LTD- OVERHEAD	56	1,717
	FIDELITY BANK	4010207922	NEITAL FACTORY NIG LTD- CAPITAL	1,209,200	3,296,611
	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	181,865,669	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	62,297,410	-
ACCESS BANK	0004928398	BORNO INVESTMENT COMPANY- CAPITAL	64,774,613	-
UNITY BANK	0002043768	BORNO INVESTMENT COMPANY- OVERHEAD		-
KEYSTONE		BORNO INVESTMENT COMPANY- PROJECT	40,167,904	-
ZENITH BANK	121892498	BORNO STATE HOUSING CORPORATION- PROJECT	334,962	334,962
FIRST BANK	2004512857	BORNO STATE HOUSING CORPORATION - PROJECT	172,542	109,660
ZENITH BANK	1014063690	BORNO STATE EMERGENCY MANAGEMENT AGENCY	30,376	30,376
ZENITH BANK	1011473540	BORNO INVESTMENT COMPANY -CAPITAL		-
ZENITH BANK	1012193449	BORNO INVESTMENT COMPANY -OVERHEAD		-
ZENITH BANK	1016609238	MOHAMET LAWAN COLLEGE OF AGRICULTURE- SALARY	12,931	-
ZENITH BANK	1016609238	MOHAMET LAWAN COLLEGE OF AGRICULTURE- OVERHEAD		78,640
FIDELITY BANK	5030043336	MOHAMET LAWAN COLLEGE OF AGRICULTURE- OTHER ACC	2,977,776	7,643,773

	UBA	1003064792	MOHAMMED GONI COLLEGE OF LEGAL STUDIES	15,695	174,982
	ZENITH BANK	1012657499	ROAD MAINTENANCE AGENCY-PROJECT	102,452,923	102,452,923
	FIRST BANK	2034747843	ROAD MAINTENANCE AGENCY-OVERHEAD	90,584	90,584
	ZENITH BANK	1013123337	ROAD MAINTENANCE AGENCY- SALARY	-	-
	FIDERITY BANK	6060287532	ROAD MAITENANCE AGENCY- OTHER ACCTS	3,564,063	3,564,063
	UBA	1015360127	ROAD MAINTENANCE AGENCY-CAPITAL	3,367,568	3,367,568
	ZENITH BANK	1010741437	BORNO STATE RURAL WATER SUPPLY AGENCY- CAPITAL	218,933	527,235
	UBA	1023431260	BORNO STATE RURAL WATER SUPPLY AGENCY- OVERHEAD	246,048	246,048
	ZENITH BANK	1012792163	BORNO STATE RURAL WATER SUPPLY AGENCY- SALARY	649	649
	UNITY BANK	0002035655	ISLAMIC RELIGIOUS PREACHING BOARD	2,604	2,604
	FCMB	1113899010	BORNO STATE AGRIC. MECH. AUTHORITY- OVERHEAD	6,130	3,954
	ZENITH BANK	1015664584	BORNO STATE AGRIC. MECH. AUTHORITY-CAPITAL	18,063	23,855
	ZENITH BANK	1012792330	BORNO STATE AGRIC. MECH. AUTHORITY- SALARY		-
	UBA	1003074819	SCHOOL FOR HIGHER ISLAMIC STUDIES	13,265	13,265
	UBA	1003412661	COLLEGE OF EDUCATION- WAKA BIU- OVERHEAD	27,013,930	27,013,930
	UBA	1000461510	COLLEGE OF EDUCATION- WAKA BIU -REVENUE		-
	KEYSTONE	1006921438	COLLEGE OF EDUCATION- WAKA BIU -OTHER BALANCES	23,584,499	14,544,788
	ZENITH BANK	1012793698	COLLEGE OF EDUCATION- WAKA BIU -SALARY	9,253	9,253
	ZENITH BANK	1010623805	COLLEGE OF EDUCATION- WAKA BIU -OTHER BALANCES	485,325	-

	KEYSTONE	1006921445	COLLEGE OF EDUCATION- WAKA BIU -PROJECT ACCOUNT	2,890,111	2,890,111
	ZENITH BANK	1016487148	DEPUTY GOVERNOR OFFICE (OVERHEAD COST)	152,507	6,778
	ZENITH BANK	1016487179	DEPUTY GOVERNOR OFFICE (CAPITAL ACCOUNT)	2,397	2,397
	ZENITH BANK	1216603562	BORNO STATE FERTILIZER CO.(O/H)	105,213	105,213
	FIRST BANK	2020571188	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	7,276,482	7,276,482
	UNITY BANK	0001847512	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	2,841,712,497	2,841,712,497
	FCMB	5549138013	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	19,491,743,971	11,209,526,289
	ACCESS BANK	0004965142	LOCAL GOVERNMENT SERVICE COMMISSION	32,099,647	32,099,647
	FCMB	2065615013	RAMAT POLYTECHNIC	132,400,505	132,400,505
	ECO-BANK	0400071278	RAMAT POLYTECHNIC	496,375,442	496,375,442
	UNITY BANK	0023908220	RAMAT POLYTECHNIC	18,119,201	18,119,201
	FIRST BANK	2021873511	RURAL WATER SUPPLY AND SANITATION AGENCY	6,988,360	6,988,360
	ZENITH BANK	1012567857	BORNO STATE LIAISON OFFICE, ABUJA	5,561,089	5,561,089
	ZENITH BANK	1213810738	BORNO STATE TRAFFIC MANAGEMENT AGENCY (OVERHEAD)	2,905	31,253
	ZENITH BANK	1213810707	BORNO STATE TRAFFIC MANAGEMENT AGENCY (CAPITAL)	1,329	
	ZENITH BANK	1217487646	BORNO STATE SUPPLY COMPANY LIMITED (CAPITAL ACCOUNT)	(8,741)	(8,741)
	ACCESS BANK	1653648065	BORNO STATE SECURITY TRUST FUND (JOINT ALL. COMMITTEE ACT)	9,580,722	140,191,160
	FIDELITY BANK	5030068861	BORNO STATE PRIMARY HEALTH CARE DEVELOPMENT AGENCY	27,059,243	27,059,243

	ZENITH BANK	1016232908	BORNO STATE EMERGENCY MANAGEMENT AGENCY (OVERHEAD)	11,843	11,843
	ZENITH BANK	1014063690	BORNO STATE EMERGENCY MANAGEMENT AGENCY (CAPITAL)	30,321	30,321
	ZENITH BANK	1219889550	MINISTRY OF ENVIRONMENT (ECOLOGICAL FUND ACCOUNT)	79,706,765	79,706,765
	ZENITH BANK	1214345224	BORNO STATE FADAMA (NG-CARES ACCOUNT)	5,071,991	5,071,991
	UBA	1003064819	SCHOOL FOR HIGHER ISLAMIC STUDIES (MOGCOLIS) OVERHEAD	8,071	8,071
	STERLING BANK	502324344	CAREER GUIDANCE AND COUNSELLING BOARD (OVERHEAD)	961,975	3,280,207
	ECO-BANK	2360082732	CAREER GUIDANCE AND COUNSELLING BOARD (CAPITAL)	97,345	97,583
	UNITY BANK	0002036607	BORNO STATE ADV COUN ON PRERO	1,173	1,173
	ECO-BANK	2362018430	BOSUBEB ETF PROJECT	1,330,055	1,330,055
	FIRST BANK	2034610462	BORNO STATE UNIVERSITY	13,319,018	13,319,018
	FIRST BANK	2013618931	BORNO STATE GOVT. - 5% SECURITY A/C	13,101,530	13,101,530
	FIRST BANK	2027132940	GM DRUGS REVOLVING FUND ACCOUNT	7,046,818	7,046,818
	ECOBANK	3122028186	BORNO STATE MDG CGS OVERHEAD COST	157,250,114	157,250,114
	ZENITH BANK	1010293998	BORNO STATE PILGRIMS WELFARE BOARD	450,713,752	245,181,534
	ZENITH BANK	1221949109	BORNO STATE PENSION ACCOUNT	99,080,186	99,080,186
	ECOBANK	3123062529	MDG CGS 2014 SPECIAL PROJECT OPS AC	17,030,052	17,030,052
	ZENITH BANK	1221949408	BORNO STATE MAIN SALARY ACCOUNT	263,868,327	227,536,282
	FIRST BANK	2015261609	BORNO STATE INTERNAL REVENUE SERVICE	191,700	191,700

	FIRST BANK	2040609704	BORNO STATE MALARIA IMPACT PROJECT ACCOUNT	61,264	61,264
	ECOBANK	3123062512	MDG CGS 2014 SPECIAL PROJECT MAIN AC	11,814,074	11,814,074
	FIRST BANK	2014739413	BORNO STATE HOUSING CORPORATION	118,698	35,401
	ECOBANK	2360082732	BORNO STATE GUIDANCE AND COUNSELLING BOARD CAPITAL ACCONUT	97,583	97,583
	FIRST BANK	2026056526	MIN. FOR LOCAL GOVT. TOMATOES/MANGO PROCESSING FACTORY	5,904,978	5,904,978
	FIRST BANK	2003362536	MIN. OF HEALTH UNICEF PROG.	2,389,010	2,389,010
	ECOBANK	2362070395	BORNO PROJECT FINANCE MANAGEMENT UNIT	2,166,000	2,166,000
	ECOBANK	2360051301	SHEHU GARBAI INTEGRATED QURAN MODEL SCHOOL MAIDUGURI	7,850	7,850
	ECOBANK	2360053532	HOSPITALS MANAGEMENT BOARD NON-EXPENDABLE ACCOUNT	66,756,704	66,756,704
	ACCESS BANK	0004965582	BORNO STATE BOARD OF INTERNAL REVENUE	45	45
	ACCESS BANK	0004966194	3% EMIRATE COUNCIL	99,086	99,086
	ACCESS BANK	0004966345	JOINT DEV. PROJECT ACCOUNT (MIN. FOR LOCAL GOVT)	29,987	29,987
	ACCESS BANK	0004966084	NEPAD BORNO STATE COORDINATING OFFICE	6,908	6,908
	ACCESS BANK	0004966235	MAIDUGURI CENTRAL MOSQUE	780,735	780,735
	ACCESS BANK	0049843890	MIN OF HOUSING AND RURAL ELECT (PROJECT)	152,992	152,992
	ACCESS BANK	0004966369	BORNO SUPPLY COMPANY LIMITED	106,358	106,358
	ZENITH BANK	1012790965	BORNO STATE MAIN SALARY ACCOUNT	16,187,699	16,187,699
	ZENITH BANK	1012790996	STATE STATUTORY PENSIONS SALARY ACCOUNT	10,331,119	10,331,119

	ZENITH BANK	1012790972	OFFICE OF THE ACCOUNTANT GENERAL SALARY ACCOUNT	5,263	5,263
	ZENITH BANK	1012791027	OFFICE OF THE SSG SALARY ACCOUNT	66,261	66,261
	ZENITH BANK	1012792158	SHARIA COURT OF APPEAL SALARY ACCOUNT	5,621	5,621
	ZENITH BANK	1012792189	URBAN PLANNING & DEVELOPMENT BOARD SALARY ACCOUNT	128	128
	ZENITH BANK	1012792196	BRNO STATE I/ELECTORAL COMM SAL AC	48,638	48,638
	ZENITH BANK	1222897582	COMMITTEE ON FLOOD CONTROL & OTHER RELATED MATTERS	7,314	7,314
	ZENITH BANK	1012792275	EL-KANEMI WARRIORS FTB/CLUB SAL AC	41	41
	ZENITH BANK	1012792354	NOMADIC EDUCATION SALARY ACCOUNT	43,446	43,446
	UBA	1003096230	NOMADIC EDUCATION SALARY - OVERHEAD	553	
	ZENITH BANK	1013480777	BORNO STATE 2500 HOUSING UNIT PRJT ACC	24,531,649	24,531,649
	ZENITH BANK	5070486211	BORNO STATE PHC MOU BASKET FUND ACCT	2,349,680	2,349,680
	ZENITH BANK	5070794866	BORNO ST. MULTI-SEC CRISIS RECOVERY (DOLLAR)	1,867,698	1,867,698
	ZENITH BANK	1015400500	BORNO ST. MULTI-SEC CRISIS RECOVERY	44,195,326	44,195,326
	ZENITH BANK	1013042843	BORNO STATE GOVT SURE-P ACCOUNT	4,989,898	4,989,898
	ZENITH BANK	1011424566	20% LOCAL GOVT JOINT DEV. A/C	11,953,035	11,953,035
	ZENITH BANK	1014930365	BORNO ST. COMM & SOCIAL DEV. AGENCY	39,529	39,529
	ZENITH BANK	1015301944	BORNO ST. COMM & SOCIAL DEV. AGENCY	50,518	50,518
	ZENITH BANK	1013604067	BORNO STATE GOV. (LG) POLICE REF	16	16
	ZENITH BANK	1011495191	INTEREST EARNED ON 20% LG JOINT DEV.	6,485,788	6,485,788

	ZENITH BANK	1213722262	BORNO ST. ECOLOGICAL FUND (LG)	302,215,819	302,215,819
	ZENITH BANK	1220843121	BORNO STATE CONTRIBUTION HEALTHCARE MGT	886,571,074	9,636,071
	ZENITH BANK	1216487584	KALA BALGE LGA LEGISLATIVE ACCOUNT	14,179	14,179
	ZENITH BANK	1011296879	KALA BALGE LGA	76,277	76,277
	JAIZ BANK	0005183814	BORNO STATE PILGRIMS WELFARE BOARD HAJJ	9,398,730	9,398,730
	FIRST BANK	2031588023	BOSUBEBE PENSION FUND ACCT	1,588,549	1,588,549
	ZENTIH BANK	1017018471	BO ST ADOLESCENT GIRLS INI FOR LEARNING	287,842,086	287,842,086
	ZENITH BANK	1228149829	SANGAYA EDUCATION BOARD	12,053,581	-
	JAIZ BANK	10806001	SANGAYA EDUCATION BOARD	5,938,912	-
	ZENITH BANK	1228176733	SANGAYA EDUCATION BOARD	79,352,541	-
	JAIZ BANK	11812193	SANGAYA EDUCATION BOARD	2,758	-
	ZENITH BANK	1010939937	BOPLAS INDUSTRIES LIMITED	188,276	-
	UBA	1023912048	BOPLAS INDUSTRIES LIMITED	1,128,279	-
	ZENITH BANK	1228148183	DEBT MANANGEMENT OFFICE	4,854	
	ZENITH BANK	1228148499	DEBT MANANGEMENT OFFICE	5,663	
	FIDELITY BANK	5030131644	AUDIT SERVICE COMMISSION	39,878	
	ZENITH BANK	1228702387	AUDIT SERVICE COMMISSION	22,312	
	ECO BANK	2362067380	BOPLAS INDUSTRIES LIMITED	546,578	-
	ZENITH BANK	1014387316	STATE PRIMARY HEALTHCARE DEVT- OTHER ACCTS (BORNO STATE TRIPARTITE RIB FUND)	110,481,754	327,059,023
E			OTHER BALANCES	-	9,463,365,814
				28,654,495,304	27,881,427,064
			TOTAL	51,483,710,834	30,030,605,702

NOTE 17 - INVESTMENTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS	2023	2022
			₦	₦
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 2023

NOTE	ECONOMIC CODE	DETAILS	2023	2022
			₦	₦
18		ADVANCES		
	31060101	PERSONAL ADVANCES	102,380,185	102,380,185
	22030101	MOTOR CYCLE ADVANCES	500,000,000	-
			602,380,185	102,380,185

NOTE 19 - LOAN ROCOVERIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS	2023	2022
19			₦	₦
		RECOVERIES		
		ANCHOR BORROWERS -RECOVERIES- This represents recoveries from beneficiaries of ANCHOR Borrowers in 2022 which has not been remitted to CBN as at December, 2023	838,717,757	838,717,757
			838,717,757	838,717,757

NOTE 20 - LOAN TO OTHER GOVERNMENT ENTITES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DETAILS	2023	2022
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 – OTHER MDAs’ ASSETS

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

NOTE	ECONOMIC CODE	DETAILS	2023	2022
21			₦	₦
		OTHER MDAs ASSETS		
		ESTIMATED VALUE OF ASSETS ACQUIRED BY MDAS USING DEBTS STOCK FUNDS.	88,267,794,968	70,360,741,904
			88,267,794,968	70,360,741,904

**NOTE 22 – LOAN REVOLVING FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

NOTE	ECONOMIC CODE	DETAILS	2023	2022
22			₦	₦
		LOAN REVOLVING FUND		
	46010408	Loan Revolving Fund	162,257,636	162,257,636
			162,257,636	162,257,636

NOTE 23 - HOUSING FUND

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

NOTE	ECONOMIC CODE	DETAILS	2023	2022
22			₦	₦
		HOUSING FUND		
	41030206	HOUSING FUND	988,412,533	988,412,533
			988,412,533	988,412,533

**NOTE 24 - HOUSING FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023**

NOTE	ECONOMIC CODE	DETAILS	2023	2022
24			₦	₦
		UNREMITTED DEDUCTIONS		
	41030216	Overpayment Recoverable (Receipt)	1,000	-
	41030221	BRTV Multipurpose	8,097,000	0
	41030223	FMBN Due	268,704,389	0
	41030224	FMBN Home Renovations	29,576,598	0
	41030225	Islamic Med. Association	1,524,000	0
	41030231	Women in COE	745,500	0
			308,648,487	0

NOTE 25 - SCHEDULE OF DEBT STOCK

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 01/01/2023	Loan Amount Received During the Year	Repayments During the Year	Balance C/Forward 31/12/2023
		LOAN SCHEDULE	₦	₦	₦	₦
25A	14030106	Foreign Loan	5,233,228,833		597,599,492	4,635,629,341
		Total Foreign Loan	5,233,228,833	0	597,599,492	4,635,629,341
25B		Internal Loans				
	14030101	CBN Budget Support	13,988,811,576		1,178,371,749	12,810,439,827
	14030102	Salary Bailout 1(CBN Intervention Fund 1)	8,445,614,529		929,448,707	7,516,165,823
	14030103	Salary Bailout 2(CBN Intervention Fund 2)	6,668,886,456			6,668,886,456
	14030104	Excess Crude Oil Account Facility	4,031,128,983		760,054,643	3,271,074,340
	14030105	Family Homes	4,588,267,303		600,683,980	3,987,583,323
	14030107	Accelerated Agric Development Scheme	-90,498,724		822,232,751	-912,731,475
	14030108	Health Care Deductions	2,768,028,470		325,029,808	2,442,998,662
	14030109	Gratuity Loan-Zenith Bank	5,421,619,540		<u>3,354,278,073</u>	2,067,341,467
		FAAC Purchase of Software Data Book (1st Deduction)	-			0
		Ecological Fund	-1,270,934,040			-1,270,934,040
		Zenith Bank- State Human Crises Loan Repayment	0	10,000,000,000	4,043,903,803	5,956,096,197
		CBN DCRR Facility	5,850,000,000		2,247,560,455	3,602,439,545
		Zenith Bank Short Term Loan	-91,366,080			-91,366,080

		CBN Bridging Loan	18,043,082,743			18,043,082,743
		Loan Adjustments				22,766,216,524
		SUB-TOTAL (A)	68,352,640,757	10,000,000,000	14,261,563,969	86,857,293,313
		GRAND SUB-TOTAL (Ext and Int)	73,585,869,590	10,000,000,000	14,859,163,460	91,492,922,654

NOTE 26 - OTHER LIABILITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 01/01/2023	Payments During the Year	Balance C/Forward 31/12/2023
26		LIABILITY SCHEDULE	₦	₦	₦
		Contractors Arrears	4,597,211,066	518,588,124	4,078,622,942
		Pension and Gratuities Arrears	6,687,555,221	3,735,349,733	2,952,205,488
		Salary and Other Staff Claims	316,273,101	68,802,196	247,470,905
		GRAND TOTAL	11,601,039,388	4,322,740,053	7,278,299,335

