

## DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCT

BORNO STATE DOMESTIC DEBT DATA AS AT SEPTEMBER 30, 2025

AMOUNT IN NAIRA

DEBT CATEGORY	2ND QUARTER 2025 (APRIL - JUNE)			3RD QUARTER, 2025 (JULY - SEPT)				4TH QUARTER 2025 (OCT - DEC)			
	HISTORICAL			ACTUAL				PROJECTION			
	DEBT STOCK	DEBT SERVICE		DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS / DEBTS	DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS / DEBTS
		PRINCIPAL	INTEREST		PRINCIPAL	INTEREST			PRINCIPAL	INTEREST	
SALARY BAIL-OUT				-				-			
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)				-				-			
EXCESS CRUDE ACCOUNT (ECA) LOAN				-				-			
STATE BONDS				-				-			
COMMERCIAL BANK LOANS	1,922,647,585.59	2,204,267,537.74	346,109,481.17	27,524,519,326.04	4,398,128,259.55	2,166,837,361.91	30,000,000,000.00	27,524,519,326.04			
AGRIC. LOAN	A. CACS (Commercial Agriculture Credit Scheme)			-				-			
	B. AADS (Accelerated Agric. Development Scheme)			-				-			
	B. OTHERS			-				-			
INFRASTRUCTURE LOAN	A. PAIF (Power and Aviation Intervention Fund)			-				-			
	B. FAMILY HOME FUND	4,453,643,209.51	82,539,578.89	67,631,416.16	4,369,859,336.16	83,783,873.35	66,387,121.70	4,369,859,336.16			
	C. OTHERS			-				-			
OTHER FEDERAL GOVERNMENT INTERVENTION LOANS	A. CBN (COVID 19) Health Intervention Fund	1,389,401,049.00	49,255,259.28	32,002,192.65	1,339,029,213.79	50,371,835.21	30,885,616.72	1,339,029,213.79			
	B. CBN differentiated Cash Reserve Req	6,828,745,927.58	506,419,371.22	161,261,994.08	6,310,846,448.60	517,899,478.98	149,781,886.32	6,310,846,448.60			
	C. Other Federal Government Interventions			-				-			
	D.			-				-			
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDEV)	1,333,333,333.31			1,333,333,333.31				1,333,333,333.31			
JUDEGEMENT DEBTS	A. FGN JUDEMENT DEBTS			-				-			
	B. OTHER JUDEGEMENT DEBTS			-				-			
GOVT - GOVT DEBTS	A. State Govt to Federal Govt			-				-			
	B. State Govt to Local Govt Authorities			-				-			
	C. Others			-				-			
CONTRACTORS' ARREARS	4,078,622,942.27			4,078,622,942.27	23,024,814,307.09		23,024,814,307.09	4,078,622,942.27			
PENSION AND GRATUITY ARREARS	2,073,441,422.94	667,239,754.97		2,073,441,422.94	602,278,251.92		602,278,251.92	2,073,441,422.94			
SALARY ARREARS AND OTHER STAFF CLAIMS	198,835,010.72			198,835,010.72	553,369,412.08		553,369,412.08	198,835,010.72			
OTHER DEBTS	A. Pledges			-				-			
	B. Others (Short Term Loan)		11,000,000,000.00	414,197,530.86							
TOTAL	22,278,670,480.92	14,509,721,502.10	1,021,202,614.92	47,228,487,033.83	29,230,645,418.18	2,413,891,986.65	54,180,461,971.09	47,228,487,033.83	-	-	-

Signed: Permanent Secretary, For Honourable  
Commissioner for Finance  
Borno State Ministry of Finance

Name: .....

Date: 05-11-2025

Signed: Director-General, Borno State Debt Management Department

Name: Umar Ali KANA Date: 05/11/2025

Note : Documents to accompany the duly completed template are as follows:

- Copies of signed Loan Agreements if there were new loans or facilities acquired during the period;
- Copies of Amortization schedules for new loans;
- Documentary evidence of disbursements during the period;
- Documentary evidence of repayment that occurred during the period;
- Documentary evidence of bond issuance;
- Breakdown of Other Liabilities;
- Additional information/explanation justifying changes in the debt stock and service between the previous and the current quarters.