

DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCT
BORNO STATE DOMESTIC DEBT DATA AS AT DECEMBER 31, 2025

AMOUNT IN NAIRA

DEBT CATEGORY	3RD QUARTER 2025 (JULY - SEPT)			4TH QUARTER, 2025 (OCT - DEC)				1ST QUARTER 2026 (JAN - MAR)			
	DEBT STOCK	HISTORICAL		DEBT STOCK	ACTUAL		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS	DEBT STOCK	PROJECTION		
		DEBT SERVICE			DEBT SERVICE				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	27,524,519,326.04	4,398,128,259.55	2,166,837,361.91	23,602,405,940.30	3,922,113,385.74	1,903,153,727.94		23,602,405,940.30			
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	4,369,859,336.16	83,783,873.35	66,387,121.70	4,284,812,410.43	85,046,925.73	65,124,069.32	4,284,812,410.43			
	C. OTHERS										
OTHER FEDERAL GOVERNMENT INTERVENTION LOANS	A. CBN (COVID 19) Health Intervention Fund	1,339,029,213.79	50,371,835.21	30,885,616.72	1,287,515,490.79	51,513,723.00	29,743,728.93	1,287,515,490.79			
	B. CBN differentiated Cash Reserve Req	6,310,846,448.60	517,899,478.98	149,781,886.32	5,781,206,617.33	529,639,831.27	138,041,534.03	5,781,206,617.33			
	C. Other Federal Government Interventions										
	D.										
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND	1,333,333,333.31			1,333,333,333.31				1,333,333,333.31			
JUDEGEMENT DEBTS	A. FGN JUDEGEMENT 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	23,024,814,307.09		4,078,622,942.27	11,183,247,474.24		11,183,247,474.24	4,078,622,942.27			
PENSION AND GRATUITY ARREARS	2,073,441,422.94	602,278,251.92		2,073,441,422.94	601,824,018.81		601,824,018.81	2,073,441,422.94			
SALARY ARREARS AND OTHER STAFF CLAIMS	198,835,010.72	553,369,412.08		198,835,010.72				198,835,010.72			
OTHER DEBTS	A. Pledges										
	B. Others										
TOTAL	47,228,487,033.83	29,230,645,418.18	2,413,891,986.65	42,640,173,168.09	16,373,385,358.79	2,136,063,060.22	11,785,071,493.05	42,640,173,168.09			

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

Name: BASHA KACHALLAH TALBA

Date: 30/01/2026

Signed: Director-General, Borno State Debt Management Department

Name: UMAR AZI KA'ANA Date: 30/01/2026

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

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

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Name: BASHA RAHALLAH TALBA

Date: 30/01/2026

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Name: UMAR ALI KA'ANA Date: 30/01/2026

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