

**DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCT**  
**BORNO STATE DOMESTIC DEBT DATA AS AT MARCH 31, 2026**

AMOUNT IN NAIRA

DEBT CATEGORY	4TH QUARTER 2025 (OCT - DEC)			1ST QUARTER, 2026 (JAN - MARCH)			2ND QUARTER 2026 (APRIL - JUNE)		
	HISTORICAL		DEBT STOCK	ACTUAL		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS	PROJECTION		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS
	DEBT STOCK	DEBT SERVICE		DEBT SERVICE			DEBT STOCK	DEBT SERVICE	
		PRINCIPAL	INTEREST	PRINCIPAL	INTEREST		PRINCIPAL	INTEREST	
SALARY BAIL-OUT									
RESTRUCTURED COMMERCIAL BANK LOANS (FGN BONDS)									
EXCESS CRUISE ACCOUNT (ECA) LOAN									
STATE BONDS									
COMMERCIAL BANK LOANS	23,602,405,940.30	3,922,113,385.74	1,903,153,727.94	20,078,459,284.54	3,523,946,655.76	1,568,574,260.42	20,078,459,284.54		
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	4,284,812,410.43	85,046,925.73	65,124,069.32	4,198,483,391.67	86,329,018.76	63,841,976.29	4,198,483,391.67	
	C. OTHERS (Infrastructure, Security and Urgent Humanitarian Intervention Loan)	-							
OTHER FEDERAL GOVERNMENT INTERVENTION LOANS	A. CBN (COVID 19) Health Intervention Fund (Healthcare Project)	1,287,515,490.79	51,513,723.00	29,743,728.93	1,234,833,994.35	52,681,496.44	28,575,955.49	1,234,833,994.35	
	B. CBN differentiated Cash Reserve Req	5,781,206,617.33	529,639,831.27	138,041,534.03	5,239,560,289.68	541,646,327.65	126,035,037.65	5,239,560,289.68	
	C. Other Federal Government Interventions	-							
	D.	-							
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT FUND (MSMEDF)	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	11,183,247,474.24		4,078,622,942.27	3,461,065,994.94		3,461,065,994.94	4,078,622,942.27	
PENSION AND GRATUITY ARREARS	2,073,441,422.94	601,824,018.81		2,073,441,422.94	596,899,544.10		596,899,544.10	2,073,441,422.94	
SALARY ARREARS AND OTHER STAFF CLAIMS	198,835,010.72			198,835,010.72				198,835,010.72	
OTHER DEBTS	A. Pledges	-							
	B. Others	-							
<b>TOTAL</b>	<b>42,640,173,168.09</b>	<b>16,373,385,358.79</b>	<b>2,136,063,060.22</b>	<b>88,435,569,669.48</b>	<b>8,262,569,037.65</b>	<b>1,787,027,229.85</b>	<b>54,057,965,539.04</b>	<b>88,435,569,669.48</b>	<b>-</b>

Signed: Permanent Secretary  
 Borno State Ministry of Finance & Economic Development

Name: BASHA KACHILLAH TALBA

Date: 16/04/2026

Signed: Director-General, Borno State Debt Management Office

For DG: Abba Limu Mustapha  
 Name: \_\_\_\_\_ Date: 16/04/2026

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.