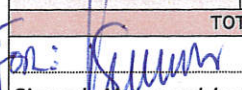


DOMESTIC DEBT DATA REPORTING TEMPLATE FOR STATES AND FCT
BORNO STATE DOMESTIC DEBT DATA AS AT SEPTEMBER 30, 2026

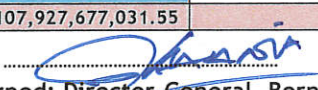
AMOUNT IN NAIRA

DEBT CATEGORY		2ND QUARTER 2026 (APRL - JUNE)			3RD QUARTER, 2026 (JULY - SEPT)			3RD QUARTER 2026 (JULY - SEPT)			
		HISTORICAL			ACTUAL			PROJECTION			
		DEBT STOCK	DEBT SERVICE		DEBT STOCK	DEBT SERVICE		NEW LOAN/ DISBURSEMENT/ARREARS/ DEBTS	DEBT STOCK	DEBT SERVICE	
PRINCIPAL	INTEREST		PRINCIPAL	INTEREST		PRINCIPAL	INTEREST				
SALARY BAIL-OUT											
RESTRUCTURED COMMERCIAL BANK LOANS (FGN											
EXCESS CRUDE ACCOUNT (ECA) LOAN											
STATE BONDS											
COMMERIAL BANK LOANS		16,304,730,719.62	3,773,728,564.92	1,318,792,351.26	90,976,528,394.35	33,892,423,970.60	6,767,454,878.05	108,564,221,645.33	90,976,528,394.35		
AGRIC. LOAN	A. CACS (Commercial Agriculture Credit Scheme)										
	B. AADS (Accelarated Agric. Development Scheme)										
	B. OTHERS										
INFRASTRUCTURE LOAN	A. PAIF (Power and Aviation Intervention Fund)										
	B. FAMILY HOME FUND	4,110,852,952.16	87,630,439.51	62,540,555.54	4,021,901,472.82	88,951,479.34	61,219,515.71		4,021,901,472.82		
	C. OTHERS	38,744,221,645.33	11,255,778,354.67	3,312,845,410.97				(38,744,221,645.33)			
OTHER FEDERAL GOVERNMENT INTERVENTION LOANS	A. CBN (COVID 19) Health Intervention Fund	1,180,958,252.01	53,875,742.34	27,381,709.59	1,125,861,191.20	55,097,060.81	26,160,391.12		1,125,861,191.20		
	B. CBN differentiated Cash Reserve Req	4,685,635,288.33	553,925,001.35	113,756,363.95	4,119,153,263.94	566,482,024.39	101,199,340.91		4,119,153,263.94		
	C. Other Federal Government Interventions										
	D.										
MICRO SMALL MEDIUM ENTERPRISE DEVELOPMENT		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	12,324,851,951.87		4,078,622,942.27	8,909,179,390.91		8,909,179,390.91	4,078,622,942.27		
PENSION AND GRATUITY ARREARS		2,073,441,422.94	602,165,239.97		2,073,441,422.94	6,521,743,827.87		6,521,743,827.87	2,073,441,422.94		
SALARY ARREARS AND OTHER STAFF CLAIMS		198,835,010.72			198,835,010.72	744,647,256.54		744,647,256.54	198,835,010.72		
OTHER DEBTS	A. Pledges										
	B. Others										
TOTAL		72,710,631,566.69	28,651,955,294.63	4,835,316,391.31	107,927,677,031.55	50,778,525,010.46	6,956,034,125.79	85,995,570,475.32	107,927,677,031.55	-	-

Signed: 
Honourable Commissioner for Finance
Borno State Ministry of Finance

Name: BASMA RACHALPAN TAPBA

Date: 21-10-2026

Signed: 
Director-General, Borno State Debt Management Office

Name: UMAR ALI KA'AWA Date: 21-10-2026

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.