



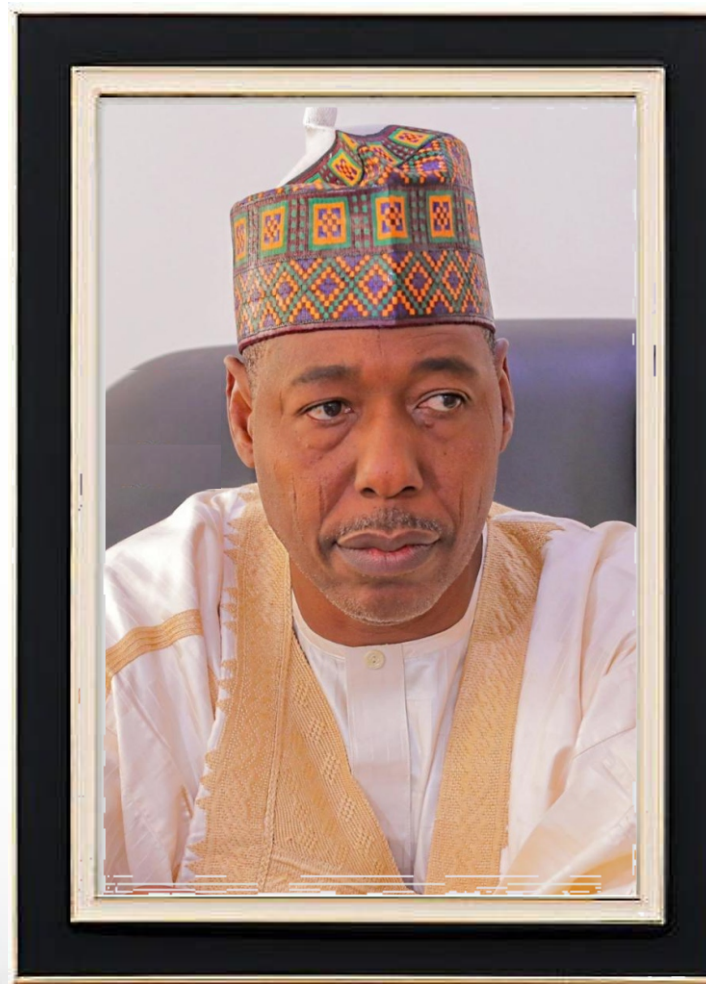
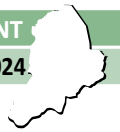
# BORNO STATE GOVERNMENT ACCOUNTANT GENERAL'S REPORT

FOR THE YEAR 2024

[pfm.bo.gov.ng](http://pfm.bo.gov.ng)

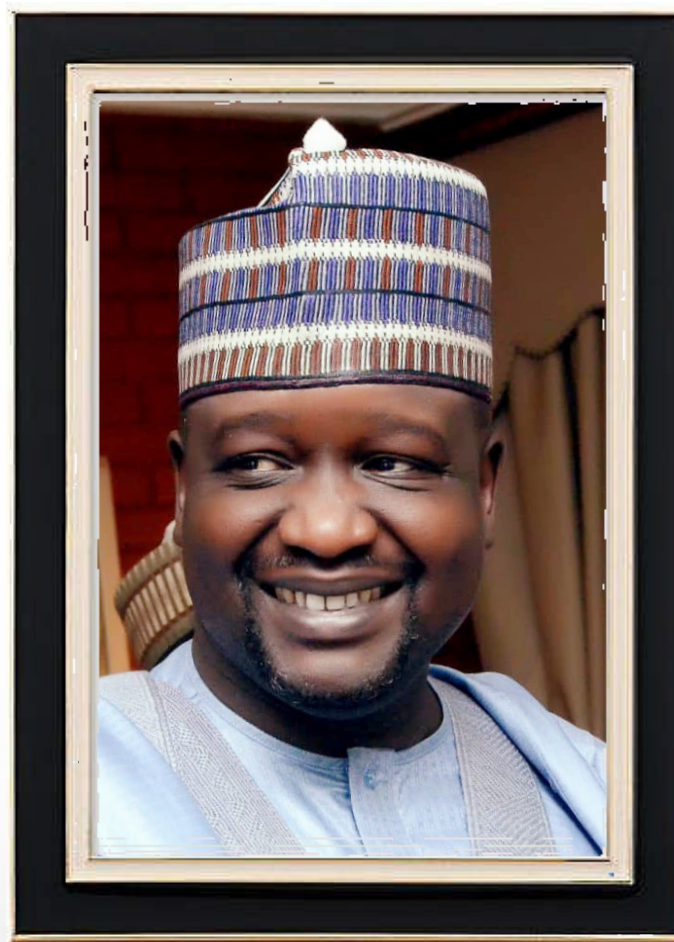
JUNE 2025





**HIS EXCELLENCY**  
**PROF. BABAGANA UMARA ZULUM** CON, mni, FNSE  
**EXECUTIVE GOVERNOR, BORNO STATE**



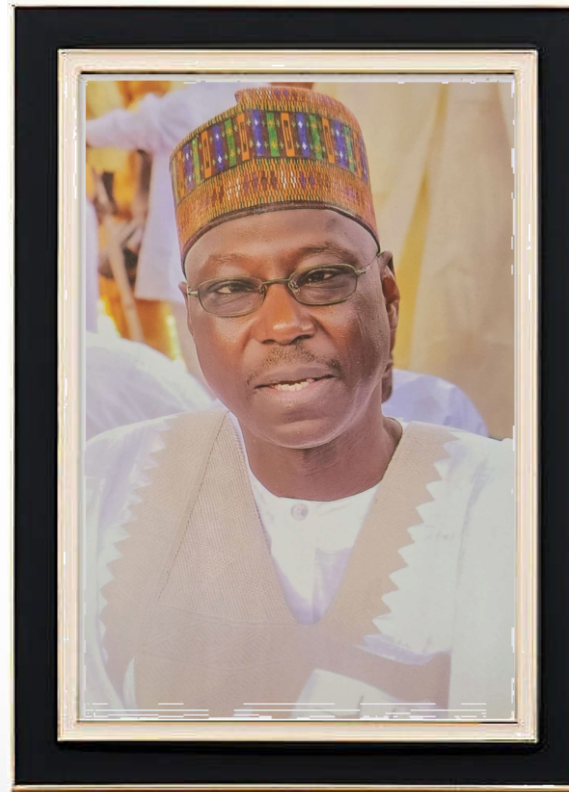


HIS EXCELLENCY  
**(DR) UMAR USMAN KADAFUR**  
DEPUTY GOVERNOR, BORNO STATE



**HON. UMAR LAWAN DALORIMA**  
HONOURABLE COMMISSIONER  
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT





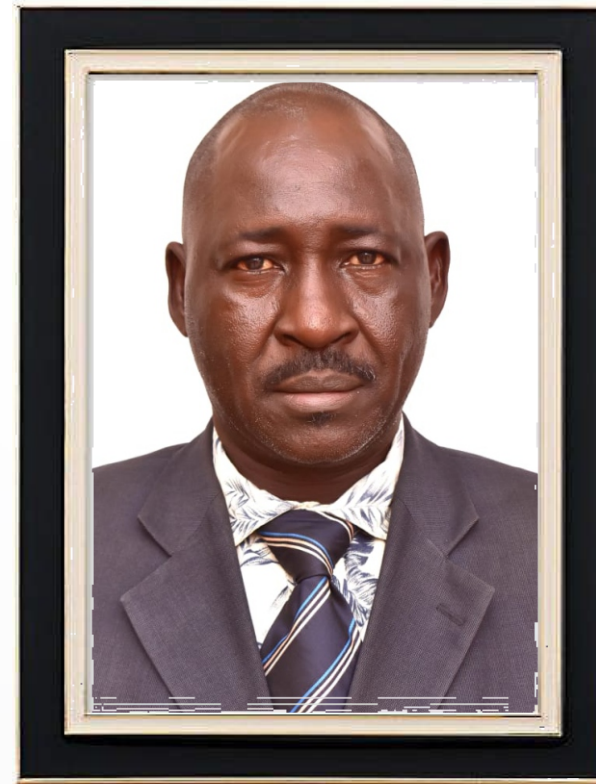
**BASHA KACHALLA TALBA** FCNA  
PERMANENT SECRETARY  
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT



**ALH. BUNU BUKAR** FCNA  
ACCOUNTANT GENERAL  
BORNO STATE

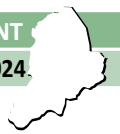


**HAMZA ABATCHA** CNA  
DIRECTOR, COMPUTER & FINANCIAL ACCOUNT



**JOHN AUDU AZIGANU** CNA. CITN  
DIRECTOR, INSPECTORATE & INTERNAL AUDIT





## FINAL ACCOUNTS/BOSIFMIS STAFF OF ACCOUNTANT GENERAL'S OFFICE BORNO STATE



**MARYAM AHMED IDRIS** CNA, CFA, MIFM  
CHIEF ACCOUNTANT



**ASABE DANIEL**  
CHIEF ACCOUNTANT



**AMINA BUKAR KAIGAMA** CNA  
ACCOUNTANT 1



**IDRIS ADAMU USMAN** CNA  
ACCOUNTANT 1



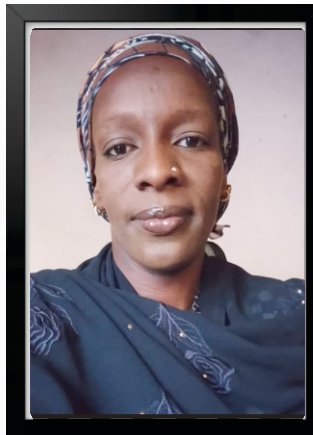
**KONTO AJIMI BADU** M.Sc CNA  
ACCOUNTANT 1



**IDRIS ALHAJI UMAR** CNA  
ACCOUNTANT 11



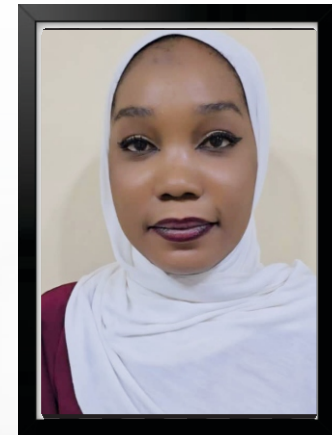
**YAGANA BUKAR BUSAMI** CNA  
ACCOUNTANT 1



**HAJJA BINTU MODU**  
ACCOUNTANT 11



**BABAGANA MOHAMMED KODOMI**  
ACCOUNTANT 11



**BINTU MUSA ABDULLAHI**  
ACCOUNTANT 11



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## ABOUT BORNO

Borno State is located at the North-Eastern corner of the country and occupies an area of 69,436sq km. This makes it one of the largest State in the Federation in terms of landmass. The State shares borders with three (3) countries of Niger Republic to the North, Chad Republic to the North and Cameroon to the East. The State has 27 Local Government Areas and a population of 2,596,589 as per the 1991 provisional census figure. The Local Government Areas of the State are: Abadam, Askira Uba, Bama, Bayo, Biu, Chibok, Damboa, Dikwa, Gubio, Guzamala, Gwoza, Hawul, Jere, Kaga, Kala-Balge, Konduga, Kukawa, Kwaya Kusar, Mafa, Magumari, Maiduguri Metropolitan Council, Marte, Mobbar, Monguno, Ngala, Nganzai and Shani.

From the point of view of climate, Borno State is usually hot and dry for most part of the year and the rainy season lasts from June to September with an annual rainfall of between 500mm and 1,000mm. As to the people, the State is pluralistic in ethnic composition. The major ethnic groups include Kanuri, Babur/Bura, Marghi, Shuwa Arab, Waha, Mandara, Ghide, Wula, Fulani, Ngamargu, Chibok, Kanakuru and Koyam. Borno State is also divided into Emirates and are headed by Shehu and Emirs respectively while the Borno State Council of Emirs is headed by his Royal Highness, The Shehu of Borno.

Borno State which is located within the Lake Chad plains to the Biu Plateau is fertile for agricultural activities. Consequently,

agriculture has been the main pre-occupation of its people as over 80% of the population is engaged in crop cultivation, animal husbandry, cattle rearing, fishing, trade and commerce. The State therefore has over 10,555,000 hectares of cultivable land suitable for the cultivation of crops such as millet, sorghum, rice wheat, groundnut, cotton maize, sweet potatoes, gum Arabic, fruits and vegetables. Livestock rearing is undertaken all over the State and constitute over 35% of the National Herd being the largest producer in the country and indeed the West African Sub Region. The State also possesses one of the richest fishing grounds in Nigeria. These include Lake Chad and sundry rivers of Yobe, Kumadugu, Yadzaram, Alau am, Hawul, Gongola and Ndivan. In view of this the State has been the major supplier of preserved fish to other parts of the country.

In addition, the State is endowed with mineral resources which when fully tapped, can sustain the economy of the State, these include potash, soda ash, trona, glass, ornamental limestone, quarts, gypsum, diatomite, feldspar, alum, kaolin and manganese which are available in commercial quantities.







# MINISTRY OF FINANCE COMMISSIONER



## BORNO STATE

Ministry of Finance & Economic Development  
OFFICE OF THE HONOURABLE COMMISSIONER

It is with great honor and a deep sense of responsibility that I present the Audited Financial Statements for the year ended December 31, 2024, for Borno State. This report underscores our enduring commitment to transparency, accountability, and the prudent stewardship of public resources.

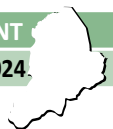
The 2024 fiscal year marked continued progress despite persistent global and domestic economic headwinds. Through strategic planning, sound fiscal discipline, and the unwavering dedication of our finance team, we made substantial gains in sustaining economic recovery, enhancing revenue mobilization, and improving service delivery for the people of Borno State. Our financial policies remained focused on promoting fiscal sustainability, broadening the state's economic base, and ensuring that every naira expended delivers tangible value to our citizens.

This report presents a detailed overview of our financial operations—revenue generation, expenditure management, and implementation of capital and social development projects. It also highlights our strengthened internal control mechanisms and ongoing efforts to enhance the efficiency and integrity of our financial systems to prevent resource leakage and ensure optimal utilization.

We are grateful for the collaborative contributions of our partners, development stakeholders, and the committed professionals within the Ministry of Finance. Their relentless efforts and steadfast support were instrumental in navigating the complexities of the financial landscape and achieving our strategic goals.

Musa Usman Secretariat, P.M.B. 1045,  
Maiduguri, Borno State.

[www.finance.bo.gov.ng](http://www.finance.bo.gov.ng)



In publishing these financial statements, we reaffirm our dedication to good governance and to building a public finance system rooted in excellence and integrity. We are committed to maintaining the confidence of the people of Borno State by ensuring our financial management practices are transparent, accountable, and aligned with the highest standards.

I extend my sincere appreciation to the Office of the Auditor General for their diligent review and validation of these statements. Their professionalism and rigorous audit process have been vital in ensuring an accurate and credible representation of our financial position.

As we look ahead to the opportunities and challenges of the coming year, we remain resolute in our mission to drive inclusive economic growth, foster sustainable development, and improve the quality of life for all residents of Borno State. Together, we will continue to build a prosperous, resilient, and thriving future for our dear state.

Thank you.

UMAR LAWAN DALORIMA

Honorable Commissioner of Finance and Economic Development  
Borno State



## RESPONSIBILITY FOR THE FINANCIAL STATEMENTS



### OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT  
BORNO STATE

#### RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements for the financial year 2024 have been prepared in accordance with the provisions of the Finance (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 comply with the Generally Accepted Accounting Principles (GAAP).

As Accountant General of the State and the Chief Accounting Officer for the receipts and payment of all funds, I took appropriate steps to fulfill my financial reporting responsibilities 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. I also ensured and take responsibility for the 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, 2024 and accept responsibility for the integrity and reliability 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).

BUNU BUKAR, FCNA,

ACCOUNTANT-GENERAL

BORNO STATE

# ACCOUNTING POLICIES



## OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT  
BORNO STATE

### ACCOUNTING POLICIES

#### SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

##### 1.0 General Information

Borno State Financial Statements for the year ended December, 2024 were authorised for issue by the Accountant General on **13<sup>th</sup> June, 2024**.  
The activities of the remains the provision of Economic (Basic Infrastructure, housing, agricultural and transportation, etc), Social (Education, Health, Water supply, recreation and religious, etc) and Justice (law and order) services.  
The Musa Usman State Secretariat is located in the center of Maiduguri, Borno State.

##### 2.0 Accounting Terminologies / Definitions

- i. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Borno State Government in preparing and presenting Financial Statements.
- ii. **Cash:** Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

- v. **Cash flows** are inflows and outflows of cash. Cashflows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- vi. **Cash receipts** are cash inflows.
- vii. **Cash payments** are cash outflows.
- viii. **Cash Controlled by Borno State Government:** Cash is deemed to be controlled by Borno State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- ix. **Government Business Enterprise** means a department or agency that has all the following characteristics:
  - a. Is an entity with the power to contract in its own name;
  - b. Has been assigned the financial and operational authority to carry on a Business;
  - c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
  - d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
  - e. Is controlled by a public sector management or the government.
- x. **Notes to the GPFS** shall include narrative descriptions or more detailed Schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

#### 3.0 Financial Accounting and Reporting Framework





## ACCOUNTING POLICIES

The financial reporting framework of Borno State Government is anchored on the following:

- ❖ International Public Sector Accounting Standards (IPSAS) Cash Basis
- ❖ The Domesticated National Chart of Accounts (NCOA)
- ❖ Cash Basis Reporting Formats (IPSAS Cash Basis Compliant General Purpose Financial Statements)
- ❖ Budget Performance Reporting Formats

### 4.0 General Purpose Financial Statements (GPFS)

The GPFS comprise of Statement of Cash Receipts and Payments and other statements that disclose additional information about the Cash Receipts, Payments and Balances controlled by Borno State Government, and Accounting Policies and Notes to the Financial Statements. In Borno State, the GPFS is made up of the following:

- I. **Statement 1- Cash Flow Statements:** Statement of Cash Receipts and Payments which:
  - recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and
  - separately identifies payments made by third parties on behalf of the State government.
- II. **Statement 2- Statement of Assets and Liabilities:** Statement of Financial Position (also known as Balance Sheet);
- III. **Statement 3- Statement of Consolidated Revenue Fund:** Statement of Recurrent Financial Performance (also known as Profit & Loss Account);
- IV. **Statement 4- Statement of Capital Development Fund:** Statement of Capital Financial Performance (also known as Capital Expenditure);
- V. **Notes to the Accounts:** Additional disclosures to explain the GPFS; and Accounting Policies and Explanatory Notes.

### 5.0 Basis of Preparation and Legal Provisions

The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS follow the provisions of other financial regulations of the State.

### 6.0 Fundamental Accounting Concepts

The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Borno State:

- ❖ Cash Basis of Accounting;
- ❖ Understandability;
- ❖ Materiality,
- ❖ Relevance;
- ❖ Going Concern Concept;
- ❖ Consistency Concept
- ❖ Prudence
- ❖ Completeness, etc.

### 7.0 Accounting Period

The accounting year (fiscal year) is from 1<sup>st</sup> January to 31<sup>st</sup> December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

### 8.0 Reporting Currency

General Purpose GPFS are prepared in Nigerian Naira.

### 9.0 MDA for Consolidation

The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of Borno State Government except Government Business Enterprises (GBEs).

### 10.0 Comparative Information



## ACCOUNTING POLICIES

The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

### 11.0 Budget Figures

These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Borno State.

### 12.0 Receipts

These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.

These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

### 13.0 External Assistance

- ❖ Receipts from Loans are Funds received from external sources to be paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.
- ❖ External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.

### 14.0 Borrowings

These shall be categorised as either Short- or Long-Term Loans, Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months).

Loans shall be disclosed separately in the Notes to the Accounts

### 15.0 Aid and Grants

Aid and Grants shall also be disclosed separately under Statement of Cash Receipts and Payment for the year.

### 16.0 Interest Received

Interest received during the financial year shall be treated as a receipt under item "Other Receipts".

### 17.0 Government Business Activities

- ❖ Cash Receipts from Trading Activities shall be received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities shall be disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.
- ❖ Where gross revenue is received, corresponding payments shall be charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.

### 18.0 Payments

- ❖ These are Recurrent and Capital Cash Outflows made during the financial year and shall be categorised either by Function and/or by Sector in the Statement of Cash Receipts and Payment.
- ❖ Payments for purchase of items of capital nature (e.g. PPE) shall be expensed in the year in which the item has been purchased. It shall be disclosed under capital payments. Investments in PPE shall also be treated in the same way as Capital Purchases. At the end of the financial year, a schedule of assets shall be provided as part of the Notes to GPFS.

### 19.0 Loans Granted:

Payments to other Government and Agencies in form of Loans during the year shall be shown separately in the Statement of Receipts and Payments. Amount disclosed shall be actual amount paid during the year.

### 20.0 Loan Repayments



## ACCOUNTING POLICIES

Cash receipts from loans granted to other agencies and government shall be classified under loan repayments in the Statement of Receipts and Payments. Amount disclosed shall be actual amount received during the year.

### 21.0 Interest on Loans:

Actual interest on loans and other bank commissions charged on Bank Accounts during the year shall be treated as payments and disclosed under interest payment in the Statement of Cash Receipts and Payments

### 22.0 Foreign Currency Transactions:

- ❖ Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
- ❖ At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.

### 23.0 Prepayments

Prepaid expenses are amounts paid in advance of receipt of goods or services and are charged directly to the respective expenditure item.

### 24.0 Investments

Cash Payments made for investment purposes such as purchase of Government Stock, Treasury Bills and Certificates of Deposit, are Capital Costs and are disclosed as purchase of Financial Instruments or may be given an appropriate name as the case may be. They are separately disclosed in the GPFS (Statement of Receipts and Payments) under capital payments.

### 25.0 Leases

- ❖ Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments

- ❖ Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

### 26.0 Cash and Its Equivalents

This includes Cash in Hand, at Bank and Cash Equivalents at the end of the financial year.

### 27.0 Advances

All Cash Advances shall be retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) shall be treated as cash equivalent since there shall be no proof that such funds have been utilised.





## AUDITOR GENERAL STATEMENT OF RESPONSIBILITIES

**SECRET**

### OFFICE OF THE STATE AUDITOR-GENERAL

Telegram: \_\_\_\_\_

Tel: 08025251823, Maiduguri.



Ref. No. MA/S.35/2024/VOL.I/8  
Borno State Government,  
P.M.B. 1051, Maiduguri.

Date. 20 JUNE, 2025

#### Statement Responsibility of the Auditor General

Being the State Auditor General, it is my responsibility 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 INTOSAI 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 or not.

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 examination 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.

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

28/06/25

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# AUDITOR CERTIFICATE ON THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2024 ACCOUNTS

**SECRET**

**OFFICE OF THE STATE AUDITOR-GENERAL**

Telegram: \_\_\_\_\_  
Tel: 08025251823, Maiduguri.



Ref. No: AAA/S.35/2024/VOL.1  
Borno State Government,  
P.M.B. 1051, Maiduguri.  
Date: 13 JUNE, 2025

OFFICE OF THE STATE AUDITOR-GENERAL  
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT  
BORNO STATE  
RECEIVED  
SIGN. [Signature] 16/6/25

The Accountant General,  
Office of the Accountant General,  
Ministry of Finance & Economic Development,  
Maiduguri.

**AUDIT CERTIFICATE**  
ON THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2024 ACCOUNTS

**AUDIT CERTIFICATE**  
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), I have audited the accounts and financial statement of the Government of Borno State for the year ended 31<sup>st</sup> December 2024.

**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 of the Statements, I examined the overall adequacy of the information provided 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 examination has provided me with reasonable evidence and assurances, which formed the basis of my independent opinion.

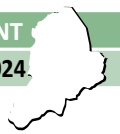
**Opinion**  
In my opinion, pursuant to Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended), the Financial Statements Numbers 1, 2, 3 and 4 i.e. Statement

**SECRET**

of Cash Flow; Statement of Assets and Liabilities; Statement of Consolidated Revenue Fund, and Statement of Capital Development Fund together with their related Notes 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, 2024 and the transactions for the fiscal year ended on that date.

[Signature] 13/06/25  
ALH. SHETTIMA BUKAR, *FCPA, FCNA, DBA*  
STATE AUDITOR GENERAL

[Signature]  
Director of Finance  
16/6/25



# THE ANNUAL FINANCIAL REPORT OF THE ACCOUNTANT-GENERAL BORNO STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2024

## 1.0 Introduction

The Office of the Accountant-General of the State hereby presents its Annual Report together with the Financial Statements of the Borno State Government of Nigeria for the year ended 31<sup>st</sup> December 2024, which is prepared and presented in line with the statutory responsibility of Office of the Accountant-General of the State. The Report provides information on the State Government's Financial performance and position for the period ended under review.

## 2.0 Legal Framework Guiding Financial Management and Accounts of the State Government

The Annual Report, together with the Financial Statements of the State Government, was prepared and presented based on the following:

- ❖ Relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria as amended.
- ❖ Finance (Control and Management) Act 1958 now CAPF26LFN 2004.
- ❖ The Financial Instructions.
- ❖ Relevant laws of the State and other applicable extant Rules & Regulations, as well as the
- ❖ International Public Sector Accounting Standards (IPSAS) cash basis issued by the IPSAS Board.

## 3.0 The Reporting Entity

The Annual Report is for the Borno State Government of Nigeria, which comprises the financial activities of Ministries, Departments & Agencies (MDA) fully and partially funded by the State Government from the state budget as well as Other Public funds, Loans, Aid, and Grants.

## 4.0 Accounting Basis

The Financial Statements have been prepared largely in line with the provisions of the IPSAS Cash Basis of Accounting.

- i. Revenues are recognized and recorded when cash is received.
- ii. Expenditures are recognized when cash is paid.
- iii. Expenditure relating to third party payments and loans were disclosed in the Statement of Assets and Liabilities in the financial Statements as well as Notes and Other disclosures.
- iv. The principal statements that make up the Financial Statements include:
  - ❖ Statement 1: Statement of Cash Flows
  - ❖ Statement 2: Statement of Assets and Liabilities
  - ❖ Statement 3: Statement of Consolidated Revenue Fund (CRF) and
  - ❖ Statement 4: Statement of Capital Development Fund (CDF)



## 5.0 2024 Approved Estimates

The year 2024 Budget titled the “Budget of Recovery and Continuity” according to the Executive Governor of Borno State, Prof. Babagana Umara Zulum was aimed at fast tracking ongoing reconstruction of destroyed communities for safe and dignified resettlement of Internally Displaced Persons (IDPs), provision of livelihood and social support to citizens and funding for completion of all ongoing capital projects.

The Governor in his presentation added that the 2024 budget like the 2023 budget was to be based on the Federal Government Fiscal forecast for 2024 to 2025 Medium Term Expenditure Framework which was already domesticated for the first time in the state through the support of State House of Assembly recently.

The 2024 budget projections were based on the following assumptions:

- Expected Statutory Allocation Revenue of the Federal Government based on expected rise in crude oil prices and daily production rates and a Mineral ratio of 22 percent.
- Expected rise of local Revenue Collection as a result of sustenance and continues enforcement of payment of Ground Rent, and improving revenue generation of up to 25 percent annually.
- Proposed crude oil price benchmark of US\$ \$77/barrel and a daily production of 1.6 million barrels/daily.
- A projected National Inflation rate of 21 percent and National Real GDP growth rate of 3.40 percent and
- A proposed Exchange Rate of N700/\$1.

The N358.732 billion appropriation Bill passed by the State House of Assembly and assented to by the Executive Governor of Borno State, His Excellency, Professor Babagana Umara Zulum FNSE, mni.

## 5.1 2024 Revised Revenue Budget

The projected revenue inflow for the year were to be derived from the various income sources and expended on the various expenditure components of the budget as appropriated. The Breakdown of the major revenue sources from which to finance the Budget is as detailed below:

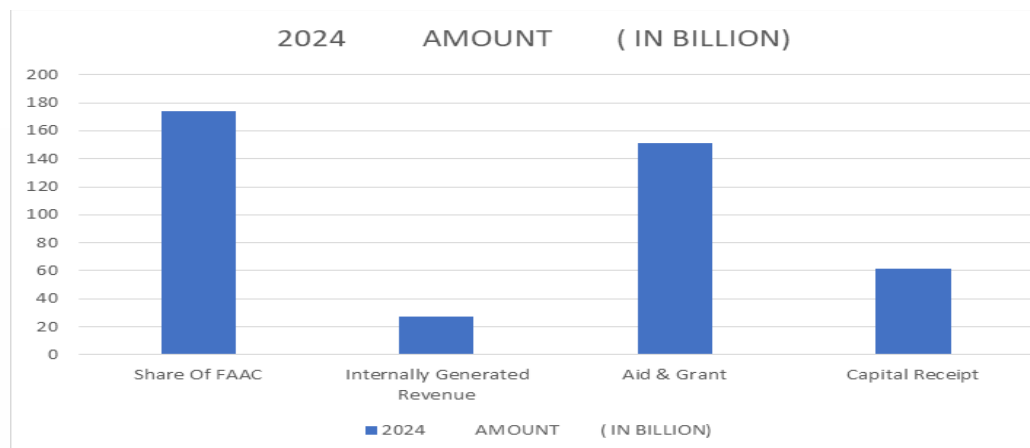
**Table1: Showing 2024 Revised Revenue Budget**

S/No	Revenue Items	Amount (In Billion)	Percentage (%) of Total
1	Share Of FAAC	174.38	42.05
2	Internally Generated Revenue	27.49	6.63
3	Aid & Grant	151.08	36.43
4	Capital Receipt	61.79	14.90
		<b>414.74</b>	<b>100.00</b>



Total Revised Revenue Budget during the year under review was N414.74 billion against N234.04 billion in year 2023, an increase of N180.7 of billion.

**Figure 1: Showing Graphical Representation of the 2024 Revised Revenue Budget**



From the above table, it is clear that the State Government relies more on External Sources (Statutory Allocation and Aid & Grant) as against IGR which constitutes 6.63% of the projected revenue inflow for the period under review. However, it is gratifying to note that the State has identified untapped revenue sources, such as land registration, as well as blocking revenue leakages to enhance IGR going forward.

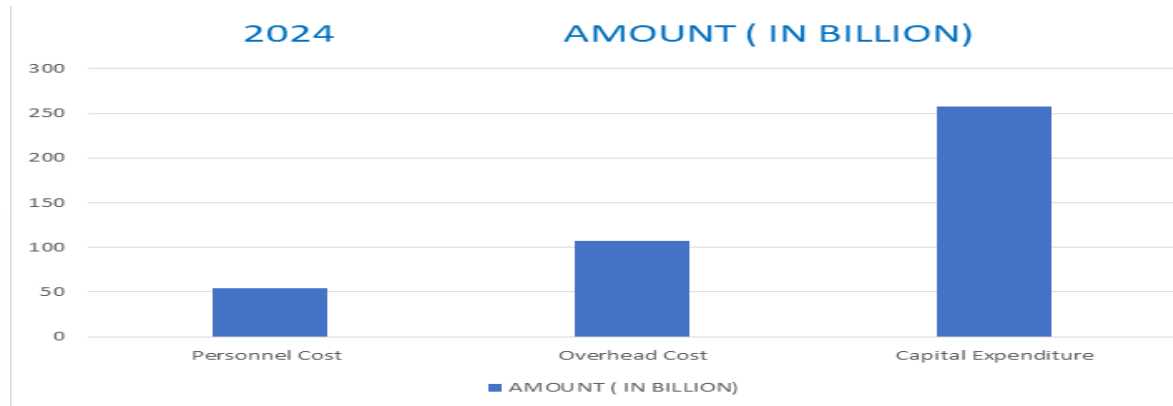
## 5.2 Revised 2024 Expenditure Budget

The State Government earmarked the sum of N419.74 billion as budgeted expenditure for the year 2024 as against N235.60 billion budgeted in year 2023. Summary breakdown of the Revised Budgeted Expenditure is as stated in the table below.

**Table 2: Table Showing the Total 2024 Revised Expenditure Budget**

S/No	Expenditure Item	Amount (In Billion)	Percentage of Total
1	Personnel Cost	54.63	13.015
2	Overhead Cost	107.75	25.671
3	Capital Expenditure	257.36	61.314
	Total	419.74	100

**Figure 2 below: Shows the Graphical Breakdown of 2024 Revised Expenditure Budget**



From the above graphical presentation, the State budgeted 25.67% of the budget to fund operations of the state government for the year under review while 13.01% earmarked as personnel cost and related items. A total of 61.31% of the budget was set aside for capital expenditure.

## 6.0 The State Revenue Performance

Based on the 2024 budget implementation, table 3 below highlights the actual revenue budget performance of the State:

Table 3: State Revenue Generation Profile.

S/No.	Revenue Item	Budget (Billion)	Actual (Billion)	Variance
1	Opening Balance (2024)	5	51.48	-46.48
2	Statutory Allocation	174.38	338.3	-163.92
3	Internally Generated Revenue (IGR)	27.49	33.98	-6.49
4	Aid and Grants	151.08	7.4	143.68
5	Other Capital Receipts	61.79	62.51	-0.72
	<b>Total</b>	<b>419.74</b>	<b>493.67</b>	<b>-73.93</b>

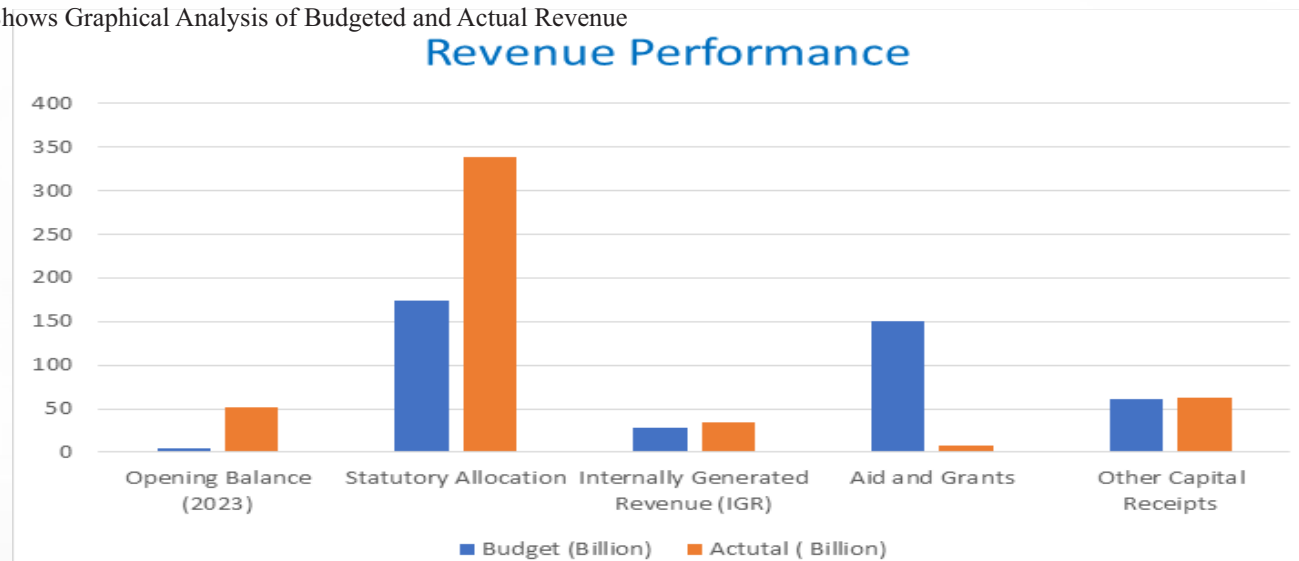


The following can be observed from the table above:

- ❖ Total Statutory allocation received during the year amounted to N338.3 billion as against the total budgeted figure of N174.38 billion, resulting in a variance of N163.92 billion. This is attributable to effect of subsidy removal, which made more cash available for distribution to all tiers of government.
- ❖ Internally Generated Revenue (excluding Aid and Grant – Recurrent) amounted to N33.98 billion as against N21.33 billion last year, indicating an increase of N12.65 billion.
- ❖ External Aid & Grants amounted to N7.4 billion as against N151.08 billion budgeted for during the year.

The performance can be seen graphically in figure 3 below:

Figure 3 Below: Shows Graphical Analysis of Budgeted and Actual Revenue



### 6.1 Internally Generated Revenue (IGR)

The sum of N27.49 billion was estimated by the State to be realized as IGR. The actual sum of N33.98 billion representing over 123.65% of the projected inflow from IGR. The amount realized was higher than previous year by N12.65 billion. Just like in the year 2023, the success story during the year may not be unconnected with the strengthening of control, improvement in the codifications of transactions and addition of new revenue sources. While effort is being made to sustain the gains, the full deployment of domesticated National Chart of Accounts (NCOA) in driving the entire public finance in the state would complement the efforts tremendously.

The table below shows revenue collected against budget on comparable basis according to the various revenue subheads in the year under review.

The table 4 below provides an inside to the State IGR Profile.

S/No	Revenue Line Items	2024 Actual ( in Billion)	2023 Actual ( in Billion)	Variance (in Billion)
1	Direct Taxes	24.80	16.06	9
2	Licenses	0.206	0.15	0
3	Fees:	3.57	2.19	1
4	Fines	0.24	0.05	0
5	Sales:	0.242	0.43	(0)
6	Earnings:	0.454	0.42	0
7	Sales/Rent on Government Buildings:	0.10		0
8	Sales/Rent on Lands and Others:	0.100	0.10	-
9	Investment Income	3.70	-	
10	Interest Earned		-	0
11	Domestic Aid	0.22	0	(1)
12	Others	0.838	1.92	
		<b>34.47</b>	<b>21.32</b>	<b>9.45</b>

**Table 5: Expenditure Performance**

S/No	Expenditure Line Item	Budget ( in Billion)	Actual ( in Billion)	Variance
1	Recurrent Expenditure	162.38	236.18	-73.8
2	Capital Expenditure	257.36	181.80	75.56
	Total Budget	419.74	417.98	1.76

## 7.0 Expenditure Performance

A total sum of N 419.74 billion was earmarked as Expenditure budget for the year under review by the State government. This was made up of N162.38 billion as recurrent expenditure (representing 38.68%) and N257.36 billion (representing 61.31%) as capital expenditure.

The state spent the total sum of N417.98 billion representing 84.72% as actual expenditure. The Table below is a summary of budget against actual performance:



### 7.1 Recurrent Expenditure Performance

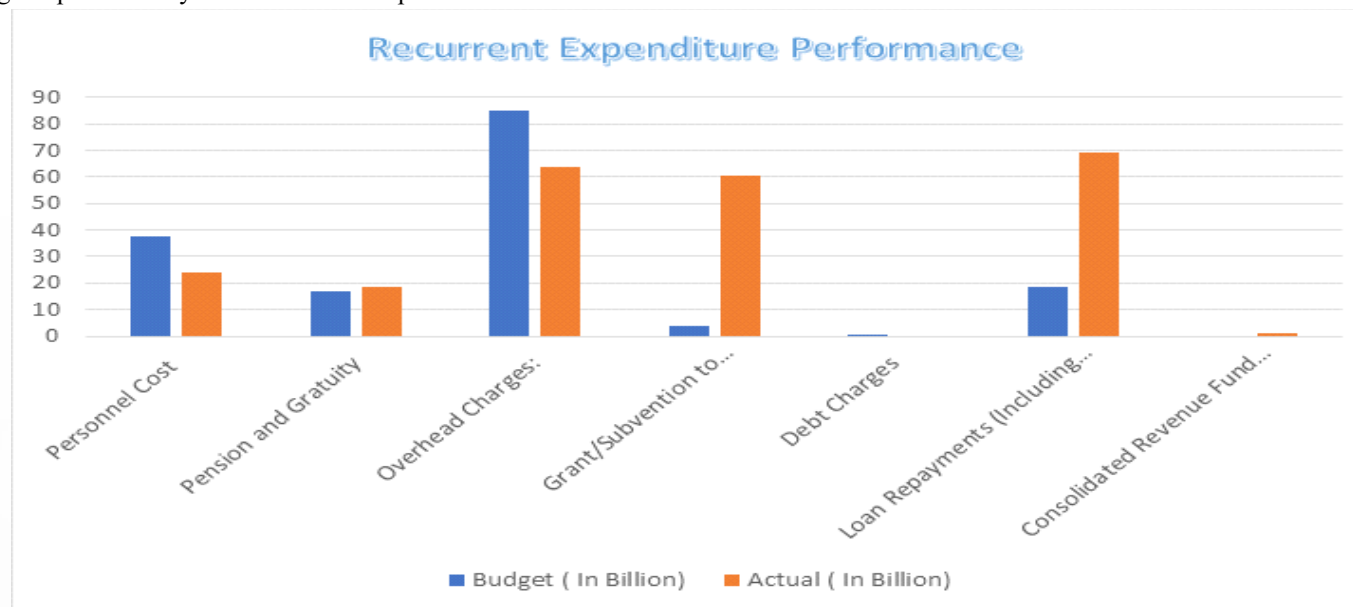
A total sum of N162.38 billion was budgeted for as recurrent expenditure for the year under review while actual recurrent expenditure was N236.18 billion (including refund of IGR to MDAs). On an annual increment basis, the state spent more on recurrent cost as against comparable figure of 2023.

The performance figure is as shown below: -

**Table 6: Showing Recurrent Expenditure Performance**

S/No	Expenditure Line Item	2024 Budget ( in Billion)	2024 Actual ( in Billion)	Variance (in Billion)	2023 Actual ( in Billion)
1	Personnel Cost	37.53	23.71	13.82	21.80
2	Pension and Gratuity	17.09	18.50	-1.41	14.03
3	Overhead Charges:	85.12	63.50	21.62	38.99
4	Grant/Subvention to Parastatals:	3.99	60.31	-56.32	26.99
5	Debt Charges	0.19		0.19	0
6	Loan Repayments (Including Debt Charges)	18.50	69.30	-50.8	14.86
7	Consolidated Revenue Fund Charges		0.99	-0.99	
	Total	162.42	236.31	-73.89	116.67

Figure 4: Showing Graphical Analysis of Recurrent Expenditure Performance



## 7.2 Capital Expenditure Performance

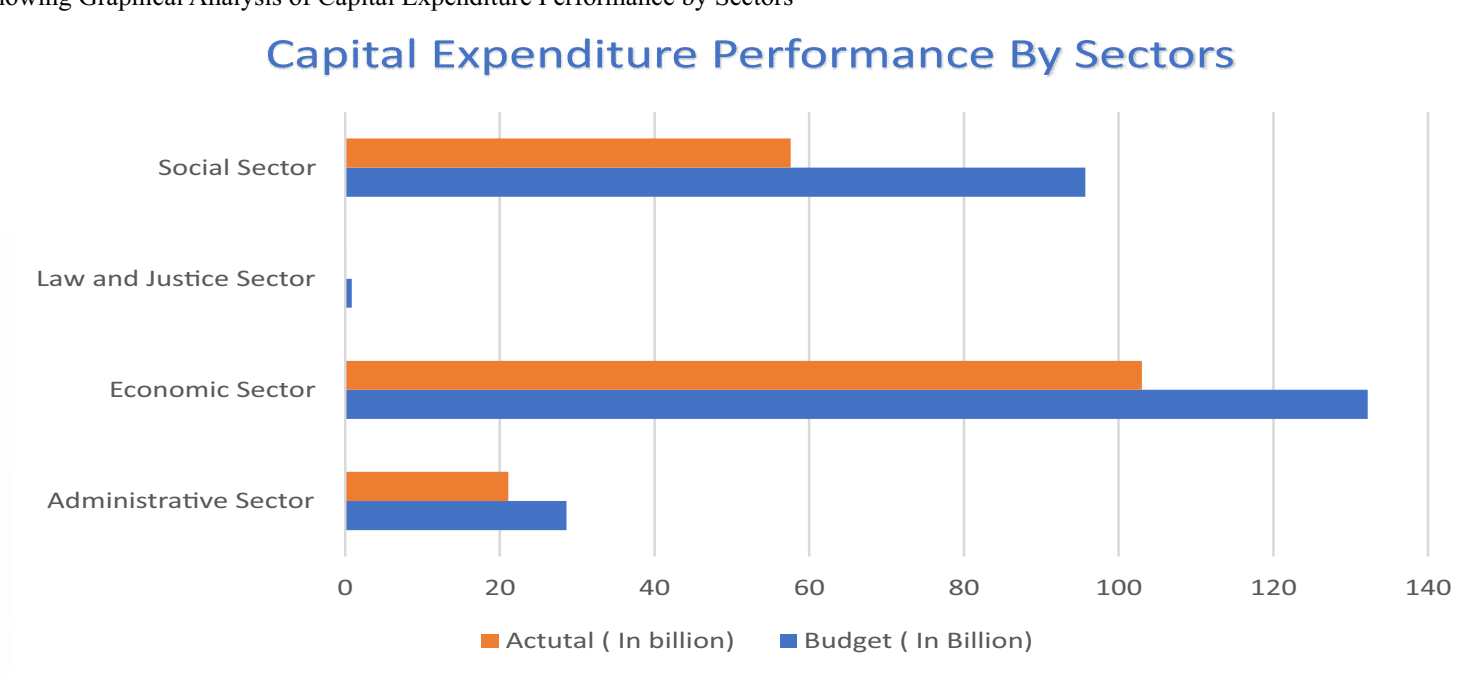
Actual total capital expenditure during the year amounted to N181.77 billion as against the budgeted figure of N257.36 billion representing a percentage performance of 70.63%. The actual expenditure of N181.77 billion was, however, higher than the year 2023 figure of N82.96 billion by N98.85 billion.

The tables below show the Capital Expenditure performance analyzed according to sectors as follows:

**Table 7a: Capital Expenditure Performance by Sector**

Expenditure Line Item	2024 Budget (₦ in Billion)	2024 Actual (₦ in Billion)	Variance (₦ in Billion)	2023 Actual (₦ in Billion)
Administrative Sector	28.60	21.08	7.52	5.44
Economic Sector	132.21	103.01	29.2	41.31
Law and Justice Sector	0.84	0.089	0.751	0.15
Social Sector	95.71	57.60	38.11	36.03
<b>Total</b>	<b>257.36</b>	<b>181.779</b>	<b>75.581</b>	<b>82.93</b>

Figure 5: Showing Graphical Analysis of Capital Expenditure Performance by Sectors



The tables below equally show the Capital Expenditure performance analyzed according to Expenditure Nature as follows;

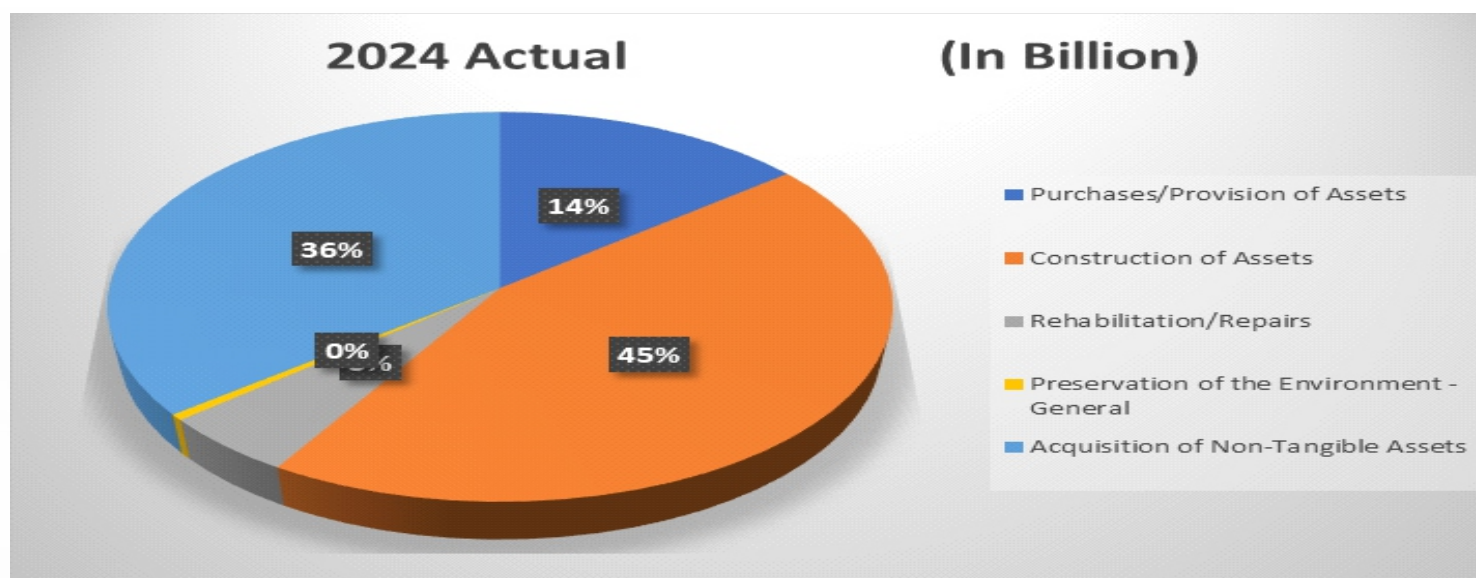
Table 7b: Capital Expenditure by the Nature

Expenditure Line Item	2024 Actual (? in Billion)	Percentage Performance	2023 Actual (? in Billion)
Purchases/Provision of Assets	25.83	14.20	17.20
Construction of Assets	81.01	44.55	43.49
Rehabilitation/Repairs	9.40	5.17	0.00
Preservation of the Environment - General	0.900	0.49	4.05
Acquisition of Non-Tangible Assets	64.70	35.58	18.18
	<b>181.84</b>	<b>100</b>	<b>82.92</b>



It can be deduced from the above tabulation of the capital expenditure by nature that Construction/Provision of Infrastructure Expenditure constituted over 40% of the total Capital Expenditure during the two years (2024 and 2023) ended. The above breakdown can also be graphically shown below:

**Figure 6: Graphical presentation of Capital Expenditure Performance by Nature**



## 8.0 ASSETS

Total Assets (Investment, Liquid and other Assets) of the State as at 31<sup>st</sup> December 2024 stood at ₦165.503 billion as against ₦146.028 billion in the corresponding previous period December 2023. This shows a favorable increase in the net worth of the state as at reporting date of N19.47 billion. Liquid Assets equally increased from N51.484 billion in 2023 to N74.714 billion in 2024. The breakdown can be seen in Table 8 below:





Table 8: Cash Assets 2022 and 2021

S/No	Description	2023 Actual (?) Billion	2022 Actual (?) Billion
1	Total Liquid Assets	74.714	51.484
2	Other Non- Liquid assets (Including Investments)	90.788	94.544
	<b>Total Assets</b>	<b>165.503</b>	<b>146.028</b>

The Summary of Cashflow during the two years is as follows:

Expenditure Line Item	2024 Actual (? in Billion)	2024 Actual (? in Billion)	2023 Actual (? in Billion)	2023 Actual (? in Billion)
Brought forward Balance		51.49		30.0
Inflow:				
Share of FAAC	338.3		142.21	
Internally Generated Revenue	33.98		21.33	
Other Receipts	69.91		57.68	
<b>Total inflow</b>		<b>442.19</b>		<b>221.22</b>
<b>Total Funds Available</b>		<b>493.68</b>		<b>251.25</b>
Outflow				
Recurrent Expenditure	236.18		116.66	
Capital Expenditure	181.80		82.92	
<b>Total Outflow</b>		<b>417.98</b>		<b>199.58</b>
		75.7		51.67
Net Movement in other Assets/Liabilities		-87		-0.19
<b>Closing Balance</b>		<b>74.71</b>		<b>54.48</b>



## 9.0 LIABILITIES

The Debt position of the State as at the end of the year under review stood at ? 94.44 billion.

S/No	Liability Line Item	2024 Actual (in Billion)	2023 Actual (in Billion)
1	External Loans	72.88	91.49
2	Internal Loans	21.56	
3	Other Liabilities	-	7.28
		<b>94.44</b>	<b>98.77</b>

## 10.0 FUTURE PROSPECTS

The performance of the State in year 2024 no doubt shows impressive performance especially in the area of IGR and improvement in the management of the finances of the state government. There was a significant increase in revenue generated during the year compared to the previous year courtesy of effective revenue tracking as well as tracking donor assistance similarly.

Efforts are being made to fully automate the budget preparation, budget execution, accounting and reporting processes and procedures in the state so as to enhance quality and timely reporting of Government activities. With effect from 2025 fiscal year, these efforts would facilitate the preparation and presentation of Financial Reports on quarterly basis while efforts are in top gear to migrate to Accrual Basis Accounting in line with the commitment of the state government in keeping phase with national development agenda.

The Treasury, in view of its pivotal role in the administration of receipts and payments, would sustain the collaborative efforts in the deployment of the domesticated NCOA for budget preparation, budget execution, accounting and reporting to enhance accountability and transparency. Informed by the attention the State receives from the Federal Government, development partners, Non-Governmental Organizations, Faith Based Organizations because of the security challenges faced by the state, accountability, transparency, and openness in its public financial management is of paramount concern to His Excellency, the Executive Governor. Thus, the actualization of the government commitment in reform initiatives that would usher in automation of the Borno State PFM processes and procedures in tandem with the greater Borno Master Plan as well as in tune with the national development agenda. It is gratifying to note that His Excellency's effort had yielded results with the full funding of the automations process which, among others, led to the provision of three (3) state of the art Data Centers and



acquisition an IFMIS Cabsol AFMS Software to drive the PFMR of the Borno State Government.

On this note, the Treasury would collaborate with Budget Office for the deployment of the solution in budget preparations and presentation as well as budget submissions by MDA to reflect HE's quest for greater Borno was realized as fashioned out in the Medium-Term Expenditure Framework.

Similarly, following the availability of IFMIS tool for budget preparations, budget execution, accounting and reporting seamlessly, MDA's budget performances measurement can be carried out hitch free periodically to keep faith with development targets as well as MDA monitored for revenue inflow. Furthermore, revenue generating agencies would be encouraged to beef up the state IGR to an enviable level to meet development challenges.

Finally, the State is in possession of the necessary tools to collaborate with relevant stakeholders to ensure that the socio-economic objectives of the State Government are achieved.

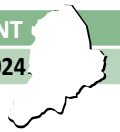
## **10.0 Appreciation**

Gratitude be to the almighty God for the favourable atmosphere to discharge our duties during the year under review. Also, our appreciation and gratitude to the Executive Governor of the State, His Excellency, Professor Babagana Umara Zulum FNSE, mni and Honorable Commissioner of Finance, Budget and Economic Planning for the needed support in carrying out the assignment entrusted upon us. The valued support and attention to the Treasury has spurred the management and staff to be on their toes.

Similar appreciation also goes to Nigerian Governors Forum, FAAC Sub-Committee on IPSAS Implementation and other key Stakeholders for the support received in one way or the other aimed at strengthening the State financial reporting system.

Those to be appreciated would not be complete without mention of the European Union (EU), which funded the automation of the Borno State PFM processes and procedure through the World Bank. While restating our unwavering gratitude to the duo, I must not forget the commitments, dedications and empathy depicted by all involved in ensuring that the Grant served the purpose for which it was intended.

In the same vein, I wish to extend my outmost appreciation and gratitude to the management and staff of the Treasury for their resilience and unwavering continued commitment in the discharge of their duties resulting in the preparation and presentation of this report timely and in the level of detail that address the information need of all and sundry.



## 11. Conclusion

While assuring stakeholders of the Treasury's commitments in maintaining tempo in the rendition of annual report and accounts in line with democratic tenants, I wish to also assure His Excellency that the Treasury is ever committed to compliment His Excellency's goodwill and aspirations to the good people of Borno State as the principal beneficiaries of accountability and transparency.

Thank you.



**BUNU BUKAR** FCNA  
Accountant-General  
Borno State



**STATEMENT NO.1****BORNO STATE GOVERNMENT OF NIGERIA****CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024****ANNUAL BUDGET****2024****₦****DETAILS****CASH FLOW FROM OPERATING ACTIVITIES****RECEIPTS:**

124,959,490,000 Statutory Allocation; FAAC

49,421,118,000 Value Added Tax Allocation

**174,380,608,000 Sub-total - Statutory Allocation**

19,339,783,000 Direct Taxes

1,471,181,000 Licences

4,162,758,000 Fees:

90,770,000 Fines:

328,084,000 Sales:

1,033,001,000 Earnings:

305,573,000 Sales/Rent on Government Land /Buildings:

645,619,000 Rent/Hire of Land and others

115,476,000 Investment Income

Interest Earned

Re-imbursement/Reversals

DOMESTIC GRANT-

Add back Interest Charged as Principal Repayment in Previous years

**27,492,245,000 Sub-total - Independent Revenue**

Other Source of Capital Receipts

**201,872,853,000 Total Receipts****Payments:**

(37,531,598,000) Personnel Cost

(17,097,765,000) Pension and Gratuity (Funded Benefits)

(85,121,713,700) Overhead Charges:

Consolidated Revenue Fund Charges

(159,150,000) Service Wide Vote

**NOTES****ACTUAL 2024****₦****ACTUAL 2023****₦**

1

263,825,904,500

103,734,512,201

1

74,424,255,105

38,462,361,066

**338,250,159,605****142,196,873,267**

2

24,804,118,557

16,058,138,626

2

206,426,964

152,453,769

2

3,566,425,947

2,188,577,701

2

24,587,674

44,927,850

2

242,306,079

429,223,243

2

454,417,809

422,678,854

2

10,701,137

2

100,801,167

101,826,234

2

3,703,819,004

-

2

-

2

838,468,035

1,917,279,039

3

22,872,695

1,240,612,246

26

20,639,792,480

-

**54,614,737,548****22,555,717,561****392,864,897,153****164,752,590,828**

4

(23,716,964,801)

(21,800,347,579)

5

(18,454,103,061)

(14,031,284,374)

6

(63,456,008,062)

(38,992,229,623)

7A

(992,625,614)

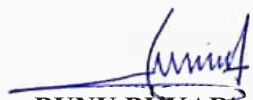
7B

-

-



(3,980,400,000) Grant/Subvention to Parastatals:	8	(60,312,798,193)	(26,984,274,979)
(34,760,000) Personal Advances	18		
(143,925,386,700)		(166,932,499,731)	(101,808,136,554)
<b>57,947,466,300 Net cashflow from Operating activities</b>		<b>225,932,397,422</b>	<b>62,944,454,274</b>
<b>CASHFLOWS FROM INVESTMENT ACTIVITIES:</b>			
<b>By Sector</b>			
(28,584,259,000) Capital expenditure: Administrative Sector		(21,087,137,983)	(5,435,256,654)
(132,210,409,000) Capital expenditure: Economic Sector		(103,013,851,879)	(41,312,808,534)
(844,548,000) Capital Expenditure: Law and Justice Sector		(89,722,012)	(144,189,111)
(95,713,552,300) Capital Expenditure: Social Sector		(57,600,603,104)	(36,033,382,953)
(257,352,768,300) <b>Net cashflow from Investment activities</b>		<b>(181,791,314,977)</b>	<b>(82,925,637,252)</b>
<b>CASHFLOWS FROM FINANCING ACTIVITIES:</b>			
151,081,042,666 External & Internal Grants-Others	12A	7,352,135,486	28,934,460,120
External Grants	12B		-
Proceeds from Internal Loans	13		10,000,000,000
8,042,510,000 Other Capital Receipts	14	62,510,015,442	17,550,342,963
(18,453,991,000) Loan Repayments (Including Debt Charges)	9	(69,254,964,421)	(14,859,163,460)
Less Interest Charged as Principal Repayment in Previous years	26	(20,639,792,480)	
<b>140,669,561,666 Net Cashflows From Financing Activities:</b>		<b>(20,032,605,973)</b>	<b>41,625,639,623</b>
<b>Movement in Other Cash Equivalent/Liabilities</b>			
Net Increase/Decrease in Investments			
Net (Increase)/Decrease in Staff Loans and Advances		(877,623,272)	(500,000,000)
Net (Increase)/Decrease in Receivables -recoveries		-	-
Net Increase/Decrease in Housing fund		-	-
Net Increase/Decrease in Unremitted Deductions		-	308,648,487
<b>Total Cashflow From Other Cash Equivalent Accounts</b>		<b>(877,623,272)</b>	<b>(191,351,513)</b>
<b>Net Cash For The Year</b>		<b>23,230,853,201</b>	<b>21,453,105,131</b>
<b>Cash &amp; its Equivalent as at 01/01</b>		<b>51,483,710,834</b>	<b>30,030,605,702</b>
<b>Cash &amp; its Equivalent as at 31/12</b>		<b>74,714,564,035</b>	<b>51,483,710,834</b>

  
**BUNU BUKAR** FCNA  
 Accountant-General, Borno State

*The Accompanying Notes Form Part of these statements*



## STATEMENT NO.2

### BORNO STATE GOVERNMENT OF NIGERIA

#### STATEMENT OF ASSETS AND LIABILITY AS AT 31ST DECEMBER, 2024

##### Details

##### ASSETS

###### Liquid Assets:

###### Cash Held by OAG:

Cash Balances with Sub-Treasuries

Cash Held by MDAs- Overhead

Cash Held by MDAs- Capital

Cash Held by MDAs- Salaries

Cash Held - Other MDAs

##### TOTAL LIQUID ASSETS

###### Investments and Other Cash Assets:-

State Government Investments

Imprests

Advances and Loans

Recoveries

Loan to Other Government Entities

Other Assets held by MDAs

##### Sub-Total -Investments and Other Cash Assets

##### TOTAL INVESTMENT AND OTHER CASH ASSETS

##### LIABILITIES:-

###### PUBLIC FUNDS

Consolidated Revenue Fund:

Capital Development Fund:

Loan Revolving Fund

Housing Fund

##### TOTAL PUBLIC FUNDS

###### OTHER LIABILITIES

Unremitted Deductions

External Loans


Internal Loans

Other Liabilities

##### TOTAL OTHER LIABILITIES

##### TOTAL LIABILITIES

*The Accompanying Notes form part of these statements*

  
**BUNU BUKAR** FCNA  
Accountant-General, Borno State

Notes	ACTUAL 2024 ₦	ACTUAL 2023 ₦
16		
16A	25,417,132,281	19,094,683,431
16B	1,464,368,811	572,062,897
16C	1,350,201,520	3,160,674,132
16D		1,795,069
16E	46,482,861,423	28,654,495,304
	<b>74,714,564,035</b>	<b>51,483,710,834</b>
17A	393,594,670	393,594,670
17B	3,225,127,686	3,225,127,686
18	980,003,457	602,380,185
19	838,717,757	838,717,757
20	-	1,216,250,297
21	85,351,263,910	88,267,794,968
	<b>90,788,707,480</b>	<b>94,543,865,563</b>
	<b>165,503,271,516</b>	<b>146,027,576,397</b>
	31,116,232,582	10,078,592,061
	38,789,279,642	35,718,443,691
22	162,257,636	162,257,637
23	988,412,533	988,412,533
	<b>71,056,182,393</b>	<b>46,947,705,921</b>
24	-	308,648,487
25	72,883,029,886	91,492,922,654
26	21,564,059,237	
	-	7,278,299,335
	<b>94,447,089,123</b>	<b>99,079,870,476</b>
	<b>165,503,271,516</b>	<b>146,027,576,397</b>

**STATEMENT NO.3****BORNO STATE GOVERNMENT OF NIGERIA****STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ACTUAL 2023	NOTES	ACTUAL 2024	FINAL BUDGET 2024	INITIAL/ORIG. BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE
N		N	N	N	N	
3,271,600,582	Opening Balance:- (A)	10,078,592,061	5,000,000,000.00	5,000,000,000.00		
	<b>ADD REVENUE:</b>					
103,734,512,201	Statutory Allocation; FAAC	263,825,904,500	124,959,490,000.00	124,959,490,000.00	-	211
38,462,361,066	Value Added Tax Allocation	74,424,255,105	49,421,118,000.00	49,421,118,000.00	-	151
142,196,873,267	<b>Sub-total - Statutory Allocation (B)</b>	338,250,159,605	174,380,608,000.00	174,380,608,000.00	-	194
16,058,138,626	Direct Taxes	24,804,118,557	19,339,783,000.00	19,339,783,000.00	-	128
152,453,769	Licences	206,426,964	1,471,181,000.00	1,471,181,000.00	-	14
	- Mining Rents					
	- Royalties					
2,188,577,701	Fees:	3,566,425,947	4,162,758,000.00	4,162,758,000.00	-	86
44,927,850	Fines:	24,587,674	90,770,000.00	90,770,000.00	-	27
429,223,243	Sales:	242,306,079	328,084,000.00	328,084,000.00	-	74
422,678,854	Earnings:	454,417,809	1,033,001,000.00	1,033,001,000.00	-	44
	- Sales/Rent on Government Buildings:	10,701,137	305,573,000.00	305,573,000.00	-	4
101,826,234	Sales/Rent on Lands and Others:	100,801,167	645,619,000.00	645,619,000.00	-	16
	- Repayment- General:					
	- Investment Income	3,703,819,004	115,476,000.00	115,476,000.00	-	3,207
	- Interest Earned					
1,917,279,039	Re-imbursement/Reversals	838,468,035				
1,240,612,246	Domestic Aid & Grant	22,872,695				
	Revenue Board & Parastatals					
	Add back Interest Charged as Principal Repayment in Previous years	20,639,792,480				
22,555,717,561	<b>Sub-total - Independent Revenue (C)</b>	54,614,737,548	27,492,245,000.00	27,492,245,000.00	-	199
	<b>Other Sources</b>					
	- Receipts from other Government Fund					
	- Deposit Receipts					
	<b>Sub-Total Other Sources (D)</b>					
164,752,590,828	<b>TOTAL REVENUE: (E) =(B)+(C)+(D)</b>	392,864,897,153	201,872,853,000	201,872,853,000	-	195
168,024,191,410	<b>TOTAL AVAILABLE FUNDS (F)= (A)+(E)</b>	402,943,489,214	206,872,853,000	206,872,853,000	-	195
	<b>LESS EXPENDITURE</b>					
21,800,347,579	Personnel Cost	23,716,964,801	37,531,598,000.00	36,189,114,000.00	1,342,484,000.00	63
14,031,284,374	Pension and Gratuity	18,454,103,061	17,097,765,000.00	14,097,765,000.00	3,000,000,000.00	108
38,992,229,623	Overhead Charges	63,456,008,062	85,121,713,700.00	67,464,856,000.00	17,656,857,700.00	75
	- Consolidated Revenue Fund Charges	992,625,614				
	Service Wide Vote		159,150,000.00	10,000,000,000.00	(9,840,850,000.00)	-
26,984,274,979	Grant/Subvention to Parastatals:	60,312,798,193	3,980,400,000.00	4,130,400,000.00	(150,000,000.00)	1,515
	- Personal Advances		34,760,000.00	24,760,000.00	10,000,000.00	-
	Add back Interest Charged as Principal Repayment in Previous years	20,639,792,480				
101,808,136,554	<b>Sub-Total Expenditure</b>	187,572,292,211	143,925,386,700.00	131,906,895,000.00	12,018,491,700.00	130
	<b>Other Recurrent Payment/Expenditure</b>					
14,859,163,460	Loan Repayments (Includind Debt Charges)	69,254,964,421	18,453,991,000.00	18,453,991,000.00	0	375
116,667,300,014	<b>TOTAL EXPENDITURE:</b>	256,827,256,632	162,379,377,700.00	150,360,886,000.00	12,018,491,700.00	505.61
51,356,891,396	<b>OPERATING BALANCE:</b>	146,116,232,582	44,493,475,300.00	56,511,967,000.00	(12,018,491,700.00)	505.61
	<b>APPROPRIATIONS/TRANSFERS:</b>					
(34,000,000,000)	Transfer to Capital Development Fund:	(115,000,000,000)				
(7,278,299,335)						
10,078,592,061	<b>Closing Balance:</b>	31,116,232,582				

**BUNU BUKAR** FCNA  
Accountant-General, Borno State

*The Accompanying Notes form part of these statements*






**SCHOOL OF NURSING GWOZA LGA**



**STATEMENT NO.4****BORNO STATE GOVERNMENT OF NIGERIA****STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2024**

ACTUAL 2023	Notes	ACTUAL 2024	FINAL BUDGET 2024	INITIAL/ ORIG. BUDGET 2024	SUPPLEMENTARY BUDGET 2024	VARIANCE
₦		₦	₦	₦	₦	
<b>28,159,277,860</b>	Opening Balance:( A)	35,718,443,691				
<b>ADD REVENUE</b>						
	Transfer From Consolidated Revenue					
34,000,000,000	Fund:	115,000,000,000				
28,934,460,120	External & Internal Grants	7,352,135,486	151,081,042,666	102,109,839,000	48,971,203,666	5
-	External Loans States		25,500,000,000	25,500,000,000		
10,000,000,000	Internal Loans		28,235,740,334	16,206,944,000	12,028,796,334	
17,550,342,963	Other Capital Receipts	62,510,015,442	8,042,510,000	8,042,510,000	-	777
<b>90,484,803,083</b>	<b>SUB-TOTAL</b>	184,862,150,929	212,859,293,000	151,859,293,000	61,000,000,000	87
<b>118,644,080,943</b>	<b>TOTAL REVENUE AVAILABLE:</b>	<b>220,580,594,619</b>	<b>212,859,293,000</b>	<b>151,859,293,000</b>	<b>61,000,000,000</b>	104
5,435,256,654	Capital Expenditure:Administrative Sector	21,087,137,983	28,584,259,000	22,440,171,000	6,144,088,000	74
41,312,808,534	Capital Expenditure: Economic Sector					78
		103,013,851,879	132,210,409,000	105,243,997,000	26,966,412,000	
144,189,111	Capital Expenditure: Law and Justice Sector	89,722,012	844,548,000	844,548,000	-	11
36,033,382,953	Capital Expenditure: Social Sector	57,600,603,104	95,713,552,300	79,842,544,000	15,871,008,300	60
<b>82,925,637,252</b>	<b>TOTAL CAPITAL EXPENDITURE:</b>	<b>181,791,314,977</b>	<b>257,352,768,300</b>	<b>208,371,260,000</b>	<b>48,981,508,300</b>	71
<b>35,718,443,691</b>	<b>CLOSING BALANCE:</b>	<b>38,789,279,642</b>				

  
**BUNU BUKAR** FCNA  
Accountant-General, Borno State

**NOTE 1A****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

NOTE	DETAILS	Ref Note	Actual 2024 ₦	Total Budget 2024 ₦	Original/Initial Budget 2024 ₦	Supplementary Budget 2024 ₦	Variance	Actual 2023 ₦
1								
A	Share of Statutory Allocation from FAAC							
	Net Share of Statutory Allocations	A1	14,979,123,224					32,427,107,044
	Add: Deductions at Source	A1	3,761,277,860					7,376,665,400
	Gross Receipt Of Statutory Allocation	A1	18,740,401,085	113,459,490,000	113,459,490,000	-	17	39,803,772,444
	Share of Statutory Allocation -others Net		192,084,645,831	11,500,000,000	11,500,000,000	-	1670	
	Add: Deductions at Source		53,000,857,585			-		
	Share of Statutory Allocation -others Gross	A2	245,085,503,416	11,500,000,000	11,500,000,000	-	2131	63,930,739,757
	<b>Total FAAC Allocation to State</b>		<b>263,825,904,500</b>	<b>124,959,490,000</b>	<b>124,959,490,000</b>	<b>-</b>	<b>211</b>	<b>103,734,512,201</b>
B	Value Added Tax							
	Share of Value Added Tax (VAT)		74,424,255,105	49,421,118,000	49,421,118,000	-	151	38,462,361,066
	<b>TOTAL</b>		<b>338,250,159,605</b>	<b>174,380,608,000</b>	<b>174,380,608,000</b>	<b>-</b>	<b>194</b>	<b>142,196,873,267</b>
A1	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
	<b>MONTH</b>		<b>A GROSS RECEIPT ₦</b>	<b>B DED. AT SOURCE ₦</b>			<b>NET RECEIPTS ₦</b>	<b>A ACTUAL 2023 ₦</b>
	JANUARY		2,887,106,138	234,755,575			2,652,350,563	5,402,733,374
	FEBRUARY		3,602,173,919	330,239,341			3,271,934,578	3,120,023,624
	MARCH		122,169,049	122,169,049			-	2,969,442,667
	APRIL		2,226,204,237	275,750,405			1,950,453,832	4,047,647,226
	MAY		1,863,733,232	265,983,222			1,597,750,010	2,875,227,105
	JUNE		1,013,885,852	243,083,143			770,802,709	4,348,807,209
	JULY		813,495,971	237,683,416			575,812,555	2,438,085,414
	AUGUST		972,933,182	403,063,639			569,869,543	3,165,640,691
	SEPTEMBER		1,190,285,067	408,920,427			781,364,640	2,876,874,044
	OCTOBER		715,207,301	396,118,930			319,088,371	3,200,138,964
	NOVEMBER		413,502,797	387,989,168			25,513,629	2,452,449,542
	DECEMBER		2,919,704,340	455,521,545			2,464,182,795	2,906,702,586
	<b>TOTAL</b>		<b>18,740,401,085</b>	<b>3,761,277,860</b>			<b>14,979,123,224</b>	<b>39,803,772,444</b>



**A2 OTHER ALLOCATION -MONTHLY BREAKDOWN**

Month	Gross Receipts ₦	Total Budget 2024 ₦	Original/Initial ₦	Supplementary ₦	DED. AT SOURCE ₦	NET RECEIPTS ₦	ACTUAL 2023 ₦
JANUARY	11,628,677,822	958,333,333	958,333,333	-		11,628,677,822	2,326,956,683
FEBRUARY	2,355,587,084	958,333,333	958,333,333	-		2,355,587,084	7,145,694,297
MARCH	14,878,113,407	958,333,333	958,333,333	-		14,878,113,407	1,194,843,181
APRIL	24,446,362,581	958,333,333	958,333,333	-		24,446,362,581	4,107,756,213
MAY	62,645,643,069	958,333,333	958,333,333	-	53,000,857,585	9,644,785,485	2,080,105,314
JUNE	24,112,749,243	958,333,333	958,333,333	-		24,112,749,243	1,029,325,674
JULY	13,681,166,774	958,333,333	958,333,333	-		13,681,166,774	3,756,135,830
AUGUST	14,931,645,954	958,333,333	958,333,333	-		14,931,645,954	12,160,281,300
SEPTEMBER	20,955,538,075	958,333,333	958,333,333	-		20,955,538,075	9,393,310,737
OCTOBER	15,187,154,063	958,333,333	958,333,333	-		15,187,154,063	1,524,104,823
NOVEMBER	10,428,669,419	958,333,333	958,333,333	-		10,428,669,419	9,217,046,174
DECEMBER	29,834,195,925	958,333,333	958,333,333	-		29,834,195,925	9,995,179,530
<b>TOTAL</b>	<b>245,085,503,416</b>	<b>11,500,000,000</b>	<b>11,500,000,000</b>	<b>-</b>	<b>53,000,857,585</b>	<b>192,084,645,831</b>	<b>63,930,739,757</b>

**A3 FURTHER BREAK DOWN OF OTHER ALLOCATION**

	Actual 2024 ₦	Total Budget 2024 ₦	Original/Initial ₦	Supplementary ₦	DED. AT SOURCE ₦	NET RECEIPTS ₦	Actual 2023 ₦
FAAC- Share of Augmentation	1,703,737,534	11,500,000,000	11,500,000,000	-		1,703,737,534	
Inflows from CBN	-	-	-	-		-	
FAAC- Excess Bank Charges	2,493,829,212	-	-	-		2,493,829,212	3,108,090,899
FAAC- Exchange Gain	42,589,131,645	-	-	-		42,589,131,645	13,956,737,642
FAAC- Share of Solid Minerals	4,114,176,524	-	-	-		4,114,176,524	124,362,888
Ecological Funds	-	-	-	-		-	
Additional Fund from NNPC	-	-	-	-		-	
Forex Equalization	-	-	-	-		-	1,408,139,072
Excess Crude Revenue	-	-	-	-		-	842,939,984
FGN Intervention	3,000,000,000	-	-	-		3,000,000,000	
Non Oil Revenue	2,835,822,710	-	-	-		2,835,822,710	11,634,464,988
SURE P	-	-	-	-		-	5,856,004,284
Infrastructural Development	32,000,000,000	-	-	-		32,000,000,000	21,000,000,000
Other Allocation-Repatriation of IDPs	-	-	-	-		-	6,000,000,000
EXCESS CRUDE ACCOUNT NET REFUND TO STATE	83,149,766,647	-	-	-	53,000,857,585	30,148,909,062	
PENSION AND GRATUITY REFUND BY FGN	1,327,795,812	-	-	-		1,327,795,812	
SIGNATURE BONUS	64,401,635,365	-	-	-		64,401,635,365	
VALUABLE CONSIDERATION	6,024,204,081	-	-	-		6,024,204,081	
FAAC- Exchange Gain Ecological	1,445,403,886	-	-	-		1,445,403,886	
<b>TOTAL</b>	<b>245,085,503,416</b>	<b>11,500,000,000</b>	<b>11,500,000,000</b>	<b>-</b>	<b>53,000,857,585</b>	<b>192,084,645,831</b>	<b>63,930,739,756</b>



## NOTE 1B

### BORNO STATE GOVERNMENT OF NIGERIA

#### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS								
1									
B	VALUE ADDED TAX (VAT)								
	MONTH	GROSS RECEIPT	DED. AT SOURCE	NET RECEIPTS	Total Budget 2024	Original/Initial Budget	Supplementary	Variance	Actual 2023
		₦	₦	₦	₦	₦	₦		₦
	JANUARY	5,465,947,643	-	5,465,947,643	4,118,426,500	4,118,426,500	-	133	2,851,773,934
	FEBRUARY	4,888,059,088		4,888,059,088	4,118,426,500	4,118,426,500	-	119	2,707,491,309
	MARCH	5,237,356,728	169,566,613	5,067,790,115	4,118,426,500	4,118,426,500	-	123	3,137,928,097
	APRIL	6,186,049,918	-	6,186,049,918	4,118,426,500	4,118,426,500	-	150	2,453,186,059
	MAY	5,814,930,697	-	5,814,930,697	4,118,426,500	4,118,426,500	-	141	2,354,396,007
	JUNE	5,764,748,270	-	5,764,748,270	4,118,426,500	4,118,426,500	-	140	3,216,592,658
	JULY	6,498,790,088	-	6,498,790,088	4,118,426,500	4,118,426,500	-	158	3,235,595,475
	AUGUST	6,975,480,128	-	6,975,480,128	4,118,426,500	4,118,426,500	-	169	3,180,694,175
	SEPTEMBER	6,482,830,208	-	6,482,830,208	4,118,426,500	4,118,426,500	-	157	3,914,539,784
	OCTOBER	6,565,547,014	-	6,565,547,014	4,118,426,500	4,118,426,500	-	159	3,425,083,099
	NOVEMBER	7,338,658,351	-	7,338,658,351	4,118,426,500	4,118,426,500	-	178	3,946,493,348
	DECEMBER	7,205,856,972	-	7,205,856,972	4,118,426,500	4,118,426,500	-	175	4,038,587,121
	TOTAL	74,424,255,105	169,566,613	74,254,688,492	49,421,118,000	49,421,118,000	-	150	38,462,361,066

**NOTE 2 - INTERNALLY GENERATED REVENUE****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**NOTE  
2DETAILS  
INTERNALLY GENERATED REVENUE

	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦	₦	₦
<b>2a</b>							
<b>TAXES BY NATURE</b>							
PERSONAL TAXES (A)		17,815,762,150	17,516,461,000	17,516,461,000	-	102	14,246,217,546
WITHHOLDING TAX		6,887,504,116	1,582,836,000	1,582,836,000	-	435	1,782,210,715
CAPITAL GAIN TAX		1,394,366	10,163,000	10,163,000	-	14	29,710,365
STAMP DUTIES		93,809,670	224,548,000	224,548,000	-	42	-
DEVELOPMENT TAX/LEVY		5,648,255	5,775,000	5,775,000	-	98	-
<b>TOTAL</b>		<b>24,804,118,557</b>	<b>19,339,783,000</b>	<b>19,339,783,000</b>	<b>-</b>	<b>128</b>	<b>16,058,138,626</b>
<b>ADMIN CODE TAXES BY MDA</b>							
22000800100 BOARD OF INTERNAL REVENUE SERVICE (BIRS)		24,804,118,557	19,339,783,000	19,339,783,000			16,058,138,626
		<b>24,804,118,557</b>	<b>19,339,783,000</b>	<b>19,339,783,000</b>			<b>16,058,138,626</b>
<b>(A) PERSONAL TAXES</b>							
		<b>Actual 2024</b>	<b>Total Budget 2024</b>	<b>Original Budget 2024</b>	<b>Supplementary Budget 2024</b>	<b>Variance</b>	<b>Actual 2023</b>
MONTH							₦
JAN		1,233,483,445	1,459,705,083	1,459,705,083	-	85	2,844,839,036
FEB		1,559,478,822	1,459,705,083	1,459,705,083	-	107	1,267,196,356
MAR		1,137,901,899	1,459,705,083	1,459,705,083	-	78	1,476,776,413
APR		1,602,135,350	1,459,705,083	1,459,705,083	-	110	779,133,764
MAY		1,729,022,542	1,459,705,083	1,459,705,083	-	118	633,886,944
JUN		1,180,167,263	1,459,705,083	1,459,705,083	-	81	807,290,777
JUL		1,076,624,429	1,459,705,083	1,459,705,083	-	74	961,206,001
AUG		1,845,448,298	1,459,705,083	1,459,705,083	-	126	869,261,293
SEP		1,179,391,972	1,459,705,083	1,459,705,083	-	81	653,785,643
OCT		1,918,593,494	1,459,705,083	1,459,705,083	-	131	1,084,372,959
NOV		1,583,432,866	1,459,705,083	1,459,705,083	-	108	1,126,253,657
DEC		1,770,081,770	1,459,705,083	1,459,705,083	-	121	1,742,214,704
<b>TOTAL</b>		<b>17,815,762,150</b>	<b>17,516,461,000</b>	<b>17,516,461,000</b>	<b>-</b>	<b>102</b>	<b>14,246,217,546</b>
<b>(B) WITHHOLDING TAX</b>							
MONTH		<b>Actual 2024</b>	<b>Total Budget 2024</b>	<b>Original Budget 2024</b>	<b>Supplementary Budget 2024</b>	<b>Variance</b>	<b>Actual 2023</b>
							₦
Jan		374,727,703	131,903,000	131,903,000	-	284	162,293,790
February		305,772,306	131,903,000	131,903,000	-	232	75,045,828
March		247,092,513	131,903,000	131,903,000	-	187	129,520,096
April		237,829,787	131,903,000	131,903,000	-	180	51,874,566
May		251,409,059	131,903,000	131,903,000	-	191	152,447,264
June		228,257,902	131,903,000	131,903,000	-	173	179,864,163
July		233,949,998	131,903,000	131,903,000	-	177	141,209,841
August		195,210,748	131,903,000	131,903,000	-	148	198,201,312
September		2,711,751,561	131,903,000	131,903,000	-	2,056	143,190,316
October		665,989,175	131,903,000	131,903,000	-	505	162,046,386
November		720,668,322	131,903,000	131,903,000	-	546	240,692,524
December		714,845,042	131,903,000	131,903,000	-	542	145,824,628
<b>TOTAL</b>		<b>6,887,504,116</b>	<b>1,582,836,000</b>	<b>1,582,836,000</b>	<b>-</b>	<b>435</b>	<b>1,782,210,715</b>





(C)

**CAPITAL GAIN TAX  
Month**

	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
January	-	846,917	846,917	-	-	1,423,380
February	-	846,917	846,917	-	-	1,585,621
March	-	846,917	846,917	-	-	2,692,490
April	1,394,266	846,917	846,917	-	165	221,816
May	-	846,917	846,917	-	-	2,381,765
June	100	846,917	846,917	-	0	6,577,873
July	-	846,917	846,917	-	-	1,259,004
August	-	846,917	846,917	-	-	9,264,757
September	-	846,917	846,917	-	-	500
October	-	846,917	846,917	-	-	3,042,513
November	-	846,917	846,917	-	-	58,149
December	-	846,917	846,917	-	-	1,202,496
<b>TOTAL</b>	<b>1,394,366</b>	<b>10,163,000</b>	<b>10,163,000</b>	<b>-</b>	<b>14</b>	<b>29,710,365</b>

(D)

**STAMP DUTY  
Month**

	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
January	1,568,778	18,712,333	18,712,333	-	8	N 5,420,506
February	28,042,931	18,712,333	18,712,333	-	150	1,727,165
March	12,810,577	18,712,333	18,712,333	-	68	2,478,683
April	4,840,954	18,712,333	18,712,333	-	26	1,511,446
May	5,993,533	18,712,333	18,712,333	-	32	3,551,745
June	2,615,931	18,712,333	18,712,333	-	14	3,258,859
July	6,166,226	18,712,333	18,712,333	-	33	1,743,391
August	6,738,426	18,712,333	18,712,333	-	36	800,607
September	3,337,701	18,712,333	18,712,333	-	18	1,271,605
October	4,223,253	18,712,333	18,712,333	-	23	485,610
November	4,029,439	18,712,333	18,712,333	-	22	185,015,808
December	13,441,921	18,712,333	18,712,333	-	72	1,675,247
<b>TOTAL</b>	<b>93,809,670</b>	<b>224,548,000</b>	<b>224,548,000</b>	<b>-</b>	<b>42</b>	<b>208,940,673</b>

(E)

**DEVELOPMENT TAX/LEVY  
Month**

	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
January	-	481,250	481,250	-	-	N
February	-	481,250	481,250	-	-	-
March	-	481,250	481,250	-	-	-
April	-	481,250	481,250	-	-	-
May	-	481,250	481,250	-	-	-
June	-	481,250	481,250	-	-	-
July	-	481,250	481,250	-	-	-
August	-	481,250	481,250	-	-	-
September	-	481,250	481,250	-	-	-
October	1,555,136	481,250	481,250	-	323	-
November	2,257,122	481,250	481,250	-	469	-
December	1,835,997	481,250	481,250	-	382	-
<b>TOTAL</b>	<b>5,648,255</b>	<b>6,256,250</b>	<b>6,256,250</b>	<b>-</b>	<b>1,174</b>	<b>-</b>

**LICENCES**  
**ECONOMIC CODE DESCRIPTION**

12020101	MOTOR VEHICLE LICENCE
12020102	DRIVING LICENCE/LEARNERS' PERMIT
12020103	CERTIFICATE OF ROAD WORTHINESS
12020104	CERTIFICATE OF MEDICAL FITNESS FOR FOOD HANDLERS
12020105	RADIO/TELEVISION LICENSE-MAST
12020108	HIDES AND SKIN LICENCES
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS
12020110	FISH SALES LICENSE
12020115	DANE GUN LICENSES
12020116	CATTLE TRADING LICENCES
12020118	FISHING PERMITS
12020120	PRODUCE BUYING LICENSES
12020121	ICE COMPLEX OPERATION
12020122	TROPHY DEALER LICENCES
12020123	PATENT MEDICINE VENDOR LICENCES
12020124	TRACTOR HIRING SERVICES - EARNINGS
12020126	MEDICAL PRACTITIONER/CLINIC REGISTRATION
12020128	CINEMA LICENCES
12020129	REGISTRATION/RENEWAL OF PRIVATE SCHOOLS
	REGISTRATION OF SEWAGE/REFUSE DISPOSAL
12020132	OPERATORS
12020111	Auctioneers Licences
12020133	Fish Sales License

**TOTAL****BREAKDOWN OF LICENCES BY MDAs****ADMIN CODE DESCRIPTION**

012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES
	BORNO STATE LIVESTOCK MANAGEMENT AGENCY
026500200100	(BOLMA)
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)
022900100100	MINISTRY OF TRANSPORT AND ENERGY
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES
053500100100	MINISTRY OF ENVIRONMENT
	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND
051700100100	INNOVATION
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD
	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY
053501600100	(BOSEPA)
	<b>LICENCES - GENERAL Total</b>

Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
					₦
45,851,249	51,555,000	51,555,000	-	89	49,655,125
47,457,000	54,654,000	54,654,000	-	87	51,725,602
36,675,125	52,808,000	52,808,000	-	69	32,813,575
459,700	5,000,000	5,000,000	-	9	
			-	-	
2,039,162	850,000	850,000	-	240	
			-	-	
			-	-	
436,639	7,560,000	7,560,000	-	6	5,509,540
-	315,000	315,000	-	-	
			-	-	
			-	-	
-	126,000,000	126,000,000	-	-	
-	15,000	15,000	-	-	1,516,627
590,100	20,000,000	20,000,000	-	3	
65,860,489	849,824,000	849,824,000	-	8	3,996,000
7,057,500	5,000,000	5,000,000	-	141	2,217,300
			-	-	
			-	-	5,020,000
-			-	-	
	35,000,000	35,000,000	-	-	
-	100,000	100,000	-	-	
-	262,500,000	262,500,000	-	-	
<b>206,426,964</b>	<b>1,471,181,000</b>	<b>1,471,181,000</b>			<b>152,453,769</b>
Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
					₦
	100,000	100,000	-	-	
			-	-	
436,639			-	-	1,516,627
2,039,162			-	1	
	397,225,000	397,225,000			5,509,540
129,983,374	128,017,000	128,017,000	-	102	134,194,302
	31,000,000	31,000,000	-	-	
65,860,489	849,824,000	849,824,000	-	8	3,996,000
8,107,300	30,000,000	30,000,000	-	27	2,217,300
	15,000	15,000	-	-	
			-	-	
			-	-	4,870,000
			-	-	150,000
	35,000,000	35,000,000			
<b>206,426,964</b>	<b>1,471,181,000</b>	<b>1,471,181,000</b>			<b>152,453,769</b>

**FEES - GENERAL**  
**ECONOMIC CODE DESCRIPTION**

	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023 N
12020402 ROAD TRAFFIC REGULATION FEES	148,567,950	74,612,000	74,612,000	-	199	
12020403 MOTOR VEHICLE REGISTRATION FEES	99,416,725	102,511,000	102,511,000	-	97	137,495,625
12020404 REGISTRATION OF CONTRACTORS	-	1,700,000	1,700,000	-	-	
12020405 TENDER FEES - GENERAL	67,537,196	26,920,000	26,920,000	-	251	285,000
12020406 REGISTRATION OF DOCUMENT FEES - GENERAL	388,012,121	583,070,000	583,070,000	-	67	581,472,570
12020407 APPLICATION & PROCESSING FEES - RIGHT OF	5,283,000	26,537,000	26,537,000	-	20	4,644,000
12020408 SITE PLAN PROCESSING FEES	2,860,000	5,513,000	5,513,000	-	52	2,232,000
12020409 SURVEY CHARGES FEES	41,617,244	19,294,000	19,294,000	-	216	18,224,427
12020410 SITE AND SERVICES SCHEME FEES	33,826,637	205,000,000	205,000,000	-	17	116,028,420
12020411 WATER RATES	85,420,171	120,000,000	120,000,000	-	71	52,626,260
12020412 CHANGE OF PURPOSE FEES	3,728,171	26,394,000	26,394,000	-	14	830,000
12020413 SURRENDER AND SUBDIVISION FEES	48,576,979	82,688,000	82,688,000	-	59	16,806,105
12020415 RE-GRANT FEES	190,751,105	22,050,000	22,050,000	-	865	133,209,911
12020417 RECOVERY OF COMPENSATION	3,951,498	19,845,000	19,845,000	-	20	2,728,357
12020418 VALUATION FEES				-	-	
12020421 AGENCY FEES	229,643,442			-	-	
12020422 ROAD CUTTING CHARGES				-	-	
12020423 WEIGHT AND MEASURE FEE (BRIDGE)	10,327,727	15,000,000	15,000,000	-	69	
12020424 PRODUCE BUYING LICENCE				-	-	
12020425 PRODUCE INSPECTION FEES				-	-	
12020426 HIDES AND SKIN INSPECTION FEES	-	52,000	52,000	-	-	
12020427 MEAT INSPECTION FEES				-	-	
12020428 POULTRY FARMERS REGISTRATION	-	157,000	157,000	-	-	
12020429 REGISTRATION OF PRIVATE VETERINARY CLINICS	-	315,000	315,000	-	-	
12020430 GRAZING FEES				-	-	
12020431 SCHOOL FEES - POST PRIMARY INSTITUTIONS	827,116,111	700,396,000	700,396,000	-	118	664,125,035
12020432 RENEWAL OF PRIVATE SCHOOLS	17,622,318	16,000,000	16,000,000	-	110	
12020434 REGISTRATION FEES FOR SOCIAL CLUBS & ASSOCIATIONS	20,000	1,050,000	1,050,000	-	2	
12020435 REGISTRATION FEES FOR COOPERATIVE SOCIETIES	115,000	300,000	300,000	-	38	114,500
12020436 AUDIT AND SUPERVISION FEES				-	-	
12020437 REGISTRATION OF BUSINESS PREMISES	8,400,100	15,000,000	15,000,000	-	56	13,694,400
12020438 VETTING FEES	81,038,292	285,000,000	285,000,000	-	28	151,756,742
12020439 HIGH COURT FEES	2,484,638	25,000,000	25,000,000	-	10	6,252,899
12020430 High Court Probate Fee				-	-	
12020443 SHARIA COURT FEES	207,160	30,000	30,000	-	691	255,010
12020447 ENVIRONMENTAL IMPACT ASSESSMENT FEES				-	-	
12020449 BILL BOARD ERECTION FEES	1,248,788	5,000,000	5,000,000	-	25	3,649,153
12020450 PARKS AND GARDEN FEES	4,211,279	10,210,000	10,210,000	-	41	3,643,794
12020451 MEDICAL CONSULTANCY FEES				-	-	
12020452 LABORATORY FEES				-	-	
12020454 BIRTH AND DEATH REGISTRATION FEES				-	-	
12020455 CHANGE OF OWNERSHIP FEES	10,858,255	11,381,000	11,381,000	-	95	
12020456 APPLICATION FEES	23,446,770	68,303,000	68,303,000	-	34	89,768,470
12020457 PARKING FEES	2,634,570	31,000,000	31,000,000	-	8	



ECONOMIC CODE DESCRIPTION	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023 ₦
BORNO STATE URBAN PLANNING & DEVELOPMENT					96	
016100500100 BOARD (BSUPDB)	67,074,849	70,000,000	70,000,000	-		34,599,709
016100600100 BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	611,012,000	716,645,000	716,645,000	-	85	699,662,230
032600100100 MINISTRY OF JUSTICE	81,038,292	285,000,000	285,000,000	-	28	151,756,742
051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	14,756,773	28,950,000	28,950,000	-	51	21,427,836
032600700100 BORNO STATE HIGHER ISLAMIC SCHOOL	307,375	6,710,000	6,710,000	-	5	3,753,605
12020458 ERECTION OF GSM MASTS	6,300,000	10,000,000	10,000,000	-	63	
12020459 CABLE LAYING PERMIT	27,120	5,000,000	5,000,000	-	1	
12020463 EDUCATION LEVY	1,167,362,118	356,273,000	356,273,000	-	328	188,735,024
12020465 REGISTRATION OF PRIVATE NURSERIES	-	152,000	152,000	-	-	
12020467 Security Trust Fund Levy	46,102,400	-	-	-	-	
12020468 REFUSE/SEWAGE DISPOSAL FEES	-	67,000,000	67,000,000	-	-	
12020469 SANITATION LEVY/POLLUTION CONTROL FEES	-	-	-	-	-	
12020470 PREMIUM FOR HEALTH SERVICES	-	1,170,855,000	1,170,855,000	-	-	
12020109 REGISTRATION OF VOLUNTARY ORGANIZATIONS (NGO)	-	-	-	-	-	
12020440 High Court Probate	6,410,864	35,000,000	35,000,000	-	18	
12020443 Sharia Court Fees	-	-	-	-	-	
12020444 Registration/Renewal of Audit Firms	-	150,000	150,000	-	-	
12020445 Fire Safety Charges	-	7,000,000	7,000,000	-	-	
12020460 Fibre Optic Installation	-	5,000,000	5,000,000	-	-	
12020441 Area Court Fees	-	-	-	-	-	
12020446 FIRE SAFETY CERTIFICATE FEES	1,300,200	3,000,000	3,000,000	-	43	2,188,577,701
Supervision Fees on Mast Erection & Fibre optic	-	-	-	-	-	
12020462 Installation	-	3,000,000	3,000,000	-	-	
<b>TOTAL</b>	<b>3,566,425,947</b>	<b>4,162,758,000</b>	<b>4,162,758,000</b>	<b>-</b>		
<b>BREAKDOWN OF FEES - GENERAL BY MDAs</b>						
<b>ADMIN CODE DESCRIPTION</b>	<b>Actual 2024</b>	<b>Total Budget 2024</b>	<b>Original Budget 2024</b>	<b>Supplementary Budget 2024</b>	<b>Variance</b>	<b>Actual 2023 ₦</b>
011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	82,206,573	45,666,000	45,666,000	-	180	12,330,000
016110100100 BORNO STATE SECURITY TRUST FUND (STF)	275,745,842	-	-	-	-	
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,300,200	10,000,000	10,000,000	-	13	
014000000000 BORNO STATE OFFICE OF THE AUDITOR GENERAL	-	150,000	150,000	-	-	
BORNO STATE OFFICE OF THE LOCAL GOVERNMENT	-	-	-	-	-	
014000200100 AUDITOR GENERAL	-	-	-	-	-	
BORNO STATE LOCAL GOVERNMENT SERVICE	-	-	-	-	-	
014900100100 COMMISSION	-	700,000	700,000	-	-	
BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS	-	-	-	-	-	
AND ADMINITRATIVE STUDIES KONDUGA	3,238,956	-	-	-	-	3,821,610
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	-	-	
BORNO STATE MOHAMET LAWAN COLLEGE OF	-	-	-	-	82	
AGRICULTURE	14,133,697	17,153,000	17,153,000	-		38,967,301
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	524,000	524,000	-	-	
BORNO STATE AGRICULTURAL MECHANIZATION	-	-	-	-	-	
AUTHORITY	-	-	-	-	-	
022000100100 MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	1,000,000	1,000,000	-	-	
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	241,532,938	76,999,000	76,999,000	-	314	78,304,850
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM	8,400,100	15,000,000	15,000,000	-	56	13,694,400
022900100100 MINISTRY OF TRANSPORT AND ENERGY	-	15,000,000	15,000,000	-	-	
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	21,185,982	42,646,000	42,646,000	-	50	76,680,358
023400100100 MINISTRY OF WORKS AND HOUSING	-	-	-	-	-	
025200100100 MINISTRY OF WATER RESOURCES	85,420,171	120,000,000	120,000,000	-	71	52,626,260
023400700100 BORNO STATE HOUSING CORPORATION	-	11,000,000	11,000,000	-	-	



ADMIN CODE DESCRIPTION	Actual 2024	Total Budget 2024	Original Budget	Supplementary	Variance	Actual 2023
031805100100 BORNO STATE HIGH COURT OF JUSTICE	8,895,502	60,000,000	60,000,000	-	15	6,252,899
031805400100 BORNO STATE AREA COURT				-	-	
031805300100 BORNO STATE SHARIA COURT OF APPEAL	207,160	30,000	30,000	-	691	255,010
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	135,000	1,350,000	1,350,000	-	10	114,500
MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND				-	-	
051700100100 INNOVATION		8,000,000	8,000,000	-		
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	202,743	2,500,000	2,500,000	-	8	
051700800100 BORNO STATE LIBRARY BOARD		20,000	20,000	-	-	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY	1,234,568			-	-	1,638,268
051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	240,293,328	220,000,000	220,000,000	-	109	463,255,500
51701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		5,500,000	5,500,000	-	-	6,681,936
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	69,994,540	63,417,000	63,417,000	-	110	89,768,470
BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE				-	78	
OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	5,455,448	7,000,000	7,000,000	-		3,575,211
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	335,693,876	604,500,000	604,500,000	-	56	208,846,991
051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)	1,109,796,679	50,000,000	50,000,000	-	2,220	
BORNO STATE CONTRIBUTORY HEALTH CARE				-	-	
052100200100 MANAGEMENT AGENCY		1,170,855,000	1,170,855,000	-		
052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	33,826,637	200,000,000	200,000,000	-	17	116,028,420
052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	143,905,584	75,000,000	75,000,000	-	192	44,350,360
053500100100 MINISTRY OF ENVIRONMENT	4,211,279	10,362,000	10,362,000	-	41	3,643,794
BORNO STATE ENVIRONMENTAL PROTECTION AGENCY				-	-	
(BOSEPA)		67,000,000	67,000,000	-		
052110400100 BORNO STATE COLLEGES OF NURSING SCIENCES	78,713,976	36,000,000	36,000,000	-	219	56,541,443
022205400100 BORNO MONDAY MARKET COMPANY LIMITED				-	-	
022205400200 BORNO KANO MOTOR PARK AND MARKET	2,634,570	31,235,000	31,235,000	-	8	
MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND	17,419,575			-	-	
INNOVATION				-		
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)	6,451,737	68,624,000	68,624,000	-	9	
BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS				-	-	
AND ADMINITRATIVE STUDIES KONDUGA		4,270,000	4,270,000	-		
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		8,952,000	8,952,000	-	-	
052100800100 BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		5,000,000	5,000,000	-	-	
BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE				-	-	
OF EDUCATION SCIENCE AND TECHNOLOGY BAMA				-	-	
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY				-	-	
BORNO STATE AGENCY FOR THE COORDINATION OF				-	-	
SUSTAINABLE DEVELOPMENT AND HUMANITARIAN				-	-	
RESPONSE		229,643,442	229,643,442	-		
016100700100 FEES - GENERAL Total	3,566,425,947	4,392,401,442	4,392,401,442	-		2,188,577,701
FINES						
ECONOMIC CODE DESCRIPTION	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023 N
12020500 PENALTY OF TAX OFFENDERS						44,927,850
12020501 EDUCATION LEVY	17,681,700	75,270,000	75,270,000	-	23	
12020502 HIGH COURT FINES	6,904,944	14,000,000	14,000,000	-	49	
12020504 PENALTY FOR ENVIRONMENT VIOLATION				-	-	
12020503 AREA COURT FINES	1,030	1,500,000	1,500,000	-	0	
TOTAL	24,587,674	90,770,000	90,770,000			44,927,850





BREAKDOWN OF FINES - GENERAL BY MDAs							Actual 2023
ADMIN CODE	DESCRIPTION						₦
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	17,231,700	75,270,000	75,270,000	-	23	44,927,850
031805100100	BORNO STATE HIGH COURT OF JUSTICE	6,904,944	14,000,000	14,000,000	-	49	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	-			-	-	
	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)				-	-	
053501600100	BORNO STATE SHARIA COURT OF APPEAL	1,030			-	-	
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION				-	-	
031805400100	BORNO STATE AREA COURT		1,500,000	1,500,000	-	-	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	450,000			-	-	44,927,850
SALES - GENERAL		24,587,674	90,770,000	90,770,000			
ECONOMIC CODE	DESCRIPTION	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023 ₦
12020604	SALES OF PRINTED BUDGET		500,000	500,000	-	-	
12020606	SALES OF MAP				-	-	
12020608	SALES OF BROKEN BEACONS	892,000	16,538,000	16,538,000	-	5	1,066,000
12020616	SALES OF URGENT NOW AND KIV SLIPS	51,315,791	158,059,000	158,059,000	-	32	
12020616	SALE OF APPLICATION FORMS				-	-	32,407,152
12020617	SALES OF CARDS	555,000	1,008,000	1,008,000	-	55	4,799,000
12020619	SALES OF DIARY PRODUCTS				-	-	
12020622	SALE OF COTTAGE INDUSTRY PRODUCTS	-	78,788,000	78,788,000	-	-	
12020625	SALES OF PRODUCTS OF COTTAGE INDUSTRIES	-	500,000	500,000	-	-	
12020629	SALES OF TRAFFIC REGULATION BOOKLETS	172,511,485	23,443,000	23,443,000	-	736	380,557,627
12020631	Sales of JSC Forms and OFIHS	-	50,000	50,000	-	-	
12020634	Government Printers Sales of Publications/Exercise	-	300,000	300,000	-	-	
12020635	SALES OF PHOTOGRAPHS				-	-	
12020636	SALES OF INFORMATION PUBLICATION	870,000	32,900,000	32,900,000	-	3	
	SALES OF SEEDLINGS AND CHARGE FOR FIREWOOD ON					-	
12020637	TRANSIT	-	5,156,000	5,156,000	-	-	
12020639	SALES OF ADMISSION FORMS - SCHOOL OF NURSING	15,803,398	9,533,000	9,533,000	-	166	10,393,464
12020640	SALES OF ADMISSION FORMS - SCHOOL OF HEALTH TECHNOLOGY				-	-	
12020642	SALES OF COOPERATIVE FLOUR MILL S PRODUCTS				-	-	
12020611	Sales of In-Service and Bond Forms	358,405	700,000	700,000	-	51	
12020641	Sales of Admission Forms - School of Midwifrey	-	-	-	-	-	
12020618	Sales of Poultry Products		609,000	609,000	-	-	
TOTAL		242,306,079	328,084,000	328,084,000	-	74	429,223,243



**BREAKDOWN OF SALES - GENERAL BY MDAs**  
**ADMIN CODE DESCRIPTION**

	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
						₦
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY		800,000	800,000	-	-	
BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS					42	
051705900100 AND ADMINISTRATIVE STUDIES KONDUGA	190,960	459,000	459,000	-		369,709
BORNO STATE LOCAL GOVERNMENT SERVICE					30	
014900100100 COMMISSION	358,405	1,200,000	1,200,000	-		526,000
BORNO STATE LIVESTOCK MANAGEMENT AGENCY					-	
026500200100 (BOLMA)		609,000	609,000	-		
022000100100 MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT				-	-	
023800100100 MINISTRY OF BUDGET AND PLANNING		500,000	500,000	-	-	
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)		35,788,000	35,788,000	-	-	
022206000100 BORNO STATE NEITAL NIGERIA LIMITED		42,500,000	42,500,000	-	-	
022206100100 BORNO STATE SUPPLY COMPANY (BOSCO)		1,000,000	1,000,000	-	-	
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION				-	-	
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)	1,425,000	33,408,000	33,408,000	-	4	
031801100100 BORNO STATE JUDICIAL SERVICE COMMISSION		50,000	50,000	-	-	
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM				-	-	
BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE					45	
051705500100 OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	892,000	2,000,000	2,000,000	-		1,066,000
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD				-	-	
051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	15,898,156	5,000,000	5,000,000	-	318	14,208,410
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	3,613,913	8,040,000	8,040,000	-	45	2,582,800
BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE					-	
051705500100 OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	27,500			-		80,131
051705700100 BORNO STATE SCHOLARSHIPS BOARD	6,806,555	10,000,000	10,000,000	-	68	
052110400100 BORNO STATE COLLEGES OF NURSING SCIENCES	15,803,398	9,533,000	9,533,000	-	166	10,393,464
052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	21,851,400	8,000,000	8,000,000	-	273	
053500100100 MINISTRY OF ENVIRONMENT		5,156,000	5,156,000	-	-	13,801,318
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION				-	-	
032600700100 BORNO STATE HIGHER ISLAMIC SCHOOL		4,310,000	4,310,000	-	-	489,990
BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL &					10	
051707500100 ISLAMIC STUDIES	614,500	6,450,000	6,450,000	-		4,799,000
BORNO STATE MOHAMET LAWAN COLLEGE OF					66	
051707400100 AGRICULTURE	2,185,406	3,300,000	3,300,000	-		348,794
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	172,511,485	23,443,000	23,443,000	-	736	380,557,627
014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION		110,000,000	110,000,000	-	-	
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	127,400			-	-	
016100600100 BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		16,538,000	16,538,000	-	-	
<b>SALES - GENERAL Total</b>	<b>242,306,079</b>	<b>328,084,000</b>	<b>328,084,000</b>			<b>429,223,243</b>

**EARNINGS -GENERAL**  
**ECONOMIC CODE DESCRIPTION**

	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023 N
12020701 HIRE OF PLANTS AND EQUIPMENTS		111,467,000	111,467,000	-	-	
12020702 EARNINGS FROM REPAIRS OF PRIVATE VEHICLES ETC		157,550,000	157,550,000	-	-	
12020703 HIRING OF MARINI ASPHALT MIXING PLANT		1,000,000	1,000,000	-	-	
12020704 HIRING OF QUARIES AND SELLING OF CHIPPINGS		13,450,000	13,450,000	-	-	
12020706 LEASE/HIRE OF FILLING STATIONS	25,000,000			-	-	
12020708 EARNINGS FROM COOPERATIVE FLOUR MILLS				-	-	
12020710 EARNINGS FROM MAIDUGURI AMUSEMENT PARK				-	-	
EARNINGS FROM LIAISON OFFICES' BOARDING &				-	-	
12020711 LODGING		2,500,000	2,500,000	-	-	
12020713 EARNINGS FROM THE USE OF GOVT. HALLS		125,668,000	125,668,000	-	-	
12020717 EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	427,478,312	569,062,000	569,062,000	-	75	410,673,854
12020718 TRACTOR HIRING SERVICE	1,939,497	10,500,000	10,500,000	-	18	
12020721 DRUG REVOLVING FUND SCHEME				-	-	12,005,000
12020722 WORKSHOP EARNINGS		10,200,000	10,200,000	-	-	
12020723 PRINTING CHARGES		5,000,000	5,000,000	-	-	
12020724 EARNINGS FROM CONSULTANCY SERVICES		25,204,000	25,204,000	-	-	
RENT FROM WORKSHOP				-	-	
12020709 Earnings from Government Printing Press		200,000	200,000	-	-	
12020720 Earnings from Farm Centre		1,200,000	1,200,000	-	-	
<b>TOTAL</b>	<b>454,417,809</b>	<b>1,033,001,000</b>	<b>1,033,001,000</b>	<b>-</b>	<b>44</b>	<b>422,678,854</b>

**BREAKDOWN OF EARNINGS - GENERAL BY MDAs**  
**ADMIN CODE DESCRIPTION**

	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023 N
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY		5,200,000	5,200,000	-	-	
BORNO STATE AGRICULTURAL MECHANIZATION				-	18	
021511100100 AUTHORITY	1,939,497	10,500,000	10,500,000	-	-	4,305,000
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM				-	-	
022205400100 BORNO MONDAY MARKET COMPANY LIMITED	25,000,000			-	-	
022205400200 BORNO KANO MOTOR PARK AND MARKET	2,454,746	6,040,000	6,040,000	-	41	5,326,563
022900100100 MINISTRY OF TRANSPORT AND ENERGY				-	-	
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION	424,829,309	531,155,000	531,155,000	-	80	405,347,291
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		268,467,000	268,467,000	-	-	
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES				-	-	
052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)				-	-	
022201800100 BORNO INVESTMENT COMPANY LTD		41,067,000	41,067,000	-	-	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		48,000	48,000	-	-	
022205200100 BORNO STATE HOTELS		138,974,000	138,974,000	-	-	
022206000100 BORNO STATE NEITAL NIGERIA LIMITED		1,850,000	1,850,000	-	-	
BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE				-	1	
051705500100 OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	194,258	13,500,000	13,500,000	-	-	
011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)				-	-	7,700,000
BORNO STATE MOHAMET LAWAN COLLEGE OF				-	-	
051707400100 AGRICULTURE		1,200,000	1,200,000	-	-	
023400100100 MINISTRY OF WORKS AND HOUSING		15,000,000	15,000,000	-	-	
<b>EARNINGS -GENERAL Total</b>	<b>454,417,809</b>	<b>1,033,001,000</b>	<b>1,033,001,000</b>	<b>-</b>	<b>44</b>	<b>422,678,854</b>

**HIRE/RENT OF GOVERNMENT PROPERTIES**  
**ECONOMIC CODE DESCRIPTION**

12020803	RENT FROM GOVERNMENT ESTATES	
12020802	LEASE RENTAL FROM BORNO GUEST HOUSE - KADUNA	
12020804	RENT FROM GOVERNMENT COMMERCIAL	10,701,137
12020805	RENT FROM CONFERENCE CENTRES	
12020801	Rent from Staff Quarters	
12020804	RENTFROM GOVERNMENT COMMERCIAL SHOPS/STORES	
12020803	RENT -STAFF QUARTERS	
12020805	RENT & PREMIUM ON THE ALLOCATION OF LAND	
<b>TOTAL</b>		<b>10,701,137</b>

**Actual 2024****Total Budget 2024****Original Budget  
2024****Supplementary  
Budget 2024****Variance****Actual 2023  
N**

81,800,000

81,800,000

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**BREAKDOWN HIRE/RENT OF GOVERNMENT BY MDAs****ADMIN CODE DESCRIPTION**

022205200100	BORNO STATE HOTELS	
023400700100	BORNO STATE HOUSING CORPORATION	
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL	
051400100100	DEVELOPMENT	70,000
051700800100	BORNO STATE LIBRARY BOARD	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	
022201800100	BORNO INVESTMENT COMPANY LTD	
022205400200	BORNO KANO MOTOR PARK AND MARKET	281,137
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	10,350,000
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	
<b>TOTAL</b>		<b>10,701,137</b>

**Actual 2024****Total Budget 2024****Original Budget  
2024****Supplementary  
Budget 2024****Variance****Actual 2023  
N**

8,426,000

8,426,000

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**RENT ON LAND & OTHERS - GENERAL****ECONOMIC CODE DESCRIPTION**

12020901	GROUND RENT	
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME	100,801,167

**Actual 2024****Total Budget 2024****Original Budget  
2024****Supplementary  
Budget 2024****Variance****Actual 2023  
N**

645,619,000

645,619,000

-

16

101,826,234

**TOTAL****100,801,167****645,619,000****645,619,000****-****16****101,826,234****BREAKDOWN RENT & OTHERS BY MDAs****ADMIN CODE DESCRIPTION**

016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	100,801,167
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100,801,167

645,619,000

645,619,000

-

16

101,826,234

**TOTAL****100,801,167****645,619,000****645,619,000****-****16****101,826,234**



## INVESTMENT INCOME

## ECONOMIC CODE DESCRIPTION

12021101 Dividend Income

12021103 OTHER INVESTMENT INCOME

TOTAL

## BREAKDOWN OF INVESTMENT INCOME BY MDAs

## ADMIN CODE DESCRIPTION

022201800100 BORNO INVESTMENT COMPANY LTD

TOTAL

## INTEREST EARNED

## ECONOMIC CODE DESCRIPTION

12021201 INTEREST FROM BANK DEPOSITS

12021211 GAINS ON FOREIGN EXCHANGE

## RE- IMBURSEMENTS/REVERSARS

## ADMIN CODE DESCRIPTION

2k

REVERSALS

12021005 REFUNDS

14070102 UNSPECIFIED REVENUE

TOTAL

					Actual 2023
					₦
		15,700,000	15,700,000	-	-
3,703,819,004	99,776,000	99,776,000	-	3,712	-
3,703,819,004	115,476,000	115,476,000	-	3,207	
Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
					₦
3,703,819,004	115,476,000	115,476,000	-	3,207	-
3,703,819,004	115,476,000	115,476,000	-	3,207	
Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2022
Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		0	0	0	1,917,169,039
800,844,342	0	0	0	-	110,000
37,623,693	0	0	0	-	1,917,279,039
838,468,035					





**MAFONI DAY SECONDARY SCHOOL**



**NOTE 3 - AIDS AND GRANTS**  
**BORNO STATE GOVERNMENT OF NIGERIA**  
**NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

DETAILS

AID AND GRANTS

AID AND GRANTS- RECURRENT

PRIMARY HEALTHCARE DEVELOPMENT  
AGENCY-ALIKO DANGOTE FOUNDATION  
TETFUND- BORNO STATE UNIVERSITY  
BORNO STATE CONTRIBUTORY HEALTH  
CARE MANAGEMENT AGENCY  
**TOTAL AID AND GRANT**

Ref. Note	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	₦	₦	₦	₦		₦
						1,240,612,246
	22,872,695					
	22,872,695					1,240,612,246

**NOTE 4 AND 5 - PERSONNEL COSTS****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2024**

NOTE	CODE	DETAILS	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
4		<b>PERSONNEL COST</b>		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>%</b>	<b>N</b>
		SALARY (A)		21,844,082,164	31,049,606,000	30,032,223,000	1,017,383,000	70	18,829,503,653
		NON REGULAR ALLOWANCES		1,872,882,637	6,481,992,000	6,156,891,000	325,101,000	29	2,970,843,926
		OVERTIME						-	-
4A		<b>TOTAL SALARIES</b>		<b>23,716,964,801</b>	<b>37,531,598,000</b>	<b>36,189,114,000</b>	<b>1,342,484,000</b>	<b>63</b>	<b>21,800,347,579</b>
		<b>PENSION AND GRATUITY</b>		<b>18,454,103,061</b>	<b>17,097,765,000</b>	<b>14,097,765,000</b>	<b>3,000,000,000</b>	<b>108</b>	<b>14,031,284,374</b>
4A		<b>BREAKDOWN OF SALARIES</b>		<b>21,844,082,164</b>	<b>54,629,363,000</b>	<b>50,286,879,000</b>	<b>4,342,484,000</b>	<b>40</b>	<b>35,831,631,952</b>
		NET SALARY PAYMENT		22,111,731,846					20,842,720,715
		ADD DEDUCTIONS -UNION DUES		297,653,211					253,231,609
		-PAYE		532,970,470					297,950,086
		-OTHER DEDUCTIONS		774,609,274					406,445,168
		<b>TOTAL SALARIES</b>		<b>23,716,964,801</b>					<b>21,800,347,579</b>
		<b>BREAKDOWN OF SALARIES BY MDAS</b>		<b>Actual 2024</b>	<b>Final Budget 2024</b>	<b>Original Budget 2024</b>	<b>Supplementary Budget 2024</b>	<b>Variance</b>	<b>Actual 2023</b>
		<b>SECTORS</b>		<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>%</b>	<b>N</b>
		01 ADMINISTRATIVE SECTOR		2,284,083,634	5,687,350,000	5,225,263,000	-	40	2,673,697,518
		02 ECONOMIC SECTOR		2,774,642,165	21,800,586,000	21,664,455,000	-	13	2,401,780,219
		03 LAW AND JUSTICE SECTOR		1,054,557,880	2,106,661,000	1,373,715,000	-	50	496,372,560
		05 SOCIAL SECTOR		17,059,447,834	25,034,766,000	25,023,446,000	-	68	15,755,883,429
		<b>TOTAL</b>		<b>23,172,731,513</b>	<b>54,629,363,000</b>	<b>53,286,879,000</b>	<b>-</b>	<b>42</b>	<b>21,327,733,726</b>
		<b>ADMIN CODE ADMINISTRATIVE SECTOR</b>		<b>Actual 2024</b>	<b>Final Budget 2024</b>	<b>Original Budget 2024</b>	<b>Supplementary Budget 2024</b>	<b>Variance</b>	<b>Actual 2023</b>
				<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>%</b>	<b>N</b>
	011100100100	GOVERNMENT HOUSE		197,583,472	371,803,000	181,816,000	189,987,000	53	208,310,452
	011100100200	DEPUTY GOVERNOR'S OFFICE		20,809,183			-	-	576,740,192
	011101300100	OFFICE OF SECRETARY TO THE STATE GOVT.		164,378,041.17	1,585,189,000	1,585,189,000	-	10	431,095,080
	011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		25,024,000	5,000,000	5,000,000	-	500	9,732,000
	011102100200	ABUJA LIAISON OFFICE			36,290,000	36,290,000	-	-	
	011103500100	BORNO STATE PENSIONS DEPARTMENT		4,080,000	4,280,000	4,280,000	-	95	990,000
	011103700100	BORNO STATE PILGRIMS WELFARE BOARD			71,594,000	71,494,000	100,000	-	16,245,378
	016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)			960,000	960,000	-	-	-
	016103500100	BORNO STATE PENSIONS DEPARTMENT					-	-	-
	011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		5,168,142	10,174,000	10,174,000	-	51	1,352,775
	011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		69,311,799	691,122,000	691,122,000	-	10	74,139,127
	012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		255,643,134	409,090,000	409,090,000	-	62	254,715,104
	012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		345,156,462	330,205,000	330,205,000	-	105	298,526,573
	012500100100	HEAD OF SERVICE		286,235,409	1,047,683,000	1,047,683,000	-	27	306,802,001
	014000100100	OFFICE OF THE STATE AUDITOR GENERAL		152,561,826	116,940,000	116,940,000	-	130	133,308,019
	014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		40,275,067	72,752,000	72,752,000	-	55	111,121,101
	014700100100	CIVIL SERVICE COMMISSION		29,007,385	52,740,000	52,740,000	-	55	29,657,059
	012500500100	ESTABLISHMENT DEPARTMENT					-	-	
	011101700100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		5,390,918	18,235,000	18,235,000	-	30	2,986,446
	011102100200	LIASON OFFICE, ABUJA/KADUNA					-	-	
	014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		3,058,000	50,000,000	50,000,000	-	6	39,316,429
	014800100101	BORNO STATE AUDIT SERVICE COMMISSION			3,500,000	3,500,000	-	-	90,000
	011103500200	LOCAL GOVERNMENT PENSION BOARD		3,200,000	70,617,000	70,617,000	-	5	
	011103700100	PILGRIMS WELFARE BOARD		26,610,000			-	-	
	011110100100	SECURITY TRUST FUND			56,000,000	56,000,000	-	-	





## ADMINISTRATIVE SECTOR

011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA
011103500100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION
016101000100	CAREER GUIDANCE AND COUNCELLING COMMISSION
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS
016100600100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD
023400400100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE
TOTAL	

## ECONOMIC SECTOR

021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES
021511000100	BORNO STATE FERTILIZER BLENDING PLANT
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT
022000100100	MINISTRY OF FINANCE-HQTRS
022000300100	BUDGET AND PLANNING
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM
022205400200	KANO MOTOR PARK AND MARKET
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)
022205900100	BORNO WIRE AND NAIL COMPANY
022206000100	NEITAL NIGERIA LIMITED
022206100100	BORNO SUPPLY COMPANY (BOSCO)
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION
023100300100	RURAL ELECTRIFICATION BOARD
023400100100	MINISTRY OF WORKS AND HOUSING
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)
025200100100	MINISTRY OF WATER RESOURCES
025300100100	MINISTRY OF HOUSING AND ENERGY
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT
026000100100	MINISTRY OF LANDS & SURVEY
022000300100	MONDAY MARKET COMPANY LIMITED
022000700100	OFFICE OF ACCOUNTANT GENERAL
022205600100	MAIDIGURI INTERNATIONAL HOTEL
022205400200	MAIDIGURI KANO MOTOR PARK AND MARKET
022205700100	RURAL ELECTRIFICATION BOARD
022205800100	SODA ASH COMPAY LIMITED
022205400100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY
012305700100	COUNCIL OF ARTS AND CULTURE
022905300100	BORNO EXPRESS TRANSPORT CORPORATION
025301000100	BORNO STATE HOUSING CORPORATION
022201800100	BORNO INVESTMENT COMPANY LIMITED
021511100100	BORNO STATE AGRICULTURAL MERCHANIZATION AUTHORITY
021511000100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)
022205200100	BORNO STATE HOTELS LIMITED
022900100100	MINISTRY OF TRANSPORT AND ENERGY
022000200100	DEBT MANAGEMENT OFFICE
021511000100	BORNO STATE FERTILIZER BLENDING PLANT
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)
023800400100	STATE BUREAU OF STATISTICS
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)
TOTAL	

Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
N	N	N	N	%	N
32,502,497	38,000,000	38,000,000	-	86	4,585,234
151,087,727			-	-	144,937,876
10,840,000	53,759,000	53,759,000	-	20	29,046,675.00
	41,243,000	29,243,000	12,000,000	-	
34,892,500	50,280,000	50,280,000	-	69	
	15,000,000	5,000,000	10,000,000	-	
356,006,737	437,894,000	187,894,000	250,000,000	81	162,846,021
52,949,197	30,000,000	30,000,000	-	176	8,852,000
12,312,140	17,000,000	17,000,000	-	72	9,084,558
2,284,083,634	5,687,350,000	5,225,263,000	462,087,000	40	2,673,697,518
Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
N	N	N	N	%	N
307,383,061	506,480,000	506,480,000	-	61	386,826,387
			-	-	95,000
3,329,517	108,323,000	108,323,000	-	3	47,142,151
307,074,057			-	-	356,278,268
251,323,840	596,700,000	596,700,000	-	42	262,269,987
			-	-	
34,395,294	60,000,000	60,000,000	-	57	45,547,897
610,000	6,320,000	2,160,000	4,160,000	10	1,743,500
	66,250,000	66,250,000	-	-	
6,889,538	6,915,000	6,915,000	-	100	6,652,342
23,327,703	21,906,000	21,906,000	-	106	21,727,754
11,210,295	13,880,000	13,880,000	-	81	10,987,438
			-	-	
74,296,907	61,652,000	61,652,000	-	121	78,721,720
389,139,135	377,760,000	377,760,000	-	103	316,524,828
96,356,766	136,500,000	136,500,000	-	71	85,776,075
525,180,729	464,550,000	385,000,000	79,550,000	113	408,749,810
6,578,224			-	-	14,136,718
39,537,537	45,723,000	32,623,000	13,100,000	86	14,424,626
			-	-	
77,784,837	81,772,000	81,772,000	-	95	
	18,000,000,000	18,000,000,000	-	-	135,820,213
			-	-	
			-	-	
			-	-	4,376,000
			-	-	
167,644,378	160,200,000	160,200,000	-	105	
			-	-	
182,288,031	176,112,000	176,112,000	-	104	
24,887,029	69,063,000	69,063,000	-	36	
	59,580,000	58,880,000	700,000	-	
1,800,000	36,269,000	36,269,000	-	5	150,000
4,670,000	4,800,000	4,800,000	-	97	
	211,738,000	211,738,000	-	-	181,809,506
	10,000,000	10,000,000	-	-	
31,694,000	76,621,000	38,000,000	38,621,000	41	21,940,000
1,870,000	10,250,000	10,250,000	-	18	80,000
110,000	105,000	105,000	-	105	
203,961,286			-	-	
1,300,000	4,217,000	4,217,000	-	31	
	426,900,000	426,900,000	-	-	
2,774,642,165	21,800,586,000	21,664,455,000	136,131,000	13	2,401,780,219



## LAW AND JUSTICE

031801100100	STATE JUDICIAL SERVICE COMMISSION
032600100100	MINISTRY OF JUSTICE
032605100100	HIGH COURT OF JUSTICE
032605400100	AREA COURTS
032605300100	SHARIA COURT OF APPEAL
032600600200	SCHOOL FOR HIGHER ISLAMIC STUDIES
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY

TOTAL

## TOTAL SECTOR

051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD
051700800100	BORNO STATE LIBRARY BOARD
051701000100	BORNO STATE AGENCY FOR MASS LITERACY
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC
051701800100	RAMAT POLYTECHNIC MAIDUGURI
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION
051701900200	COLLEGE OF EDUCATION WAKA - BIU
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA
051702606300	MUSTAFA UMAR EL-KANEMI ARABIC COLLEGE MAIDUGURI
051705400100	BORNO STATE TEACHING SERVICE BOARD
051705600100	BORNO STATE SCHOLARSHIPS BOARD
051800100100	MINISTRY OF HIGHER EDUCATION
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES
052110200100	HOSPITALS MANAGEMENT BOARD
053500100100	MINISTRY OF ENVIRONMENT
053505600100	AFORESTATION PROJECT
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY
053905100100	BORNO STATE SPORTS COUNCIL
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS
055200100100	MINISTRY OF RELIGIOUS AFFAIRS
011103700100	BORNO STATE PILGRIMS WELFARE BOARD
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA
053900100100	MINISTRY OF SPORTS DEVELOPMENT
055200300100	GOVERNMENT SECONDARY SCHOOL WAKA BIU
055200400100	STATE STATE COUNCIL OF ULAMAS
055200200100	ISLAMIC RELIGIOUS PREACHING BOARD
051706500100	EDUCATION ENDOWMENT FUND
051702100100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)
051701100100	NOMADIC EDUCATION
055200500100	ISLAMIC RESEARCH CENTRE
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY
052110400100	COLLEGE OF NURSING AND MIDWIFERY
052110600100	COLLEGE OF HEALTH TECHNOLOGY
055200500103	BORNO STATE TEACHING HOSPITAL
051701000100	BORNO STATE AGENCY FOR MASS LITERACY
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY
051706600100	EDUCATION TRUST FUND
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE

TOTAL

## PENSION AND GRATUITY

GRATUITY  
PENSION  
TOTAL

Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
N	N	N	N	%	N
808,690,172	67,470,000	67,470,000	-	1,199	
221,858,626	926,360,000	193,414,000	732,946,000	24	474,236,064
24,009,082	755,000,000	755,000,000	-	3	22,136,496
	250,431,000	250,431,000	-	-	
	95,000,000	95,000,000	-	-	
			-	-	
	12,400,000	12,400,000	-	-	
1,054,557,880	2,106,661,000	1,373,715,000	732,946,000	50	496,372,560
Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
N	N	N	N	%	N
233,802,860	492,262,000	492,262,000	-	47	67,874,343
60,502,801	106,588,000	106,588,000	-	57	32,990,177
253,567,128	255,000,000	255,000,000	-	99	114,768,241
87,577,574	69,100,000	65,100,000	4,000,000	127	1,481,799,971
49,292,884	62,992,000	62,992,000	-	78	53,257,447
179,439,470	140,417,000	140,417,000	-	128	178,668,772
683,661,653	646,623,000	646,623,000	-	106	328,311,039
1,392,704,398	1,892,981,000	1,892,981,000	-	74	1,415,879,353
855,903,325			-	-	809,846,361
496,165,902	531,144,000	531,144,000	-	93	486,954,963
573,135,948			-	89	
	644,237,000	644,237,000	-	-	537,050,978
			-	-	
3,731,386,438			-	-	2,996,317,997
3,169,584	5,000,000	4,500,000	500,000	63	1,941,387
			-	-	23,257,922
			-	-	353,851
			-	-	641,941,213
656,553,081	679,750,000	679,750,000	-	97	4,178,901,914
4,598,108,416	9,300,425,000	9,300,425,000	-	49	260,104,507
243,632,617	229,694,000	229,694,000	-	106	
			-	-	
731,478,065	698,136,000	698,136,000	-	105	733,705,386
180,644,254	147,139,000	147,139,000	-	123	85,290,228
6,546,246	5,443,000	5,443,000	-	120	2,881,787
22,717,175	47,250,000	47,250,000	-	48	16,966,886
32,555,555	70,000,000	70,000,000	-	47	25,389,079
18,675,025			-	-	
	157,050,000	157,050,000	-	-	
			-	-	849,581
			-	-	
33,242,000			-	-	
	5,000,000	5,000,000	-	-	
			-	-	19,966,756
1,159,894,009	1,104,790,000	1,104,790,000	-	105	1,009,699,053
	318,000	318,000	-	-	
			-	-	
273,083,027	3,000,178,000	3,000,178,000	-	9	224,554,972
20,222,550	31,390,000	31,390,000	-	64	14,455,900
32,079,080	22,000,000	22,000,000	-	146	
			-	-	
475,000			-	-	1,770,000
12,447,165	17,068,000	15,068,000	2,000,000	73	10,133,366
35,676,992	66,870,000	66,870,000	-	53	
	4,200,000,000	4,200,000,000	-	-	
	2,478,000	2,478,000	-	-	
	4,820,000	-	4,820,000	-	
			-	-	
401,107,612	398,623,000	398,623,000	-	101	291,831,274
17,059,447,834	25,034,766,000	25,023,446,000	11,320,000	68	15,755,883,429
Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
N	N	N	N	%	N
7,521,121,958	6,000,000,000	3,000,000,000	3,000,000,000	125	1,942,380,436
10,932,981,102	11,097,765,000	11,097,765,000	-	99	12,088,903,938
18,454,103,061	17,097,765,000	14,097,765,000	3,000,000,000	108	14,031,284,374



**NOTE 6 - OVERHEAD COSTS****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
6				N	N	N	N		N
	<b>OVERHEAD</b>								
	<b>ADMIN. CODE BREAKDOWN OF OVERHEAD BY SECTORS/MDAS</b>								
	<b>SECTORS</b>								
	01	ADMINISTRATIVE SECTOR		39,071,221,422	52,757,098,000	37,988,973,000	14,768,125,000	74	20,730,839,134
	02	ECONOMIC SECTOR		13,032,851,033	12,857,159,100	11,570,500,100	1,286,659,000	101	9,001,384,071
	03	LAW AND JUSTICE SECTOR		1,683,972,270	1,685,741,000	1,685,741,000	-	100	574,302,143
	05	SOCIAL SECTOR		9,667,963,337	17,821,715,600	16,219,641,900	1,602,073,700	54	8,686,185,192
		<b>TOTAL</b>		<b>63,456,008,062</b>	<b>85,121,713,700</b>	<b>67,464,856,000</b>	<b>17,656,857,700</b>	<b>75</b>	<b>38,992,710,540</b>
	<b>ECONOMIC CODE BREAKDOWN OF OVERHEAD BY ECONOMIC</b>								
			Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
	220201	TRAVEL& TRANSPORT - GENERAL		6,812,312,481	11,707,509,000	6,298,385,000	5,409,124,000	58	
	220202	UTILITIES - GENERAL		1,446,001,991	2,592,695,100	1,886,681,100	706,014,000	56	
	220203	MATERIALS & SUPPLIES - GENERAL		3,181,560,557	6,216,374,561	6,184,302,000	32,072,561	51	
	220204	MAINTENANCE SERVICES - GENERAL		2,437,391,472	3,463,684,211	3,208,708,000	254,976,211	70	
	220205	TRAINING - GENERAL		1,571,944,156	2,714,526,050	2,580,129,000	134,397,050	58	
	220206	OTHER SERVICES - GENERAL		14,391,241,861	26,202,919,000	20,974,108,000	5,228,811,000	55	
	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL		895,701,792	1,076,089,500	1,013,311,000	62,778,500	83	
	220208	FUEL & LUBRICANTS - GENERAL		5,731,794,110	6,749,921,310	5,691,700,000	1,058,221,310	85	
	220209	FINANCIAL CHARGES - GENERAL		169,091,875	87,451,000	86,433,000	1,018,000	193	
	220210	MISCELLANEOUS EXPENSES GENERAL		26,818,967,764	24,310,543,968	19,541,098,900	4,769,445,068	110	
		<b>TOTAL</b>		<b>63,456,008,062</b>	<b>85,121,713,700</b>	<b>67,464,856,000</b>	<b>17,656,857,700</b>	<b>75</b>	
	<b>ADMIN CODE ADMINISTRATIVE SECTOR</b>								
			Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
				N	N	N	N		N
	011100100100	GOVERNMENT HOUSE		20,610,808,015	24,203,332,000	13,046,000,000	11,157,332,000	85	13,487,438,138
	011100100200	DEPUTY GOVERNOR'S OFFICE		4,794,483,338	4,166,000,000	3,566,000,000	600,000,000	115	
	011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		1,972,080,961	1,555,018,000	1,162,325,000	392,693,000	127	
	011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		59,258,569	90,000,000	90,000,000	-	66	43,656,855
	016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		1,973,368,839	2,825,627,000	2,190,627,000	635,000,000	70	767,798,470
	016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		34,633,618	14,220,000	14,220,000	-	244	9,377,237
	016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		257,398,660	269,800,000	65,700,000	204,100,000	95	75,339,862
		BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE						77	
	016100700100	DEVELOPMENT AND HUMANITARIAN RESPONSE		153,114,755	200,000,000	200,000,000	-		102,847,957
	016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		159,303,753	385,100,000	385,100,000	-	41	
	016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		31,276,528	44,775,000	44,775,000	-	70	4,266,966
	016101100100	LAGOS LIAISON OFFICE			1,175,000	1,175,000	-	-	
	016102100200	ABUJA LIAISON OFFICE		378,111,280	369,041,000	321,041,000	48,000,000	118	
		BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA						-	
	016103300100	(BOSACAM)			2,523,000	2,523,000	-		
	016103500100	BORNO STATE PENSIONS DEPARTMENT		13,134,315	14,660,000	14,660,000	-	90	11,362,344
	014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		2,934	30,758,000	30,758,000	-	0	11,881,296
	016103700100	BORNO STATE PILGRIMS WELFARE BOARD		50,170,854	1,093,000,000	1,093,000,000	-	5	
	016110100100	BORNO STATE SECURITY TRUST FUND (STF)			1,629,500,000	1,629,500,000	-	-	
	016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		841,109,903	2,767,117,000	1,367,117,000	1,400,000,000	30	24,756,499
	016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			60,900,000	60,900,000	-		
	011118400100	DEPARTMENT OF PARASTATALS					-	-	



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	N	N	N	N		N
011200100100 BORNO STATE HOUSE ASSEMBLY	5,061,352,614	5,119,980,000	4,829,980,000	290,000,000	99	5,305,341,374
011200300100 STATE HOUSE OF ASSEMBLY				-	-	
011200400100 BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		48,350,000	44,350,000	4,000,000	-	
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,669,806,084	5,358,790,000	5,358,790,000	-	31	67,464,079
012300400100 BORNO RADIO TELEVISION CORPORATION (BRTV)	44,323,261	93,000,000	93,000,000	-	48	42,487,876
012305700100 BORNO STATE COUNCIL FOR ARTS AND CULTURE	5,605,880	600,000	600,000	-	934	100,256
012500100100 BORNO STATE HEAD OF SERVICE (HOS)	334,000,345	440,737,000	431,737,000	9,000,000	76	258,087,393
012500500100 BORNO STATE ESTABLISHMENT DEPARTMENT		12,913,000	2,913,000	10,000,000	-	500,938
ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES					71	
012500600100 KONDUGA				-		1,179,823
014000100100 BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	62,423,794	118,389,000	100,389,000	18,000,000	53	84,495,927
014000200100 BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	126,703,258	231,295,000	231,295,000	-	55	145,235,307
014700100100 BORNO STATE CIVIL SERVICE COMMISSION	21,694,246	17,873,000	17,873,000	-	121	4,042,553
014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	25,375,798	361,100,000	361,100,000	-	7	278,790,249
014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION	390,725,739	1,165,080,000	1,165,080,000	-	34	
014000300100 BORNO STATE AUDIT SERVICE COMMISSION	-	28,670,000	28,670,000	-	-	4,387,735
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	954,078	37,775,000	37,775,000	-	3	20,730,839,134
TOTAL	39,071,221,422	52,757,098,000	37,988,973,000	14,768,125,000		
ADMIN CODE ECONOMIC SECTOR	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	N	N	N	N		N
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	230,202,550	110,500,000	60,500,000	50,000,000	208	26,862,527
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	7,054,543	8,265,000	8,265,000	-	85	6,752,664
021511000100 BORNO STATE FERTILIZER COMPANY	1,092,844	1,200,000	1,200,000	-	91	1,005,686
021511100100 BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	135,759	1,839,000	1,839,000	-	7	150,070
021511200100 BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT				-	-	24,746,026
022000100100 MINISTRY OF FINANCE-HQTRS	5,589,072,558	2,808,000,000	2,808,000,000	-	199	4,805,753,347
022000200100 BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	35,388,698	74,550,000	74,550,000	-	47	3,649,782
023800100100 MINISTRY OF BUDGET AND PLANNING	524,556,795	1,254,050,000	1,254,050,000	-	42	300,124,852
022000700100 BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	459,809,945	767,340,000	767,340,000	-	60	527,303,465
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	814,927,947	927,463,000	840,963,000	86,500,000	88	533,958,530
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM	273,675,817	368,893,000	84,730,000	284,163,000	74	40,079,616
022201800100 BORNO INVESTMENT COMPANY LTD		22,487,000	22,487,000	-	-	
022205200100 BORNO STATE HOTELS		9,035,000	9,035,000	-	-	
022205400100 BORNO MONDAY MARKET COMPANY LIMITED	64,835,987	30,029,000	30,029,000	-	216	2,642,435
022205400200 BORNO KANO MOTOR PARK AND MARKET	4,252,591	6,940,000	4,560,000	2,380,000	61	
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)		37,403,000	37,403,000	-	-	
022205800100 SODA ASH COMPANY				-	-	
022205900100 BORNO STATE WIRE AND NAIL COMPANY	549,660	600,000	600,000	-	92	749,079
022206000100 BORNO STATE NEITAL NIGERIA LIMITED	851,113	6,330,000	6,330,000	-	13	668,875
022206100100 BORNO STATE SUPPLY COMPANY (BOSCO)	146,648	600,000	600,000	-	24	
022800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION				-	-	
022900100100 MINISTRY OF TRANSPORT AND ENERGY	1,480,696,555	2,691,597,100	2,017,981,100	673,616,000	55	24,323,460
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION	511,092,097	549,241,000	359,241,000	190,000,000	93	
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY	74,025,593	99,795,000	99,795,000	-	74	
022905700100 BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		12,000,000	12,000,000	-	-	3,511,997
023400100100 MINISTRY OF WORKS AND HOUSING	296,712,839	353,100,000	353,100,000	-	84	90,010,691
023400400100 BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	111,085,925	209,350,000	209,350,000	-	53	135,720,222
023800200100 BORNO STATE BUREAU OF STATISTICS	16,438,345	22,402,000	22,402,000	-	73	
025000100100 FISCAL RESPONSIBILITY BOARD /AGENCY		500,000	500,000	-	-	
025200100100 MINISTRY OF WATER RESOURCES	2,452,397,422	2,173,670,000	2,173,670,000	-	113	1,626,433,137
BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY					23	
(RUWASSA)	3,161,297	13,607,000	13,607,000	-		1,164,924
025300100100 MINISTRY OF HOUSING AND ENERGY				-	-	832,583,573
023400700100 BORNO STATE HOUSING CORPORATION	47,444,566	90,547,000	90,547,000	-	52	
MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT					14	
025600100100 (MRRR)	22,272,871	160,359,000	160,359,000	-		13,189,115



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	N	N	N	N		N
021511000100 BORNO STATE FERTILIZER BLENDING PLANT				-	-	
021511300100 BORNO STATE LIVESTOCK DEVELOPMENT AGENCY				-	-	
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)				-	-	
022205600100 BORNO MAIDUGURI INTERNATIONAL HOTEL				-	-	
026500200100 BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	10,970,070	45,467,000	45,467,000	-	#REF!	9,001,384,071
<b>TOTAL</b>	<b>13,032,851,033</b>	<b>12,857,159,100</b>	<b>11,570,500,100</b>	<b>1,286,659,000</b>		
<b>ADMIN CODE LAW &amp; JUSTICE SECTOR</b>						
Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	N	N	N	N		N
031801100100 BORNO STATE JUDICIAL SERVICE COMMISSION	1,015,538	1,500,000	1,500,000	-	68	1,031,139
032600100100 MINISTRY OF JUSTICE	473,858,450	491,260,000	491,260,000	-	96	243,887,804
032600200100 BORNO STATE PREROGATIVE OF MERCY	999,101	1,996,000	1,996,000	-	50	400,797
032600700100 BORNO STATE HIGHER ISLAMIC SCHOOL	1,480,644	11,020,000	11,020,000	-	13	3,837,676
031805100100 BORNO STATE HIGH COURT OF JUSTICE	1,071,387,924	910,000,000	910,000,000	-	118	275,206,772
031805300100 BORNO STATE SHARIA COURT OF APPEAL	135,230,614	193,765,000	193,765,000	-	70	49,937,955
031805400100 BORNO STATE AREA COURT		76,200,000	76,200,000	-	-	
					-	574,302,143
<b>TOTAL</b>	<b>1,683,972,270</b>	<b>1,685,741,000</b>	<b>1,685,741,000</b>	<b>-</b>		
<b>ADMIN CODE SOCIAL SECTOR</b>						
Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	N	N	N	N		N
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	524,620,789	699,866,000	699,866,000	-	75	25,315,901
051305100100 YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE				-	-	
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	52,049,888	1,161,441,000	561,441,000	600,000,000	4	608,020,054
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	1,666,592,353	1,901,811,000	1,901,811,000	-	88	1,613,856,734
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		38,586,000	38,586,000	-	-	2,804,896,347
051700800100 BORNO STATE LIBRARY BOARD	181,589,970	4,551,000	4,551,000	-	3,990	1,101,256
051701000100 BORNO STATE AGENCY FOR MASS LITERACY	3,561,965	3,000,000	3,000,000	-	119	19,443,414
051701100100 BORNO STATE NOMADIC EDUCATION BOARD	546,299	600,000	600,000	-	91	520,260
051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	22,925	360,000,000	360,000,000	-	0	272,799,285
051701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION				-	-	7,042,673
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	131,705,706	94,708,000	94,708,000	-	139	90,872,912
BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION					65	
051705500100 SCIENCE AND TECHNOLOGY BAMA	47,226,979	73,000,000	73,000,000	-		
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	596,601,469	630,500,000	630,500,000	-	95	384,019,403
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	235,474,733	261,159,000	32,159,000	229,000,000	90	258,510,971
051705700100 BORNO STATE SCHOLARSHIPS BOARD	600,559,940	530,169,000	130,169,000	400,000,000	113	14,276,913
051706500100 BORNO STATE EDUCATION ENDOWMENT FUND				-	-	92,612,532
051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)	452,913,763	401,520,000	251,520,000	150,000,000	113	
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES	671,577,396	561,300,000	561,300,000	-	120	387,513,097
052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	25,856,413	74,221,000	76,221,000	(2,000,000)	35	60,719,387
052100300100 BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	332,195,484	531,500,000	531,500,000	-	63	382,946,341
052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	384,454,193	926,551,000	842,500,000	84,051,000	41	346,384,904
052110400100 BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	102,359,611	58,117,400	53,470,000	4,647,400	176	46,252,966
052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	96,562,748	53,196,300	38,300,000	14,896,300	182	
053500100100 MINISTRY OF ENVIRONMENT	74,434,761	82,245,000	22,245,000	60,000,000	91	22,631,187
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	344,534,712	453,720,000	453,720,000	-	76	218,347,169
053505600100 BORNO STATE AFORESTATION PROJECT	1,283,123	1,200,000	1,200,000	-	107	160,435
053905100100 BORNO STATE SPORTS COUNCIL	509,475	1,962,000	1,962,000	-	26	465,720
053905400100 BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	350,968	600,000	600,000	-	58	450,579
055100100100 MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	76,506,740	7,207,536,900	7,207,536,900	-	1	10,246,303
056400100100 MINISTRY OF RELIGIOUS AFFAIRS	2,975,504,523	1,463,400,000	1,463,400,000	-	203	988,752,976



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		N	N	N	N		N
056400200100 BORNO STATE ISLAMIC PREACHING BOARD			8,910,000	8,910,000	-	-	499,338
056400300100 BORNO STATE COUNCIL OF ULAMAS			100,000	100,000	-	-	
056400400100 BORNO STATE ISLAMIC RESEARCH CENTER		450,200	600,000	600,000	-	75	
052100800100 BORNO STATE TEACHING HOSPITAL		10,757	24,012,000	24,012,000	-	0	
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		25,893,586	28,765,000	28,765,000	-	90	
051705800100 BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY			61,479,000		61,479,000	-	
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		26,584,551	86,710,000	86,710,000	-	31	
						108	
051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		31,689,376	29,400,000	29,400,000	-		27,526,136
BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND							
051705900100 ADMINITRATIVE STUDIES KONDUGA		3,737,942	5,279,000	5,279,000			
<b>TOTAL</b>		<b>9,667,963,337</b>	<b>17,821,715,600</b>	<b>16,219,641,900</b>	<b>1,602,073,700</b>		<b>8,686,185,192</b>
<b>ECONOMIC CODE BREAKDOWN OF OVERHEAD BY ECONOMIC</b>							
<b>TRAVEL&amp; TRANSPORT - GENERAL</b>							
220201	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
22020101 LOCAL TRAVEL & TRANSPORT: TRAINING		2,106,274,002.07	6,229,225,000.00	2,046,531,000.00	4,182,694,000.00	34	
22020102 LOCAL TRAVEL & TRANSPORT: OTHERS		1,406,138,512.92	1,854,561,000.00	1,478,131,000.00	376,430,000.00	76	
22020103 INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		828,947,307.05	1,208,173,000.00	1,118,173,000.00	90,000,000.00	69	
22020104 INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		2,470,952,659.26	2,415,550,000.00	1,655,550,000.00	760,000,000.00	102	
						-	
<b>TOTAL</b>		<b>6,812,312,481.30</b>	<b>11,707,509,000.00</b>	<b>6,298,385,000.00</b>	<b>5,409,124,000.00</b>	<b>58</b>	
<b>UTILITIES - GENERAL</b>							
220202	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
22020201 ELECTRICITY CHARGES		1,251,348,932.89	1,952,169,000.00	1,266,894,000.00	685,275,000.00	64	
22020202 TELEPHONE CHARGES		9,044,093.00	8,851,000.00	8,851,000.00	-	102	
22020203 INTERNET ACCESS CHARGES		129,253,860.31	189,120,100.00	177,881,100.00	11,239,000.00	68	
22020204 SATELLITE BROADCASTING ACCESS CHARGES		45,819,146.25	407,350,000.00	397,350,000.00	10,000,000.00	11	
22020205 WATER RATES		4,154,658.97	13,555,000.00	14,055,000.00	(500,000.00)	31	
22020206 SEWERAGE CHARGES		714,000.00	1,100,000.00	1,100,000.00	-	65	
22020208 SOFTWARE CHARGES/ LICENSE RENEWAL		5,667,300.00	20,550,000.00	20,550,000.00	-	28	
						-	
<b>TOTAL</b>		<b>1,446,001,991.42</b>	<b>2,592,695,100.00</b>	<b>1,886,681,100.00</b>	<b>706,014,000.00</b>	<b>56</b>	
<b>MATERIALS &amp; SUPPLIES - GENERAL</b>							
220203	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
22020301 OFFICE STATIONERIES / COMPUTER CONSUMABLES		915,896,376.27	1,413,681,161.25	1,360,258,000.00	53,423,161.25	65	
22020302 BOOKS		254,393,878.25	231,906,000.00	271,906,000.00	(40,000,000.00)	110	
22020303 NEWSPAPERS		8,171,800.00	9,520,000.00	11,520,000.00	(2,000,000.00)	86	
22020304 MAGAZINES & PERIODICALS		18,775,500.00	22,666,000.00	24,910,000.00	(2,244,000.00)	83	
22020305 PRINTING OF NON SECURITY DOCUMENTS		200,359,250.00	925,993,200.00	925,210,000.00	783,200.00	22	
22020306 PRINTING OF SECURITY DOCUMENTS		131,198,796.25	767,584,500.00	757,230,000.00	10,354,500.00	17	
22020307 DRUGS/LABORATORY/MEDICAL SUPPLIES		125,522,286.76	633,100,000.00	633,100,000.00	-	20	
22020308 FIELD & CAMPING MATERIALS SUPPLIES		55,000.00	100,000.00	100,000.00	-	55	
22020309 UNIFORMS & OTHER CLOTHING		54,541,385.00	128,499,900.00	125,611,000.00	2,888,900.00	42	
22020310 TEACHING AIDS / INSTRUCTION MATERIALS		161,457,139.66	215,773,800.00	216,907,000.00	(1,133,200.00)	75	
22020311 FOOD STUFF / CATERING MATERIALS SUPPLIES		1,311,189,145.25	1,867,550,000.00	1,857,550,000.00	10,000,000.00	70	
<b>TOTAL</b>		<b>3,181,560,557.44</b>	<b>6,216,374,561.25</b>	<b>6,184,302,000.00</b>	<b>32,072,561.25</b>	<b>51</b>	



MAINTENANCE SERVICES - GENERAL		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
220204			N	N	N	N	
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		831,259,054.17	1,586,485,161.25	1,562,071,000.00	24,414,161.25	52
22020402	MAINTENANCE OF OFFICE FURNITURE		245,970,374.60	331,978,500.00	324,607,000.00	7,371,500.00	74
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		533,120,461.48	774,521,800.00	540,980,000.00	233,541,800.00	69
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		396,194,035.83	177,842,950.00	154,469,000.00	23,373,950.00	223
22020405	MAINTENANCE OF PLANTS/GENERATORS		273,504,856.09	370,915,600.00	306,544,000.00	64,371,600.00	74
22020406	OTHER MAINTENANCE SERVICES		66,220,990.03	125,460,200.00	124,437,000.00	1,023,200.00	53
22020410	MAINTENANCE OF STREET LIGHTINGS			300,000.00	300,000.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		555,000.00	12,180,000.00	111,300,000.00	(99,120,000.00)	5
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		20,796,500.00	3,000,000.00	3,000,000.00	-	693
22020413	MINOR ROAD MAINTENANCE		69,770,200.00	81,000,000.00	81,000,000.00	-	86
	<b>TOTAL</b>		<b>2,437,391,472.20</b>	<b>3,463,684,211.25</b>	<b>3,208,708,000.00</b>	<b>254,976,211.25</b>	<b>70</b>
TRAINING - GENERAL		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
220205			N	N	N	N	
22020501	LOCAL TRAINING		1,160,310,753.29	1,884,496,050.00	1,749,849,000.00	134,647,050.00	62
22020502	INTERNATIONAL TRAINING		411,633,403.20	830,030,000.00	830,280,000.00	(250,000.00)	50
	<b>TOTAL</b>		<b>1,571,944,156.49</b>	<b>2,714,526,050.00</b>	<b>2,580,129,000.00</b>	<b>134,397,050.00</b>	<b>58</b>
OTHER SERVICES - GENERAL		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
220206			N	N	N	N	
22020601	SECURITY SERVICES		262,810,558.92	1,729,323,500.00	1,560,057,000.00	169,266,500.00	15
22020602	OFFICE RENT		40,632,623.04	147,841,000.00	136,100,000.00	11,741,000.00	27
22020603	RESIDENTIAL RENT		17,320,000.00	47,328,000.00	247,328,000.00	(200,000,000.00)	37
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		13,851,532,795.42	24,042,332,000.00	18,800,000,000.00	5,242,332,000.00	58
22020605	CLEANING & FUMIGATION SERVICES		218,945,883.39	236,094,500.00	230,623,000.00	5,471,500.00	93
	<b>TOTAL</b>		<b>14,391,241,860.77</b>	<b>26,202,919,000.00</b>	<b>20,974,108,000.00</b>	<b>5,228,811,000.00</b>	<b>55</b>
CONSULTING & PROFESSIONAL SERVICES - GENERAL		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
220207			N	N	N	N	
22020701	FINANCIAL CONSULTING		696,448,569.66	737,407,500.00	696,029,000.00	41,378,500.00	94
22020702	INFORMATION TECHNOLOGY CONSULTING		55,486,175.00	114,573,000.00	113,173,000.00	1,400,000.00	48
22020703	LEGAL SERVICES		104,458,950.00	80,159,000.00	80,159,000.00	-	130
22020704	ENGINEERING SERVICES		32,158,097.62	88,200,000.00	88,200,000.00	-	36
22020705	ARCHITECTURAL SERVICES			11,400,000.00	11,400,000.00	-	-
22020706	SURVEYING SERVICES		7,150,000.00	22,250,000.00	2,250,000.00	20,000,000.00	32
22020708	MEDICAL CONSULTING			22,100,000.00	22,100,000.00	-	-
	<b>TOTAL</b>		<b>895,701,792.28</b>	<b>1,076,089,500.00</b>	<b>1,013,311,000.00</b>	<b>62,778,500.00</b>	<b>83</b>
FUEL & LUBRICANTS - GENERAL		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
220208			N	N	N	N	
22020801	MOTOR VEHICLE FUEL COST		1,463,626,659.58	1,690,844,100.00	1,526,713,000.00	164,131,100.00	87
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		168,829,204.25	236,193,000.00	236,593,000.00	(400,000.00)	71
22020803	PLANT / GENERATOR FUEL COST		4,099,338,246.47	4,822,884,210.00	3,928,394,000.00	894,490,210.00	85
	<b>TOTAL</b>		<b>5,731,794,110.30</b>	<b>6,749,921,310.00</b>	<b>5,691,700,000.00</b>	<b>1,058,221,310.00</b>	<b>85</b>
FINANCIAL CHARGES - GENERAL		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
220209			N	N	N	N	
22020901	BANK CHARGES (OTHER THAN INTEREST)		149,513,125.12	59,749,000.00	58,731,000.00	1,018,000.00	250
22020902	INSURANCE PREMIUM		19,578,750.00	27,702,000.00	27,702,000.00	-	71
	<b>TOTAL</b>		<b>169,091,875.12</b>	<b>87,451,000.00</b>	<b>86,433,000.00</b>	<b>1,018,000.00</b>	<b>193</b>





MISCELLANEOUS EXPENSES GENERAL		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
220210			N	N	N	N	
22021001	REFRESHMENT & MEALS		1,023,378,305.34	1,208,579,338.75	995,931,000.00	212,648,338.75	85
22021002	HONORARIUM & SITTING ALLOWANCE		4,308,622,738.35	4,534,279,000.00	4,461,057,000.00	73,222,000.00	95
22021003	PUBLICITY & ADVERTISEMENTS		781,604,717.13	1,210,613,000.00	551,903,000.00	658,710,000.00	65
22021004	MEDICAL EXPENSES-LOCAL		866,667,297.11	1,059,830,800.00	1,053,445,000.00	6,385,800.00	82
22021006	POSTAGES & COURIER SERVICES		31,506,789.93	43,843,000.00	43,843,000.00	-	72
22021007	WELFARE PACKAGES		19,598,466,034.84	15,812,498,828.75	12,003,571,900.00	3,808,926,928.75	124
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		102,552,445.25	143,456,000.00	143,904,000.00	(448,000.00)	71
22021009	SPORTING ACTIVITIES		25,558,400.00	54,200,000.00	54,200,000.00	-	47
22021010	DIRECT TEACHING & LABORATORY COST		194,250.00	2,800,000.00	2,800,000.00	-	7
22021019	MEDICAL EXPENSES-INTERNATIONAL			68,865,000.00	68,865,000.00	-	-
22021020	FOREIGN SCHOLARSHIP SCHEME			18,000,000.00	18,000,000.00	-	-
22021021	SPECIAL DAYS/CELEBRATIONS		80,416,786.50	153,579,000.00	143,579,000.00	10,000,000.00	52
TOTAL			26,818,967,764.45	24,310,543,967.50	19,541,098,900.00	4,769,445,067.50	110
ADMIN CODE BREAKDOWN OF BY MDAS							
TRAVEL& TRANSPORT - GENERAL		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
			N	N	N	N	
011100100100	GOVERNMENT HOUSE		2,025,011,858.40	2,850,000,000.00	1,250,000,000.00	1,600,000,000.00	71
011100100200	DEPUTY GOVERNOR'S OFFICE		1,349,667,717.12	1,500,000,000.00	900,000,000.00	600,000,000.00	90
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		5,302,500.00	50,000,000.00	50,000,000.00	-	11
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		6,785,000.00	14,350,000.00	14,350,000.00	-	47
011200300100	BORNO STATE HOUSE ASSEMBLY		989,808,100.00	1,100,000,000.00	1,100,000,000.00	-	90
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			39,000,000.00	39,000,000.00	-	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		19,670,000.00	4,000,000.00	4,000,000.00	-	492
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		4,909,000.00	12,600,000.00	12,600,000.00	-	39
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		10,126,000.00	23,000,000.00	23,000,000.00	-	44
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS			499,000.00	499,000.00	-	-
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		8,014,250.00	14,700,000.00	14,700,000.00	-	55
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		3,244,000.00	16,400,000.00	16,400,000.00	-	20
014000300100	BORNO STATE AUDIT SERVICE COMMISSION			2,000,000.00	2,000,000.00	-	-
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		12,482,179.00	5,512,000.00	5,512,000.00	-	226
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		44,439,626.97	79,999,000.00	79,999,000.00	-	56
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		1,430,000.00	20,000,000.00	20,000,000.00	-	7
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD			12,819,000.00	12,819,000.00	-	-
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		56,577,500.00	725,000,000.00	95,000,000.00	630,000,000.00	8
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		3,230,000.00	4,000,000.00	4,000,000.00	-	81
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		27,281,000.00	30,000,000.00	10,000,000.00	20,000,000.00	91
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		36,342,742.00	46,000,000.00	46,000,000.00	-	79
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		5,535,000.00	6,750,000.00	6,750,000.00	-	82
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS			2,750,000.00	2,750,000.00	-	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		18,231,800.00	35,000,000.00	35,000,000.00	-	52
016101100100	LAGOS LIAISON OFFICE			300,000.00	300,000.00	-	-
016102100200	ABUJA LIAISON OFFICE		6,688,000.00	13,440,000.00	13,440,000.00	-	50
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)			900,000.00	900,000.00	-	-
016103700100	BORNO STATE PILGRIMS WELFARE BOARD			16,000,000.00	16,000,000.00	-	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)			25,000,000.00	25,000,000.00	-	-
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		219,844,000.00	1,744,764,000.00	344,764,000.00	1,400,000,000.00	13
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			12,500,000.00	12,500,000.00	-	-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		10,653,250.00	13,000,000.00	13,000,000.00	-	82
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)		5,048,300.00	4,735,000.00	4,735,000.00	-	107
021511000100	BORNO STATE FERTILIZER COMPANY		120,000.00	105,000.00	105,000.00	-	114



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		529,000.00	529,000.00	-	-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	58,125,400.00	121,750,000.00	121,750,000.00	-	48	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	8,755,000.00	27,000,000.00	27,000,000.00	-	32	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	13,360,000.00	104,500,000.00	104,500,000.00	-	13	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	128,085,731.25	177,780,000.00	172,780,000.00	5,000,000.00	72	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	34,206,958.00	95,000,000.00	5,000,000.00	90,000,000.00	36	
022201800100	BORNO INVESTMENT COMPANY LTD		470,000.00	470,000.00	-	-	
022205200100	BORNO STATE HOTELS		500,000.00	500,000.00	-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED		1,200,000.00	1,200,000.00	-	-	
022205400200	BORNO KANO MOTOR PARK AND MARKET	1,110,000.00	200,000.00	200,000.00	-	555	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		12,250,000.00	12,250,000.00	-	-	
022205900100	BORNO STATE WIRE AND NAIL COMPANY	100,000.00	100,000.00	100,000.00	-	100	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		150,000.00	150,000.00	-	-	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		150,000.00	150,000.00	-	-	
022900100100	MINISTRY OF TRANSPORT AND ENERGY	13,843,109.80	13,006,000.00	10,826,000.00	2,180,000.00	106	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	4,607,300.00	10,000,000.00	10,000,000.00	-	46	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	217,000.00	4,000,000.00	4,000,000.00	-	5	
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		2,000,000.00	2,000,000.00	-	-	
023400100100	MINISTRY OF WORKS AND HOUSING	6,726,000.00	18,000,000.00	18,000,000.00	-	37	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		5,150,000.00	5,150,000.00	-	-	
023400700100	BORNO STATE HOUSING CORPORATION	3,752,000.00	4,005,000.00	4,000,000.00	5,000.00	94	
023800100100	MINISTRY OF BUDGET AND PLANNING	6,783,000.00	160,000,000.00	160,000,000.00	-	4	
023800200100	BORNO STATE BUREAU OF STATISTICS	4,800,000.00	3,200,000.00	3,200,000.00	-	150	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		99,000.00	99,000.00	-	-	
025200100100	MINISTRY OF WATER RESOURCES	15,616,107.51	25,000,000.00	25,000,000.00	-	62	
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	1,510,000.00	2,500,000.00	2,500,000.00	-	60	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)		1,000,000.00	1,000,000.00	-	-	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	665,000.00	3,424,000.00	3,424,000.00	-	19	
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		300,000.00	300,000.00	-	-	
031805100100	BORNO STATE HIGH COURT OF JUSTICE	221,441,216.20	386,000,000.00	386,000,000.00	-	57	
031805300100	BORNO STATE SHARIA COURT OF APPEAL	84,907,302.06	105,000,000.00	105,000,000.00	-	81	
031805400100	BORNO STATE AREA COURT		20,300,000.00	20,300,000.00	-	-	
032600100100	MINISTRY OF JUSTICE	78,686,400.00	100,000,000.00	100,000,000.00	-	79	
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	224,000.00	300,000.00	300,000.00	-	75	
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		1,000,000.00	1,000,000.00	-	-	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		624,400,000.00	24,400,000.00	600,000,000.00	-	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	31,908,000.00	33,290,000.00	33,290,000.00	-	96	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		3,077,000.00	3,077,000.00	-	-	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	1,950,000.00	150,000.00	150,000.00	-	1,300	
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	195,500.50	200,000.00	200,000.00	-	98	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	389,626.97	1,300,000.00	1,300,000.00	-	30	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	4,955,000.00	6,500,000.00	6,500,000.00	-	76	
051705600100	SCIENCE AND TECHNOLOGY BAMA		60,000,000.00	60,000,000.00	-	91	
051705700100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	54,498,284.21	405,972,000.00	105,972,000.00	300,000,000.00	100	
051705800100	BORNO STATE SCHOLARSHIPS BOARD	406,130,464.86	14,064,000.00		14,064,000.00	-	
051705900100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)						
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	283,500.00	332,000.00	332,000.00	-	85	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	303,992,660.45	185,000,000.00	35,000,000.00	150,000,000.00	164	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	3,230,000.00	3,330,000.00	3,330,000.00	-	97	
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		22,500,000.00	22,500,000.00	-	-	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	38,172,421.00	28,444,000.00	28,444,000.00	-	134	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	1,485,500.00	3,500,000.00	3,500,000.00	-	42	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	1,391,000.00	3,100,000.00	3,100,000.00	-	45	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	26,141,118.23	55,000,000.00	55,000,000.00	-	48	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	6,244,515.26	15,826,000.00	15,826,000.00	-	39	
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	327,816,689.51	300,000,000.00	300,000,000.00	-	109	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		4,000,000.00	4,000,000.00	-	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	9,648,207.00	30,000,000.00	30,000,000.00	-	32	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	12,959,895.00	5,450,000.00	9,000,000.00	(3,550,000.00)	238	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	10,243,750.00	4,425,000.00	3,000,000.00	1,425,000.00	231	
053500100100	MINISTRY OF ENVIRONMENT	5,000,000.00	5,000,000.00	5,000,000.00	-	100	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	1,074,000.00	19,810,000.00	19,810,000.00	-	5	
053505600100	BORNO STATE AFORESTATION PROJECT	290,000.00	285,000.00	285,000.00	-	102	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		5,220,000.00	5,220,000.00	-	-	
053905100100	BORNO STATE SPORTS COUNCIL	169,000.00	560,000.00	560,000.00	-	30	
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		15,000.00	15,000.00	-	-	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	1,080,000.00	30,673,000.00	30,673,000.00	-	4	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		3,000,000.00	3,000,000.00	-	-	
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		2,000,000.00	2,000,000.00	-	-	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	100,000.00	100,000.00	100,000.00	-	100	
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	5,000,000.00			-	-	
	<b>TOTAL</b>	<b>6,812,312,481.30</b>	<b>11,707,509,000.00</b>	<b>6,298,385,000.00</b>	<b>5,409,124,000.00</b>	<b>58</b>	
	<b>UTILITIES - GENERAL</b>						
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
011100100100	GOVERNMENT HOUSE	10,227,775.00	80,000,000.00	80,000,000.00	-	13	
011100100200	DEPUTY GOVERNOR'S OFFICE	33,210,000.00	50,000,000.00	50,000,000.00	-	66	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		1,400,000.00	1,400,000.00	-	-	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	810,000.00	2,350,000.00	2,350,000.00	-	34	
011200300100	BORNO STATE HOUSE ASSEMBLY	11,215,600.00	15,000,000.00	15,000,000.00	-	75	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	19,521,750.00	301,100,000.00	301,100,000.00	-	6	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	488,000.00	8,400,000.00	8,400,000.00	-	6	
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	85,000.00	90,000.00	100,000.00	(10,000.00)	94	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		846,000.00	846,000.00	-	-	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	235,000.00	865,000.00	865,000.00	-	27	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	1,251,500.00	7,450,000.00	7,450,000.00	-	17	
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		900,000.00	900,000.00	-	-	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	1,105,000.00	1,703,000.00	1,703,000.00	-	65	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	88,000.00	1,500,000.00	1,500,000.00	-	6	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		5,000,000.00	5,000,000.00	-	-	
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		2,565,000.00	2,565,000.00	-	-	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,664,000.00	13,650,000.00	13,650,000.00	-	12	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		420,000.00	420,000.00	-	-	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	73,000.00	5,000,000.00	5,000,000.00	-	1	
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	19,692,150.00	4,500,000.00	4,500,000.00	-	438	
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	3,619,552.31	10,000,000.00	10,000,000.00	-	36	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	50,000.00	2,000,000.00	2,000,000.00	-	3	
016101100100	LAGOS LIAISON OFFICE		130,000.00	130,000.00	-	-	
016102100200	ABUJA LIAISON OFFICE	34,486,953.63	36,888,000.00	24,888,000.00	12,000,000.00	93	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD		3,400,000.00	3,400,000.00	-	-	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		4,000,000.00	4,000,000.00	-	-	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		-	-	-	-	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		4,000,000.00	4,000,000.00	-	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		-	-	-	-	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	92,500.00	360,000.00	360,000.00	-	26	
021511000100	BORNO STATE FERTILIZER COMPANY	160,000.00	210,000.00	210,000.00	-	76	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		210,000.00	210,000.00	-	-	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	61,340,593.75	69,877,000.00	69,877,000.00	-	88	
022201800100	BORNO INVESTMENT COMPANY LTD		300,000.00	300,000.00	-	-	
022205200100	BORNO STATE HOTELS		1,000,000.00	1,000,000.00	-	-	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		7,000,000.00	7,000,000.00	-	-	
022205900100	BORNO STATE WIRE AND NAIL COMPANY	10,000.00	10,000.00	10,000.00	-	100	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		315,000.00	315,000.00	-	-	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	2,000.00	10,000.00	10,000.00	-	20	
022900100100	MINISTRY OF TRANSPORT AND ENERGY	1,143,943,479.30	1,777,050,100.00	1,106,250,100.00	670,800,000.00	64	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	2,859,000.00	5,000,000.00	5,000,000.00	-	57	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	236,000.00	1,000,000.00	1,000,000.00	-	24	
023400100100	MINISTRY OF WORKS AND HOUSING		100,000.00	100,000.00	-	-	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	111,000.00	1,500,000.00	1,500,000.00	-	7	
023400700100	BORNO STATE HOUSING CORPORATION		1,500,000.00	1,500,000.00	-	-	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		50,000.00	50,000.00	-	-	
025200100100	MINISTRY OF WATER RESOURCES	1,200,000.00	2,000,000.00	2,000,000.00	-	60	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)		50,000.00	50,000.00	-	-	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	500,000.00	2,927,000.00	2,927,000.00	-	17	
031805100100	BORNO STATE HIGH COURT OF JUSTICE	25,577,950.00	19,180,000.00	19,180,000.00	-	133	
031805300100	BORNO STATE SHARIA COURT OF APPEAL	1,050,000.00	1,800,000.00	1,800,000.00	-	58	
032600100100	MINISTRY OF JUSTICE	375,000.00	7,000,000.00	7,000,000.00	-	5	
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	250,500.00	500,000.00	500,000.00	-	50	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	80,000.00	1,100,000.00	1,100,000.00	-	7	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		1,200,000.00	1,200,000.00	-	-	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		30,000.00	30,000.00	-	-	
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	100,000.00	100,000.00	100,000.00	-	100	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	73,500.00	600,000.00	600,000.00	-	12	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	729,500.00	3,000,000.00	3,000,000.00	-	24	
	SCIENCE AND TECHNOLOGY BAMA						
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	39,250,867.46	43,500,000.00	43,500,000.00	-	90	
051705700100	BORNO STATE SCHOLARSHIPS BOARD		10,085,000.00	85,000.00	10,000,000.00	-	
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		9,724,000.00		9,724,000.00	-	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	45,000.00	219,000.00	219,000.00	-	21	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	4,447,203.00	10,358,000.00	6,358,000.00	4,000,000.00	43	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		-	-	-	-	
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		4,000,000.00	4,000,000.00	-	-	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	7,869,428.00	5,568,000.00	5,568,000.00	-	141	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	1,200,000.00	4,300,000.00	4,300,000.00	-	28	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	638,000.00	2,000,000.00	2,000,000.00	-	32	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	2,545,388.97	3,155,000.00	3,655,000.00	(500,000.00)	81	
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		-	-	-	-	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		1,000,000.00	1,000,000.00	-	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	250,000.00	11,000,000.00	11,000,000.00	-	2	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	4,530,800.00	2,500,000.00	2,500,000.00	-	181	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	254,000.00	500,000.00	500,000.00	-	51	
053500100100	MINISTRY OF ENVIRONMENT		5,000,000.00	5,000,000.00	-	-	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	198,000.00	5,585,000.00	5,585,000.00	-	4	
053505600100	BORNO STATE AFORESTATION PROJECT	65,000.00	285,000.00	285,000.00	-	23	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		220,000.00	220,000.00	-	-	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
053905100100	BORNO STATE SPORTS COUNCIL		50,000.00	50,000.00	-	-	
053905400100	BORNO STATE EL-KANEMI WARRIORS' FOOTBALL CLUB		10,000.00	10,000.00	-	-	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		5,000,000.00	5,000,000.00	-	-	
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		400,000.00	400,000.00	-	-	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER		100,000.00	100,000.00	-	-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	8,194,000.00				-	
	<b>TOTAL</b>	<b>1,446,001,991.42</b>	<b>2,592,695,100.00</b>	<b>1,886,681,100.00</b>	<b>706,014,000.00</b>	<b>56</b>	
	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>						
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
011100100100	GOVERNMENT HOUSE	58,691,100.00	476,000,000.00	471,000,000.00	5,000,000.00	12	
011100100200	DEPUTY GOVERNOR'S OFFICE	81,084,000.00	100,000,000.00	100,000,000.00	-	81	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		2,920,000.00	2,920,000.00	-	-	
0111101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	1,008,200.00	1,200,000.00	1,200,000.00	-	84	
011200300100	BORNO STATE HOUSE ASSEMBLY	62,042,600.00	62,000,000.00	62,000,000.00	-	100	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		2,000,000.00	1,000,000.00	1,000,000.00	-	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	5,710,000.00	4,300,000.00	4,300,000.00	-	133	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	5,937,000.00	15,819,900.00	16,481,000.00	(661,100.00)	38	
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	290,000.00	300,000.00	300,000.00	-	97	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	8,325,000.00	19,872,000.00	19,872,000.00	-	42	
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS		550,000.00	550,000.00	-	-	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	12,309,500.00	11,650,000.00	11,650,000.00	-	106	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	17,512,000.00	26,000,000.00	26,000,000.00	-	67	
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		4,620,000.00	4,620,000.00	-	-	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	1,746,500.00	3,000,000.00	3,000,000.00	-	58	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	72,655,750.00	563,679,000.00	563,679,000.00	-	13	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	2,511,900.00	10,000,000.00	10,000,000.00	-	25	
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		2,060,000.00	2,060,000.00	-	-	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	169,276,963.25	102,520,000.00	102,520,000.00	-	165	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	1,834,000.00	1,056,000.00	1,300,000.00	(244,000.00)	174	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	41,124,250.00	48,000,000.00	5,000,000.00	43,000,000.00	86	
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	9,822,450.00	10,000,000.00	10,000,000.00	-	98	
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	1,041,000.00	4,000,000.00	4,000,000.00	-	26	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	112,000.00	3,000,000.00	3,000,000.00	-	4	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	16,715,318.04	18,000,000.00	18,000,000.00	-	93	
016101100100	LAGOS LIAISON OFFICE		184,000.00	184,000.00	-	-	
016102100200	ABUJA LIAISON OFFICE	136,762,854.00	80,095,000.00	70,095,000.00	10,000,000.00	171	
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)		600,000.00	600,000.00	-	-	
016103500100	BORNO STATE PENSIONS DEPARTMENT	4,239,900.00	6,000,000.00	6,000,000.00	-	71	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	934,500.00	3,000,000.00	3,000,000.00	-	31	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		72,000,000.00	72,000,000.00	-	-	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	4,034,300.00	4,663,000.00	4,663,000.00	-	87	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		5,000,000.00	5,000,000.00	-	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	5,531,500.00	6,000,000.00	6,000,000.00	-	92	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	394,000.00	400,000.00	400,000.00	-	99	
021511000100	BORNO STATE FERTILIZER COMPANY	135,000.00	150,000.00	150,000.00	-	90	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		691,000.00	691,000.00	-	-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	255,668,000.00	1,120,150,000.00	1,120,150,000.00	-	23	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	1,980,000.00	10,000,000.00	10,000,000.00	-	20	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	75,565,162.91	190,000,000.00	280,000,000.00	(90,000,000.00)	40	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	99,707,446.25	107,615,000.00	98,115,000.00	9,500,000.00	93	





	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	13,412,200.00	15,000,000.00	15,000,000.00	-	89	
022201800100	BORNO INVESTMENT COMPANY LTD		705,000.00	705,000.00	-	-	
022205200100	BORNO STATE HOTELS		250,000.00	250,000.00	-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	2,050,000.00	3,050,000.00	3,050,000.00	-	67	
022205400200	BORNO KANO MOTOR PARK AND MARKET	329,700.00	820,000.00	820,000.00	-	40	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		1,500,000.00	1,500,000.00	-	-	
022205900100	BORNO STATE WIRE AND NAIL COMPANY		48,000.00	48,000.00	-	-	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	146,000.00	250,000.00	250,000.00	-	58	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	70,000.00	150,000.00	150,000.00	-	47	
022900100100	MINISTRY OF TRANSPORT AND ENERGY	6,809,800.00	8,136,000.00	6,500,000.00	1,636,000.00	84	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	10,164,500.00	14,000,000.00	14,000,000.00	-	73	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	25,158,656.25	27,795,000.00	27,795,000.00	-	91	
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		3,000,000.00	3,000,000.00	-	-	
023400100100	MINISTRY OF WORKS AND HOUSING	1,310,000.00	7,000,000.00	7,000,000.00	-	19	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		50,000.00	4,200,000.00	-	1	
023400700100	BORNO STATE HOUSING CORPORATION	2,030,500.00	8,547,000.00	8,547,000.00	-	24	
023800100100	MINISTRY OF BUDGET AND PLANNING	100,505,200.00	230,000,000.00	230,000,000.00	-	44	
023800200100	BORNO STATE BUREAU OF STATISTICS	5,680,000.00	16,100,000.00	16,100,000.00	-	35	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		50,000.00	50,000.00	-	-	
025200100100	MINISTRY OF WATER RESOURCES	5,544,900.00	7,500,000.00	7,500,000.00	-	74	
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	1,640,000.00	6,377,000.00	6,377,000.00	-	26	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)		325,000.00	325,000.00	-	-	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	413,000.00	3,978,000.00	3,978,000.00	-	10	
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	385,000.00	400,000.00	400,000.00	-	96	
031805100100	BORNO STATE HIGH COURT OF JUSTICE	34,875,290.00	33,180,000.00	33,180,000.00	-	105	
031805300100	BORNO STATE SHARIA COURT OF APPEAL	118,660.00	200,000.00	200,000.00	-	59	
031805400100	BORNO STATE AREA COURT		150,000.00	150,000.00	-	-	
032600100100	MINISTRY OF JUSTICE	23,305,800.00	50,000,000.00	50,000,000.00	-	47	
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	253,500.00	650,000.00	650,000.00	-	39	
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	337,000.00	4,000,000.00	4,000,000.00	-	8	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,833,000.00	1,925,000.00	1,925,000.00	-	95	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	1,436,128,704.91	1,615,100,000.00	1,615,100,000.00	-	89	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		3,200,000.00	3,200,000.00	-	-	
051700800100	BORNO STATE LIBRARY BOARD	2,815,500.00	1,150,000.00	1,150,000.00	-	245	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	160,000.00	650,000.00	1,000,000.00	(350,000.00)	25	
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	127,000.00	173,000.00	173,000.00	-	73	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	23,898,150.00	32,259,000.00	259,000.00	32,000,000.00	74	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	7,994,400.00	11,000,000.00	11,000,000.00	-	73	
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	103,862,580.00	108,500,000.00	108,500,000.00	-	96	
051705700100	BORNO STATE SCHOLARSHIPS BOARD	16,553,100.00	12,587,000.00	2,587,000.00	10,000,000.00	132	
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		4,845,000.00		4,845,000.00	-	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	891,300.00	807,000.00	807,000.00	-	110	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	3,644,495.26	56,000,000.00	60,000,000.00	(4,000,000.00)	7	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	2,045,000.00	2,250,000.00	2,250,000.00	-	91	
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		108,000,000.00	108,000,000.00	-	-	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	17,004,994.00	11,904,000.00	11,904,000.00	-	143	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	5,096,700.00	11,000,000.00	11,000,000.00	-	46	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	6,948,000.00	9,000,000.00	9,000,000.00	-	77	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	94,217,634.36	105,000,000.00	105,000,000.00	-	90	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	2,546,817.56	5,250,000.00	5,250,000.00	-	49	
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	2,006,000.00	170,000,000.00	170,000,000.00	-	1	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	-	2,912,000.00	2,912,000.00	-	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	11,853,584.40	320,500,000.00	320,500,000.00	-	4	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	17,204,361.25	12,242,161.25	6,250,000.00	5,992,161.25	141	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	16,705,950.00	14,854,500.00	10,500,000.00	4,354,500.00	112	
053500100100	MINISTRY OF ENVIRONMENT	2,320,000.00	3,800,000.00	3,800,000.00	-	61	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	6,417,385.00	9,605,000.00	9,605,000.00	-	67	
053505600100	BORNO STATE AFORESTATION PROJECT	425,000.00	343,000.00	343,000.00	-	124	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	-	5,276,000.00	5,276,000.00	-	-	
053905100100	BORNO STATE SPORTS COUNCIL	277,000.00	450,000.00	450,000.00	-	62	
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	60,000.00	150,000.00	150,000.00	-	40	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	6,347,000.00	20,286,000.00	20,286,000.00	-	31	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	2,785,000.00	7,800,000.00	7,800,000.00	-	36	
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	-	1,000,000.00	1,000,000.00	-	-	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	100,000.00	100,000.00	100,000.00	-	100	
<b>TOTAL</b>		<b>3,181,560,557.44</b>	<b>6,216,374,561.25</b>	<b>6,184,302,000.00</b>	<b>32,072,561.25</b>	<b>51</b>	
<b>MAINTENANCE SERVICES - GENERAL</b>	Ref. Note	<b>Actual 2024</b>	<b>Final Budget 2024</b>	<b>Original Budget 2024</b>	<b>Supplementary Budget 2024</b>	<b>Variance</b>	
		N	N	N	N		
011100100100	GOVERNMENT HOUSE	488,226,323.98	850,000,000.00	800,000,000.00	50,000,000.00	57	
011100100200	DEPUTY GOVERNOR'S OFFICE	239,326,294.00	170,000,000.00	170,000,000.00	-	141	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	-	1,600,000.00	1,600,000.00	-	-	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	558,700.00	3,000,000.00	3,000,000.00	-	19	
011200300100	BORNO STATE HOUSE ASSEMBLY	286,292,126.56	295,000,000.00	295,000,000.00	-	97	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	3,000,000.00	2,000,000.00	1,000,000.00	-	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	2,278,150.00	13,000,000.00	13,000,000.00	-	18	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	8,894,300.00	10,727,000.00	10,727,000.00	-	83	
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	90,000.00	80,000.00	80,000.00	-	113	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	7,195,700.00	10,274,000.00	10,274,000.00	-	70	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	5,414,600.00	10,945,000.00	10,945,000.00	-	49	
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	-	5,950,000.00	5,950,000.00	-	-	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	920,000.00	1,655,000.00	1,655,000.00	-	56	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	2,545,500.00	65,729,000.00	65,729,000.00	-	4	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,675,700.00	17,000,000.00	17,000,000.00	-	10	
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	-	5,000,000.00	5,000,000.00	-	-	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	21,807,900.00	37,300,000.00	37,300,000.00	-	58	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	11,101,100.00	3,098,950.00	2,500,000.00	598,950.00	358	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	7,060,250.00	27,000,000.00	7,000,000.00	20,000,000.00	26	
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	26,141,310.00	32,850,000.00	32,850,000.00	-	80	
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	1,357,000.00	5,000,000.00	5,000,000.00	-	27	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	-	5,000,000.00	5,000,000.00	-	-	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	8,513,474.50	13,000,000.00	13,000,000.00	-	65	
016101100100	LAGOS LIAISON OFFICE	-	256,000.00	256,000.00	-	-	
016102100200	ABUJA LIAISON OFFICE	75,276,124.25	115,500,000.00	102,500,000.00	13,000,000.00	65	
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	-	250,000.00	250,000.00	-	-	
016103500100	BORNO STATE PENSIONS DEPARTMENT	4,788,000.00	2,200,000.00	2,200,000.00	-	218	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	460,000.00	20,560,000.00	20,560,000.00	-	2	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		103,500,000.00	103,500,000.00	-	-	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	171,000.00	6,835,000.00	6,835,000.00	-	3	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		7,500,000.00	7,500,000.00	-	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	4,286,500.00	5,000,000.00	5,000,000.00	-	86	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	455,500.00	1,200,000.00	1,200,000.00	-	38	
021511000100	BORNO STATE FERTILIZER COMPANY	325,000.00	323,000.00	323,000.00	-	101	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		21,000.00	21,000.00	-	-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	8,982,700.00	302,250,000.00	302,250,000.00	-	3	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		5,000,000.00	5,000,000.00	-	-	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	30,002,033.33	93,100,000.00	43,100,000.00	50,000,000.00	32	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	34,057,465.00	35,000,000.00	24,000,000.00	11,000,000.00	97	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,052,000.00	10,500,000.00	10,500,000.00	-	20	
022201800100	BORNO INVESTMENT COMPANY LTD		2,125,000.00	2,125,000.00	-	-	
022205200100	BORNO STATE HOTELS		1,900,000.00	1,900,000.00	-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	44,015,262.55	9,500,000.00	9,500,000.00	-	463	
022205400200	BORNO KANO MOTOR PARK AND MARKET	1,690,700.00	3,800,000.00	2,300,000.00	1,500,000.00	44	
022205900100	BORNO STATE WIRE AND NAIL COMPANY	10,000.00	10,000.00	10,000.00	-	100	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	178,100.00	4,650,000.00	4,650,000.00	-	4	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		20,000.00	20,000.00	-	-	
022900100100	MINISTRY OF TRANSPORT AND ENERGY	78,304,414.00	106,800,000.00	107,800,000.00	(1,000,000.00)	73	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	215,629,553.00	244,882,000.00	179,882,000.00	65,000,000.00	88	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	9,052,150.00	9,000,000.00	9,000,000.00	-	101	
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		3,640,000.00	3,640,000.00	-	-	
023400100100	MINISTRY OF WORKS AND HOUSING	1,440,000.00	5,000,000.00	5,000,000.00	-	29	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	69,655,200.00	94,150,000.00	94,150,000.00	-	74	
023400700100	BORNO STATE HOUSING CORPORATION	1,887,800.00	8,300,000.00	8,300,000.00	-	23	
023800100100	MINISTRY OF BUDGET AND PLANNING	3,433,500.00	15,000,000.00	15,000,000.00	-	23	
023800200100	BORNO STATE BUREAU OF STATISTICS		100,000.00	100,000.00	-	-	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		50,000.00	50,000.00	-	-	
025200100100	MINISTRY OF WATER RESOURCES	2,186,800.00	5,150,000.00	5,150,000.00	-	42	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	3,037,812.49	2,000,000.00	2,000,000.00	-	152	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	2,960,000.00	3,258,000.00	3,258,000.00	-	91	
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	150,000.00	200,000.00	200,000.00	-	75	
031805100100	BORNO STATE HIGH COURT OF JUSTICE	123,477,710.00	55,420,000.00	55,420,000.00	-	223	
031805300100	BORNO STATE SHARIA COURT OF APPEAL	809,600.00	1,400,000.00	1,400,000.00	-	58	
031805400100	BORNO STATE AREA COURT		300,000.00	300,000.00	-	-	
032600100100	MINISTRY OF JUSTICE	5,754,800.00	39,760,000.00	39,760,000.00	-	14	
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	56,065.75	3,000,000.00	3,000,000.00	-	2	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	2,210,000.00	9,900,000.00	9,900,000.00	-	22	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	18,687,350.00	23,100,000.00	23,100,000.00	-	81	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		14,505,161.25	9,663,000.00	4,842,161.25	-	
051700800100	BORNO STATE LIBRARY BOARD	173,709,909.75	350,000.00	350,000.00	-	49,631	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		40,000.00	40,000.00	-	-	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	3,025,550.00	4,000,000.00	4,000,000.00	-	76	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	10,690,550.00	11,671,500.00	11,000,000.00	671,500.00	92	
	SCIENCE AND TECHNOLOGY BAMA						
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	54,876,249.53	58,000,000.00	58,000,000.00	-	95	
051705700100	BORNO STATE SCHOLARSHIPS BOARD	120,464,497.08	15,652,000.00	1,652,000.00	14,000,000.00	770	
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		10,636,000.00		10,636,000.00	-	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONUGA	865,200.00	1,343,000.00	1,343,000.00	-	64	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	4,177,480.00	16,000,000.00	16,000,000.00	-	26	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	6,002,800.00	6,335,000.00	6,335,000.00	-	95	
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		54,000,000.00	54,000,000.00	-	-	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	19,064,503.00	11,520,000.00	11,520,000.00	-	165	
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	16,618,100.00	31,000,000.00	31,000,000.00	-	54	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	16,907,200.00	5,000,000.00	5,000,000.00	-	338	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		12,000,000.00	12,000,000.00	-	-	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	7,641,729.50	5,250,000.00	5,250,000.00	-	146	
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	1,432,000.00	20,000,000.00	20,000,000.00	-	7	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		3,000,000.00	3,000,000.00	-	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	24,622,538.93	26,756,000.00	26,500,000.00	256,000.00	92	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	15,840,695.00	10,584,600.00	6,670,000.00	3,914,600.00	150	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	47,292,050.00	18,557,000.00	9,000,000.00	9,557,000.00	255	
053500100100	MINISTRY OF ENVIRONMENT	4,330,000.00	2,547,000.00	2,547,000.00	-	170	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	39,954,350.00	131,430,000.00	131,430,000.00	-	30	
053505600100	BORNO STATE AFORESTATION PROJECT	500,000.00	285,000.00	285,000.00	-	175	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		5,198,000.00	5,198,000.00	-	-	
053905100100	BORNO STATE SPORTS COUNCIL		300,000.00	300,000.00	-	-	
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	70,000.00	130,000.00	130,000.00	-	54	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	3,824,500.00	30,850,000.00	30,850,000.00	-	12	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	550,000.00	8,000,000.00	8,000,000.00	-	7	
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		1,000,000.00	1,000,000.00	-	-	
056400300100	BORNO STATE COUNCIL OF ULAMAS		25,000.00	25,000.00	-	-	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	50,000.00	100,000.00	100,000.00	-	50	
	<b>TOTAL</b>	<b>2,437,391,472.20</b>	<b>3,463,684,211.25</b>	<b>3,208,708,000.00</b>	<b>254,976,211.25</b>	<b>70</b>	
	<b>TRAINING - GENERAL</b>						
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
011100100100	GOVERNMENT HOUSE	1,134,675.00	60,000,000.00	60,000,000.00	-	2	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		1,600,000.00	1,600,000.00	-	-	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	35,669,750.00	31,000,000.00	31,000,000.00	-	115	
011200300100	BORNO STATE HOUSE ASSEMBLY	539,729,207.94	550,000,000.00	550,000,000.00	-	98	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		3,000,000.00	3,000,000.00	-	-	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	600,000.00	12,293,000.00	12,293,000.00	-	5	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	213,950,403.48	206,754,000.00	206,754,000.00	-	103	
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS		1,500,000.00	1,500,000.00	-	-	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	395,000.00	25,000,000.00	25,000,000.00	-	2	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	29,652,722.33	35,000,000.00	35,000,000.00	-	85	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	38,038,790.00	25,500,000.00	25,500,000.00	-	149	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	8,647,045.80	252,000,000.00	252,000,000.00	-	3	
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		1,000,000.00	1,000,000.00	-	-	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	165,000.00	5,787,000.00	5,787,000.00	-	3	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	70,000.00	145,050.00	500,000.00	(354,950.00)	48	
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	7,129,000.00	30,000,000.00	30,000,000.00	-	24	
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	17,915,000.00	15,000,000.00	15,000,000.00	-	119	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		3,000,000.00	3,000,000.00	-	-	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	4,349,000.00	30,000,000.00	30,000,000.00	-	14	
016101100100	LAGOS LIAISON OFFICE		30,000.00	30,000.00	-	-	
016102100200	ABUJA LIAISON OFFICE		6,077,000.00	6,077,000.00	-	-	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		6,835,000.00	6,835,000.00	-	-	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		5,000,000.00	5,000,000.00	-	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	8,050,000.00	-	20,000,000.00	(20,000,000.00)	-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	490,000.00	200,000,000.00	200,000,000.00	-	0	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		-	16,530,000.00	(16,530,000.00)	-	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	17,301,800.00	101,750,000.00	151,750,000.00	(50,000,000.00)	17	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	73,167,000.00	81,246,000.00	81,246,000.00	-	90	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	65,025,000.00	37,513,000.00	2,500,000.00	35,013,000.00	173	
022201800100	BORNO INVESTMENT COMPANY LTD		3,500,000.00	3,500,000.00	-	-	
022205200100	BORNO STATE HOTELS		500,000.00	500,000.00	-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	7,500,000.00	1,500,000.00	1,500,000.00	-	500	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		1,550,000.00	1,550,000.00	-	-	
022205900100	BORNO STATE WIRE AND NAIL COMPANY	20,000.00	20,000.00	20,000.00	-	100	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		100,000.00	100,000.00	-	-	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		20,000.00	20,000.00	-	-	
022900100100	MINISTRY OF TRANSPORT AND ENERGY	10,375,450.00	10,000,000.00	10,000,000.00	-	104	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	1,013,200.00	1,500,000.00	1,500,000.00	-	68	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	245,000.00	5,000,000.00	5,000,000.00	-	5	
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		1,000,000.00	1,000,000.00	-	-	
023400100100	MINISTRY OF WORKS AND HOUSING	54,480,000.00	100,000,000.00	100,000,000.00	-	54	
023400700100	BORNO STATE HOUSING CORPORATION		445,000.00	500,000.00	(55,000.00)	-	
023800100100	MINISTRY OF BUDGET AND PLANNING	31,340,750.00	170,000,000.00	170,000,000.00	-	18	
023800200100	BORNO STATE BUREAU OF STATISTICS		1,000,000.00	1,000,000.00	-	-	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		50,000.00	50,000.00	-	-	
025200100100	MINISTRY OF WATER RESOURCES	1,634,792.87	15,000,000.00	15,000,000.00	-	11	
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		1,100,000.00	1,100,000.00	-	-	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)		384,000.00	384,000.00	-	-	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	900,000.00	3,663,000.00	3,663,000.00	-	25	
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		-	-	-	-	
031805100100	BORNO STATE HIGH COURT OF JUSTICE	14,467,800.00	30,000,000.00	30,000,000.00	-	48	
031805400100	BORNO STATE AREA COURT		100,000.00	100,000.00	-	-	
032600100100	MINISTRY OF JUSTICE	81,681,589.82	52,000,000.00	52,000,000.00	-	157	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		1,100,000.00	1,100,000.00	-	-	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	44,875,000.00	92,130,000.00	92,130,000.00	-	49	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		2,700,000.00	2,700,000.00	-	-	
051700800100	BORNO STATE LIBRARY BOARD		-	-	-	-	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		1,030,000.00	1,030,000.00	-	-	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	205,016,140.00	213,000,000.00	24,000,000.00	189,000,000.00	96	
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	12,212,989.25	15,000,000.00	15,000,000.00	-	81	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	200,000.00	200,000.00	200,000.00	-	100	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		40,000,000.00	40,000,000.00	-	-	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	2,096,000.00	2,330,000.00	2,330,000.00	-	90	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	159,500.00	22,000,000.00	22,000,000.00	-	1	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	20,000,000.00	40,000,000.00	40,000,000.00	-	50	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,053,750.00	14,150,000.00	15,750,000.00	(1,600,000.00)	7	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		5,000,000.00	5,000,000.00	-	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	1,457,800.00	100,000,000.00	100,000,000.00	-	1	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	14,500,000.00	500,000.00	500,000.00	-	2,900	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	4,250,000.00	3,174,000.00	4,000,000.00	(826,000.00)	134	
053500100100	MINISTRY OF ENVIRONMENT	165,000.00	2,000,000.00	2,000,000.00	-	8	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		16,950,000.00	16,950,000.00	-	-	





	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		2,700,000.00	2,700,000.00	-	-	
053905100100	BORNO STATE SPORTS COUNCIL		100,000.00	350,000.00	(250,000.00)	-	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	820,000.00	13,000,000.00	13,000,000.00	-	6	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		2,000,000.00	2,000,000.00	-	-	
	<b>TOTAL</b>	<b>1,571,944,156.49</b>	<b>2,714,526,050.00</b>	<b>2,580,129,000.00</b>	<b>134,397,050.00</b>	<b>58</b>	
	<b>OTHER SERVICES - GENERAL</b>						
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
011100100100	GOVERNMENT HOUSE	10,519,834,001.13	11,002,332,000.00	6,250,000,000.00	4,752,332,000.00	96	
011100100200	DEPUTY GOVERNOR'S OFFICE	1,133,022,679.67	1,200,000,000.00	1,200,000,000.00	-	94	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		2,625,000.00	2,625,000.00	-	-	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		200,000.00	200,000.00	-	-	
011200300100	BORNO STATE HOUSE ASSEMBLY	317,537,000.00	590,000,000.00	300,000,000.00	290,000,000.00	54	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,594,492,364.62	5,000,000,000.00	5,000,000,000.00	-	32	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	1,020,000.00	2,049,000.00	2,049,000.00	-	50	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		3,600,000.00	3,600,000.00	-	-	
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		5,500,000.00	5,500,000.00	-	-	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		-	-	-	-	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	43,000.00	33,600,000.00	33,600,000.00	-	0	
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		600,000.00	600,000.00	-	-	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	264,966,000.00	417,828,000.00	417,828,000.00	-	63	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	1,240,000.00	619,000.00	619,000.00	-	200	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	3,380,500.00	6,600,000.00	6,600,000.00	-	51	
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	1,098,100.00	2,000,000.00	2,000,000.00	-	55	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	3,500,000.00	17,000,000.00	17,000,000.00	-	21	
016103500100	BORNO STATE PENSIONS DEPARTMENT	1,960,000.00	1,440,000.00	1,440,000.00	-	136	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		1,027,000,000.00	1,027,000,000.00	-	-	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	30,580,000.00	50,000,000.00	50,000,000.00	-	61	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		3,500,000.00	3,500,000.00	-	-	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	175,000.00	500,000.00	500,000.00	-	35	
021511000100	BORNO STATE FERTILIZER COMPANY	240,000.00	260,000.00	260,000.00	-	92	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	955,000.00	225,250,000.00	225,250,000.00	-	0	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	3,600,000.00	16,000,000.00	16,000,000.00	-	23	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	1,060,000.00	1,152,000.00	1,152,000.00	-	92	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	143,770,000.00	171,150,000.00	12,000,000.00	159,150,000.00	84	
022201800100	BORNO INVESTMENT COMPANY LTD		1,613,000.00	1,613,000.00	-	-	
022205200100	BORNO STATE HOTELS		960,000.00	960,000.00	-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	1,360,000.00	3,000,000.00	3,000,000.00	-	45	
022205400200	BORNO KANO MOTOR PARK AND MARKET	301,500.00	880,000.00	530,000.00	350,000.00	34	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		1,200,000.00	1,200,000.00	-	-	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	212,000.00	360,000.00	360,000.00	-	59	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	10,000.00	48,000.00	48,000.00	-	21	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	3,977,600.00	6,000,000.00	4,000,000.00	2,000,000.00	66	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		4,000,000.00	4,000,000.00	-	-	
023400700100	BORNO STATE HOUSING CORPORATION	528,000.00	550,000.00	500,000.00	50,000.00	96	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		50,000.00	50,000.00	-	-	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	10,335,000.00	50,000,000.00	50,000,000.00	-	21	
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		-	-	-	-	
031805100100	BORNO STATE HIGH COURT OF JUSTICE	18,456,100.00	25,500,000.00	25,500,000.00	-	72	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
032600100100	MINISTRY OF JUSTICE	1,293,000.00	25,000,000.00	25,000,000.00	-	5	
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	154,000.00	100,000.00	100,000.00	-	154	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		1,650,000.00	1,650,000.00	-	-	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		4,759,000.00	1,100,000.00	3,659,000.00	-	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		500,000.00	500,000.00	-	-	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	9,131,000.00	5,328,500.00	6,000,000.00	(671,500.00)	171	
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	28,977,115.16	35,000,000.00	35,000,000.00	-	83	
051705700100	BORNO STATE SCHOLARSHIPS BOARD	1,830,000.00	6,010,000.00	1,010,000.00	5,000,000.00	30	
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		16,870,000.00		16,870,000.00	-	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	199,500.00	350,000.00	350,000.00	-	57	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	3,943,203.89	2,862,000.00	2,862,000.00	-	138	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		2,000,000.00	2,000,000.00	-	-	
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		6,000,000.00	6,000,000.00	-	-	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	7,455,920.00	7,562,000.00	7,562,000.00	-	99	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	52,171,435.03	60,000,000.00	60,000,000.00	-	87	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	36,000.00	2,025,000.00	2,025,000.00	-	2	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		3,000,000.00	3,000,000.00	-	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	4,782,100.00	5,000,000.00	5,000,000.00	-	96	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	1,655,500.00	471,500.00	400,000.00	71,500.00	351	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	2,676,500.00	1,000,000.00	1,000,000.00	-	268	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	161,122,241.27	116,390,000.00	116,390,000.00	-	138	
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	66,000.00	50,000.00	50,000.00	-	132	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	58,094,500.00	6,025,000,000.00	6,025,000,000.00	-	1	
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		1,000,000.00	1,000,000.00	-	-	
056400300100	BORNO STATE COUNCIL OF ULAMAS		25,000.00	25,000.00	-	-	
	<b>TOTAL</b>	<b>14,391,241,860.77</b>	<b>26,202,919,000.00</b>	<b>20,974,108,000.00</b>	<b>5,228,811,000.00</b>	<b>55</b>	
	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>						
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
011100100100	GOVERNMENT HOUSE		30,000,000.00	30,000,000.00	-	-	
011100100200	DEPUTY GOVERNOR'S OFFICE	2,000,000.00	5,000,000.00	5,000,000.00	-	40	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	947,000.00	15,000,000.00	15,000,000.00	-	6	
011200300100	BORNO STATE HOUSE ASSEMBLY	48,000,000.00	50,000,000.00	50,000,000.00	-	96	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	-	-	-	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	70,100,000.00	78,347,000.00	69,347,000.00	9,000,000.00	89	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	17,340,000.00	23,700,000.00	5,700,000.00	18,000,000.00	73	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	23,212,500.00	40,500,000.00	40,500,000.00	-	57	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	1,310,163.05	1,500,000.00	1,500,000.00	-	87	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	7,282,000.00	11,828,000.00	11,828,000.00	-	62	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	2,439,500.00	400,000.00	600,000.00	(200,000.00)	610	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	72,630,000.00	33,000,000.00	13,000,000.00	20,000,000.00	220	
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	400,000.00	3,000,000.00	3,000,000.00	-	13	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	200,000.00	20,000,000.00	20,000,000.00	-	1	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	300,000.00	5,500,000.00	5,500,000.00	-	5	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		2,000,000.00	2,000,000.00	-	-	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		2,000,000.00	2,000,000.00	-	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		-	-	-	-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	384,108,206.61	223,500,000.00	223,500,000.00	-	172	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		-	10,000,000.00	(10,000,000.00)	-	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	50,000,000.00	65,020,000.00	65,020,000.00	-	77	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	34,000,000.00	37,265,000.00	17,265,000.00	20,000,000.00	91	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		1,200,000.00	1,200,000.00	-	-	
022201800100	BORNO INVESTMENT COMPANY LTD		945,000.00	945,000.00	-	-	
022205200100	BORNO STATE HOTELS		400,000.00	400,000.00	-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	800,000.00	1,329,000.00	1,329,000.00	-	60	
022205400200	BORNO KANO MOTOR PARK AND MARKET	240,000.00	400,000.00	100,000.00	300,000.00	60	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		3,000,000.00	3,000,000.00	-	-	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		100,000.00	100,000.00	-	-	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	940,000.00	859,000.00	859,000.00	-	109	
023400100100	MINISTRY OF WORKS AND HOUSING		4,000,000.00	4,000,000.00	-	-	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	31,926,097.62	75,750,000.00	75,750,000.00	-	42	
023400700100	BORNO STATE HOUSING CORPORATION		950,000.00	6,700,000.00	-	14	
023800100100	MINISTRY OF BUDGET AND PLANNING	26,640,400.00	200,000,000.00	200,000,000.00	-	13	
023800200100	BORNO STATE BUREAU OF STATISTICS		100,000.00	100,000.00	-	-	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		50,000.00	50,000.00	-	-	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)		1,144,000.00	1,144,000.00	-	-	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	565,825.00	2,596,000.00	2,596,000.00	-	22	
031805100100	BORNO STATE HIGH COURT OF JUSTICE		5,040,000.00	5,040,000.00	-	-	
032600100100	MINISTRY OF JUSTICE	99,264,950.00	63,000,000.00	63,000,000.00	-	158	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		892,000.00	892,000.00	-	-	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		1,200,000.00	1,200,000.00	-	-	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	1,433,000.00	4,450,000.00	450,000.00	4,000,000.00	32	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		4,000,000.00	4,000,000.00	-	-	
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)		-	-	-	-	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	302,000.00	550,000.00	550,000.00	-	55	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	5,990,000.00	4,000,000.00	4,000,000.00	-	150	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	2,400,000.00	2,600,000.00	2,600,000.00	-	92	
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		5,500,000.00	5,500,000.00	-	-	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	1,760,000.00	2,000,000.00	2,000,000.00	-	88	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,997,350.00	3,916,000.00	2,316,000.00	1,600,000.00	51	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		1,000,000.00	1,000,000.00	-	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	3,972,000.00	5,000,000.00	5,000,000.00	-	79	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	427,500.00	2,428,500.00	2,500,000.00	(71,500.00)	18	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	1,150,000.00	1,450,000.00	1,300,000.00	150,000.00	79	
053500100100	MINISTRY OF ENVIRONMENT		353,000.00	353,000.00	-	-	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	600,000.00	4,526,000.00	4,526,000.00	-	13	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		551,000.00	551,000.00	-	-	
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		100,000.00	100,000.00	-	-	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	73,300.00	15,400,000.00	15,400,000.00	-	0	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		2,000,000.00	2,000,000.00	-	-	
	<b>TOTAL</b>	<b>895,701,792.28</b>	<b>1,076,089,500.00</b>	<b>1,013,311,000.00</b>	<b>62,778,500.00</b>	<b>83</b>	
	<b>FUEL &amp; LUBRICANTS - GENERAL</b>						
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
011100100100	GOVERNMENT HOUSE	1,485,910,733.00	1,650,000,000.00	950,000,000.00	700,000,000.00	90	
011100100200	DEPUTY GOVERNOR'S OFFICE	137,428,360.00	150,000,000.00	150,000,000.00	-	92	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		105,000.00	105,000.00	-	-	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	1,895,000.00	2,200,000.00	2,200,000.00	-	86	
011200300100	BORNO STATE HOUSE ASSEMBLY	39,650,150.00	37,000,000.00	37,000,000.00	-	107	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		2,000,000.00	1,000,000.00	1,000,000.00	-	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,480,000.00	5,200,000.00	5,200,000.00	-	28	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	19,510,600.00	15,798,100.00	15,137,000.00	661,100.00	123	
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	125,000.00	115,000.00	115,000.00	-	109	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	1,480,000.00	2,707,000.00	2,707,000.00	-	55	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	1,817,000.00	3,260,000.00	3,260,000.00	-	56	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	16,392,520.00	28,800,000.00	28,800,000.00	-	57	
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		1,700,000.00	1,700,000.00	-	-	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	736,000.00	800,000.00	800,000.00	-	92	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	7,743,040.00	31,052,000.00	31,052,000.00	-	25	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,120,750.00	12,000,000.00	12,000,000.00	-	9	
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		-	-	-	-	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	33,494,450.00	52,500,000.00	52,500,000.00	-	64	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	10,626,820.00	3,123,910.00	2,600,000.00	523,910.00	340	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	48,365,150.00	58,000,000.00	8,000,000.00	50,000,000.00	83	
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	12,952,358.00	13,000,000.00	13,000,000.00	-	100	
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	1,280,000.00	2,000,000.00	2,000,000.00	-	64	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	600,000.00	2,500,000.00	2,500,000.00	-	24	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	8,277,099.56	25,000,000.00	25,000,000.00	-	33	
016102100200	ABUJA LIAISON OFFICE	66,123,120.00	21,000,000.00	21,000,000.00	-	315	
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)		150,000.00	150,000.00	-	-	
016103500100	BORNO STATE PENSIONS DEPARTMENT	2,141,400.00	5,000,000.00	5,000,000.00	-	43	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD		3,000,000.00	3,000,000.00	-	-	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		245,000,000.00	245,000,000.00	-	-	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,811,000.00	4,000,000.00	4,000,000.00	-	45	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		8,000,000.00	8,000,000.00	-	-	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	640,000.00	800,000.00	800,000.00	-	80	
021511000100	BORNO STATE FERTILIZER COMPANY	110,000.00	150,000.00	150,000.00	-	73	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		52,000.00	52,000.00	-	-	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	13,267,500.00	5,050,000.00	5,050,000.00	-	263	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	220,000.00	1,000,000.00	1,000,000.00	-	22	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	129,687,467.50	175,750,000.00	85,750,000.00	90,000,000.00	74	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	57,455,720.00	71,543,000.00	71,543,000.00	-	80	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	3,238,000.00	8,500,000.00	8,500,000.00	-	38	
022201800100	BORNO INVESTMENT COMPANY LTD		1,500,000.00	1,500,000.00	-	-	
022205200100	BORNO STATE HOTELS		500,000.00	500,000.00	-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	3,380,000.00	3,000,000.00	3,000,000.00	-	113	
022205400200	BORNO KANO MOTOR PARK AND MARKET		-	-	-	-	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		9,243,000.00	9,243,000.00	-	-	
022205900100	BORNO STATE WIRE AND NAIL COMPANY	10,000.00	10,000.00	10,000.00	-	100	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	57,900.00	100,000.00	100,000.00	-	58	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	58,000.00	200,000.00	200,000.00	-	29	
022900100100	MINISTRY OF TRANSPORT AND ENERGY	214,908,277.00	763,615,000.00	763,615,000.00	-	28	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	260,404,300.00	240,000,000.00	120,000,000.00	120,000,000.00	109	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	26,716,190.99	27,500,000.00	27,500,000.00	-	97	
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		2,000,000.00	2,000,000.00	-	-	
023400100100	MINISTRY OF WORKS AND HOUSING	4,000,000.00	10,000,000.00	10,000,000.00	-	40	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	413,500.00	7,000,000.00	7,000,000.00	-	6	
023400700100	BORNO STATE HOUSING CORPORATION	1,400,000.00	3,000,000.00	3,000,000.00	-	47	
023800100100	MINISTRY OF BUDGET AND PLANNING	3,880,000.00	24,000,000.00	24,000,000.00	-	16	
023800200100	BORNO STATE BUREAU OF STATISTICS		98,000.00	100,000.00	(2,000.00)	-	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		50,000.00	50,000.00	-	-	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
025200100100	MINISTRY OF WATER RESOURCES	2,420,362,595.36	2,112,770,000.00	2,112,770,000.00	-	115	
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		3,500,000.00	3,500,000.00	-	-	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	2,685,000.00	5,000,000.00	5,000,000.00	-	54	
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	205,000.00	250,000.00	250,000.00	-	82	
031805100100	BORNO STATE HIGH COURT OF JUSTICE	68,490,750.00	65,000,000.00	65,000,000.00	-	105	
031805300100	BORNO STATE SHARIA COURT OF APPEAL	4,883,500.00	5,300,000.00	5,300,000.00	-	92	
032600100100	MINISTRY OF JUSTICE	16,770,302.56	18,000,000.00	18,000,000.00	-	93	
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	80,000.00	250,000.00	250,000.00	-	32	
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	755,000.00	1,500,000.00	1,500,000.00	-	50	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,277,000.00	1,925,000.00	1,925,000.00	-	66	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		4,400,000.00	4,400,000.00	-	-	
051700800100	BORNO STATE LIBRARY BOARD	5,061,930.25	3,000,000.00	3,000,000.00	-	169	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	410,000.00	410,000.00	410,000.00	-	100	
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	22,000.00	22,000.00	22,000.00	-	100	
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	1,636,290.00	5,000,000.00	1,000,000.00	4,000,000.00	33	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	6,575,250.00	9,500,000.00	9,500,000.00	-	69	
	SCIENCE AND TECHNOLOGY BAMA						
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	198,458,005.45	204,000,000.00	204,000,000.00	-	97	
051705700100	BORNO STATE SCHOLARSHIPS BOARD	4,915,650.00	8,427,000.00	1,427,000.00	7,000,000.00	58	
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		1,461,000.00		1,461,000.00	-	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	73,100.00	250,000.00	250,000.00	-	29	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	4,800,000.00	5,000,000.00	5,000,000.00	-	96	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	2,450,731.87	2,660,000.00	2,660,000.00	-	92	
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		30,000,000.00	30,000,000.00	-	-	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	14,911,589.00	8,708,000.00	8,708,000.00	-	171	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	200,000.00	1,900,000.00	1,900,000.00	-	11	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	4,142,000.00	7,000,000.00	7,000,000.00	-	59	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	950,000.00	20,000,000.00	20,000,000.00	-	5	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	2,734,775.00	4,944,000.00	6,944,000.00	(2,000,000.00)	55	
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		15,000,000.00	15,000,000.00	-	-	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		2,000,000.00	2,000,000.00	-	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	190,054,393.51	288,795,000.00	205,000,000.00	83,795,000.00	66	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	13,618,200.00	5,380,800.00	4,200,000.00	1,180,800.00	253	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	7,669,695.00	4,601,500.00	4,000,000.00	601,500.00	167	
053500100100	MINISTRY OF ENVIRONMENT	1,600,000.00	2,000,000.00	2,000,000.00	-	80	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	132,923,946.25	129,932,000.00	129,932,000.00	-	102	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		1,090,000.00	1,090,000.00	-	-	
053905100100	BORNO STATE SPORTS COUNCIL	60,000.00	250,000.00	250,000.00	-	24	
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	140,000.00	123,000.00	123,000.00	-	114	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	500,000.00	25,400,000.00	25,400,000.00	-	2	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	1,470,000.00	4,400,000.00	4,400,000.00	-	33	
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		1,000,000.00	1,000,000.00	-	-	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	100,000.00	100,000.00	100,000.00	-	100	
	<b>TOTAL</b>	<b>5,731,794,110.30</b>	<b>6,749,921,310.00</b>	<b>5,691,700,000.00</b>	<b>1,058,221,310.00</b>	<b>85</b>	
	<b>FINANCIAL CHARGES - GENERAL</b>						
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
011100100100	GOVERNMENT HOUSE	869,614.45	5,000,000.00	5,000,000.00	-	17	
011100100200	DEPUTY GOVERNOR'S OFFICE	302,312.78	6,000,000.00	6,000,000.00	-	5	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	438,261.37	200,000.00	200,000.00	-	219	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	13,649.00	200,000.00	200,000.00	-	7	





	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
011200300100	BORNO STATE HOUSE ASSEMBLY	21,382,781.96	40,000,000.00	40,000,000.00	-	53	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		50,000.00	50,000.00	-	-	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	678,804.72	190,000.00	190,000.00	-	357	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	65,761.37	20,000.00	20,000.00	-	329	
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	15,880.10	15,000.00	5,000.00	10,000.00	106	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	88,941.36	344,000.00	344,000.00	-	26	
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS		14,000.00	14,000.00	-	-	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	15,513.95	225,000.00	225,000.00	-	7	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	17,416.04	100,000.00	100,000.00	-	17	
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		50,000.00	50,000.00	-	-	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	20,903.58	50,000.00	50,000.00	-	42	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	20,872.96	1,000,000.00	1,000,000.00	-	2	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	5,902.64	100,000.00	100,000.00	-	6	
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	2,934.29	2,724,000.00	2,724,000.00	-	0	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	463,993.62	521,000.00	521,000.00	-	89	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	45,198.35	100,000.00	100,000.00	-	45	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	156,859.81	200,000.00	100,000.00	100,000.00	78	
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	29,697.82	100,000.00	100,000.00	-	30	
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	13,976.06	25,000.00	25,000.00	-	56	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	42,077.75	25,000.00	25,000.00	-	168	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	4,954,660.74	100,000.00	100,000.00	-	4,955	
016101100100	LAGOS LIAISON OFFICE		1,000.00	1,000.00	-	-	
016102100200	ABUJA LIAISON OFFICE	485,386.35	525,000.00	525,000.00	-	92	
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)		3,000.00	3,000.00	-	-	
016103500100	BORNO STATE PENSIONS DEPARTMENT	5,015.38	20,000.00	20,000.00	-	25	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	6,353.82	40,000.00	40,000.00	-	16	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		1,000,000.00	1,000,000.00	-	-	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	49,102.81	20,000.00	20,000.00	-	246	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		100,000.00	100,000.00	-	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	258,299.76	500,000.00	500,000.00	-	52	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	14,242.83	70,000.00	70,000.00	-	20	
021511000100	BORNO STATE FERTILIZER COMPANY	2,843.69	2,000.00	2,000.00	-	142	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	5,758.75	21,000.00	21,000.00	-	27	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	120,133.79	1,050,000.00	1,050,000.00	-	11	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	8,698.48	20,000.00	20,000.00	-	43	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	132,655,158.44	5,220,000.00	5,220,000.00	-	2,541	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	7,628.11	635,000.00	635,000.00	-	1	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	36,658.75	30,000.00	30,000.00	-	122	
022201800100	BORNO INVESTMENT COMPANY LTD		2,302,000.00	2,302,000.00	-	-	
022205200100	BORNO STATE HOTELS		50,000.00	50,000.00	-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	130,724.85	150,000.00	150,000.00	-	87	
022205400200	BORNO KANO MOTOR PARK AND MARKET	22,128.78	40,000.00	10,000.00	30,000.00	55	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		160,000.00	160,000.00	-	-	
022205900100	BORNO STATE WIRE AND NAIL COMPANY	659.50	2,000.00	2,000.00	-	33	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	4,112.55	5,000.00	5,000.00	-	82	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	6,647.81	2,000.00	2,000.00	-	332	
022900100100	MINISTRY OF TRANSPORT AND ENERGY	65,687.20	35,000.00	35,000.00	-	188	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	323,233.99	5,000,000.00	5,000,000.00	-	6	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	58,695.32	500,000.00	500,000.00	-	12	
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		360,000.00	360,000.00	-	-	
023400100100	MINISTRY OF WORKS AND HOUSING	9,529.25	1,000,000.00	1,000,000.00	-	1	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
		N	N	N	N	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	90,126.99	100,000.00	100,000.00	-	90
023400700100	BORNO STATE HOUSING CORPORATION	23,481.12	200,000.00	200,000.00	-	12
023800100100	MINISTRY OF BUDGET AND PLANNING	30,414.96	50,000.00	50,000.00	-	61
023800200100	BORNO STATE BUREAU OF STATISTICS	13,345.14	4,000.00	2,000.00	2,000.00	334
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		1,000.00	1,000.00	-	-
025200100100	MINISTRY OF WATER RESOURCES	56,826.46	50,000.00	50,000.00	-	114
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	11,296.66	130,000.00	130,000.00	-	9
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRRR)	106,058.26	64,000.00	64,000.00	-	166
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	6,245.39	20,000.00	20,000.00	-	31
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	537.50	1,000.00	1,000.00	-	54
031805100100	BORNO STATE HIGH COURT OF JUSTICE	80,136.98	110,000.00	110,000.00	-	73
031805300100	BORNO STATE SHARIA COURT OF APPEAL	30,915.86	25,000.00	25,000.00	-	124
031805400100	BORNO STATE AREA COURT		100,000.00	100,000.00	-	-
032600100100	MINISTRY OF JUSTICE	98,257.56	1,000,000.00	1,000,000.00	-	10
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	1,600.70	100,000.00	100,000.00	-	2
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	3,077.96	20,000.00	20,000.00	-	15
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	49,887.78	550,000.00	550,000.00	-	9
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	1,615,338.12	179,000.00	179,000.00	-	902
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		55,000.00	55,000.00	-	-
051700800100	BORNO STATE LIBRARY BOARD	2,630.25	51,000.00	51,000.00	-	5
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	6,965.14	10,000.00	10,000.00	-	70
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	1,798.18	5,000.00	5,000.00	-	36
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	2,476.00	50,000.00	50,000.00	-	5
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	13,128.15	1,000,000.00	1,000,000.00	-	1
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	142,827.30	-	-	-	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	23,728.14	96,000.00	96,000.00	-	25
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		126,000.00		126,000.00	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONUGA	6,641.62	13,000.00	13,000.00	-	51
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	108,682.57	100,000.00	100,000.00	-	109
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	137,425.88	50,000.00	50,000.00	-	275
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	22,924.76	500,000.00	500,000.00	-	5
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	159,152.90	500,000.00	500,000.00	-	32
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	35,751.08	110,000.00	110,000.00	-	33
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	13,446.26	300,000.00	300,000.00	-	4
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	243,435.51	300,000.00	300,000.00	-	81
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	174,486.63	605,000.00	105,000.00	500,000.00	29
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	940,794.39	1,500,000.00	1,500,000.00	-	63
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)	10,756.50	100,000.00	100,000.00	-	11
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	73,948.16	1,500,000.00	1,500,000.00	-	5
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	100,160.03	100,000.00	100,000.00	-	100
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	25,457.66	300,000.00	300,000.00	-	8
053500100100	MINISTRY OF ENVIRONMENT	19,760.74	45,000.00	45,000.00	-	44
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	628,627.97	282,000.00	282,000.00	-	223
053505600100	BORNO STATE AFORESTATION PROJECT	3,122.92	2,000.00	2,000.00	-	156
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	3,373.01	32,000.00	32,000.00	-	11
053905100100	BORNO STATE SPORTS COUNCIL	3,475.00	252,000.00	2,000.00	250,000.00	1
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	968.28	2,000.00	2,000.00	-	48
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	5,439.52	300,000.00	300,000.00	-	2
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	40,028.45	200,000.00	200,000.00	-	20
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		10,000.00	10,000.00	-	-
056400300100	BORNO STATE COUNCIL OF ULAMAS		25,000.00	25,000.00	-	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	199.75	10,000.00	10,000.00	-	2
	<b>TOTAL</b>	<b>169,091,875.12</b>	<b>87,451,000.00</b>	<b>86,433,000.00</b>	<b>1,018,000.00</b>	<b>193</b>



MISCELLANEOUS EXPENSES GENERAL		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
			N	N	N	N		
011100100100	GOVERNMENT HOUSE		6,020,901,934.37	7,200,000,000.00	3,150,000,000.00	4,050,000,000.00	84	
011100100200	DEPUTY GOVERNOR'S OFFICE		1,818,441,974.65	985,000,000.00	985,000,000.00	-	185	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		1,966,340,200.00	1,494,568,000.00	1,101,875,000.00	392,693,000.00	132	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		11,571,270.03	20,500,000.00	20,500,000.00	-	56	
011200300100	BORNO STATE HOUSE ASSEMBLY		2,745,695,047.85	2,380,980,000.00	2,380,980,000.00	-	115	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			2,300,000.00	1,300,000.00	1,000,000.00	-	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		25,975,014.80	28,000,000.00	28,000,000.00	-	93	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		3,918,600.00	17,342,000.00	17,342,000.00	-	23	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		28,910,000.00	106,818,000.00	106,818,000.00	-	27	
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS			10,350,000.00	350,000.00	10,000,000.00	-	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		15,101,830.00	28,715,000.00	28,715,000.00	-	53	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		30,006,000.00	62,500,000.00	62,500,000.00	-	48	
014000300100	BORNO STATE AUDIT SERVICE COMMISSION			7,950,000.00	7,950,000.00	-	-	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		3,373,500.00	3,653,000.00	3,653,000.00	-	92	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		217,869,159.25	351,193,000.00	351,193,000.00	-	62	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		9,984,500.00	45,000,000.00	45,000,000.00	-	22	
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD			3,990,000.00	3,990,000.00	-	-	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		1,424,953,032.00	1,470,521,000.00	1,465,521,000.00	5,000,000.00	97	
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)		4,047,000.00	1,257,090.00	1,581,000.00	(323,910.00)	322	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		57,327,650.00	62,000,000.00	11,000,000.00	51,000,000.00	92	
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		39,506,947.43	58,550,000.00	58,550,000.00	-	67	
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		515,000.00	2,000,000.00	2,000,000.00	-	26	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS			1,500,000.00	1,500,000.00	-	-	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		94,712,400.00	245,000,000.00	245,000,000.00	-	39	
016101100100	LAGOS LIAISON OFFICE			274,000.00	274,000.00	-	-	
016102100200	ABUJA LIAISON OFFICE		58,288,842.00	95,516,000.00	82,516,000.00	13,000,000.00	61	
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)			620,000.00	620,000.00	-	-	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD		48,470,000.00	1,041,500,000.00	1,041,500,000.00	-	5	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)			150,000,000.00	150,000,000.00	-	-	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		584,620,500.00	950,000,000.00	950,000,000.00	-	62	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			13,300,000.00	13,300,000.00	-	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		201,423,000.00	86,000,000.00	16,000,000.00	70,000,000.00	234	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)		235,000.00	200,000.00	200,000.00	-	118	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		130,000.00	315,000.00	315,000.00	-	41	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT		4,859,161,617.69	609,000,000.00	609,000,000.00	-	798	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		24,425,000.00	31,530,000.00	5,000,000.00	26,530,000.00	77	
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)		7,638,323.12	16,000,000.00	16,000,000.00	-	48	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		326,046,362.43	345,350,000.00	304,350,000.00	41,000,000.00	94	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		11,935,000.00	30,000,000.00	30,000,000.00	-	40	
022201800100	BORNO INVESTMENT COMPANY LTD			9,027,000.00	9,027,000.00	-	-	
022205200100	BORNO STATE HOTELS			2,975,000.00	2,975,000.00	-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED		5,600,000.00	7,300,000.00	7,300,000.00	-	77	
022205400200	BORNO KANO MOTOR PARK AND MARKET		558,562.38	800,000.00	600,000.00	200,000.00	70	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)			1,500,000.00	1,500,000.00	-	-	
022205900100	BORNO STATE WIRE AND NAIL COMPANY		399,000.00	400,000.00	400,000.00	-	100	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		253,000.00	300,000.00	300,000.00	-	84	
022900100100	MINISTRY OF TRANSPORT AND ENERGY		12,446,337.88	12,955,000.00	12,955,000.00	-	96	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION		11,173,409.77	22,000,000.00	19,000,000.00	3,000,000.00	51	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		12,341,900.00	25,000,000.00	25,000,000.00	-	49	
023400100100	MINISTRY OF WORKS AND HOUSING		228,747,310.00	208,000,000.00	208,000,000.00	-	110	
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		8,840,000.00	17,500,000.00	17,500,000.00	-	51	
023400700100	BORNO STATE HOUSING CORPORATION		36,872,785.00	57,300,000.00	57,300,000.00	-	64	
023800100100	MINISTRY OF BUDGET AND PLANNING		351,943,530.00	455,000,000.00	455,000,000.00	-	77	
023800200100	BORNO STATE BUREAU OF STATISTICS		5,945,000.00	1,800,000.00	1,800,000.00	-	330	
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY			50,000.00	50,000.00	-	-	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	
		N	N	N	N		
025200100100	MINISTRY OF WATER RESOURCES	5,795,400.00	6,200,000.00	6,200,000.00	-	93	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	6,109,000.00	100,392,000.00	100,392,000.00	-	6	
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	4,960,000.00	25,601,000.00	25,601,000.00	-	19	
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	275,000.00	349,000.00	349,000.00	-	79	
031805100100	BORNO STATE HIGH COURT OF JUSTICE	564,520,970.38	290,570,000.00	290,570,000.00	-	194	
031805300100	BORNO STATE SHARIA COURT OF APPEAL	43,430,635.94	80,040,000.00	80,040,000.00	-	54	
031805400100	BORNO STATE AREA COURT		55,250,000.00	55,250,000.00	-	-	
032600100100	MINISTRY OF JUSTICE	166,628,350.43	135,500,000.00	135,500,000.00	-	123	
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	286,000.00	596,000.00	596,000.00	-	48	
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	79,000.00	1,000,000.00	1,000,000.00	-	8	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	46,600,000.00	518,891,000.00	518,891,000.00	-	9	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	133,377,960.00	137,120,000.00	137,120,000.00	-	97	
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		3,489,838.75	11,991,000.00	(8,501,161.25)	-	
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	1,035,000.00	680,000.00	330,000.00	350,000.00	152	
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	100,000.00	100,000.00	100,000.00	-	100	
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	7,138,151.25	21,000,000.00	21,000,000.00	-	34	
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	104,322,550.70	106,500,000.00	106,500,000.00	-	98	
051705700100	BORNO STATE SCHOLARSHIPS BOARD	50,642,500.00	71,340,000.00	17,340,000.00	54,000,000.00	71	
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)		3,753,000.00		3,753,000.00	-	
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	871,700.00	1,215,000.00	1,215,000.00	-	72	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	121,810,037.61	82,200,000.00	82,200,000.00	-	148	
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	7,531,628.13	7,210,000.00	7,210,000.00	-	104	
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		129,500,000.00	129,500,000.00	-	-	
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	27,067,698.30	20,502,000.00	20,502,000.00	-	132	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	1,789,000.00	12,900,000.00	12,900,000.00	-	14	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	1,649,730.00	3,000,000.00	3,000,000.00	-	55	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	476,093,773.05	267,000,000.00	267,000,000.00	-	178	
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	881,600.00	19,100,000.00	19,100,000.00	-	5	
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)		25,000,000.00	25,000,000.00	-	-	
052100800100	BORNO STATE UNIVERSITY TEACHING HOSPITAL (BSUTH)		2,000,000.00	2,000,000.00	-	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	137,739,621.20	138,000,000.00	138,000,000.00	-	100	
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	21,522,500.06	18,459,838.75	21,350,000.00	(2,890,161.25)	117	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	6,295,345.00	4,334,300.00	4,700,000.00	(365,700.00)	145	
053500100100	MINISTRY OF ENVIRONMENT	61,000,000.00	61,500,000.00	1,500,000.00	60,000,000.00	99	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	1,616,161.25	19,210,000.00	19,210,000.00	-	8	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	524,617,416.25	679,579,000.00	679,579,000.00	-	77	
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	14,000.00	20,000.00	20,000.00	-	70	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	5,762,000.00	1,046,627,900.00	1,046,627,900.00	-	1	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	2,970,659,494.25	1,431,000,000.00	1,431,000,000.00	-	208	
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		2,500,000.00	2,500,000.00	-	-	
056400300100	BORNO STATE COUNCIL OF ULAMAS		25,000.00	25,000.00	-	-	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	100,000.00	90,000.00	90,000.00	-	111	
	<b>TOTAL</b>	<b>26,818,967,764.45</b>	<b>24,310,543,967.50</b>	<b>19,541,098,900.00</b>	<b>4,769,445,067.50</b>	<b>110</b>	





EYE HOSPITAL BIU L.G.A.



EYE HOSPITAL BIU L.G.A.



DENTAL HOSPITAL BIU L.G.A.



EYE AND DENTAL HOSPITAL MONGUNO





## NOTE 7 - CONSOLIDATED REVENUE FUND CHARGES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023/24

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2024 ₦	Final Budget 2024 ₦	Original Budget 2024	Supplementary Budget 2024	Variance %	2023 ₦
7		CONSOLIDATED REV. FUND CHARGES							
		CONSOLIDATED REV. FUND CHARGES	A	992,625,614				0	0
		Service Wide Vote	B		159,150,000.00	10,000,000,000.00	(9,840,850,000.00)		
		TOTAL		992,625,614	159,150,000	10,000,000,000	(9,840,850,000)	-	-

## NOTE 8 - GRANTS TO GOVERNMENT ENTITIES

# BORNO STATE GOVERNMENT OF NIGERIA

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC	DETAILS
	CODE	
8		GRANTS TO OTHER GOVT. ENTITIES

GRANTS TO OTHER GOVT. ENTITIES		Ref. Note	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance
			₱	₱	₱	₱	
22040101	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT						-
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL						-
22040103	GRANT TO LOCAL GOVERNMENTS -RECURRENT	A	694,000,000	465,000,000.00	615,000,000.00	(150,000,000.00)	149,000,000.00
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	B	28,287,132,407			-	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT	C	5,382,221,070	5,000,000.00	5,000,000.00	-	107,644,000.00
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	D	13,481,617,634			-	-
22040109	GRANTS TO COMMUNITIES/NGOs	E	12,467,827,082	3,510,400,000.00	3,510,400,000.00	-	355,000,000.00
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES					-	-
	<b>TOTAL GRANTS</b>		<b>60,312,798,193</b>	<b>3,980,400,000.00</b>	<b>4,130,400,000.00</b>	<b>(150,000,000.00)</b>	

## BRAKDOWN OF GRANTS TO GOVERNMENT ENTITIES BY MDAs

ADMIN CODE	MDA	ACTUAL 2024
011100100100	GOVERNMENT HOUSE	
011100100200	DEPUTY GOVERNOR'S OFFICE	283,153,756.68
011200300100	BORNO STATE HOUSE ASSEMBLY	56,012,250.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	490,307,026.87
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	21,744,112,707.97
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	
	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	830,000.00
026500200100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	28,981,132,407.12
055100100100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)	228,959,810.00
051705800100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	250,000,000.00
026500100100	THIS REPRESENTS IGR COLLECTED AND UTILISED BY MDAS	5,099,730,070.03
	DURING THE YEAR	
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	
023400100100	MINISTRY OF WORKS AND HOUSING	10,000,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	78,000,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	314,570,164.74
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	310,631,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	2,100,859,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	364,500,000.00
	TOTAL GRANTS	60,312,798,193.41

**NOTE 9 - PUBLIC DEBT CHARGES****BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2024	Total Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
9				₦	₦	₦	₦		₦
		<b>DEBT CHARGES</b>							
	22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS		174,847,046.04	56,566,000.00	56,566,000.00			
	22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS			1,181,098,000	1,181,098,000			-
	22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS		3,620,076,783	4,177,542,000	4,177,542,000			-
	22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS		2,293,230,561	1,401,512,000	1,401,512,000			-
	22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS			4,607,126,000	4,607,126,000			
	22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS		63,166,810,031	7,030,147,000	7,030,147,000			
		<b>TOTAL GRANTS</b>		<b>69,254,964,421</b>	<b>18,453,991,000</b>	<b>18,453,991,000</b>			-

**NOTE 10 - REPAYMENT OF LOANS****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST 2024**NOTE ECONOMIC DETAILS  
CODE

10

## LOAN REPAYMENTS

	Ref. Note	TOTAL PRIN PAID ( P )2024	TOTAL INTEREST PAID ( I ) 2024	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	A	₦	₦	₦	₦	₦	₦		₦
29010101	CBN BUDGET SUPPORT-REPAYMENT	16,249,201,182	-	16,249,201,182					929,448,707
29010102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)-REPAYMENT	14,942,986,965	-	14,942,986,965	13,038,785,000	13,038,785,000	-		1,178,371,749
29010104	EXCESS CRUDE OIL ACCOUNT FACILITY-	3,583,333,333	-	3,583,333,333					760,054,643
29010105	FAMILY HOMES FACILITY	313,356,970	287,327,011	600,683,980					600,683,980
29010106	FOREIGN LOAN	2,293,230,561	174,847,046	2,468,077,607					597,599,492
29010107	ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT	350,773,633	22,876,761	373,650,394					822,232,751
29010108	HEALTH CARE DEDUCTIONS	182,211,551	142,818,256	325,029,808					325,029,808
	FAAC purchase of Software Data Book(1st Deduction)		-						
	ECOLOGICAL FUND		-						
	LIQUIDATION OF JUDGEMENT DEBT		-						
	BRIDGING FINANCE FACILITY	18,225,336,104	-	18,225,336,104					
	<b>TOTAL FAAC DEDUCTION AT SOURCE (A)</b>		-						<b>5,213,421,129</b>
	<b>DEDUCTION AT BANK</b>		-						
29010109	GRATUITY LOAN-ZENITH BANK	2,623,899,107	963,860,795	3,587,759,902					
	ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT		-						
	ZENITH BANK SHORT TERM LOAN		-						2,532,593,830
	ZENITH BANK - PENSION LOAN		-						3,354,278,073
	DCCC Loan	1,876,889,659	793,835,802	2,670,725,461					2,247,560,455
	ZENITH BANK- State Human Crises Loan Repayment	4,818,821,526	1,409,358,158	6,228,179,684					1,511,309,972
	<b>TOTAL CASH PAYMENT (B)</b>								<b>9,645,742,331</b>
	<b>TOTAL LOAN REPAYMENT (A+B)</b>	<b>65,460,040,592</b>	<b>3,794,923,829</b>	<b>69,254,964,421</b>	<b>13,038,785,000</b>	<b>13,038,785,000</b>	<b>-</b>		<b>14,859,163,460</b>

**NOTE 11 - TRANSFER TO CAPITAL DEVELOPMENT FUND****BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2024 ₦	Final Budget 2024 ₦	Original Budget 2024 ₦	Supplementary Budget 2024 ₦	Variance	Actual 2023 ₦
11		TRANSFER TO CDF							
	14030105	TRANSFER TO CDF TO FUND CAPITAL EXPENDITURE		115,000,000,000	56,511,967,000	44,493,475,300	12,018,491,700	203	34,000,000,000
				115,000,000,000	56,511,967,000	44,493,475,300	12,018,491,700	203	34,000,000,000

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 inline with FAAC Cash Basis Accounting Reporting Format and shall cease to exist when the State Government migrates to Accrual Basis of Accounting.



## NOTE 12 - AID AND GRANTS

**BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS							
12A	EXTERNAL GRANT								
			Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
				₦	₦	₦	₦		₦
		MINISTRY OF FINANCE- SFTAS							
	13010101	CURRENT DOMESTIC AIDS							9,738,159,428
	13010202	CAPITAL FOREIGN GRANTS			18,865,661,000	11,922,161,000	6,943,500,000	-	
	13020302	DOMESTIC GRANTS					-	-	
	13020302	CAPITAL DOMESTIC GRANTS	A	1,377,083,119	14,803,157,000	13,453,157,000	1,350,000,000	9	10,876,741,862
	13020402	GRANTS AND AIDS/ DONATIONS					-	-	8,319,558,830
	13020301	CURRENT DOMESTIC GRANTS	B	1,829,815,219	50,560,000	50,560,000	-	3,619	
	13020401	CURRENT FOREIGN GRANTS	C	4,145,237,149	401,404,000	401,404,000	-	1,033	
	13020402	CAPITAL FOREIGN GRANTS			175,000,000	175,000,000	-	-	
		WORLD BANK GRANT - ADOLESCENCE GIRLS							
	13020402	INITIATIVE EMPOWERMENT (AGILE)					-	-	
		OTHER CAPITAL RECEIPTS UNICEF STATE RURAL							
	13010202	WATER SUPPLY AND SANITATION AGENCY							
		PRIMARY HEALTHCARE DEVELOPMENT AGENCY							
	31030203	BILL & MELINDA GATES FOUNDATION							
	13020106	CAPITAL GRANTS FROM OTHER SOURCES			11,968,190,000	261,690,000	11,706,500,000	-	
	14020101	OTHER CAPITAL RECEIPTS TO CDF			104,817,070,666	75,845,867,000	28,971,203,666	-	
	TOTAL			7,352,135,486	151,081,042,666	102,109,839,000	48,971,203,666	5	28,934,460,120



**WEST-END FLYOVER**

## NOTE 13 - LOANS RECEIVED

# BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS							
13	LOAN RECEIVED		Ref.	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
			Note	₦	₦	₦	₦	%	₦
	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				0		10,000,000,000
		CBN DCRR FACILITY					0		
		BRIDGING FINANCE LOAN					0		
		DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES					0		
		DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS			25,500,000,000	25,500,000,000		-	
	14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES			3,706,944,000	3,706,944,000		-	
		INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS			24,528,796,334	12,500,000,000	12,028,796,334		
	14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS						-	
		OTHER LOANS						-	
		MICRO SMALL & MEDIUM ENTERPRISES DEV. FUND							
		TOTAL		-	53,735,740,334	41,706,944,000	12,028,796,334	-	10,000,000,000



## NOTE 14 - OTHER CAPITAL RECEIPTS

### BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2024	Total Budget 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2023	Actual 2023
14		OTHER CAPITAL RECEIPTS		₦	₦	₦	₦	₦	₦
	14020201	CAPITAL RECEIPTS FROM LOCAL GOVTS							
	13020302	GRANT FROM LOCAL GOVERNMENTS - BORNO STATE UNIVERSITY							
	13020302	GRANT FROM LOCAL GOVERNMENTS							
	13020301	2.5% LOCAL GOV'T STATUTORY ALLOCATION							
	13020302	GRANT FROM LOCAL GOVERNMENTS- SECURITY TRUST FUND							
	13020302	7.5% LOCAL GOVT CONTRIBUTION- LOCAL GOVERNMENT PENSION BOARD							
	13020302	GRANT FROM LOCAL GOVERNMENTS							
	13020302	GRANT FROM LOCAL GOVERNMENTS (PERSONNEL COST FOR PHC WORKERS)							
	13020302	GRANT FROM LOCAL GOVERNMENTS- EDUCATION TRUST FUND							
	13020302	1 % TRAINING FUND FROM LOCAL GOVT JOINT ACCT - LOCAL GOVERNMENT SERVICE COMMISSION							
	13020302	0.5% LOCAL GOV'T STATUTORY ALLOCATION- OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL							
	13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS RAMAT POLYTECHNIC		1,552,894,022					
	13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS WAKA BIU							
	13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS BOSU		957,121,420					
	13020302	OTHER DOMESTIC GRANT STATE RURAL WATER SUPPLY AND SANITATION AGENCY							
		OTHER CAPITAL RECEIPTS - REFUND OF FUNDS TO STATE FOR ROADS CONSTRUCTED BY THE STATE							17,550,342,963
		OAGF CONSOLIDATED POOL II TSA FEDERAL GOVERNMENT CAPITAL INTERVENTION		60,000,000,000	8,042,510,000	8,042,510,000	-	746	
				62,510,015,442	8,042,510,000	8,042,510,000	-	777	17,550,342,963



**NOTE 15 - CAPITAL EXPENDITURE****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

NOTE	DETAILS	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
			₦	₦	₦	₦		₦
15	<b>CAPITAL EXPENDITURE</b>							
	<b>SECTOR CODE ACCORDING TO SECTORS (A)</b>							
	01 ADMINISTRATIVE SECTOR		21,087,137,983	28,584,259,000	22,440,171,000	6,144,088,000	74	5,435,256,654
	02 ECONOMIC SECTOR		103,013,851,879	132,210,409,000	105,243,997,000	26,966,412,000	78	41,312,808,534
	03 LAW AND JUSTICE		89,722,012	844,548,000	844,548,000	-	11	144,189,111
	05 SOCIAL SECTOR		57,600,603,104	95,713,552,300	79,842,544,000	15,871,008,300	60	36,033,382,953
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>181,791,314,977</b>	<b>257,352,768,300</b>	<b>208,371,260,000</b>	<b>48,981,508,300</b>	<b>71</b>	<b>82,925,637,252</b>
	<b>ACCORDING TO NATURE OF EXPENDITURE (B)</b>							
	230101 PURCHASE OF ASSETS		25,831,963,360	39,135,326,000	33,396,654,000	5,738,672,000	66	17,203,380,863
	230201 CONSTRUCTION/PROVISION		81,016,260,895	100,526,369,800	113,535,828,000	(13,009,458,200)	81	43,485,567,028
	230301 REHABILITATION/REPAIRS		9,389,060,347	17,634,894,000	22,972,389,000	(5,337,495,000)	53	4,052,530,624
	230401 PRESERVATION OF THE ENVIRONMENT - GENERAL		900,529,773	7,302,020,000	2,902,020,000	4,400,000,000	12	40,000
	230501 ACQUISITION OF NON TANGIBLE ASSETS		64,653,500,602	92,754,158,500	35,564,369,000	57,189,789,500	70	18,184,118,737
	<b>TOTAL CAPITAL EXPENDITURE</b>		<b>181,791,314,977</b>	<b>257,352,768,300</b>	<b>208,371,260,000</b>	<b>48,981,508,300</b>	<b>71</b>	<b>82,925,637,252</b>
A	<b>BREAKDOWN OF CAPITAL EXPENDITURE BY MDAS</b>							
	<b>01 ADMINISTRATIVE SECTOR</b>	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
			₦	₦	₦	₦		₦
	011100100100 GOVERNMENT HOUSE		2,142,228,710.52	3,023,899,000	2,998,900,000	24,999,000	71	955,535,504
	011100100200 DEPUTY GOVERNOR'S OFFICE		110,870,000	11,000,000	131,000,000	(120,000,000)	1,008	-
	011100800100 BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		2,188,406,999	3,601,789,000	1,601,789,000	2,000,000,000	61	-
	011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		13,579,642	58,000,000	58,000,000	-	23	6,200,000
	011101300100 SECRETARY TO THE STATE GOVERNMENT (SSG)		3,076,366,746.08	3,073,789,000	2,578,765,000	495,024,000	100	179,031,974
	011101800100 SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		107,982,686	247,150,000	247,150,000	-	44	2,225,454,728
	011103500100 BORNO STATE PENSIONS DEPARTMENT		2,400,000	3,500,000	3,500,000	-	69	-





	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		123,250,000	123,250,000	-	-	-
011103700100	BORNO STATE PILGRIMS WELFARE BOARD		176,000,000	176,000,000	-	-	-
011110100100	SECURITY TRUST FUND		902,000,000	1,902,000,000	(1,000,000,000)	-	-
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	273,522,965	764,030,000	1,264,030,000	(500,000,000)	36	539,951,161
011200100100	STATE ASSEMBLY				(1,300,000,000)	-	-
	MANAGEMENT/ADMINISTRATION		540,000,000	1,840,000,000			
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		51,500,000	51,500,000	-	-	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	4,403,620,478	3,247,000,000	3,247,000,000	-	136	312,115,870
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	9,834,500	100,000,000	100,000,000	-	10	-
012305700100	COUNCIL FOR ARTS AND CULTURE	6,450,000	135,030,000	135,030,000	-	5	-
012500100100	HEAD OF SERVICE		105,000,000	105,000,000	-	-	-
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	19,125,870			-	-	-
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	9,975,000	84,925,000	84,925,000	-	12	-
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		133,650,000	133,650,000	-	-	9,960,000
014700100100	CIVIL SERVICE COMMISSION		16,050,000	16,050,000	-	-	-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	5,000,000	52,500,000	52,500,000	-	10	12,409,399
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	21,435,000	331,910,000	531,910,000	(200,000,000)	6	-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)		2,072,000	2,072,000	-	-	-
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)				-	-	-
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		23,000,000	23,000,000	-	-	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	21,255,000	70,000,000	70,000,000	-	30	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)				-	-	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	30,298,581	611,500,000	611,500,000	-	5	-
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	5,390,732,083	7,415,500,000	2,170,500,000	5,245,000,000	73	1,189,558,417



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		N	N	N	N		N
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	43,352,700	107,500,000	107,500,000	-	40	5,039,600
	Less: COVID 19 EXPENDITURE (NOTE 15A)				-	-	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	3,210,701,021.98	3,185,215,000	1,686,150,000	1,499,065,000	101	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		387,500,000	387,500,000	-	-	
	<b>TOTAL</b>	<b>21,087,137,983</b>	<b>28,584,259,000</b>	<b>22,440,171,000</b>	<b>6,144,088,000</b>	<b>74</b>	<b>5,435,256,654</b>
							-
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		N	N	N	N		N
<b>2 ECONOMIC SECTOR</b>							
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	29,339,939,483.25	33,141,000,000	9,791,000,000	23,350,000,000	89	381,198,730
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	1,070,000			-	-	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	21,388,643	247,850,000	247,850,000	-	9	12,275,963
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	420,000	104,872,000	404,872,000	(300,000,000)	0	-
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	171,016,090	200,000,000	-	200,000,000	86	141,362,726
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)		67,778,000	1,867,778,000	(1,800,000,000)	-	
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY				-	-	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		25,200,000	25,200,000	-	-	
022000100100	MINISTRY OF FINANCE-HQTRS	4,472,964,145.00	4,020,000,000	6,020,000,000	(2,000,000,000)	111	8,383,339,806
022000300100	BUDGET AND PLANNING	96,768,497	1,350,000,000	1,350,000,000	-	7	1,263,125
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		98,800,000	98,800,000	-	-	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	31,120,196	917,644,000	917,644,000	-	3	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,558,480,888	3,300,000,000	2,800,000,000	500,000,000	47	1,781,610,694
022201800100	BORNO INVESTMENT COMPANY LTD		142,326,000	142,326,000	-	-	-
022205200100	BORNO STATE HOTELS		26,472,000	26,472,000	-	-	-
022205600100	MAIDUGURI INTERNATIONAL HOTEL				-	-	-



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		N	N	N	N		N
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)			54,000,000	154,347,000	(100,347,000)	-	-
022205900100 BORNO WIRE AND NAIL COMPANY			3,000,000	3,000,000	-	-	-
022206000100 NEITAL NIGERIA LIMITED		1,530,000	108,928,000	108,928,000	-	1	1,958,000
022800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION					-	-	-
022900100100 MINISTRY OF TRANSPORT AND ENERGY		11,602,522,550	18,377,130,000	3,060,371,000	15,316,759,000	63	810,718,700
022905300100 BORNO EXPRESS TRANSPORT CORPORATION		37,762,700	300,000,000	300,000,000	-	13	-
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)		137,813,079	179,984,000	179,984,000	-	77	-
023100300100 RURAL ELECTRIFICATION BOARD			1,176,634,000	1,176,634,000	-	-	483,511,051
023400100100 MINISTRY OF WORKS AND HOUSING		32,779,941,954.54	40,837,000,000	33,337,000,000	7,500,000,000	80	14,821,422,722
023400400100 BORNO ROAD MAINTENANCE AGENCY (BORMA)		7,789,358,788	6,150,699,000	10,150,699,000	(4,000,000,000)	127	3,579,367,206
023800400100 STATE BUREAU OF STATISTICS			222,575,000	222,575,000	-	-	-
025200100100 MINISTRY OF WATER RESOURCES		1,679,045,405	3,162,406,000	4,162,406,000	(1,000,000,000)	53	1,211,349,324
025210300100 STATE RURAL WATER SUPPLY AND SANITATION AGENCY		479,487,044.65	1,885,799,000	2,885,799,000	(1,000,000,000)	25	156,363,345
025300100100 MINISTRY OF HOUSING AND ENERGY					-	-	459,433,668
025301000100 BORNO STATE HOUSING CORPORATION			21,000,000	721,000,000	(700,000,000)	-	-
025500100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		12,813,222,415.71	16,028,197,000	25,028,197,000	(9,000,000,000)	80	9,087,633,476
026000100100 MINISTRY OF LANDS & SURVEY					-	-	-
022205400200 KANO MOTOR PARK AND MARKET			7,785,000	7,785,000	-	-	-
022205600100 MAIDUGERI INTERNATIONAL HOTEL			4,330,000	4,330,000	-	-	-
022206100100 BORNO SUPPLY COMPANY			13,000,000	13,000,000	-	-	-
022205400100 MONDAY MARKET COMPANY LIMITED					-	-	-
			36,000,000	36,000,000			
		103,013,851,879	132,210,409,000	105,243,997,000	26,966,412,000	78	41,312,808,534
<b>3 LAW &amp; JUSTICE SECTOR</b>	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		N	N	N	N		N
032600100100 MINISTRY OF JUSTICE		89,722,012	769,000,000	769,000,000	-	12	144,189,111
032600600100 MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES					-	-	
032605100100 HIGH COURT OF JUSTICE			40,000,000	40,000,000	-	-	
032605300100 SHARIA COURT OF APPEAL			17,254,000	17,254,000	-	-	
032605400100 AREA COURT					-	-	
032600200100 BORNO STATE PREROGATIVE OF MERCY			6,294,000	6,294,000	-	-	
032600700100 BORNO STATE HIGHER ISLAMIC SCHOOL			12,000,000	12,000,000	-	-	
		89,722,012	844,548,000	844,548,000	-	11	144,189,111



4 SOCIAL SECTOR	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2022
		₦	₦	₦	₦		₦
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		4,793,295,498.25	13,371,213,000	3,771,213,000	9,600,000,000	36	1,868,178,533
051305100100 YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE					-	-	-
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		5,230,374,913.86	8,219,267,000	4,219,267,000	4,000,000,000	64	7,666,028,702
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		9,417,955,808.12	14,140,752,000	8,915,752,000	5,225,000,000	67	5,291,544,104
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD			3,788,413,000	5,788,413,000	(2,000,000,000)	-	10,515,742,101
051700800100 BORNO STATE LIBRARY BOARD			40,000,000	40,000,000	-	-	-
051701000100 BORNO STATE AGENCY FOR MASS LITERACY			141,000,000	141,000,000	-	-	-
051701100100 BORNO STATE NOMADIC EDUCATION BOARD			7,200,000	7,200,000	-	-	-
051701800100 RAMAT POLYTECHNIC MAIDUGURI	1,173,818,140		392,265,000	892,265,000	(500,000,000)	299	1,038,480,536
051701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION					-	-	-
051701900200 COLLEGE OF EDUCATION WAKA - BIU			268,500,000	668,500,000	(400,000,000)	-	25,702,257
051701900300 UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		20,453,276	281,600,000	781,600,000	(500,000,000)	7	-
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	1,449,210,919		2,874,000,000	2,134,000,000	740,000,000	50	1,694,096,358
051705400100 BORNO STATE TEACHING SERVICE BOARD			2,216,594,300	24,376,742,000	(22,160,147,700)	-	-
051705700100 BORNO STATE SCHOLARSHIPS BOARD	8,354,591,507		13,839,840,000	2,404,510,000	11,435,330,000	60	-
051706500100 BORNO STATE EDUCATION ENDOWMENT FUND					-	-	-
051706600100 EDUCATION TRUST FUND	2,219,279,228		2,037,000,000	2,037,000,000	-	109	682,180,545
051800100100 MINISTRY OF HIGHER EDUCATION					-	-	-
052100100100 MINISTRY OF HEALTH	8,857,432,403.70		8,590,700,000	8,590,700,000	-	103	3,719,737,872
052100200100 CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	819,833,967		1,145,577,000	1,145,577,000	-	72	356,724,691
052100300100 STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	3,058,555,483		337,977,000	1,487,977,000	(1,150,000,000)	905	890,456,722
052110200100 HOSPITALS MANAGEMENT BOARD			177,000,000	754,250,000	(577,250,000)	-	-



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		N	N	N	N		N
052110400100 COLLEGE OF NURSING AND MIDWIFERY		90,373,600	140,394,000	140,394,000	-	64	21,643,000
052110600100 COLLEGE OF HEALTH TECHNOLOGY		26,945,500	50,000,000	50,000,000	-	54	2,720,000
053500100100 MINISTRY OF ENVIRONMENT		2,507,147,773	7,587,849,000	3,787,849,000	3,800,000,000	33	40,000
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY			110,172,000	110,172,000	-	-	-
053900100100 MINISTRY OF SPORTS DEVELOPMENT					-	-	-
053905100100 BORNO STATE SPORTS COUNCIL			23,865,000	23,865,000	-	-	-
055100100100 MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS			23,155,000	1,325,155,000	(1,302,000,000)	-	-
055200100100 MINISTRY OF RELIGIOUS AFFAIRS		2,856,155,091.77	3,210,877,000	3,210,877,000	-	89	1,720,156,371
055200200100 ISLAMIC PREACHING BOARD			84,000,000	84,000,000	-	-	-
056400300100 BORNO STATE COUNCIL OF ULAMAS			5,000,000	5,000,000	-	-	-
056400400100 BORNO STATE ISLAMIC RESEARCH CENTER			3,400,000	3,400,000	-	-	-
021500100100 MINISTRY OF INTERGOVERNMENTAL AFFAIRS					-	-	539,951,161
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		563,608,757	180,262,000	1,090,773,000	(910,511,000)	313	
051705800100 BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY			196,147,000	100,000,000	96,147,000	-	
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE			298,411,000	598,411,000	(300,000,000)	-	
051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES			152,500,000	152,500,000	-	-	
052100800100 BORNO STATE TEACHING HOSPITAL		6,161,571,237.75			-	-	
053505600100 BORNO STATE AFORESTATION PROJECT			40,000,000	40,000,000	-	-	
053505900100 BORNO STATE WATER-SHED MANAGEMENT AGENCY			100,000,000	100,000,000	-	-	
053905700100 BORNO STATE SOCIAL INVESTMENT AGENCY			11,100,000,000	100,000,000	11,000,000,000	-	
Less: COVID 19 EXPENDITURE (NOTE 15A)					-	-	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD			446,440,000	672,000,000	(225,560,000)	-	
051705900100 BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA			92,182,000	92,182,000	-	-	
		57,600,603,104	95,713,552,300	79,842,544,000	15,871,008,300	60	36,033,382,953





230101 PURCHASE OF FIXED ASSETS - GENERAL	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
23010101 PURCHASE / ACQUISITION OF LAND		5,065,490,904	6,184,660,000	1,634,660,000	4,550,000,000	82	991,954,843
23010102 PURCHASE OF OFFICE BUILDINGS			85,800,000	85,800,000	-	-	
23010103 PURCHASE OF RESIDENTIAL BUILDINGS			60,000,000	60,000,000	-	-	
23010104 PURCHASE MOTOR CYCLES		182,000,000	221,124,000	221,124,000	-	82	118,000
23010105 PURCHASE OF MOTOR VEHICLES		7,922,940,206	5,706,690,000	6,869,290,000	(1,162,600,000)	139	8,508,828,088
23010106 PURCHASE OF VANS		34,273,750	203,050,000	203,050,000	-	17	
23010107 PURCHASE OF TRUCKS		43,633,935	779,551,000	979,551,000	(200,000,000)	6	
23010108 PURCHASE OF BUSES		6,079,364,568	7,476,203,000	1,550,768,000	5,925,435,000	81	786,269,000
23010112 PURCHASE OF OFFICE FURNITURE AND FITTINGS		2,355,408,968	3,062,468,000	3,430,616,000	(368,148,000)	77	1,280,821,941
23010113 PURCHASE OF COMPUTERS		188,701,394	525,313,000	625,313,000	(100,000,000)	36	31,187,750
23010114 PURCHASE OF COMPUTER PRINTERS		11,513,500	214,798,000	204,466,000	10,332,000	5	7,633,100
23010115 PURCHASE OF PHOTOCOPYING MACHINES		910,079,447	245,723,000	245,723,000	-	370	9,836,000
23010116 PURCHASE OF TYPWRITERS		240,000	6,500,000	6,500,000	-	4	-
23010117 PURCHASE OF SHREDDING MACHINES			9,850,000	9,850,000	-	-	3,400,000
23010118 PURCHASE OF SCANNERS		2,085,000	76,331,000	76,331,000	-	3	335,000
23010119 PURCHASE OF POWER GENERATING SET		109,163,000	1,204,061,000	1,208,061,000	(4,000,000)	9	8,394,700
23010120 PURCHASE OF Canteen / Kitchen Equipment			10,000,000	10,000,000	-	-	
23010121 PURCHASE OF RESIDENTIAL FURNITURE			20,000,000	20,000,000	-	-	
23010122 PURCHASE OF HEALTH / MEDICAL EQUIPMENT		182,477,775	1,250,000,000	1,482,000,000	(232,000,000)	15	29,585,067
23010123 PURCHASE OF FIRE FIGHTING EQUIPMENT		17,836,589	269,800,000	569,800,000	(300,000,000)	7	
23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		305,192,351	1,090,224,000	1,090,224,000	-	28	778,341,715
23010125 PURCHASE OF LIBRARY BOOKS & EQUIPMENT		141,655,909	526,393,000	526,393,000	-	27	2,123,210,811
23010126 PURCHASE OF SPORTING / GAMING EQUIPMENT		812,000	86,709,000	86,709,000	-	1	42,944,780
23010127 PURCHASE OF AGRICULTURAL EQUIPMENT		1,200,000	1,053,872,000	1,353,872,000	(300,000,000)	0	19,760,919



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		N	N	N	N		N
23010128 PURCHASE OF SECURITY EQUIPMENT		1,023,000	900,550,000	1,900,550,000	(1,000,000,000)	0	2,679,540
23010129 PURCHASE OF INDUSTRIAL EQUIPMENT		157,265,200	1,300,083,000	1,300,083,000	-	12	177,185,385
23010130 PURCHASE OF RECREATIONAL FACILITIES		4,500,000	138,112,000	138,112,000	-	3	
23010133 PURCHASES OF SURVEYING EQUIPMENT		1,060,000	79,000,000	59,000,000	20,000,000	1	37,112,000
23010139 PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES		1,968,224,057	1,554,760,000	3,054,760,000	(1,500,000,000)	127	993,461,281
23010140 PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT		70,261,809	866,875,000	866,875,000	-	8	478,439,844
23010141 PURCHASE OF CHEMICALS & OTHERS		75,560,000	2,814,000,000	3,414,347,000	(600,347,000)	3	891,881,100
23010142 PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES			1,040,000,000	40,000,000	1,000,000,000	-	
23010143 PURCHASE OF SHARES & INVESTMENTS GENERAL			72,826,000	72,826,000	-	-	
LESS: COVID 19 EXPENDITURE (NOTE 15A)					-	-	
		25,831,963,360	39,135,326,000	33,396,654,000	5,738,672,000	66	17,203,380,863
<b>ACCORDING TO NATURE OF EXPENDITURE (B)</b>							
<b>230201 CONSTRUCTION / PROVISION OF FIXED ASSETS - GE</b>	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		N	N	N	N		
23020101 CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		5,619,155,043	7,416,625,000	6,951,406,000	465,219,000	76	1,547,726,738
23020102 CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		908,676,889	1,956,875,000	4,556,875,000	(2,600,000,000)	46	354,664,458
23020103 CONSTRUCTION / PROVISION OF ELECTRICITY		2,736,828,341	8,828,574,000	1,137,250,000	7,691,324,000	31	421,307,351
23020104 CONSTRUCTION / PROVISION OF HOUSING		2,519,315,628	5,523,780,000	8,273,780,000	(2,750,000,000)	46	4,558,873,905
23020105 CONSTRUCTION / PROVISION OF WATER FACILITIES		1,613,298,033	1,954,625,000	4,584,625,000	(2,630,000,000)	83	485,006,059
23020106 CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		14,661,591,407	7,498,103,300	27,405,326,000	(19,907,222,700)	196	4,209,047,007
23020107 CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		9,082,189,011	10,481,186,000	8,318,186,000	2,163,000,000	87	5,511,053,152
23020111 CONSTRUCTION / PROVISION OF LIBRARIES		50,000,000	297,950,000	412,950,000	(115,000,000)	17	-
23020112 CONSTRUCTION / PROVISION OF SPORTING FACILITIES		2,000,000	216,400,000	416,400,000	(200,000,000)	1	7,666,500



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
23020113 CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		101,335,006	1,066,675,000	1,216,675,000	(150,000,000)	10	102,807,548
23020114 CONSTRUCTION / PROVISION OF ROADS		30,819,543,039	24,399,699,000	25,399,699,000	(1,000,000,000)	126	12,214,582,316
23020115 CONSTRUCTION / PROVISION OF RAILWAYS					-	-	
23020116 CONSTRUCTION / PROVISION OF WATERWAYS			207,650,000	207,650,000	-	-	
23020117 CONSTRUCTION / PROVISION OF AIRPORT / AERODROMES					-	-	12,500,000
23020118 CONSTRUCTION / PROVISION OF INFRASTRUCTURE		10,339,673,760	24,914,743,500	20,689,087,000	4,225,656,500	42	11,438,874,355
23020119 CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES			92,100,000	92,100,000	-	-	
23020122 CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS			50,000,000	50,000,000	-	-	2,000,000
23020123 CONSTRUCTION OF TRAFFIC /STREET LIGHTS		1,575,358,795	2,100,000,000	1,100,000,000	1,000,000,000	75	799,911,940
23020124 CONSTRUCTION OF MARKETS/PARKS		770,155,006	2,750,250,000	1,950,250,000	800,000,000	28	1,809,556,849
23020125 CONSTRUCTION OF POWER GENERATING PLANTS			60,000,000	60,000,000	-	-	
23020126 CONSTRUCTION/PROVISION OF CEMETERIES		76,725,000	-	100,877,000	(100,877,000)	-	
23020127 CONSTRUCTION OF ICT INFRASTRUCTURES		96,915,937	511,134,000	612,692,000	(101,558,000)	19	9,988,850
23020128 AMENITIES AND PLACE OF WORSHIP		43,500,000	200,000,000	-	200,000,000	22	
23020129 CONSTRUCTION/ESTABLISHMENT OF TRADE FREE ZONE					-	-	
LESS : COVID EXPENDITURE (NOTE 15A)					-	-	
		<b>81,016,260,895</b>	<b>100,526,369,800</b>	<b>113,535,828,000</b>	<b>(13,009,458,200)</b>	<b>81</b>	<b>43,485,567,028</b>
<b>230301 REHABILITATION / REPAIRS OF FIXED ASSETS - GE</b>	<b>Ref. Note</b>	<b>Actual 2024</b>	<b>Final Budget 2024</b>	<b>Original Budget 2024</b>	<b>Supplementary Budget 2024</b>	<b>Variance</b>	<b>Actual 2023</b>
		₦	₦	₦	₦		₦
23030101 REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		127,886,220	2,312,200,000	4,972,200,000	(2,660,000,000)	6	775,000
23030102 REHABILITATION / REPAIRS - ELECTRICITY			406,000,000	406,000,000	-	-	562,823,368
23030103 REHABILITATION / REPAIRS - HOUSING			1,000,000	1,000,000	-	-	



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	₦	₦	₦	₦		₦
23030104 REHABILITATION / REPAIRS - WATER FACILITIES	435,842,782	1,248,812,000	1,248,812,000	-	35	227,561,999
23030105 REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	140,315,062	1,686,363,000	1,736,363,000	(50,000,000)	8	78,750,000
23030106 REHABILITATION / REPAIRS - PUBLIC SCHOOLS	414,399,222	1,655,364,000	2,703,301,000	(1,047,937,000)	25	649,372,967
23030108 N/A				-	-	
23030109 REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	41,590,000	299,250,000	299,250,000	-	14	
23030110 REHABILITATION / REPAIRS - LIBRARIES		148,904,000	148,904,000	-	-	
23030111 REHABILITATION / REPAIRS - SPORTING FACILITIES	26,805,780	100,000,000	300,000,000	(200,000,000)	27	21,636,000
23030112 REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	19,420,000	186,420,000	836,420,000	(650,000,000)	10	
23030113 REHABILITATION / REPAIRS - ROADS	3,211,368,819	2,131,188,000	5,106,188,000	(2,975,000,000)	151	1,559,411,576
23030115 REHABILITATION / REPAIRS - WATER-WAY	1,606,674,000	178,813,000	378,813,000	(200,000,000)	899	
23030118 REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		422,050,000	422,050,000	-	-	
23030121 REHABILITATION / REPAIRS OF OFFICE BUILDINGS	839,482,482	1,957,330,000	2,018,890,000	(61,560,000)	43	867,178,277
23030122 REHABILITATION/REPAIRS OF BOUNDARIES	101,455,750	150,000,000	150,000,000	-	68	14,390,973
23030123 REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	395,232,000	630,000,000	630,000,000	-	63	
23030124 REHABILITATION/REPAIRS- MARKETS/PARKS		229,042,000	229,042,000	-	-	
23030125 REHABILITATION/REPAIRS- POWER GENERATING PLANTS	58,948,000	248,576,000	248,576,000	-	24	70,630,464
23030127 REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	66,000	147,500,000	147,500,000	-	0	
23030128 REHABILITATION ROAD CONSTRUCTION PLANTS & EQUIPMENT	1,969,574,230	3,496,082,000	989,080,000	2,507,002,000	56	
LESS: COVID 19 EXPENDITURE (NOTE 15A)				-	-	
	<b>9,389,060,347</b>	<b>17,634,894,000</b>	<b>22,972,389,000</b>	<b>(5,337,495,000)</b>	<b>53</b>	<b>4,052,530,624</b>



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
<b>ACCORDING TO NATURE OF EXPENDITURE (B)</b>							
230401	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		
23040101	TREE PLANTING	208,234,461	689,391,000	689,391,000	-	30	40,000
23040102	EROSION & FLOOD CONTROL	571,664,312	5,653,000,000	1,253,000,000	4,400,000,000	10	
23040103	WILDLIFE CONSERVATION	2,940,000	302,000,000	302,000,000	-	1	
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	33,249,000	336,000,000	336,000,000	-	10	
23040105	WATER POLLUTION PREVENTION AND CONTROL				-	-	
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	83,410,000	152,500,000	152,500,000	-	55	
23040105	WATER POLLUTION PREVENTION & CONTROL	1,032,000	169,129,000	169,129,000	-	1	
		900,529,773	7,302,020,000	2,902,020,000	4,400,000,000	12	40,000
<b>ACCORDING TO NATURE OF EXPENDITURE (B)</b>							
230501	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		
23050101	RESEARCH AND DEVELOPMENT	144,502,951	1,319,568,000	1,249,568,000	70,000,000	11	55,014,452
23050102	COMPUTER SOFTWARE ACQUISITION	13,012,730	350,465,000	550,465,000	(200,000,000)	4	2,803,250
23050103	MONITORING AND EVALUATION	359,866,230	2,399,599,000	2,623,849,000	(224,250,000)	15	523,425,893
23050104	ANNIVERSARIES/CELEBRATIONS	2,477,795,366	3,031,124,500	2,605,904,000	425,220,500	82	1,643,145,827
23050107	MARGIN FOR INCREASES IN COSTS				-	-	
23050128	HUMAN CAPITAL DEVELOPMENT	741,954,393	4,420,000,000	1,420,000,000	3,000,000,000	17	
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	17,188,188,387	35,186,283,000	15,186,283,000	20,000,000,000	49	10,709,643,386
23050130	FISHERIES-DEVELOPMENT GENERAL	11,219,452,538	17,847,142,000	6,878,323,000	10,968,819,000	63	3,573,975,924
23050131	Advocacy & Social Re-Orientation Programmes	642,009,390	1,120,000,000	1,620,000,000	(500,000,000)	57	552,975,188
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	28,637,147,043	26,871,000,000	1,021,000,000	25,850,000,000	107	90,703,824
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	171,016,090	-	1,000,000,000	(1,000,000,000)	-	148,142,726
23050134	CAPITATION FOR CONTRIBUTORY HEALTHCARE PROGRAMME				-	-	884,288,268
23050136	Human Health Intervention Programme	3,058,555,483	208,977,000	1,408,977,000	(1,200,000,000)	1,464	
<b>OTHERS</b>							
<b>LESS: COVID 19 EXPENDITURE (NOTE 15A)</b>							
		64,653,500,602	92,754,158,500	35,564,369,000	57,189,789,500	70	18,184,118,737





PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
			₦	₦	₦	₦		₦
022000100100	MINISTRY OF FINANCE-HQTRS		4,322,044,145	3,720,000,000	5,020,000,000	(1,300,000,000)	116	7,779,141,088.10
051701800100	RAMAT POLYTECHNIC MAIDUGURI					-	-	11,948,450
011100100100	GOVERNMENT HOUSE		1,105,902,442	1,268,399,000	993,400,000	274,999,000	87	704,287,000
011100100200	DEPUTY GOVERNOR'S OFFICE		110,870,000	11,000,000	131,000,000	(120,000,000)	1,008	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)			1,001,789,000	1,789,000	1,000,000,000	-	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		13,579,642	43,000,000	43,000,000	-	32	6,200,000.00
011200100100	BORNO STATE HOUSE ASSEMBLY			105,000,000	405,000,000	(300,000,000)	-	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			31,500,000	31,500,000	-	-	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		3,626,721,274	776,750,000	776,750,000	-	#REF!	87,596,285.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		9,834,500	100,000,000	100,000,000	-	10	
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE			62,030,000	62,030,000	-	-	
012500100100	BORNO STATE HEAD OF SERVICE (HOS)			80,000,000	80,000,000	-	-	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		9,975,000	34,925,000	34,925,000	-	29	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL			78,650,000	78,650,000	-	-	9,960,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION			23,000,000	23,000,000	-	-	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION			14,050,000	14,050,000	-	-	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		21,435,000	276,910,000	376,910,000	(100,000,000)	8	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		5,000,000	37,500,000	37,500,000	-	13	3,983,900.00
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD			117,500,000	117,500,000	-	-	
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		244,448,110	410,895,000	646,015,000	(235,120,000)	59	67,153,992
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD			26,500,000	26,500,000	-	-	



Ref.	Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	5,052,110,904	6,060,500,000	1,240,500,000	4,820,000,000	83	1,029,066,842.98
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	4,958,000	18,000,000	18,000,000	-	28	543,600.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	4,000,000	124,150,000	124,150,000	-	3	582,471,781
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS				-	-	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	21,255,000			-	-	
016103500100	BORNO STATE PENSIONS DEPARTMENT	2,400,000	3,500,000	3,500,000	-	69	
016103700100	BORNO STATE PILGRIMS WELFARE BOARD		146,000,000	146,000,000	-	-	
016110100100	BORNO STATE SECURITY TRUST FUND (STF)		897,000,000	1,897,000,000	(1,000,000,000)	-	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		5,000,000	5,000,000	-	-	
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		53,000,000	53,000,000	-	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		3,170,000,000	4,170,000,000	(1,000,000,000)	-	77,672,018.61
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	5,815,000	49,350,000	49,350,000	-	12	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		54,872,000	354,872,000	(300,000,000)	-	
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT				-	-	
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY		39,500,000	39,500,000	-	-	
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		25,200,000	25,200,000	-	-	9,991,500.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL		98,800,000	98,800,000	-	-	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	10,102,000	337,000,000	337,000,000	-	3	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		50,000,000	50,000,000	-	-	21,816,500.00
022201800100	BORNO INVESTMENT COMPANY LTD		142,326,000	142,326,000	-	-	
022205200100	BORNO STATE HOTELS		26,472,000	26,472,000	-	-	



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
022205400100	BORNO MONDAY MARKET COMPANY LIMITED		26,000,000	26,000,000	-	-	
022205400200	BORNO KANO MOTOR PARK AND MARKET		1,500,000	1,500,000	-	-	
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL				-	-	
022205900100	BORNO STATE WIRE AND NAIL COMPANY		3,000,000	3,000,000	-	-	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	1,530,000	93,928,000	93,928,000	-	2	1,958,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		6,000,000	6,000,000	-	-	
022900100100	MINISTRY OF TRANSPORT AND ENERGY	6,809,328,268	7,857,435,000	1,932,000,000	5,925,435,000	87	800,620,700.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	37,762,700	230,000,000	230,000,000	-	16	
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	137,813,079	158,984,000	158,984,000	-	87	
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		71,500,000	71,500,000	-	-	
023400100100	MINISTRY OF WORKS AND HOUSING	1,338,310,000	1,097,000,000	2,097,000,000	(1,000,000,000)	122	620,506,081.10
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	468,296,728	835,000,000	835,000,000	-	56	381,583,150.00
023400700100	BORNO STATE HOUSING CORPORATION		21,000,000	21,000,000	-	-	
023800100100	MINISTRY OF BUDGET AND PLANNING		50,000,000	50,000,000	-	-	
023800200100	BORNO STATE BUREAU OF STATISTICS		12,500,000	12,500,000	-	-	
025200100100	MINISTRY OF WATER RESOURCES	164,958,000	2,128,506,000	2,128,506,000	-	8	915,884,150.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		235,799,000	235,799,000	-	-	
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	117,908,000	205,882,000	205,882,000	-	57	
032600100100	MINISTRY OF JUSTICE		22,000,000	22,000,000	-	-	
032600200100	BORNO STATE PREROGATIVE OF MERCY		6,294,000	6,294,000	-	-	
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		12,000,000	12,000,000	-	-	
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		17,850,000	17,850,000	-	-	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	45,000,000	596,522,000	596,522,000	-	8	260,645,566.13



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	₦	₦	₦	₦		₦
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		1,207,958,000	1,207,958,000	-	-	2,344,814,108
051700800100 BORNO STATE LIBRARY BOARD		20,000,000	20,000,000	-	-	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		38,000,000	38,000,000	-	-	
051701100100 BORNO STATE NOMADIC EDUCATION BOARD		2,200,000	2,200,000	-	-	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		12,000,000	12,000,000	-	-	
051705500100 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	10,846,026	31,000,000	31,000,000	-	35	
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	754,011,188	1,879,000,000	1,279,000,000	600,000,000	40	1,278,931,989.73
051705700100 BORNO STATE SCHOLARSHIPS BOARD	891,859,447	4,500,000	4,500,000	-	19,819	
051705800100 BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		34,705,000		34,705,000	-	
051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)	278,362,841	452,000,000	452,000,000	-	62	148,447,343.20
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)				-	21	
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	18,798,500	89,000,000	89,000,000	-	-	
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		58,000,000	58,000,000	-	-	
051707500100 BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		73,970,000	73,970,000	-	-	
		31,500,000	31,500,000			
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES	70,267,067	1,165,000,000	1,165,000,000	-	6	27,684,612.25
052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY				(33,000,000)	13	544,000
	7,228,000	54,675,000	87,675,000			
052100300100 BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)		60,000,000	60,000,000	-	-	5,565,205
		97,000,000	427,000,000	(330,000,000)	-	
052110200100 BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)						
052110400100 BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	83,095,500	119,394,000	119,394,000	-	70	21,643,000.00
052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	4,165,500	15,500,000	19,500,000	(4,000,000)	27	2,720,000.00



	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
053500100100	MINISTRY OF ENVIRONMENT		89,753,000	289,753,000	(200,000,000)	-	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		37,572,000	37,572,000	-	-	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		24,079,000	24,079,000	-	-	
053905100100	BORNO STATE SPORTS COUNCIL		23,865,000	23,865,000	-	-	
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		3,155,000	805,155,000	(802,000,000)	-	
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		120,000,000	120,000,000	-	-	
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER		3,400,000	3,400,000	-	-	
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE				-	-	
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA				-	35	
		13,309,500	38,182,000	38,182,000			
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	8,662,000	32,150,000	124,150,000	(92,000,000)	27	
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		70,000,000	70,000,000	-	-	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		39,000,000	139,347,000	(100,347,000)	-	
		25,831,963,360	39,135,326,000	33,396,654,000	5,738,672,000	66	17,203,380,863
<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GE</b>							
<b>BREAKDOWN OF BY MDAS</b>							
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
011100100100	GOVERNMENT HOUSE	891,666,161	1,450,500,000	1,700,500,000	(250,000,000)	61	251,248,504
011200100100	BORNO STATE HOUSE ASSEMBLY		60,000,000	1,060,000,000	(1,000,000,000)	-	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY				-	-	
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE		20,000,000	20,000,000	-	-	
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		50,000,000	50,000,000	-	-	
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		40,000,000	40,000,000	-	-	
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		2,000,000	2,000,000	-	-	





Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	N	N	N	N		N
014800100100 BORNO STATE INDEPENDENT ELECTORAL COMMISSION				-	-	
014900100100 BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		10,000,000	10,000,000	-	-	4,640,599
016100100100 SECRETARY TO THE STATE GOVERNMENT (SSG)	2,734,945,896	2,270,044,000	1,539,900,000	730,144,000	120	33,969,250
016100500100 BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	445,939	485,000,000	485,000,000	-	0	
016100600100 BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	311,501,551	1,300,000,000	900,000,000	400,000,000	24	160,491,574
016100700100 BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	12,897,500	12,000,000	12,000,000	-	107	686,000
016100800100 BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		20,000,000	20,000,000	-	-	1,447,900,732
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	1,911,634,939			-	-	
016103700100 BORNO STATE PILGRIMS WELFARE BOARD		5,000,000	5,000,000	-	-	
016110100100 BORNO STATE SECURITY TRUST FUND (STF)		5,000,000	5,000,000	-	-	
016213200101 BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		200,000,000	200,000,000	-	-	
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	120,481,640	1,330,000,000	2,330,000,000	(1,000,000,000)	9	206,042,887
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	984,084	20,000,000	20,000,000	-	5	2,840,000
021511200100 MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT		200,000,000		200,000,000	-	
021511300100 BORNO STATE LIVESTOCK DEVELOPMENT AGENCY		9,000,000	359,000,000	(350,000,000)	-	
022000800100 BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	8,500,496	560,144,000	560,144,000	-	2	
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,430,198,358	2,430,000,000	1,930,000,000	500,000,000	59	1,739,794,194
022205600100 BORNO MAIDUGURI INTERNATIONAL HOTEL				-	-	
022206000100 BORNO STATE NEITAL NIGERIA LIMITED		15,000,000	15,000,000	-	-	
022206100100 BORNO STATE SUPPLY COMPANY (BOSCO)		7,000,000	7,000,000	-	-	
022900100100 MINISTRY OF TRANSPORT AND ENERGY	4,372,656,282	9,850,324,000	459,000,000	9,391,324,000	44	9,010,000



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	N	N	N	N		N
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION		30,000,000	30,000,000	-	-	
022905500100 BORNO STATE TRAFFIC MANAGEMENT AGENCY		21,000,000	21,000,000	-	-	
022905700100 BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		700,000,000	700,000,000	-	-	380,121,351
023400100100 MINISTRY OF WORKS AND HOUSING	30,200,436,468	36,865,000,000	30,365,000,000	6,500,000,000	82	14,200,141,641
023400400100 BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	4,133,194,839	3,299,699,000	4,299,699,000	(1,000,000,000)	125	1,638,372,480
023400700100 BORNO STATE HOUSING CORPORATION		-	700,000,000	(700,000,000)	-	
023800200100 BORNO STATE BUREAU OF STATISTICS		500,000	500,000	-	-	
025200100100 MINISTRY OF WATER RESOURCES	1,021,458,423	500,000,000	1,500,000,000	(1,000,000,000)	204	62,395,650
025210300100 BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)				(1,000,000,000)	48	156,363,345
	477,687,044	1,000,000,000	2,000,000,000			
025600100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)				(4,000,000,000)	80	8,721,467,376
	8,195,070,456	10,290,276,000	14,290,276,000			
032600100100 MINISTRY OF JUSTICE		660,000,000	525,000,000	135,000,000	-	80,000,000
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		180,540,000	180,540,000	-	-	
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION				5,225,000,000	66	3,566,079,646
	7,508,772,096	11,382,950,000	6,157,950,000			
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		1,512,695,000	2,512,695,000	(1,000,000,000)	-	5,514,072,700
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		43,000,000	43,000,000	-	-	
051701100100 BORNO STATE NOMADIC EDUCATION BOARD		5,000,000	5,000,000	-	-	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		-	200,000,000	(200,000,000)	-	
051705500100 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA				(500,000,000)	9	
	9,419,350	102,500,000	602,500,000			
051705600100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	453,584,728	705,000,000	705,000,000	-	64	266,821,613
051705700100 BORNO STATE SCHOLARSHIPS BOARD				-	-	
051705800100 BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY				61,442,000	-	
		61,442,000				



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	N	N	N	N		N
051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)	1,203,183,618	800,000,000	800,000,000	-	150	231,492,041
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	155,161,686	55,000,000	462,000,000	(407,000,000)	282	
051706700100 BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		40,000,000	240,000,000	(200,000,000)	-	753,324,708
051706900100 BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		10,500,000	410,500,000	(400,000,000)	-	25,702,257
051707400100 BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		85,353,000	385,353,000	(300,000,000)	-	
052100100100 MINISTRY OF HEALTH AND HUMAN SERVICES	8,657,359,737	5,192,700,000	5,192,700,000	-	167	3,608,303,260
052100200100 BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	16,508,109	30,902,000	15,902,000	15,000,000	53	7,148,850
052100800100 BORNO STATE TEACHING HOSPITAL	6,161,571,238	2,216,594,300	24,376,742,000	(22,160,147,700)	278	
052110400100 BORNO STATE COLLEGE OF NURSING AND MIDWIFERY		12,000,000	12,000,000	-	-	
052110600100 BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	4,964,000	5,000,000	5,000,000	-	99	
053500100100 MINISTRY OF ENVIRONMENT		86,400,000	286,400,000	(200,000,000)	-	
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		55,650,000	55,650,000	-	-	
053900100100 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		13,000,000	213,000,000	(200,000,000)	-	
056400100100 MINISTRY OF RELIGIOUS AFFAIRS	905,934,592	925,656,500	1,300,877,000	(375,220,500)	98	346,986,371
056400200100 BORNO STATE ISLAMIC PREACHING BOARD		50,000,000	50,000,000	-	-	
056400300100 BORNO STATE COUNCIL OF ULAMAS		5,000,000	5,000,000	-	-	
022000100100 MINISTRY OF FINANCE-HQTRS		-	200,000,000	(200,000,000)	-	70,150,000
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		1,595,000,000	1,320,000,000	275,000,000	-	
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY	116,041,665	1,570,000,000	1,570,000,000	-	7	
012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		52,000,000	52,000,000	-	-	
022205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)		15,000,000	15,000,000	-	-	
	81,016,260,895	100,526,369,800	113,535,828,000	(13,009,458,200)	81	43,485,567,028



REHABILITATION / REPAIRS OF FIXED ASSETS - GE BREAKDOWN OF BY MDAS		Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
			₦	₦	₦	₦		₦
022000100100	MINISTRY OF FINANCE-HQTRS		150,920,000	300,000,000	400,000,000	(100,000,000)	50	534,048,717.50
011100100100	GOVERNMENT HOUSE		144,660,108	200,000,000	200,000,000	-	72	
011200100100	BORNO STATE HOUSE ASSEMBLY			85,000,000	85,000,000	-	-	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			20,000,000	20,000,000	-	-	
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		55,210,540	374,250,000	374,250,000	-	15	28,263,900.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE			20,000,000	20,000,000	-	-	
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION			-	100,000,000	(100,000,000)	-	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION					-	-	3,784,900.00
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		96,972,740	205,000,000	205,000,000	-	47	77,908,732.11
016103700100	BORNO STATE PILGRIMS WELFARE BOARD			25,000,000	25,000,000	-	-	
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		101,455,750	150,000,000	150,000,000	-	68	14,390,973.12
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)			100,000,000	100,000,000	-	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES			385,000,000	885,000,000	(500,000,000)	-	
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		5,465,861	73,500,000	73,500,000	-	7	5,088,935.71
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		420,000	45,000,000	45,000,000	-	1	
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT					-	-	
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY			-	150,000,000	(150,000,000)	-	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		12,517,700	18,500,000	18,500,000	-	68	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM			650,000,000	770,000,000	(120,000,000)	-	
022205400200	BORNO KANO MOTOR PARK AND MARKET			5,585,000	5,585,000	-	-	



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	₦	₦	₦	₦		₦
022205600100 BORNO MAIDUGURI INTERNATIONAL HOTEL		4,330,000	4,330,000	-	-	
022900100100 MINISTRY OF TRANSPORT AND ENERGY	395,232,000	630,000,000	630,000,000	-	63	
022905300100 BORNO STATE EXPRESS TRANSPORT CORPORATION		40,000,000	40,000,000	-	-	
022905700100 BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		400,000,000	400,000,000	-	-	103,389,700.00
023400100100 MINISTRY OF WORKS AND HOUSING	1,242,995,487	2,850,000,000	850,000,000	2,000,000,000	44	460,208,667.98
023400400100 BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	3,187,867,221	2,006,188,000	5,006,188,000	(3,000,000,000)	159	1,559,411,575.75
023800100100 MINISTRY OF BUDGET AND PLANNING				-	-	1,263,125.00
025200100100 MINISTRY OF WATER RESOURCES	492,628,982	503,900,000	503,900,000	-	98	231,850,098.62
025210300100 BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		500,000,000	500,000,000	-	-	
025600100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	116,300,000	2,335,710,000	4,335,710,000	(2,000,000,000)	5	
032600100100 MINISTRY OF JUSTICE	89,722,012	40,000,000	40,000,000	-	224	64,189,111.40
031805300100 BORNO STATE SHARIA COURT OF APPEAL		17,254,000	17,254,000	-	-	
032600100100 MINISTRY OF JUSTICE		75,000,000	210,000,000	(135,000,000)	-	
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		59,063,000	59,063,000	-	-	
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		627,140,000	627,140,000	-	-	178,250,963.88
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		364,615,000	1,364,615,000	(1,000,000,000)	-	540,296,317.42
051700800100 BORNO STATE LIBRARY BOARD		20,000,000	20,000,000	-	-	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		50,000,000	50,000,000	-	-	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		14,440,000	40,000,000	(25,560,000)	-	
051705500100 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	187,900	32,100,000	32,100,000	-	1	
051705600100 BORNO STATE UNIVERSITY (BOSU)	111,272,541	140,000,000	-	140,000,000	79	148,342,755.70
051706500100 BORNO STATE EDUCATION TRUST FUND (ETF)	42,807,476	100,000,000	300,000,000	(200,000,000)	43	
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	49,161,000	-	142,000,000	(142,000,000)	-	





	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		137,265,000	437,265,000	(300,000,000)	-	1,456,150.00
051706800100	BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATION				-	-	
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE		58,300,000	58,300,000	-	-	
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		56,000,000	56,000,000	-	-	
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	129,805,600	1,910,000,000	1,910,000,000	-	7	78,750,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)		30,000,000	180,000,000	(150,000,000)	-	
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		80,000,000	80,000,000	-	-	
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	7,278,100	5,000,000	5,000,000	-	146	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	4,711,500	9,000,000	5,000,000	4,000,000	52	
053500100100	MINISTRY OF ENVIRONMENT	1,606,674,000	190,389,000	390,389,000	(200,000,000)	844	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		11,300,000	11,300,000	-	-	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	26,805,780	100,000,000	300,000,000	(200,000,000)	27	21,636,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		20,000,000	520,000,000	(500,000,000)	-	
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	1,290,404,082	1,536,065,000	220,000,000	1,316,065,000	84	
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	4,082,370			-	-	
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	23,501,598	25,000,000	-	25,000,000	94	
		9,389,060,347	17,634,894,000	22,972,389,000	(5,337,495,000)	53	4,052,530,624
<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>							
<b>BREAKDOWN OF BY MDAS</b>							
	Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		579,000	579,000	-	-	
011100100100	GOVERNMENT HOUSE		5,000,000	5,000,000	-	-	



Ref. Note		Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION				-	-	
021510200100	BORNO AGRICULTURAL DEVELOPMENT	1,010,000	52,500,000	52,500,000	-	2	
051700100100	MINISTRY OF EDUCATION		20,000,000	20,000,000	-	-	
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	2,401,000	3,000,000	3,000,000	-	80	
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)		55,000,000	55,000,000	-	-	
053505600100	BORNO STATE AFORESTATION PROJECT		30,000,000	30,000,000	-	-	
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION				-	-	
053500100100	MINISTRY OF ENVIRONMENT	897,118,773	7,133,941,000	2,733,941,000	4,400,000,000	13	40,000
053900100100	MINISTRY OF SPORTS DEVELOPMENT				-	-	
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION				-	-	
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		2,000,000	2,000,000	-	-	
		900,529,773	7,302,020,000	2,902,020,000	4,400,000,000	12	40,000
<b>ACQUISITION OF NON TANGIBLE ASSETS</b>							
<b>BREAKDOWN OF BY MDAS</b>							
Ref. Note		Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
		₦	₦	₦	₦		₦
1	CONSOLIDATION- OFFICE OF ACCOUNTANT GENERAL						
011100100100	GOVERNMENT HOUSE		100,000,000	100,000,000	-	-	
011100100200	DEPUTY GOVERNOR OFFICE				-	-	
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	2,186,407,000	2,600,000,000	1,600,000,000	1,000,000,000	84	
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		187,271,000	187,271,000	-	-	
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		103,000,000	103,000,000	-	-	195,082,215
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	172,067,215	609,030,000	1,109,030,000	(500,000,000)	28	525,560,188
011103700100	BORNO STATE PILGRIMS WELFARE BOARD				-	-	



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	₦	₦	₦	₦		₦
012300100100 MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	605,646,999			-	-	40,197,750
012305700100 COUNCIL FOR ARTS AND CULTURE	6,450,000	33,000,000	33,000,000	-	20	
012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA				-	87	
	1,734,000	2,000,000	2,000,000			
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	29,219,457,843	28,256,000,000	2,406,000,000	25,850,000,000	103	97,483,824
021502100100 MOHAMET LAWAN COLLEGE OF AGRICULTURE	1,070,000	80,788,000	80,788,000	-	1	
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	8,113,698	52,500,000	52,500,000	-	15	4,347,027
021600100100 MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	171,016,090			-	-	141,362,726
022000100100 MINISTRY OF FINANCE H/Qtr		-	400,000,000	(400,000,000)	-	
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM	128,282,530	170,000,000	50,000,000	120,000,000	75	20,000,000
022800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION				-	-	
022900100100 MINISTRY OF TRANSPORT AND ENERGY				-	64	1,088,000
	25,306,000	39,371,000	39,371,000			
023100300100 RURAL ELECTRIFICATION BOARD		5,134,000	5,134,000	-	-	
023400100100 MINISTRY OF WORKS AND HOUSING		25,000,000	25,000,000	-	-	
023800400100 STATE BUREAU OF STATISTICS		209,575,000	209,575,000	-	-	
025200100100 MINISTRY OF WATER RESOURCES		30,000,000	30,000,000	-	-	1,219,425
025210300100 STATE RURAL WATER SUPPLY AND SANITATION AGENCY		150,000,000	150,000,000	-	-	
025500100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	4,383,943,960	3,196,329,000	6,196,329,000	(3,000,000,000)	137	366,166,100
026000200100 BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	29,852,643	100,000,000	100,000,000	-	30	
026000300100 AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	3,618,030	30,000,000	30,000,000	-	12	
032600100100 MINISTRY OF JUSTICE		12,000,000	12,000,000	-	-	
032600600100 MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		65,000,000	65,000,000	-	-	
051300100100 MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	4,766,489,718	13,234,134,000	3,234,134,000	10,000,000,000	36	1,846,542,533
051305100100 YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE				-	-	



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	₦	₦	₦	₦		₦
012300100100 MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	605,646,999			-	-	40,197,750
012305700100 COUNCIL FOR ARTS AND CULTURE	6,450,000	33,000,000	33,000,000	-	20	
012500600100 ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA				-	87	
	1,734,000	2,000,000	2,000,000			
021500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	29,219,457,843	28,256,000,000	2,406,000,000	25,850,000,000	103	97,483,824
021502100100 MOHAMED LAWAN COLLEGE OF AGRICULTURE	1,070,000	80,788,000	80,788,000	-	1	
021510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	8,113,698	52,500,000	52,500,000	-	15	4,347,027
021600100100 MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	171,016,090			-	-	141,362,726
022000100100 MINISTRY OF FINANCE H/Qtr		-	400,000,000	(400,000,000)	-	
022200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM	128,282,530	170,000,000	50,000,000	120,000,000	75	20,000,000
022800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION				-	-	
022900100100 MINISTRY OF TRANSPORT AND ENERGY				-	64	1,088,000
	25,306,000	39,371,000	39,371,000			
023100300100 RURAL ELECTRIFICATION BOARD		5,134,000	5,134,000	-	-	
023400100100 MINISTRY OF WORKS AND HOUSING		25,000,000	25,000,000	-	-	
023800400100 STATE BUREAU OF STATISTICS		209,575,000	209,575,000	-	-	
025200100100 MINISTRY OF WATER RESOURCES		30,000,000	30,000,000	-	-	1,219,425
025210300100 STATE RURAL WATER SUPPLY AND SANITATION AGENCY		150,000,000	150,000,000			
025500100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	4,383,943,960	3,196,329,000	6,196,329,000	(3,000,000,000)	137	366,166,100
026000200100 BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	29,852,643	100,000,000	100,000,000	-	30	
026000300100 AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	3,618,030	30,000,000	30,000,000	-	12	
032600100100 MINISTRY OF JUSTICE		12,000,000	12,000,000	-	-	
032600600100 MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		65,000,000	65,000,000	-	-	
051300100100 MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	4,766,489,718	13,234,134,000	3,234,134,000	10,000,000,000	36	1,846,542,533
051305100100 YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE				-	-	
051400100100 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	5,230,374,914	7,961,814,000	3,961,814,000	4,000,000,000	66	7,666,028,702
051700100100 MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		1,514,140,000	1,514,140,000	-	123	1,286,567,928
	1,866,183,712					



Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	₦	₦	₦	₦		₦
051700300100 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		703,145,000	703,145,000	-	-	2,116,558,975
051701800100 RAMAT POLYTECHNIC MAIDUGURI	1,173,818,140	215,000,000	215,000,000	-	546	271,751,228
051701900100 SIR KASHIM IBRAHIM COLLEGE OF EDUCATION				-	-	
051701900200 COLLEGE OF EDUCATION WAKA - BIU		200,000,000	200,000,000	-	-	
051701900300 UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		116,000,000	116,000,000	-	-	
051702100100 BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	130,342,462	150,000,000	150,000,000	-	87	
051705400100 BORNO STATE TEACHING SERVICE BOARD				-	-	
051705600100 BORNO STATE SCHOLARSHIPS BOARD				11,435,330,000	54	
	7,462,732,060	13,835,340,000	2,400,010,000			
051706500100 BORNO STATE EDUCATION ENDOWMENT FUND				-	-	
051706600100 EDUCATION TRUST FUND	694,925,293	630,000,000	430,000,000	200,000,000	110	302,241,161
051800100100 MINISTRY OF HIGHER EDUCATION				-	-	
052100100100 MINISTRY OF HEALTH		323,000,000	323,000,000	-	-	5,000,000
052100200100 CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	796,097,858	1,060,000,000	1,042,000,000	18,000,000	75	1,035,049,437
052100300100 STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	3,058,555,483	247,977,000	1,247,977,000	(1,000,000,000)	1,233	884,891,518
052110200100 HOSPITALS MANAGEMENT BOARD		-	247,250,000	(247,250,000)	-	
052110400100 COLLEGE OF NURSING AND MIDWIFERY				-	-	
		4,000,000	4,000,000			
052110600100 COLLEGE OF HEALTH TECHNOLOGY	10,703,500	17,500,000	17,500,000	-	61	
053500100100 MINISTRY OF ENVIRONMENT	3,355,000	87,366,000	87,366,000	-	4	
053900100100 MINISTRY OF SPORTS DEVELOPMENT				-	-	
055200100100 MINISTRY OF RELIGIOUS AFFAIRS	1,950,220,500	2,165,220,500	1,790,000,000	375,220,500	90	1,373,170,000
055200500100 ISLAMIC RESEARCH CENTER				-	-	
026000100100 MINISTRY OF LAND AND SURVEY				-	-	
014700100100 CIVIL SERVICE COMMISSION				-	-	
014700200100 LOCAL GOVERNMENT SERVICE COMMISSION		5,000,000	5,000,000	-	-	
014800100100 INDEPENDENT ELECTORAL COMMISSION				-	-	
		55,000,000	55,000,000			
025500200100 AGENCY FOR SUSTAINED DEV. AND HUMANITARIAN RESPONSE	25,497,200	77,500,000	77,500,000	-	33	3,810,000





Ref. Note	Actual 2024	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	Actual 2023
	₦	₦	₦	₦		₦
051700100100 MINISTRY OF EDUCATION				-	-	
022205400200 KANO MOTOR PARK AND MARKET		700,000	700,000	-	-	
022205400100 MONDAY MARKET COMPANY LIMITED		10,000,000	10,000,000	-	-	
053505600100 BORNO STATE AFORESTATION PROJECT		10,000,000	10,000,000	-	-	
051701000100 BORNO STATE AGENCY FOR MASS LITERACY		10,000,000	10,000,000	-	-	
016103300100 BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)				-	-	
051706600100 BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	340,487,571	2,072,000	2,072,000	(361,511,000)	939	
011101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		15,000,000	15,000,000	-	-	
023800200100 BORNO STATE BUREAU OF STATISTICS				-	-	
016213200101 BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		34,500,000	34,500,000	-	-	
021511200100 BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT				-	-	
016100800100 BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)				-	-	
053501600100 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		5,650,000	5,650,000	-	-	
011200100100 BORNO STATE HOUSE ASSEMBLY		290,000,000	290,000,000	-	-	
051705800100 BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		100,000,000	100,000,000	-	-	
056400200100 BORNO STATE ISLAMIC PREACHING BOARD		34,000,000	34,000,000	-	-	
021511300100 BORNO STATE LIVESTOCK DEVELOPMENT AGENCY		19,278,000	1,319,278,000	(1,300,000,000)	-	
014903500200 BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		5,750,000	5,750,000	-	-	
014000200100 BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		15,000,000	15,000,000	-	-	
023400400100 BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		9,812,000	9,812,000	-	-	
053905700100 BORNO STATE SOCIAL INVESTMENT AGENCY		11,100,000,000	100,000,000	11,000,000,000	-	
053505900100 BORNO STATE WATER-SHED MANAGEMENT AGENCY		100,000,000	100,000,000	-	-	
023800100100 MINISTRY OF BUDGET AND PLANNING	96,768,497	1,300,000,000	1,300,000,000	-	7	
021511100100 BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		5,000,000	5,000,000	-	-	
016100900100 BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	103,982,686	22,000,000	22,000,000	-	473	
012500100100 BORNO STATE HEAD OF SERVICE (HOS)		25,000,000	25,000,000	-	-	
051705400100 BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		420,000,000	420,000,000	-	-	
012300100100 MINISTRY OF INFORMATION AND INTERNAL SECURITY		526,000,000	526,000,000	-	-	
	64,653,500,602	92,754,158,500	35,564,369,000	57,189,789,500	70	18,184,118,737



**SECURITY VEHICLES AND MOTORCYCLES**





## NOTE 16 - CASH AND OTS EQUIVALENT

### BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	DETAILS
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16

A	Cash Balances with Sub-Treasuries
B	Cash Held by MDAs- Overhead
C	Cash Held by MDAs- Capital
D	Cash Held by MDAs- Salaries
E	Cash Held - Other MDAs

**A BANKS**

**ACCT NO. Consolidated Revenue Fund(CRF)**

ZENITH	1013042850	BOSG SURE - P ACCOUNT
ZENITH	1014355706	BOSG CBN INTERVENTION FUND
ZENITH	1014381754	EXCESS CRUDE ACCOUNT - BACKED LOAN
ZENITH	1014669597	BOSG CBN INTERVENTION FUND 2
ZENITH	1014998301	BOSG NATIONAL HOUSING FUND
ZENITH	1015005802	BOSG BUDGET SUPPORT
ZENITH	5070563989	BOSG CENTRAL ACCOUNT (DOMICILLIARY)
STERLING	0073039056	BOSG PROJECT ACCOUNT II
STERLING	0501410211	MIN OF TRADE INV AND TOURISM CAPITAL
GTB	0210061515	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
ACCESS	0041565540	HOUSING LOAN ACCOUNT
ACCESS	1403319274	BORNO STATE CBN HEALTH PROJECT ACCOUNT-LOAN A/C
UNITY BANK	0046215622	SSH A ALIU DIALYSIS CENTER ACCOUNT
POLARIS	1790102939	BOSG FERTILIZER SALE
POLARIS	1750014197	BORNO STATE EXPRESS REVENUE
POLARIS	1750011440	MINISTRY OF HIGHER EDUCATION
POLARIS	1771027879	UMARU SHEHU HOSPITAL (OVERHEAD ACCOUNT)
POLARIS	1771027907	UMARU SHEHU HOSPITAL (CAPITAL ACCOUNT)
POLARIS	1771027471	MINISTRY OF AGRIC AND NATURAL RESOURCES

2024

₦

25,417,132,281

1,464,368,811

1,350,201,520

-

46,482,861,423

**74,714,564,035**

2023

₦

19,094,683,431

572,062,897

3,160,674,132

1,795,069

28,654,495,304

**51,483,710,834**

3,479,047

36,051,519

28,238

2,818,168

3,592,881

4,927,728

1,173,900

95,251

553

457,381

394,604

24,814,225

417,461

713,546

51,720

2,233

2,443



NOTE	DETAILS	2024 ₦	2023 ₦
	ACCESS 0004965362 MINISTRY OF EDUCATION PROJECT ACCOUNT		30
	ACCESS 0004966242 MINISTRY OF EDUCATION RENOVATION ACCOUNT		9,600
	ACCESS 0004966156 BORNO STATE UNIVERSITY TECHNICAL COMMITTEE		91,741
	ACCESS 0004984389 MINISTRY OF HOUSING AND RURAL ELECTRIFICATION		
	FBN 2013625384 MEMBERS CAR LOAN ACCOUNT		2,689,336
	FBN 2013618955 BOSG DISPOSAL OF GOV'T QUARTERS		2,778,397
	FBN 2013618979 BOSG OWNER OCCUPIER		37,396,750
	FBN 2033386931 STATE MIN OF EDUCATION/SUBEB (ADVANCE ACCT)		68,650
	FBN 2034747843 BORMA OVERHEAD ACCOUNT		90,562
	HERITAGE 6001788575 MINISTRY FOR LOCAL GOV'T		62,374
	UNION BANK 0024867763 MINISTRY OF WORKS AND TRANSPORT		33,768,870
	UNION BANK 0024743548 BORNO STATE HAJ 2004		41,050
	UNION BANK 0024743593 GOVERNOR'S OFFICE SPECIAL ACCOUNT		1,623
	UNION BANK 0024852400 SECRETARY BSPWB		2,197
	UNION BANK 0024828030 WAKA BIU COLLEGE OF EDUCATION		2,696
	UNION BANK 0033995165 BORNO STATE COOP. FEED ACCOUNT		921
	UNION BANK 0033994278 MINISTRY OF WORKS AND HOUSING TENDER FEE		2,050
	UBA 1022751503 BORNO STATE COVID- 19 SUPPORT		684,572
	UBA 1022757787 MINISTRY OF HIGHER EDUCATION (EDUC. DEV'T FUND)		1,550,826
	UBA 1022546165 BORNO STATE MALARIA IMPACT ACCOUNT		35,736,909
	Stanbic IBTC BORNO STATE MINISTRY OF EDUCATION - ETF		5,251
	KEYSTONE 1100007203 BORNO STATE INTEGRATED WATER RESOURCE MGT		5,348
	KEYSTONE 11000013831 MIN OF POVERTY ALLEVIATION AND YOUTHS EMPOW.		9,685
	KEYSTONE 1310005394 BORNO STATE HOUSING COPERATION		35,112
	KEYSTONE 1280001623 BORNO STATE MINISTRY OF EDUCATION		325
	JAIZ 0005085183 BORNO STATE RURAL HOUSING (MAIN)		31,453
	JAIZ 0001888056 MINISTRY RECONSTRUCTION REHABILITATION RESETTLE		71,070
	First Bank 2013544553 BIR-Revenue Accounts		
	Zenith Bank 1011977763 BIR-Non Expendable		73,874,575
	Zenith Bank 1010554491 BOSG Project Account	14,900,000,000	492,958



**NOTE DETAILS**

Zenith Bank	1013547685	BOSG Leave Grant Account
GT Bank		BOSG Counterpart Fund-Ministry of Environment
Union Bank	0041113723	BOSG Salary Account
Union Bank		Central Account Borno State
Zenith Bank	1010552167	BOSG CENTRAL ACCOUNT
Access Bank	0003855483	B/S Capital Project Acct(1000 H.P)
U.B.A Plc	1011250105	Borno State Joint Project Account
U.B.A Plc	1011250105	Borno State Joint Accrued Interest Account
Access Bank	0003855218	Capital Project Interest Account
Zenith Bank	1011357376	BOSG Interest Earned Account
U.B.A Plc	1010124195	Borno State Proj. Accrued Interest Account
Heritage Bank	6001788410	BOSG University Donation Act.
Eco Bank		100-Housing Unit Tax Account
Access Bank	0003855160	Borno State Project Account II
Access Bank	0003855067	Borno State Excess Crude Account
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
Unity Bank	0001852703	Joint Development Project Act(I&II)
Unity Bank	0021613460	Joint Project Account(Legacy)
Unity Bank	0021005668	BOSG Special Project Account
Zenith Bank	1014944418	Pension & Gratuity
Access Bank		1000 Housing Project
Unity Bank	0002035691	Borno State Govt Salary Account
Access Bank	0056016123	Special Project Account
Union Bank	0024744208	BOSG Project Account
First Bank	2014856172	Borno State Project A/c-State
Diamond Bank		BIR-PAYE(Local Government)
Heritage Bank	5900005044	VIO-Road Taxes and Fees Acct
Sterling Bank	0040599192	VIO-Revenue Account IRO

**2024**

**₦**

**2023**

**₦**

-	95,193,557
-	96,217
-	994,023,462
-	117,668
-	8,115,812
-	-2,223
-	81,658
-	6,021,771
-	182,967
-	172
-	3,533,496
-	380,680
-	-
-	-
-	448
-	550,544
-	110,141
-	613,985
-	106,462,117
-	-
-	-
-	2,642,812
-	2,188,841
-	171,789
-	-
-	676,644





NOTE	DETAILS	2024 ₦	2023 ₦
	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
	Access Bank 0003855122 Borno State Non-Exp Rev 2		3,209,902
	Heritage Bank 6001788290 Min. Of Agric (Fertilizer 2010)		745,557
	Jaiz Bank 0006219082 FAMILY HOMES Account (BO RURAL HOUSING A/C (MRRR) DEBT		50,056,948
	Other CRF Account		17,550,342,963
	Jaiz Bank BORNO STATE JAIZ BANK ACCOUNT	10,000,000,000	
	Zenith Bank 1213722815 BORNO STATE ECOLOGICAL ACCOUNT (STATE)	517,132,281	
		<b>25,417,132,281</b>	<b>19,094,683,431</b>
<b>B</b>	<b>MDAs Cash &amp; Bank Balances- Overhead Costs Accounts</b>		
	<b>Bank 1 Adminstrative Sector</b>		
	Zenith Bank 1010689562 Government House Overhead	457,994,746	89,578,525
	Zenith Bank Office of Secretary to the State Government		
	Zenith Bank 1010960715 Office of Head of Service	7,930,505	8,211
	Zenith Bank 1010290399 Establishment Department		720
	Zenith Bank 1010293871 Pension Department		2,476
	Zenith Bank Department of Political		
	Zenith Bank 1016261751 Office of Auditor General Overhead Cost Account	640,266	193,173
	Zenith Bank 1012329871 Local Government Service Commission		52,422
	Sterling Bank 0000506451 Civil Service Commission	16,815	3,227
	Zenith Bank 1013107393 Borno State House of Assembly- Overhead	39,237	4,286
	Zenith Bank 1011144303 Borno State House of Assembly- Overhead	(110,271)	8,926
	Zenith Bank Local Government Audit Department		
	Zenith Bank 1012193449 Ministry of Home Affairs, Information & Centre	3,882,233	-629
	Zenith Bank Ministry of Home Affairs, Information & Centre		11,355,657
	Zenith Bank 1013184903 Ministry of Inter Governmental Affairs and Studies	3,843,998	50,452
	Unity Bank 0003258104		
	U.B.A Plc 1003606589 Borno State Independent Electoral Commission		125,301,200
	Zenith Bank 1012867681 State Council of Art	2,101	13



## NOTE DETAILS

## Bank

## 2 Economic Sector

Zenith Bank	1012672247	Ministry of Agriculture and Nat. Resources
Zenith Bank	1014279750	Ministry of Trade, Investment and Tourism Overhead Cost Account
Zenith Bank	1012792952	Ministry of Trade, Investment and Tourism
Zenith Bank	1010941402	Ministry of Finance(Hqtrs)
Zenith Bank	1012137294	Office of Accountant General
Zenith Bank		Office of Accountant General-Gratuity
Zenith Bank	1011413414	Ministry of Housing and Rural Electrofication
Zenith Bank	1017738225	Ministry of Water Resources
Fidelity Bank	4010207829	Ministry of Water Resources
Zenith Bank	1012171867	Ministry of Works and Transport
Zenith Bank		Ministry of Lands and Survey
Zenith Bank	1010607438	Ministry of Budget & Planning
Zenith Bank	1012805757	Ministry of Animal Resources and Fisheries Development
Zenith Bank	1011413414	Ministry of Housing and Rural Electrofication
Zenith Bank	1014557335	Ministry of Rehabilitation, Recons. & Resettlements
Zenith Bank	1016607959	Ministry of Science, Technology & Innovation
UBA	1003114192	Borno State Geographic Information OverHead Cost Account
Zenith Bank	1017039623	Ministry of Transport- Overhead Account

## Bank

## 3 Law &amp; Justice Sector

Zenith Bank	1010451019	Ministry of Justice
Eco Bank	3122010248	High Court Of Justice
Zenith Bank	1012792141	High Court Of Justice- Salary
Zenith Bank	1012792127	Area Courts- Salary
Entetprises		Sharia Court of Appeal
Zenith Bank	1016080305	Sharia Court of Appeal- Overhead
Eco Bank	31222020283	Judicial Service Commission
Zenith Bank	1012793667	Judicial Service Commission

## Bank

## 5 Social Service Sectors

Zenith Bank	1012866268	Ministry of Women Affairs & Soc. Dev
Zenith Bank	1013344279	Borno State Ministry of Youth Empowerment & Sport Development
Zenith Bank	1011313349	Ministry of Environment

2024

₦

2023

₦

250,710

11,882

170,862

45,297

2,613

141,039,559

120,637,197

6,660,154

9,739,015

106,462,117

4,002

49,049,858

30,942,810

76,778

79,034

1,815,026

9,076,714

466,307

124,234

75,469

7,650,291

11,022

3,633,633

969,863

155,104

48,948

29,957,532

999,218

222,000,833

4,790,577

44

184,196

47

98,178

3,835

394,443,805

19,091,626

27,726

7,029,777

800,021

60,294



**NOTE DETAILS**

Zenith Bank	1012171616	Ministry for Religious Affairs and special Education
Zenith Bank	1010377098	Ministry for Local Government & Emirate Affairs
Eco Bank plc	2362052326	Ministry of Poverty Alleviation & Youth Empowerment
Zenith Bank	1218784438	Ministry of Poverty Alleviation & Youth Empowerment
UBA Bank	1005195364	Ministry of Health and Human Services
Fiderilty	5030071838	Ministry of Education
Zenith Bank		Ministry of Education- Other Balances
Zenith Bank	1016609959	Ministry of Higher Education
Sterling Bank	0022925441	Ministry of Higher Education
Eco Bank plc		Ministry of Education Tsangaya Alc
Eco Bank plc		Education Resource Centre
Eco Bank plc		Education Resource Centre

2024	2023
₦	₦
108,789,125	5,107,231
	-631
10,971,455	7,193,472
11,986,208	15,085,875
	7,814,478
<b>1,464,368,811</b>	<b>572,062,897</b>

**C**

**MDAs Cash & Bank Balances-CDF Accounts**

**Bank**

**1 Administrative Sector**

Zenith Bank	1012375342	Government House Capital
Zenith Bank		Office of the Secretary to the State Government
Zenith Bank		Office of the Head of Service
Zenith Bank	1010290399	Establishment Department
Zenith Bank	1017335686	Pension Department
Zenith Bank		Department of Political
Zenith Bank	1219751718	Office of the State Auditor General
Zenith Bank		Civil Service Commission
Unity Bank	0002040389	Local Government Service Commission
Zenith Bank		Borno State House of Assembly
Zenith Bank	1014572585	Office of the Auditor General Local Government
Zenith Bank	1011473540	Min. of Home Affairs, Information & Culture
Zenith Bank		Min. of Home Affairs, Information & Culture
Zenith Bank	1013098321	Ministry of Inter Governmental Affairs and Special Duties
Zenith Bank		Ministry of Monitoring & Special Projects
Zenith Bank	1010387954	Borno state Independent Electoral commission
Zenith Bank	1011628443	Borno State Local Government Audit

1,557	202,502,395
6,921	
	25,049
69,745	45,324
	410,516
	46,214
20,921,361	4,411
	47,245,083
339,883	20,519
51,437	1,409,267
23,022	183,342



**NOTE DETAILS**

**Bank**

**2 Economic Sector**

Zenith Bank	1012195072	Ministry of Agriculture and Natural Resources
Zenith Bank	1010810937	Ministry of Trade, Investment and Tourism Capital Account
Zenith Bank	0501410211	Ministry of Trade, Investment and Tourism
Zenith Bank	1010590415	Ministry of Finance(Hqtrs)
Zenith Bank	1010552167	Office of Accountant General
Zenith Bank	1014944418	Office of Accountant General
Zenith Bank	1011592801	Ministry of Housing
Zenith Bank	1010602361	Ministry of Water Resources
UBA	1004976515	Ministry of Water Resources
Zenith Bank	1010447007	Ministry of Works and Transport
Zenith Bank		Ministry of Land Surveys
Zenith Bank	1010844754	Department of Budget and Planning
Zenith Bank	1012805740	Ministry of Animal Resources and Fisheries Development
Zenith Bank	1014557249	Ministry of Rehabilitation, Recons. & Resettlements
Zenith Bank	1012329163	Borno State Geoinformation Services
Zenith Bank	1016607935	Ministry of Science, Technology & Innovation
Zenith Bank	1016729709	Ministry of Transport

**Bank**

**3 Law & Justice**

Zenith Bank	1010454890	Ministry Of Justice
Zenith Bank	1013302882	Ministry Of Justice- Other Balances
Zenith Bank		Area Courts
Enterprises		Sharia Court of Appeal
Eco Bank		Judicial Service Commission

**Bank**

**5 Social Services Sector**

Zenith Bank	1012375603	Ministry of Women Affairs & Social Development
Zenith Bank	1012311483	Ministry of Sport Development
Zenith Bank	1011101902	Ministry of Religious Affairs & Special Education
Zenith Bank	1011313253	Ministry Of Environment
First Bank	2034882760	Ministry for Local Government & Chieftancy Affairs
Zenith Bank	1010546357	Ministryof Poverty Alleviation &Youth Empowerment
UBA Plc		Ministry of Health and Human Services

**2024**

**₦**

**2023**

**₦**

133,658,191	90,236
600,577	178,182
2,988,395	1,827,342
	1,726,884,780
	215,110,049
	97,761
72,693,376	83,065,366
37,585,151	
177,758,595	2,659,530
1,474,689	4,492
184,173,352	1,170
383,336,259	16,291,036
	367,388,486
	7,814,478
291,052	661
5,921,920	108,011
577,298	100,037,248
11,592	4,011,174
	19,013,651
137,998	21,672
59,307,276	4,896,888
	1,829,909
43,922	44,147



**NOTE DETAILS**

Zenith Bank	1012212638	Ministry of Health and Human Services
Zenith Bank	1014963044	Ministry of Education
Zenith Bank	1012150828	Ministry of Education
Zenith Bank	1016607935	Ministry of Higher Education
Zenith Bank	1012780229	Ministry of Higher Education

2024	2023
₦	₦
60,482,259	356,651,095
18,505	20,222
207,727,188	647,424
	87,002
<b>1,350,201,520</b>	<b>3,160,674,132</b>

**MDAs Cash & Bank Balances-SALARIES**

**1 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
Zenith Bank	1012791003	Government House
Zenith Bank	1012792804	Office of State Auditor General
Zenith Bank	1012792938	Civil Service Commission
Zenith Bank	1012792989	Ministry of Home affairs
Zenith Bank	1012792309	State Council of Arts
Zenith Bank	1012792836	Head of Service

-
-
-
309,206
3,776
58,222
867
2,289
9,984
40,570

**2 Economic Sector**

Zenith Bank	1012792873	Ministry of Housing and Rural Electrification
Zenith Bank	1012791058	Borno State Geoinformation Services
Zenith Bank	1012792921	Ministry of Works
Zenith Bank	1012791065	Ministry of Agriculture & Natural Resources
Zenith Bank	1012792952	Ministry of Trade, Investment & tourism
Zenith Bank	1012792385	Ministry of Water Resources
Zenith Bank	1012792892	Ministry of Animals and Fisheries
Zenith Bank	1012791072	Ministry of Finance

3,997
7,258
1,073,928
1,504
2,613
369
-52
243

**3 Law & Justice**

Zenith Bank	0102792945	Ministry of Justice
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110,348
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NOTE DETAILS

5 Social Services Sector

Zenith Bank	1012792887	Ministry of Women Affairs & Social Development
Zenith Bank	1012792873	Ministry of Higher Education and Science, Tech.
Zenith Bank	1012792983	Ministry for Local Government & Emirate Affairs
Zenith Bank	1012792907	Ministry of Religious Affairs
Zenith Bank	1012791041	Ministry of Education
Zenith Bank	1012792976	Ministry of Health
Zenith Bank	1012792859	Ministry of Environment
Zenith Bank	1012792811	Local Government Service Commission
Zenith Bank	1012792880	Ministry of Poverty Alleviation
Zenith Bank	1012792938	Ministry of Youths and Sports

Bank

HERITAGE	6001756068	Soda Ash Plant- Overhead Account
UBA	1015360127	BORMA- Project Account
Fidelity Bank	6060287532	BORMA- Other Balances
Zenith Bank	1012657499	BORMA- Project Account
First Bank	2034747843	BORMA- Overhead Account
Zenith Bank	1222897582	BORMA -Other projects
Zenith Bank	1013123337	BORMA- Salary Account
UBA	1014729921	Sports Council- Overhead Account
Zenith Bank	1012792206	Sports Council- Overhead Account
Zenith Bank	1015623714	El-Kanami- Overhead Cost
Zenith Bank	1012795032	Teaching Service Board -Salary Account
Zenith Bank	1014056656	Teaching Service Board -Capital Account
Zenith Bank	1015499836	Teaching Service Board-Overhead Account
ECO	0403000352	Hospital Management Board -Overhead
Unity Bank	0052355622	Hospital Management Board -Projects
Unity Bank	0046215622	Hospital Management Board
Zenith Bank	1012792213	Hospital Management Board- Salary
GTB		Contributory Health- Capital Project

2024

₦

2023

₦

458

5,071

69,523

33,196

45

200

20,884

40,570

1,795,069

1,484

3,367,568

552,714,661

1,165,802,551

1,750,649

11,049,073

2,189,643

4,029

51,406

671

1,327

1,531

25,019,937

5,085,930

4,912,109

36,731,574

191,120

-2,523



**NOTE DETAILS**

Fedility Bank	5030109931	Contributory Health- Overhead Project
Zenith Bank	1012793650	Islamic Research Centre-Salary Account
UBA	1003064825	Islamic Research Centre-Overhead
UBA	0002035655	Borno State Preaching- Overhead
Zenith Bank	1013833311	Borno State Library Board- Capital Project
ECO	3412012031	Borno State Library Board- Overhead Cost
Zenith Bank	1012792257	Borno State Library Board- Salary
UBA	1013438389	Scholarship Board- Revenue Account
Zenith Bank	1010480563	Scholarship Board- Foreign Student
Zenith Bank	1010462192	Scholarship Board- Overhead
Zenith Bank	10127992299	Scholarship Board- Salaries
Access Bank	1233850073	Security Trust Fund - Overhead Cost
Unity Bank	0045189564	Education Trust Fund- Capital
Zenith Bank	1012792282	Education Trust Fund- Overhead
Zenith Bank	1227643564	Security Trust Fund - Project
Fedility Bank	5030094637	SEMA- Other Accounts
Zenith Bank	1016232908	SEMA- Overhead
Zenith Bank	1014063690	SEMA- Capital Project
UBA	1003096230	Nomadic Education- Overhead Cost
Unity Bank	0002032678	Local Govt. Pension Board-Other Balances
Unity Bank	0032581098	Local Govt. Pension Board-Salary
Unity Bank	0032581043	Local Govt. Pension Board- Overhead
Unity Bank		Local Govt. Pension Board- Other Account
Zenith Bank	1010456595	Urban Planning and Development- Overhead Cost
Stanbic	0035061181	Agency for CO-RD Decv-Other Balances
Stanbic	0037885026	Agency for CO-RD Decv-Other Balances
Unity Bank	0002036690	College of Nursing-Revenue
ECO	3123005573	College of Nursing-Revenue
ECO	4522019886	College of Health Tech-Revenue
ECO	4523065976	College of Health Tech-Capital
ECO	3122002111	College of Health Tech-Overhead
Zenith Bank	1015664582	Agric Mechanize Agency- Capital
FCMB	1113899010	Agric Mechanize Agency- Overhead

2024	2023
₦	₦
-	1,256
	1,025
	1,097
	100,821
	279
321,547,907	125,071,747
27,876,740	2,858,547
5,632,882	982,851
91,667,231	44,202,142
37,770,947	77,881,120
2,136,537	699,118
43,675,883	570,525
	198,927
	29,888
154,746	
	1,524,700
	542,500
	99
	1,358,975
1,341	289,467
18,476,855	20,982,031
93,033,009	1,070,386
9,726,791	4,686,455
	624,016
3,072	5,115
34,557,084	11,570,805
17,116	



**NOTE DETAILS**

Unity Bank	0003547043	Kano Park and Market
FBN	2031369965	Kashim College of Education - Revenue
FBN	2033121323	Kashim College of Education - Overhead
Zenith Bank	1012793708	Kashim College of Education - Salary
UBA	1023431260	Rural Water Supply Agency- Overhead
Zenith Bank	1010741437	Rural Water Supply Agency- Capital Project
FBN	2033712974	College of Business Studies-Revenue
FBN	2019191681	College of Business Studies-Capital
FBN	2019148726	College of Business Studies-Overhead
Zenith Bank	1012793674	College of Business Studies-Salary
Zenith Bank	1016729709	Ministry of Transport- Capital Project
Zenith Bank	1010462563	Pilgrims Welfare Board-Overhead
Zenith Bank	1012792488	Pilgrims Welfare Board-Salary
Zenith Bank	1012787194	Pilgrims Welfare Board-Capital Projects
Zenith Bank	1014387756	State Primary Healthcare Devt- Overhead Cost
Zenith Bank	1010465014	Borno State Environmental Prot. -Overhead Account
Zenith Bank	1012792237	Borno State Environmental Prot. - Salray Account
Zenith Bank	1012198066	Borno State Environmental Prot. - Capital Projects
FCMB	7048629010	Borno Express Transport Co. Capital Projects
Zenith Bank	1014431855	Borno Express Transport Co. Salary
Zenith Bank	1014431910	Borno Express Transport Co. Revenue
Zenith Bank	1012792026	Centre for Prerogative of Mercy- Salary
Unity Bank	0002036607	Centre for Prerogative of Mercy- Overhead
FBN	2031358837	UIICEST-Overhead
FBN	2039044822	UIICEST-Capital
Zenith Bank	1012793681	UIICEST-Salary
FBN	2031358686	UIICEST-Other Balances
FBN	2031358576	UIICEST-Revenue
Fidelity Bank	5030043336	College Agriculture- Overhead Account

**2024**

**₦**

**2023**

**₦**

296,726

56,696

647,165

246,048

81,014,400

527,235

62,731

93,753

1,043,263

11,636

77,997

-

7,958

35,994,168

17,544,129

9,999,558

687

27,643,446

41,601

480,113

4,708,656

1,305,041

170,531

171,088

505,618

578,035

8,172,676

1,272

50,030

7,221,873

6,769,618

12,022,814

32,840,408

-

-

-

78,640



**NOTE      DETAILS**

Zenith Bank	1016609238	College Agriculture- Overhead Account
HERITAGE	6001351353	College Agriculture- Revenue
UBA	1022119802	Rural Relectification Board- Capital Projects
Zenith Bank	1017863475	Rural Relectification Board- Overhead Account
Zenith Bank	1012792244	Rural Relectification Board- Overhead Account
Zenith Bank	1012329163	Borno Geo Information- Capital Project
UBA	1003114192	Borno Geo Information- Overhead Account
Zenith Bank	1012792392	Board of Internal revenue- Salary
UBA	1014373874	Board of Internal revenue- Revenue
Zenith Bank	1011368411	Universal Basic education- Other Balances
UBA	1001186225	Universal Basic education- Salary Account
Zenith Bank	1013835811	Universal Basic education- Salary Account
Zenith Bank	1013835827	Universal Basic education- Overhead Account
FBN		Universal Basic education- Other Balances
		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
Access Bank	0041557231	Borno State Radio Television-Capital
GTB	0026252338	Borno State Radio Television- Overhead
Zenith Bank	1012311483	Ministry of Youth Empowerment- Capital
Zenith Bank	1013344279	Ministry of Youth Empowerment- Overhead
Access Bank	0041568242	Ramat Polytechnic- Revenue
HERITAGE	6001391588	Ramat Polytechnic- Revenue
Access Bank	0041562016	Ramat Polytechnic- Overhead
Access Bank	0004966376	Ramat Polytechnic- Revenue
HERITAGE	6001391557	Ramat Polytechnic- Revenue
Unity Bank	0025951983	Ramat Polytechnic- Revenue
FBN	2032335152	Ramat Polytechnic- Revenue

<b>2024</b>	<b>2023</b>
<b>₦</b>	<b>₦</b>
	164,019
	36,723
419,647	325,700
319,453	204,897
	11,494
416,455,786	57,272,516
	77,766
	-
93,444,132	10,420,987
	155,836
	158,418,294
	6,459,861
	2,489,483
	-
	-
	717
463,554	109,653
	711,711
	8,449,884
	1,773
	256,271
	209,407
	412,793
	1,921,416
	62,843,857
	83,737
977,608	4,535,229

**NOTE DETAILS**

Fidelity Bank	5030029949	Ramat Polytechnic- Revenue
FBN	2003362907	Monday Market Company- Overhead
Zenith Bank	1013232701	Monday Market Company- Revenue
FBN	2001555972	Agency for Mass Literacy- Overhead
HERITAGE	6001391519	Agency for Mass Literacy- Revenue
Zenith Bank	1214660239	Agency for Mass Literacy- Overhead
Zenith Bank	1012792251	Agency for Mass Literacy- Salary
Zenith Bank	1218623742	Agency for Mass Literacy- Capital
Unity Bank	0002035954	Borno Wire Industry- Overhead
Zenith Bank	1012792811	Local Govt Service Commission- Salary
Unity Bank	0002040389	Local Govt Service Commission- Overhead
Zenith Bank	1012329871	Local Govt Service Commission- Overhead
Unity Bank	0000859084	Borno State afforestation- Overhead
Zenith Bank	1212912082	Borno State afforestation- Overhead
Zenith Bank	1010377098	Min. Local and Chieftaincy Affairs-Overhead
FBN	2034882760	Min. Local and Chieftaincy Affairs-Capital
Sterling Bank	0076513269	Bureau of Public Procurement- Overhead
Zenith Bank	1012867681	Council for Arts and Culture- Overhead
Sterling Bank	0019999794	Civil Service Commission- Capital
Sterling Bank	0005064851	Civil Service Commission- Overhead
Zenith Bank	1010435046	Government House
Zenith Bank	1010554587	Governor's Office - Overhead
Zenith Bank	1012213123	Governor's Office - Capital
Zenith Bank	1012202947	Governor's Office - Overhead
Zenith Bank	1017097360	Governor's Office - Capital
Zenith Bank	1012793643	Borno Agricultural Devt Programe - Salary
Zenith Bank	1014691327	Borno Agricultural Devt Programe- Capital
UBA	1003096223	Borno Agricultural Devt Programe- Overhead
Zenith Bank	1012792419	Borno Supply Company- Salary
Zenith Bank	1217487653	Borno Supply Company- Overhead

2024	2023
₦	₦
354,603	8,939,313
56,380	13,789,042
	6,925
	599
	599
87,872	88,650
811	1,015
50,763	50,202
-	
8,383	173,354
250,397	173,354
-	
	602
3,293,806	1,460,373
1,829,715	1,830,781
4,473,458	44,032
(381)	3,705
16,815	
	110,984
28,829,240	46,413,200
1,291,270,239	1,007,868
484,299	18,052
5,654,102	8,176
2,653	5,540,944
770	26,390
765	3,729





NOTE DETAILS

Zenith Bank	1012813523	NEITAL FACTORY NIG LTD- Overhead
Fidelity Bank	4010207922	NEITAL FACTORY NIG LTD- Capital
Access Bank	1403319274	Min. of Finance - Project account
Zenith Bank	1017039513	Min. of Finance - Project account
Zenith Bank	1015005802	Min. of Finance - Project account
Zenith Bank	5070563989	Min. of Finance - Project account
Zenith Bank	1018141363	Min. of Finance - Project account
Zenith Bank	1213722815	Min. of Finance - Project account
Zenith Bank	1010552167	Min. of Finance - Project account
Zenith Bank	1014944418	BORNO STATE GRATUITY ACCOUNT
Zenith Bank	1010554491	Min. of Finance - Project account
Zenith Bank	2013618979	Min. of Finance - Other Balances
Zenith Bank	2013625384	Min. of Finance - Other Balances
Fidelity Bank	4020195781	Borno Investment Company - Project Acct
Access Bank	0004928398	Borno Investment Company- Capital
Unity Bank	0002043768	Borno Investment Company- overhead
Keystone		Borno Investment Company- Project
Zenith Bank	0121892498	Borno State Housing Corporation- Project
First Bank	2004512857	Borno State Housing Corporation - Project
Zenith Bank	1014063690	Borno State Emergency Management Agency
Zenith Bank	1011473540	Borno Investment Company -Capital
Zenith Bank	1012193449	Borno Investment Company -Overhead
Zenith Bank	1016609238	Mohamet Lawan College of agriculture- Salary
Zenith Bank	1016609238	Mohamet Lawan College of agriculture- Overhead
Fidelity Bank	5030043336	Mohamet Lawan College of agriculture- Other Acc
UBA	1003064792	Mohammed Goni College of Legal Studies
Zenith Bank	1012657499	Road Maintenance Agency-Poject
First Bank	2034747843	Road Maintenance Agency-Overhead
Zenith Bank	1013123337	Road Maintenance Agency- Salary

2024	2023
₦	₦
	56
	1,209,200
	603,807
	226,751
	4,927,728
	2,580
	399,866
	108,547,054
	5,396,616
6,058,974,510	51,928,305
	492,435
	6,033,892
	36,964,146
	62,297,410
	64,774,613
	40,167,904
	334,962
15,791	172,542
	30,376
	12,931
1,619,666	
	2,977,776
	15,695
552,504,661	102,452,923
3,409,258	90,584
-	



**NOTE DETAILS**

Fiderity Bank	6060287532	Road Maintenance Agency- Other Accts
UBA	1015360127	Road Maintenance Agency-capital
Zenith Bank	1010741437	Borno State Rural water Supply agency-Capital
UBA	1023431260	Borno State Rural water Supply agency-Overhead
Zenith Bank	1012792163	Borno State Rural water Supply agency-salary
Unity Bank	0002035655	Islamic Religious Preaching Board
FCMB	1113899010	Borno State Agric. Mech. Authority- Overhead
Zenith Bank	1015664584	Borno State Agric. Mech. Authority-Capital
Zenith Bank	1012792330	Borno State Agric. Mech. Authority- Salary
UBA	1003074819	School for Higher Islamic Studies
UBA	1003412661	College of Education- Waka Biu- Overhead
UBA	1000461510	College of Education- Waka Biu -Revenue
Keystone	1006921438	College of Education- Waka Biu -Other Balances
Zenith Bank	1012793698	College of Education- Waka Biu -Salary
Zenith Bank	1010623805	College of Education- Waka Biu -Other Balances
Keystone	1006921445	College of Education- Waka Biu -Project Account
Zenith Bank	1016487148	Deputy Governor Office (Overhead Cost)
Zenith Bank	1016487179	Deputy Governor Office (Capital Account)
Zenith Bank	1216603562	Borno State Fertilizer Co.( O/H)
FIRST BANK	2020571188	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD
UNITY BANK	0001847512	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD
FCMB	5549138013	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD
ACCESS BANK	0004965142	LOCAL GOVERNMENT SERVICE COMMISSION
FCMB	2065615013	RAMAT POLYTECHNIC
ECO-BANK	0400071278	RAMAT POLYTECHNIC
UNITY BANK	0023908220	RAMAT POLYTECHNIC
FIRST BANK	2021873511	RURAL WATER SUPPLY AND SANITATION AGENCY
ACCESS BANK	1653648065	BORNO STATE SECURITY TRUST FUND (JOINT ALL. COMMITTEE ACT)
Fidelity Bank	5030068861	Borno State Primary Health Care Development Agency
Zenith Bank	1016232908	BORNO STATE EMERGENCY MANAGEMENT AGENCY (OVERHEAD)
Zenith Bank	1014063690	BORNO STATE EMERGENCY MANAGEMENT AGENCY (CAPITAL)

2024	2023
₦	₦
	3,564,063
	3,367,568
	218,933
	246,048
	649
	2,604
9,901	6,130
	18,063
	13,265
28,428,629	27,013,930
	23,584,499
	9,253
	485,325
	2,890,111
155,732,405	152,507
	2,397
1,737	105,213
	7,276,482
	2,841,712,497
	11,209,526,289
6,327	32,099,647
88,470,572	132,400,505
2,172,795	496,375,442
	18,119,201
	6,988,360
	9,580,722
293,946,915	27,059,243
6,505	11,843
29,398	30,321



NOTE DETAILS

ZENITH BANK	1219889550	MINISTRY OF ENVIRONMENT (ECOLOGICAL FUND ACCOUNT)
ZENITH BANK	1214345224	BORNO STATE FADAMA (NG-CARES ACCOUNT)
STERLING BANK	1003064819	SCHOOL FOR HIGHER ISLAMIC STUDIES ( MOGCOLIS) OVERHEAD
UBA	0502324344	CAREER GUIDANCE AND COUNSELLING BOARD ( OVERHEAD)
ECO-BANK	2360082732	CAREER GUIDANCE AND COUNSELLING BOARD ( CAPITAL)
UNITY BANK	0002036607	BORNO STATE ADV COUN ON PRERO
ECO-BANK	2362018430	BOSUBEB ETF PROJECT
FIRST BANK	2034610462	BORNO STATE UNIVERSITY
FIRST BANK	2013618931	BORNO STATE GOVT. - 5% SECURITY A/C
FIRST BANK	2027132940	GM DRUGS REVOLVING FUND ACCOUNT
ECOBANK	3122028186	BORNO STATE MDG CGS OVERHEAD COST
Zenith Bank	1010293998	BORNO STATE PILGRIMS WELFARE BOARD
ZENITH BANK	1221949109	BORNO STATE PENSION ACCOUNT
ECOBANK	3123062529	MDG CGS 2014 SPECIAL PROJECT OPS AC
ZENITH BANK	1221949408	BORNO STATE MAIN SALARY ACCOUNT
FIRST BANK	2015261609	BORNO STATE INTERNAL REVENUE SERVICE
FIRST BANK	2040609704	BORNO STATE MALARIA IMPACT PROJECT ACCOUNT
ECOBANK	3123062512	MDG CGS 2014 SPECIAL PROJECT MAIN AC
FIRST BANK	2014739413	BORNO STATE GUIDANCE AND COUNSELLING BOARD CAPITAL
ECOBANK	2360082732	BORNO STATE HOUSING CORPORATION ACCOUNT
FIRST BANK	2026056526	MIN. FOR LOCAL GOVT. TOMATOES/MANGO PROCESSING FACTORY
FIRST BANK	2003362536	MIN. OF HEALTH UNICEF PROG.
ECOBANK	2362070395	BORNO PROJECT FINANCE MANAGEMENT UNIT
ECOBANK	2360051301	SHEHU GARBAL INTEGRATED QURAN MODEL SCHOOL MAIDUGURI
ECOBANK	2360053532	HOSPITALS MANAGEMENT BOARD NON EXPENDABLE ACCOUNT
ACCESS BANK	0004965582	BORNO STATE BOARD OF INTERNAL REVENUE
ACCESS BANK	0004966194	3% EMIRATE COUNCIL
ACCESS BANK	0004966345	JOINT DEV. PROJECT ACCOUNT (MIN. FOR LOCAL GOVT)

2024	2023
₦	₦
54,984,823	79,706,765
	5,071,991
	8,071
	961,975
342,033	97,345
	1,173
	1,330,055
18,117,747	13,319,018
	13,101,530
	7,046,818
	157,250,114
944,862,964	245,181,534
55,606,480	99,080,186
	17,030,052
	263,868,327
	191,700
17,551,985,130	61,264
	11,814,074
153,776	118,698
	97,583
	5,904,978
	2,389,010
	2,166,000
	7,850
	66,756,704
	45
	99,086
	29,987



NOTE DETAILS

ACCESS BANK	0004966084	NEPAD BORNO STATE COORDINATING OFFICE
ACCESS BANK	0004966235	MAIDUGURI CENTRAL MOSQUE
ACCESS BANK	0049843890	MIN OF HOUSING AND RURAL ELECT (PROJECT)
ACCESS BANK	0004966369	BORNO SUPPLY COMPANY LIMITED
ZENITH BANK	1012790965	BORNO STATE MAIN SALARY ACCOUNT
ZENITH BANK	1012790996	STATE STATUTORY PENSIONS SALARY ACCOUNT
ZENITH BANK	1012790972	OFFICE OF THE ACCOUNTANT GENERAL SALARY ACCOUNT
ZENITH BANK	1012791027	OFFICE OF THE SSG SALARY ACCOUNT
ZENITH BANK	1012792158	SHARIA COURT OF APPEAL SALARY ACCOUNT
ZENITH BANK	1012792189	URBAN PLANNING & DEVELOPMENT BOARD SALARY ACCOUNT
ZENITH BANK	1012792196	BRNO STATE I/ELECTORAL COMM SAL AC
ZENITH BANK	1222897582	COMMITTEE ON FLOOD CONTROL & OTHER RELATED MATTERS
ZENITH BANK	1012792275	EL-KANEMI WARRIORS FTB/CLUB SAL AC
ZENITH BANK	1012792354	NOMADIC EDUCATION SALARY ACCOUNT
UBA	1003096230	NOMADIC EDUCATION SALARY - overhead
ZENITH BANK	1013480777	BORNO STATE 2500 HOUSING UNIT PRJT ACC
ZENITH BANK	5070486211	BORNO STATE PHC MOU BASKET FUND ACCT
ZENITH BANK	5070794866	Borno St. Multi-Sec Crisis Recovery (DOLLAR)
ZENITH BANK	1015400500	Borno St. Multi-Sec Crisis Recovery
ZENITH BANK	1013042843	Borno State Govt Sure-P Account
ZENITH BANK	1011424566	20% Local Govt joint Dev. A/C
ZENITH BANK	1014930365	Borno St. Comm & Social Dev. Agency
ZENITH BANK	1015301944	Borno St. Comm & Social Dev. Agency
ZENITH BANK	1013604067	Borno State Gov. (LG) Police Ref
ZENITH BANK	1011495191	Interest Earned on 20% LG Joint Dev.
ZENITH BANK	1213722262	Borno St. Ecological Fund (LG)
ZENITH BANK	1220843121	BORNO STATE CONTRIBUTION HEALTCARE MGT
ZENITH BANK	1216487584	KALA BALGE LGA LEGISLATIVE ACCOUNT
ZENITH BANK	1011296879	KALA BALGE LGA

2024

₦

2023

₦

	6,908
	780,735
	152,992
	106,358
	16,187,699
	10,331,119
	5,263
	66,261
	5,621
	128
	48,638
11,049,073	7,314
	41
	43,446
154,746	553
	24,531,649
907,521	2,349,680
4,689,251,484	1,867,698
25,081	44,195,326
	4,989,898
	11,953,035
	39,529
	50,518
	16
	6,485,788
	302,215,819
	886,571,074
	14,179
	76,277



**NOTE DETAILS**

JAIZ BANK	0005183814	BORNO STATE PILGRIMS WELFARE BOARD HAJJ
FIRST BANK	2031588023	BOSUBE BE PENSION FUND ACCT
ZENTIH BANK	1017018471	BO ST ADOLESCENT GIRLS INI FOR LEARNING
Zenith Bank	1228149829	SANGAYA EDUCATION BOARD
JAIZ BANK	0010806001	SANGAYA EDUCATION BOARD
Zenith Bank	1228176733	SANGAYA EDUCATION BOARD
		HOSPITALS MANAGEMENT BOARD NON EXPENDABLE ACCOUNT
JAIZ BANK	0011812193	SANGAYA EDUCATION BOARD
Zenith Bank	1010939937	BOPLAS Industries Limited
UBA	1023912048	BOPLAS Industries Limited
Zenith Bank	1228148183	Debt Manangement Office
Zenith Bank	1228148499	Debt Manangement Office
Fidelity Bank	5030131644	Audit Service Commission
Zenith Bank	1228702387	Audit Service Commission
ECO Bank	2362067380	BOPLAS Industries Limited
Zenith Bank	1014387316	State Primary Healthcare Devt- Other Accts(Borno State Tripartite Rib
zenith bank	1228148499	Bureau of Statistics Overhead Cost Account
zenith bank	1228148176	Bureau of Statistics Capital Cost Account
zenith bank	1228148516	Debt Manangement Office
GTB	0026252338	Borno State Radio Television- Overhead
First Bank	2043276505	Borno State Guidance And Counselling Board Overhead
zenith bank	1229155124	Borno state council for Art & Culture Capital Acct.
eco bank	2360090182	College of Nursing Science Capital
Unity Bank	0002032678	Borno State Local Government Pension Board
first Bank	2043515907	BUREAU OF PUBLIC PRECUREMENT CAPITAL ACCOUNT
U.B.A Plc	1003065689	Borno State Independent Electoral Commission
ECO	4522019666	College of Health Tech-Revenue
Zenith Bank	1217487646	Borno Supply Company- Overhead
TAJ Bank	0001986461	BORNO STATE INTERNAL REVENUE SERVICE ACCOUNT
Zenith Bank	1312728583	Mohamet Lawan College of agriculture- capital
Zenith Bank	1313423933	Borno State House of Assembly Commission- Overhead

2024	2023
₦	₦
	9,398,730
	1,588,549
3,866,601,850	287,842,086
12,023,401	12,053,581
916,681	5,938,912
76,572,134	79,352,541
2,540,000,000	
2,490	2,758
	188,276
	1,128,279
4,650	4,854
	5,663
	39,878
	22,312
	546,578
30,040,927	327,059,023
4,719	
4,719	
7,120	
238,916	
39,557,075	
13,761	
6,631	
31,829	
17,943	
24,695	
1,750	
1,346	
8,919,492	
2,986	
1,032	





NOTE	DETAILS	2024 ₦	2023 ₦
	Eco Bank 3122020283 JUDICIAL SERVICE COMMISSION	6,501	
	Zenith Bank 1311194417 BORNO STATE UNIVERSITY TEACHING HOSPITAL PROJECT ACCOUNT	20,976,142	
	Zenith Bank 1229178813 MIN. OF HOME AFFAIRS, INFORMATION & CULTURE	72,722,614	
	Zenith Bank 1217707096 URBAN PLANING & DEVELOPMENT CAPITAL ACCOUNT	36,140	
	sterling bank 0098679697 UICISS BAMA TETFUND PROJECT ACCOUNT	18,030,459	
	CBN 130096761017 BORNO STATE BASIC HEALTH CARE PROVISION FUND OPERATION ACCT	3,215,912	
	CBN 130096761016 BORNO STATE BASIC HEALTH CARE PROVISION FUND PROGRAMME ACCT	1,159,205,355	
	sterling bank 0074722618 BORNO STATE UNIVERSITY	854,596	
	Unity Bank 0054875498 RAMAT POLY CAPITAL EXP ACCOUNT	1,132,947	
	Unity Bank 0023908220 RAMAT POLYTECHNIC TETFUND	402,690,193	
	Zenith Bank 1010941402 BORNO STATE MIN OF FINANCE O/H COST	452,304,885	
	Zenith Bank 2038629604 BORNO STATE MALARIA IMPACT PROJECT ACCOUNT	279,618,808	
	Zenith Bank 1222715943 BORNO STATE ACReSAL COUNTERPART-FUND ACC	41,996,294	
	Zenith Bank 5072386669 BORNO STATE ACRESAL IDA DOLLAR ACC	1,141,445,426	
	BO ST ADOLESCENT GIRLS INI FOR LEARNING	1,201,193	
	Fidelity 50300945596 BORNO STATE UNIVERSITY	574,451,563	
	ADF SPECIAL ACCOUNT	348,487,765	
	ADF SPECIAL ACCOUNT	743,476,191	
	ADF DRAWDOWN ACCOUNT	927,990	
	L PRESS PROJECT DOLLAR ACCOUNT	789,469,608	
	L PRESS PROJECT DRAWDOWN	60,629,415	
	L PRESS PROJECT CONTERPART ACCOUNT	130,053	
			8,282,217,682
		46,482,861,423	28,654,495,304
	<b>Total</b>	<b>74,714,564,035</b>	<b>51,483,710,834</b>



**MONGUNO LGA**



NOTE 17 - INVESTMENTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS	2024	2023
			₦	₦
17 A		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	ECONOMIC CODE	DETAILS	2024	2023
17 B		IMPRESTS		
	31060101	IMPREST HELD BY VARIOUS MDAs	3,225,127,686	3,225,127,686
			3,225,127,686	3,225,127,686

**NOTE 18 - STAFF ADVANCES****BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

ECONOMIC CODE	DETAILS	2024 ₦	Final Budget 2024	Original Budget 2024	Supplementary Budget 2024	Variance	2023 ₦
	<b>ADVANCES</b>						
31060101	PERSONAL ADVANCES	102,380,185	34,760,000	24,760,000	10,000,000	295	102,380,185
31080102	STAFF LOANS	877,623,272					500,000,000
		<b>980,003,457</b>	<b>34,760,000</b>	<b>24,760,000</b>	<b>10,000,000</b>	<b>295</b>	<b>602,380,185</b>
<b>SECTOR CODE ACCORDING TO SECTORS</b>							<b>Actual 2024 ₦</b>
01 ADMINISTRATIVE SECTOR							77,508,909.45
02 ECONOMIC SECTOR							33,758,909.45
03 LAW AND JUSTICE							30,639,727.36
05 SOCIAL SECTOR							838,095,910.44
<b>TOTAL ADVANCES</b>							<b>980,003,456.70</b>
<b>BREAKDOWN OF ADVANCES BY MDAs</b>							<b>Actual 2024 ₦</b>
<b>01 ADMINISTRATIVE SECTOR</b>							
010000000000	ADMINISTRATION SECTOR						
011100100100	GOVERNMENT HOUSE						4,444,863.68
011100100200	DEPUTY GOVERNOR'S OFFICE						644,863.68
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)						6,194,863.68
011200300100	BORNO STATE HOUSE ASSEMBLY						8,744,863.68
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY						10,744,863.68
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)						29,344,863.68
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL						16,144,863.68
014700100100	BORNO STATE CIVIL SERVICE COMMISSION						1,244,863.68
<b>TOTAL</b>							<b>77,508,909.45</b>
<b>02 ECONOMIC SECTOR</b>							
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES						8,044,863.68
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT						9,044,863.68
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)						344,863.68
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)						544,863.68
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)						344,863.68





023400100100	MINISTRY OF WORKS AND HOUSING	5,744,863.68
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	3,144,863.68
025200100100	MINISTRY OF WATER RESOURCES	6,544,863.68
	<b>TOTAL</b>	<b>33,758,909.45</b>
<b>03 LAW &amp; JUSTICE SECTOR</b>		
031805100100	BORNO STATE HIGH COURT OF JUSTICE	4,344,863.68
032600100100	MINISTRY OF JUSTICE	26,294,863.68
	<b>TOTAL</b>	<b>30,639,727.36</b>
<b>05 SOCIAL SECTOR</b>		
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	444,863.68
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	10,244,863.68
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	10,544,863.68
051700800100	BORNO STATE LIBRARY BOARD	2,744,863.68
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	6,544,863.68
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	87,844,863.68
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	196,544,863.68
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	46,344,863.68
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	33,644,863.68
051705600100	BORNO STATE SIR KASHIM IBRAHIM UNIVERSITY (BSKIU)	67,744,863.68
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONUGA	25044863.68
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	25,294,863.68
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	46,944,863.68
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	36,244,863.68
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	209,938,364.17
053500100100	MINISTRY OF ENVIRONMENT	12,144,863.68
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	12,044,863.68
053905100100	BORNO STATE SPORTS COUNCIL	7,544,863.68
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	244,863.68
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	
	<b>TOTAL</b>	<b>838,095,910.44</b>



**NOTE 19 - LOAN TO OTHER GOVERNMENT ENTITIES**

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS	2024	2024
19			₦	₦
		<b>RECOVERIES</b>		
		ANCHOR BORROWERS -RECOVERIES-		
		This represents recoveries from beneficiaries of ANCHOR Borrowers in 2022 which has not been remitted to CBN as at December, 2024	838,717,757	838,717,757
			<b>838,717,757</b>	<b>838,717,757</b>

**NOTE 20 - LOAN TO OTHER GOVERNMENT ENTITIES**

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS	2024	2023
20			₦	₦
		<b>LOAN TO OTHER GOVT ENTITIES</b>		
		Loan to Other Government Entities		1,216,250,297
			-	<b>1,216,250,297</b>



**KASHIM SHETTIMA GOVERNMENT DAY SECONDARY SCHOOL**

**NOTE 21 - OTHER MDAs ASSETS****BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE

ECONOMIC  
CODE

DETAILS

2024

2023

21

₦

₦

**OTHER MDAs ASSETS**

ESTIMATED VALUE OF ASSETS OVER LIABILITIES.

85,351,263,910

88,267,794,968

**85,351,263,910****88,267,794,968**



NOTE 22 - LOAN REVOLVING FUND

BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS	2024	2023
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, 2024

NOTE	ECONOMIC CODE	DETAILS	2024	2023
23			₦	₦
		HOUSING FUND		
	41030206	HOUSING FUND	988,412,533	988,412,533
			988,412,533	988,412,533

**NOTE 24 - UNREMERITED DEDUCTIONS**

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

NOTE	ECONOMIC CODE	DETAILS	2024	2023
24				₦
		<b>UNREMITTED DEDUCTIONS</b>		
	41030216	OVERPAYMENT RECOVERABLE (RECEIPT)	-	1,000
	41030221	BRTV MULTIPURPOSE	-	8,097,000
	41030223	FMBN DUE	-	268,704,389
	41030224	FMBN HOME RENOVATIONS	-	29,576,598
	41030225	ISLAMIC MED. ASSOCIATION	-	1,524,000
	41030231	WOMEN IN COE	-	745,500
				<b>308,648,487</b>

**NOTE 25 - SCHEDULE OF EXTERNAL LOANS****BORNO STATE GOVERNMENT OF NIGERIA**

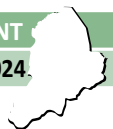
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

**EXTERNAL LOAN****PRINCIPLE REPAYMENT**

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 1/1/2024	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2024
25 A			A	C	D	E=A+B+C-D
		<b>EXTERNAL LOAN</b>	<b>₦</b>			
		Foreign Loan	4,635,629,341.43		2,293,230,560.71	2,342,398,780.72
25 B		Public Debt Services - Principal				70,540,631,105.04
		<b>SUB-TOTAL LOANS</b>	<b>4,635,629,341.43</b>	<b>-</b>	<b>2,293,230,560.71</b>	<b>72,883,029,885.76</b>

**EXTERNAL LOAN****INTEREST REPAYMENT**

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 1/1/2024	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2024
25 B			A	C	D	E=A+B+C-D
		<b>EXTERNAL LOAN</b>	<b>₦</b>			
		Foreign Loan			98,223,447.00	
	14030106	Public Debt Services - Interest			76,623,599.04	
		<b>SUB-TOTAL LOANS</b>	<b>-</b>	<b>-</b>	<b>174,847,046.04</b>	<b>-</b>
		<b>SUB-TOTAL EXTERNAL LOANS</b>	<b>4,635,629,341.43</b>	<b>-</b>	<b>2,468,077,606.75</b>	<b>72,883,029,885.76</b>

**NOTE 26 - SCHEDULE OF INTERNAL LOANS****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024****INTERNAL LOAN  
PRINCIPLE REPAYMENT**

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 1/1/2024	Add back Interest Charged as Principal Repayment in Previous years	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2024
26 A	14030101	CBN BUDGET SUPPORT	12,810,439,827.32	3,438,761,355.15		16,249,201,182.47	-
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)	7,516,165,822.72			7,516,165,822.72	-
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)	6,668,886,456.05	757,934,686.12		7,426,821,142.17	-
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY	3,271,074,340.25	312,258,993.08		3,583,333,333.33	-
	14030105	FAMILY HOMES	3,987,583,323.08	943,270,197.92		313,356,969.51	4,617,496,551.49
							61,581,412.04
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	(912,731,474.80)	1,325,086,520.20		350,773,633.36	
	14030108	HEALTH CARE DEDUCTIONS	2,442,998,661.53	(773,967,367.90)		182,211,551.24	1,486,819,742.39
	14030109	GRATUITY LOAN-ZENITH BANK	2,067,341,467.11	3,465,066,864.93		2,623,899,107.20	2,908,509,224.84
		FAAC purchase of Software Data Book(1st	-				-
		ECOLOGICAL FUND	(1,270,934,039.92)	1,270,934,039.92			-
		ZENITH BANK- State Human Crises Loan	5,956,096,197.00	2,188,685,244.12		4,818,821,526.26	3,325,959,914.86
		CBN DCRR FACILITY	3,602,439,544.90	6,104,809,172.26		1,876,889,659.13	7,830,359,058.03
		ZENITH BANK SHORT TERM LOAN	(91,366,080.00)	91,366,080.00			-
		CBN BRIDGING LOAN	18,043,082,743.15	182,253,360.74		18,225,336,103.89	-
		Loan Adjustments	22,766,216,524.18				
		MICRO SMALL & MEDIUM ENTERPRISES DEV.		1,333,333,333.33			1,333,333,333.33
		<b>SUB-TOTAL LOANS</b>	<b>86,857,293,312.57</b>	<b>20,639,792,479.87</b>	<b>-</b>	<b>63,166,810,031.28</b>	<b>21,564,059,236.98</b>



**INTERNAL LOAN**  
**INTEREST REPAYMENT REPAYMENT**  
**NOTE**

	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 1/1/2024	Add back Interest Charged as Principal Repayment in Previous years	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2024
26 B	14030101	CBN BUDGET SUPPORT					
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)					
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)					
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY					
	14030105	FAMILY HOMES				287,327,010.69	
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME				22,876,760.72	
	14030108	HEALTH CARE DEDUCTIONS				142,818,256.48	
	14030109	GRATUITY LOAN-ZENITH BANK				963,860,795.24	
		FAAC purchase of Software Data Book(1st Deduction)					
		ECOLOGICAL FUND					
		ZENITH BANK- State Human Crises Loan Repayment				1,409,358,158.12	
		CBN DCCR FACILITY				793,835,802.07	
		ZENITH BANK SHORT TERM LOAN					
		CBN BRIDGING LOAN					
		Loan Adjustments					
		MICRO SMALL & MEDIUM ENTERPRISES DEV. FUND					
		<b>SUB-TOTAL LOANS</b>				3,620,076,783.32	-
		<b>SUB-TOTAL INTERNAL LOANS</b>	<b>86,857,293,312.57</b>	<b>20,639,792,479.87</b>	<b>-</b>	<b>66,786,886,814.60</b>	<b>21,564,059,236.98</b>

**NOTE**

i Opening and Closing balances of outstanding External and Internal Loans in the sum of ₦91,492,922,654 and ₦94,447,089,122.74 , respectively, were disclosed in Statement 2 (Statement of Assets and Liabilities) of the Financial Statements, even though the State is still on a Cash Basis of Accounting. All Assets and Liabilities of the State shall be recognised in the Accounts as the State Government is making efforts to migrate to the Accrual Basis of Accounting in 2025.

ii Upon reconciliation with State Debt Management, we discovered that in prior years, the state incorrectly reported interest payments on its loan as principal repayments. The total amount of interest incorrectly reported as principal repayment was ₦20,639,792,479.87.

This error has been corrected in the current year. This necessitated the addition of a new cell to add back the Interest Charged as Principal Repayment in Previous years. However, all relevant adjustments have been reflected in the Cash Flow statement and the CRF statement (Statement 1 & 3).



**NOTE 8B - GRANTS TO GOVERNMENT ENTITIES****BORNO STATE GOVERNMENT OF NIGERIA****SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

A	22040103	<b>GRANT TO LOCAL GOVERNMENTS -CURRENT</b>	
	MONTH	<b>DETATLIS</b>	<b>AMOUNT</b>
			<b>₦</b>
	Jan	Disbursment to Ministry for Local Government and Emirate Affairs	500,000,000
	Aug	Disbursment to Ministry for Local Government and Emirate Affairs	10,000,000
B	22040104	<b>GRANT TO LOCAL GOVERNMENTS - CAPITAL</b>	
	MONTH	<b>DETATLIS</b>	<b>AMOUNT</b>
			<b>₦</b>
	January	Disbursment to Ministry for Local Government and Emirate Affairs	1,335,537,000
	Febuary	Disbursment to Ministry for Local Government and Emirate Affairs	4,000,000,000
C	22040105	<b>GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT</b>	
		<b>DETAILS</b>	<b>AMOUNT</b>
			<b>₦</b>
		This Represents Borno State Information And Communication Technology Development Agency (Bictda)	82,491,000
		This Represents Ministry Of Livestock And Fisheries Development	200,000,000
D	22040106	<b>GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL</b>	
		<b>DETAILS</b>	<b>AMOUNT</b>
			<b>₦</b>
		This Represents Disbursement To Ministry Of Finance And Economic Development	10,106,588,659
		This Represents Disbursement To Borno State Social Investment Management Programme	78,000,000
E	22040109	<b>GRANTS TO COMMUNITIES/NGOs</b>	
		<b>DETAILS</b>	<b>AMOUNT</b>
			<b>₦</b>
		This Represent Flood Interventions To Communities Through Ministry Of Finance	10,000,000,000
		This Represents Disbursement To NGOs Through Ministry Of Finance	1,637,524,049

**NOTE 12B - AID AND GRANTS****BORNO STATE GOVERNMENT OF NIGERIA****SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024**

A	13020302	CAPITAL DOMESTIC GRANTS DETATLIS	AMOUNT
			₦
		Grant From Local Government Area Borno State Emergency Management Agency (Sema)	10,090,000
		Grant From Local Government Area Special Services Office (Monitoring & Special Duties)	44,901,010
		Grant From Local Government Area State Independent Electoral Commission	56,000,000
		Grant From Local Government Area Ministry Of Transport	293,550,000
		Grant From Fed. Min. Of Women Affairs/ Women Support	
		Grant From Local Government Area Ministry Of Reconstruction, Rehabilitation And Resettlement	
			300,000,000
		Grant From Local Government Area Contributory Health Care Management Agency	672,542,109
		TOTAL	<b>1,377,083,119</b>
B	13020301	CURRENT DOMESTIC GRANTS	₦
		Grant From Local Government Area To Deputy Governor'S Office	50,000,000
		Grant From Local Government Area To Government House	700,000,000
		Grant From Local Government Area To Borno State Emergency Management Agency (Sema)	
			255,000,000
		Grant From Local Government Area To Local Government Pensions Board	162,891,739
		Grant From Local Government Area To State House Of Assembly	94,500,000
		Grant From Local Government Area To Office Of The Local Government Auditor General	80,000,000
		Grant From Local Government Area To Local Government Service Commission	49,110,158
		Grant From Local Government Area To Ministry Of Reconstruction, Rehabilitation And Resettlement	
			11,000,000
		Grant From Local Government Area To To Borno State Scholarships Board	40,476,997
		Grant From Local Government Area To Ministry Of Religious Affairs	5,000,000
		Grant From Local Government Area To Borno State Arabic And Sangaya Education Board (Bosaseb)	
			381,836,324
			<b>1,829,815,219</b>
C	13020401	CURRENT FOREIGN GRANTS	₦
		UNDP Grant	5,684,760
		UNICEF	30,892,036
			<b>36,576,796</b>
D	13020402	CAPITAL FOREIGN GRANTS	
		UNDP Grant	10,380,000
		UNICEF	355,210
		Agile Intervention At Borno State Library Board	186,271,544
		Bill And Melinda Gates Foundation	3,948,230,395
			<b>4,145,237,149</b>



**NOTE 25B - SCHEDULE OF EXTERNAL LOANS**  
**AND GRANTS**  
**BORNO STATE GOVERNMENT OF NIGERIA**  
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

DESCRIPTION	OUTSTANDING BALANCE AS AT 31/12/DEC
BORNO STATE HEALTH SYSTEM DEVELOPMENT-IDA	5,904,278,035.17
BORNO STATE -HIV/AIDS PROGRAMME-IDA	1,572,605,888.05
BORNO STATE- 2nd HIV/AIDS PROGRAMME	5,716,535,223.65
BORNO STATE- THIRD NATIONAL FADAMA	932,420,838.52
BORNO STATE- ADOLESCENT GIRLS INITIATIVE FOR LEARNING	43,668,045,606.91
BORNO STATE- COMM BASED AGRIC & RURAL DEV PROGRAMM-IFA	2,970,144,661.21
BORNO STATE- INCLUSIVE BASIC SERVICE DELIVERY & LIVELIHOOD EMPOWERMENT INTEGRATED PROGRAMME	2,826,507,158.06
BORNO STATE- INCLUSIVE BASIC SERVICE DELIVERY & LIVELIHOOD EMPOWERMENT INTEGRATED PROGRAMME	2,281,458,085.37
FADAMA DEVELOPMENT	4,668,635,608.10
<b>SUB-TOTAL LOANS</b>	<b>70,540,631,105.04</b>

