



REPORT OF THE AUDITOR GENERAL

ON THE

ACCOUNTS

OF BORNO STATE

GOVERNMENT

FOR THE YEAR

ENDED 31ST DECEMBER, 2024



BORNO STATE GOVERNMENT OF NIGERIA

**ANNUAL REPORT OF THE STATE AUDITOR GENERAL
ON THE ACCOUNTS OF
THE GOVERNMENT OF BORNO STATE**

FOR THE YEAR ENDED 31ST DECEMBER 2021

TO THE BORNO STATE HOUSE OF ASSEMBLY



His Excellency
PROF. BABAGANA UMARA ZULUM FNSE, Mni
The Executive Governor of Borno State



His Excellency
HON. UMAR KADAFUR
Deputy Governor of Borno State



RT. HON. ABDULKARIM LAWAN
Speaker, Borno State House of Assembly





His Royal Highness
ALH. (DR.) ABUBAKAR IBN UMAR GARBAI EL-KANEMI, CFR
The Shehu of Borno



ALHAJI SHETTIMA BUKAR

B.SC (ACCT) MBA FCPA FCNA

State Auditor General, Borno State.



BORNO STATE GOVERNMENT OF NIGERIA

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PART I

THE ANNUAL REPORT OF THE STATE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF BORNO STATE FOR THE YEAR ENDED 31ST DECEMBER 2021 TO THE BORNO STATE HOUSE OF ASSEMBLY.

1.0 INTRODUCTION

In fulfillment of the provisions of Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999 (As amended); the Public Sector Auditing Standards, 1997, and the Borno State Audit Law, 2021(as Amended), the accounts of the Government of Borno State and the Financial Statements for the year ended 31st December 2021 together with the individual accounts maintained by Ministries, Departments and Agencies (MDAs) have been audited under my direction. I conducted my audit in compliance with the Laws and Standards quoted above. Those Laws and Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatements. My responsibility in that direction, therefore, is to express an independent opinion on the financial statements based on the audit whether they show a true and fair view, and the orderliness or not of the individual accounts maintained by the Ministries, Departments and Agencies (MDAs).

The audit involved the performance of procedures, and the Auditor exercised his judgment in the selection of the appropriate procedures for obtaining audit evidence about the amounts and disclosures in the financial statements. The Audit also conducted evaluation of the appropriateness of the accounting polices used and the reasonableness of the overall presentation of the financial statements of the year under review. I believe I have obtained from the audit reasonable evidence and assurances that are sufficient and appropriate for the basis of expression of my audit opinion.

I have therefore, certified the individual accounts maintained by Ministries, Departments and Agencies (MDAs) that they are in order, subjects to comments contained in this report while irregularities have been communicated through letters, reports, and queries to the affected Accounting Officers. And unresolved issues are presented in this report.

Responsibility for Accounts and Financial Statements

The Accountant General of the State is responsible for the preparation of the Annual Financial Statements of the State and their related Notes to the Accounts. The Constitution of the Federal Republic of Nigeria, 1999 (As Amended), Financial Regulations (Chapter 1) and the Public Finance (Control and Management) Law 1958 (As Amended) mandate the Accountant General with the responsibility of keeping and maintenance of the various books of accounts that provides adequate and reasonable assurances that transactions are appropriately recorded in line with statutory authority; and for the preparation of the State's Annual Financial Statements and their related Notes. The Accounts and the Financial Statements for the financial year 2021 were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

Responsibility of the Auditor General

My responsibility as Auditor General is to express an independent opinion on the financial statements based on the audit conducted. I conducted my audit 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).

The standards used for the audit include the Public Sector Auditing Standards, 1997, the International Auditing Standards and the INTOSSAI Auditing Standards. Those Laws and standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

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 reasonable evidence and assurances enough to provide a basis for independent audit opinion.

The audit also includes an evaluation of the appropriateness of the accounting polices 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.

Responsibility of the State Public Accounts Committee

The Public Accounts Committee (PAC) of the State House of Assembly has as a responsibility the review of the Annual Report of the Auditor General, conduct public hearing thereon, make observations and report back to plenary, all with a view to ensuring enforcement of the recommendations made in the report and impose sanctions where appropriate. The Resolution of the State House of Assembly is the final position on the Report of the State Auditor General whether on queries, observations on any impropriety etc.

Submission of Financial Statements

The Annual Financial Statements of the Government of Borno State for the year ended 31st December 2021 together with their related Notes were first submitted to me on 30th May 2022 by the Accountant General, Borno State. Following observations raised pursuant to the audit, the Statements were returned to the Accountant General for correction and eventually the clean copy was received on 27th June 2022. This was finally confirmed by me and found to be in order and reproduced as part of this report from pages 36 to 158.

In fulfilment of the requirement of Section 125 (5) of the Constitution of the Federal Republic of Nigeria 1999 (as Amended), I hereby submit the Annual Report of the State Auditor General on the accounts of the Government of Borno State for the financial year ended 31st December 2021 to the Honourable House of Assembly of Borno State for consideration.

ACKNOWLEDGEMENT

I wish to register my gratitude to Accounting Officers of the various Ministries, Departments and Agencies (MDAs) who have tried in prompt rendition of their Financial Transcripts, which facilitated my audit for the year under review. I also appreciate the Accountant General and Staff for their cooperation during the year and doggedness in rendition of the Financial Report.

Worthy of recognition also is the contributions, hard work and good spiritedness of the members of staff of the Office of the Auditor General. In that vein I wish to particularly appreciate the commitment, selflessness, loyalty, and patriotism demonstrated by the Final Accounts Audit Team and the Committee assigned the duty of Drafting of this Annual Report.

Finally, I wish to sincerely express my heartfelt gratitude and that of the entire staff of the Office of the State Auditor-General to the Borno State Governor, His Excellency Prof. Babagana Umara Zulum mni, FNSE for his passionate concern towards the Office of the State Auditor General, and for providing us the needed funds for our general operations and particularly for the timely processing and production of this report. This is a grease to our elbows, which will encourage us to improve our efficiency and effectiveness.



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

AUDIT CERTIFICATE

In accordance 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 examined the Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31st December 2021.

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, I evaluated the overall adequacy of the information presented 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 audit 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, the Financial Statements Numbers 1, 2, 3 and 4 i.e. Statement of Cash Flow; Statement of Assets and Liabilities; Statement of Consolidated Revenue Fund, and Statement of Capital Development Fund together with their related Notes set out on pages 36 to 158 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, 2021 and the transactions for the fiscal year ended on that date.

Special Opinion

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The receipts are in Notes 12(a) whereas the expenditures are in Notes 6 and 15 in the attached General-Purpose Financial Statements (GPFS) of Borno State Government. In my opinion Notes 6, 12(a) and 15 presents fairly in all material respects the funds received and expended against the SFTAS Program by the State for the year ended December 31, 2021.



ALH. SHETTIMA BUKAR, *F CPA, FCNA*
AUDITOR GENERAL, BORNO STATE.

2.0 GENERAL OBSERVATIONS:

2.1 Internal Audit and Internal Control

Improvement has been observed in most of the Ministries, Departments and Agencies (MDAs) during routine examination of keeping of accounting books and records in the year under review. This may not be unconnected with the intensive supervision of the accounting records by the Inspectorate unit of the Department of Inspectorate and Internal Audit and Inspectorate of the Office of the Accountant General.

2.2 Pension and Gratuity

The pre-payment audit of retirement and death benefits (pension and gratuity) files of staffs in the state service in the year 2021 was conducted, where seven hundred and seventy (770) files were processed in respect of mandatory, voluntary retirement and withdrawal of service which involved the sum of seven hundred and ninety one million nine hundred and eighteen thousand four hundred and sixty eight naira and twenty six kobo (₦791,918,468.26) only for pension while gratuity was the total sum of three billion one hundred and forty seven million five hundred and thirty four thousand two hundred and forty three naira and forty six kobo (₦3,147,534,243.46).

Similarly, one hundred and seventy two (172) files were treated in respect of officers who died in active service, which involve the sum of five hundred and forty six million four hundred and eighty eight thousand seven hundred and forty three naira and fifteen kobo (₦546,488,743.15) only for their five (5) years pension, while gratuity stood at the sum of three hundred and eighty seven million five hundred and eighty seven thousand five hundred and one naira and seven kobo (₦387,587,501.07) only.

Therefore the cumulative total of the mandatory and voluntary retirement, withdrawal of service and those who died in active service were nine hundred and forty two (942) files, which were processed involving grand totals of pension one billion three hundred and thirty eight million four hundred and seven thousand two hundred and eleven naira and forty one kobo (₦1,338,407,211.41) only and gratuity of three billion five hundred and thirty five million one hundred and twenty one thousand seven hundred and forty four naira and fifty three kobo (₦3,535,121,744.53) only. The details of the above are tabulated according to Ministries, Departments and Agencies (MDAs) on page 8.

Savings:

During the pre-payment audit of staff terminal, benefits savings were recorded. The savings were because of officers who overstayed in service, which stayed above the normal duration of service either by age or by service year; continuation of flow of salaries after an officer had retired or beyond date of death for officers who died in active service, which are due to non-timely stoppage of retiring or deceased officers' salaries. These are regarded as overpayments and are endorsed against the officers' Gratuity Payable for deduction when payments are made for the gratuities. Therefore, during the year 2021, the total savings recorded was a total sum of fifteen million ninety-six thousand and seventy-two naira and sixty-one kobo (₦15,096,072.61) only.

Recommendation:

- i. That Ministries, Department and Parastatals should draw a comprehensive Staff Nominal Roll, which will help monitor service period of their staff so as to advice and draw attention of all officers due to retire to submit in time their letter of notice of retirement.
- ii. Periodic orientation and sensitization of the state labour force of the importance of adhering to timely exit to both the officer and the Government.

Table Showing Retirement & Death Benefits according to MDAs for 2021

S/No	MINISTRIES, DEPARTMENTS & AGENCIES	RETIREMENT/WITHDRAWAL OF SERVICE			DEATH IN ACTIVE SERVICE			TOTAL No. OF RETIRED & DEAD OFFICERS	TOTAL PENSION FOR THE YEAR (₦)	TOTAL GRATUITY FOR THE YEAR (₦)
		No. OF RETIREES	PENSION (₦)	GRATUITY (₦)	No. OF DEATH	5 YEARS PENSION (₦)	GRATUITY (₦)			
1	Government House	2	1,603,695.21	5,992,931.15	1	2,365,873.65	1,753,529.90	3	3,969,568.86	7,746,461.05
2	Governor's Office	3	4,171,345.22	15,620,717.93	1	2,364,462.55	1,760,211.02	4	6,535,807.77	17,380,928.95
3	Office of the Head of Service	2	1,803,389.55	6,758,232.36	0	0	0	2	1,803,389.55	6,758,232.36
4	Borno State House of Assembly	2	335,763.00	1,966,390.90	0	0	0	2	335,763.00	1,966,390.90
5	Office of the State Auditor General	21	19,932,616.45	75,472,995.25	0	0	0	21	19,932,616.45	75,472,995.25
6	Borno State Civil Service Commission	2	2,036,887.76	7,600,855.23	0	0	0	2	2,036,887.76	7,600,855.23
7	Office of the Auditor General for Local Gov't	2	2,069,947.80	7,727,805.12	0	0	0	2	2,069,947.80	7,727,805.12
8	Ministry of Home Affairs, Information & Culture	6	5,025,245.73	19,327,586.26	3	10,281,056.10	5,142,843.64	9	15,306,301.83	24,470,429.90
9	College of Business & Mgt Studies Konduga	1	1,720,386.52	6,451,449.48	0	0	0	1	1,720,386.52	6,451,449.48
10	Borno Radio Television Corporation (BRTV)	1	1,209,092.92	4,534,098.68	3	521,846.7	392,234.64	4	6,427,556.62	8,456,439.32
11	Ministry of Agriculture & Natural Resources	25	31,222,874.43	107,723,059.52	4	13,834,806.50	10,225,408.37	29	45,057,680.93	117,948,467.89
12	Ministry of Trade, Investment & Tourism	10	8,550,173.54	31,945,897.86	2	7,025,880.55	5,234,304.74	12	15,576,054.09	37,180,202.60
13	Ministry of Finance, Budget & Planning (Finance)	33	39,637,066.33	146,209,363.46	0	0	0	33	39,637,066.33	146,209,363.46
14	Ministry of Water Resources	20	19,045,033.14	67,324,193.14	10	21,549,592.45	17,908,001.81	30	40,594,625.59	85,232,194.95
15	Ministry of Works	34	30,209,604.52	113,052,218.58	6	7,620,158.60	6,796,565.08	40	37,829,763.12	119,848,783.66
16	BOGIS/ Lands and Survey	8	6,544,267.60	24,494,421.49	1	6,537,957.10	4,821,743.38	9	13,082,224.70	29,316,164.87
17	Ministry of Animal Resources & Fisheries Devt.	12	12,308,181.94	45,904,525.58	5	6,837,579.70	5,437,406.71	17	19,145,761.64	51,341,932.29
18	Borno State Rural Electrification Board (REB)	2	2,313,066.09	8,673,994.08	0	0	0	2	2,313,066.09	8,673,994.08
19	Borno State Housing Corporation	3	4,710,393.90	17,663,977.20	0	0	0	3	4,710,393.90	17,663,977.20

20	Ministry of Housing and Energy	4	6,465,707.95	24,232,491.45	0	0	0	4	6,465,707.95	24,232,491.45
21	Borno State Agricultural Development Program	61	59,756,869.14	243,632,279.80	5	15,031,044.35	11,256,544.47	66	74,787,913.49	254,888,824.27
22	Mohammet Lawan College of Agriculture	3	5,652,032.28	21,172,592.93	2	5,778,885.00	4,288,616.40	5	11,430,917.28	25,461,209.33
23	Borno State Board of Internal Revenue	8	8,434,929.38	45,691,418.82	0	0	0	8	8,434,929.38	45,691,418.82
24	Borno Supply Company	4	2,707,957.33	10,116,786.98	0	0	0	4	2,707,957.33	10,116,786.98
25	Judiciary	7	14,237,513.13	54,763,398.36	1	7,283,735.15	5,422,336.16	8	21,521,248.28	60,185,734.52
26	High Court of Justice	5	4,684,196.57	20,645,943.67	1	6427403.45	4794495.58	6	11,111,600.02	25,440,439.25
27	Mohd Goni College of Legal & Islamic Studies	2	3,356,581.30	12,441,659.04	4	18,337,296.35	13,444,172.51	6	21,693,877.65	25,885,831.55
28	Sharia Court of Appeal	1	277,161.29	993,161.30	0	0	0	1	277,161.29	993,161.30
29	Ministry for Local Government and Emirate Affairs	1	1,330,671.14	5,139,164.45	2	4,672,877.30	3,487,459.09	3	6,003,548.44	8,626,623.54
30	Ministry of Environment	4	2,655,397.67	8,650,955.83	4	9,849,322.30	7,294,392.66	8	12,504,719.97	15,945,348.49
31	Ministry of Youth Empowerment	2	1,416,389.18	5,304,084.52	3	13,416,733.65	7,755,736.93	5	14,833,122.83	13,059,821.45
32	Ministry of Health and Human Services	6	5,023,068.03	18,801,452.03	1	2,531,045.65	1,940,468.34	7	7,554,113.68	20,741,920.37
33	Ministry of Education	16	14,139,714.11	59,709,703.58	2	1,488,124.75	992,083.20	18	15,627,838.86	60,701,786.78
34	Sports Council	4	990828.23	3503715.01	2	5,396,596.80	3,922,340.64	6	6,387,425.03	7,426,055.65
35	Hospitals Management Board (HMB)	169	200,310,726.20	743,379,585.76	44	169,700,734.80	115,210,542.22	213	370,011,461.00	858,590,127.98
36	Sir Kashim Ibrahim College of Education	13	8,482,358.28	74,180,323.90	2	12,414,653.00	9,061,515.36	15	20,897,011.28	83,241,839.26
37	Umar Ibn Ibrahim El-Kanemi College of Education Science & Technology Bama	4	7,573,066.87	28,230,129.85	6	10,405,182.95	8,104,303.17	10	17,978,249.82	36,334,433.02
38	Ramat Polytechnic Maiduguri	23	28,750,697.30	109,414,568.96	7	26,242,889.95	20,519,572.50	30	54,993,587.25	129,934,141.46
39	Borno State Environmental Protection Agency	12	2,313,396.03	8,598,392.19	4	9,238,042.80	6,860,807.64	16	11,551,438.83	15,459,199.83
40	Borno State Agency for Mass Literacy	7	5,657,139.62	21,106,552.21	4	6,211,277.30	4,025,703.81	11	11,868,416.92	25,132,256.02
41	Teaching Service Board (TSB)	224	212,955,327.14	912,319,774.22	42	138,427,066.70	96,204,055.10	266	351,382,393.84	1,008,523,829.32
42	Borno State Pilgrims Welfare Board	1	297,708.44	1,061,395.33	0	0	0	1	297,708.44	1,061,395.33
		770	791,918,468.26	3,147,534,243.46	172	546,488,743.15	387,587,501.07	942	1,338,407,211.41	3,535,121,744.53

3.0 APPRAISAL OF BUDGET PERFORMANCE

Under this section of the report, focus is placed on the 2021 Approved Budget as provided by the appropriation Law of 2021. Comparative analyses of the Recurrent Revenue generation and Capital Receipts performance, and Recurrent and Capital expenditure performance put against their approved budget for the year under review is made. The primary objective is for ascertaining whether revenue targets were met, and the degree of their performance. Similarly, the expenditure aspect is evaluated to determine whether there was conformity or not with the expenditure projections as contained in the Appropriation Law of the year 2021; secondly it provides information as to which sector (Administration, Economic, Law and Justice, and Social Services) of the Government were given greater attention, and whether it is as projected in the budget.

The Financial Year 2021 Budget was christened “The People’s Budget of Recovery and Consolidation” based on the Government Policy Thrust of Good Governance. The estimate had a budget size of two hundred and forty-eight billion three hundred and ninety-two million six hundred and sixteen thousand naira (₦248,392,616,000) only consisting of Capital and Recurrent expenditure. The Capital expenditure was put at one hundred and seventy-nine billion two hundred and sixty-one million three hundred and sixty-four thousand naira (₦179,261,364,000) only, which is seventy two percent (72%) of the Approved Budget, whereas the recurrent expenditure was appropriated sixty nine billion one hundred and thirty one million two hundred and fifty two thousand naira (₦69,131,252,000) only being twenty eight percent (28%) of the Approved Budget.

The budget was expected to be financed by Recurrent Revenue consisting of Internally Generated Revenue (IGR) and Statutory Allocation from the Federation Account, and Capital Receipts and Opening balance of ten billion nine

hundred and eighty-four million four hundred and twenty-one thousand naira (₦10,984,421,000) only. The Internally Generated Revenue (IGR) was estimated the sum of sixteen billion six hundred and three million one hundred and forty three thousand naira (₦16,603,143,000) only, which is about twenty percent (20%) of the Recurrent Revenue projection, while sixty six billion seven hundred and eighty-one million five hundred and seventy-eight thousand naira (₦66,781,578,000) only was the projection for Revenue from Federation Accounts Allocation (FAAC), which accounts for eighty percent (80%) of the Recurrent Revenue estimate for the year; and Capital Revenue of forty billion five hundred and fifteen million nine hundred and fifty thousand naira (₦154,020,474,000) only.

However, as a result of Virement/Special Warrant Approved in the year 2021, the Initial Approved Capital Expenditure Budget of one hundred and seventy nine billion two hundred and sixty one million and three hundred and sixty four thousand naira (₦179,261,364,000) only as indicated above in the Summary of 2021 Approved Budget, has been reduced to one hundred and seventy billion two hundred and ninety five million five hundred and eighty three thousand eight hundred and seventy five naira (₦170,295,583,875) only thereby indicating a 5% decrease, while the Initial Approved Recurrent Expenditure Budget has been increased from sixty nine billion one hundred and thirty one million and two hundred and fifty two thousand naira (₦69,131,252,000) only to seventy eight billion ninety seven million thirty two thousand and one hundred and twenty five naira (₦78,097,032,125) only, indicating a 12.97% increase. The Virement/Special Warrant is a movement of expenditure provisions among and between Economic Codes, which does not increase the budget size. So, the changes described above did not affect the budget size.

From the above, Total Recurrent Revenue stood at about thirty four percent (34%) of the total budget, whereas Capital Revenue accounts for sixty six percent (66%) of the Total Revenue projection. Similarly, due to the Virement /Special

Warrant Approved in the year the total Recurrent Expenditure Budget stood at thirty one percent (31%), while the Capital Expenditure Budget represents sixty-nine (69%). Considering the changes brought up by the Approved Virement/ Special Warrant in the Expenditure aspect, the Summary of these analysis is shown below:

Summary of 2021 Approved Budget:

REVENUE:

Recurrent Revenue:	₦	(%)
Statutory Allocation (FAAC)	- 66,784,578,000	- 26.89
Internally Generated Revenue (IGR)	- <u>16,603,143,000</u>	- <u>6.68</u>
	<u>83,387,721,000</u>	- <u>33.57</u>
Capital Revenue:		
Total Capital Receipt	- 154,020,474,000	- 62.01
Opening balance	- <u>10,984,421,000</u>	- <u>4.42</u>
Total Revenue	- <u>248,392,616,000</u>	- <u>100.00</u>

Expenditure:

Recurrent expenditure	- 78,097,032,125	- 31.44
Capital expenditure	- <u>170,295,583,875</u>	- <u>68.56</u>
Total expenditure	- <u>248,392,616,000</u>	- <u>100.00</u>

The subsequent paragraphs are intended to measure the budget performance by matching the approved budget and actual performance for both expenditure and the revenue.

3.1 Recurrent & Capital Revenue Performance

Recurrent Revenue Performance

The recurrent revenue estimate was predicted on receipts from the Internally Generated Revenue (IGR) and federation Account Allocation.

Internally Generated Revenue (IGR) Performance

In the year 2021, the actual Collections for Internally Generated Revenue (IGR) was twenty-three billion, four hundred and seventy million three hundred and seventy-two thousand and fifty-nine naira (₦23,470,372,059) only as against the budgeted figure of sixteen billion, six hundred and three million and one hundred and forty-three thousand naira (₦16,603,143,000) only.

While comparing the total Actual Internally Generated Revenue (IGR) collection with the budgeted figure, it has been observed that the actual collections represent 141.36% of the Approved Budget. However, in terms of actual collection figures, the year 2021 collection is higher than that of year 2020 by 57.76% which is equivalent to the sum of ₦8,592,972,808 only. The performance of the actual Internally Generated Revenue (IGR) to the budgeted figure and other details are tabulated in the below table.

Table Showing Internally Generated (IGR) Collection and Performance for 2021

DESCRIPTION	ACTUAL REVENUE ₦	FINAL BUDGET ₦	INITIAL APPROVED BUDGET ₦	VARIANCE ON FNAL BUDGET ₦	PERFORMANCE (%)
Direct Taxes	15,527,775,147	3,251,754,000	3,251,754,000	-12,276,021,147	477.52
Licenses	114,502,209	961,533,000	961,533,000	847,030,791	11.91
Fees	2,584,448,557	4,754,260,000	4,754,260,000	2,169,811,443	54.36
Fines	9,146,246	121,500,000	121,500,000	112,353,754	7.53
Sales	1,037,086,313	6,623,926,000	6,623,926,000	5,586,839,687	15.66
Earnings	739,894,408	436,931,000	436,931,000	-302,963,408	169.34
Sales/Rent of Government Building	180,000	207,703,000	207,703,000	207,523,000	0.09
Sales/Rent of Land and Others	407,709,546	215,800,000	215,800,000	-191,909,546	188.93
Investment Income	200,000,000	19,736,000	19,736,000	-180,264,000	1013.38
Interest Earned	6,000,000	10,000,000	10,000,000	4,000,000	60.00
Boards and Parastatals	0				
Sub-Total Independent Revenue	20,626,742,426	16,603,143,000	16,603,143,000	-4,023,599,426	124.23
Revenue from other sources:					
Other Receipts by MDAs				0	0
Receipt from Other Government Fund	-			0	0
Domestic Aid	2,843,629,633			-2,843,629,633	0
Total Other Government Revenue	2,843,629,633			-2,843,629,633	
Grand Total Independent Revenue (IGR)	23,470,372,059	16,603,143,000	16,603,143,000	(6,867,229,059)	141.36

Federation Account Allocation Performance

The approved budget for revenue from the Federation Account Allocation was a total of sixty six billion, seven hundred and eighty four million, five hundred and seventy eight thousand naira (₦66,784,578,000) only; the actual collection on the other hand was seventy four billion, four hundred and fifteen million seven hundred and sixty one thousand, seven hundred and fourteen naira (₦74,415,761,714) only, which represents 111.43% of the approved budget, indicating an increase of 11.43% over that of year 2020. Furthermore, the receipts from the Federation Account Allocation for the year 2021 is greater than that of 2020 by eleven billion, three hundred and seventy million, five hundred and seventy thousand, nine hundred and seventeen naira (₦11,370,570,917) only.

In the same vein, the actual revenue from the federation Account Allocation represents 76.02% of the total Actual Recurrent Revenue of the State for the year under review. The detail is presented in the table below:

Table Showing Statutory Revenue (FAAC) Performance for 2021

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Statutory Revenue Allocation	43,994,680,352	46,154,385,000	46,154,385,000	2,159,704,648	95.32
Statutory Allocation – Others:					
Excess Crude Allocation	0.00	4,520,000,000	4,520,000,000	4,520,000,000	0.00
Exchange Gains	349,146,155			(349,146,155)	0.00
Excess Bank charges	12,048,667			(12,048,667)	0.00
Share of Augmentation	170,373,753			(170,373,753)	0.00
Solid Minerals	62,031,978			(62,031,978)	0.00

Inflows from CBN	884,285,065			(884,285,065)	0.00
Forex Equalization	1,774,310			(1,774,310)	0.00
Ecological Funds	113,368,179			(113,368,179)	0.00
Non- Oil Revenue	259,968,318			(259,968,318)	0.00
Share of N50,N100 etc to States	2,300,045,671			(2,300,045,671)	0.00
Unspecified	3,721,811,976			(3,721,811,976)	0.00
Total Statutory Allocation Others	7,874,854,074	4,520,000,000	4,520,000,000	(3,354,854,074)	174.22
Value Added Tax Allocation	22,546,227,288	16,110,193,000	16,110,193,000	(6,436,034,288)	139.95
Total Revenue from Federation Account	74,415,761,714	66,784,578,000	66,784,578,000	(7,631,183,714)	111.43

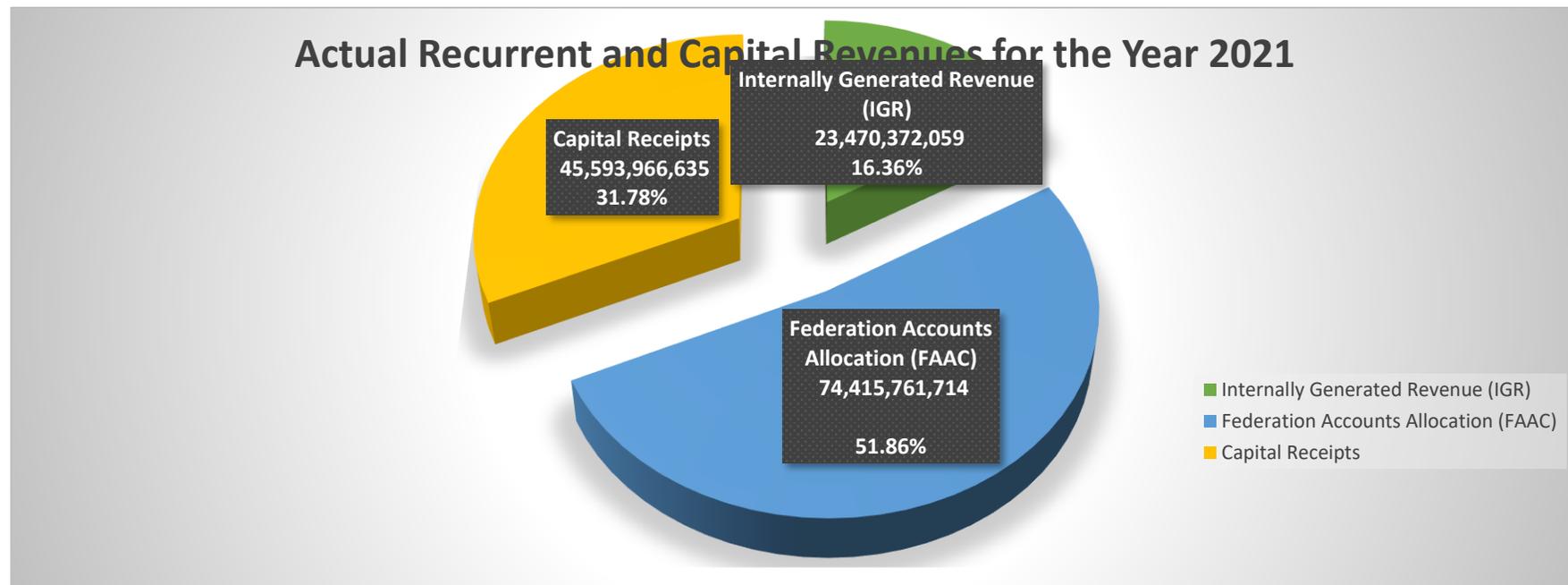
Capital Revenue Performance.

The approved budget for Capital Receipt for the Year 2021 was a total sum of one hundred and fifty-four billion twenty million and four hundred and seventy-four thousand naira (₦154,020,474,000) only, and the actual receipt was a total sum of forty-five billion five hundred and ninety-three million six hundred and ninety-six thousand six hundred and thirty-five naira (₦45,593,696,635) only. This represents 29.60% of the total estimated grants and capital receipts for the year under review. Thus, revealing a deficit of ₦108,426,777,365, representing 70.40% of the budget not accessed. Comparing the actual Capital Receipts for the year 2021 with that of 2020, receipts in the year 2021 is higher by eleven billion seven hundred and forty nine million seven hundred and two thousand three hundred and seventy naira (₦11,749,702,370) only, which represents 34.72%. The details are tabulated below:

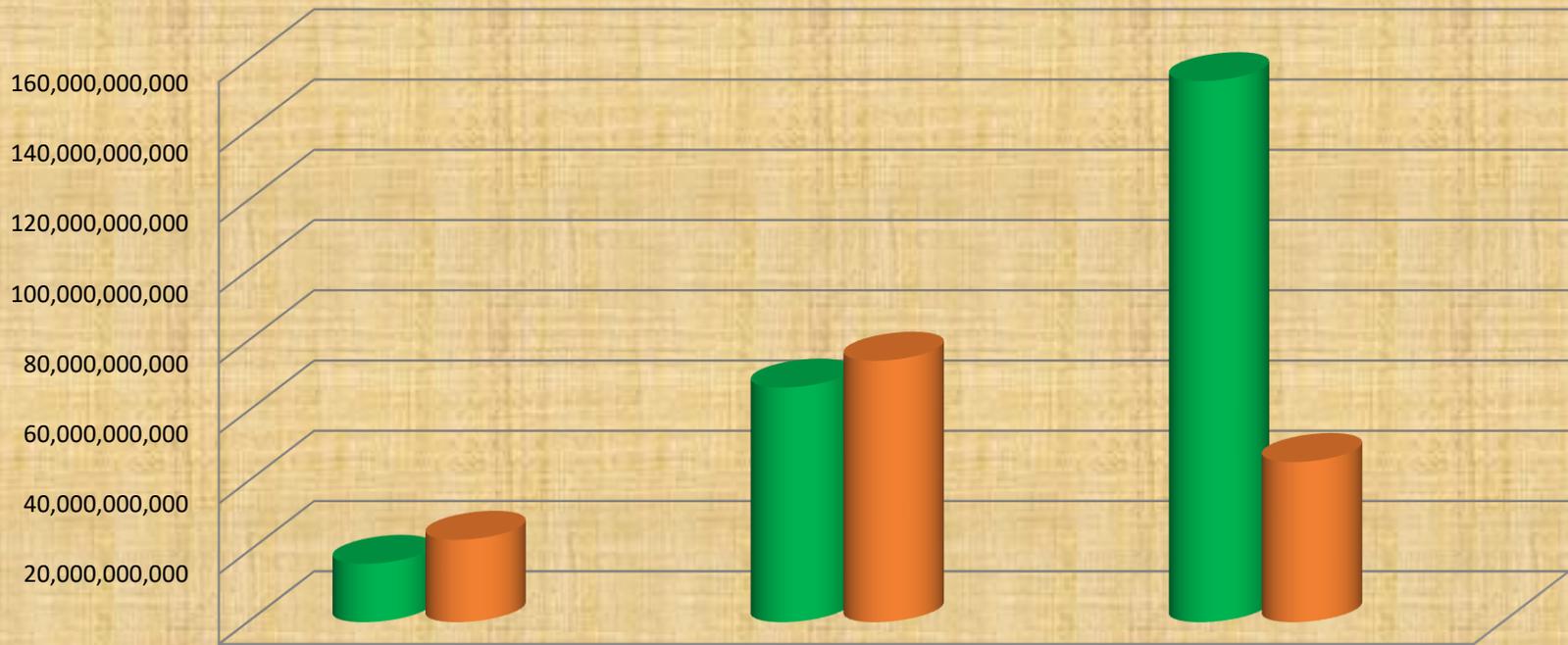
Table showing Capital Revenue Performance for 2021

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Capital Receipts:					
External Grants	31,479,845,823	84,033,994,000	100,491,227,000	52,554,148,177	37.46
Internal Loans	7,332,180,457	53,529,247,000	53,529,247,000	46,197,066,543	13.70
Other Capital Receipts	6,781,670,355	16,457,233,000	-	9,675,562,645	41.21
Total Capital Revenue	45,593,696,635	154,020,474,000	154,020,474,000	108,426,777,365	29.60

The Recurrent and Capital Revenues presented above are further analyzed in chart forms as follows:



Budgeted and Actual Revenues Performance for the Year 2021



	INTERNALLY GENERATED REVENUE (IGR)	STATUTORY REVENUE (FAAC)	CAPITAL RECEIPTS
BUDGET	16,603,143,000	66,784,578,000	154,020,474,000
ACTUAL	23,470,372,059	74,415,761,714	45,593,966,635
PERCENTAGE	141.36	111.43	29.60

3.2 Revenue Shortfalls:

Despite a commendable performance of 141.36% made by Internally Generated Revenue (IGR) as shown in paragraph 3.1 above, there were still Revenue Codes of some Ministries, Department and Agencies (MDAs) where no collections of a single kobo were made from them, i.e., no revenue was realized from them at all.

However, out of the budgeted IGR figures of sixteen billion six hundred and three million one hundred and forty-three thousand naira (₦16,603,143,000) only, revenue codes with budgeted sum of three billion one hundred and eighteen million six hundred and three thousand naira (₦3,118,603,000) only have been observed to have zero collection.

Table Showing Areas with Zero IGR Collection in the Year 2021

SN	REVENUE SOURCES & MDAs	BUDGET (₦)	ACTUAL (₦)	VARIANCE (₦)
1	LICENCES:			
	Ministry of Home Affairs, Information & Culture	1,120,000	0.00	1,120,000
	Ministry of Transport	59,000,000	0.00	59,000,000
	Road Traffic and Inspection Management Agency	750,000,000	0.00	750,000,000
	Ministry of Health	57,250,000	0.00	57,250,000
	Ministry of Environment	13,000	0.00	13,000
2	FEES:			
	Security Trust Fund	377,500,000	0.00	377,500,000
	Ministry of Agriculture and Natural Resources	2,020,000	0.00	2,020,000
	Ministry of Animal and Fisheries Development	7,600,000	0.00	7,600,000

	Ministry of Transport	166,000,000	0.00	166,000,000
	Borno State Housing Corporation	2,300,000	0.00	2,300,000
	Borno State Education Endowment Fund	643,380,000	0.00	643,380,000
	Hospitals Management Board	44,300,000	0.00	44,300,000
	College of Health Technology	51,300,000	0.00	51,300,000
	Ministry of Sports Development	2,216,000	0.00	2,216,000
	Others	264,000,000	0.00	264,000,000
3	SALES:			
	Ministry of Home Affairs, Information and Culture	99,137,000	0.00	99,137,000
	Abba Ashigar College of Business and Admin. Studies	525,000	0.00	525,000
	Ministry of Animal and Fisheries Development	1,500,000	0.00	1,500,000
	Budget and Planning	220,000	0.00	220,000
	Ministry of Trade, Investment and Tourism	80,000	0.00	80,000
	Borno Supply Company (BOSCO)	8,370,000	0.00	8,370,000
	Borno State Universal Basic Education Board	2,500,000	0.00	2,500,000
	Ramat Polytechnic Maiduguri	11,939,000	0.00	11,939,000
	Sir Kashim Ibrahim College of Education	250,000	0.00	250,000
	College of Education Waka-Biu	6,945,000	0.00	6,945,000
	Ministry of Environment	4,677,000	0.00	4,677,000

4	EARNINGS:			
	Ministry of Trade, Investment and Tourism	3,000,000	0.00	3,000,000
	Monday Market Company Limited	66,481,000	0.00	66,481,000
	Ministry of Transport	27,000,000	0.00	27,000,000
	Road Traffic and Inspection Management Agency	10,800,000	0.00	10,800,000
	Ministry of Works	16,600,000	0.00	16,600,000
	Ministry of Poverty Alleviation and Youth Empowerment	300,000	0.00	300,000
	Borno State Library Board	1,000,000	0.00	1,000,000
	Umar Ibn Ibrahim El-Kanemi College of Education, Science and Technology, Bama	9,500,000	0.00	9,500,000
	Others	108,540,000	0.00	108,540,000
5	SALES /RENT OF GOVT BUILDINGS			
	Others	111,040,000	0.00	111,040,000
6	SALES /RENT ON LANDS AND OTHERS			
		200,200,000	0.00	200,200,000
	Grand Total	1,546,442,000	0.00	1,546,442,000

Recommendations

- i- Strengthen the Treasury Single Account (TSA)/Remita Revenue collection by ensuring proper checks and balances
- ii- Improve the supervision of Revenue Collectors by conducting a periodic random inspection of the Revenue Collectors' activities by superiors.
- iii- Since State Internal Revenue Board Law has been reviewed, other Laws of Tertiary Institutions and other Revenue Generating Agencies should be visited to help in strengthening the institutional and Regulatory framework for revenue generation in the State.
- iv- Ensure adequate database of all taxable/revenue generating entities.
- v- That there should be effective collaboration between the revenue generating Ministries, Departments and Agencies (MDAs), and Borno State Internal Revenue Service and Office of the Accountant-General for adequate accounting and recording of revenue generated. Thus, a follow-up mechanism is required to ensure all MDAs with zero collections against their budget render adequate revenue return going forward.
- vi- There should be regular training and sensitization of key players on the electronic revenue collection system especially the staff of the Borno State Internal Revenue Service, Office of the State Auditor General, and Office of the Accountant General particularly on the areas of Rendering Returns and Reports of the Revenue Generated.

3.3 Recurrent Expenditure Performance

Recurrent expenditure refers principally to expenditure on operational activities i.e., running cost, wages, and salaries, (which include pension and gratuity), procurement of goods and services, current grants and subsidies and servicing of loans/debt (both internal and external) etc. And so, the recurrent expenditure final budget for the year 2021 was

seventy-eight billion ninety-seven million thirty-two thousand and one hundred and twenty-five naira (₦78,097,032,125) only representing 31.44% of the total budget for the year as shown above in the Summary of the 2021 Approved Budget. The actual performance was a total sum of eighty-six billion seven hundred and fifty-one million eight hundred and sixty-two thousand three hundred and ninety-two naira (₦86,751,862,392) only, representing 111.08% of the Recurrent expenditure budget for the year under review. The details are tabulated below:

Table showing Recurrent Expenditure Performance for the Year 2021

DESCRIPTION	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Personnel Cost- MDAs (excluding pension)	20,849,262,129	40,071,338,125	26,014,407,787.17	19,222,075,996	52.03
Pension	8,234,361,011	0	13,698,369,212.83	(8,234,361,011)	0.00
Gratuity	3,296,434,632	0		(3,296,434,632)	0.00
Overhead Cost- MDAs	21,828,446,911	29,844,258,000	21,237,039,000	8,015,811,089	73.14
Consolidated Revenue Fund charges	0				0.00
Subvention/Grants to Boards and Parastatals	15,347,590,097	2,181,436,000	2,181,436,000	(13,166,154,097)	703.55
Repayment of Loans	10,432,330,846	0.00	0.00	(10,432,330,846)	0.00
Debt charges	6,763,436,766	6,000,000,000	6,000,000,000	(763,436,766)	112.72
Total	86,751,862,392	78,097,032,125	69,131,252,000	(8,654,830,267)	111.08

Therefore, as shown in the above table, the overall performance of the recurrent expenditure in relation to the budgeted provision showed an impressive performance of 111.08%. In the same vein, the individual components of the recurrent expenditure showed a commendable performance in the range of 52.03% to 703.55%.

3.4 Capital Expenditure Performance.

The Capital expenditure performance analyzes the infrastructural facilities and services provided to the citizenry. This Capital Expenditure include COVID-19 Expenditure with a budget of twenty three billion nine hundred and sixty six million seven hundred and forty four thousand naira (₦23,966,744,000) only and a performance of about 96%.

The Capital Expenditure performance is measured based on nature of the expenditure and further explains the type of services provided to the people. The analysis of performances is done by matching the actual against the budget provisions on basis of the Nature of Expenditure rather than the hitherto sectoral presentation. These are tabulated below:

Table Showing Capital Expenditure Performance for the Year 2021

EXPENDITURE	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Purchase of Assets	6,763,200,885	45,180,195,679	19,262,544,000	38,416,994,794	14.97
Constructions/Provisions	36,720,384,711	87,879,433,000	101,774,192,000	51,159,048,289	41.78
Preservation of the Environment	596,673,484	2,301,077,000	2,296,077,000	1,704,403,516	25.93
Rehabilitations/Repairs	2,178,978,664	21,143,544,000	12,421,500,000	18,964,565,336	10.31
Other Capital Expenditures	10,353,332,828	13,791,334,196	43,507,051,000	3,438,001,367	75.07
Total	56,612,570,572	170,295,583,875	179,261,364,000	113,683,013,303	33.24

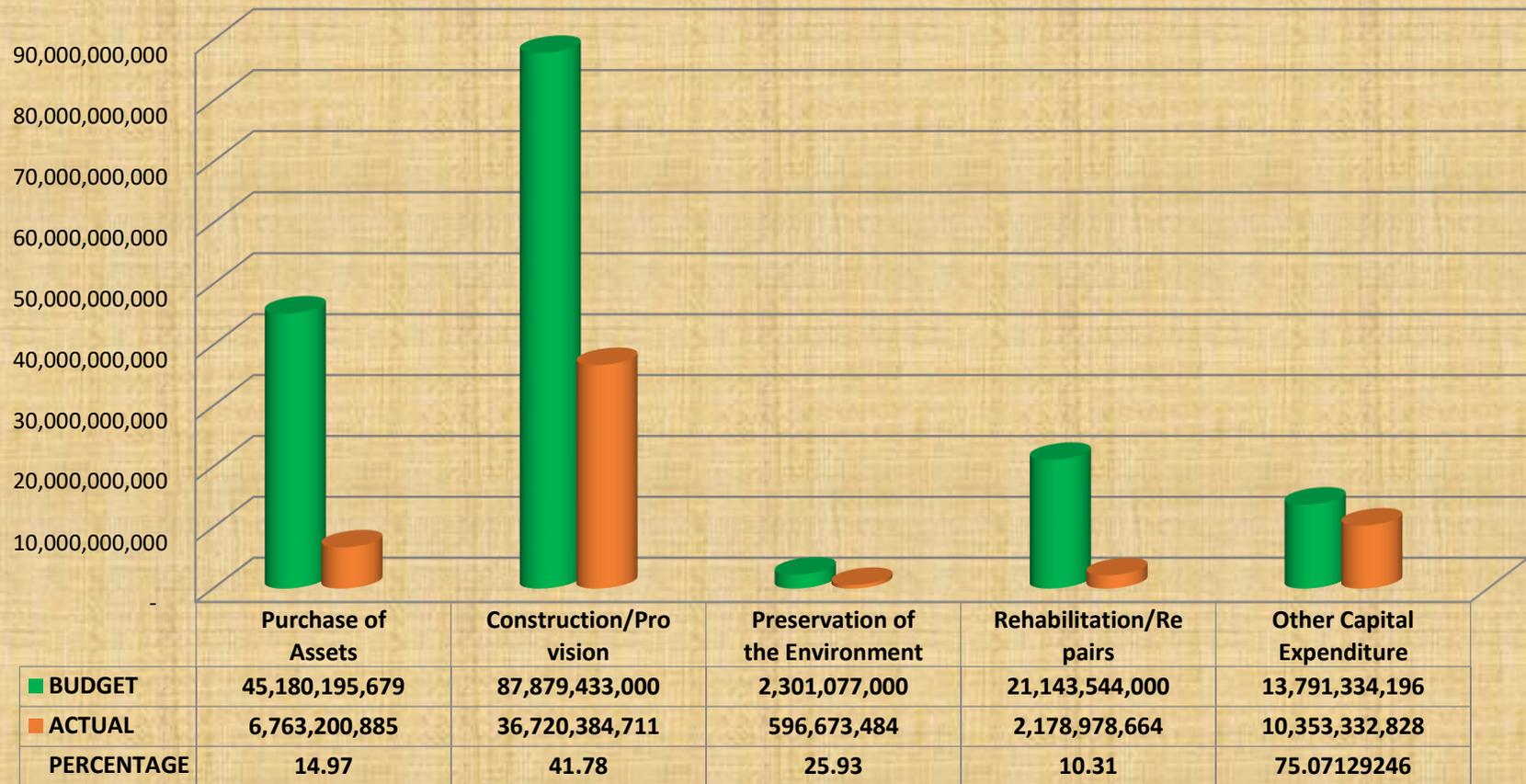
As shown in the table above, the overall performance of 2021 capital expenditure was 33.24%, meaning that from the Final Approved Budget of one hundred and seventy billion, two hundred and ninety five million, five hundred and eighty three thousand, eight hundred and seventy five naira (₦170,295,583,875) only, the sum of fifty six billion, six hundred and twelve million, five hundred and seventy thousand, five hundred and seventy two naira (₦56,612,570,572) only was the actual expenditure for the provision of infrastructural facilities and basic service to the citizens, which stood at 33.24% as indicated above, where 66.76% of the budget could not be realized

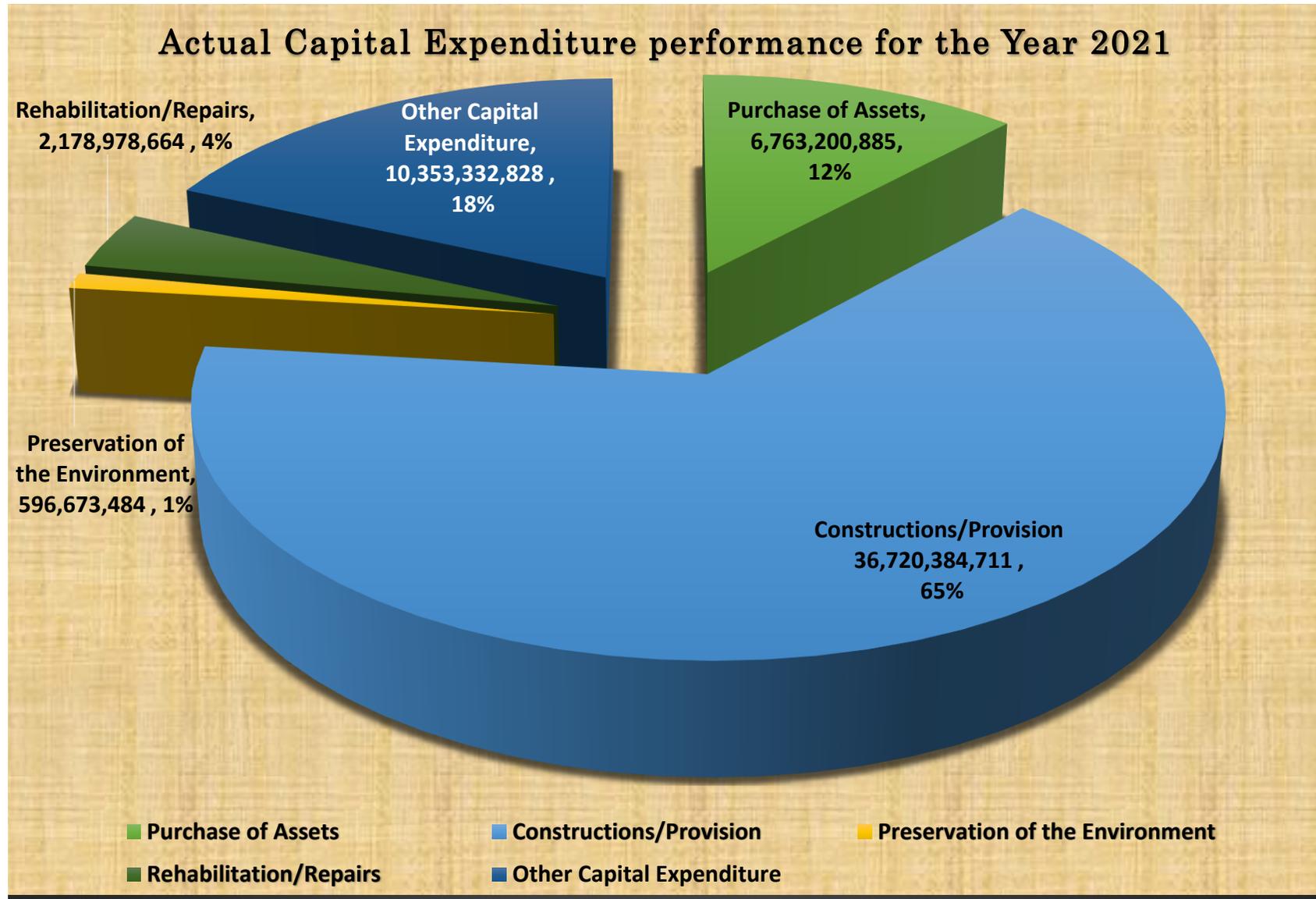
Nevertheless, the actual performance for the year under review exceeded that of the year 2020 in terms of actual amount spent, indicating a gradual improvement in provision of basic facilities and services.

Similarly, while matching the actual expenditure classified based on nature against its budgeted provision, the following performances were revealed: other capital expenditures showed performance of 75.07% and rated the most significant performance; Construction/Provision and Preservation of the Environment followed with 41.78% and 25.93%, while Purchase of Assets and Rehabilitation/Repairs accounted for 14.97% and 10.31 respectively.

The above analyses are here presented on a bar chart for the comparison of Budgeted Capital Expenditure and the Actual components, while a pie chart presentation is made for the performances of the Actual Expenditure classified based on Nature of Expenditure as against the hitherto Sectoral presentation. These are shown below:

Budgeted and Actual Capital Expenditure Performance for the Year 2021





4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

During the year 2021, audit was conducted in Ministries, Departments and Agencies (MDAs) in respect of recurrent (i.e., Salaries and Overhead) and capital expenditures; inspection of offices and stores and revenue generated and receipts. Pursuant to the audit, observations raised are treated under this section of the report. These observations are in the form of Queries and Inspection/Examination Reports, which were brought to the attention of the Accounting Officers for their necessary action to resolve them. However, if up to the time of writing the annual report these observations are not resolved due to either no reply or unsatisfactory replies, they are compiled and reported under this section.

The details of the unresolved Audit Queries and or Inspection/ Examination Reports as at 31st December of the year of the Report and up to the time of writing the report are presented based on the affected Ministries, Departments and Agencies (MDAs).

Presented here also are unresolved Audit Queries and Audit Inspection/Examination Reports for previous year(s), which were not processed and or audit of the affected Ministries, Departments and Agencies (MDAs) not concluded at the time of writing the previous years' Annual Reports of the Auditor General.

4.1 Audit Queries

In the financial year 2021 under review, there were seventeen (17) Audit Queries were issued emanating so far from three (3) Ministries. These queries were issued to the Ministries for lack of attaching to payment vouchers official receipts, receipts for materials purchased, approvals for payments, and non-signing of the payment vouchers by the payee and stamping of the Internal Auditor.

Similarly, during production of the Auditor General's Annual Report for the years 2019 and 2020, there were unprocessed queries which were not included in the years' Annual Reports, which are material for inclusion in this year 2021 Annual Report. For the Financial year 2019 fifty-two (52) Audit Queries were issued arising from five (5) Ministries. Also, during the financial year 2020 fifty-two (52) Audit Queries were issued in respect of eight (8) Ministries. These queries were issued for improprieties like lack of attaching the relevant supporting documents to the payment vouchers, non-signing of the payment vouchers by payees and other relevant officers, incomplete documentations of the payment vouchers etc. The queries drew the attention of the Accounting Officers to respond to the observed anomalies.

It is most gratifying and commending to note that all the queries have been satisfactorily answered and are so cleared or resolved. That as at the time (July 2022) of writing this report following reminders and deliberate follow-up, no query so far is outstanding against the affected Ministries, Departments and Agencies (MDAs). This is the first time in recent years such positive disposition to audit queries are shown by Ministries, Departments and Agencies (MDAs).

5.0 PARASTATALS AUDIT

Section 125(3-4) of the Constitution of the Federal Republic of Nigeria 1999 (As Amended) provided for the auditing of Public Sector Boards and Parastatals, while auditing of Government Companies is guided by the Companies and Allied Matters Act (CAMA), 2004.

There are on record forty-nine (49) Boards and Parastatals in the State. The position of audited accounts for these Boards and Parastatals for the year ended 31st December 2021, are as follows:

- a) Two (2) organizations have their accounts audited up to the year ended 31st December 2021. These are:
 - Borno State Scholarships Board
 - Borno State Primary Health Care Development Agency (SPHCDA)

- b) The following eleven (11) organizations have been audited up to year ended 31st December 2020, and have as well engaged Auditors for accounts of the year ended 31st December 2021 and work is in progress:
 - Borno State Environmental Protection Agency (BOSEPA)
 - Borno State Security Trust Fund
 - Borno State Urban Planning and Development Board
 - Borno State College of Health Technology
 - Borno State Contributory Healthcare Management Agency (BOSCHMA)
 - Borno Express Transport Corporation
 - Abba Ashigar College of Business and Administrative Studies Konduga
 - Borno State Rural Electrification Board (REB)

- Mohammed Goni College of Legal and Islamic Studies (MOGOCOLIS)
- Borno State Housing Corporation
- Borno State Roads Maintenance Agency (BORMA)

c) The following nine (9) organizations have also been audited up to the year ended 31st December 2020, their Draft Accounts for the year ended 31st December 2021 are being awaited for submission. And thereafter engage Audit Firms for audit.

- Borno State Geographic Information Service (BOGIS)
- Borno State Education Trust Fund
- Borno State University (BOSU)
- Borno State Agency for Mass Literacy
- Ramat Polytechnic Maiduguri
- Borno State Bureau for Public Procurement (BPP)
- Borno Radio Television Corporation (BRTV)
- Borno State Internal Revenue Service (BOS-IRS)
- Mohamet Lawan College of Agriculture, Maiduguri

d) Twenty-four (24) other Boards and Parastatals have also been observed that they have not taken steps for audit of their records/ accounts of mostly two (2) years to about ten (10) years. The list of the organizations are below:

- Maiduguri Kano Motor Park & Market
- Borno State Council for Arts and Culture
- Borno State Sports Council

- Borno State Pilgrims Welfare Board
- Borno State Teaching Service Board (TSB)
- Borno State Library Board
- Borno State Community and Social Development Agency
- Borno State Afforestation Project
- Borno State Universal Basic Education Board (SUBEB)
- State Emergency Management Agency (SEMA)
- Sir Kashim Ibrahim College of Education
- Borno State Hospitals Management Board (HMB)
- El-Kanemi Warriors Football Club
- Borno State Agricultural Mechanization Authority (BOSAMA)
- College of Nursing and Midwifery
- Umar Ibn El-kanemi College of Educ, Science & Technology Bama
- College of Education Waka-Biu
- Borno State Prerogative of Mercy
- Borno State Education Endowment Fund
- Borno State Agricultural Development Programme
- Borno State Rural Water and Sanitation Agency (RUWASA)
- Borno State Agency for Control of HIV/AIDS & Malaria (BOSACAM)
- Borno State Hotels
- Borno State Islamic Religion Preaching Board
- Borno State Nomadic Education

General observation affecting all these organizations is the matter of maintaining Assets Register. None of these organizations is maintaining Assets Register despite the facts that they are maintaining Accrual basis of accounting. And without the Assets Register the correctness and effectiveness of depreciation charged as shown in the records would appear unrealistic.

I wish to emphasize as in my previous reports, that despite paucity of fund in Government generally, and the competing demands, the audit of the State Boards, Commissions, Agencies, Corporations and Parastatals should be given priority. And therefore, recommend as follows:

- i. Despite competing demands, funds should be provided for the payment of Audit fees to external auditors that may be engaged
- ii. The funds for the Audit fees should be under the custody of the Office of the state Auditor General. This will enhance the quality of the work or reports, objectivity, and independence of the Auditors and as well as timely completion of the work,
- iii. Appoint Board members to Parastatals: the importance of Board members cannot be overemphasized, because vital decision making on policy matters and supervision affecting the Parastatals can best be made by Board members in accordance with the laws establishing them. However, some Parastatals, Boards and Tertiary Institutions have functional Board Members.

6.0 STAFF MATTERS:

At the start of the year 2021, the Office of the State Auditor General had one hundred and seven (107) officers, but during the year the Office experienced massive staff retirement, some transfer, and death in active service. These have led to reduction of the staff strength at the end of the year to eighty-five (85) staffs of all cadres.

Currently, as of July 2022, due to transfer, death in active service and retirement of officers, the Office has a staff strength of eighty-one (81), which will also reduce by the end of the year due to the obvious reasons. And because of the massive retirement last year and the current year a big vacuum has been created thereby making short supply of manpower in the Office. In view of this, the Office of the State Auditor General is requesting for the recruitment of officers to fill up the gaps. With the coming up of the State Audit Commission in place, we hope this staff gaps will be addressed.

Similarly, the Office is short of motor vehicles for the day to day running of her activities. Travels to conduct, especially verification of capital projects executed by Government spread across the State have been difficult if not impossible. Apart from the aged Official car of the Auditor General, there is no single utility vehicle in the office. However, in the year 2022, the aged Official Vehicle of the Auditor General has been refurbished

While appreciating the coming into being the Borno State Audit Law 2021 (as Amended), I am humbly hoping for early full implementation of the Law as Circular to that effect has since been issued. This will enable the Office of the State Auditor General to take advantage of both the Administrative and Financial (i.e., funding of operations and Staff allowances) Autonomy as enshrined in the Law for effective and efficient functioning of the Office, which will help in ensuring accountability, probity, and transparency in government business.

PART II

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements for the financial year 2021 have been prepared in accordance with the provisions of the Financial (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 they comply with the Generally Accepted Accounting Principles (GAAP).

As the Accountant-General of the State, I am the Chief Accounting Officer of the receipts and payments of all funds. I took appropriate steps to fulfill my financial reporting responsibilities. I am responsible 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 statements. I also ensure and take responsibility 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, 2021. The Accountant-General accepts responsibility for the integrity 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).



MAI ADAMU YAU, *M.Sc. (Acct), ACTI, FCNA*
ACCOUNTANT-GENERAL, BORNO STATE

25TH JUNE 2022

STATEMENT No. 1
BORNO STATE GOVERNMENT OF NIGERIA
CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2021

ANNUAL BUDGET 2021	DETAILS	NOTES	ACTUAL 2021	ACTUAL 2020
₦			₦	₦
	CASH FLOW FROM OPERATING ACTIVITIES			
	RECEIPTS:			
50,674,385,000	Statutory Allocation: FAAC	1	51,869,534,426	47,021,818,011
16,110,193,000	Value Added Tax Allocation	1	22,546,227,288	16,023,372,784
66,784,578,000	Sub-total - Statutory Allocation		74,415,761,714	63,045,190,794
3,251,754,000	Direct Taxes	2	15,527,775,147	10,468,168,549
961,533,000	Licences	2	114,502,209	68,460,395
2,951,149,000	Fees:	2	2,584,448,557	778,367,981
110,000,000	Fines:	2	9,146,246	-
6,597,643,000	Sales:	2	1,037,086,313	196,297,012
174,851,000	Earnings:	2	739,894,408	339,360,243
180,263,000	Sales/Rent on Government Land /Buildings:	2	180,000	86,432,892
205,200,000	Rent/Hire of Land and others	2	407,709,546	268,403,867
	Investment Income	2	200,000,000	-
10,000,000	Interest Earned	2	6,000,000	174,495
-	Re-imburement/Reversals	2	1,258,241,785	-
	Aid and Grants- Current	3	2,843,629,633	2,671,733,817
14,442,393,000	Sub-total - Independent Revenue		24,728,613,845	14,877,399,251

53,529,247,000	Other Source of Capital Receipts		-	-
81,226,971,000	Total Receipts		99,144,375,558	77,922,590,046
	Payments:			
(26,174,268,914)	Personnel Cost	4	(20,849,262,129)	(18,335,835,416)
	COVID 19 Expenditure- Salaries and Wages	4B	-	(2,892,292,500)
(13,746,369,213)	Pension and Gratuity (Funded Benefits)	5	(11,530,795,643)	(6,307,033,687)
(29,844,258,000)	Overhead Charges:	6	(21,828,446,911)	(15,676,463,198)
(150,700,000)	Consolidated Revenue Fund Charges	7	-	-
(2,181,436,000)	Grant/Subvention to Parastatals:	8	(15,347,590,097)	(11,527,427,576)
(6,000,000,000)	Debt Charges	9	(6,763,436,766)	(98,615,000)
(78,097,032,127)	Total Payments		(76,319,531,546)	(54,837,667,378)
3,129,938,873	<i>Net cashflow from Operating activities</i>		22,824,844,012	23,084,922,668
	CASHFLOWS FROM INVESTMENT ACTIVITIES:			
	By Sectors			
(18,484,525,000)	Purchase of Assets	15	(4,246,769,326)	(1,229,608,124)
(76,903,133,000)	Construction/Provision	15	(26,518,824,118)	(16,776,155,920)
(2,301,077,000)	Preservation of the Environment	15	(596,673,484)	-
(11,521,434,195)	Rehabilitation/Repairs	15	(138,736,029)	(88,600,572)
(37,118,670,679)	Other Capital Expenditure	15	(2,067,143,209)	(6,262,603,593)
(23,966,744,000)	Covid 19 Expenditure	15a	(23,044,424,406)	(14,851,831,634)
(170,295,583,874)	<i>Net cashflow from Investment activities</i>		(56,612,570,572)	(39,208,799,843)

	CASHFLOWS FROM FINANCING ACTIVITIES:			
84,033,994,000	External Grants-Others	12A	31,479,845,823	11,382,004,999
5,818,600,000	External Grants	12B	-	1,263,239,266
1,775,900,000	Proceeds from Internal Loans	13	7,332,180,457	21,198,750,000
16,457,233,000	Capital Receipts from Local Governments	14	6,781,670,355	-
	Repayments	10	(10,432,330,846)	(3,397,585,809)
108,085,727,000	Net Cashflows From Financing Activities:		35,161,365,790	30,446,408,456
	-			
	Movement in Other Cash Equivalent Accounts			
	Net (Increase)/Decrease in Investments		-	(300,000,050)
	Net (Increase)/Decrease in Staff Loans and Advances		8,000,000	(51,803,000)
	Net (Increase)/Decrease in Loan to Other Govt. Entities		592,363,282	-
	Total Cashflow From Other Cash Equivalent Accounts		600,363,282	(351,803,050)
	Net Cash For The Year		1,974,002,513	13,970,728,231
	Cash & its Equivalent as at 01/01		18,001,324,453	4,030,596,223
	Cash & its Equivalent as at 31/12		19,975,326,966	18,001,324,453

The Accompanying Notes Form Part of these statements


 MAI ADAMU YAU, M.Sc. (Acct), ACTI, FCNA
 ACCOUNTANT-GENERAL, BORNO STATE
 25TH JUNE 2022

STATEMENT No. 2
BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2021

	Notes	ACTUAL 2021	ACTUAL 2020
		₦	₦
ASSETS			
Liquid Assets:			
Cash Held by OAG:			
Cash Balances with Sub-Treasuries	16	4,039,347,690	13,069,643,646
Cash Held by MDAs- Overhead	16	285,055,354	25,342,903
Cash Held by MDAs- Capital	16	258,806,331	326,464,183
Cash Held by MDAs- Salaries	16	1,881,486	-
Cash Held - Other MDAs	16	15,390,236,105	4,579,873,722
TOTAL LIQUID ASSETS		19,975,326,966	18,001,324,453
Investments and Other Cash Assets:-			
State Government Investments	17	393,594,670	393,594,670
Imprests:-		-	-
Advances:-	18	102,380,185	110,380,185
Loan to Other Government Entities	19	1,216,250,297	1,216,250,297
Sub-Total -Investments and Other Cash Assets		1,712,225,152	1,720,225,152
TOTAL INVESTMENT AND OTHER CASH ASSETS		21,687,552,118	19,721,549,605

<u>LIABILITIES: -</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund:		3,338,468,524	14,945,955,358
Capital Development Fund:		17,590,869,794	4,609,743,731
Loan Revolving Fund	20	162,257,636	162,257,636
Housing Fund	21	595,956,162	3,592,880
TOTAL PUBLIC FUNDS		21,687,552,118	19,721,549,605
<u>OTHER LIABILITIES</u>			
Deposits:-		0	0
TOTAL LIABILITIES		21,687,552,118	19,721,549,605

The Accompanying Notes form part of these statements


 MAI ADAMU YAU, M.Sc. (Acct), ACTI, FCNA
 ACCOUNTANT-GENERAL, BORNO STATE
 25TH JUNE 2022

STATEMENT No. 3
BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND (CRF) FOR THE YEAR ENDED AS AT 31ST DECEMBER 2021

ACTUAL PREVIOUS YR. 2020		NOTES	ACTUAL 2021	FINAL BUDGET 2021	INITIAL/ORIG. BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE
₦			₦	₦	₦	₦	%
3,258,618,500	Opening Balance: - (A)		14,945,955,358		-		
	<u>ADD REVENUE:</u>						
47,021,818,010	Statutory Allocation: FAAC	1	51,869,534,426	50,674,385,000		50,674,385,000	102
16,023,372,784	Value Added Tax Allocation	1	22,546,227,288	16,110,193,000		16,110,193,000	140
63,045,190,794	Sub-total - Statutory Allocation (B)		74,415,761,714	66,784,578,000	-	66,784,578,000	111
10,468,168,549	Direct Taxes	2	15,527,775,147	3,251,754,000		3,251,754,000	478
68,460,395	Licences	2	114,502,209	961,533,000		961,533,000	12
-	Mining Rents		-			-	
-	Royalties		-			-	
778,367,981	Fees:	2	2,584,448,557	2,951,149,000		2,951,149,000	88
-	Fines:	2	9,146,246	110,000,000		110,000,000	8
196,297,012	Sales:	2	1,037,086,313	6,597,643,000		6,597,643,000	16
339,360,243	Earnings:	2	739,894,408	174,851,000		174,851,000	423
86,432,892	Sales/Rent on Government Buildings:	2	180,000	180,263,000		180,263,000	0
268,403,867	Sales/Rent on Lands and Others:	2	407,709,546	205,200,000		205,200,000	199
-	Repayment- General:	2	-	-		-	
-	Investment Income	2	200,000,000	-		-	

-	Interest Earned	2	6,000,000	10,000,000		10,000,000	60
-	Re-imburement/Reversals	2	1,258,241,785	-		-	
2,671,733,817	Domestic Aid & Grant	3	2,843,629,633	-		-	-
-	Revenue Board & Parastatals		-			-	-
14,877,224,756	Sub-total - Independent Revenue (C)		24,728,613,845	14,442,393,000	-	14,442,393,000	171
	Other Sources						
-	Receipts from other Government Fund		-	-	-	-	
-	Deposit Receipts		-	-	-	-	
-	Sub-Total Other Sources (D)		-	-	-	-	
77,922,415,550	TOTAL REVENUE: (E) =(B)+(C)+(D)		99,144,375,558	81,226,971,000	-	81,226,971,000	122
81,181,034,050	TOTAL AVAILABLE FUNDS (F)= (A)+(E)		114,090,330,916	81,226,971,000	-	81,226,971,000	140
	<i>LESS EXPENDITURE</i>						
18,335,835,416	Personnel Cost	4A	20,849,262,129	40,071,338,125			52
2,892,292,500	COVID 19 Exp- Salary & Allowances	4B	-	-	-		-
6,307,033,687	Pension and Gratuity	5	11,530,795,643	-			-
15,676,463,198	Overhead Charges:	6	21,828,446,911	29,844,258,000			73
-	Consolidated Revenue Fund Charges	7	-	-			-
11,527,427,576	Grant/Subvention to Parastatals:	8	15,347,590,097	2,181,436,000			704
98,615,000	Debt Charges	9	6,763,436,766	6,000,000,000			113
54,837,667,378	Sub-Total Expenditure		76,319,531,546	78,097,032,125	-	-	98

	Other Recurrent Payment/Expenditure						
3,397,585,809	Loan Repayments	10	10,432,330,846	-			-
58,235,253,187	TOTAL EXPENDITURE:		86,751,862,392	78,097,032,125	-	-	111
22,945,780,863	OPERATING BALANCE:		27,338,468,524	3,129,938,875			873
	<u>APPROPRIATIONS/TRANSFERS:</u>						
8,000,000,000	Transfer to Capital Development Fund:	11	(24,000,000,000)				-
14,945,780,863	Closing Balance:		3,338,468,524				

The Accompanying Notes form part of these statements



MAI ADAMU YAU, *M.Sc. (Acct), ACTI, FCNA*
ACCOUNTANT-GENERAL, BORNO STATE

25TH JUNE 2022

STATEMENT No. 4
BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED CAPITAL FUND (CDF) FOR THE YEAR ENDED AS AT 31ST DECEMBER 2021

ACTUAL PREVIOUS YR. 2020		NOTES	TOTAL CAPITAL EXPENDITURE 2021	FINAL BUDGET 2021	INITIAL/ ORIG. BUDGET 2021	SUPPLEMENTARY BUDGET 2021	VARIANCE
₦			₦	₦	₦	₦	%
1,974,549,309	Opening Balance:(A)		4,609,743,730				
	<u>ADD REVENUE</u>						
8,000,000,000	Transfer From Consolidated Revenue Fund:	11	24,000,000,000	-	-	-	
11,382,004,999	External Grants	12a	31,479,845,823	84,033,994,000	84,033,994,000	-	37
1,263,239,266	Covid -19 Grants	12b	-	-	-		
-	External Loans States		-			-	-
21,198,750,000	Internal Loans	13	7,332,180,457	53,529,247,000	53,529,247,000	-	14
-	Other Capital Receipts	14	6,781,670,355	16,457,233,000	16,457,233,000	-	
41,843,994,265	SUB-TOTAL		69,593,696,636	154,020,474,000	154,020,474,000	-	45
43,818,543,574	TOTAL REVENUE AVAILABLE:		74,203,440,366	154,020,474,000	154,020,474,000	-	48

	<i>LESS CAPITAL EXPENDITURE</i>						
6,432,639,021	PURCHASE OF ASSETS	15	4,246,769,326	18,484,525,000	18,484,525,000	-	23
11,952,875,071	CONSTRUCTION/PROVISION	15	26,518,824,118	76,903,133,000	76,903,133,000	-	34
-	PRESERVATION OF THE ENVIRONMENT -	15	596,673,484	2,301,077,000	2,301,077,000	-	26
4,536,967,207	REHABILITATION/REPAIRS	15	138,736,029	11,521,434,195	11,521,434,195	-	1
1,434,486,911	OTHER CAPITAL EXPENDITURE	15	2,067,143,209	37,118,670,679	37,118,670,679	-	6
14,851,831,634	COVID 19 EXPENDITURE	15a	23,044,424,406	23,966,744,000	23,966,744,000	-	96
39,208,799,843	TOTAL CAPITAL EXPENDITURE:		56,612,570,572	170,295,583,874	170,295,583,874	-	33
4,609,743,731	CLOSING BALANCE:		17,590,869,794				

The Accompanying Notes form part of these statements



MAI ADAMU YAU, *M.Sc. (Acct), ACTI, FCNA*
ACCOUNTANT-GENERAL, BORNO STATE

25TH JUNE 2022

NOTE 1A

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	DETAILS				
		Actual 2021	Total Budget 2021	Variance	Actual 2020
1		₦	₦	%	₦
A	Share of Statutory Allocation from FAAC				
	Net Share of Statutory Allocations	39,033,055,222	-	-	38,976,772,859
	Add: Deductions at Source	4,961,625,130	-	-	3,136,676,732
	Gross Receipt Of Statutory Allocation (A1)	43,994,680,351	46,154,385,000	95	42,113,449,591
	Share of Statutory Allocation -others (A2)	7,874,854,074	4,520,000,000	174	4,908,368,419
	Total FAAC Allocation to State	51,869,534,426	50,674,385,000	102	47,021,818,010
	B. Value Added Tax				
	Share of Value Added Tax (VAT)	22,546,227,288	16,110,193,000	140	16,023,372,784
	TOTAL	74,415,761,714	66,784,578,000	111	63,045,190,794
A1	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
		A	B		
	MONTH	GROSS RECEIPT	DED. AT SOURCE	NET RECEIPTS	ACTUAL 2020
		₦	₦	₦	₦
	JANUARY	3,148,386,045	87,572,238	3,060,813,807	4,509,588,731
	FEBRUARY	3,407,562,360	84,765,545	3,322,796,815	4,044,209,478
	MARCH	2,974,324,181	164,912,005	2,809,412,175	3,571,537,233
	APRIL	3,080,477,115	87,625,954	2,992,851,161	3,619,024,768
	MAY	3,447,930,161	177,673,843	3,270,256,318	2,822,316,064

	JUNE	2,917,217,756	163,373,210	2,753,844,546	3,183,756,369
	JULY	4,680,129,579	688,856,005	3,991,273,574	3,344,362,385
	AUGUST	4,968,968,380	696,639,086	4,272,329,294	4,232,519,744
	SEPTEMBER	3,929,192,770	682,759,960	3,246,432,810	4,186,972,456
	OCTOBER	4,586,820,750	710,916,315	3,875,904,435	2,677,731,321
	NOVEMBER	3,000,469,477	686,983,667	2,313,485,809	2,761,900,650
	DECEMBER	3,853,201,779	729,547,302	3,123,654,477	3,159,530,391
	TOTAL	43,994,680,351	4,961,625,130	39,033,055,222	42,113,449,592
A2	OTHER ALLOCATION -MONTHLY BREAKDOWN				
	MONTH	GROSS RECEIPT	DED. AT SOURCE	NET RECEIPTS	ACTUAL 2020
		₦	₦	₦	₦
	JANUARY	52,532,824	-	52,532,824	9,192,747
	FEBRUARY	29,582,771	-	29,582,771	156,724,868
	MARCH	64,072,315	-	64,072,315	121,586,627
	APRIL	2,130,925,177	-	2,130,925,177	494,907,440
	MAY	2,158,796,426	-	2,158,796,426	1,201,233,019
	JUNE	769,425,313	-	769,425,313	228,153,135
	JULY	35,509,521	-	35,509,521	779,670,697
	AUGUST	357,826,544	-	357,826,544	1,243,515,717
	SEPTEMBER	557,324,862	-	557,324,862	613,461,085
	OCTOBER	35,740,628	-	35,740,628	59,923,083
	NOVEMBER	1,426,216,965	-	1,426,216,965	-
	DECEMBER	256,900,727	-	256,900,727	-
	TOTAL	7,874,854,074	-	7,874,854,074	4,908,368,418

A3	FURTHER BREAK DOWN OF OTHER ALLOCATION	ACTUAL 2021	BUDGET	VARIANCE	ACTUAL 2020
		₦	₦		₦
	FAAC- Share of Augmentation	170,373,753	-	-	-
	Inflows from CBN	884,285,065	-	-	-
	FAAC- Excess Bank Charges	12,048,667	-	-	33,235,751
	FAAC- Exchange Gain	349,146,155	-	-	1,289,074,204
	FAAC- Share of Solid Minerals	62,031,978	-	-	71,254,929
	Ecological Funds	113,368,179	-	-	-
	Additional Fund from NNPC	0	-	-	142,882,304
	Forex Equalization	1,774,310	-	-	533,163,503
	Excess Crude Revenue	0	-	-	910,170,928
	FGN Intervention	0	-	-	1,096,775,009
	Non-Oil Revenue	259,968,318	-	-	393,956,541
	Unspecified	3,721,811,976	-	-	-
	Share of N50, N100 etc to States	2,300,045,671	-	-	437,729,489
		7,874,854,074	-	-	4,908,242,659

NOTE 1B

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	DETAILS				
1					
B	VALUE ADDED TAX (VAT)				
	MONTH	ACTUAL AMOUNT	BUDGET 2020	VARIANCE	ACTUAL 2020
		₦	₦	%	₦
	JANUARY	1,969,559,134	1,342,516,083	147	1,262,843,887
	FEBRUARY	1,695,970,166	1,342,516,083	126	1,131,825,445
	MARCH	1,700,689,858	1,342,516,083	127	1,088,951,100
	APRIL	1,958,535,781	1,342,516,083	146	1,317,615,574
	MAY	1,933,245,376	1,342,516,083	144	1,030,850,290
	JUNE	2,039,868,302	1,342,516,083	152	1,133,126,883
	JULY	1,737,834,505	1,342,516,083	129	1,396,848,786
	AUGUST	1,648,280,492	1,342,516,083	123	1,437,191,506
	SEPTEMBER	2,005,441,005	1,342,516,083	149	1,630,139,993
	OCTOBER	1,870,095,292	1,342,516,083	139	1,537,034,709
	NOVEMBER	1,856,618,956	1,342,516,083	138	1,377,443,324
	DECEMBER	2,130,088,421	1,342,516,083	159	1,679,501,287
	TOTAL	22,546,227,288	16,110,193,000	140	16,023,372,784

NOTE 2 - INTERNALLY GENERATED REVENUE
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NO TE	DETAILS	Ref. Note	Actual 2021	Final Budget 2021	Original Budget 2021	Variance	Actual 2020
2	INTERNALLY GENERATED REVENUE						
2a	TAXES		₦	₦	₦	%	₦
	PERSONAL TAXES (A)		13,258,849,934	2,516,754,000	2,516,754,000	527	9,340,712,967
	WITHHOLDING TAXES (B)		1,660,995,262	-	-	-	1,010,441,541
	STAMP DUTIES (C)		607,929,952	80,000,000	80,000,000	760	38,012,537
	CAPITAL GAINS TAX (D)		-	655,000,000	655,000,000	-	79,001,504
	OTHER TAXES- HOTEL OCCUPANCY TAX		-	0	0	-	-
	TOTAL TAXES		15,527,775,147	3,251,754,000	3,251,754,000	478	10,468,168,549
(A)	PERSONAL TAXES						
	Month		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
			₦	₦	₦	%	₦
	January		2,307,473,739	209,729,500	209,729,500	1,100	352,122,944
	February		415,139,261	209,729,500	209,729,500	198	305,100,661
	March		467,649,217	209,729,500	209,729,500	223	2,406,380,362
	April		502,764,924	209,729,500	209,729,500	240	291,752,351

		May		2,639,568,080	209,729,500	209,729,500	1,259	416517770
		June		619,685,288	209,729,500	209,729,500	295	448872238
		July		829,787,293	209,729,500	209,729,500	396	531533691
		August		2,267,448,330	209,729,500	209,729,500	1,081	2503700656
		September		857,502,272	209,729,500	209,729,500	409	430758916
		October		648,208,105	209,729,500	209,729,500	309	264764396
		November		682,267,365	209,729,500	209,729,500	325	327666784
		December		1,021,356,060	209,729,500	209,729,500	487	1061542198
		TOTAL		13,258,849,934	2,516,754,000	2,516,754,000	527	9,340,712,967
(B)		WITHHOLDING TAX						
		Month		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
				₦	₦	₦	%	₦
		January		87,215,109	-	-	-	-
		February		127,011,123	-	-	-	-
		March		174,610,512	-	-	-	-
		April		218,920,510	-	-	-	-
		May		55,533,982	-	-	-	-
		June		78,172,730	-	-	-	-
		July		104,182,478	-	-	-	-
		August		116,833,709	-	-	-	-

	September		408,850,025	-	-	-	-
	October		89,991,348	-	-	-	-
	November		92,160,337	-	-	-	-
	December		107,513,399	-	-	-	-
	TOTAL		1,660,995,262	-	-	-	1,010,441,541
(C)	STAMP DUTY						
	Month		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
			₦	₦	₦	%	₦
	January		327,500	-	-	-	-
	February		113,000,000	-	-	-	(100)
	March		144,235,000	-	-	-	-
	April		71,721	-	-	-	(50)
	May		114,989,197	-	-	-	-
	June		114,176,642	-	-	-	-
	July		113,633,202	-	-	-	-
	August		1,867,041	-	-	-	-
	September		1,055,142	-	-	-	-
	October		1,804,963	-	-	-	-
	November		1,484,765	-	-	-	-
	December		1,284,780	-	-	-	38,012,687
	TOTAL		607,929,952			-	38,012,537

(D)	CAPITAL GAIN TAX							
		Month		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
				₦	₦	₦	%	₦
		January		-	-	-	-	-
		February		-	-	-	-	-
		March		-	-	-	-	-
		April		-	-	-	-	-
		May		-	-	-	-	-
		June		-	-	-	-	-
		July		-	-	-	-	-
		August		-	-	-	-	-
		September		-	-	-	-	-
		October		-	-	-	-	-
		November		-	-	-	-	-
		December		-	-	-	-	79,001,504
		TOTAL		-	-	-	-	79,001,504
2b	LICENCES							
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
				₦	₦	₦	%	₦
	12020101	MOTOR VEHICLE LICENCE		49,931,875	34,000,000	34,000,000	147	43,610,000
	12020102	DRIVING LICENCE/LEARNERS' PERMIT		34,178,550	23,000,000	23,000,000	149	60,000
	12020103	CERTIFICATE OF ROAD WORTHINESS		24,741,250	46,000,000	46,000,000	54	-
	12020104	CERTIFICATE OF MEDICAL FITNESS FOR FOOD HANDLERS		-	2,000,000	2,000,000	-	-
	12020105	RADIO/TELEVISSION LICENSE-MAST		-	-	-	-	347,500

12020108	HIDES AND SKIN LICENCES	-	350,000	350,000	-	-
12020110	FISH SALES LICENSE	-	4,000,000	4,000,000	-	-
12020115	DANE GUN LICENSES	-	800,000	800,000	-	-
12020116	CATTLE TRADING LICENCES	3,373,000	10,000,000	10,000,000	34	-
12020118	FISHING PERMITS	-	29,000,000	29,000,000	-	-
12020120	PRODUCE BUYING LICENSES	2,197,534	2,000,000	2,000,000	110	-
12020121	ICE COMPLEX OPERATION	-	3,500,000	3,500,000	-	-
12020122	TROPHY DEALER LICENCES	80,000	13,000	13,000	615	-
12020123	PATENT MEDICINE VENDOR LICENCES	-	50,000,000	50,000,000	-	24,442,895
12020124	TRACTOR HIRING SERVICES – EARNINGS	-	750,000,000	750,000,000	-	-
12020126	MEDICAL PRACTITIONER/CLINIC REGISTRATION	-	5,250,000	5,250,000	-	-
12020128	CINEMA LICENCES	-	1,120,000	1,120,000	-	-
12020132	REGISTRATION OF SEWAGE/REFUSE DISPOSAL OPERATORS	-	500,000	500,000	-	-
		114,502,209	961,533,000	961,533,000	12	68,460,395
	BREAKDOWN OF LICENCES BY MDAs					
	DESCRIPTION	Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
		₦	₦	₦	%	₦
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	-	1,120,000	1,120,000	-	
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,277,534	2,000,000	2,000,000	114	
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	3,373,000	18,650,000	18,650,000	18	347,500
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	108,851,675	73,000,000	73,000,000	149	67,297,895
022900100100	MINISTRY OF TRANSPORT	-	59,000,000	59,000,000	-	-

	022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	750,000,000	750,000,000	-	
	052100100100	MINISTRY OF HEALTH		-	57,250,000	57,250,000	-	815,000
	053500100100	MINISTRY OF ENVIRONMENT		-	13,000	13,000	-	
		LICENCES - GENERAL Total		114,502,209	961,033,000	961,033,000	12	68,460,395
		FEES – GENERAL						
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
				₦	₦	₦	%	₦
	12020124	TRACTOR HIRING SERVICES		-	-	-	-	22,007,950
	12020126	MEDICAL PRACTITIONER/CLINIC REGISTRATION		-	-	-	-	16,259,000
	12020401	TAXI REGISTRATION		-	1,000,000	1,000,000	-	95,320,696
	12020402	ROAD TRAFFIC REGULATION FEES		441,427,276	24,000,000	24,000,000	1,839	151,210
	12020403	MOTOR VEHICLE REGISTRATION FEES		98,881,775	71,000,000	71,000,000	139	
	12020404	REGISTRATION OF CONTRACTORS		33,290,241	79,000,000	79,000,000	42	462,000
	12020405	TENDER FEES – GENERAL		1,001,286	146,000,000	146,000,000	1	3,272,196
	12020406	REGISTRATION OF DOCUMENT FEES – GENERAL		782,083,583	260,000,000	Z60,000,000	301	
	12020407	APPLICATION & PROCESSING FEES - RIGHT OF OCCUPANCY		14,230,000	2,000,000	2,000,000	712	
	12020408	SITE PLAN PROCESSING FEES		1,420,000	-	-	-	
	12020409	SURVEY CHARGES FEES		33,903,433	-	-	-	
	12020410	SITE AND SERVICES SCHEME FEES		-	44,300,000	44,300,000	-	
	12020411	WATER RATES		27,813,917	20,000	20,000	139,070	
	12020412	CHANGE OF PURPOSE FEES		3,280,000	-	-	-	

12020413	SURRENDER AND SUBDIVISION FEES		75,494,906	-	-	-	
12020415	RE-GRANT FEES		1,830,000	-	-	-	
12020417	RECOVERY OF COMPENSATION		9,722,671	-	-	-	
12020418	VALUATION FEES		-	-	-	-	310,000
12020421	AGENCY FEES		-	10,000	10,000	-	
12020422	ROAD CUTTING CHARGES		-	100,000	100,000	-	
12020423	WEIGHT AND MEASURE FEE (BRIDGE)		-	131,000,000	131,000,000	-	
12020424	PRODUCE BUYING LICENCE		-	-	-	-	2,769,482
12020425	PRODUCE INSPECTION FEES		-	2,000,000	2,000,000	-	
12020426	HIDES AND SKIN INSPECTION FEES		-	5,200,000	5,200,000	-	
12020427	MEAT INSPECTION FEES		-	30,000,000	30,000,000	-	27,172,696
12020428	POULTRY FARMERS REGISTRATION		-	2,000,000	2,000,000	-	130,346,650
12020429	REGISTRATION OF PRIVATE VETERINARY CLINICS		-	400,000	400,000	-	
12020430	GRAZING FEES		-	-	-	-	35,000
12020431	SCHOOL FEES - POST PRIMARY INSTITUTIONS		609,466,253	290,346,000	290,346,000	210	
12020432	RENEWAL OF PRIVATE SCHOOLS		8,155,000	4,500,000	4,500,000	181	
12020434	REGISTRATION FEES FOR SOCIAL CLUBS & ASSOCIATIONS		844,500	2,216,000	2,216,000	38	12,268,546
12020435	REGISTRATION FEES FOR COOPERATIVE SOCIETIES		-	540,000	540,000	-	
12020436	AUDIT AND SUPERVISION FEES		-	-	-	-	3,004,000

12020437	REGISTRATION OF BUSINESS PREMISES	-	56,000	56,000	-	24,349,078
12020438	VETTING FEES	24,590	-	-	-	108,555,894
12020439	HIGH COURT FEES	-	-	-	-	10,450,000
12020447	ENVIRONMENTAL IMPACT ASSESSMENT FEES	234,766,480	-	-	-	
12020449	BILLBOARD ERECTION FEES	5,937,500	-	-	-	
12020450	PARKS AND GARDEN FEES	3,718,680	9,261,000	9,261,000	40	878,383
12020451	MEDICAL CONSULTANCY FEES	-	-	-	-	160,000,000
12020452	LABORATORY FEES	-	-	-	-	27,514,528
12020454	BIRTH AND DEATH REGISTRATION FEES	-	-	-	-	430,000
12020455	CHANGE OF OWNERSHIP FEES	-	600,000	600,000	-	12,834,650
12020456	APPLICATION FEES	112,925,974	300,000	300,000	37,642	68,516,673
12020457	PARKING FEES	-	-	-	-	14,754,802
12020458	ERECTION OF GSM MASTS	83,565,394	-	-	-	32,527,865
12020459	CABLE LAYING PERMIT	-	-	-	-	3,630,682
12020463	EDUCATION LEVY	-	812,662,000	812,662,000	-	-
12020465	REGISTRATION OF PRIVATE NURSERIES	-	138,000	138,000	-	546,000
12020467	SECURITY TRUST FUND LEVY	-	377,500,000	377,500,000	-	
12020468	REFUSE/SEWAGE DISPOSAL FEES	665,100	360,000,000	60,000,000	0	
12020469	SANITATION LEVY/POLLUTION CONTROL FEES	-	30,000,000	30,000,000	-	
12020470	PREMIUM FOR HEALTH SERVICES	-	265,000,000	265,000,000	-	
		2,584,448,557	2,951,149,000	2,951,149,000	88	778,367,981

BREAKDOWN OF FEES - GENERAL BY MDAs								
ECONOMIC CODE	DESCRIPTION	Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020		
		₦	₦	₦	%	₦		
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	33,290,241	60,000,000	60,000,000	55	-		
011110100100	SECURITY TRUST FUND	-	377,500,000	377,500,000	-	-		
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	4,885,442	1,617,000	1,617,000	302	2,269,550		
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	2,020,000	2,020,000	-	778,383		
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	19,501,506	-	-	-	9,145,769		
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	-	7,600,000	7,600,000	-	4,112,367		
022000100100	MINISTRY OF FINANCE-HQTRS	1,756,214	65,000,000	65,000,000	3	310,000		
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	338,464,933	57,000,000	57,000,000	594	22,004,950		
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	5,937,500	250,000,000	250,000,000	2	3,630,682		
022900100100	MINISTRY OF TRANSPORT	-	166,000,000	166,000,000	-	27,072,696		
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	436,610,597	3,600,000	3,600,000	12,128	-		
023400100100	MINISTRY OF WORKS	1,001,286	1,110,000	1,110,000	90	-		
025200100100	MINISTRY OF WATER RESOURCES	27,813,917	110,000,000	110,000,000	25	-		
025301000100	BORNO STATE HOUSING CORPORATION	-	2,300,000	2,300,000	-	-		
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	83,565,394	-	-	-	23,430,602		
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	920,030,608	-	-	-	164,309,713		
032600100100	MINISTRY OF JUSTICE	24,590	-	-	-	87,127,917		
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	31,413,185	-	-	-	903,472		

	032600600200	HIGHER ISLAMIC SCHOOL		16,773,996	-	-	-	3,420,482
	032605300100	SHARIA COURT OF APPEAL		177,771	-	-	-	-
	051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		844,500	540,000	540,000	156	-
	051700100100	MINISTRY OF EDUCATION		6,535,000	4,500,000	4,500,000	145	290,446,650
	051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		3,250,000	30,000,000	30,000,000	11	-
	051701000100	BORNO STATE AGENCY FOR MASS LITERACY		5,558,116	-	-	-	-
	051701800100	RAMAT POLYTECHNIC MAIDUGURI		352,787,945	5,057,000	125,057,000	282	22,556,510
	051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		94,971,718	41,178,000	41,178,000	231	37,047,035
	051701900200	COLLEGE OF EDUCATION WAKA – BIU		112,925,974	58,807,000	58,807,000	192	41,826,631
	051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		5,381,598	15,000,000	15,000,000	36	16,496,292
	051702100100	BORNO STATE UNIVERSITY		76,562,748	166,725,000	166,725,000	46	-
	051706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	643,380,000	643,380,000	-	-
	052110200100	HOSPITALS MANAGEMENT BOARD		-	44,300,000	44,300,000	-	-
	052110600100	COLLEGE OF HEALTH TECHNOLOGY		-	51,300,000	51,300,000	-	-
	053500100100	MINISTRY OF ENVIRONMENT		3,718,680	9,399,000	9,399,000	40	5,635,400
	053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		665,100	390,000,000	390,000,000	0	16,259,000
	053900100100	MINISTRY OF SPORTS DEVELOPMENT		-	2,216,000	2,216,000	-	-
		BORNO STATE SCHOLARSHIP BOARD		-	-	-	-	356,300
		KANO MOTOR PARK AND MARKET		-	-	-	-	1,727,580
		MINISTRY OF HEALTH		-	-	-	-	3,000
		OFFICE OF ACCOUNTANT GENERAL		-	-	-	-	35,000
		OTHERS		-	264,000,000	264,000,000	-	(2,538,000)
		FEES - GENERAL TOTAL		2,584,448,557	2,950,149,000	2,950,149,000	88	778,367,981

FINES								
ECONOMIC CODE	DESCRIPTION	Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020		
		₦	₦	₦	%	₦		
12O20500	PENALTY OF TAX OFFENDERS	-	105,000,000	105,000,000	-	-		
12O20501	EDUCATION LEVY	9,146,246	-	-	-	-		
12O20501	HIGH COURT FINES	-	-	-	-	-		
12O20502	AREA COURT FINES	-	-	-	-	-		
12O20504	PENALTY FOR ENVIRONMENT VIOLATION	-	5,000,000	5,000,000	-	-		
	TOTAL	9,146,246	110,000,000	105,000,000	8	-		
SALES – GENERAL								
ECONOMIC CODE	DESCRIPTION	Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020		
		₦	₦	₦	%	₦		
12020601	SALES OF CONDEMED STORES	-	-	-	-	16,622,851		
12020602	OWNER OCCUPIER SCHEME (CIVIL SERVANTS)	880,000,000	1,020,000,000	1,020,000,000	86	42,775,390		
12020603	SALES OF GOVT. BOARDED PLANTS & VEHICLES	-	5,435,080,000	5,435,080,000	-	83,925,227		
12020604	SALES OF PRINTED BUDGET	-	220,000	220,000	-	2,233,000		
12020606	SALES OF MAP	-	2,500,000	2,500,000	-	-		
12020608	SALES OF BROKEN BEACONS	3,612,000	-	-	-	273,363		
12020616	SALES OF URGENT NOW AND KIV SLIPS	-	-	-	-	4,559,589		
12020616	SALE OF APPLICATION FORMS	153,474,313	25,909,000	25,909,000	592	-		

12020617	SALES OF CARDS	-	250,000	250,000	-	4,833,600	
12020619	SALES OF DIARY PRODUCTS	-	1,500,000	1,500,000	-	-	
12020622	SALE OF COTTAGE INDUSTRY PRODUCTS	-	1,350,000	1,350,000	-	-	
12020625	SALES OF PRODUCTS OF COTTAGE INDUSTRIES	-	7,020,000	7,020,000	-	-	
12020635	SALES OF PHOTOGRAPHS	-	78,000,000	78,000,000	-	-	
12020636	SALES OF INFORMATION PUBLICATION	-	21,137,000	21,137,000	-	-	
12020637	SALES OF SEEDLINGS AND CHARGE FOR FIREWOOD ON TRANSIT	-	4,677,000	4,677,000	-	-	
12020642	SALES OF COOPERATIVE FLOUR MILL S PRODUCTS	-	-	-	-	41,073,992	
			1,037,086,313	6,597,643,000	6,597,643,000	16	196,297,012
	BREAKDOWN OF SALES - GENERAL BY MDAs						
ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
			₦	₦	₦	%	₦
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	-	99,137,000	99,137,000	-	-	
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	-	525,000	525,000	-	-	
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	526,777	-	-	-	-	
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	-	1,500,000	1,500,000	-	-	
022000100100	MINISTRY OF FINANCE-HQTRS	880,000,000	6,455,000,000	6,455,000,000	14	4,559,589	
022000300100	BUDGET AND PLANNING	-	220,000	220,000	-	180,000	
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	80,000	80,000	-	-	
022206100100	BORNO SUPPLY COMPANY (BOSCO)	-	8,370,000	8,370,000	-	-	

026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		3,612,000	-	-	-	4,109,594
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		-	2,500,000	2,500,000	-	-
051701800100	RAMAT POLYTECHNIC MAIDUGURI		-	11,939,000	11,939,000	-	12,609,483
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	250,000	250,000	-	-
051701900200	COLLEGE OF EDUCATION WAKA - BIU		-	6,945,000	6,945,000	-	1,546,600
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		5,540,087	1,500,000	1,500,000	369	-
051705600100	BORNO STATE SCHOLARSHIPS BOARD		204,600	-	-	-	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY		53,559,905	-	-	-	-
052110600100	COLLEGE OF HEALTH TECHNOLOGY		93,642,944	5,000,000	5,000,000	1,873	-
053500100100	MINISTRY OF ENVIRONMENT		-	4,677,000	4,677,000	-	273,363
022205400100	BORNO EXPRESS TRANSPORT CORPORATION		-	-	-	-	4,850,000
032600600100	HIGHER ISLAMIC SCHOOL		-	-	-	-	170,000
052110200100	HOSPITAL MANAGEMENT BOARD		-	-	-	-	78,999,382
052100100100	MINISTRY OF HEALTH		-	-	-	-	68,599,744
025200100100	MINISTRY OF WATER RESOURCES		-	-	-	-	14,566,257
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	-	-	-	5,833,000
	SALES - GENERAL Total		1,037,086,313	6,597,643,000	6,597,643,000	16	196,297,012

EARNINGS -GENERAL								
ECONOMIC CODE	DESCRIPTION	Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020		
		₦	₦	₦	%	₦		
12020701	HIRE OF PLANTS AND EQUIPMENTS	-	21,300,000	21,300,000	-	-		
12020702	EARNINGS FROM REPAIRS OF PRIVATE VEHICLES ETC	-	17,050,000	17,050,000	-	183,058,864		
12020703	HIRING OF MARINI ASPHALT MIXING PLANT	-	1,000,000	1,000,000	-	-		
12020704	HIRING OF QUARIES AND SELLING OF CHIPPINGS	-	15,000,000	15,000,000	-	-		
12020708	EARNINGS FROM COOPERATIVE FLOUR MILLS	-	300,000	300,000	-	-		
12020710	EARNINGS FROM MAIDUGURI AMUSEMENT PARK	-	3,000,000	3,000,000	-	-		
12020711	EARNINGS FROM LIAISON OFFICES' BOARDING & LODGING	-	1,000,000	1,000,000	-	150,011,629		
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	-	500,000	500,000	-	2,289,750		
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	453,201,633	500,000	500,000	90,640	-		
12020718	TRACTOR HIRING SERVICE	8,220,000	40,000,000	40,000,000	21	-		
12020721	DRUG REVOLVING FUND SCHEME	278,397,776	-	-	-	-		
12020722	WORKSHOP EARNINGS	-	66,701,000	66,701,000	-	-		
12020723	PRINTING CHARGES	75,000	-	-	-	-		
12020724	EARNINGS FROM CONSULTANCY SERVICES	-	8,500,000	8,500,000	-	-		
	RENT FROM WORKSHOP	-	-	-	-	4,000,000		
		739,894,408	174,851,000	174,851,000	423	339,360,243		

BREAKDOWN OF EARNINGS - GENERAL BY MDAs								
ECONOMIC CODE	DESCRIPTION	Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020		
		₦	₦	₦	%	₦		
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	75,000	170,000	170,000	44	-		
021511100100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY	8,220,000	40,000,000	40,000,000	21	-		
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	3,000,000	3,000,000	-	-		
022205400100	MONDAY MARKET COMPANY LIMITED	-	66,481,000	66,481,000	-	-		
022205400200	KANO MOTOR PARK AND MARKET	4,301,019	-	-	-	-		
022900100100	MINISTRY OF TRANSPORT	-	27,000,000	27,000,000	-	-		
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	448,900,614	-	-	-	183,808,173		
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	10,800,000	10,800,000	-	-		
023400100100	MINISTRY OF WORKS	-	16,600,000	16,600,000	-	-		
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	-	300,000	300,000	-	-		
051700800100	BORNO STATE LIBRARY BOARD	-	1,000,000	1,000,000	-	-		
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNILOGY BAMA	-	9,500,000	9,500,000	-	-		
052100100100	MINISTRY OF HEALTH	1,248,506	-	-	-	-		
052110200100	HOSPITALS MANAGEMENT BOARD	277,149,270	-	-	-	51,737,467		

012300400100	BORNO RADO/TELEVISION CORPORATION	-	-	-	-	101,359,853
032600300100	HIGHER ISLAMIC SCHOOL	-	-	-	-	153,975
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	-	-	-	165,000
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	-	-	-	-	750,000
	OTHERS	-	108,540,000	108,540,000	-	-
	EARNINGS -GENERAL Total	739,894,408	283,391,000	283,391,000	261	337,974,468
	HIRE/RENT OF GOVERNMENT PROPERTIES					
ECONOMIC CODE	DESCRIPTION	Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
		₦	₦	₦	%	₦
12020803	RENT FROM GOVERNMENT ESTATES	180,000	69,223,000	69,223,000	0	7,106,521
12020802	LEASE RENTAL FROM BORNO GUEST HOUSE - KADUNA	-	29,000,000	29,000,000	-	
12020804	RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES		75,510,000	75,510,000	-	
12020805	RENT FROM CONFERENCE CENTRES	-	4,030,000	4,030,000	-	
	RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES	-	-	-	-	14,665,032
	RENT -STAFF QUARTERS	-	-	-	-	515,283
	RENT & PREMIUM ON THE ALLOCATION OF LAND	-	-	-	-	64,146,056
	TOTAL	180,000	177,763,000	177,763,000	0	86,432,892

BREAKDOWN HIRE/RENT OF GOVERNMENT BY MDAs								
ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020	
			₦	₦	₦	%	₦	
022025400100	BORNO STATE TRANSPORT CORPORATIOM		-	-	-	-	7,106,521	
025300100100	MINISTRY HOUSING AND ENERGY		-	-	-	-	14,665,032	
022205299100	BORNO STATE HOTELS		-	-	-	-	515,283	
025300100100	BORNO STATE HOUSING CORPORATION		180,000	69,223,000	69,223,000	0	64,146,056	
	OTHERS		-	11,040,000	111,040,000	-	-	
			180,000	180,263,000	180,263,000	0	86,432,892	
RENT ON LAND & OTHERS – GENERAL								
ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020	
			₦	₦	₦	%	₦	
12020901	GROUND RENT		407,709,546	5,000,000	5,000,000	8,154	268,403,867	
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME		-	200,200,000	200,200,000	-	-	
			407,709,546	205,200,000	205,200,000	199	268,403,867	
INVESTMENT INCOME								
ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020	
			₦	₦	₦	%	₦	
12021103	OTHER INVESTMENT INCOME		200,000,000	-	-	-	-	
			200,000,000	-	-	-	-	

BREAKDOWN OF INVESTMENT INCOME BY MDAs								
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
				₦	₦	₦	%	₦
	1	BORNO INVESTMENT COMPANY		200,000,000	-	-	-	
		INVESTMENT INCOME Total		200,000,000	-	-	-	200,000,000
INTEREST EARNED								
	ECONOMIC CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
				₦	₦	₦	%	₦
	12021201	INTEREST FROM BANK DEPOSITS		6,000,000	10,000,000	10,000,000	60	-
				6,000,000	10,000,000	10,000,000	60	-
RE- IMBURSEMENTS/REVERSARS								
2k	ADMIN CODE	DESCRIPTION		Actual 2021	Total Budget 2021	Original Budget 2021	Variance	Actual 2020
				₦	₦	₦	%	₦
		REVERSALS		1,258,241,785	-	-	-	-
				1,258,241,785	-	-	-	-

NOTE 3 - AIDS AND GRANTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	DETAILS					
3	AID AND GRANTS					
		Ref. Note	Actual 2021	Total Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
3	AID AND GRANTS- RECURRENT					
	PRIMARY HEALTHCARE DEVELOPMENT AGENCY		1,153,329,643	-	-	902,702,998
	STATE MINISTRY OF EDUCATION		-	-	-	23,439,500
	STATE UNIVERSAL BASIC EDUCATION BOARD		-	-	-	1,648,474,579
	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		416,327,785	-	-	97,116,740
	OTHERS		1,273,972,204	-	-	0
	TOTAL AID AND GRANT		2,843,629,633	-	-	2,671,733,817
3a	PRIMARY HEALTHCARE DEVELOPMENT AGENCY		Actual 2021	Total Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
	Bill & Melinda Foundation		1,124,353,680	-	-	315,155,434
	Women Commission for Refugees		-	-	-	121,641,149
	United Nations Children Funds for Education		416,327,785	-	-	436,930,451
	NIGERIAN GOVERNORS FORUM		100,000,000	-	-	-
	Dangote Foundation		28,975,963	-	-	28,975,963
			1,669,657,428	-	-	902,702,997

3b	STATE MINISTRY OF EDUCATION		Actual 2021	Total Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
	United Nations Children Funds for Education		-	-	-	23,439,500
3c	STATE RURAL WATER SUPPLY AND SANITATION		Actual 2021	Total Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
	United Nations Children Funds for Education		-	-	-	97,116,740
3b	STATE UNIVERSAL BASIC EDUCATION BOARD		Actual 2021	Total Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
	United Nations Children Funds for Education		-	-	-	1,519,947,079

NOTES 4 AND 5 - PERSONNEL COSTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	CODE	DETAILS	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
4		PERSONNEL COST		₦	₦	%	₦
		SALARY (A)		19,736,333,664	40,071,338,125	49	18,075,484,928
		NON-REGULAR ALLOWANCES (B)		1,005,688,619	-	-	260,350,488
		OVERTIME		107,239,845	-	-	0
4A		TOTAL SALARIES		20,849,262,129	40,071,338,125	52	18,335,835,416
4A		BREAKDOWN OF SALARIES					
		NET SALARY PAYMENT		19,210,940,197		-	16,623,734,431
	014000100100	ADD DEDUCTIONS -UNION DUES		402,552,471		-	376,985,102
		-PAYE		494,947,014		-	451,828,389
		-OTHER DEDUCTIONS		740,822,447		-	622,937,006
		TOTAL SALARIES		20,849,262,129	40,071,338,125	52	18,075,484,928

BREAKDOWN OF SALARIES BY MDAS				Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
		SECTORS					
	01	ADMINISTRATIVE SECTOR		2,508,886,190	5,054,052,200	50	2,014,045,632
	02	ECONOMIC SECTOR		3,445,136,423	16,532,235,138	21	3,543,065,992
	03	LAW AND JUSTICE SECTOR		1,536,135,854	1,886,360,000	81	1,652,091,727
	05	SOCIAL SECTOR		13,359,103,661	16,598,690,787	80	10,866,281,577
		TOTAL		20,849,262,129	40,071,338,125	52	18,075,484,928
	ADMIN CODE	ADMINISTRATIVE SECTOR		Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
	011100100100	GOVERNMENT HOUSE		170,826,470	173,750,000	98	932,716,342
	011101300100	OFFICE OF SECRETARY TO THE STATE GOVT.		1,110,901,898	970,000,000	115	-
	011103500100	BORNO STATE PENSIONS DEPARTMENT		7,700,700	-	-	6,798,987
	011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		1,132,775	11,060,000	10	1,038,377
	011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		73,422,126	600,000,000	12	74,094,688
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		223,946,747	100,339,000	223	292,732,535
	012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		281,231,885	275,000,000	102	274,397,255
	012500100100	OFFICE OF THE HEAD OF SERVICE		208,512,512	374,756,000	56	234,214,065
	014000100100	OFFICE OF THE STATE AUDITOR GENERAL		138,916,842	186,201,000	75	158,589,140

014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	-	200,000,000	-	390,543
014700100100	CIVIL SERVICE COMMISSION	31,935,310	61,457,000	52	34,415,261
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	6,818,957	23,723,200	29	4,658,440
012500500100	ESTABLISHMENT DEPARTMENT	74,467,293	9,174,000	812	-
011101700100	CABINET AND COUNCIL AFFAIRS			-	-
011102100200	LIASON OFFICE, ABUJA/KADUNA	-	31,350,000	-	-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	-	46,859,000	-	-
011103500200	LOCAL GOVERNMENT PENSION BOARD	14,402,255	1,512,480,000	1	-
011103700100	PILGRIMS WELFARE BOARD	16,948,191	20,667,000	82	-
011110100100	SECURITY TRUST FUND	7,250,000	75,000,000	10	-
011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	-	35,000,000	-	-
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	53,370,252	170,000,000		
012305700100	COUNCIL FOR ARTS AND CULTURE	80,362,621	90,000,000		
011103500100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	45,236,000	-	-
011102000100	STATE POVERTY ALLEVIATION PROGRAMME (YOUTH EMPLOMENT AND SPECIAL SUPPORT OPERATIONS)	283,194	-		-
011200000000	BORNO STATE HOUSE OF ASSEMBLY	6,456,161	42,000,000	15	-
	TOTAL	2,508,886,190	5,054,052,200	50	2,014,045,632

		ECONOMIC SECTOR		Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
021500100100		MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		581,937,536	400,000,000	145	610,846,372
021502100100		MOHAMED LAWAN COLLEGE OF AGRICULTURE		267,768,624	304,000,000	88	327,615,626
021510200100		BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		74,935,134	150,914,000	50	119,798,490
021600100100		MINISTRY OF ANIMAL RESOURCES AND FISHERIES DEVELOPMENT		364,384,106	423,305,000	86	422,844,688
022000100100		MINISTRY OF FINANCE-HQTRS		377,936,111	192,700,000	196	320,796,986
022000300100		BUDGET AND PLANNING		-	125,000,000	-	241,226,104
022200100100		MINISTRY OF TRADE, INVESTMENT AND TOURISM		78,998,197	100,000,000	79	90,096,239
022205900100		BORNO WIRE AND NAIL COMPANY		5,738,875	7,500,000	77	5,738,875
022206000100		NETAL NIGERIA LIMITED		26,792,540	15,000,000	179	26,943,254
022206100100		BORNO SUPPLY COMPANY (BOSCO)		12,778,694	13,000,000	98	13,542,632
022800100100		MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		5,840,022	-	-	13,032,000
023100300100		RURAL ELECTRIFICATION BOARD		-	-	-	107,550,847
023400100100		MINISTRY OF WORKS		384,786,238	480,000,000	80	467,586,046
023400400100		BORNO ROAD MAINTENANCE AGENCY (BORMA)		48,581,986	112,717,000	43	1,502,242
025200100100		MINISTRY OF WATER RESOURCES		504,707,607	427,482,000	118	487,012,545
025300100100		MINISTRY OF HOUSING AND ENERGY		11,304,711	30,000,000	38	2,879,135
025500100100		MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		49,547,619	54,209,000	91	3,868,324
026000100100		MINISTRY OF LANDS & SURVEY		-	-	-	164,726,583
026000300100		AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		172,204,185	200,000,000	86	31,712,542

022000300100	MONDAY MARKET COMPANY LIMITED		25,009,227	77,721,926	32	-
022000700100	OFFICE OF ACCOUNTANT GENERAL		-	2,498,369,212	-	-
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		-	-	91	-
022205600100	MAIDIGURI INTERNATIONAL HOTEL				-	-
022205400200	MAIDIGURI KANO MOTOR PARK AND MARKET		379,000	11,803,000	3	-
022205700100	RURAL ELECTRIFICATION BOARD		96,383,968	68,212,000	141	-
022205800100	SODA ASH COMPAY LIMITED		-	6,174,000	-	-
022205400100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	148,130,000	-	-
012305700100	COUNCIL OF ARTS AND CULTURE		-	-	-	-
022905300100	BORNO EXPRESS TRANSPORT CORPORATION		34,853,866	170,000,000	21	-
025301000100	BORNO STATE HOUSING CORPORATION		32,999,668	60,000,000	55	-
022201800100	BORNO INVESTMENT COMPANY LIMITED		-	50,870,000	-	-
021511100100	BORNO STATE AGRICULTURAL MERCHANIZATION AUTHORITY		47,617,137	100,000,000	48	-
021511000100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		86,672,191	80,000,000	108	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (B0-IRS)		71,557,679	111,000,000	64	83,746,462
022205200100	BORNO STATE HOTELS LIMITED		-	33,000,000	-	-
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY		1,730,000	25,000,000	7	-
022900100100	MINISTRY OF TRANSPORT		78,681,500	34,628,000	227	-
023400400100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		1,010,000	21,500,000	5	-
	TOTAL		3,445,136,423	16,532,235,138	21	3,543,065,992

LAW AND JUSTICE				Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
031801100100	STATE JUDICIAL SERVICE COMMISSION			15,120,824	49,200,000	31	934,902,898
032600100100	MINISTRY OF JUSTICE			16,900,110	224,160,000	8	14,030,644
032605100100	HIGH COURT OF JUSTICE			515,598,594	600,000,000	86	-
032605400100	AREA COURTS			290,921,785	235,000,000	124	-
032605300100	SHARIA COURT OF APPEAL			73,713,574	78,000,000	95	-
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC			484,328,645	560,000,000	86	703,158,185
032600600200	SCHOOL FOR HIGHER ISLAMIC STUDIES			139,552,322	130,000,000	107	-
032600100200	COUNCIL ON PREROGATIVE OF MERCY			-	10,000,000	-	-
	TOTAL			1,536,135,854	1,886,360,000	81	1,652,091,727
SOCIAL SECTOR				Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT			97,579,496	105,000,000	93	99,414,903
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT			83,854,150	129,150,000	65	90,343,829
051700100100	MINISTRY OF EDUCATION			269,347,839	202,060,000	133	30,970,448
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD			68,173,527	119,630,787	57	71,075,452
051700800100	BORNO STATE LIBRARY BOARD			70,301,346	73,989,000	95	75,755,771
051701000100	BORNO STATE AGENCY FOR MASS LITERACY			228,769,486	261,000,000	88	264,486,435

051701800100	RAMAT POLYTECHNIC MAIDUGURI		1,189,824,560	1,458,685,000	82	1,379,035,675
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		863,314,355	930,573,000	93	904,903,823
051701900200	COLLEGE OF EDUCATION WAKA - BIU		475,676,097	520,567,000	91	454,919,895
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		664,137,918	560,535,000	118	574,286,318
051702606300	MUSTAFA UMAR EL-KANEMI ARABIC COLLEGE MAIDUGURI				-	41,969,225
051705400100	BORNO STATE TEACHING SERVICE BOARD		3,045,514,619	3,458,750,000	88	3,351,515,876
051705600100	BORNO STATE SCHOLARSHIPS BOARD		8,460,911	22,450,000	38	1,713,256
051800100100	MINISTRY OF HIGHER EDUCATION		19,908,470	82,563,000	24	24,650,118
052100100100	MINISTRY OF HEALTH		788,139,760	401,000,000	197	857,680,781
052110200100	HOSPITALS MANAGEMENT BOARD		4,107,585,090	4,563,263,000	90	1,518,358,006
053500100100	MINISTRY OF ENVIRONMENT		294,455,323	274,550,000	107	331,967,822
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		301,344,662	778,433,000	39	349,683,904
053905100100	BORNO STATE SPORTS COUNCIL		157,260,732	230,000,000	68	181,511,366
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB		5,545,767	6,896,000	80	6,013,030
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		48,075,975	67,000,000	72	54,457,696
055200100100	MINISTRY OF RELIGIOUS AFFAIRS		61,668,274	30,000,000	206	27,310,945
011103700100	BORNO STATE PILGRIMS' WELFARE BOARD		-	0	-	18,529,225

012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	-	0	-	155,727,779
053900100100	MINISTRY OF SPORTS DEVELOPMENT	1,274,371	41,000,000	3	-
055200300100	GOVERNMENT SECONDARY SCHOOL WAKA BIU	42,364,196	0	-	-
055200400100	STATE COUNCIL OF ULAMAS	-	100,000,000	-	-
055200200100	ISLAMIC RELIGIOUS PREACHING BOARD	-	14,000,000	-	-
051706500100	EDUCATION ENDOWMENT FUND	35,309,118	90,000,000	39	-
051702100100	BORNO STATE UNIVERSITY (BOSU)	-	900,000,000	-	-
051701100100	NOMADIC EDUCATION	-	12,096,000	-	-
055200500100	ISLAMIC RESEARCH CENTRE	53,694,860	18,500,000	290	-
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	237,625,578	500,000,000	48	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY	-	207,000,000	-	-
052110600100	COLLEGE OF HEALTH TECHNOLOGY	688,000	265,000,000	0	-
	AFORESTATION PROJECT	-	100,000,000	-	-
	OTHERS	129,782,180	-	-	-
	BOCHMA	9,257,000	-	-	-
	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	170,000	75,000,000		
	TOTAL	13,359,103,661	16,598,690,787	80	10,866,283,597

MONTHLY BREAKDOWN OF SALARIES				Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
		January		-	-	-	1,788,089,377
		February		-	-	-	1,803,406,969
		March		-	-	-	1,800,557,591
		April		-	-	-	1,473,256,968
		May		-	-	-	1,467,857,712
		June		-	-	-	1,420,300,150
		July		-	-	-	1,410,431,813
		August		-	-	-	1,406,890,479
		September		-	-	-	1,397,574,530
		October		-	-	-	1,384,180,440
		November		-	-	-	1,367,765,583
		December		-	-	-	1,355,173,317
		TOTAL		-	-	-	18,075,484,928
		-		-	-	-	-
NON-REGULAR ALLOWANCES				Actual 2021	Final Budget 2021	Variance	Actual 2020
MDAs				₦	₦	%	₦
	025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		-	-	-	6,115,415
	011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		-	-	-	126,000,000
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		-	-	-	376,000
	014700200100	LOCAL GOVERNMENT SERVICE COMMISSION					91,379,523

	022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		-	-	-	26,130,300
	025200100100	MINISTRY OF WATER RESOURCES		-	-	-	10,099,250
	026000100100	MINISTRY OF LANDS & SURVEY		-	-	-	200,000
	055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		-	-	-	50,000
		TOTAL		-	-	-	260,350,488
4B		COVID 19 EXPENDITURE-					
		SALARIES OF MEDICAL & HEALTH WORKERS		-	-	-	2,232,292,500
		ALLOWANCES OF RETIRED NURSES & MIDWIFERY		-	-	-	660,000,000
		TOTAL COVID 19 EXPENDITURES		-	0	-	2,892,292,500
				Actual 2021	Final Budget 2021	Variance	Actual 2020
5		PENSION AND GRATUITY		₦	₦	%	₦
		PENSION		8,234,361,011	-	-	6,307,033,687
		GRATUITY		3,296,434,632	-	-	-
		TOTAL		11,530,795,643	-	-	6,307,033,687

NOTE 6 - OVERHEAD COSTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
6				₦	₦	%	₦
		<u>OVERHEAD</u>					
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6	657,877,172	1,444,815,000	46	299,795,805
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6	530,278,403	657,853,000	81	474,328,866
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6	243,530,309	441,787,000	55	221,198,000
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6	461,047,466	857,419,000	54	169,397,439
	22020201	ELECTRICITY CHARGES	6	135,016,546	800,303,000	17	259,122,729
	22020202	TELEPHONE CHARGES	6	18,342,568	26,204,000	70	7,228,600
	22020203	INTERNET ACCESS CHARGES	6	108,519,619	156,259,000	69	13,793,875
	22020204	SATELLITE BROADCASTING ACCESS CHARGES	6	48,120,280	125,693,000	38	15,140,915
	22020205	WATER RATES	6	2,154,348	16,190,000	13	745,300
	22020206	SEWERAGE CHARGES	6	871,200	5,640,000	15	44,501,400
	22020207	LEASED COMMUNICATION LINES(S)		-	-	-	420,000
	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	6	6,719,500	34,479,000	19	605,000
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6	602,272,516	1,010,581,000	60	929,175,442
	22020302	BOOKS	6	231,371,134	492,973,000	47	26,314,900
	22020303	NEWSPAPERS	6	12,970,759	42,470,000	31	4,177,300
	22020304	MAGAZINES & PERIODICALS	6	10,218,200	19,322,000	53	2,048,600
	22020305	PRINTING OF NON-SECURITY DOCUMENTS	6	104,170,835	70,570,000	148	5,227,500

22020306	PRINTING OF SECURITY DOCUMENTS	6	2,374,500	64,332,000	4	2,110,000
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6	4,744,820	35,194,000	13	303,561,316
22020308	FIELD & CAMPING MATERIALS SUPPLIES	6	5,623,400	20,241,000	28	2,356,500
22020309	UNIFORMS & OTHER CLOTHING	6	3,294,500	108,244,000	3	85,830,247
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6	66,016,961	188,250,000	35	1,623,328
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	6	1,028,519,220	1,373,938,000	75	1,195,356,058
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6	279,646,051	985,427,000	28	430,009,535
22020402	MAINTENANCE OF OFFICE FURNITURE	6	62,088,725	353,297,000	18	48,107,475
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6	383,263,601	398,312,000	96	427,100,684
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6	74,173,511	170,493,000	44	13,287,400
22020405	MAINTENANCE OF PLANTS/GENERATORS	6	45,458,962	105,907,000	43	191,705,572
22020406	OTHER MAINTENANCE SERVICES	6	30,157,350	84,597,000	36	42,208,185
22020410	MAINTENANCE OF STREET LIGHTINGS	6	230,000	15,277,000	2	183,249,168
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	6	9,034,628	26,500,000	34	22,234,808
22020413	MINOR ROAD MAINTENANCE		-	60,000,000	-	3,640,000
22020501	LOCAL TRAINING	6	467,346,975	928,049,000	50	39,953,580
22020502	INTERNATIONAL TRAINING	6	28,604,250	208,899,000	14	6,661,000
22020601	SECURITY SERVICES	6	2,018,747,812	1,779,621,000	113	1,486,212,853
22020602	OFFICE RENT	6	26,059,100	110,356,000	24	0
22020603	RESIDENTIAL RENT	6	50,100	33,200,000	0	150,000
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6	6,599,435,994	8,017,891,000	82	2,977,241,377
22020605	CLEANING & FUMIGATION SERVICES	6	37,432,843	50,969,000	73	8,041,571
22020701	FINANCIAL CONSULTING	6	113,155,285	716,615,000	16	85,021,500

22020702	INFORMATION TECHNOLOGY CONSULTING	6	10,306,708	169,472,000	6	177,541,650
22020703	LEGAL SERVICES	6	394,000	12,121,000	3	119,675,450
22020704	ENGINEERING SERVICES		-	5,279,000	-	85,975,026
22020705	ARCHITECTURAL SERVICES	6	1,216,000	2,031,000	60	150,000
22020706	SURVEYING SERVICES	6	990,285	47,000	2,107	80,000
22020708	MEDICAL CONSULTING		-	11,052,000	-	885,000
22020801	MOTOR VEHICLE FUEL COST	6	301,846,313	619,560,000	49	38,384,623
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6	165,965,124	215,035,000	77	216,465,886
22020803	PLANT / GENERATOR FUEL COST	6	1,392,710,076	1,569,124,000	89	899,461,880
22020901	BANK CHARGES (OTHER THAN INTEREST)	6	55,708,343	47,499,000	117	947,179
22020902	INSURANCE PREMIUM	6	26,400,000	11,737,000	225	-
22020904	OTHER CRF BANK CHARGES	6	15,367,389	1,210,000	1,270	17,513
22020905	BANK CHARGES		-	-	-	4,721,958
22021001	REFRESHMENT & MEALS	6	473,204,552	699,163,000	68	314,230,061
22021002	HONORARIUM & SITTING ALLOWANCE	6	2,406,913,172	2,678,257,000	90	1,982,032,661
22021003	PUBLICITY & ADVERTISEMENTS	6	599,070,898	373,902,000	160	247,541,315
22021004	MEDICAL EXPENSES-LOCAL	6	194,623,839	238,687,000	82	1,771,000

	22021006	POSTAGES & COURIER SERVICES	6	3,906,175	42,077,000	9	554,892,956
	22021007	WELFARE PACKAGES	6	1,411,138,442	670,143,000	211	592,374,133
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6	66,856,555	137,158,000	49	81,927,000
	22021009	SPORTING ACTIVITIES		-	4,000,000	-	-
	22021010	DIRECT TEACHING & LABORATORY COST	6	233,761,000	250,000,000	94	-
	22021019	MEDICAL EXPENSES-INTERNATIONAL		-	37,000	-	266,504,083
	22021021	SPECIAL DAYS/CELEBRATIONS		-	9,460,000	-	62,000,000
	22030101	MOTORCYCLE ADVANCES	6	8,576,100	33,857,000	25	-
	22030102	BICYCLE ADVANCE		-	5,000	-	-
	22030106	MOTOR VEHICLE ADVANCE	6	552,500	178,000	310	-
	22030107	FURNISHING ADVANCES		-	2,000,000	-	-
	22030108	HOUSING LOANS		-	3,000,000	-	-
		TOTAL		21,828,446,911	29,844,258,000	73	15,676,463,198
	ADMIN. CODE	BREAKDOWN OF OVERHEAD BY SECTORS/MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
		SECTORS					

01	ADMINISTRATIVE SECTOR		16,398,493,219	20,144,830,000	81	10,472,945,873
02	ECONOMIC SECTOR		2,328,798,218	3,595,342,000	65	2,540,209,394
03	LAW AND JUSTICE SECTOR		323,472,615	833,660,000	39	300,896,735
05	SOCIAL SECTOR		2,777,682,859	5,270,426,000	53	2,362,411,195
	TOTAL		21,828,446,911	29,844,258,000	73	15,676,463,198
	ADMINISTRATIVE SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
011100100 100	GOVERNMENT HOUSE		9,799,059,355	11,087,500,000	88	6,916,383,680
011100100 200	DEPUTY GOVERNOR'S OFFICE		1,081,104,903	1,190,000,000	91	-
011100800 100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		-	12,000,000	-	-
011101000 100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		9,639,633	169,150,000	6	-
011101300 100	SECRETARY TO THE STATE GOVERNMENT (SSG)		268,450,033	436,450,000	62	1,258,856,071
011101800 100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		4,534	17,000,000	0	
011102100 100	LAGOS LIAISON OFFICE		-	1,000,000	-	
011102100 200	ABUJA LIAISON OFFICE		-	159,200,000	-	

011103300 100	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)		-	6,100,000	-	
011103500 100	BORNO STATE PENSIONS DEPARTMENT		350,415	1,500,000	23	
011103500 200	LOCAL GOVERNMENT PENSIONS BOARD		8,832,497	12,600,000	70	
011103700 100	BORNO STATE PILGRIMS' WELFARE BOARD		2,894	2,000,000	0	
011110100 100	SECURITY TRUST FUND		3,524,253,671	1,612,500,000	219	
011113200 100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		12,001,520	110,000,000	11	8,958,163
011113200 101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY		-	25,000,000	-	
011118400 100	DEPARTMENT OF PARASTATALS		-	500,000	-	
011200100 100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		-	3,680,000,000	-	2,266,585,193
011200300 100	STATE HOUSE OF ASSEMBLY		1,215,364,846	-	-	
011200400 100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	12,000,000	-	
012300100 100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		12,242,731	30,500,000	40	7,676,182
012300400 100	BORNO RADIO TELEVISION CORPORATION (BRTV)		6,063,732	49,100,000	12	
012305700 100	COUNCIL FOR ARTS AND CULTURE		168,311	21,150,000	1	
012500100 100	HEAD OF SERVICE		111,650,393	465,615,000	24	

012500500 100	ESTABLISHMENT DEPARTMENT			-	1,000,000	-	526,111
012500600 100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA			478,849	10,000,000	5	
014000100 100	OFFICE OF THE STATE AUDITOR GENERAL			27,336,443	30,431,000	90	8,779,906
014000200 100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL			-	135,234,000	-	
014700100 100	CIVIL SERVICE COMMISSION			3,644,172	15,000,000	24	5,154,427
014700200 100	LOCAL GOVERNMENT SERVICE COMMISSION			279,646,336	352,300,000	79	26,140
014800100 100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION			38,197,951	500,000,000	8	
				16,398,493,219	20,144,830,000	81	10,472,945,873
	ECONOMIC SECTOR		Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
021500100 100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES			12,011,957	12,000,000	100	10,698,367
021502100 100	MOHAMET LAWAN COLLEGE OF AGRICULTURE			1,918,811	17,500,000	11	6,835,984
021510200 100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME			1,500,287	11,000,000	14	
021511000 100	BORNO STATE FERTILIZER BLENDING PLANT			-	2,000,000	-	

021511100 100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY		300,438	2,500,000	12	
021600100 100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		24,836,698	17,000,000	146	
220001001 00	MINISTRY OF FINANCE-HQTRS		619,047,773	1,145,600,000	54	1,092,885,435
220003001 00	BUDGET AND PLANNING		56,622,287	74,900,000	76	
220007001 00	OFFICE OF THE ACCOUNTANT GENERAL		44,008,391	187,840,000	23	81,978,342
220008001 00	BORNO STATE INTERNAL REVEUNE SERVICE		-	117,800,000	-	
222001001 00	MINISTRY OF TRADE, INVESTMENT AND TOURISM		15,301,756	12,000,000	128	
222018001 00	BORNO INVESTMENT COMPANY LTD		-	105,840,000	-	
222054001 00	MONDAY MARKET COMPANY LIMITED		3,902,354	32,666,000	12	
222054002 00	KANO MOTOR PARK AND MARKET		421,699	600,000	70	
222058001 00	SODA ASH COMPANY		-	350,000	-	
222059001 00	BORNO WIRE AND NAIL COMPANY		98,913	501,000	20	
222060001 00	NEITAL NIGERIA LIMITED		182,375	850,000	21	
222061001 00	BORNO SUPPLY COMPANY (BOSCO)		1,203,729	3,230,000	37	
228001001 00	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		592,343,635	-	-	526,528,288
229001001 00	MINISTRY OF TRANSPORT		118,067,056	12,000,000	984	19,147,819

	229053001 00	BORNO EXPRESS TRANSPORT CORPORATION		26,215,085	89,905,000	29	
	229055001 00	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	61,000,000	-	-
	231003001 00	RURAL ELECTRIFICATION BOARD		-	21,973,000	-	-
	234001001 00	MINISTRY OF WORKS		15,001,848	298,000,000	5	
	234004001 00	BORNO ROAD MAINTENANCE AGENCY (BORMA)		7,568	61,000,000	0	-
	238004001 00	STATE BUREAU OF STATISTICS		-	31,500,000	-	-
	250001001 00	FISCAL RESPONSIBILITY BOARD /AGENCY		-	50,000,000	-	242,547,513
	252001001 00	MINISTRY OF WATER RESOURCES		679,301,434	717,315,000	95	414,238,694
	252103001 00	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		1,000,093	45,000,000	2	-
	253001001 00	MINISTRY OF HOUSING AND ENERGY		75,607,775	337,906,000	22	173,267,406
	253010001 00	BORNO STATE HOUSING CORPORATION		3,850,517	8,900,000	43	-
	255001001 00	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		13,561,977	12,476,000	109	-
	255002001 00	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		9,368,479	69,350,000	14	-
	260002001 00	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		1,170,194	15,000,000	8	-
		MINISTRY OF LAND AND SURVEY		-	-	-	5,317,297

	260003001 00	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		11,945,091	19,840,000	60	-
		CENTRAL ACCOUNT		-	-		(33,235,751)
				2,328,798,218	3,595,342,000	65	2,540,209,394
		LAW & JUSTICE SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
	318011001 00	STATE JUDICIAL SERVICE COMMISSION		-	5,000,000	-	-
	326001001 00	MINISTRY OF JUSTICE		43,273,259	497,600,000	9	272,666,519
	326001002 00	PREROGATIVE OF MERCY		399,798	500,000	80	
	326006001 00	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	31,360,000	-	1,358,633
	326006002 00	HIGHER ISLAMIC SCHOOL		-	9,200,000	-	2,876,162
	326051001 00	HIGH COURT OF JUSTICE		234,822,668	250,000,000	94	
	326053001 00	SHARIA COURT OF APPEAL		44,976,890	30,000,000	150	23,995,421
	326054001 00	AREA COURT		-	10,000,000	-	-
				323,472,615	833,660,000	39	300,896,735
		SOCIAL SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦

513001001 00	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		11,005,881	12,000,000	92	9,660,000
513051001 00	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		5,990,791	9,430,000	64	-
514001001 00	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		8,970,812	12,000,000	75	36,987,280
517001001 00	MINISTRY OF EDUCATION		1,141,015,975	1,583,020,000	72	662,720,344
517003001 00	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		7,800,150	60,000,000	13	-
517008001 00	BORNO STATE LIBRARY BOARD		410,013	5,000,000	8	-
517010001 00	BORNO STATE AGENCY FOR MASS LITERACY		-	1,200,000	-	-
517011001 00	BORNO STATE NOMADIC EDUCATION BOARD		151,382	1,420,000	11	-
517018001 00	RAMAT POLYTECHNIC MAIDUGURI		2,242,909	140,000,000	2	81,932,842
517019001 00	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		17,790,618	45,000,000	40	39,588,418
517019002 00	COLLEGE OF EDUCATION WAKA – BIU		363,225	65,752,000	1	36,461,618
517019003 00	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNILOGY BAMA		4,755,600	81,000,000	6	19,254,849
517021001 00	BORNO STATE UNIVERSITY		120,048,099	180,000,000	67	-
517054001 00	BORNO STATE TEACHING SERVICE BOARD		28,755,389	190,000,000	15	-
517056001 00	BORNO STATE SCHOLARSHIPS BOARD		-	1,200,000	-	-
517065001 00	BORNO STATE EDUCATION ENDOWMENT FUND		133,647,970	178,020,000	75	-

517066001 00	EDUCATION TRUST FUND		34,373,699	-	-	-
518001001 00	MINISTRY OF HIGHER EDUCATION		426,022	623,000,000	0	6,660,221
521001001 00	MINISTRY OF HEALTH		266,386,297	398,230,000	67	578,044,221
521002001 00	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		3,076,809	50,000,000	6	-
521003001 00	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		606,905,408	12,000,000	5,058	-
521102001 00	HOSPITALS MANAGEMENT BOARD		164,429,818	500,000,000	33	-
521104001 00	COLLEGE OF NURSING AND MIDWIFERY		17,487,390	52,738,000	33	19,623,128
521106001 00	COLLEGE OF HEALTH TECHNOLOGY		12,786,753	133,300,000	10	51,097,474
535001001 00	MINISTRY OF ENVIRONMENT		11,141,789	12,000,000	93	83,771,900
535016001 00	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	143,600,000	-	-
535056001 00	AFORESTATION PROJECT		242,845	1,706,000	14	-
539001001 00	MINISTRY OF SPORTS DEVELOPMENT		2,260,210	12,000,000	19	9,303,287
539051001 00	BORNO STATE SPORTS COUNCIL		150,086	50,050,000	0	-
539054001 00	EL-KANEMI WARRIORS FOOTBALL CLUB		-	5,000,000	-	-
551001001 00	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		14,872,913	176,300,000	8	27,385,619
552001001 00	MINISTRY OF RELIGIOUS AFFAIRS		114,979,624	409,710,000	28	695,446,450

	552002001 00	ISLAMIC PREACHING BOARD		300,032	25,200,000	1	-
	552004001 00	COUNCIL OF ULAMAS		-	100,000,000	-	-
		BOCHMA		8,947,833		-	
		OTHERS		35,966,520		-	
	552005001 00	ISLAMIC RESEARCH CENTER		-	550,000	-	-
		BORNO COLLEGE OF BUSINESS & ADMIN. STUDIES KONDUGA		-	-		4,473,544
				2,777,682,859	5,270,426,000	53	2,362,411,195

NOTE 7 - CONSOLIDATED REVENUE FUND CHARGES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS					
7		CONSOLIDATED REV. FUND CHARGES					
			Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
		CONSOLIDATED REV. FUND CHARGES		-	-	-	-

NOTE 8 - GRANTS TO GOVERNMENT ENTITIES

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS					
8		GRANTS TO OTHER GOVT. ENTITIES					
			Ref. Note	Actual 2021	Total Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
	22040101	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT		380,895,915	-	-	312,377,856
	22040102	GRANT TO OTHER STATE GOVERNMENTS – CAPITAL		269,620,000	-	-	481,533,918
	22040103	GRANT TO LOCAL GOVERNMENTS -RECURRENT		-	-	-	1,870,000
	22040104	GRANT TO LOCAL GOVERNMENTS – CAPITAL		-	-	-	5,005,000
	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES – RECURRENT		6,187,929,625	-	-	1,915,381,929
	22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		7,951,230,395	-	-	8,519,500,340
	22040109	GRANTS TO COMMUNITIES/NGOs		557,914,162	-	-	199,808,587
	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		-	-	-	91,949,946
		TOTAL GRANTS		15,347,590,097	2,181,436,000	704	11,527,427,576

NOTE 9 - PUBLIC DEBTS CHARGES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2021	Total Budget 2020	Variance	Actual 2020
9				₦	₦	%	₦
		DEBT CHARGES					
	22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		-	-	-	86,600,000
	22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		6,763,436,766	6,000,000,000	-	-
	22060301	INTEREST - INTERNAL PUBLIC DEBT		-	-	-	12,015,000
		TOTAL GRANTS		6,763,436,766	6,000,000,000	-	98,615,000

NOTE 10- REPAYMENTS OF LOANS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2021	Final Budget 2020	Variance	Actual 2020
10		LOAN REPAYMENTS					
		FAAC DEDUCTION AT SOURCE	A	₦	₦	%	₦
	29010101	CBN BUDGET SUPPORT-REPAYMENT		929,448,707	-	-	762,835,897
	29010102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)-REPAYMENT		1,178,371,749	-	-	981,976,458
	29010104	EXCESS CRUDE OIL ACCOUNT FACILITY-		760,054,643	-	-	633,378,869

	29010105	FAMILY HOMES FACILITY		308,192,122	-	-	166,462,500
	29010106	FOREIGN LOAN		353,882,616	-	-	273,147,681
	29010107	ACCELERATED AGRIC DEVELOPMENT SCHEME- REPAYMENT		373,650,394	-	-	311,375,328
	29010108	HEALTH CARE DEDUCTIONS		109,585,817	-	-	7,500,000
	29010109	GRATUITY LOAN-ZENITH BANK		-	-	-	-
		FAAC PURCHASE OF SOFTWARE DATA BOOK (1ST DEDUCTION)		9,321,595	-	-	-
		ECOLOGICAL FUND		928,681,646	-	-	-
		LIQUIDATION OF JUDGEMENT DEBT		10,435,841	-	-	-
		TOTAL FAAC DEDUCTION AT SOURCE (A)		4,961,625,130	-	-	3,136,676,73 2
		CASH PAYMENT					
		ACCELERATED AGRIC DEVELOPMENT SCHEME- REPAYMENT		248,430,714	-	-	-
		ZENITH BANK SHORT TERM LOAN		2,091,366,080	-	-	-
		ZENITH BANK - PENSION LOAN		3,130,908,923	-	-	260,909,077
		TOTAL CASH PAYMENT (B)		5,470,705,716	-	-	260,909,077
		TOTAL LOAN REPAYMENT (A+B)		10,432,330,84 6	-	-	3,397,585,80 9

NOTE 11- TRANSFER TO CAPITAL DEVELOPMENT FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS						
11		TRANSFER TO CDF						
			Ref. Note	Actual 2021	Final Budget 2021	Original Budget	Variance	Actual 2020
				₦	₦	₦	%	₦
	14030105	TRANSFER TO CDF TO FUND CAPITAL EXPENDITURE		24,000,000,000		0	-	8,000,000,000
				24,000,000,000	-	-	-	8,000,000,000

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 12a - GRANTS AND AIDS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS						
12A		EXTERNAL GRANT						
			Ref. Note	Actual 2021	Final Budget 2021	Original Budget	Variance	Actual 2020
				₦	₦	₦	%	₦
		MINISTRY OF FINANCE- SFTAS		10,953,845,430	11,000,000,000	-	100	4,218,000,000

		PAYE REFUND BY FG TO STATE GOVERNMENT (FIRST 25%)		-	-	-	-	1,810,905,988
		PAYE REFUND BY FG TO STATE GOVERNMENT (SECOND 25%)		-	-	-	-	1,810,905,988
		FGN INTERVENTION TO BORNO STATE (FOR BUILDING OF IDPs HOUSE)		2,721,864,750	-	-	-	3,542,193,023
	13010101	CURRENT DOMESTIC AIDS		-	158,981,000	-	-	0
	13010101	CAPITAL FOREIGN GRANTS – BESDA		13,494,499,446	23,136,941,000	-	58	0
	13020302	DOMESTIC GRANTS		-	18,897,500,000	-	-	0
	13020302	DOMESTIC GRANTS		-	9,500,000,000	-	-	0
	13020402	GRANTS AND AIDS/ DONATIONS		-	200,000,000	-	-	-
	13020401	WORLD BANK GRANT - ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE)		1,021,410,000	7,000,000,000	-	15	-
	13020402	ECONOMIC SUSTAINABILITY - WORLD BANK GRANT		-	5,000,000,000	-	-	-
	13020402	OTHER CAPITAL RECEIPTS TO CDF-BSU		2,772,808,697	3,176,600,000	-	87	-
	13020302	TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS		515,417,500	2,442,000,000	-	21	-
	13020301	CONTRIBUTORY HEALTHCARE SERVICES GRANTS		-	200,000,000	-	-	-
	13020302	FGN-UBEC		-	1,775,900,000	-	-	-
		OTHERS		-	1,546,072,000	-	-	-
				31,479,845,823	84,033,994,000	-	37	11,382,004,999

NOTE 12b - GRANTS AND AIDS

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS						
12B		COVID 19 AID AND GRANTS						
			Ref. Note	Actual 2021	Final Budget 2021	Original Budget	Variance	Actual 2020
				₦	₦	₦	%	₦
		LOCAL CONTRIBUTION FOR COVID-19 RESPONSE		-	-	-	-	263,239,266
		LOCAL CONTRIBUTION FOR COVID 19 RESPONSE- OTHERS		-	-	-	-	1,000,000,000
				-	-	-	-	1,263,239,266
		LOCAL CONTRIBUTION FOR COVID 19						
		UNITED BANK FOR AFRICA (UBA)		-	-	-	-	28,000,000
		CONTRIBUTION FROM ELDER STATEMEN		-	-	-	-	83,403,879
		AIDS & GRANTS FROM OTHER ORGANIZATION		-	-	-	-	151,835,387
				-	-	-	-	263,239,266

NOTE 13 - LOANS RECEIVED

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS						
13		LOAN RECEIVED						
			Ref. Note	Actual 2021	Final Budget 2021	Original Budget	Variance	2020
				₦	₦	₦	%	₦
	14030105	FAMILY HOMES	22	-	-	-	-	5,548,750,000

	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	22	-	-	-	-	1,650,000,000
	14030108	HEALTH CARE FACILITY	22	1,325,000,000	-	-	-	2,000,000,000
	14030109	GRATUITY LOAN-ZENITH BANK	22	-	-	-	-	12,000,000,000
		FGN BUDGET SUPPORT		-	-	-	-	-
		ZENITH BANK SHORT TERM	22	2,000,000,000	-	-	-	-
		CBN DCRR FACILITY		1,000,000,000	-	-	-	-
		UNSPECIFIED FACILITY		3,007,180,457	-	-	-	-
		DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES		-	15,000,000,000	-	-	-
		DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS		-	24,945,000,000	-	-	-
		INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS		-	2,340,000,000	-	-	-
		INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS		-	11,000,000,000	-	-	-
		INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS		-	244,247,000	-	-	-
				7,332,180,457	53,529,247,000	-	14	21,198,750,000

NOTE 14 - OTHER CAPITAL RECEIPTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS					
14		OTHER CAPITAL RECEIPTS					
			Ref. Note	Actual 2021	Total Budget 2021	Variance	Actual 2020
				₦	₦	%	₦

	14020201	CAPITAL RECEIPTS FROM LOCAL GOVTS			-	-	-
	13020301	GRANT FROM LOCAL GOVERNMENTS			-	400,000,000	-
	13020301	GRANT FROM LOCAL GOVERNMENTS			-	1,680,000,000	-
	13020301	2.5% LOCAL GOV'T STATUTORY ALLOCATION			-	1,200,000,000	-
	13020302	GRANT FROM LOCAL GOVERNMENTS		1,110,884,430	1,215,900,000	91	-
	13010102	7.5% LOCAL GOVT CONTRIBUTION		2,571,433,022	7,811,253,000	33	-
	13020302	GRANT FROM LOCAL GOVERNMENTS			-	1,525,080,000	-
	13020302	GRANT FROM LOCAL GOVERNMENTS (PERSONNEL COST FOR PHC WORKERS)			-	300,000,000	-
	13020302	GRANT FROM LOCAL GOVERNMENTS		2,762,237,931	2,025,000,000	136	-
	13020301	1 % TRAINING FUND FROM LOCAL GOVT JOINT ACCT		337,114,973	300,000,000	112	-
				6,781,670,355	16,457,233,000	41	-

NOTE 15 - CAPITAL EXPENDIURE
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	DETAILS	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
15	CAPITAL EXPENDITURE					

SECTOR CODE	ACCORDING TO SECTORS (A)						
01	ADMINISTRATIVE SECTOR			1,039,169,310	6,880,171,350	15	1,229,608,124
02	ECONOMIC SECTOR			15,821,127,691	65,621,621,524	24	16,776,155,920
03	LAW AND JUSTICE			216,011,794	690,500,000	31	88,600,572
05	SOCIAL SECTOR			16,491,837,372	73,136,547,000	23	6,262,603,593
	TOTAL CAPITAL EXPENDITURE			33,568,146,166	146,328,839,874	23	24,356,968,209
	ACCORDING TO NATURE OF EXPENDITURE (B)						
230101	PURCHASE OF ASSETS			4,246,769,326	18,484,525,000	23	6,432,639,021
230201	CONSTRUCTION/PROVISION			26,518,824,118	76,903,133,000	34	11,952,875,071
	PRESERVATION OF THE ENVIRONMENT – GENERAL			596,673,484	2,301,077,000	26	-
230301	REHABILITATION/REPAIRS			138,736,029	11,521,434,195	1	4,536,967,207
	ACQUISITION OF NON-TANGIBLE ASSETS			2,067,143,209	37,118,670,679	6	1,434,486,911
	TOTAL CAPITAL EXPENDITURE			33,568,146,166	146,328,839,874	23	24,356,968,209
A	BREAKDOWN OF CAPITAL EXPENDITURE BY MDAS						
01	ADMINISTRATIVE SECTOR		Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
011100100100	GOVERNMENT HOUSE			762,105,888	152,000,000	501	
011100100200	DEPUTY GOVERNOR'S OFFICE			160,265,093	118,000,000	136	

011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		161,822,364	510,000,000	32	
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		-	621,621,350	0	
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		468,761,545	1,235,500,000	38	725,990,331
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		211,113,233	-		
011103500100	BORNO STATE PENSIONS DEPARTMENT		77	-		
011103500200	LOCAL GOVERNMENT PENSIONS BOARD		-	10,000,000	0	
011103700100	BORNO STATE PILGRIMS WELFARE BOARD		11,850,120	1,008,000,000	1	
011110100100	SECURITY TRUST FUND		23,221,359	225,000,000	10	
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		373,054,374	540,000,000	69	16,852,511
011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		-	309,000,000	0	
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	20,100,000	0	
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		162,680,140	520,500,000	31	133,963,366
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		-	1,067,500,000	0	
012305700100	COUNCIL FOR ARTS AND CULTURE		-	14,300,000	0	
012500100100	HEAD OF SERVICE		77	18,850,000	0	
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA		-	65,000,000	0	

	014000100100	OFFICE OF THE STATE AUDITOR GENERAL		2,780,000	123,000,000	2	5,000,000
	014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		-	50,000,000	0	
	014700100100	CIVIL SERVICE COMMISSION		-	23,100,000	0	
	014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-	47,700,000	0	
	014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		46,771,587	201,000,000	23	
		Less: COVID 19 EXPENDITURE (NOTE 15A)		(1,345,256,546)	-		
				1,039,169,310	6,880,171,350	15	881,806,208
			Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
	2	ECONOMIC SECTOR		₦	₦	%	₦
	021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		2,974,730,368	4,451,949,074	29	1,358,723,212
	021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		-	60,000,000	-	
	021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		-	221,939,000	-	
	021511100100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY		-	320,000,000	0	
	021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		125,590,398	1,145,600,000	11	127,641,214
	022000100100	MINISTRY OF FINANCE-HQTRS		1,222,678,757	2,263,000,000	54	2,627,866,221
	022000300100	BUDGET AND PLANNING		-	31,000,000	0	522,773,557
	022000700100	OFFICE OF THE ACCOUNTANT GENERAL		-	2,265,000,000	0	642,256,000

022000800100	BORNO STATE INTERNAL REVEUNE SERVICE		-	140,000,000	0	492,429,601
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		829,799,906	6,295,500,000	13	1,385,129,314
022201800100	BORNO INVESTMENT COMPANY LTD		-	685,000,000	0	
022205600100	MAIDUGURI INTERNATIONAL HOTEL		-	289,229,800	0	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		-	98,378,650	0	
022205900100	BORNO WIRE AND NAIL COMPANY		-	166,169,000	0	
022206000100	NEITAL NIGERIA LIMITED		-	250,000,000	0	
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		771,116,968	-		634,455,521
022900100100	MINISTRY OF TRANSPORT		2,055,416,772	2,307,500,000	89	136,050,350
022905300100	BORNO EXPRESS TRANSPORT CORPORATION		55,165,005	100,000,000	55	
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		-	222,000,000	0	
023100300100	RURAL ELECTRIFICATION BOARD		2,010,139	1,082,000,000	0	
023400100100	MINISTRY OF WORKS		10,415,003,968	5,881,000,000	177	2,632,680,167
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		1,114,008,138	11,218,702,197	10	
023800400100	STATE BUREAU OF STATISTICS		-	43,500,000	0	
025200100100	MINISTRY OF WATER RESOURCES		896,439,462	1,412,000,000	63	1,218,561,096
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		-	6,984,194,000	0	
025300100100	MINISTRY OF HOUSING AND ENERGY		1,411,491,637	6,966,000,000	20	919,040,858
025301000100	BORNO STATE HOUSING CORPORATION		-	17,000,000	0	

025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		13,554,574,424	14,216,459,803	95	3,065,692,543
026000100100	MINISTRY OF LANDS & SURVEY		-	500,000,000	0	1,012,856,266
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		-	27,000,000	0	
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		1,056,106,499	961,500,000	110	
	Less: COVID 19 EXPENDITURE (NOTE 15A)		(20,663,004,750)	(5,000,000,000)		
			15,821,127,691	65,621,621,524	24	16,776,155,920
3	LAW & JUSTICE SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
032600100100	MINISTRY OF JUSTICE		216,011,794	500,000,000	43	88,600,572
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	65,000,000	-	-
032605100100	HIGH COURT OF JUSTICE		-	42,000,000	-	-
032605300100	SHARIA COURT OF APPEAL		-	33,500,000	-	-
032605400100	AREA COURT		-	50,000,000	-	-
			216,011,794	690,500,000	31	88,600,572
4	SOCIAL SECTOR	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		876,030,665	2,000,000,000	44	844,401,368
051305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		870,068,230	-		-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		289,366,334	815,000,000	36	121,831,429

051700100100	MINISTRY OF EDUCATION	1,530,154,144	15,154,606,000	10	3,488,085,291
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	2,715,788,045	24,814,941,000	11	-
051700800100	BORNO STATE LIBRARY BOARD	-	308,000,000	0	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	-	1,029,000,000	0	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	-	50,000,000	0	-
051701800100	RAMAT POLYTECHNIC MAIDUGURI	-	702,500,000	0	-
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	-	180,000,000	0	-
051701900200	COLLEGE OF EDUCATION WAKA – BIU	-	138,000,000	0	9,032,000
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	31,684,856	305,000,000	10	-
051702100100	BORNO STATE UNIVERSITY	2,771,875,366	3,900,000,000	71	-
051705400100	BORNO STATE TEACHING SERVICE BOARD	-	1,152,500,000	0	-
051705600100	BORNO STATE SCHOLARSHIPS BOARD	-	1,511,500,000	0	-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND	1,657,905,063	2,575,000,000	64	-
051706600100	EDUCATION TRUST FUND	618,726,362	-	-	-
051800100100	MINISTRY OF HIGHER EDUCATION	6,069,205	2,068,500,000	0	176,807,364
052100100100	MINISTRY OF HEALTH	3,117,772,098	5,280,000,000	59	45,289,012
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	-	1,494,000,000	0	-
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	36,260,337	295,000,000	12	-
052110200100	HOSPITALS MANAGEMENT BOARD	-	950,000,000	0	-

	052110400100	COLLEGE OF NURSING AND MIDWIFERY		-	302,000,000	0	
	052110600100	COLLEGE OF HEALTH TECHNOLOGY		11,127,500	124,500,000	9	
	053500100100	MINISTRY OF ENVIRONMENT		636,109,375	2,763,500,000	23	180,554,212
	053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	94,000,000	0	
	053900100100	MINISTRY OF SPORTS DEVELOPMENT		330,244,598	2,583,000,000	13	653,158,613
	053905100100	BORNO STATE SPORTS COUNCIL		-	30,000,000	0	
	055100100100	MINISTRY FOR LOCAL GOVERNMENTS AND EMIRATE AFFAIRS		-	135,000,000	0	119,577,760
	055200100100	MINISTRY OF RELIGIOUS AFFAIRS		992,655,194	1,776,000,000	56	474,280,667
	055200200100	ISLAMIC PREACHING BOARD		-	200,000,000	0	-
	055200400100	COUNCIL OF ULAMAS		-	400,000,000	0	-
	055200500100	ISLAMIC RESEARCH CENTER		-	5,000,000	0	-
	021500100100	MINISTRY OF INTERGOVERNMENTAL AFFAIRS		-	-		16,852,511
	012300100100	MINISTRY OF HOME AFFAIRS		-	-		132,733,366
				16,491,837,372	73,136,547,000	23	6,262,603,593

ACCORDING TO NATURE OF EXPENDITURE (B)							
			Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
	230501	ACQUISITION OF NON-TANGIBLE ASSETS					
	23050101	RESEARCH AND DEVELOPMENT		114,701,275	522,300,000	22	683,506,714
	23050102	COMPUTER SOFTWARE ACQUISITION		65,711,429	132,500,000	50	25,140,000

	23050103	MONITORING AND EVALUATION		184,118,033	1,501,452,000	12	211,631,960
	23050104	ANNIVERSARIES/CELEBRATIONS		482,595,775	473,800,000	102	454,803,567
	23050107	MARGIN FOR INCREASES IN COSTS		297,469,722	750,000,000	40	-
	23050128	HUMAN CAPITAL DEVELOPMENT		212,996,295	3,420,000,000	6	-
	23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE		2,524,038,027	10,053,645,605	25	-
	23050130	FISHERIES-DEVELOPMENT GENERAL		3,876,702,368	19,634,549,000	20	-
	23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES		39,797,143	126,000,000	32	-
	23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES		2,520,388,164	6,733,949,074	37	-
	23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA		34,814,597	270,000,000	13	-
	23050134	CAPITATION FOR CONTRIBUTORY HEALTHCARE PROGRAMME		-	1,562,000,000	0	-
		OTHERS					2,000,062
		Less: COVID-19 EXPENDITURE (NOTE 15A)		(8,286,189,619)	(8,061,525,000)		
				2,067,143,209	37,118,670,679	6	1,377,082,303
		ACCORDING TO NATURE OF EXPENDITURE (B)					
	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS – GENERAL	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		397,188,334	3,347,878,650	12	598,959,045
	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		12,122,809,399	7,450,500,000	163	2,475,237,695

23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	134,869,605	1,610,000,000	8	32,336,360
23020104	CONSTRUCTION / PROVISION OF HOUSING	2,148,293,553	8,717,800,000	25	2,092,504,676
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	319,036,593	1,270,000,000	25	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,821,795,057	3,885,000,000	73	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,394,382,770	15,931,426,000	28	3,047,595,979
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	205,000,000	-	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	451,543,537	280,000,000	161	195,035,271
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	-	294,162,000	-	-
23020114	CONSTRUCTION / PROVISION OF ROADS	11,454,850,286	13,600,097,802	84	2,378,587,350
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	-	2,000,000	-	-
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	-	50,000,000	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,104,894,213	21,300,647,198	5	-
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	843,750	85,000,000	1	-
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	23,982,732	35,000,000	69	46,842,516
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	139,213,166	550,000,000	25	201,018,157
23020124	CONSTRUCTION OF MARKETS/PARKS	1,116,660,568	8,130,800,000	14	61,739,633
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	8,257,448	18,000,000	46	4,239,586

	23020126	CONSTRUCTION/PROVISION OF CEMETERIES		45,000,000	100,000,000	45	13,555,000
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		36,763,700	1,016,121,350	4	69,467,000
	23020128	AMENITIES AND PLACE OF WORSHIP		-	-		699,756,803
	23020129	CONSTRUCTION/ESTABLISHMENT OF TRADE FREE ZONE		-	-		36,000,000
		LESS: COVID-19 EXPENDITURE (NOTE 15A)		(10,201,560,593)	(10,976,300,000)		
				26,518,824,118	76,903,133,000	34	11,952,875,071
		ACCORDING TO NATURE OF EXPENDITURE (B)					
	230401	PRESERVATION OF THE ENVIRONMENT – GENERAL	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
	23040101	TREE PLANTING		81,419,200	266,800,000	31	0
	23040102	EROSION & FLOOD CONTROL		495,063,500	1,775,000,000	28	36,903,000
	23040103	WILDLIFE CONSERVATION		16,302,784	125,000,000	13	6,001,608
	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL		3,888,000	25,000,000	16	9,500,000
	23040106	CLIMATE CHANGE MANAGEMENT & CONTROL		-	109,277,000	-	-
				596,673,484	2,301,077,000	26	52,404,608
	230101	PURCHASE OF FIXED ASSETS – GENERAL	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
	23010101	PURCHASE / ACQUISITION OF LAND		694,371,716	1,470,000,000	47	1,553,899,522
	23010102	PURCHASE OF OFFICE BUILDINGS		-	7,500,000	-	315,216,746
	23010104	PURCHASE MOTORCYCLES		-	50,000,000	-	106,760,368

	23010105	PURCHASE OF MOTOR VEHICLES		2,026,033,185	3,707,000,000	55	2,527,448,617
	23010106	PURCHASE OF VANS		-	363,500,000	-	58,399,800
	23010107	PURCHASE OF TRUCKS		-	172,000,000	-	292,417,639
	23010108	PURCHASE OF BUSES		1,384,792,657	443,000,000	313	-
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		758,777,890	1,315,500,000	58	234,650,535
	23010113	PURCHASE OF COMPUTERS		56,484,365	1,860,000,000	3	142,259,978
	23010114	PURCHASE OF COMPUTER PRINTERS		1,100,000	365,750,000	0	36,185,000
	23010115	PURCHASE OF PHOTOCOPYING MACHINES		2,100,000	114,000,000	2	-
	23010117	PURCHASE OF SHREDDING MACHINES		-	2,000,000	-	180,000
	23010118	PURCHASE OF SCANNERS		5,000	33,500,000	0	-
	23010119	PURCHASE OF POWER GENERATING SET		150,045,194	724,500,000	21	55,647,000
	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		-	50,000,000	-	-
	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		339,326,576	1,087,300,000	31	-
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		17,230,500	105,000,000	16	43,966,700
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		456,910,483	2,176,300,000	21	137,075,023
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		61,532,750	688,500,000	9	-
	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		12,616,700	100,000,000	13	47,768,775
	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		-	1,810,000,000	0	-
	23010128	PURCHASE OF SECURITY EQUIPMENT		39,680,000	519,000,000	8	29,500,000
	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		106,518,776	1,299,094,000	8	84,529,412

23010130	PURCHASE OF RECREATIONAL FACILITIES		-	15,100,000	0	2,500,000
23010133	PURCHASES OF SURVEYING EQUIPMENT		46,800,115	60,000,000	78	87,187,250
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT		28,634,000	1,350,000,000	2	-
23010141	PURCHASE OF CHEMICALS & OTHERS		580,240,978	755,000,000	77	-
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL		-	500,000,000	0	-
23010139	PURCHASE OF WORKSHOP TOOLS		-	-		526,168,057
23010121	PURCHASE OF RESIDENTIAL FURNITURE		-	-		150,877,600
	LESS: COVID-19 EXPENDITURE (NOTE 15A)		(2,516,431,559)	(2,659,019,000)		-
			4,246,769,326	18,484,525,000	23	6,432,638,022
230301	REHABILITATION / REPAIRS OF FIXED ASSETS – GENERAL	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		-	171,000,000	-	1,497,405,196
23030102	REHABILITATION / REPAIRS – ELECTRICITY		242,450,459	850,000,000	29	771,937,208
23030103	REHABILITATION / REPAIRS – HOUSING		-	-		344,070,440
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		196,282,959	541,500,000	36	517,757,311
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		4,639,860	1,158,400,000	0	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		703,729,592	5,032,000,000	14	511,699,066
23030108	N/A		-	-	-	27,450,000
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS		7,551,676	25,000,000	30	1,230,000

	23030110	REHABILITATION / REPAIRS – LIBRARIES		65,760,518	250,000,000	26	-
	23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES		8,564,640	10,000,000	86	-
	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES		275,318,388	645,000,000	43	10,020,000
	23030113	REHABILITATION / REPAIRS – ROADS		151,355,770	2,215,604,395	7	57,364,000
	23030115	REHABILITATION / REPAIRS - WATER-WAY		47,992,000	650,000,000	7	47,415,700
	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		20,603,214	52,000,000	40	-
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		442,677,083	1,430,100,000	31	427,677,315
	23030122	REHABILITATION/REPAIRS OF BOUNDARIES		-	14,000,000	0	-
	23030124	REHABILITATION/REPAIRS- MARKETS/PARKS		-	200,000,000	0	-
	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS		12,052,506	122,500,000	10	181,083,000
	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES		-	70,000,000	0	-
	23030128	REHABILITATION ROAD CONSTRUCTION PLANTS & EQUIPMENT		-	354,229,800	0	141,857,972
		LESS: COVID-19 EXPENDITURE (NOTE 15A)		(2,040,242,635)	(2,269,900,000)		-
				138,736,029	11,521,434,195	1	4,536,967,208
		ACQUISITION OF NON-TANGIBLE ASSETS					
		BREAKDOWN OF BY MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	2020
				₦	₦	%	₦
	011100100100	GOVERNMENT HOUSE		32,393,500	50,000,000	65	-
	011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		161,822,364	500,000,000	32	-

011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)	-	315,000,000	-	-
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	89,497,673	-	-	-
011103700100	BORNO STATE PILGRIMS WELFARE BOARD	11,845,120	1,000,000,000	1	-
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	47,182,386	132,500,000	36	-
012305700100	COUNCIL FOR ARTS AND CULTURE	-	14,300,000	-	-
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	-	5,000,000	-	-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,573,825,048	7,358,949,074	35	1,134,685,601
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	-	8,000,000	-	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	75,000,000	-	-
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	41,907,713	370,000,000	11	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	49,292,920	2,250,000,000	2	694,614,405
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	39,832,800	-	-	-
022900100100	MINISTRY OF TRANSPORT	362,289,120	-	-	35,495,550
023100300100	RURAL ELECTRIFICATION BOARD	-	10,000,000	-	-
023800400100	STATE BUREAU OF STATISTICS	-	10,000,000	-	-
025200100100	MINISTRY OF WATER RESOURCES	10,000,000	20,000,000	50	-
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	-	2,277,900,000	-	-
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	690,539,489	5,403,185,605	13	-

026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	-	10,000,000	-	-
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	19,001,846	20,000,000	95	-
032600100100	MINISTRY OF JUSTICE	54,992,775	100,000,000	55	-
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	-	5,000,000	-	-
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	833,000,665	1,600,000,000	52	737,641,000
051305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE	489,713,738	-	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	289,366,334	800,000,000	36	-
051700100100	MINISTRY OF EDUCATION	678,817,315	3,249,205,000	21	-
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	2,715,068,045	12,748,156,000	21	-
051701800100	RAMAT POLYTECHNIC MAIDUGURI	-	285,000,000	-	-
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	-	78,000,000	-	-
051701900200	COLLEGE OF EDUCATION WAKA - BIU	-	7,500,000	-	-
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	-	55,000,000	-	-
051702100100	BORNO STATE UNIVERSITY	41,008,398	235,000,000	17	-
051705400100	BORNO STATE TEACHING SERVICE BOARD	-	30,000,000	-	-
051705600100	BORNO STATE SCHOLARSHIPS BOARD	-	1,500,000,000	-	-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND	-	250,000,000	-	-
051706600100	EDUCATION TRUST FUND	345,002,581	-	-	-

	051800100100	MINISTRY OF HIGHER EDUCATION		-	115,000,000	-	68,641,260
	052100100100	MINISTRY OF HEALTH		58,279,397	50,000,000	117	103,237,222
	052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	1,062,000,000	-	-
	052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		-	290,000,000	-	-
	052110200100	HOSPITALS MANAGEMENT BOARD		-	200,000,000	-	-
	052110400100	COLLEGE OF NURSING AND MIDWIFERY		-	7,000,000	-	-
	052110600100	COLLEGE OF HEALTH TECHNOLOGY		-	5,000,000	-	-
	053500100100	MINISTRY OF ENVIRONMENT		18,091	10,000,000	0	-
	053900100100	MINISTRY OF SPORTS DEVELOPMENT		245,973,598	2,340,000,000	11	-
	055200100100	MINISTRY OF RELIGIOUS AFFAIRS		475,176,512	326,000,000	146	-
	055200500100	ISLAMIC RESEARCH CENTER		-	2,500,000	-	-
	026000100100	MINISTRY OF LAND AND SURVEY		-	-	-	89,465,514
				10,355,847,427	45,180,195,679	23	2,863,780,552
		CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL					
		BREAKDOWN OF BY MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
	011100100100	GOVERNMENT HOUSE		203,318,888	715,000,000	28	-
	011100100200	DEPUTY GOVERNOR'S OFFICE		160,000,000	-	-	-
	011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		-	526,621,350	-	-

	011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		100,786,497	300,000,000	34	734,572,711
	011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		51,000,000	-		-
	011110100100	SECURITY TRUST FUND		1,747,890	130,000,000	1	-
	011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		371,009,374	388,000,000	96	-
	011200100100	STATE ASSEMBLY MANAGEMENT/ ADMINISTRATION		-	100,000,000	-	-
	011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	50,000,000	-	-
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		49,442,385	200,000,000	25	-
	012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		-	10,000,000	-	-
	012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA		-	50,000,000	-	-
	014000100100	OFFICE OF THE STATE AUDITOR GENERAL		-	100,000,000	-	-
	014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS		-	2,000,000	-	-
	014700100100	CIVIL SERVICE COMMISSION		-	7,000,000	-	-
	014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		46,471,587	100,000,000	46	-
	021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		154,652,821	740,000,000	21	564,618,496
	021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		-	35,000,000	-	-
	021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		-	34,162,000	-	-
	021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY		-	20,000,000	-	-

021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	63,080,484	542,600,000	12	-
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	-	65,000,000	-	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	759,903,772	3,840,000,000	20	16,403,756,760
022201800100	BORNO INVESTMENT COMPANY LTD	-	136,500,000	-	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	98,378,650	-	-
022205900100	BORNO WIRE AND NAIL COMPANY	-	166,169,000	-	-
022206000100	NEITAL NIGERIA LIMITED	-	250,000,000	-	-
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	335,991,181	-	-	485,645,609
022900100100	MINISTRY OF TRANSPORT	10,000,000	1,619,000,000	1	-
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	10,000,000	-	-
023100300100	RURAL ELECTRIFICATION BOARD	10,046	810,000,000	0	-
023400100100	MINISTRY OF WORKS	7,509,016,955	4,840,000,000	155	-
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	913,767,367	9,170,097,802	10	-
023800400100	STATE BUREAU OF STATISTICS	-	10,000,000	-	-
025200100100	MINISTRY OF WATER RESOURCES	28,924,049	300,000,000	10	294,868,689
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	-	7,745,300,000	-	-
025300100100	MINISTRY OF HOUSING AND ENERGY	1,151,288,146	6,250,000,000	18	63,376,000
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	12,823,127,449	14,370,024,198	89	-

026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		352,694,162	365,000,000	97	-
032600100100	MINISTRY OF JUSTICE		-	125,000,000	-	54,100,336
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	50,000,000	-	-
032605100100	HIGH COURT OF JUSTICE		-	10,000,000	-	-
032605400100	AREA COURT		-	50,000,000	-	-
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		-	218,000,000	-	-
051305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		366,337,852	-		-
051700100100	MINISTRY OF EDUCATION		1,727,069,189	7,998,795,000	22	3,030,595,979
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		2,715,068,045	10,544,785,000	26	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	1,000,000,000	-	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD		-	50,000,000	-	-
051701200100	CARRER GUIDANCE AND COUNCILLING			10,000,000		
051701800100	RAMAT POLYTECHNIC MAIDUGURI		-	227,500,000	-	-
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	8,000,000	-	-
051701900200	COLLEGE OF EDUCATION WAKA - BIU		-	55,000,000	-	-
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		31,684,856	200,000,000	16	-
051702100100	BORNO STATE UNIVERSITY		2,252,334,985	2,473,000,000	91	-
051705400100	BORNO STATE TEACHING SERVICE BOARD		-	1,054,500,000	-	-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	1,090,000,000	-	-

051706600100	EDUCATION TRUST FUND		1,176,225,537	-	-	-
051800100100	MINISTRY OF HIGHER EDUCATION		-	1,260,000,000	-	57,436,254
052100100100	MINISTRY OF HEALTH		2,727,286,678	3,950,000,000	69	270,796,701
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	205,000,000	-	-
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		33,296,335	2,000,000	1,665	-
052110200100	HOSPITALS MANAGEMENT BOARD		-	750,000,000	-	-
052110400100	COLLEGE OF NURSING AND MIDWIFERY		-	290,000,000	-	-
052110600100	COLLEGE OF HEALTH TECHNOLOGY		6,098,500	72,000,000	8	-
053900100100	MINISTRY OF SPORTS DEVELOPMENT		81,271,000	220,000,000	37	207,035,271
055200100100	MINISTRY OF RELIGIOUS AFFAIRS		517,478,682	1,270,000,000	41	474,280,667
055200200100	ISLAMIC PREACHING BOARD		-	200,000,000	-	-
055200400100	COUNCIL OF ULAMAS		-	400,000,000	-	-
026000100100	MINISTRY OF LAND & SURVEY		-	-	-	58,934,436
051400100100	MINISTRY FOR WOMEN AFFAIRS		-	-	-	6,837,500
055100100100	MINISTRY FOR LOCAL GOVERNMENT		-	-	-	118,947,510
			36,720,384,711	87,879,433,000	42	22,825,802,919
	PRESERVATION OF THE ENVIRONMENT - GENERAL					
	BREAKDOWN OF BY MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
011100100100	GOVERNMENT HOUSE		-	2,000,000	-	
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		-	500,000	-	2,145,000

011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		2,045,000	120,000,000	2	-
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		-	100,000	-	-
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS		-	500,000	-	-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-	200,000	-	-
021510200100	BORNO AGRICULTURAL DEVELOPMENT			109,277,000		
051700100100	MINISTRY OF EDUCATION		-	2,500,000	-	-
051701900200	COLLEGE OF EDUCATION WAKA - BIU		-	40,000,000	-	-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	5,000,000	-	-
051706600100	EDUCATION TRUST FUND		2,514,600	-		-
052110600100	COLLEGE OF HEALTH TECHNOLOGY		-	5,000,000	-	-
053500100100	MINISTRY OF ENVIRONMENT		592,113,884	2,015,000,000	29	123,430,212
053900100100	MINISTRY OF SPORTS DEVELOPMENT		-	1,000,000	-	395,553,567
			596,673,484	2,301,077,000	26	521,128,779
	PURCHASE OF FIXED ASSETS - GENERAL					
	BREAKDOWN OF BY MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
011100100100	GOVERNMENT HOUSE		494,000,000	910,000,000	54	145,300,000
011100100200	DEPUTY GOVERNOR'S OFFICE		265,093	118,000,000	0	-

011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	-	10,000,000	-	-
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	95,000,000	-	-
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)	215,876,666	385,000,000	56	113,685,100
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	35,600,000	-	-	-
011103500100	BORNO STATE PENSIONS DEPARTMENT	77	-	-	-
011103500200	LOCAL GOVERNMENT PENSIONS BOARD	-	10,000,000	-	-
011103700100	BORNO STATE PILGRIMS WELFARE BOARD	5,000	8,000,000	0	-
011110100100	SECURITY TRUST FUND	21,473,469	95,000,000	23	-
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	18,000,000	-	11,352,511
011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	-	203,500,000	-	-
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	70,000,000	-	-
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	21,980,693	113,000,000	19	132,733,366
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	1,057,500,000	-	-
012500100100	HEAD OF SERVICE	77	18,850,000	0	-
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	-	10,000,000	-	-
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	2,780,000	23,000,000	12	5,000,000
014000200100	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENTS	-	47,500,000	-	-
014700100100	CIVIL SERVICE COMMISSION	-	16,000,000	-	-

014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	-	40,500,000	-	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	300,000	101,000,000	0	-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	1,566,000,000	-	794,104,716
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	-	7,000,000	-	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	3,500,000	-	-
021511100100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY	-	250,000,000	-	-
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	4,528,400	60,000,000	8	-
022000100100	MINISTRY OF FINANCE-HQTRS	1,163,681,685	1,513,000,000	77	2,487,055,221
022000300100	BUDGET AND PLANNING	-	31,000,000	-	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	2,265,000,000	-	-
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	-	65,000,000	-	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	89,000,000	-	2,080,504,484
022201800100	BORNO INVESTMENT COMPANY LTD	-	548,500,000	-	-
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	294,875,183	-	-	142,522,412
022900100100	MINISTRY OF TRANSPORT	1,683,127,652	688,500,000	244	69,104,800
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	55,165,005	100,000,000	55	-
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	212,000,000	-	-
023100300100	RURAL ELECTRIFICATION BOARD	-	62,000,000	-	-

023400100100	MINISTRY OF WORKS		129,568,968	371,000,000	35	-
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		110,000,000	510,000,000	22	-
023800400100	STATE BUREAU OF STATISTICS		-	23,500,000	-	-
025200100100	MINISTRY OF WATER RESOURCES		697,383,354	1,010,000,000	69	34,774,000
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		-	490,194,000	-	-
025300100100	MINISTRY OF HOUSING AND ENERGY		19,753,125	69,000,000	29	-
025301000100	BORNO STATE HOUSING CORPORATION		-	7,000,000	-	-
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		-	137,000,000	-	-
026000100100	MINISTRY OF LANDS & SURVEY		-	500,000,000	-	790,005,472
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		-	17,000,000	-	-
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		684,410,491	576,500,000	119	-
032600100100	MINISTRY OF JUSTICE		5,000,000	25,000,000	20	34,500,236
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	10,000,000	-	-
032605100100	HIGH COURT OF JUSTICE		-	32,000,000	-	-
032605300100	SHARIA COURT OF APPEAL		-	33,500,000	-	-
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		43,030,000	182,000,000	24	106,760,366
051305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		5,452,000	-	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		-	15,000,000	-	114,993,929

	051700100100	MINISTRY OF EDUCATION		52,770,000	1,864,500,000	3	490,296
	051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		720,000	435,000,000	0	-
	051700800100	BORNO STATE LIBRARY BOARD		-	258,000,000	-	-
	051701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	24,000,000	-	-
	051701200100	GUIDANCE AND COUNCELLING		-	56,500,000	-	-
	051701800100	RAMAT POLYTECHNIC MAIDUGURI		-	100,000,000	-	-
	051701900200	COLLEGE OF EDUCATION WAKA - BIU		-	23,000,000	-	-
	051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		-	19,000,000	-	-
	051702100100	BORNO STATE UNIVERSITY		478,531,983	1,192,000,000	40	-
	051705400100	BORNO STATE TEACHING SERVICE BOARD		-	68,000,000	-	-
	051705600100	BORNO STATE SCHOLARSHIPS BOARD		-	11,500,000	-	-
	051706500100	BORNO STATE EDUCATION ENDOWMENT FUND		-	648,000,000	-	-
	051706600100	EDUCATION TRUST FUND		191,748,300	-	-	-
	051800100100	MINISTRY OF HIGHER EDUCATION		-	493,500,000	-	50,729,850
	052100100100	MINISTRY OF HEALTH		340,180,664	585,000,000	58	1,251,592,684
	052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	227,000,000	-	-
	052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		2,964,002	28,000,000	11	-
	052110200100	HOSPITALS MANAGEMENT BOARD		-	10,000,000	-	-
	052110400100	COLLEGE OF NURSING AND MIDWIFERY		-	8,000,000	-	-
	052110600100	COLLEGE OF HEALTH TECHNOLOGY		5,029,000	55,000,000	9	-
	053500100100	MINISTRY OF ENVIRONMENT		-	85,000,000	-	46,000,000
	053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	29,000,000	-	-

053900100100	MINISTRY OF SPORTS DEVELOPMENT		3,000,000	12,000,000	25	50,569,775
053905100100	BORNO STATE SPORTS COUNCIL		-	30,000,000	-	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		-	30,000,000	-	132,000
055200100100	MINISTRY OF RELIGIOUS AFFAIRS		-	30,000,000	-	-
055200500100	ISLAMIC RESEARCH CENTER		-	2,500,000	-	-
	FISCAL RESPONSIBILTY ACT		-	-	-	24,056,900
			6,763,200,886	21,143,544,000	32	8,485,968,118
	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL					
	BREAKDOWN OF BY MDAS	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
			₦	₦	%	₦
011100100100	GOVERNMENT HOUSE		-	-	-	38,587,653
011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		166,979,993	250,000,000	67	189,087,660
011101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)		35,015,560	-	-	-
011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		-	14,000,000	-	5,500,000
011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		-	5,500,000	-	-
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		44,074,676	75,000,000	59	1,230,000
014700100100	CIVIL SERVICE COMMISSION		-	100,000	-	-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-	7,000,000	-	-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		246,252,500	550,000,000	45	-

021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	-	10,000,000	-	-
021511100100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY	-	50,000,000	-	-
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	16,073,801	275,000,000	6	-
022000100100	MINISTRY OF FINANCE-HQTRS	58,997,072	750,000,000	8	140,811,000
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	-	10,000,000	-	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	20,603,214	50,000,000	41	2,104,506,220
022205600100	MAIDUGURI INTERNATIONAL HOTEL	-	289,229,800	-	-
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	100,417,804	-	-	6,287,500
023100300100	RURAL ELECTRIFICATION BOARD	2,000,093	200,000,000	1	-
023400100100	MINISTRY OF WORKS	61,350,000	670,000,000	9	-
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	90,240,770	1,538,604,395	6	-
025200100100	MINISTRY OF WATER RESOURCES	160,132,059	82,000,000	195	888,918,409
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	-	622,900,000	-	-
025300100100	MINISTRY OF HOUSING AND ENERGY	240,450,366	650,000,000	37	748,124,858
025301000100	BORNO STATE HOUSING CORPORATION	-	10,000,000	-	-
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	73,300,987	510,000,000	14	-
032600100100	MINISTRY OF JUSTICE	156,019,018	250,000,000	62	-
051305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE	8,564,640	-	-	-
051700100100	MINISTRY OF EDUCATION	78,664,639	3,085,500,000	3	456,999,016
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	-	1,087,000,000	-	-

051700800100	BORNO STATE LIBRARY BOARD	-	50,000,000	-	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	-	5,000,000	-	-
051701800100	RAMAT POLYTECHNIC MAIDUGURI	-	90,000,000	-	-
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	-	94,000,000	-	-
051701900200	COLLEGE OF EDUCATION WAKA - BIU	-	12,500,000	-	-
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	-	31,000,000	-	-
051706500100	BORNO STATE EDUCATION ENDOWMENT FUND	-	582,000,000	-	-
051706600100	EDUCATION TRUST FUND	561,140,407	-	-	-
051800100100	MINISTRY OF HIGHER EDUCATION	6,069,205	200,000,000	3	-
052100100100	MINISTRY OF HEALTH	4,639,860	700,000,000	1	19,662,406
053500100100	MINISTRY OF ENVIRONMENT	47,992,000	655,000,000	7	11,124,000
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	-	65,000,000	-	-
053900100100	MINISTRY OF SPORTS DEVELOPMENT	-	10,000,000	-	-
055100100100	MINISTRY FOR LOCAL GOVERNMENTS AND EMIRATE AFFAIRS	-	105,000,000	-	498,250
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	-	150,000,000	-	-
022900100100	MINISTRY OF TRANSPORT	-	-	-	31,450,000
025000100100	FISCAL RESPONSIBILITY BOARD/AGENCY	-	-	-	70,599,710
026000100100	MINISTRY OF LAND & SURVEY	-	-	-	74,450,841
		2,178,978,664	13,791,334,195	16	4,787,837,523

NOTE 15A - COVID-19 EXPENDIURE
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE		DETAILS	Ref. Note	Actual 2021	Final Budget 2021	Variance	Actual 2020
				₦	₦	%	₦
15		CAPITAL EXPENDITURE					
	SECTOR CODE	ACCORDING TO SECTORS (A)					
	01	ADMINISTRATIVE SECTOR		1,360,138,156	1,640,000,000	82.94	51,880,639
	02	ECONOMIC SECTOR		20,663,004,750	21,223,850,000	97.36	5,524,131,785
	03	LAW AND JUSTICE		-	-	-	-
	05	SOCIAL SECTOR		1,021,281,500	1,102,894,000	92.60	9,275,819,210
		TOTAL CAPITAL EXPENDITURE		23,044,424,406	23,966,744,000	96.15	14,851,831,634
		ACCORDING TO NATURE OF EXPENDITURE (B)					
	230101	PURCHASE OF ASSETS		2,516,431,559	2,659,019,000	94.64	4,965,787,323
	230201	CONSTRUCTION/PROVISION		10,201,560,593	10,976,300,000	92.94	6,236,282,024
	230301	REHABILITATION/REPAIRS		2,040,242,635	2,269,900,000	89.88	1,397,989,430
		OTHER COVID RELATED EXPENDITURE		8,286,189,619	8,061,525,000	102.79	2,251,772,858
		TOTAL CAPITAL EXPENDITURE		23,044,424,406	23,966,744,000	96.15	14,851,831,634
		PURCHASES					
	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (MEDICAL COMSUMABLES/PPE) COVID 19		-	-	0.00	4,731,544,500
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		1,422,882,559	1,392,425,000	102.19	-
		PURCHASE OF COMPUTERS		40,020,000	46,000,000	87.00	-
		PURCHASE OF COMPUTERS PRINTIERS		1,250,000	2,500,000	50.00	-
		PURCHASE OF SCANNERS		17,640,000	18,000,000	98.00	-
		PURCHASE OF FURNITURES & FITTINGS		133,375,000	137,500,000	97.00	-
		PURCHASE OF MOTOR VEHICLES		504,350,000	655,000,000	77.00	-

		PURCHASE OF SECURITY EQUIPMENT		248,320,000	256,000,000	97.00	-
		PURCHASE OF FIRE FIGHTING EQUIPMENT		97,000,000	100,000,000	97.00	-
	23010127	PURCHASE OF AGRIC EQUIPMENT		-	-	-	-
	23010143	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES		51,594,000	51,594,000	100.00	204,642,823
	23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS		-	-	-	29,600,000
				2,516,431,559	2,659,019,000	94.64	4,965,787,323
		CONSTRUCTION/ PROVISION					
	23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS		-	-	-	531,281,729
	23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES (ISOLATION CENTERS) COVID -19		-	-	-	3,961,259,505
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		1,007,167,000	1,554,000,000	64.81	-
	23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS		626,750,000	575,000,000	0.00	1,536,885,790
	23020113	CONSTRUCTION/PROVISION OF RES. BUILDING		120,460,483	327,800,000	36.75	-
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		4,141,979,110	3,780,000,000	109.58	-
		CONSTRUCTION OF ICT INFRASTURE		105,204,000	120,000,000	-	-
		CONSTRUCTION / PROVISION OF MOTOR PARKS		-	219,500,000	-	-
		AGRICULRAL PRODUCTION		4,200,000,000	4,400,000,000	-	-
	23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES		-	-	0.00	206,855,000
				10,201,560,593	10,976,300,000	92.94	6,236,282,024
		REHABILITATION/REPAIRS					
	23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING (RAVAGED COMMUNITIES)		-	-	-	36,240,000
	23050103	SURVELLAICE /EPEDIMOLOGY		-	-	-	1,302,039,939
		REHABILITATION OF SCHOOL		813,663,600	762,000,000	106.78	-
		REHABILITATION OF WATER FACILITIES		190,368,225	496,500,000	38.34	-
		REHABILITATION OF POWER GENERATING		78,240,000	80,000,000	97.80	-
		REHABILITATION OF AGRICULTURAL FACILITIES		156,480,000	160,000,000	97.80	-

	23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES		486,609,200	451,400,000	107.80	59,709,491
	23030121	REHAB. OFFICE BUILDING		314,881,610	320,000,000	98.40	-
				2,040,242,635	2,269,900,000	89.88	1,397,989,430
		OTHER COVID 19 RELATED EXPENDITURES					
	23050130	HUMAN CAPITAL DEVELOPMENT/TRAINING		2,293,999,619	1,892,600,000	121.21	406,491,564
	23050150	COUNTERPART FUND FOR NID _s		-	-	-	29,492,530
	23020113	GRAIN THRESHERS		-	-	-	530,229,746
		MONITORING AND EVALUATION		300,000,000	318,000,000	94.34	-
	23020129	PROVISION OF IRRIGATION INFRASTRUCTURES		-	-	-	797,594,716
		GRAIN RESERVE		-	-	-	-
	23050133	PEST CONTROL AND CROP PROTECTION		-	-	-	-
	23050134	CULTIVATION OF SPECIAL CROPS		-	-	-	-
	23050135	FERTILIZER SUBSIDY		-	-	-	-
	23050138	RURAL ACCESS AND AGRIC MARKETING		-	-	-	109,245,206
	23020105	WATER FOR LIVESTOCK		-	-	-	-
	23050148	LIVESTOCK MANAGEMENT		-	50,000,000	-	-
	23050151	ARTISINAL FISHERIES		-	-	-	-
		RESEARCH AND DEVELOPMENT		-	247,300,000	-	-
	23050157	VERTINARY DRUGS/VACCINES		-	-	-	-
	23040104	INDUSTRIAL POLUTION		1,500,000.00	-	0.00	-
	23040109	SEWAGE AND REFUSE DISPOSAL		-	-	0.00	-
	23050128	RELIEF MATERIALS FOR IDP _s		2,000,000,000	1,820,000,000	109.89	-
	23050129	RELIEF MATERIALS FOR VICTIMS		3,690,690,000	3,682,025,000	100.24	-
		SOFTWARE ACQUISITION		-	-	0.00	-
	23050142	WOMEN MOBILIZATION AND SOCIAL ORIENTATION		-	-	0.00	-
	22022003	ADHOC DUTIES		-	-	0.00	10,598,910
	21020100	ALLOWANCES		-	-	0.00	152,156,162
	22022803	PLANT / GENERATOR FUEL COST		-	-	0.00	23,760,000
		OTHER RECURRENT EXPENSES		-	-	0.00	-
	21010101	SALARIES		-	-	0.00	192,204,024
				8,286,189,619	8,061,525,000	102.79	2,251,772,858

EXPENTURE ACCORDING TO MDAS							
	'01	ADMINISTRATIVE SECTOR					
	011101300100	GOVERNMENT HOUSE		1,317,440,000	1,525,000,000	86.39	51,880,639
	011200100100	BORNO STATE HOUSE OF ASSEMBLY		27,816,546	100,000,000	27.82	-
		GOVERNOR'S OFFICE:					
	016100100100	OFFICE OF THE SECRETARY TO STATE GOVERNMENT (SSG)		14,881,610	15,000,000	-	
				1,360,138,156	1,640,000,000	82.94	51,880,639
	'02	ECONOMIC SECTOR					
	012600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION & RESETTLEMENT		10,912,960,483	11,203,750,000	97.40	4,036,240,000
	025210300100	RURAL WATER SUPPLY AND SANITATION (RUWASSA)		4,022,090,267	4,152,100,000	96.87	41,385,790
	025200100100	MINISTRY OF WATER RESOURCES		-	-	0.00	6,855,000
	021510100100	MINISTRY OF AGRIC & NATURAL RESOURCES		5,639,214,000	5,763,000,000	97.85	1,439,650,995
	021600100100	MINISTRY OF ANIMALS & FISHERIES DEVELOPMENT		88,740,000	102,000,000	87.00	-
	025300100100	MINISTRY OF HOUSING AND ENERGY		-	3,000,000	0.00	-
				20,663,004,750	21,223,850,000	97.36	5,524,131,785
	'05	SOCIAL SECTOR					
	052100100100	MINISTRY OF HEALTH		-	5,000,000	-	8,962,778,981
	052110200100	HOSPITALS MANAGEMENT BOARD		-	10,000,000	-	283,547,699
	052100100100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY		-	25,000,000	-	29,492,530
	051700100100	MINISTRY OF EDUCATION		1,007,167,000	1,045,894,000	96.30	-
	053500100100	MINISTRY OF ENVIRONMENT		1,500,000	1,500,000	100.00	-
	053505500100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	-	-	-
	051400100100	MINISTRY OF WOMEN AFFAIRS		-	-	-	-
	052110600100	COLLEGE OF HEALTH TECHNOLOGY		12,614,500	12,500,000	100.92	-
	052101500100	COLLEGE OF NURSING & MIDWIFERY		-	3,000,000	0.00	-
				1,021,281,500	1,102,894,000	92.60	9,275,819,210

NOTE 16 - CASH AND ITS EQUIVALENT
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	DETAILS			2021	2020
				₦	₦
16					
A	BANKS	ACCT NO.	CONSOLIDATED REVENUE FUND(CRF)		
	Mainstreet Bank		Ministry of Trade, Investment and Tourism	-	-
	Zenith	1013042850	BOSG Sure - P Account	3,479,047	3,479,047
	Zenith	1014355706	BOSG CBN Intervention Fund	36,051,519	36,051,519
	Zenith	1014381754	Excess Crude Account - Backed Loan	28,238	28,238
	Zenith	1014669597	BOSG CBN Intervention Fund 2	2,818,168	2,818,168
	Zenith	1014998301	BOSG National Housing Fund	3,592,881	3,592,881
	Zenith	1015005802	BOSG Budget Support	4,927,728	4,927,728
	Zenith	5070563989	BOSG Central Account	1,075,860	2,580
	Sterling	0073039056	BOSG Project Account II	95,251	95,267
	Sterling	0501410211	Min of Trade Investment and Tourism Capital	470	553
	GTB	210061515	BOSG Special Fund Account	-	195
	GTB	0109888962	Staff Car Loan Fund (Min of Justice)	-	727,003
	GTB	0026552953	Ministry of LG and Chieftaincy Affairs	-	89,915
	Access	0041562099	Furniture Loan Account	457,381	457,381

	Access	0041565540	Housing Loan Account	394,604	394,604
	Access	1403319274	Borno State CBN Health Project Account-Loan A/C	603,807	1,654,248,905
	Unity Bank	0046215622	SSH A Aliu Dialysis Centre Account	417,461	417,461
	Polaris	1790102939	BOSG Fertilizer Sale	713,546	713,546
	Polaris	1750014197	Borno State Express Revenue	51,720	51,720
	Polaris	1750011440	Ministry of Higher Education	-	-
	Polaris	1771027879	Umaru Shehu Hospital (Overhead Account)	2,233	2,233
	Polaris	1771027907	Umaru Shehu Hospital (Capital Account)	2,443	2,443
	Polaris	1771027471	Ministry of Agriculture and Natural Resources	-	-
	Access	0004965362	Ministry of Education Project Account	30	30
	Access	0004966242	Ministry of Education Renovation Account	9,600	9,600
	Access	0004966156	Borno State University Technical Committee	91,741	91,741
	Access	0004984389	Ministry of Housing and Rural Electrification	-	152,992
	FBN	2013625384	Members Car Loan Account	6,033,872	6,034,173
	FBN	2013618955	BOSG Disposal of Gov't Quarters	2,778,397	2,778,397
	FBN	2013618979	BOSG Owner Occupier	36,964,146	39,307,229
	FBN	2033386931	State Min of Education/SUBEB (Advance Acct)	68,934	8,001,032
	FBN	2034747843	BORMA Overhead Account	90,945	91,215
	Heritage	6001788575	Ministry for Local Gov't	62,374	62,374
	Union Bank	0024867763	Ministry of Works and Transport	33,768,870	33,768,870

	Union Bank	0024743548	Borno State Hajj 2004	41,050	41,050
	Union Bank	0024743593	Governor's Office Special Account	1,623	1,623
	Union Bank	0024852400	Secretary BSPWB	2,197	2,197
	Union Bank	0024828030	Waka Biu College of Education	2,696	2,696
	Union Bank	0033995165	Borno State Coop. Feed Account	921	921
	Union Bank	0033994278	Ministry of Works and Housing Tender Fee	2,050	2,050
	UBA	1022751503	Borno State COVID- 19 Support	684,572	684,572
	UBA	1022757787	Ministry of Higher Education (Educ. Dev't Fund)	1,550,826	1,550,826
	UBA	1022546165	Borno State Malaria Impact Account	35,736,909	35,736,909
	Stanbic IBTC		Borno State Ministry of Education – ETF	5,251	5,251
	Keystone	1100007203	Borno State Integrated Water Resource Mgt	5,348	5,348
	Keystone	11000013831	Min Of Poverty Alleviation and Youths Empow.	9,685	9,685
	Keystone	1310005394	Borno State Housing Cooperation	35,112	35,112
	Keystone	1280001623	Borno State Ministry of Education	325	325
	Jaiz	0005085183	Borno State Rural Housing (Main)	31,453	27,776,295
	Jaiz	0006219082	Borno State Rural Housing Debt Servicing Acct	-	166,462,179
	Jaiz	0001888056	Ministry Reconstruction Rehabilitation Resettle	71,070	71,474
	First Bank	2013544553	BIR-Revenue Accounts	-	4,280,141
	Zenith Bank	1011977763	BIR-Non-Expendable	4,197,328	237,638,985
	Zenith Bank	1010554491	BOSG Project Account	492,958	492,958

Zenith Bank	1013547685	BOSG Leave Grant Account	-	59,453
GTBank		BOSG Counterpart Fund-Ministry of Environment	95,193,557	-
Union Bank	0041113723	BOSG Salary Account	-	334,677
Union Bank		Central Account Borno State	96,217	96,217
Zenith Bank	1010552167	BOSG CENTRAL ACCOUNT	5,395,616	2,368,762,399
Access Bank	0003855483	B/S Capital Project Acct (1000 H.P)	117,668	117,668
U.B.A Plc	1011250105	Borno State Joint Project Account	8,115,812	8,115,812
U.B.A Plc	1011250105	Borno State Joint Accrued Interest Account	(2,223)	(2,223)
Access Bank	0003855218	Capital Project Interest Account	81,658	81,658
Zenith Bank	1011357376	BOSG Interest Earned Account	6,021,771	6,021,771
U.B.A Plc	1010124195	Borno State Proj. Accrued Interest Account	182,967	182,967
Heritage Bank	6001788410	BOSG University Donation Act.	172	172
Eco Bank		100-Housing Unit Tax Account	-	-
Access Bank	0003855160	Borno State Project Account II	3,533,496	3,533,496
Access Bank	0003855067	Borno State Excess Crude Account	380,680	380,680
U.B.A Plc		Ministry of Health (Non-withdrawal)	-	-
U.B.A Plc		Ministry of Health (Non-withdrawal Account)	-	-
Heritage Bank	6001788317	Disposal of State Government Unserviceable	448	448
Unity Bank	0001852703	Joint Development Project Act(I&II)	550,544	550,544
Unity Bank	0021613460	Joint Project Account (Legacy)	110,141	110,141

	Unity Bank	0021005668	BOSG Special Project Account	613,985	613,985
	Zenith Bank	1014944418	Pension & Gratuity	51,928,305	1,794,533,393
	Access Bank		1000 Housing Project	-	-
	Unity Bank	0002035691	Borno State Govt Salary Account	-	5,314
	Access Bank	0056016123	Special Project Account	2,642,812	2,642,812
	Union Bank	0024744208	BOSG Project Account	2,188,841	2,188,841
	First Bank	2014856172	Borno State Project A/c-State	171,789	171,789
	Diamond Bank		BIR-PAYE (Local Government)	-	-
	Heritage Bank	5900005044	VIO-Road Taxes and Fees Acct	-	650,047
	Sterling Bank	0040599192	VIO-Revenue Account IRO	676,644	676,644
	Sterling Bank		Non Oil Revenue Account	-	-
	Sterling Bank	0062032230	Borno State Excess Petroleum Profit Tax	-	-
	Access Bank	0003855115	Borno State Non-Exp Rev 1	639,675	639,675
	Access Bank	0003855122	Borno State Non-Exp Rev 2	3,209,902	3,209,902
	Heritage Bank	6001788290	Ministry Of Agric (Fertilizer 2010)	745,557	745,557
			Family Homes Account	3,679,299,014	5,548,750,000
			Health Care Deductions	-	1,053,270,165
				4,039,347,690	13,069,643,646

B			MDAs Cash & Bank Balances- Overhead Costs Accounts		
	Bank	01	Administrative Sector		
	Zenith Bank	1010689562	Government House	24,560,114	4,543,030
	Zenith Bank		Office of Secretary to the State Government	-	-
	Zenith Bank	1010960715	Office of Head of Service	920,289	2,715,018
	Zenith Bank	1010290399	Establishment Department	366	-
	Zenith Bank	1010293871	Pension Department	6,606	7,313
	Zenith Bank		Department of Political	-	-
	Zenith Bank	1016261751	Office of the Auditor General	26,438	214,279
	Zenith Bank	1012329871	Local Government Service Commission	173,354	-
	Sterling Bank	0000506451	Civil Service Commission	431	-
	Zenith Bank	1013107393	Borno State House of Assembly- Overhead	49,144	30,330
	Zenith Bank	1011144303	Borno State House of Assembly- Overhead	61,607,496	8,063
	Zenith Bank		Office of the Auditor General for Local Governments	-	-
	Zenith Bank	1012193449	Ministry of Home Affairs, Information & Centre	1,114,962	-
	Zenith Bank	1013184903	Ministry of Inter Governmental Affairs and Spec. Duties	1,428	2,170
	U.B.A Plc	1003606589	Borno State Independent Electoral Commission	365,804	-
	Zenith Bank	1012867681	State Council of Art	51,597	-

	Bank	02	Economic Sector		
	Zenith Bank	1012672247	Ministry of Agriculture and Natural Resources	335,040	27,259
	Zenith Bank	1014279750	Ministry of Trade, Investment and Tourism	2,121	3,272
	Zenith Bank	1012792952	Ministry of Trade, Investment and Tourism	-	1,093
	Zenith Bank	1010941402	Ministry of Finance (Hqtrs)	157,426,114	10,717
	Zenith Bank	1012137294	Office of Accountant General	639,545	-
	Zenith Bank		Office of Accountant General-Gratuity	-	-
	Zenith Bank	1011413414	Ministry of Housing and Rural Electrification	-	28,450
	Zenith Bank	1017738225	Ministry of Water Resources	9,987,623	95,658
	Fidelity Bank	4010207829	Ministry of Water Resources	-	118
	Zenith Bank	1012171867	Ministry of Works and Transport	94,881	95,746
	Zenith Bank		Ministry of Land s and Survey	-	-
	Zenith Bank	1010607438	Ministry of Budget & Planning	1,539	569
	Zenith Bank	1012805757	Ministry of Animal Resources and Fisheries Development	99,831	2,228
	Zenith Bank	1011413414	Ministry of Housing and Rural Electrification	1,126,710	-
	Zenith Bank	1014557335	Ministry of Rehabilitation, Recons. & Resettlements	1,012,117	13,039
	Zenith Bank	1016607959	Ministry of Science, Technology & Innovation	-	3,310,116
	UBA	1003114192	Borno State Geographic Information	77,766	-
	Zenith Bank	1017039623	Ministry of Transport- Overhead Account	5,325	15,038

Bank	03	Law & Justice Sector		
Zenith Bank	1010451019	Ministry of Justice	1,054,087	4,018,834
Eco Bank	3122010248	High Court of Justice	21,973,980	798,183
Zenith Bank	1012792141	High Court of Justice- Salary	20,186	20,186
Zenith Bank	1012792127	Area Courts- Salary	-	44
Enterprises Bank		Sharia Court of Appeal	-	-
Zenith Bank	1016080305	Sharia Court of Appeal- Overhead	4,367	10,513
Eco Bank	31222020283	Judicial Service Commission	251,178	741,178
Zenith Bank	1012793667	Judicial Service Commission	3,835	3,844
Bank	05	Social Service Sectors		
Zenith Bank	1012375603	Ministry of Women Affairs & Social Development	170,424	3,661
Zenith Bank	1013344279	Ministry of Sport Development	8,944	-
Zenith Bank	1011313349	Ministry of Environment	16,102	10,362
Zenith Bank	1012171616	Ministry for Religious Affairs and special Education	57,496	-
Zenith Bank	1010377098	Ministry for Local Governments & Emirate Affairs	146,373	-
Eco Bank Plc	2362052326	Ministry of Poverty Alleviation & Youth Empowerment	-	17,862
Zenith Bank	1218784438	Ministry of Poverty Alleviation & Youth Empowerment	56	-
UBA Bank	1005195364	Ministry of Health and Human Services	1,599,174	8,556,503

	Fidelity	5030071838	Ministry of Education	21,398	-
	Zenith Bank		Ministry of Education- Other Balances	-	36,199
	Zenith Bank	1016609959	Ministry of Higher Education	41,113	-
	Sterling Bank	0022925441	Ministry of Higher Education	-	2,028
	Eco Bank Plc		Ministry of Education Tsangaya Alc	-	-
	Eco Bank Plc		Education Resource Centre	-	-
			Education Resource Centre	-	-
				285,055,354	25,342,903
C			MDAs Cash & Bank Balances-CDF Accounts		
	Bank	01	Administrative Sector		
	Zenith Bank	1012375342	Government House	39,782	213
	Zenith Bank		Office of the Secretary to the State Government	-	-
	Zenith Bank		Office of the Head of Service	-	-
	Zenith Bank	1010290399	Establishment Department	-	1,181
	Zenith Bank	1017335686	Pension Department	26,565	26,667
	Zenith Bank		Department of Political	-	-
	Zenith Bank	1219751718	Office of the State Auditor General	44,199	-
	Zenith Bank		Civil Service Commission	-	-
	Unity Bank	0002040389	Local Government Service Commission	20,415	-

	Zenith Bank		Borno State House of Assembly	-	-
	Zenith Bank	1014572585	Office of the Auditor General Local Governments	7,059	-
	Zenith Bank	1011473540	Ministry of Home Affairs, Information & Culture	99,228	-
	Zenith Bank	1013098321	Ministry of Inter Governmental Affairs and Special Duties	336,988	1,024
	Zenith Bank		Ministry of Monitoring & Special Projects	-	-
	Zenith Bank	1010387954	Borno state Independent Electoral Commission	4,504	-
	Zenith Bank	1011628443	Borno State Local Government Audit	31,288,120	-
	Bank	02	Economic Sector		
	Zenith Bank	1012195072	Ministry of Agriculture and Natural Resources	212,106	279,824
	Zenith Bank	1010810937	Ministry of Trade, Investment and Tourism	140,350	18,695
	Zenith Bank	0501410211	Ministry of Trade, Investment and Tourism	553	553
	Zenith Bank	1010590415	Ministry of Finance (Hqtrs)	214,071	94,092
	Zenith Bank		Office of Accountant General	-	-
	Zenith Bank	1011592801	Ministry of Housing	253,110	45,468
	Zenith Bank	1010602361	Ministry of Water Resources	18,672,912	38,770,942
	UBA	1004976515	Ministry of Water Resources	43,447	441,699
	Zenith Bank	1010447007	Ministry of Works and Transport	1,083,365	77,047,200
	Zenith Bank		Ministry of Land Surveys	-	-

	Zenith Bank	1010844754	Department of Budget and Planning	5,907	7,717
	Zenith Bank	1012805740	Ministry of Animal Resources and Fisheries Development	575	4,812
	Zenith Bank	1014557249	Ministry of Rehabilitation, Recons. & Resettlements	19,577,884	25,563,553
	Zenith Bank	1012329163	Borno State Geoinformation Services	57,272,516	-
	Zenith Bank	1016607935	Ministry of Science, Technology & Innovation	85,025,811	85,025,811
	Zenith Bank	1016729709	Ministry of Transport	7,958	-
	Bank	03	Law & Justice		
	Zenith Bank	1010454890	Ministry of Justice	108,896	96,044
	Zenith Bank	1013302882	Ministry of Justice- Other Balances	14,960,967	12,994,738
	Zenith Bank		Area Courts	-	-
	Enterprises Bank		Sharia Court of Appeal	-	-
	Eco Bank		Judicial Service Commission	-	-
	Bank	05	Social Services Sector		
	Zenith Bank	1012375603	Ministry of Women Affairs & Social Development	8,575,871	6,005,714
	Zenith Bank	1012311483	Ministry of Sport Development	8,449,884	-
	Zenith Bank	1011101902	Ministry of Religious Affairs & Special Education	22,913	-

	Zenith Bank	1011313253	Ministry of Environment	23,020	28,745
	First Bank	2034882760	Ministry for Local Government & Chieftaincy Affairs	1,830,781	
	Zenith Bank	1010546357	Ministry of Poverty Alleviation & Youth Empowerment	269,416	16,186
	UBA Plc		Ministry of Health and Human Services	-	-
	Zenith Bank	1012212638	Ministry of Health and Human Services	10,083,261	24,053,278
	Zenith Bank	1014963044	Ministry of Education	31,370	0
	Zenith Bank	1012150828	Ministry of Education	36,594	55,929,682
	Zenith Bank	1016607935	Ministry of Higher Education	27,543	10,345
	Zenith Bank	1012780229	Ministry of Higher Education	8,390	-
				258,806,331	326,464,183
			MDAs Cash & Bank Balances-SALARIES		
		01	Administrative Sector		
	Zenith Bank	1012793636	Borno State Local Government Audit	(136)	-
	Zenith Bank	1012792347	Establishments and Service Matters	26,350	-
	Zenith Bank	1012792172	State Pension Board	10,207	-
	Zenith Bank	1012790989	State Pension Board	309,206	-
	Zenith Bank	1012791003	Government House	3,776	-
	Zenith Bank	1012792804	Office of State Auditor General	58,222	-
	Zenith Bank	1012792938	Civil Service Commission	867	-

	Zenith Bank	1012792989	Ministry of Home affairs	2,289	-
	Zenith Bank	1012792309	State Council of Arts	9,984	-
	Zenith Bank	1012792836	Head of Service	40,570	-
		02	Economic Sector		
	Zenith Bank	1012792873	Ministry of Housing and Rural Electrification	3,997	-
	Zenith Bank	1012791058	Borno State Geoinformation Services	7,258	-
	Zenith Bank	1012792921	Ministry of Works	1,073,928	-
	Zenith Bank	1012791065	Ministry of Agriculture & Natural Resources	1,504	-
	Zenith Bank	1012792952	Ministry of Trade, Investment & tourism	(133)	-
	Zenith Bank	1012792385	Ministry of Water Resources	369	-
	Zenith Bank	1012792892	Ministry of Animals and Fisheries	(52)	-
	Zenith Bank	1012791072	Ministry of Finance	243	-
		03	Law & Justice		
	Zenith Bank	102792945	Ministry of Justice	110,348	-
		05	Social Services Sector		
	Zenith Bank	1012792887	Ministry of Women Affairs & Social Development	458	-
	Zenith Bank	1012792873	Ministry of Higher Education and Science, Tech.	5,071	-
	Zenith Bank	1012792983	Ministry for Local Governments & Emirate Affairs	69,523	-
	Zenith Bank	1012792907	Ministry of Religious Affairs	33,196	-

	Zenith Bank	1012791041	Ministry of Education	45	-
	Zenith Bank	1012792976	Ministry of Health	10,758	-
	Zenith Bank	1012792859	Ministry of Environment	20,884	-
	Zenith Bank	1012792811	Local Government Service Commission	40,570	-
	Zenith Bank	1012792880	Ministry of Poverty Alleviation	1,496	-
	Zenith Bank	1012792938	Ministry of Youths and Sports	40,688	-
				1,881,486	-
	Bank				
	Heritage Bank	6001756068	Soda Ash Plant- Overhead Account	1,484	1,886.12
	UBA	1015360127	BORMA- Project Account	3,367,568	3,676,589
	Fidelity Bank	6060287532	BORMA- Other Balances	-	3,564,063
	Zenith Bank	1012657499	BORMA- Project Account	654,972,688	232,280,351
	First Bank	2034747843	BORMA- Overhead Account	90,945	91,215
	Zenith Bank	1013123337	BORMA- Salary Account	299,546	299,653
	UBA	1014729921	Sports Council- Overhead Account	2,231	52,641
	Zenith Bank	1012792206	Sports Council- Overhead Account	(97)	-
	Zenith Bank	1015623714	El-Kanami- Overhead Cost	1,156	2,373
	Zenith Bank	1012795032	Teaching Service Board -Salary Account	10,215,072	3,557
	Zenith Bank	1014056656	Teaching Service Board -Capital Account	2,559	2,585
	Zenith Bank	1015499836	Teaching Service Board-Overhead Account	8,956,009	25,800,771
	ECOBANK	0403000352	Hospitals Management Board -Overhead	15,332,775	3,901,002
	Unity Bank	0052355622	Hospitals Management Board -Projects	8,658,446	-
	Unity Bank	'0046215622	Hospitals Management Board	191,120	-

Zenith Bank	1012792213	Hospitals Management Board- Salary	(1,782)	-
GTB		Contributory Health- Capital Project	-	449,909
Fidelity Bank	5030109931	Contributory Health- Overhead Project	352,716	145,434
Zenith Bank	1012793650	Islamic Research Centre-Salary Account	-	410
UBA	1003064825	Islamic Research Centre-Overhead	51,174	56,653
UBA	0002035655	Borno State Preaching- Overhead	9,241	22,464
Zenith Bank	1013833311	Borno State Library Board- Capital Project	15,834	23,136
ECOBANK	3412012031	Borno State Library Board- Overhead Cost	828,094	3,059
Zenith Bank	1012792257	Borno State Library Board- Salary	37,473	-
UBA	1013438389	Scholarship Board- Revenue Account	38,070,728	3,680,814
Zenith Bank	1010480663	Scholarship Board- Other Balances	1,740,738	192,858
Zenith Bank	1010482192	Scholarship Board- Overhead	118,894	-
Zenith Bank	10127992299	Scholarship Board- Salaries	1,623	-
Access Bank	1233850073	Security Trust Fund - Capital Project	88,919,323	73,899,371
Unity Bank	0045189564	Education Trust Fund- Capital	49,683,092	30,972,132
Zenith Bank	1012792282	Education Trust Fund- Overhead	1,184,695	-
Fidelity Bank	5030094637	SEMA- Other Accounts	-	137,747
Zenith Bank	1014063690	SEMA- Capital Project	-	4,914
UBA	1003096230	Nomadic Education- Overhead Cost	-	52,179
Unity Bank	0002032678	Local Govt. Pension Board-Other Balances	1,674,457	2,014,063
Unity Bank	0032581098	Local Govt. Pension Board-Salary	811,556	471,618
Unity Bank	0032581043	Local Govt. Pension Board- Overhead	1,545	11,136
Unity Bank		Local Govt. Pension Board- Other Account	2,091,687	-
Zenith Bank	1010456595	Urban Planning and Development- Overhead Cost	1,696,088	12,028,799

	Stanbic	0035061181	Agency for CO-RD Decv-Other Balances	22,764	15,964,830
	Unity Bank	0002036690	College of Nursing-Revenue	10,343,599	302,912
	ECOBank	3123005573	College of Nursing-Revenue	-	7,368,411
	ECOBank	4522019886	College of Health Tech-Revenue	15,051,126	5,247,150
	ECOBank	4523065976	College of Health Tech-Capital	-	9,740
	ECOBank	3122002111	College of Health Tech-Overhead	912	354
	Zenith Bank	1015664582	Agric Mechanize Agency- Capital	23,855	23,855
	FCMB	1113899010	Agric Mechanize Agency- Overhead	3,680	3,680
	Unity Bank	0003547043	Kano Park and Market	73,753	6,503
	FBN	2031369965	Kashim College of Education - Revenue	-	1,849,691,759
	FBN	2033121323	Kashim College of Education - Overhead	1,395,469	1,713,815
	Zenith Bank	1012793708	Kashim College of Education - Salary	399,456	-
	UBA	1023431260	Rural Water Supply Agency- Overhead	575,315	506,929
	Zenith Bank	1010741437	Rural Water Supply Agency- Capital Project	7,657,663	25,614,432
	FBN	2033712974	College of Business Studies-Revenue	612,253	268,590
	FBN	2019148726	College of Business Studies-Overhead	77,997	14,836
	Zenith Bank	1012793674	College of Business Studies-Salary	28,025	-
	Zenith Bank	1016729709	Ministry of Transport- Capital Project	7,958	6,022
	Zenith Bank	1010462563	Pilgrims Welfare Board-Overhead	103,104	2,149
	Zenith Bank	1012792488	Pilgrims Welfare Board-Salary	1,495	-
	Zenith Bank	1012787194	Pilgrims Welfare Board-Capital Projects	1,835	8,572
	Zenith Bank	1014387316	State Primary Healthcare Devt- Other Accts	120,488,449	-
	Zenith Bank	1014387756	State Primary Healthcare Devt- Overhead Cost	2,246,855	45,204
	Zenith Bank	1010465014	Borno State Environmental Prot. -Overhead Account	57,835	571,992
	Zenith Bank	1012792237	Borno State Environmental Prot. - Salary Account	1,725,825	1,483,211

	Zenith Bank	1012198066	Borno State Environmental Prot. - Capital Projects	171,749	5,497,476
	FCMB	7048629010	Borno Express Transport Co. Capital Projects	140,764	766,624
	Zenith Bank	1014431855	Borno Express Transport Co. Salary	-	9,291,841
	Zenith Bank	1014431910	Borno Express Transport Co. Revenue	408,750	5,048,102
	Zenith Bank	1012792026	Centre for Prerogative of Mercy- Salary	124	187
	FBN	2031358837	UIICEST- Overhead	1,252,425	714,981
	FBN	2039044822	UIICEST-Capital	1,589,796	-
	Zenith Bank	1012793681	UIICEST- Salary	2,792,667	-
	FBN	2031358686	UIICEST- Other Balances	-	381,385
	FBN	2031358576	UIICEST- Revenue	-	1,550,408
	Fidelity Bank	5030043336	College Agriculture- Overhead Account	78,640	196,158
	Zenith Bank	1016609238	College Agriculture- Overhead Account	78,640	7,694
	Heritage Bank	6001351353	College Agriculture- Revenue	7,643,773	1,680,480
	UBA	1022119802	Rural electrification Board- Capital Projects	49,510,260	50,533
	Zenith Bank	1017863475	Rural Electrification Board- Overhead Account	26,294	29,900
	Zenith Bank	1012792244	Rural Electrification Board- Overhead Account	11,494	-
	Zenith Bank	1012329163	Borno Geo Information- Capital Project	57,272,516	14,409,488
	UBA	1003114192	Borno Geo Information- Overhead Account	77,766	22,527
	Zenith Bank	1012792392	Board of Internal revenue- Salary	2,178	-
	UBA	1014373874	Board of Internal revenue- Revenue	130,014	2,015,771
	Zenith Bank	1011368411	Universal Basic education- Other Balances	2,489,483	27,328,842
	UBA	1001186225	Universal Basic education- Salary Account	87,355,125	140,584

	Zenith Bank	1013835811	Universal Basic education- Salary Account	68	-
	Zenith Bank	1013835827	Universal Basic education- Overhead Account	1,524,616	50,281
	FBN		Universal Basic education- Other Balances	2,489,483	154,006,521
			Universal Basic education- Other Balances	13,089,909,766	-
	Zenith Bank	1013562024	Borno State Hotel-Revenue	-	3,032,850
	Zenith Bank	1012792440	Borno State Radio Television-Salary	9,327	-
	Zenith Bank	1011967388	Borno State Radio Television-Revenue	-	473,187
	Access Bank	0041557231	Borno State Radio Television-Capital	6,899	10,814
	GTB	0026252338	Borno State Radio Television- Overhead	1,505,800	963
	Zenith Bank	1012311483	Ministry of Youth Empowerment- Capital	8,449,884	9,704,684
	Zenith Bank	1013344279	Ministry of Youth Empowerment- Overhead	8,944	1,083
	Access Bank	0041568242	Ramat Polytechnic- Revenue	256,271	256,271
	Heritage Bank	6001391588	Ramat Polytechnic- Revenue	209,407	209,407
	Access Bank	0041562016	Ramat Polytechnic- Overhead	412,793	412,793
	Access Bank	0004966376	Ramat Polytechnic- Revenue	1,921,416	1,921,416
	Heritage Bank	6001391557	Ramat Polytechnic- Revenue	1,033,274	1,033,274
	Unity Bank	0025951983	Ramat Polytechnic- Revenue	83,737	83,737
	FBN	2032335152	Ramat Polytechnic- Revenue	289,840	289,840
	Fidelity Bank	5030029949	Ramat Polytechnic- Revenue	320,026	320,026

	FBN	2003362907	Monday Market Company- Capital	-	4,353,851
	Zenith Bank	1013232701	Monday Market Company- Revenue	491,124	761,232
	FBN	2001555972	Agency for Mass Literacy- Overhead	599	4,864
	Heritage Bank	6001391519	Agency for Mass Literacy- Revenue	599	33,078
	Zenith Bank	1214660239	Agency for Mass Literacy- Overhead	228,935	-
	Zenith Bank	1012792251	Agency for Mass Literacy- Salary	536	-
	Zenith Bank	1218623742	Agency for Mass Literacy- Capital	44,552	-
	Unity Bank	0002035954	Borno Wire Industry- Overhead	49,951	1,870
	Zenith Bank	1012792811	Local Govt Service Commission- Salary	40,570	68
	Unity Bank	0002040389	Local Govt Service Commission- Overhead	173,354	1,546,930
	Zenith Bank	1012329871	Local Govt Service Commission- Overhead	173,354	24,073
	Unity Bank	0000859084	Borno State Afforestation- Overhead	619	82,172
	Zenith Bank	1212912082	Borno State Afforestation- Overhead	619	-
	Zenith Bank	1010377098	Ministry Local and Chieftaincy Affairs-Overhead	1,460,373	150,384
	FBN	2034882760	Ministry Local and Chieftaincy Affairs-Capital	1,830,781	1,831,153
	Sterling Bank	0076513269	Bureau of Public Procurement- Capital	14,325,504	4,863,623
	Zenith Bank	1012867681	Council for Arts and Culture- Overhead	51,597	5,447
	Sterling Bank	0019999794	Civil Service Commission- Capital	-	819
	Sterling Bank	0005064851	Civil Service Commission- Overhead	431	2,838
	Zenith Bank	1010435046	Government House	110,984	-
	Zenith Bank	1010554587	Governor's Office - Overhead	1,609,511	6,520,306

	Zenith Bank	1012213123	Governor's Office - Capital	173,838	205,285,923
	Zenith Bank	1012202947	Governor's Office - Overhead	18,052	-
	Zenith Bank	1017097360	Governor's Office - Capital	8,176	-
	Zenith Bank	1012793643	Borno Agricultural Devt Programme - Salary	5,151	(3,837)
	Zenith Bank	1014691327	Borno Agricultural Devt Programme- Capital	510,367	2,260
	UBA	1003096223	Borno Agricultural Devt Programme- Overhead	159,992	509,275
	Zenith Bank	1012792419	Borno Supply Company- Salary	8,708	8,708
	Zenith Bank	1217487653	Borno Supply Company- Overhead	6,730	-
	Zenith Bank	1012813523	NEITAL FACTORY NIG LTD- Overhead	53,422	144,603
	Fidelity Bank	4010207922	NEITAL FACTORY NIG LTD- Capital	163,999	26,156
	Access Bank	1403319274	Ministry of Finance - Project account	603,807	1,661,388,779
	Zenith Bank	1017039513	Ministry of Finance - Project account	226,751	226,902
	Zenith Bank	1015005802	Ministry of Finance - Project account	4,927,728	4,927,728
	Zenith Bank	5070563989	Ministry of Finance - Project account	2,580	82,580
	Zenith Bank	1018141363	Ministry of Finance - Project account	399,866	(654,946)
	Zenith Bank	1213722815	Ministry of Finance - Project account	108,547,054	-
	Zenith Bank	1010552167	Ministry of Finance - Project account	5,396,616	-
	Zenith Bank	1014944418	Ministry of Finance - Project account	51,928,305	-
	Zenith Bank	1010554491	Ministry of Finance - Project account	492,435	-
	Zenith Bank	2013618979	Ministry of Finance - Other Balances	6,033,892	39,307,229
	Zenith Bank	2013625384	Ministry of Finance - Other Balances	36,964,146	6,034,173
	Fidelity Bank	4020195781	Borno Investment Company - Project Acct	-	38,565,532

	Access Bank	0004928398	Borno Investment Company- Capital	-	1,517,731
	Unity Bank	0002043768	Borno Investment Company- overhead	-	11,703
	Keystone		Borno Investment Company- Project	-	57,509,501
	Zenith Bank	121892498	Borno State Housing Corporation- Project	334,962	-
	First Bank	2004512857	Borno State Housing Corporation - Project	2,071,469	-
	Zenith Bank	1014063690	Borno State Emergency Management Agency	50,962	-
	Zenith Bank	1011473540	Borno Investment Company -Capital	-	40,570
	Zenith Bank	1012193449	Borno Investment Company -Overhead	-	(617)
	Zenith Bank	1016609238	Mohamet Lawan College of Agriculture- Salary	2,297	-
	Zenith Bank	1016609238	Mohamet Lawan College of Agriculture- Overhead	78,640	-
	Fidelity Bank	5030043336	Mohamet Lawan College of Agriculture- Other Acc	7,643,773	-
	UBA	1003064792	Mohammed Goni College of Legal Studies	174,982	-
	Zenith Bank	1012657499	Road Maintenance Agency-Project	654,972,688	-
	First Bank	2034747843	Road Maintenance Agency-Overhead	90,945	-
	Zenith Bank	1013123337	Road Maintenance Agency- Salary	299,546	-
	Fidelity Bank	6060287532	Road Maintenance Agency- Other Accts	3,564,063	-
	UBA	1015360127	Road Maintenance Agency-capital	3,367,568	-
	Zenith Bank	1010741437	Borno State Rural Water Supply Agency-Capital	7,657,663	-
	UBA	1023431260	Borno State Rural Water Supply Agency-Overhead	575,315	-
	Zenith Bank	1012792163	Borno State Rural Water Supply agency-salary	14,742	-
	Zenith Bank	1012792426	Prerogative of Mercy	124	-
	Unity Bank	0002035655	Islamic Religious Preaching Board	9,241	-
	FCMB	1113899010	Borno State Agric. Mech. Authority- Overhead	3,680	-
	Zenith Bank	1015664584	Borno State Agric. Mech. Authority-Capital	23,855	-
	Zenith Bank	1012792330	Borno State Agric. Mech. Authority- Salary	3,462	-
	UBA	1003074819	School for Higher Islamic Studies	13,265	-

	UBA	1003412661	College of Education- Waka Biu- Overhead	-	226,603
	UBA	1000461510	College of Education- Waka Biu -Revenue	-	477,073
	Keystone	1006921438	College of Education- Waka Biu -Other Balances	14,544,788	6,966
	Zenith Bank	1012793698	College of Education- Waka Biu -Salary	9,274	9,274
	Zenith Bank	1010623805	College of Education- Waka Biu -Other Balances	-	12,094
	Keystone	1006921445	College of Education- Waka Biu -Project Account	87,761,283	390,597
				15,390,236,105	4,579,873,722
			Total	19,975,326,966	18,001,324,453

NOTE 17 - INVESTMENTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
			₦	₦
17		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 18 - STAFF ADVANCES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
			₦	₦
18		ADVANCES		
	31060101	PERSONAL ADVANCES	102,380,185	102,380,185
	22030101	MOTORCYCLE ADVANCES	-	8,000,000
			102,380,185	110,380,185

NOTE 19 - LOAN TO OTHER GOVERNMENT ENTITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
19			₦	₦
		LOAN TO OTHER GOVT ENTITIES		
		LOAN TO OTHER GOVERNMENT ENTITIES	1,216,250,297	1,216,250,297
			1,216,250,297	1,216,250,297

NOTE 20 - LOAN REVOLVING FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
20			₦	₦
		LOAN REVOLVING FUND		
	46010408	LOAN REVOLVING FUND	162,257,636	162,257,636
			162,257,636	162,257,636

NOTE 21 - HOUSING FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DETAILS	2021	2020
21			₦	₦
		HOUSING FUND		
	41030206	HOUSING FUND	595,956,162	3,592,880
			595,956,162	3,592,880

NOTE 22 - SCHEDULE OF LOANS AND OTHER LIABILITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 01/01/2021	Loan Amount Received During the Year	Repayments During the Year	Balance C/Forward 31/12/2021
22A		LOAN SCHEDULE	₦	₦	₦	₦
	14030101	CBN BUDGET SUPPORT	16,777,157,696	-	929,448,707	15,847,708,989
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)	11,980,729,776	-	1,178,371,749	10,802,358,027
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)	6,668,886,456	-	-	6,668,886,456
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY	6,311,292,910	-	760,054,643	5,551,238,268
	14030105	FAMILY HOMES	5,382,287,500	-	308,192,122	5,074,095,378
	14030106	FOREIGN LOAN	5,896,902,240	-	353,882,616	5,543,019,623
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	1,338,624,672	-	622,081,108	716,543,564
	14030108	HEALTH CARE DEDUCTIONS	1,992,500,000	1,325,000,000	109,585,817	3,207,914,183
	14030109	GRATUITY LOAN-ZENITH BANK	11,739,090,923	-	3,130,908,923	8,608,182,000
		FAAC PURCHASE OF SOFTWARE DATA BOOK (1ST DEDUCTION)	-		9,321,595	(9,321,595)
		ECOLOGICAL FUND	-		928,681,646	(928,681,646)
		LIQUIDATION OF JUDGEMENT DEBT	-		10,435,841	(10,435,841)
		CBN DCRR FACILITY	-	1,000,000,000	-	1,000,000,000

	ZENITH BANK SHORT TERM LOAN	-	2,000,000,000	2,091,366,080	(91,366,080)
	UNSPECIFIED	-	3,007,180,457	-	3,007,180,457
	SUB-TOTAL (A)	68,087,472,173	7,332,180,457	10,432,330,846	64,987,321,784
22B	OTHER LIABILITIES				
	CONTRACTORS ARREARS	9,360,153,993	-	4,762,942,927	4,597,211,066
	PENSION AND GRATUITIES ARREAS	11,085,524,552	-	4,397,969,331	6,687,555,221
	SALARY AND OTHER STAFF CLAIMS	516,273,101	-	200,000,000	316,273,101
	SUB-TOTAL (B)	20,961,951,645	-	9,360,912,258	11,601,039,388
	GRAND TOTAL =(A) + (B)	89,049,423,819	7,332,180,457	19,793,243,104	76,588,361,172

NOTE

- i. Opening and Closing balances of outstanding Loans and Other Liabilities in the sum of ₦89,049,423,819 and ₦76,588,361,172 respectively were not disclosed in the Statement 2 (Statement of Assets and Liabilities) of the Financial Statements as the State is still on Cash Basis of Accounting. However, all Assets and Liabilities of the State shall be recognised in the Accounts as the State Government is making efforts to migrate to Accrual Basis of Accounting in 2022.
- ii. Total amount of Loans received during the year amounted to ₦7,332,180,457 while Loan Repayment amounted to ₦10,432,330,846
- iii. Payment of Arrears to Contractors and Pensioners has been treated as Expenditure in Statement 3 and 4 in the Financial Statements.
- iv. The Closing outstanding balance of Loans and Liabilities of the State is currently being reconciled with DMO to agree the balance with the DMO

