



BORNO STATE GOVERNMENT ACCOUNTANT GENERAL'S REPORT

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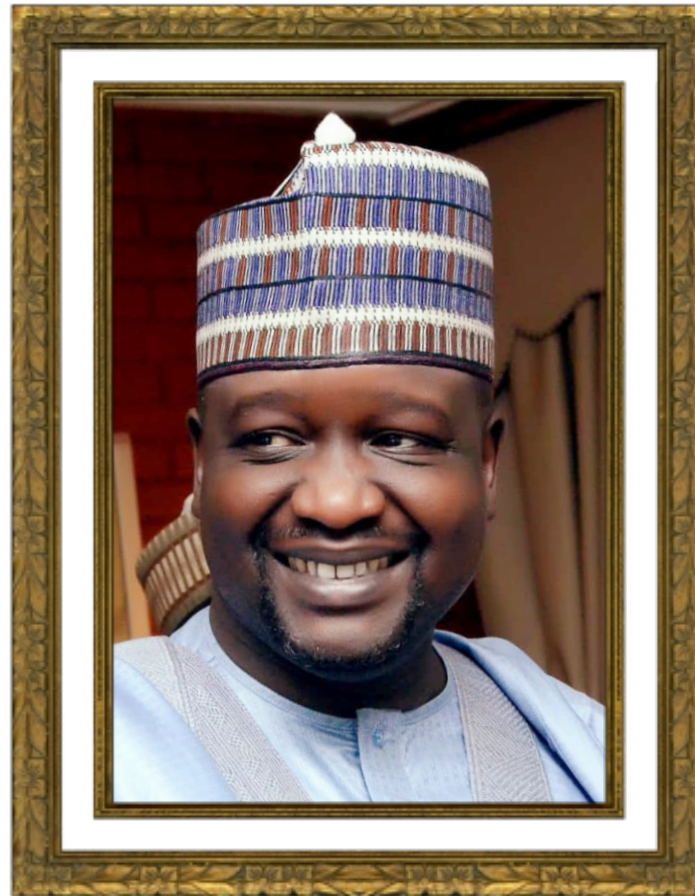
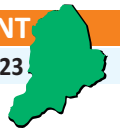


JUNE 2024



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





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



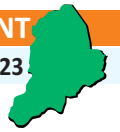
AHMED ALI AHMED
HONOURABLE COMMISSIONER
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT



HAJIYA MARYAM SHEHU FCNA
PERMANENT SECRETARY
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT



BABA BURA USMAN FCNA, FCCSA, ACTI
ACCOUNTANT GENERAL
BORNO STATE



SHEHU YAKUBU GANA CNA
DIRECTOR, COMPUTER & FINAL ACCOUNT



BUNU BUKAR FCNA
DIRECTOR, TREASURY OPERATION



MOHAMMED ALKALI CNA
DIRECTOR, INSPECTORATE & INTERNAL AUDIT



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

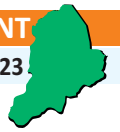


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ABOUT BORNO



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

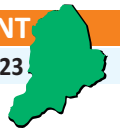
From the point of view of climate, Borno State is usually hot and dry for most part of the year and the rainy season lasts from June to September with an annual rainfall of between 500mm and 1,000mm. As to the people, the State is pluralistic in ethnic composition. The major ethnic groups include Kanuri,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

Borno State which is located within the Lake Chad plains to the

Biu Plateau is fertile for agricultural activities. Consequently, agriculture has been the main pre-occupation of its people as over 80% of the population is engaged in crop cultivation, animal husbandry, cattle rearing, fishing, trade and commerce.

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

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



COMMISSIONER'S PREFACE



MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT OFFICE OF THE HONORABLE COMMISSIONER

It is with great honor and responsibility that I present the Audited Financial Statements for the year ended December 31, 2023, for Borno State. This comprehensive report reflects our unwavering commitment to transparency, accountability, and the prudent management of public funds.

The fiscal year 2023 has been a period of significant financial and economic challenges, yet through strategic planning and diligent execution, we have made notable strides in sustaining economic growth and enhancing the quality of life for the people of Borno State. Our financial policies have been directed towards achieving fiscal sustainability, diversifying the economy, and ensuring that every naira spent yields maximum value for our citizens.

This report provides detailed account of our financial activities, including revenue generation, expenditure management, and the implementation of key developmental projects. It also highlights our efforts in strengthening internal controls and enhancing the efficiency of our financial systems to prevent wastage and ensure optimal use of resources.

We acknowledge the indispensable role of our partners, stakeholders, and the dedicated finance team whose relentless efforts have contributed to the successes recorded in the past year. Their unwavering support have been pivotal in navigating the complex financial landscape and achieving our set objectives.

In presenting these financial statements, we reaffirm our commitment to uphold the principles of good governance and to continually strive towards financial excellence. We are dedicated to maintaining the trust of the good people of Borno State by ensuring that our financial

practices remain transparent, accountable, and in alignment with the highest standards of integrity.

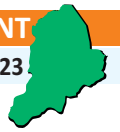
I extend my sincere gratitude to the office of the Auditor General for their meticulous review and validation of these financial statements. Their professionalism and rigorous auditing processes have been crucial in providing an accurate and fair representation of our financial position.

As we look forward to the coming year, we remain resolute in our mission to drive economic growth, foster sustainable development, and improve the well-being of all residents of Borno State. Together, we will continue to build a prosperous and resilient future for our state.

Thank you.

Ahmed Ali Ahmed

Honorable Commissioner of Finance and Economic Development
Borno State.



RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements for the financial year 2023 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended. The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and comply with the Generally Accepted Accounting Principles (GAAP).

As Accountant-General of the State and the Chief Accounting Officer for the receipts and payments of all funds, I took appropriate steps to fulfill my financial reporting responsibilities for establishing and maintaining adequate system of internal controls and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records were maintained and that judgments and estimates were reasonable and relevant to the content of the financial statements. I also ensured and take responsibility for the integrity and reliability of the Financial Statements.

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I confirm that the Financial Statements reflect the true financial position and operations of the Borno State Government as at December 31, 2023 and accept responsibility for the integrity and reliability of this Financial Statements and their compliance with the Finance (Control and Management) Act 1958 as amended, and the International Public Sector Accounting Standards (IPSAS).

A handwritten signature in blue ink, appearing to read "Bura Usman".

BABA BURA USMAN, *FCNA, FCCSA, ACTI*
ACCOUNTANT-GENERAL
BORNO STATE



ACCOUNTING POLICIES

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.0 General Information

Borno State Financial Statements for the year ended December, 2023 were authorised for issue by the Accountant General on 22nd July, 2024. The activities of the remains the provision of Economic (Basic Infrastructure, housing, agricultural and transportation, etc), Social (Education, Health, Water supply, recreation and religious, etc) and Justice (law and order) services. The Musa Usman State Secretariate is located in the Center of Maiduguri, Borno State.

2.0 Accounting Terminologies / Definitions

i. Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Borno State Government in preparing and presenting Financial Statements.

ii. Cash: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.

iii. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

iv. Cash basis means a basis of accounting that recognizes transactions and other events only when cash is received or paid.

v. Cash flows are inflows and outflows of cash. Cashflows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.

vi. Cash receipts are cash inflows.

vii. Cash payments are cash outflows.

viii. Cash Controlled by Borno State Government: Cash is deemed to be controlled by Borno State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.

ix. Government Business Enterprise means a department or agency that has all the following characteristics:

- a. Is an entity with the power to contract in its own name;
- b. Has been assigned the financial and operational authority to carry on a Business;
- c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
- d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
- e. Is controlled by a public sector management or the government.

x. Notes to the GPFS shall include narrative descriptions or more detailed Schedules or analyses of amounts shown on the face of the GPFS, as well as additional information

3.0 Financial Accounting and Reporting Framework

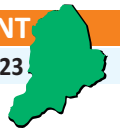
The financial reporting framework of Borno State Government is anchored on the following:

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

4.0 General Purpose Financial Statements (GPFS)

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

- I. **Statement 1- Cash Flow Statements:** Statement of Cash Receipts and Payments which: recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and separately identifies payments made by third parties on behalf of the State government.
- II. **Statement 2- Statement of Assets and Liabilities:** Statement of



- III. Financial Position (also known as Balance Sheet);
- III. **Statement 3- Statement of Consolidated Revenue Fund:** Statement of Recurrent Financial Performance (also known as Profit & Loss Account);
- IV. **Statement 4- Statement of Capital Development Fund:** Statement of Capital Financial Performance (also known as Capital Expenditure);
- V. **Notes to the Accounts:** Additional disclosures to explain the GPFS; and Accounting Policies and Explanatory Notes.
- 5.0 Basis of Preparation and Legal Provisions**
The GPFS are prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Law (FRL) and the Financial Reporting Council of Nigeria. In addition, GPFS follow the provisions of other financial regulations of the State.
- 6.0 Fundamental Accounting Concepts**
The following fundamental accounting concepts are taken as the basis of preparation of all accounts and reporting in Borno State:
- Cash Basis of Accounting;
 - Understandability;
 - Materiality,
 - Relevance;
 - Going Concern Concept;
 - Consistency Concept
 - Prudence
 - Completeness, etc.
- 7.0 Accounting Period**
The accounting year (fiscal year) is from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
- 8.0 Reporting Currency**
General Purpose GPFS are prepared in Nigerian Naira.
- 9.0 MDA for Consolidation**
The Consolidation of the GPFS are based on the Cash transactions of all Ministries, Department and Agencies (MDAs) of B o r n o S t a t e Government except Government Business Enterprises (GBEs).
- 10.0 Comparative Information**
The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).
- 11.0 Budget Figures**
These are figures from the approved annual budget and supplementary budget as approved in accordance with the Appropriation Law of Borno State.
- 12.0 Receipts**
These are Cash inflows within the Financial Year. They comprise o f receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assests, etc), Receipts from Trading activities and Other Cash Receipts. These items shall be disclosed at the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.
- 13.0 External Assistance**
- Receipts from Loans are Funds received from external sources to b e paid back at an agreed period of time. They are categorised either as Bilateral or Multilateral.
 - External Loans receipts shall be disclosed separately under Statement of Cash Receipts and Payment for the year.
- 14.0 Borrowings**
These shall be categorised as either Short- or Long-Term Loans, Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately in the Notes to the Accounts
- 15.0 Aid and Grants**
Aid and Grants shall also be disclosed separately under Statement of Cash Receipts and Payment for the year.
- 16.0 Interest Received**
Interest received during the financial year shall be treated as a receipt under item “Other Receipts”.



17.0 Government Business Activities

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

18.0 Payments

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

19.0 Loans Granted:

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

20.0 Loan Repayments

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

21.0 Interest on Loans:

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

22.0 Foreign Currency Transactions:

- Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria

–CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.

- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the Statement of Cash Receipts and Payments either as Receipts / Payments respectively.

23.0 Prepayments

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

24.0 Investments

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

25.0 Leases

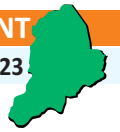
- Cash Payment for Finance Leases, which effectively transfer to the Government substantially all the risks and benefits incidental to ownership of the leased item, are treated as capital payments and disclosed in the Statement of Cash Receipts and payments
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.

26.0 Cash and Its Equivalents

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

27.0 Advances

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



STATEMENT OF RESPONSIBILITIES OF THE AUDITOR GENERAL

OFFICE OF THE STATE AUDITOR-GENERAL

Telegram: _____

Tel.: 076-231017, Maiduguri



AAA.1/S.33/2022/VOL.I/16

Ref. No: _____

Borno State Government,
P.M.B. 1051, Maiduguri.

Date: 19th July, 2024


Statement of Responsibilities of the Auditor General

My responsibility as Auditor General is to conduct an Audit on the Financial Statement of the Government of Borno State in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (As amended) and the Borno State Audit Law, 2021 (as Amended); and Express an independent opinion to that effect on the Audit conducted.

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

An audit in this context involves the performance of procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error. And that the audit has provided me enough evidence and reasonable assurances to form a basis for independent audit opinion.

The audit also includes an 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.


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




STATEMENT OF OPINION OF THE AUDITOR GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2022

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OFFICE OF THE STATE AUDITOR-GENERAL

AAA.1/S.34/2023/VOL.1/3

Telegram: _____
Tel: 08025251823, Maiduguri



Ref. No: _____
Borno State Government,
P.M.B. 1051, Maiduguri.

Date: _____ 19th July, 2024

The Accountant General
Office of the Accountant General
Ministry of Finance, Budget and Planning
Maiduguri

OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
BORNO STATE
RECEIVED
SIGN. _____ DATE 22/7/24

AUDIT CERTIFICATE
ON THE YEAR ENDED 31ST DECEMBER 2023 ACCOUNTS

I have examined the Government of Borno State Accounts and Financial Statements for the year ended 31st December 2023, which is in compliance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended).

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).

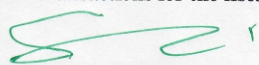
During the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements (GPFS), which were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Cash Basis. I have obtained the information and explanations that to 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

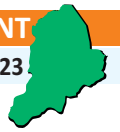
In my opinion, in accordance with Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended), the Financial Statements Numbers 1, 2, 3 and 4 i.e. Statement of Cash Flow; Statement of Assets and Liabilities; Statement of Consolidated Revenue Fund, and Statement of Capital Development Fund together with their related Notes are in agreement with the books of

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together with their related Notes are in agreement with the books of accounts and records and show a true and fair view of the Financial position of the Government of Borno State for the year ended 31st December, 2023 and the transactions for the fiscal year ended on that date.



ALH. SHETTIMA BUKAR, FCPA, FCMA, DBA
AUDITOR GENERAL, BORNO STATE.
19th July 2024



THE ANNUAL FINANCIAL REPORT OF THE ACCOUNTANT-GENERAL

FOR THE YEAR ENDED 31ST DECEMBER, 2023

1.0 Introduction

The Office of the Accountant-General of the State hereby present its Annual Report together with the Financial Statements of the Borno State Government of Nigeria for the year ended 31st December 2023 which is prepared and presented in line with the statutory responsibility of Office of Accountant of the State. The Report provides information on the State Government Financial performance and position for the period ended under review.

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

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

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

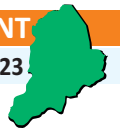
3.0 The Reporting Entity

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

4.0 Accounting Basis

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

- i. Revenues are recognized and recorded when cash is received.
- ii. Expenditures are recognized when cash is paid.
- iii. Expenditure relating to third party payments and loans were disclosed in the Statement of Assets and Liabilities in the financial Statements as well as Notes and Other disclosures.
- iv. The principal statements that make up the Financial Statements include:
 - v Statement 1: Statement of Cashflow
 - v Statement 2: Statement of Assets and Liabilities



- v Statement 3: Statement of Consolidated Revenue Fund (CRF) and
- v Statement 4: Statement of Capital Development Fund (CDF)

5.0 2023 Approved Estimates

The year 2023 Budget titled the “Budget of continuity for sustainability” according to the Executive Governor of Borno State, Prof. Babagana Umara Zulum was aimed at fast tracking ongoing reconstruction of destroyed communities for safe and dignified resettlement of Internally Displaced Persons (IDPs), provision of livelihood and social support to citizens and funding for completion of all ongoing capital projects.

The Governor in his presentation added that the 2023 budget like the 2022 budget was to be based on the Federal Government Fiscal forecast for 2023 to 2025 Medium Term Expenditure Framework which was already domesticated for the first time in the state through the support of State House of Assembly recently.

The 2023 budget projections were based on the following assumptions:

- i. Expected Statutory Allocation Revenue of the Federal Government based on expected rise in crude oil prices and daily production rates and a Mineral ratio of 22 percent.
- ii. Expected rise of local Revenue Collection as a result of sustenance and continues enforcement of payment of Ground Rent, and improving revenue generation of up to 25 percent annually.
- iii. Proposed crude oil price benchmark of US \$75/barrel and a daily production of 1.5 million barrels/daily.
- iv. A projected National Inflation rate of 13.10 percent and National Real GDP growth rate of 3.10 percent and
- v. A proposed Exchange Rate of N415/\$.

The N235.332 billion appropriation Bill passed by the State House of Assembly and assented to by the Executive Governor of Borno State, His Excellency, Professor Babagana Umara Zulum FNSE, mni was N0.532 billion higher than the original proposed bill of N 234.8 billion sent to the State Assembly for the appropriation.

5.1 2023 Revised Revenue Budget

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

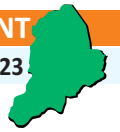
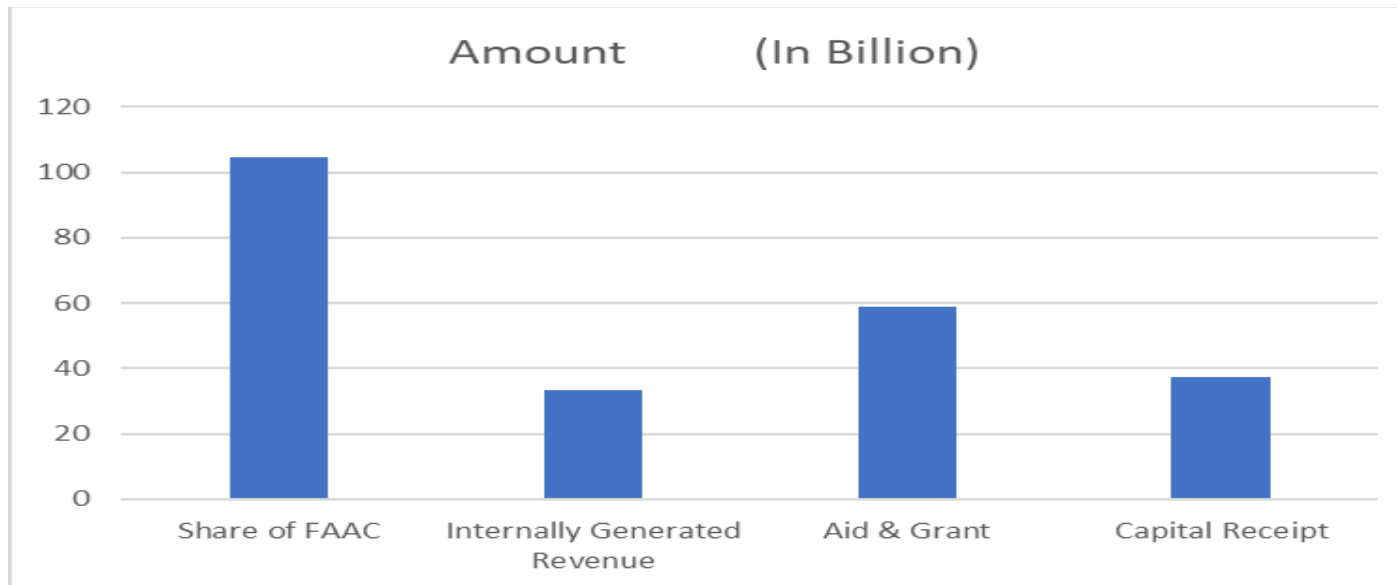


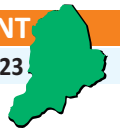
Table1: Showing 2023 Revised Revenue Budget

S/No	Revenue Items	Amount (In Billion)	Percentage (%) of Total
1	Statutory Allocation	104.68	44.73
2	Internally Generated Revenue	33.17	14.17
3	Aid & Grant	58.76	25.11
4	Capital Receipt	37.42	15.99
		234.03	100.00

Total Revised Revenue Budget during the year under review was N234.04 billion against N269.70 billion in year 2022, a decrease of N35.66 billion.

Figure 1: Showing Graphical Representation of the 2023 Revised Revenue Budget





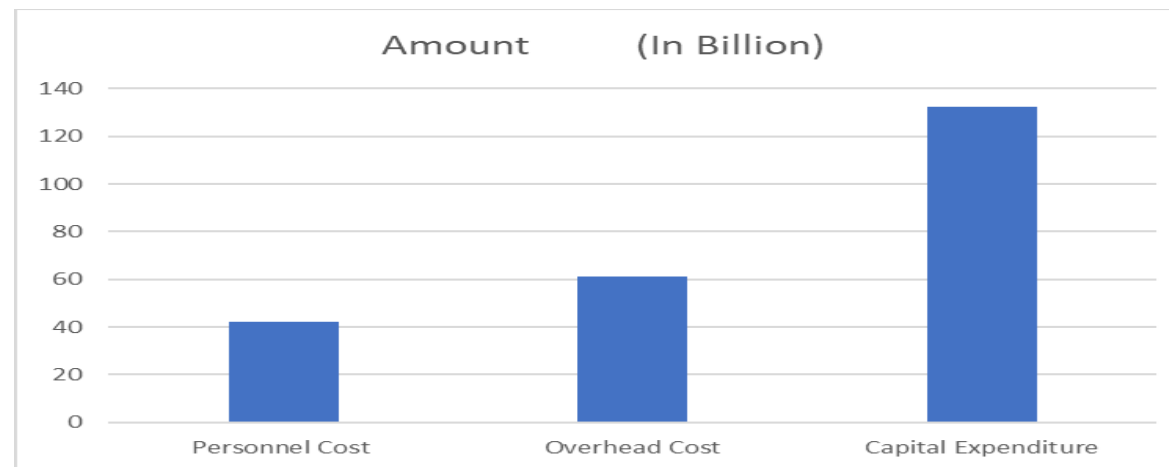
From the above table, it is clear that the State Government relies more on External Sources (Statutory Allocation and Aid & Grant) as against IGR which constitutes 14.17% of the projected revenue inflow for the period under review. However, it is gratifying to note that the State has identified untapped revenue sources such as land registration as well as blocking revenue leakages to enhance IGR going forward.

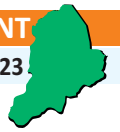
5.2 Revised 2023 Expenditure Budget

The State Government earmarked the sum of N235.60 billion as budgeted expenditure for the year 2023 as against N269.69 billion budgeted in year 2022. Summary breakdown of the Revised Budgeted Expenditure is as stated in the table below.

S/No	Expenditure Item	Amount (In Billion)	Percentage of Total
1	Personnel Cost	42.17	17.90
2	Overhead Cost	61.12	25.94
3	Capital Expenditure	132.31	56.16
	Total	235.60	100.00

Figure 2 below: Shows the Graphical Breakdown of 2023 Revised Expenditure Budget





From the above graphical presentation, the State budgeted 25.94% of the budget to fund operations of the state government for the year under review while 17.90% earmarked as personnel cost and related items. A total of 56.16% of the budget was set aside for capital expenditure.

6.0 The State Revenue Performance

Based on the 2023 budget implementation, table 3 below highlights the actual revenue budget performance of the State:

Table 3: State Revenue Generation Profile.

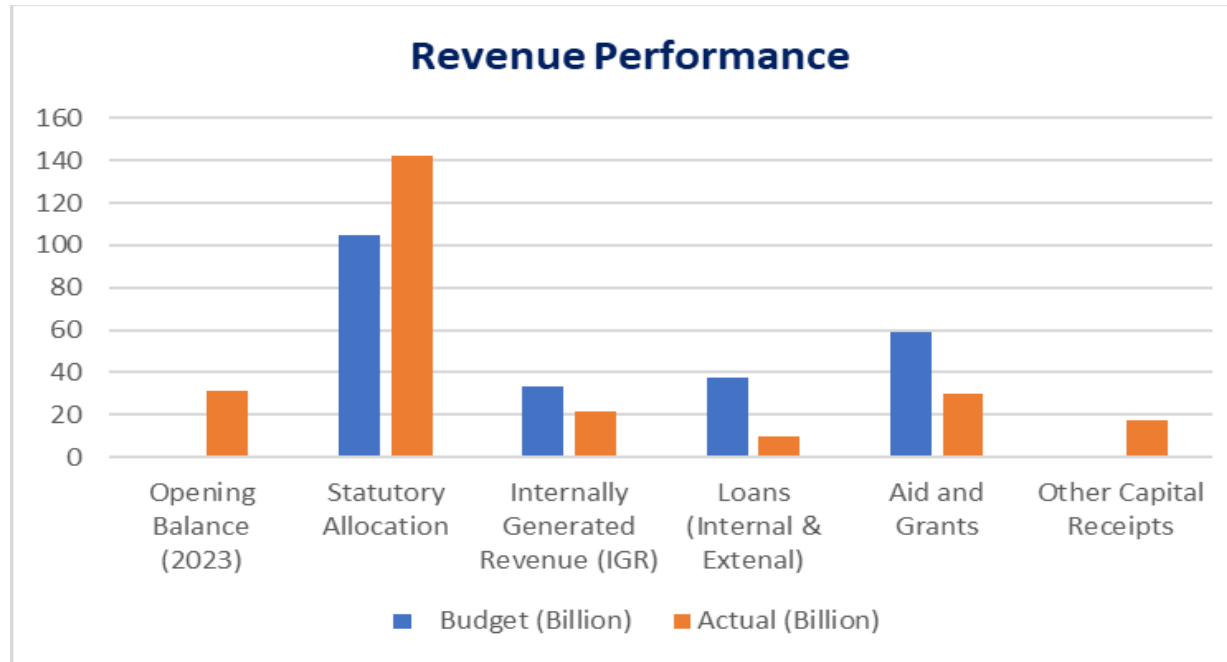
S/No.	Revenue Item	Budget (Billion)	Actual (Billion)	Variance
1	Opening Balance (2023)		30.03	30.03
2	Statutory Allocation	104.68	142.2	37.52
3	Internally Generated Revenue (IGR)	33.17	21.33	-11.84
4	Loans (Internal & External)	37.43	10.00	-27.43
5	Aid and Grants	58.75	30.12	-28.62
6	Other Capital Receipts	0	17.56	17.55
	Total	234.03	251.24	17.21

The following can be observed from the table above:

- Total Statutory allocation received during the year amounted to N142.2 billion as against the total budgeted figure of N104.68 billion resulting in variance of N37.52 billion. This is attributable to effect of subsidy removal during year which made more cash available for distribution to all tiers of government.
- Internally Generated Revenue (excluding Aid and Grant – Recurrent) amounted to N21.33 billion as against N33.17 billion during the year, a negative variance of N11.84 billion.
- External Aid & Grants amounted to N30.12 billion as against N58.75 billion budgeted for during the year.
- While the State budgeted to borrow N37.43 billion, it only borrowed N10.00 billion during the year resulting to a variance of N27.43 billion.



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



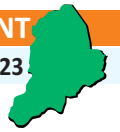
6.1 Internally Generated Revenue (IGR)

The sum of N33.17 billion was estimated by the State to be realized as IGR. The actual sum of N21.32 billion representing over 64.27% of the projected inflow from IGR. The amount realized was higher than previous year by N1.15 billion.

Just like in the year 2022, the success story during the year may not be unconnected with the strengthening of control, improvement in the codifications of transactions and addition of new revenue sources. While effort is being made to sustain the gains, the full deployment of domesticated National Chart of Accounts (NCOA) in driving the entire public finance in the state would complement the efforts tremendously.

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

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

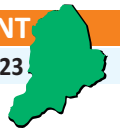


S/No	Revenue Line Items	2023 Actual (in Billion)	2022 Actual (in Billion)	Variance (in Billion)
1	Direct Taxes	16.06	15.15	0.91
2	Licenses	0.15	0.13	0.02
3	Fees:	2.19	2.53	(0.34)
4	Fines	0.05	0.17	(0.12)
5	Sales:	0.43	0.14	0.29
6	Earnings:	0.42	0.67	(0.25)
7	Sales/Rent on Government Buildings:		-	-
8	Sales/Rent on Lands and Others:	0.10	0.15	(0.05)
9	Investment Income	-	1.00	(1.00)
10	Interest Earned	-	-	-
11	Domestic Aid	0	0.13	(0.13)
12	Others	1.92	0.10	1.82
		20.17	20.17	1.15

7.0 Expenditure Performance

A total sum of N 235.600 billion was earmarked as Expenditure budget for the year under review by the State government. This was made up of N103.29 billion as recurrent expenditure (representing 43.84%) and N132.31 billion (representing 56.16%) as capital expenditure.

The state spent the total sum of N199.60 billion representing 84.72% as actual expenditure. The Table below is a summary of budget against actual performance:

**Table 5: Expenditure Performance**

S/No	Expenditure Line Item	Budget (in Billion)	Actual (in Billion)	Variance
1	Recurrent Expenditure	103.29	116.67	-13.38
2	Capital Expenditure	132.31	82.93	49.38
	Total Budget	235.60	199.60	36.00

7.1 Recurrent Expenditure Performance

A total sum of N103.29 billion was budgeted for as recurrent expenditure for the year under review while actual recurrent expenditure was N116.67 billion (including refund of IGR to MDAs). On an annual increment basis, the state spent more on recurrent cost as against comparable figure of 2022.

The performance figure is as shown below: -

Table 6: Showing Recurrent Expenditure Performance

S/No	Expenditure Line Item	2023 Budget (in Billion)	2023 Actual (in Billion)	Variance (in Billion)	2022 Actual (in Billion)
1	Personnel Cost	30.84	21.80	9.04	20.097
2	Pension and Gratuity	11.33	14.03	-2.70	13.24
3	Overhead Charges:	51.82	38.99	12.83	20.8
4	Grant/Subvention to Parastatals:	1.27	26.99	-25.72	15.595
5	Debt Charges	8.03	0	8.03	1.689
6	Loan Repayments	0	14.86	-14.86	12.38
	Total	103.29	116.67	-13.38	83.801

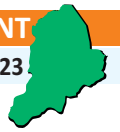
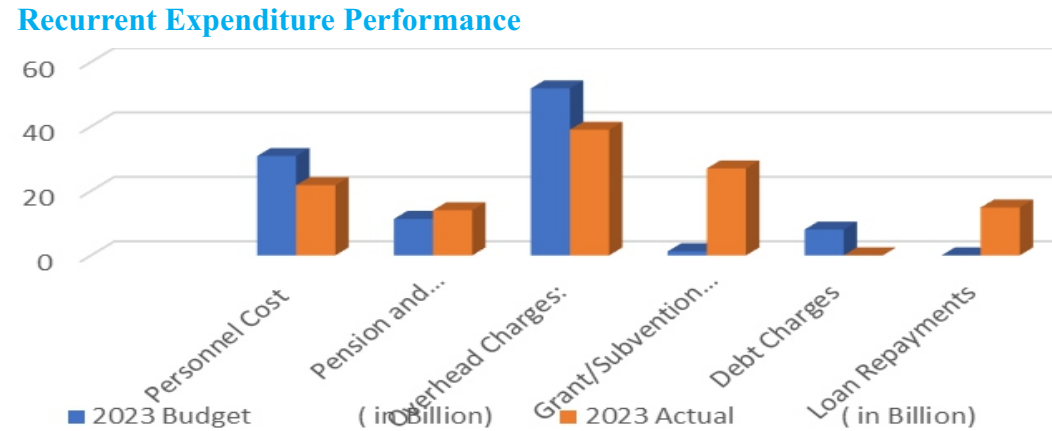


Figure 4: Showing Graphical Analysis of Recurrent Expenditure Performance



7.2 Capital Expenditure Performance

Actual total capital expenditure during the year amounted to N82.96 billion as against the budgeted figure of N130.96 billion representing a percentage performance of 63.35%. The actual expenditure of N82.96 billion was however higher than the year 2022 figure of N75.46 billion by N7.47 billion.

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

Expenditure Line Item	2023 Budget (N in Billion)	2023 Actual (N in Billion)	Variance (N in Billion)	2022 Actual (N in Billion)
Administrative Sector	13.36	5.44	7.92	1.81
Economic Sector	67.39	41.31	26.08	35.92
Law and Justice Sector	0.80	0.15	0.65	0
Social Sector	49.41	36.03	13.38	37.73
Total	130.96	82.93	48.03	75.46

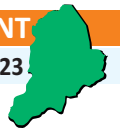
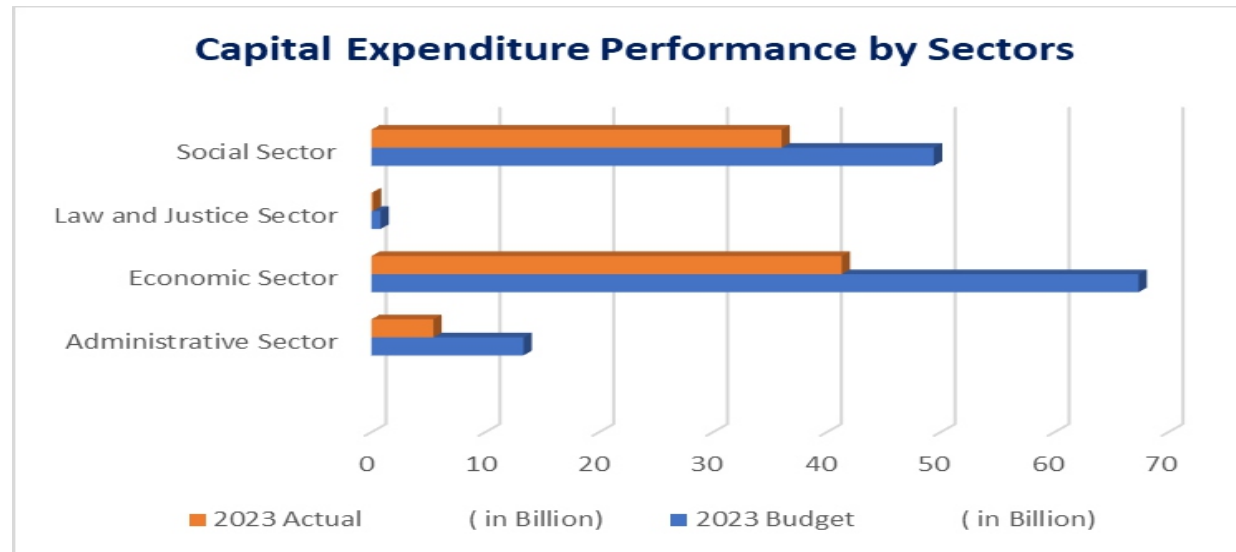


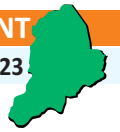
Figure 5: Showing Graphical Analysis of Capital Expenditure Performance by Sectors



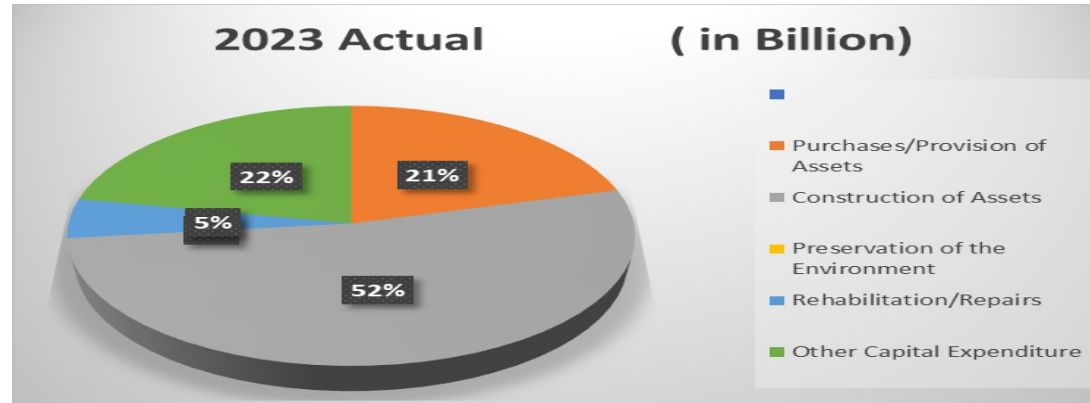
The tables below equally show the Capital Expenditure performance analyzed according to Expenditure Nature as follows;

Table 7b: Capital Expenditure by the Nature

Expenditure Line Item	2023 Actual (₦ in Billion)	Percentage Performance	2022 Actual (₦ in Billion)
Purchases/Provision of Assets	17.20	20.74	9.28
Construction of Assets	43.49	52.45	37.42
Preservation of the Environment	0.00	0	0.34
Rehabilitation/Repairs	4.05	4.88	2.29
Other Capital Expenditure	18.18	21.92	26.13
	82.92	100.00	75.46



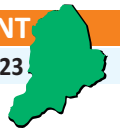
It can be deduced from the above tabulation of the capital expenditure by nature that Construction/Provision of Infrastructure Expenditure constituted over 50% of the total Capital Expenditure during the two years (2023 and 2022) ended. The above breakdown can also be graphically shown below:



8.0 ASSETS

Total Assets (Investment, Liquid and other Assets) of the State as at 31st December 2023 stood at ₦146.028 billion as against ₦106.167 billion in the corresponding previous period December 2022. This shows a favorable increase in the net worth of the state as at reporting date of N39.86 billion. Liquid Assets equally increased from N30.030 billion in 2022 to N51.484 billion in 2023. The breakdown can be seen in Table 8 below:

S/No	Description	2023 Actual (₦) Billion	2022 Actual (₦) Billion
1	Total Liquid Assets	51.484	30.030
2	Other Non- Liquid assets (Including Investments)	94.544	76.137
	Total Assets	146.028	106.167

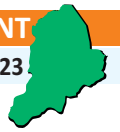


The Summary of Cashflow during the two years is as follows:

Expenditure Line Item	2023 Actual (₦ in Billion)	2023 Actual (₦ in Billion)	2022 Actual (₦ in Billion)	2022 Actual (₦ in Billion)
Brought forward Balance		30.03		19.97
Inflow:				
Share of FAAC	142.21		91.57	
Internally Generated Revenue	21.33		20.05	
Other Receipts	57.68		58.16	
Total inflow		221.22		169.78
Total Funds Available		251.25		189.75
Outflow				
Recurrent Expenditure	116.66		83.81	
Capital Expenditure	82.92		75.46	
Total Outflow		199.58		159.27
		51.67		30.48
Net Movement in other Assets/Liabilities		-0.19		-0.45
Closing Balance		51.48		30.03

9.0 LIABILITIES

The Debt position of the State as at the end of the year under review stood at ₦98.77 billion. This figure is currently being reconciled with the Debt Management Office (DMO).



S/No	Liability Line Item	2023 Actual (in Billion)	2022 Actual (in Billion)
1	Debt Stock	91.49	73.59
2	Other Liabilities	7.28	-
		98.77	73.59

10.0 FUTURE PROSPECTS

The performance of the State in year 2023 no doubt shows impressive performance especially in the area of IGR and improvement in the management of the finances of the state government. There was a significant increase in revenue generated during the year compared to the previous year courtesy of effective revenue tracking as well as tracking donor assistance similarly.

Efforts are being made to fully automate the budget preparation, budget execution, accounting and reporting processes and procedures in the state so as to enhance quality and timely reporting of Government activities. With effect from 2024 fiscal year, these efforts would facilitate the preparation and presentation of Financial Reports on quarterly basis while efforts are in top gear to migrate to Accrual Basis Accounting in line with the commitment of the state government in keeping phase with national development agenda.

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



others, led to the provision of three (3) state of the art Data Centers and acquisition an IFMIS Cabsol AFMS Software to drive the PFM reform of the Borno State Government.

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

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

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

10.0 Appreciation

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

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

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



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

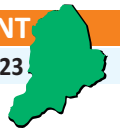
11. Conclusion

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

Thank you.

A handwritten signature in blue ink, appearing to read "Bura Usman".

Alhaji Baba Bura Usman FCCSA, FCNA, FCTI,
Accountant-General
Borno State.
22nd July, 2024

**STATEMENT NO.1****BORNO STATE GOVERNMENT OF NIGERIA****CASHFLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023****ANNUAL BUDGET****2023****₦****DETAILS****NOTES****ACTUAL 2023****₦****ACTUAL 2022****₦****CASH FLOW FROM OPERATING ACTIVITIES****RECEIPTS:**

74,481,950,000	Statutory Allocation; FAAC	1	103,734,512,201	63,858,210,247
30,193,605,000	Value Added Tax Allocation	1	38,462,361,066	27,708,317,941
104,675,555,000	Sub-total - Statutory Allocation		142,196,873,267	91,566,528,188
20,623,793,000	Direct Taxes	2	16,058,138,626	15,154,948,615
2,294,838,000	Licences	2	152,453,769	133,973,915
5,555,978,000	Fees:	2	2,188,577,701	2,525,924,501
90,393,000	Fines:	2	44,927,850	173,088,180
456,135,000	Sales:	2	429,223,243	138,880,828
3,198,425,000	Earnings:	2	422,678,854	668,501,618
281,127,000	Sales/Rent on Government Land /Buildings:	2		
614,875,000	Rent/Hire of Land and others	2	101,826,234	149,890,371
59,037,000	Investment Income	2	-	1,000,100,454
	Interest Earned	2	-	-
	Re-imburement/Reversals	2	1,917,279,039	101,992,597
3,134,784,000	DOMESTIC GRANT-	3	1,240,612,246	127,656,062
36,309,385,000	Sub-total - Independent Revenue		22,555,717,561	20,174,957,141
	Other Source of Capital Receipts		-	-
140,984,940,000	Total Receipts		164,752,590,828	111,741,485,329
	Payments:			
(30,840,968,000)	Personnel Cost	4	(21,800,347,579)	(20,097,758,455)
(11,329,038,000)	Pension and Gratuity (Funded Benefits)	5	(14,031,284,374)	(13,237,490,568)
(50,833,899,000)	Overhead Charges:	6	(38,992,229,623)	(20,802,425,547)
	Consolidated Revenue Fund Charges	7		
(1,261,376,000)	Grant/Subvention to Parastatals:	8	(26,984,274,979)	(15,595,841,961)
(4,450,186,001)	Debt Charges	9	-	(1,689,043,177)
(98,715,467,001)			(101,808,136,554)	(71,422,559,708)
	Net cashflow from Operating activities		62,944,454,274	40,318,925,620



CASHFLOWS FROM INVESTMENT ACTIVITIES:			
By Sector			
(13,354,328,000)	Capital expenditure: Administrative Sector	(5,435,256,654)	(1,811,782,041)
(67,394,620,000)	Capital expenditure: Economic Sector	(41,312,808,534)	(35,922,118,603)
(799,457,000)	Capital Expenditure: Law and Justice Sector	(144,189,111)	-
(49,412,917,000)	Capital Expenditure: Social Sector	(36,033,382,953)	(37,730,053,019)
(130,961,322,000)	Net cashflow from Investment activities	(82,925,637,252)	(75,463,953,663)
CASHFLOWS FROM FINANCING ACTIVITIES:			
55,622,797,000	External Grants-Others	12A 28,934,460,120	26,744,408,984
	External Grants	12B -	-
37,427,508,000	Proceeds from Internal Loans	13 10,000,000,000	20,035,902,286
-	Other Capital Receipts	14 17,550,342,963	11,252,050,459
-	Loan Repayments	10 (14,859,163,460)	(12,385,793,562)
93,050,305,000	Net Cashflows From Financing Activities:	41,625,639,623	45,646,568,166
Movement in Other Cash Equivalent/Liabilities			
	Net Increase/Decrease in Investments	-	-
	Net (Increase)/Decrease in Staff Loans and Advances	(500,000,000)	-
	Net (Increase)/Decrease in Receivables -recoveries	-	(838,717,759)
	Net Increase/Decrease in Housing fund	-	392,456,370
	Net Increase/Decrease in Unremitted Deductions	308,648,487	-
	Total Cashflow From Other Cash Equivalent Accounts	(191,351,513)	(446,261,389)
	Net Cash For The Year	21,453,105,131	10,055,278,735
	Cash & its Equivalent as at 01/01	30,030,605,702	19,975,326,966
	Cash & its Equivalent as at 31/12	51,483,710,834	30,030,605,702

The Accompanying Notes Form Part of these statements

BABA BURA USMAN, FCNA, FCCSA, ACTI
ACCOUNTANT-GENERAL
BORNO STATE



COMMERCIAL ELECTRIC VEHICLES AND BUSES

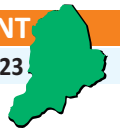
**STATEMENT NO.2****BORNO STATE GOVERNMENT OF NIGERIA****STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2023**

Details	Notes	ACTUAL 2023 ₦	ACTUAL 2022 ₦
ASSETS			
Liquid Assets:			
Cash Held by OAG:	16		
Cash Balances with Sub-Treasuries	16A	19,094,683,431	1,544,340,468
Cash Held by MDAs- Overhead	16B	572,062,897	199,960,702
Cash Held by MDAs- Capital	16C	3,160,674,132	403,082,356
Cash Held by MDAs- Salaries	16D	1,795,069	1,795,112
Cash Held - Other MDAs	16E	28,654,495,304	27,881,427,064
TOTAL LIQUID ASSETS		51,483,710,834	30,030,605,702
Investments and Other Cash Assets:-			
State Government Investments	17	393,594,670	393,594,670
Imprests		3,225,127,686	3,225,127,686
Advances and Loans	18	602,380,185	102,380,185
Recoveries	19	838,717,757	838,717,757
Loan to Other Government Entities	20	1,216,250,297	1,216,250,297
Other Assets held by MDAs	21	88,267,794,968	70,360,741,904
Sub-Total -Investments and Other Cash Assets		94,543,865,563	76,136,812,499
TOTAL INVESTMENT AND OTHER CASH ASSETS		146,027,576,397	106,167,418,201
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		10,078,592,061	3,271,600,582
Capital Development Fund:		35,718,443,691	28,159,277,860
Loan Revolving Fund	22	162,257,637	162,257,636
Housing Fund	23	988,412,533	988,412,533
TOTAL PUBLIC FUNDS		46,947,705,921	32,581,548,611
OTHER LIABILITIES			
Unremitted Deductions	24	308,648,487	0
Debt Stock	25	91,492,922,654	73,585,869,590
Other Liabilities	26	7,278,299,335	-
TOTAL OTHER LIABILITIES		99,079,870,476	73,585,869,590
TOTAL LIABILITIES		146,027,576,397	106,167,418,201

BABA BURA USMAN, FCNA, FCCSA, ACTI
ACCOUNTANT-GENERAL
BORNO STATE



METRO HOUSING ESTATE, MAIDUGURI

**STATEMENT NO.3****BORNO STATE GOVERNMENT OF NIGERIA****STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023**

ACTUAL PREVIOUS YR. 2022		NOTES	ACTUAL 2023	FINAL BUDGET 2023	INITIAL/ORIG. BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE
₦			₦	₦	₦	₦	%
3,338,468,524	Opening Balance:- (A)		3,271,600,582		-		
	ADD REVENUE:						
63,858,210,247	Statutory Allocation; FAAC	1	103,734,512,201	74,481,950,000	74,481,950,000	-	139
27,708,317,941	Value Added Tax Allocation	1	38,462,361,066	30,193,605,000	30,193,605,000	-	127
91,566,528,188	Sub-total - Statutory Allocation (B)		142,196,873,267	104,675,555,000	104,675,555,000	-	136
15,154,948,615	Direct Taxes	2	16,058,138,626	20,623,793,000	20,623,793,000	-	78
133,973,915	Licences	2	152,453,769	2,294,838,000	2,294,838,000	-	7
	- Mining Rents		-	-	-	-	
	- Royalties		-	-	-	-	
2,525,924,501	Fees:	2	2,188,577,701	5,555,978,000	5,555,978,000	-	39
173,088,180	Fines:	2	44,927,850	90,393,000	90,393,000	-	50
138,880,828	Sales:	2	429,223,243	456,135,000	456,135,000	-	94
668,501,618	Earnings:	2	422,678,854	3,198,425,000	3,198,425,000	-	13
	- Sales/Rent on Government Buildings:	2	-	277,832,000	277,832,000	-	-
149,890,371	Sales/Rent on Lands and Others:	2	101,826,234	614,875,000	614,875,000	-	17
	- Repayment- General:	2	-	-	-	-	-
1,000,100,454	Investment Income	2	-	59,037,000	59,037,000	-	-
	- Interest Earned	2	-	-	-	-	-
101,992,597	Re-imburement/Reversals	2	1,917,279,039	-	-	-	-
127,656,062	Domestic Aid & Grant	3	1,240,612,246	3,134,784,000	3,134,784,000	-	40
	- Revenue Board & Parastatals		-	-	-	-	-
20,174,957,141	Sub-total - Independent Revenue (C)		22,555,717,561	36,306,090,000	36,306,090,000	-	62



ACTUAL PREVIOUS
YR. 2022

₦

	Other Sources
-	Receipts from other Government Fund
-	Deposit Receipts
-	Sub-Total Other Sources (D)
111,741,485,329	TOTAL REVENUE: (E) =(B)+(C)+(D)
115,079,953,853	TOTAL AVAILABLE FUNDS (F)= (A)+(E)
	LESS EXPENDITURE
20,097,758,455	Personnel Cost
13,237,490,568	Pension and Gratuity
20,802,425,547	Overhead Charges
-	Consolidated Revenue Fund Charges
15,595,841,961	Grant/Subvention to Parastatals:
1,689,043,177	Debt Charges
71,422,559,708	Sub-Total Expenditure
	Other Recurrent Payment/Expenditure
12,385,793,562	Loan Repayments
86,751,862,392	TOTAL EXPENDITURE:
27,338,468,524	OPERATING BALANCE:
	APPROPRIATIONS/TRANSFERS:
(28,000,000,000)	Transfer to Capital Development Fund:
	Adjustments-Other Liabilities
3,271,600,582	Closing Balance:

NOTES	ACTUAL 2023	FINAL BUDGET 2023	INITIAL/ORIG. BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE
	₦	₦	₦	₦	%
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	164,752,590,828	140,981,645,000	140,981,645,000	-	117
	168,024,191,411	140,981,645,000	140,981,645,000	-	119
4A	21,800,347,579	30,840,968,000	30,799,968,000	41,000,000	71
5	14,031,284,374	11,329,038,000	11,329,038,000	-	124
6	38,992,229,623	51,814,568,999	51,730,819,999	83,749,000	75
7	-	-	-	-	-
8	26,984,274,979	1,261,376,000	681,376,000	580,000,000	2,139
9	-	8,031,275,001	8,026,483,000	4,792,001	-
	101,808,136,554	103,277,226,000	102,567,684,999	709,541,001	99
10	14,859,163,460	-	-	-	-
	116,667,300,014	103,277,226,000	102,567,684,999	709,541,001	113
	51,356,891,396	37,704,419,000	38,413,960,001	(709,541,001)	136
11	(34,000,000,000)	(34,553,233,000)	(34,900,982,000)	(347,749,000)	-
26	(7,278,299,335)				-
	10,078,592,061	3,151,186,000	3,512,978,001	(1,057,290,002)	320

The Accompanying Notes form part of these statements

BABA BURA USMAN, FCNA, FCCSA, ACTI
ACCOUNTANT-GENERAL
BORNO STATE



STATEMENT NO.4

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2023

ACTUAL PREVIOUS YR. 2022	Notes	ACTUAL 2023	FINAL BUDGET 2023	INITIAL/ ORIG. BUDGET 2023	SUPPLEMENTARY BUDGET 2023	VARIANCE
₦		₦	₦	₦	₦	%
17,590,869,794	Opening Balance:(A)	28,159,277,860				
	ADD REVENUE					
	Transfer From Consolidated					
28,000,000,000	Revenue Fund:	34,000,000,000	34,553,233,000	34,900,982,000	(347,749,000)	98
26,744,408,984	External Grants	28,934,460,120	55,622,797,000	37,147,303,000	18,475,494,000	52
-	External Loans States	-	-	-	-	-
20,035,902,286	Internal Loans	10,000,000,000	37,427,508,000	37,427,508,000	-	27
11,252,050,459	Other Capital Receipts	17,550,342,963	-	-	-	-
86,032,361,728	SUB-TOTAL	90,484,803,083	127,603,538,000	109,475,793,000	18,127,745,000	71
						-
103,623,231,522	TOTAL REVENUE AVAILABLE:	118,644,080,943	127,603,538,000	109,475,793,000	18,127,745,000	93
						-
1,811,782,041	Capital Expenditure:Administrative Sector					
		5,435,256,654	13,354,328,000	13,354,328,000	-	41
35,922,118,603	Capital Expenditure: Economic Sector					
		41,312,808,534	67,394,620,000	67,394,620,000	-	61
-	Capital Expenditure: Law and Justice Sector					
		144,189,111	799,457,000	799,457,000	-	18
37,730,053,019	Capital Expenditure: Social Sector					
		36,033,382,953	49,412,917,000	49,537,666,000	(124,749,000)	73
75,463,953,663	TOTAL CAPITAL EXPENDITURE:	82,925,637,252	130,961,322,000	131,086,071,000	(124,749,000)	63
28,159,277,860	CLOSING BALANCE:	35,718,443,691	(3,357,784,000)	(21,610,278,000)	18,252,494,000	-

BABA BURA USMAN, FCNA, FCCSA, ACTI
ACCOUNTANT-GENERAL
BORNO STATE

NOTE 1A

BORNO STATE GOVERNMENT OF NIGERIA

NOTE TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

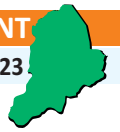
NOTE DETAILS	Ref Note	Actual 2023	Total Budget 2023	Original/Initial Budget 2023	Supplementary Budget 2023	Variance	2022
1		₦	₦	₦	₦	%	₦
A Share of Statutory Allocation from FAAC							
Net Share of Statutory Allocations	A1	32,427,107,044	-	-	-		38,549,935,163
Add: Deductions at Source	A1	7,376,665,400	-	-	-		8,615,839,208
Gross Receipt Of Statutory Allocation	A1	39,803,772,444	67,981,950,000	67,981,950,000	-	59	47,165,774,371
Share of Statutory Allocation -others	A2	63,930,739,757	6,500,000,000	6,500,000,000	-	984	16,692,435,876
Total FAAC Allocation to State		103,734,512,201	74,481,950,000	74,481,950,000	-	139	63,858,210,247
B Value Added Tax							
Share of Value Added Tax (VAT)		38,462,361,066	30,193,605,000	30,193,605,000	0	127	27,708,317,941
TOTAL		142,196,873,267	104,675,555,000	104,675,555,000	-	136	91,566,528,188
A1 DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)							
MONTH		A	B			NET RECEIPTS	2022
		GROSS RECEIPT	DED. AT SOURCE			₦	₦
		₦	₦				
JANUARY		5,402,733,374	793,973,168			4,608,760,206	4,136,071,709
FEBRUARY		3,120,023,624	1,222,780,969			1,897,242,655	2,039,904,496
MARCH		2,969,442,667	1,218,723,399			1,750,719,268	2,746,154,942
APRIL		4,047,647,226	1,247,776,815			2,799,870,412	4,095,515,625
MAY		2,875,227,105	712,414,665			2,162,812,441	3,613,046,678
JUNE		4,348,807,209	752,121,913			3,596,685,296	3,077,673,089
JULY		2,438,085,414	222,656,215			2,215,429,199	4,865,639,531
AUGUST		3,165,640,691	242,260,998			2,923,379,694	6,315,582,379
SEPTEMBER		2,876,874,044	234,664,770			2,642,209,273	3,603,119,521
OCTOBER		3,200,138,964	270,965,594			2,929,173,369	3,870,786,396
NOVEMBER		2,452,449,542	223,043,272			2,229,406,270	3,432,966,305
DECEMBER		2,906,702,586	235,283,623			2,671,418,962	5,369,313,700
TOTAL		39,803,772,444	7,376,665,400			32,427,107,044	47,165,774,371

A2 OTHER ALLOCATION -MONTHLY BREAKDOWN

Month	Gross Receipts ₦	Total Budget 2023 ₦	Original/Initial Budget 2023 ₦	Supplementary Budget 2023 ₦	Net Receipts ₦	2022 ₦
JANUARY	2,326,956,683	541,666,667	541,666,667		2,868,623,349	1,102,033
FEBRUARY	7,145,694,297	541,666,667	541,666,667		7,687,360,964	851,868,767
MARCH	1,194,843,181	541,666,667	541,666,667		1,736,509,848	1,060,755,836
APRIL	4,107,756,213	541,666,667	541,666,667		4,649,422,880	197,822,787
MAY	2,080,105,314	541,666,667	541,666,667		2,621,771,981	246,116,137
JUNE	1,029,325,674	541,666,667	541,666,667		1,570,992,341	1,157,993,536
JULY	3,756,135,830	541,666,667	541,666,667		4,297,802,497	8,054,666
AUGUST	12,160,281,300	541,666,667	541,666,667		12,701,947,966	1,433,169,962
SEPTEMBER	9,393,310,737	541,666,667	541,666,667		9,934,977,404	170,373,753
OCTOBER	1,524,104,823	541,666,667	541,666,667		2,065,771,490	7,159,238,265
NOVEMBER	9,217,046,174	541,666,667	541,666,667		9,758,712,840	866,022,894
DECEMBER	9,995,179,530	541,666,667	541,666,667		10,536,846,196	3,539,917,238
TOTAL	63,930,739,757	6,500,000,000	6,500,000,000		70,430,739,757	16,692,435,875

A3 FURTHER BREAK DOWN OF OTHER ALLOCATION

	Actual 2023 ₦	Total Budget 2023 ₦	Original/Initial Budget 2023	Supplementary Budget 2023	Variance	2022 ₦
FAAC- Share of Augmentation						-
Inflows from CBN		0	0	0		-
FAAC- Excess Bank Charges	3,108,090,899	0	0	0		139,456,994
FAAC- Exchange Gain	13,956,737,642	0	0	0		177,186,213
FAAC- Share of Solid Minerals	124,362,888	0	0	0		-
Ecological Funds		0	0	0		1,377,400,092
Additional Fund from NNPC		0	0	0		-
Forex Equalization	1,408,139,072	0	0	0		-
Excess Crude Revenue	842,939,984	6,500,000,000	6,500,000,000	-		3,527,964,240
FGN Intervention		0		0		
Non Oil Revenue	11,634,464,988	0		0		11,470,428,335
SURE P	5,856,004,284			0		-
Infrastructural Development	21,000,000,000			0		-
Other Allocation-Repatriation of IDPs	6,000,000,000	0		0		-
	63,930,739,756	6,500,000,000	6,500,000,000	-		16,692,435,875

**NOTE 1B****BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE DETAILS**1****B VALUE ADDED TAX (VAT)**

MONTH	Actual 2023	Total Budget 2023	Original/Initial Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦		₦
JANUARY	2,851,773,934	2,516,133,750	2,516,133,750	0	100	2,246,702,400
FEBRUARY	2,707,491,309	2,516,133,750	2,516,133,750	0	100	2,132,514,888
MARCH	3,137,928,097	2,516,133,750	2,516,133,750	0	100	1,949,218,827
APRIL	2,453,186,059	2,516,133,750	2,516,133,750	0	100	2,470,443,080
MAY	2,354,396,007	2,516,133,750	2,516,133,750	0	100	1,967,949,587
JUNE	3,216,592,658	2,516,133,750	2,516,133,750	0	100	2,349,433,652
JULY	3,235,595,475	2,516,133,750	2,516,133,750	0	100	2,349,818,556
AUGUST	3,180,694,175	2,516,133,750	2,516,133,750	0	100	2,103,093,592
SEPTEMBER	3,914,539,784	2,516,133,750	2,516,133,750	0	100	2,573,355,716
OCTOBER	3,425,083,099	2,516,133,750	2,516,133,750	0	100	2,253,695,860
NOVEMBER	3,946,493,348	2,516,133,750	2,516,133,750	0	100	2,526,273,253
DECEMBER	4,038,587,121	2,516,133,750	2,516,133,750	0	100	2,785,818,531
TOTAL	38,462,361,066	30,193,605,000	30,193,605,000	-	100	27,708,317,941



BORNO EXPRESS FLYOVER, MAIDUGURI

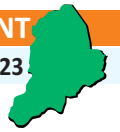


NOTE 2 - INTERNALLY GENERATED REVENUE

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	DETAILS	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
2	INTERNALLY GENERATED REVENUE		₦	₦	₦	₦	%	₦
2a	TAXES BY NATURE							
	PERSONAL TAXES (A)		14,246,217,546	19,926,543,000	19,926,543,000	-	71	13,608,641,928
	WITHHOLDING TAX		1,782,210,715	476,654,000	476,654,000	-	374	1,337,366,014
	CAPITAL GAIN TAX		29,710,365	90,596,000	90,596,000	-	33	-
	STAMP DUTIES		-	130,000,000	130,000,000	-	-	208,940,673
			16,058,138,626	20,623,793,000	20,623,793,000	-	78	15,154,948,615
	TAXES BY MDA							
	22000800100 BOARD OF INTERNAL REVENUE SERVICE (BIRS)		16,058,138,626	20,623,793,000	20,623,793,000	-	78	
			16,058,138,626	20,623,793,000	20,623,793,000	-	78	15,154,948,615
(A)	PERSONAL TAXES							
	MONTH		Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
	JAN		2,844,839,036	1,660,545,250	1660545250	-	171	1,309,965,789
	FEB		1,267,196,356	1,660,545,250	1660545250	-	76	790,252,168
	MAR		1,476,776,413	1,660,545,250	1660545250	-	89	940,941,030
	APR		779,133,764	1,660,545,250	1660545250	-	47	637,282,622
	MAY		633,886,944	1,660,545,250	1660545250	-	38	535,658,178
	JUN		807,290,777	1,660,545,250	1660545250	-	49	571,327,718
	JUL		961,206,001	1,660,545,250	1660545250	-	58	582,438,956
	AUG		869,261,293	1,660,545,250	1660545250	-	52	719,396,550
	SEP		653,785,643	1,660,545,250	1660545250	-	39	918,305,301
	OCT		1,084,372,959	1,660,545,250	1660545250	-	65	2,631,477,493
	NOV		1,126,253,657	1,660,545,250	1660545250	-	68	1,064,407,056
	DEC		1,742,214,704	1,660,545,250	1660545250	-	105	2,907,189,069
	TOTAL		14,246,217,546	19,926,543,000	19,926,543,000	-	71	13,608,641,928

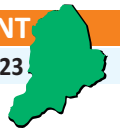


(B) WITHHOLDING TAX MONTH

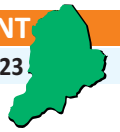
	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦	%	₦
Jan	162,293,790	39,721,167	39,721,167	-	409	153,834,437
February	75,045,828	39,721,167	39,721,167	-	189	77,351,830
March	129,520,096	39,721,167	39,721,167	-	326	88,687,196
April	51,874,566	39,721,167	39,721,167	-	131	101,869,995
May	152,447,264	39,721,167	39,721,167	-	384	156,063,403
June	179,864,163	39,721,167	39,721,167	-	453	132,708,684
July	141,209,841	39,721,167	39,721,167	-	356	108,289,110
August	198,201,312	39,721,167	39,721,167	-	499	91,214,419
September	143,190,316	39,721,167	39,721,167	-	360	102,279,603
October	162,046,386	39,721,167	39,721,167	-	408	101,423,694
November	240,692,524	39,721,167	39,721,167	-	606	109,383,012
December	145,824,628	39,721,167	39,721,167	-	367	114,260,632
TOTAL	1,782,210,715	476,654,000	476,654,000	-	374	1,337,366,014

(C) STAMP DUTY Month

	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦	%	₦
January	5,420,506	166,667			3,252	327,500
February	1,727,165	166,667			1,036	113,000,000
March	2,478,683	166,667			1,487	144,235,000
April	1,511,446	166,667			907	71,721
May	3,551,745	166,667			2,131	114,989,197
June	3,258,859	166,667			1,955	114,176,642
July	1,743,391	166,667			1,046	113,633,202
August	800,607	166,667			480	1,867,041
September	1,271,605	166,667			763	1,055,142
October	485,610	166,667			291	1,804,963



	November	185,015,808	166,667			111,009	1,484,765
	December	1,675,247	166,667			1,005	1,284,780
	January	1,423,380	10,833,333	10,833,333	-	13	5,420,506
	February	1,585,621	10,833,333	10,833,333	-	15	1,727,165
	March	2,692,490	10,833,333	10,833,333	-	25	2,478,683
	April	221,816	10,833,333	10,833,333	-	2	1,511,446
	May	2,381,765	10,833,333	10,833,333	-	22	3,551,745
	June	6,577,873	10,833,333	10,833,333	-	61	3,258,859
	July	1,259,004	10,833,333	10,833,333	-	12	1,743,391
	August	9,264,757	10,833,333	10,833,333	-	86	800,607
	September	500	10,833,333	10,833,333	-	0	1,271,605
	October	3,042,513	10,833,333	10,833,333	-	28	485,610
	November	58,149	10,833,333	10,833,333	-	1	185,015,808
	December	1,202,496	10,833,333	10,833,333	-	11	1,675,247
	TOTAL	29,710,365	130,000,000	130,000,000	0	23	208,940,673
LICENCES							
ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
		₦	₦	₦	₦	%	₦
12020101	MOTOR VEHICLE LICENCE	49,655,125	87,544,000	87,544,000	-	57	51,643,225
12020102	DRIVING LICENCE/LEARNERS' PERMIT	51,725,602	56,000,000	56,000,000	-	92	50,168,100
12020103	CERTIFICATE OF ROAD WORTHINESS	32,813,575	75,513,000	75,513,000	-	43	22,215,350
12020104	CERTIFICATE OF MEDICAL FITNESS FOR FOOD HANDLERS		7,500,000	7,500,000	-	-	-
12020105	RADIO/TELEVISION LICENSE-MAST				-	-	-
12020108	HIDES AND SKIN LICENCES		810,000	810,000	-	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS				-	-	-
12020110	FISH SALES LICENSE				-	-	-
12020115	DANE GUN LICENCES	5,509,540			-	-	5,268,595
12020116	CATTLE TRADING LICENCES		7,200,000	7,200,000	#REF!	-	-
12020118	FISHING PERMITS		300,000	300,000	-	-	-
12020120	PRODUCE BUYING LICENCES				-	-	4,678,645



12020121	ICE COMPLEX OPERATION
12020122	TROPHY DEALER LICENCES
12020123	PATENT MEDICINE VENDOR LICENCES
12020124	TRACTOR HIRING SERVICES - EARNINGS
12020126	MEDICAL PRACTITIONER/CLINIC REGISTRATION
12020128	CINEMA LICENCES
12020129	REGISTRATION/RENEWAL OF PRIVATE SCHOOLS
12020132	REGISTRATION OF SEWAGE/REFUSE DISPOSAL OPERATORS
12020111	Auctioneers Licences
12020133	Fish Sales License

	1,516,627	15,000	15,000	-	-	-
				-	10,111	-
				-	-	-
	3,996,000	1,795,311,000	1,795,311,000	-	0	-
	2,217,300	5,500,000	5,500,000	-	40	-
				-	-	-
	5,020,000	9,045,000	9,045,000	-	56	-
				-	-	-
		100,000	100,000	-	-	-
		250,000,000	250,000,000	-	-	-
	152,453,769	2,294,838,000	2,294,838,000	-	7	133,973,915

**BREAKDOWN OF LICENCES BY MDAs
DESCRIPTION**

12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT
22000800100	BORNO STATE INTERNAL REVEUNE SERVICE
22900100100	MINISTRY OF TRANSPORT
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY
52100100100	MINISTRY OF HEALTH
53500100100	MINISTRY OF ENVIRONMENT
51700100100	MINISTRY OF EDUCATION
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD
	LICENCES - GENERAL Total

	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦	%	₦
		100,000.00	100,000.00			
						4,678,645
	1,516,627	258,310,000	258,310,000.00			5,268,595
	5,509,540	188,057,000	188,057,000			124,026,675
	134,194,302	31,000,000	31,000,000			-
		1,809,356,000	1,809,356,000			-
	3,996,000	8,000,000	8,000,000			-
	2,217,300	15,000	15,000.00			-
	4,870,000					
	150,000					-
	152,453,769	2,294,838,000	2,294,838,000		-	133,973,915

FEES - GENERAL

ECONOMIC CODE DESCRIPTION

12020402	ROAD TRAFFIC REGULATION FEES
12020403	MOTOR VEHICLE REGISTRATION FEES
12020404	REGISTRATION OF CONTRACTORS

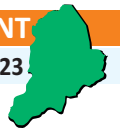
	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦	%	₦
		63,594,000	63,594,000	-	-	543,406,987
	137,495,625	120,596,000	120,596,000	-	114	74,412,000
		2,600,000	2,600,000	-	-	5,054,624



12020405TENDER FEES - GENERAL	285,000	32,000,000	32,000,000	-	1	11,225,500
12020406REGISTRATION OF DOCUMENT FEES - GENERAL	581,472,570	573,000,000	573,000,000	-	101	548,394,972
12020407APPLICATION & PROCESSING FEES - RIGHT OF OCCUPANCY	4,644,000	18,750,000	18,750,000	-	25	22,660,248
12020408SITE PLAN PROCESSING FEES	2,232,000	5,250,000	5,250,000	-	43	1,510,741
12020409SURVEY CHARGES FEES	18,224,427	18,375,000	18,375,000	-	99	67,848,476
12020410SITE AND SERVICES SCHEME FEES	116,028,420	400,000,000	400,000,000	-	29	-
12020411WATER RATES	52,626,260	120,000,000	120,000,000	-	44	62,149,309
12020412CHANGE OF PURPOSE FEES	830,000	13,350,000	13,350,000	-	6	2,120,000
12020413SURRENDER AND SUBDIVISION FEES	16,806,105	78,750,000	78,750,000	-	21	29,764,638
12020415RE-GRANT FEES	133,209,911	21,000,000	21,000,000	-	634	2,511,000
12020417RECOVERY OF COMPENSATION	2,728,357	18,900,000	18,900,000	-	14	22,805,384
12020418VALUATION FEES	-	-	-	-	-	-
12020421AGENCY FEES	-	-	-	-	-	-
12020422ROAD CUTTING CHARGES	-	-	-	-	-	-
12020423WEIGHT AND MEASURE FEE (BRIDGE)	-	10,500,000	10,500,000	-	-	-
12020424PRODUCE BUYING LICENCE	-	-	-	-	-	-
12020425PRODUCE INSPECTION FEES	-	-	-	-	-	-
12020426HIDES AND SKIN INSPECTION FEES	-	50,000	50,000	-	-	-
12020427MEAT INSPECTION FEES	-	-	-	-	-	-
12020428POULTRY FARMERS REGISTRATION	-	150,000	150,000	-	-	2,000
12020429REGISTRATION OF PRIVATE VETERINARY CLINICS	-	300,000	300,000	-	-	-
12020430GRAZING FEES	-	-	-	-	-	-
12020431SCHOOL FEES - POST PRIMARY INSTITUTIONS	664,125,035	1,554,498,000	1,554,498,000	-	43	523,535,597
12020432RENEWAL OF PRIVATE SCHOOLS	-	-	-	-	-	-
12020434REGISTRATION FEES FOR SOCIAL CLUBS & ASSOCIATIONS	-	1,000,000	1,000,000	-	-	361,000
12020435REGISTRATION FEES FOR COOPERATIVE SOCIETIES	114,500	540,000	540,000	-	21	-
12020436AUDIT AND SUPERVISION FEES	-	-	-	-	-	-
12020437REGISTRATION OF BUSINESS PREMISES	13,694,400	10,065,000	10,065,000	-	136	-
12020438VETTING FEES	151,756,742	580,000,000	580,000,000	-	26	-
12020439HIGH COURT FEES	6,252,899	25,000,000	25,000,000	-	25	-
12020430High Court Probate Fee	-	35,000,000	35,000,000	-	-	-
12020443 SHARIA COURT FEES	255,010	-	-	-	-	-
12020447ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	-	-	-	-	279,006,157



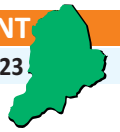
12020449BILL BOARD ERECTION FEES	3,649,153	20,000,000	20,000,000	-	18	13,051,500
12020450PARKS AND GARDEN FEES	3,643,794	10,210,000	10,210,000	-	36	7,664,388
12020451MEDICAL CONSULTANCY FEES				-	-	
12020452LABORATORY FEES				-	-	
12020454BIRTH AND DEATH REGISTRATION FEES				-	-	
12020455CHANGE OF OWNERSHIP FEES		1,307,000	1,307,000	-	-	
12020456APPLICATION FEES	89,768,470	62,070,000	62,070,000	-	145	223,334,863
12020457PARKING FEES		5,000,000	5,000,000	-	-	
12020458ERECTION OF GSM MASTS				-	-	79,192,538
12020459CABLE LAYING PERMIT				-	-	
12020463EDUCATION LEVY	188,735,024	627,201,000	627,201,000	-	30	
12020465REGISTRATION OF PRIVATE NURSERIES		152,000	152,000	-	-	5,912,580
12020467Security Trust Fund Levy				-	-	
12020468REFUSE/SEWAGE DISPOSAL FEES				-	-	
12020469SANITATION LEVY/POLLUTION CONTROL FEES				-	-	
12020470PREMIUM FOR HEALTH SERVICES		1,115,100,000	1,115,100,000	-	-	
12020109 REGISTRATION OF VOLUNTARY ORGANIZATIONS (NGO)				-	-	
12020440 High Court Probate				-	-	
12020443 Sharia Court Fees		20,000	20,000	-	-	
12020444 Registration/Renewal of Audit Firms		150,000	150,000	-	-	
12020445 Fire Safety Charges		1,500,000	1,500,000	-	-	
12020460 Fibre Optic Installation		10,000,000	10,000,000	-	-	
12020441 Area Court Fees				-	-	
	2,188,577,701	5,555,978,000	5,555,978,000	-	39	2,525,924,501
BREAKDOWN OF FEES - GENERAL BY MDAs						
ECONOMIC CODE	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦	%	₦
11101000100BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	12,330,000	67,000,000	67,000,000	-	18	18,245,124
11110100100SECURITY TRUST FUND				-	-	
MINISTRY OF HOME AFFAIRS				-	-	2,000
14000100100OFFICE OF THE STATE AUDITOR GENERAL		150,000	150,000	-	-	-
14000200100OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL				-	-	-



14700200100	LOCAL GOVERNMENT SERVICE COMMISSION		600,000	600,000	-	-	-
	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES				-	-	4,001,164
12500600100	KONDUGA	3,821,610					
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES				-	-	
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	38,967,301	16,900,000	16,900,000	-	231	22,062,975
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		500,000	500,000	-	-	
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY				-	-	
22000100100	MINISTRY OF FINANCE-HQTRS		1,000,000	1,000,000	-	-	60,000
22000800100	BORNO STATE INTERNAL REVEUNE SERVICE	78,304,850	100,750,000	100,750,000	-	78	359,188,107
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	13,694,400	10,000,000	10,000,000	-	137	13,051,500
22900100100	MINISTRY OF TRANSPORT		10,500,000	10,500,000	-	-	
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	76,680,358	31,092,000	31,092,000	-	247	547,694,271
23400100100	MINISTRY OF WORKS				-	-	
25200100100	MINISTRY OF WATER RESOURCES	52,626,260	120,000,000	120,000,000	-	44	62,149,309
25301000100	BORNO STATE HOUSING CORPORATION		3,500,000	3,500,000	-	-	
26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	34,599,709	70,000,000	70,000,000	-	49	79,192,538
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	699,662,230	669,375,000	669,375,000	-	105	685,533,225
32600100100	MINISTRY OF JUSTICE	151,756,742	580,000,000	580,000,000	-	26	
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	21,427,836	31,705,000	31,705,000	-	68	22,246,992
32600600200	HIGHER ISLAMIC SCHOOL	3,753,605	10,000,000	10,000,000	-	38	6,757,381
32605100100	HIGH COURT OF JUSTICE	6,252,899	60,000,000	60,000,000	-	10	-
32605400100	AREA COURT				-	-	-
32605300100	SHARIA COURT OF APPEAL	255,010	20,000	20,000	-	1,275	
51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	114,500	1,540,000	1,540,000	-	7	361,000
51700100100	MINISTRY OF EDUCATION				-	-	11,527,000
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		2,500,000	2,500,000	-	-	5,912,580
51700800100	BORNO STATE LIBRARY BOARD		20,000	20,000	-	-	
51701000100	BORNO STATE AGENCY FOR MASS LITERACY	1,638,268			-	-	
51701800100	RAMAT POLYTECHNIC MAIDUGURI	463,255,500	780,000,000	780,000,000	-	59	373,534,406
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	6,681,936	21,765,000	21,765,000	-	31	
51701900200	COLLEGE OF EDUCATION WAKA - BIU	89,768,470	66,096,000	66,096,000	-	136	105,514,604
	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE				-	-	5,795,647
51701900300	AND TECHNOLOGY BAMA	3,575,211			-	-	
51702100100	BORNO STATE UNIVERSITY	208,846,991	1,142,470,000	1,142,470,000	-	18	138,474,191
51706600100	EDUCATION TRUST FUND		50,000,000	50,000,000	-	-	-



52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		1,115,100,000	1,115,100,000	-	-	-
52110200100	HOSPITALS MANAGEMENT BOARD	116,028,420			-	-	-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND				-	-	
52110200100	HOSPITALS MANAGEMENT BOARD		400,000,000	400,000,000	-	-	
52110600100	COLLEGE OF HEALTH TECHNOLOGY	44,350,360	51,300,000	51,300,000	-	86	31,448,287
53500100100	MINISTRY OF ENVIRONMENT	3,643,794	10,362,000	10,362,000	-	35	7,664,388
53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY				-	-	
53900100100	COLLEGE OF NURSING AND MIDWIFERY	56,541,443	31,312,000	31,312,000	-	181	25,507,814
53900100100	MINISTRY OF SPORTS DEVELOPMENT				-	-	
022205400100	BORNO MONDAY MARKET COMPANY LIMITED				-	-	
022205400200	KANO MOTOR PARK AND ,ARKET		5,215,000	5,215,000	-	-	
	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		7,545,000	7,545,000	-	-	
	BORNO RADIO TELEVISION CORPORATION (BRTV)		63,594,000	63,594,000	-	-	
	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		4,067,000	4,067,000	-	-	
	BORNO STATE AGENCY FOR MASS LITERACY		6,000,000	6,000,000	-	-	
	BORNO STATE TEACHING HOSPITAL		5,000,000	5,000,000	-	-	
	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		6,500,000	6,500,000	-	-	
	MINISTRY OF INFORMATION AND INTERNAL SECURITY		2,500,000	2,500,000	-	-	
					-	-	
	FEES - GENERAL Total	2,188,577,701	5,555,978,000	5,555,978,000	-	39	2,525,924,501
	FINES						
ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
		₦	₦	₦	₦	%	₦
12020500	PENALTY OF TAX OFFENDERS	44,927,850	74,893,000	74,893,000		60	
12020501	EDUCATION LEVY				-	-	161,098,901
12020502	HIGH COURT FINES		14,000,000	14,000,000	-	-	11,989,279
12020504	PENALTY FOR ENVIRONMENT VIOLATION				-	-	
12020503	AREA COURT FINES		1,500,000	1,500,000	-	-	
					-	-	
	TOTAL	44,927,850	90,393,000	90,393,000	-	50	173,088,180



BREAKDOWN OF FINES - GENERAL BY MDAs
ECONOMIC CODE DESCRIPTION

ROAD TRAFFIC AND INSPECTION MANAGEMENT
022905500100 AGENCY
031805100100 HIGH COURT OF JUSTICE
 2.2001E+10 BORNO STATE INTERNAL REVEUNE SERVICE
 5.3502E+10 BORNO STATE ENVIRONMENTAL PROTECTION AGENCY
031805300100 SHARIA COURT OF APPEAL
031801100100 BORNO STATE JUDICIAL SERVICE COMMISSION
031805400100 BORNO STATE AREA COURT

Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
₦	₦	₦	₦	%	₦
	74,893,000	74,893,000	-	60	161,098,901.00
44,927,850	14,000,000	14,000,000	-	-	11,788,904.53
			-		-
			-		-
			-		200,375
	1,500,000	1,500,000	-	60	173,088,180
44,927,850	90,393,000	90,393,000		50	

SALES - GENERAL
ECONOMIC CODE DESCRIPTION

12020604 SALES OF PRINTED BUDGET
12020606 SALES OF MAP
12020608 SALES OF BROKEN BEACONS
12020616 SALES OF URGENT NOW AND KIV SLIPS
12020616 SALE OF APPLICATION FORMS
12020617 SALES OF CARDS
12020619 SALES OF DIARY PRODUCTS
12020622 SALE OF COTTAGE INDUSTRY PRODUCTS
12020625 SALES OF PRODUCTS OF COTTAGE INDUSTRIES
12020629 SALES OF TRAFFIC REGULATION BOOKLETS
12020631 Sales of JSC Forms and OFIHS
12020634 Government Printers Sales of Publications/Exercise Books
12020635 SALES OF PHOTOGRAPHS
12020636 SALES OF INFORMATION PUBLICATION

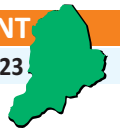
Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
₦	₦	₦	₦	%	₦
	500,000	500,000	-	-	
			-	-	
1,066,000	15,750,000	15,750,000	-	7	6,687,000
			-	-	
32,407,152	170,909,000	170,909,000	-	19	42,343,128
4,799,000	15,869,000	15,869,000	-	30	
	580,000	580,000	-	-	
	78,445,000	78,445,000	-	-	
	500,000	500,000	-	-	
380,557,627	123,077,000	123,077,000	-	309	
	50,000	50,000	-	-	
	1,000,000	1,000,000	-	-	
			-	-	
	34,520,000	34,520,000	-	-	



12020637SALES OF SEEDLINGS AND CHARGE FOR FIREWOOD ON TRANSIT		5,156,000	5,156,000	-	-	
12020639SALES OF ADMISSION FORMS - SCHOOL OF NURSING	10,393,464	8,536,000	8,536,000	-	122	35,748,579
12020640SALES OF ADMISSION FORMS - SCHOOL OF HEALTH TECHNOLOGY				-	-	54,102,121
12020642SALES OF COOPERATIVE FLOUR MILL S PRODUCTS				-	-	
12020611Sales of In-Service and Bond Forms		700,000	700,000	-	-	
12020641Sales of Admission Forms - School of Midwifrey		543,000	543,000	-	-	
	429,223,243	456,135,000	456,135,000	-	94	138,880,828

BREAKDOWN OF SALES - GENERAL BY MDAs

ECONOMIC CODE	DESCRIPTION	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
		₦	₦	₦	₦	%	₦
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		1,200,000	1,200,000			-
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	369,709	436,000	436,000		85	483,240
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION	526,000	1,200,000	1,200,000		44	-
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		580,000	580,000		-	-
22000100100	MINISTRY OF FINANCE-HQTRS					-	
22000300100	BUDGET AND PLANNING		500,000	500,000		-	
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		92,300,000	92,300,000		-	
022206000100	BORNO STATE NEITAL NIGERIA LIMITED		100,000,000	100,000,000		-	
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)		1,000,000	1,000,000		-	
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION					-	
	BORNO RADIO TELEVISION CORPORATION (BRTV)		34,089,000	34,089,000		-	
	BORNO STATE JUDICIAL SERVICE COMMISSION		50,000	50,000		-	
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM					-	-
22206100100	BORNO SUPPLY COMPANY (BOSCO)					-	
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	1,066,000	15,750,000	15,750,000		7	6,687,000
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD					-	-
51701800100	RAMAT POLYTECHNIC MAIDUGURI	14,208,410	20,000,000	20,000,000		71	
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION					-	30,735,423
51701900200	COLLEGE OF EDUCATION WAKA - BIU	2,582,800	7,658,000	7,658,000		34	2,411,800
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	80,131	1,500,000	1,500,000		5	4,519,683

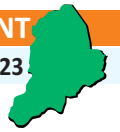


51705600100	BORNO STATE SCHOLARSHIPS BOARD		19,000,000	19,000,000	-	66,600
52110400100	COLLEGE OF NURSING AND MIDWIFERY	10,393,464	9,079,000	9,079,000	114	35,748,579
52110600100	COLLEGE OF HEALTH TECHNOLOGY		5,000,000	5,000,000	-	54,102,121
53500100100	MINISTRY OF ENVIRONMENT	13,801,318	5,156,000	5,156,000	268	
22205400100	BORNO EXPRESS TRANSPORT CORPORATION				-	
32600600100	HIGHER ISLAMIC SCHOOL	489,990	6,310,000	6,310,000	8	135,000
5.1701E+10	BORNO STATE AGENCY FOR MASS LITERACY				-	2,572,382
	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC				96	
3.2601E+10	STUDIES	4,799,000	5,000,000	5,000,000		
2.1502E+10	MOHAMET LAWAN COLLEGE OF AGRICULTURE	348,794	3,000,000	3,000,000	12	
	ROAD TRAFFIC AND INSPECTION MANAGEMENT			22,327,000	1,704	1,419,000
2.2906E+10	AGENCY	380,557,627	22,327,000			
014800100100	INDEPENDENT ELECTORAL COMMISSION		105,000,000	105,000,000	-	
	SALES - GENERAL Total	429,223,243	456,135,000	456,135,000	94	138,880,828

EARNINGS -GENERAL

ECONOMIC CODE DESCRIPTION

	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦	%	₦
12020701		122,000,000	122,000,000		-	
12020702		450,000,000	450,000,000		-	
12020703					-	
12020704					-	
12020708		100,000	100,000		-	
12020710					-	
12020711		2,000,000	2,000,000	#REF!	-	
12020713		114,228,000	114,228,000		-	
12020717	410,673,854	2,372,407,000	2,372,407,000		17	486,725,945
12020718		10,000,000	10,000,000		-	6,406,554
12020721	12,005,000				-	175,369,119
12020722		105,000,000	105,000,000		-	
12020723		700,000	700,000		-	
12020724		21,990,000	21,990,000		-	
					-	
	422,678,854	3,198,425,000	3,198,425,000	-	13	668,501,618



ECONOMIC CODE DESCRIPTION

12300100100 MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE
 21511100100 BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY
 22200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM
 22205400100 MONDAY MARKET COMPANY LIMITED
 22205400200 KANO MOTOR PARK AND MARKET
 22900100100 MINISTRY OF TRANSPORT
 22905300100 BORNO EXPRESS TRANSPORT CORPORATION
 22905500100 ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY
 52100100100 MINISTRY OF HEALTH
 52110200100 HOSPITALS MANAGEMENT BOARD
 BORNO INVESTMENT COMPANY LTD
 BORNO STATE AGENCY FOR MASS LITERACY
 BORNO STATE HOTELS
 BORNO STATE NEITAL NIGERIA LIMITED
 BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA
 1.1101E+10 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)
EARNINGS -GENERAL Total

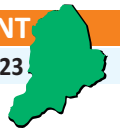
Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
₦	₦	₦	₦	%	₦
4,305,000	10,000,000	10,000,000		43	6,406,554
				-	
5,326,563	15,000,000	15,000,000		36	5,880,155
	1,810,000,000	1,810,000,000		-	
405,347,291	615,740,000	615,740,000		66	480,845,790
	562,000,000	562,000,000		-	
				-	3,165,600
				-	172,203,519
	46,967,000	46,967,000		-	
	28,000	28,000		-	
	126,340,000	126,340,000		-	
	1,850,000	1,850,000		-	
	10,500,000	10,500,000		-	
7,700,000					
422,678,854	3,198,425,000	3,198,425,000		13	668,501,618

HIRE/RENT OF GOVERNMENT PROPERTIES

ECONOMIC CODE DESCRIPTION

12020803 RENT FROM GOVERNMENT ESTATES
 12020802 LEASE RENTAL FROM BORNO GUEST HOUSE - KADUNA
 12020804 RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES
 12020805 RENT FROM CONFERENCE CENTRES
 12020801 Rent from Staff Quarters
 RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES
 RENT -STAFF QUARTERS
 RENT & PREMIUM ON THE ALLOCATION OF LAND

Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
₦	₦	₦	₦	%	₦
	45,737,000	45,737,000		-	
				-	
	221,650,000	221,650,000		-	
	7,545,000	7,545,000		-	
	2,900,000	2,900,000		-	
				-	
				-	
				-	
-	277,832,000	277,832,000		-	



BREAKDOWN HIRE/RENT OF GOVERNMENT BY MDAs
ECONOMIC CODE DESCRIPTION

22025400100BORNO STATE TRANSPORT CORPORATION
 25300100100MINISTRY HOUSING AND ENERGY
 22205299100BORNO STATE HOTELS
 25300100100BORNO STATE HOUSING CORPORATION
 MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT
 BORNO STATE LIBRARY BOARD
 MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION
 BORNO INVESTMENT COMPANY LTD
 BORNO KANO MOTOR PARK AND MARKET
 BORNO MONDAY MARKET COMPANY LIMITED

RENT ON LAND & OTHERS - GENERAL

ECONOMIC CODE DESCRIPTION

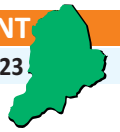
12020901GROUND RENT
 12020907RENTS OF PLOTS & SITES SERVICES PROGRAMME

BREAKDOWN RENT & OTHERS BY MDAs

ECONOMIC CODE DESCRIPTION

2.6E+10 AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM

	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦	%	₦
		17,000,000	17,000,000			-
		7,660,000	7,660,000			-
		53,345,000	53,345,000			-
		1,302,000	1,302,000			
		30,000	30,000			
		2,500,000	2,500,000			
		59,590,000	59,590,000			
		10,000,000	10,000,000			
		126,405,000	126,405,000			
	-	277,832,000	277,832,000		-	
	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦	%	₦
						15,744,621
	101,826,234	614,875,000	614,875,000			134,145,750
	101,826,234	614,875,000	614,875,000	-	-	149,890,371
	Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
	₦	₦	₦	₦	%	₦
	101,826,234	614,875,000	614,875,000			149,890,371
	101,826,234	614,875,000	614,875,000	-	-	149,890,371



INVESTMENT INCOME
ECONOMIC CODE DESCRIPTION

12021101 Dividend Income
12021103 OTHER INVESTMENT INCOME

BREAKDOWN OF INVESTMENT INCOME BY MDAs
ECONOMIC CODE DESCRIPTION

1 BORNO INVESTMENT COMPANY
INVESTMENT INCOME Total

INTEREST EARNED
ECONOMIC CODE DESCRIPTION

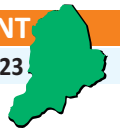
12021201 INTEREST FROM BANK DEPOSITS
12021211 GAINS ON FOREIGN EXCHANGE

RE-IMBURSEMENTS/REVERSALS
ADMIN CODE DESCRIPTION

12021005 REVERSALS
REFUNDS

Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
₦	₦	₦	₦	%	₦
	14,000,000	14,000,000	-		
	45,037,000	45,037,000	-		1,000,100,454
-	59,037,000	59,037,000	-	-	1,000,100,454
Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
₦	₦	₦	₦	%	₦
	59,037,000	59,037,000			1,000,100,454
-	59,037,000	59,037,000	-	-	1,000,100,454
Actual 2022	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
₦	₦	₦	₦	%	₦
			-		-
			-		
Actual 2023	Total Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
1,917,169,039		0	-		101,992,597
110,000					
1,917,279,039	0	0	0	0	101,992,597





NOTE 3 - AIDS AND GRANTS

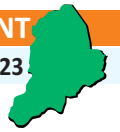
BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE DETAILS

3 AID AND GRANTS

Ref. Note	Actual 2023 ₦	Total Budget 2023 ₦	Original Budget 2023 ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
3 AID AND GRANTS- RECURRENT						
PRIMARY HEALTHCARE DEVELOPMENT AGENCY-ALIKO DANGOTE FOUNDATION				-		127,656,062
TETFUND- BORNO STATE UNIVERSITY	1,240,612,246	3,134,784,000	3,134,784,000	-		
TOTAL AID AND GRANT	1,240,612,246	3,134,784,000	3,134,784,000	-	-	127,656,062



NOTE 4 AND 5 - PERSONNEL COSTS

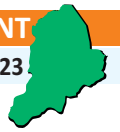
BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	CODE	DETAILS	Ref. Note	Actual 2023 ₦	Final Budget 2023 ₦	Original Budget 2023 ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
4		PERSONNEL COST							
		SALARY (A)		18,829,503,653	24,191,511,000	24,305,511,000	(114,000,000)	78	19,456,821,198
		NON REGULAR ALLOWANCES		2,970,843,926	6,649,457,000	6,494,457,000	155,000,000	45	640,937,258
		OVERTIME		-	-	-	-	-	-
4A		TOTAL SALARIES		21,800,347,579	30,840,968,000	30,799,968,000	41,000,000	71	20,097,758,455
		PENSION AND GRATUITY		14,031,284,374	11,329,038,000	11,329,038,000	-	-	13,237,490,568
				35,831,631,952	42,170,006,000	42,129,006,000	41,000,000	85	33,335,249,023
4A		BREAKDOWN OF SALARIES							
		NET SALARY PAYMENT		20,842,720,715	-	-	-	-	18,029,797,050
		ADD DEDUCTIONS -UNION DUES		253,231,609	-	-	-	-	313,868,331
		-PAYE		297,950,086	-	-	-	-	387,472,092
		-OTHER DEDUCTIONS		406,445,168	-	-	-	-	1,366,620,982
		TOTAL SALARIES		21,800,347,579	-	-	-	-	20,097,758,455
		BREAKDOWN OF SALARIES BY MDAS		Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance %	2022
		SECTORS		₦	₦	₦	₦	%	₦
		01 ADMINISTRATIVE SECTOR		2,673,697,518	4,495,189,000	4,484,433,000	10,756,000	59	2,603,063,594
		02 ECONOMIC SECTOR		2,874,394,072	6,270,323,000	6,076,579,000	193,744,000	46	3,082,981,801
		03 LAW AND JUSTICE SECTOR		824,683,599	2,305,185,000	2,105,185,000	200,000,000	36	1,526,817,807
		05 SOCIAL SECTOR		15,427,572,390	17,770,271,000	18,133,771,000	(363,500,000)	87	12,884,895,253
		TOTAL		21,800,347,579	30,840,968,000	30,799,968,000	41,000,000	71	20,097,758,455
		ADMIN CODE ADMINISTRATIVE SECTOR		Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance %	2022
				₦	₦	₦	₦	%	₦
		011100100100 GOVERNMENT HOUSE		208,310,452	281,723,000	181,723,000	100,000,000	74	155,731,036
		DEPUTY GOVERNOR'S OFFICE		576,740,192	-	-	-	-	-
		11101300100 OFFICE OF SECRETARY TO THE STATE GOVT.		431,095,080	1,246,040,000	1,246,040,000	-	35	1,086,912,367



11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	9,732,000	12,000,000	12,000,000	-	-	-
11102100200	ABUJA LIAISON OFFICE			34,525,000			-
11103500100	BORNO STATE PENSIONS DEPARTMENT	990,000	80,000,000	10,000,000	70,000,000	1	-
11103700100	BORNO STATE PILGRIMS WELFARE BOARD	16,245,378	23,640,000	23,640,000	-		-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	-	904,000	904,000	-		-
016103500100	BORNO STATE PENSIONS DEPARTMENT	-			-		-
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,352,775	6,640,000	6,140,000	500,000	20	1,422,775
11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	74,139,127	314,065,000	314,065,000	-	24	64,959,749
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	254,715,104	255,000,000	235,000,000	20,000,000	100	231,119,362
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	298,526,573	308,190,000	308,190,000	-	97	252,019,319
12500100100	HEAD OF SERVICE	306,802,001	1,205,000,000	1,205,000,000	-	25	290,635,432
14000100100	OFFICE OF THE STATE AUDITOR GENERAL	133,308,019	168,680,000	118,680,000	50,000,000	79	122,896,933
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	111,121,101	80,321,000	314,065,000	(233,744,000)	138	85,409,242
14700100100	CIVIL SERVICE COMMISSION	29,657,059	61,800,000	61,800,000	-	48	30,223,812
12500500100	ESTABLISHMENT DEPARTMENT				-	-	-
11101700100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	2,986,446	3,235,000	3,235,000	-	92	-
011102100200	LIASON OFFICE, ABUJA/KADUNA				-	-	-
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION	39,316,429	35,000,000	35,000,000	-	112	85,306,411
14800100101	BORNO STATE AUDIT SERVICE COMMISSION	90,000	3,120,000	3,120,000	-		-
11103500200	LOCAL GOVERNMENT PENSION BOARD		70,617,000	70,617,000	-	-	15,811,806
11103700100	PILGRIMS WELFARE BOARD				-	-	16,547,871
11110100100	SECURITY TRUST FUND		57,254,000	57,254,000	-	-	6,050,000
11100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	4,585,234	32,000,000	32,000,000	-	14	-
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES	144,937,876	144,000,000	140,000,000	4,000,000		139,677,367.6
	COUNCIL FOR ARTS AND CULTURE				-		-
11103500100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	29,046,675.00	34,235,000	34,235,000	-	85	-
	STATE POVERTY ALLEVIATION PROGRAMME (YOUTH EMPLOMENT AND SPECIAL SUPPORT OPERATIONS)		37,200,000	37,200,000	-		15,310,000.0
	OTHERS				-		-
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION				-	-	-
	TOTAL	2,673,697,518	4,495,189,000	4,484,433,000	10,756,000	945	2,600,033,483



ECONOMIC SECTOR

21500100100 MINISTRY OF AGRICULTURE AND NATURAL RESOURCES
 21511000100 BORNO STATE FERTILIZER BLENDING PLANT
 21502100100 MOHAMED LAWAN COLLEGE OF AGRICULTURE
 21510200100 BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME
 21600100100 MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT
 22000100100 MINISTRY OF FINANCE-HQTRS
 22000300100 BUDGET AND PLANNING
 22200100100 MINISTRY OF TRADE, INVESTMENT AND TOURISM
 22205400200 KANO MOTOR PARK AND MARKET
 22205700100 BORNO STATE PLASTIC COMPANY (BOPLAS)
 22205900100 BORNO WIRE AND NAIL COMPANY
 22206000100 NEITAL NIGERIA LIMITED
 22206100100 BORNO SUPPLY COMPANY (BOSCO)
 22800100100 MIN. OF SCIENCE, TECHNOLOGY & INNOVATION
 23100300100 RURAL ELECTRIFICATION BOARD
 23400100100 MINISTRY OF WORKS
 23400400100 BORNO ROAD MAINTENANCE AGENCY (BORMA)
 25200100100 MINISTRY OF WATER RESOURCES
 25300100100 MINISTRY OF HOUSING AND ENERGY
 25500100100 MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT
 26000100100 MINISTRY OF LANDS & SURVEY
 26000300100 AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM
 22000300100 MONDAY MARKET COMPANY LIMITED
 22000700100 OFFICE OF ACCOUNTANT GENERAL
 22205600100 MAIDIGURI INTERNATIONAL HOTEL
 22205400200 MAIDIGURI KANO MOTOR PARK AND MARKET
 22205700100 RURAL ELECTRIFICATION BOARD
 22205800100 SODA ASH COMPAY LIMITED
 22205400100 ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY
 12305700100 COUNCIL OF ARTS AND CULTURE

Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
₦	₦	₦	₦	%	₦
386,826,387	481,890,000	481,890,000	-	80	464,805,695
95,000			-		
291,831,274	340,000,000	340,000,000	-	86	314,730,181
47,142,151	90,000,000	90,000,000	-	52	65,069,324
356,278,268	402,000,000	402,000,000	-	89	373,646,852
262,269,987	450,700,000	450,700,000	-	58	287,480,766
			-	-	
45,547,897	60,000,000	60,000,000	-	76	55,100,368
1,743,500	4,200,000	4,200,000	-	42	
	71,052,000	71,052,000	-		
6,652,342	6,915,000	6,915,000	-	96	5,738,875
21,727,754	26,701,000	26,701,000	-	81	23,570,450
10,987,438	10,985,000	10,985,000	-	100	9,659,115
			-	-	
78,721,720			-	-	80,393,502
316,524,828	333,216,000	333,216,000	-	95	265,331,547
85,776,075			-	-	79,617,286
408,749,810	533,451,000	533,451,000	-	77	479,918,594
14,136,718	16,000,000	16,000,000	-	88	14,229,501
14,424,626	71,583,000	69,583,000	2,000,000	20	5,837,665
			-	-	
162,846,021	192,000,000	192,000,000	-	85	146,696,085
	89,067,000	89,067,000	-	-	
135,820,213	2,224,411,000	2,052,667,000	171,744,000	6	315,245,895
			-	-	
			-	-	
4,376,000	90,804,000	70,804,000	20,000,000	0	
			-	-	
	111,000,000	111,000,000	-	-	
			-	-	



22905300100	BORNO EXPRESS TRANSPORT CORPORATION		176,380,000	176,380,000	-	-	
25301000100	BORNO STATE HOUSING CORPORATION		130,608,000	130,608,000	-	-	
22201800100	BORNO INVESTMENT COMPANY LIMITED		56,475,000	56,475,000	-	-	
21511100100	BORNO STATE AGRICULTURAL MERCHANIZATION AUTHORITY	150,000	8,688,000	8,688,000	-	2	
21511000100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		4,800,000	4,800,000	-	-	
22000800100	BIRS	181,809,506	211,172,000	211,172,000	-	86	67,882,934
22205200100	BORNO STATE HOTELS LIMITED				-	-	
26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	8,852,000	30,000,000	30,000,000	-	-	
22900100100	MINISTRY OF TRANSPORT	21,940,000	24,120,000	24,120,000	-	91	28,027,166
	DEBT MANAGEMENT OFFICE	80,000	5,000,000	5,000,000	-	-	-
23400400100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	9,084,558	17,000,000	17,000,000	-	53	
	BORNO STATE FERTILIZER BLENDING PLANT		105,000	105,000			
	TOTAL	2,874,394,072	6,270,323,000	6,076,579,000	193,744,000	46	3,082,981,801
	LAW AND JUSTICE	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
		₦	₦	₦	₦	%	₦
31801100100	STATE JUDICIAL SERVICE COMMISSION		65,970,000	65,970,000	-	-	895,242,977
32600100100	MINISTRY OF JUSTICE	474,236,064	435,999,000	235,999,000	-	63	16,900,110
32605100100	HIGH COURT OF JUSTICE	22,136,496	755,000,000	755,000,000	-	9	
32605400100	AREA COURTS		250,431,000	250,431,000	-	-	
32605300100	SHARIA COURT OF APPEAL		98,585,000	98,585,000	-	-	-
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC	328,311,039	686,200,000	686,200,000	-	48	614,674,720
32600600200	SCHOOL FOR HIGHER ISLAMIC STUDIES				-	-	
32600100200	COUNCIL ON PREROGATIVE OF MERCY		13,000,000	13,000,000	-	-	
	TOTAL	824,683,599	2,305,185,000	2,105,185,000	200,000,000	36	1,526,817,807
	SOCIAL SECTOR	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
		₦	₦	₦	₦	%	₦
51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	67,874,343			-	-	143,814,779
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	32,990,177	101,512,000	101,512,000	-	32	97,890,622
51700100100	MINISTRY OF EDUCATION	114,768,241	250,000,000	250,000,000	-	46	206,533,525
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	1,481,799,971	169,200,000	63,200,000	106,000,000	876	65,866,689
51700800100	BORNO STATE LIBRARY BOARD	53,257,447	63,596,000	62,796,000	800,000	84	55,727,662
51701000100	BORNO STATE AGENCY FOR MASS LITERACY	178,668,772	200,902,000	200,902,000	-	89	187,554,639
51701200100	CAREER GUIDEANCE AND COUNCELLING COMMISSION		24,300,000	24,300,000	-	-	
51701800100	RAMAT POLYTECHNIC MAIDUGURI	1,415,879,353	1,557,000,000	1,524,000,000	33,000,000	91	1,254,701,773



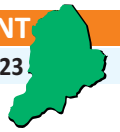
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	809,846,361	859,000,000	829,000,000	30,000,000	94	808,970,008
51701900200	COLLEGE OF EDUCATION WAKA - BIU	486,954,963	500,000,000	500,000,000	-	97	447,093,592
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	537,050,978	557,500,000	507,500,000	50,000,000	96	488,615,976
51702606300	MUSTAFA UMAR EL-KANEMI ARABIC COLLEGE MAIDUGURI				-	-	
51705400100	BORNO STATE TEACHING SERVICE BOARD	2,996,317,997	3,456,699,500	4,200,000,000	(743,300,500)	87	2,956,992,680
51705600100	BORNO STATE SCHOLARSHIPS BOARD	1,941,387	12,566,500	2,566,000	10,000,500	15	566,387
51800100100	MINISTRY OF HIGHER EDUCATION	23,257,922	30,000,000	30,000,000	-	78	21,398,894
	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	353,851					
52100100100	MINISTRY OF HEALTH	641,941,213	653,519,000	653,519,000	-	98	676,083,069
52110200100	HOSPITALS MANAGEMENT BOARD	4,178,901,914	5,000,000,000	5,000,000,000	-	84	3,845,266,161
53500100100	MINISTRY OF ENVIRONMENT	260,104,507	326,550,000	326,550,000	-	80	305,008,851
53505600100	AFORESTATION PROJECT	-	80,000,000	-	80,000,000	-	-
53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	733,705,386	730,000,000	730,000,000	-	101	294,614,501
53905100100	BORNO STATE SPORTS COUNCIL	85,290,228	191,484,000	161,484,000	30,000,000	45	158,253,966
53905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	2,881,787	6,258,000	6,258,000	-	46	5,545,767
55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	16,966,886	45,000,000	45,000,000	-	38	36,557,607
55200100100	MINISTRY OF RELIGIOUS AFFAIRS	25,389,079	60,000,000	30,000,000	30,000,000	42	24,958,424
11103700100	BORNO STATE PILGRIMS WELFARE BOARD				-	-	
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES				-	-	
53900100100	KONSOBA OF SPORTS DEVELOPMENT	849,581	345,197,000	345,197,000	-	0	
55200300100	GOVERNMENT SECONDARY SCHOOL WAKA BIU				-	-	
55200400100	STATE STATE COUNCIL OF ULAMAS		50,000,000	50,000,000	-	-	36,264,000
55200200100	ISLAMIC RELIGIOUS PREACHING BOARD		14,000,000	14,000,000	-	-	
51706500100	EDUCATION ENDOWMENT FUND	19,966,756	66,400,000	66,400,000	-	30	
51702100100	BORNO STATE UNIVERSITY (BOSU)	1,009,699,053	916,000,000	916,000,000	-	110	759,654,681
51701100100	NOMADIC EDUCATION		240,000	240,000	-	-	
55200500100	ISLAMIC RESEARCH CENTRE		8,614,000	8,614,000	-	-	
52100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	224,554,972	1,341,716,000	1,341,716,000	-	17	
52110400100	COLLEGE OF NURSING AND MIDWIFERY	14,455,900	30,476,000	30,476,000	-	47	
52110600100	COLLEGE OF HEALTH TECHNOLOGY CONSOLIDATION		32,000,000	22,000,000	10,000,000	-	6,961,000
55200500103	BORNO STATE TEACHING HOSPITAL	-	76,191,000	76,191,000	-	-	
	BORNO STATE AGENCY FOR MASS LITERACY BOCHMA	1,770,000			-	-	
	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	10,133,366	14,350,000	14,350,000	-	-	
	TOTAL	15,427,572,390	17,770,271,000	18,133,771,000	(363,500,000)	87	12,884,897,275

**NOTE 6 - OVERHEAD COSTS****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023 ₦	Final Budget 2023 ₦	Original Budget 2023 ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
6		OVERHEAD							
	ADMIN. CODE	BREAKDOWN OF OVERHEAD BY SECTORS/MDAS SECTORS							
	01	ADMINISTRATIVE SECTOR		20,730,839,134	29,495,017,000	29,411,268,000	83,749,000	70	13,562,941,996
	02	ECONOMIC SECTOR		9,001,384,071	10,414,479,999	10,414,479,999	-	86	4,664,645,710
	03	LAW AND JUSTICE SECTOR		574,302,143	880,255,000	880,255,000	-	65	528,141,628
	05	SOCIAL SECTOR		8,686,185,192	11,024,817,000	11,024,817,000	-	79	2,046,696,217
		TOTAL		38,992,710,540	51,814,568,999	51,730,819,999	83,749,000	75	20,802,425,551
		ADMINISTRATIVE SECTOR	Ref. Note	Actual 2023 ₦	Final Budget 2023 ₦	Original Budget 2023 ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
	011100100100	GOVERNMENT HOUSE		13,487,438,138	10,928,849,000	10,845,100,000	83,749,000	123	10,388,078,485
	011100100200	DEPUTY GOVERNOR'S OFFICE			4,166,000,000	4,166,000,000	-	-	1,123,976,699
	011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)			813,828,000	813,828,000	-	-	-
	011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		43,656,855	73,980,000	73,980,000	-	59	-
	016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)		767,798,470	1,072,686,000	1,072,686,000	-	72	402,892,794
	016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		9,377,237	14,266,000	14,266,000	-	66	-
	016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)		75,339,862	14,130,000	14,130,000	-	533	11,000,497
		BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE						40	-
	016100700100	DEVELOPMENT AND HUMANITARIAN RESPONSE		102,847,957	258,610,000	258,610,000	-	-	-
	016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD			350,600,000	350,600,000	-	-	-
	016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		4,266,966	30,543,000	30,543,000	-	14	-
	016101100100	LAGOS LIAISON OFFICE			1,098,000	1,098,000	-	-	-
	016101100100	LAGOS LIAISON OFFICE			297,863,000	297,863,000	-	-	-
		BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA						-	-
	016103300100	(BOSACAM)			4,010,000	4,010,000	-	-	-



016103500100	BORNO STATE PENSIONS DEPARTMENT		11,362,344	12,160,000	12,160,000	-	93	-
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		11,881,296	32,143,000	32,143,000	-	37	10,246,819
016103700100	BORNO STATE PILGRIMS WELFARE BOARD			545,865,000	545,865,000	-	-	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)			1,464,300,000	1,464,300,000	-	-	270,183,671
	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES						2	10,765,095
016200100100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY		24,756,499	1,105,411,000	1,105,411,000	-	-	-
016213200101	(BOCSDA)			55,950,000	55,950,000	-	-	-
11118400100	DEPARTMENT OF PARASTATALS					-	-	-
011200100100	BORNO STATE HOUSE ASSEMBLY		5,305,341,374	5,121,538,000	5,121,538,000	-	104	-
11200300100	STATE HOUSE OF ASSEMBLY					-	-	608,172,980
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION			9,320,000	9,320,000	-	-	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY		67,464,079	126,700,000	126,700,000	-	53	41,405,177
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		42,487,876	93,000,000	93,000,000	-	46	-
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE		100,256	600,000	600,000	-	17	350,769
012500100100	BORNO STATE HEAD OF SERVICE (HOS)		258,087,393	483,473,000	483,473,000	-	53	240,595,610
012500500100	BORNO STATE ESTABLISHMENT DEPARTMENT		500,938	3,530,000	3,530,000	-	14	653,647
	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES					-	-	-
12500600100	KONDUGA		1,179,823			-	-	-
	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL					-	-	-
014000100100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR		84,495,927	93,404,000	93,404,000	-	90	17,199,471
014000200100	GENERAL		145,235,307	69,421,000	69,421,000	-	209	145,804,411
014700100100	BORNO STATE CIVIL SERVICE COMMISSION		4,042,553	22,974,000	22,974,000	-	18	3,267,974
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		278,790,249	275,000,000	275,000,000	-	101	272,702,994
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION			1,923,765,000	1,923,765,000	-	-	26,645,400
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	-	4,387,735	30,000,000	30,000,000	-	-	-
			20,730,839,134	29,495,017,000	29,411,268,000	83,749,000	70	13,573,942,493
	ECONOMIC SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		26,862,527	160,677,000	160,677,000	-	17	15,021,757
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		6,752,664	13,000,000	13,000,000	-	52	-
021511000100	BORNO STATE FERTILIZER COMPANY		1,005,686	1,200,000	1,200,000	-	84	-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		150,070	2,894,000	2,894,000	-	5	-



BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES							
021511200100	DEVELOPMENT	24,746,026	127,200,000	127,200,000	-	19	10,537,792
22000100100	MINISTRY OF FINANCE-HQTRS	4,805,753,347	980,669,999	980,669,999	-	490	1,497,471,565
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	3,649,782	71,000,000	71,000,000	-	-	-
023800100100	MINISTRY OF BUDGET AND PLANNING	300,124,852	595,550,000	595,550,000	-	50	-
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	527,303,465	439,340,000	439,340,000	-	120	218,277,704
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	533,958,530	-	-	-	-	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	40,079,616	131,220,000	131,220,000	-	31	13,171,878
022201800100	BORNO INVESTMENT COMPANY LTD	-	31,485,000	31,485,000	-	-	-
022205200100	BORNO STATE HOTELS	-	13,635,000	13,635,000	-	-	-
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	2,642,435	26,164,000	26,164,000	-	10	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	-	12,000,000	12,000,000	-	-	-
22205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	-	-	-	-	-
22205800100	SODA ASH COMPANY	-	-	-	-	-	-
022205900100	BORNO STATE WIRE AND NAIL COMPANY	749,079	600,000	600,000	-	125	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	668,875	3,134,000	3,134,000	-	21	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	600,000	600,000	-	-	-
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	-	-	-	-	-	1,022,273,532
022900100100	MINISTRY OF TRANSPORT AND ENERGY	24,323,460	609,384,000	609,384,000	-	4	54,772,069
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	-	259,300,000	259,300,000	-	-	-
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	-	70,000,000	70,000,000	-	-	-
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	3,511,997	15,000,000	15,000,000	-	23	-
023400100100	MINISTRY OF WORKS AND HOUSING	90,010,691	28,850,000	28,850,000	-	312	14,003,632
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	135,720,222	71,250,000	71,250,000	-	190	-
023800200100	BORNO STATE BUREAU OF STATISTICS	-	27,412,000	27,412,000	-	-	-
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	-	1,100,000	1,100,000	-	-	-
025200100100	MINISTRY OF WATER RESOURCES	1,626,433,137	2,965,735,000	2,965,735,000	-	55	1,716,346,470
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	1,164,924	35,473,000	35,473,000	-	3	176
25300100100	MINISTRY OF HOUSING AND ENERGY	832,583,573	-	-	-	-	42,055,177
023400700100	BORNO STATE HOUSING CORPORATION	-	32,847,000	32,847,000	-	-	-
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	13,189,115	1,049,324,000	1,049,324,000	-	1	10,842,437



21511000100	MINISTRY OF LAND AND SURVEY						
21511300100	BORNO STATE FERTILIZER BLENDING PLANT						
0221511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY		1,782,000,000	1,782,000,000	-	-	38,871,024
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		799,999,000	799,999,000			
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL		56,437,000	56,437,000			
			9,001,384,071	10,414,479,999		86	4,653,645,213
	LAW & JUSTICE SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance 2022
			₦	₦	₦	₦	₦
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION		1,031,139	1,500,000	1,500,000	-	69
032600100100	MINISTRY OF JUSTICE		243,887,804	410,805,000	410,805,000	-	59
032600200100	BORNO STATE PREROGATIVE OF MERCY		400,797	2,270,000	2,270,000	-	18
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		3,837,676	16,910,000	16,910,000	-	23
031805100100	BORNO STATE HIGH COURT OF JUSTICE		275,206,772	420,300,000	420,300,000	-	#REF!
031805300100	BORNO STATE SHARIA COURT OF APPEAL		49,937,955	27,270,000	27,270,000	-	183
031805400100	BORNO STATE AREA COURT			1,200,000	1,200,000	-	22,934
			574,302,143	880,255,000	880,255,000	-	65
	SOCIAL SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance 2022
			₦	₦	₦	₦	₦
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		25,315,901	285,500,000	285,500,000	-	9
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE					-	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		608,020,054	550,000,000	550,000,000	-	111
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		1,613,856,734	2,506,750,000	2,506,750,000	-	64
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		2,804,896,347	52,581,000	52,581,000	-	5,334
051700800100	BORNO STATE LIBRARY BOARD		1,101,256	3,551,000	3,551,000	-	31
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		19,443,414	630,000	630,000	-	3,086
051701100100	BORNO STATE NOMADIC EDUCATION BOARD		520,260	600,000	600,000	-	87
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI		272,799,285	100,000,000	100,000,000	-	273
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		7,042,673			-	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		90,872,912	90,000,000	90,000,000	-	101
	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF					-	-
051705500100	EDUCATION SCIENCE AND TECHNOLOGY BAMA			128,000,000	128,000,000	-	-



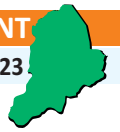
051705600100	BORNO STATE UNIVERSITY (BOSU)		384,019,403	432,720,000	432,720,000	-	89	278,574,509
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		258,510,971	34,420,000	34,420,000	-	751	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD		14,276,913	4,856,000	4,856,000	-	294	-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND		92,612,532			-	-	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)			260,000,000	260,000,000	-	-	-
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES		387,513,097	377,048,000	377,048,000	-	103	363,084,320
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		60,719,387	120,156,000	120,156,000	-	51	-
052100300100	(BSPHCDA)		382,946,341	362,000,000	362,000,000	-	106	322,435
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		346,384,904	552,150,000	552,150,000	-	63	-
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY		46,252,966	56,185,000	56,185,000	-	82	-
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY			60,000,000	60,000,000	-	-	-
053500100100	MINISTRY OF ENVIRONMENT		22,631,187	113,753,000	113,753,000	-	20	11,690,665
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		218,347,169	355,990,000	355,990,000	-	61	-
053505600100	BORNO STATE AFORESTATION PROJECT		160,435	1,200,000	1,200,000	-	13	-
053905100100	BORNO STATE SPORTS COUNCIL		465,720	4,500,000	4,500,000	-	10	50,030
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB		450,579	600,000	600,000	-	75	-
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		10,246,303	3,192,000,000	3,192,000,000	-	0	14,176,135
056400100100	MINISTRY OF RELIGIOUS AFFAIRS		988,752,976	1,240,900,000	1,240,900,000	-	80	60,751,224
056400200100	BORNO STATE ISLAMIC PREACHING BOARD		499,338	12,581,000	12,581,000	-	4	-
056400300100	BORNO STATE COUNCIL OF ULAMAS			1,725,000	1,725,000	-	-	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER			600,000	600,000	-	-	-
052100800100	BORNO STATE TEACHING HOSPITAL			37,853,000	37,853,000	-	100	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)			28,765,000	28,765,000	-	-	-
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY			6,490,000	6,490,000	-	-	-
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		27,526,136	25,705,000	25,705,000	-	107	-
			8,686,185,192	11,024,817,000	11,024,817,000	-	79	2,046,696,217
	BREAKDOWN OF OVERHEAD BY NATURE							
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6	806,925,207	1,046,210,000	1,046,210,000	-	77	376,803,288
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6	1,813,724,389	1,720,316,999	1,720,316,999	-	105	463,883,378
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6	230,208,321	547,864,000	547,864,000	-	42	184,141,462
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	6	510,315,771	572,000,000	572,000,000	-	89	555,983,809
22020201	ELECTRICITY CHARGES	6	907,717,725	770,529,000	770,529,000	-	118	46,646,877
22020202	TELEPHONE CHARGES	6	2,806,523	30,471,000	30,471,000	-	9	1,087,404



22020203	INTERNET ACCESS CHARGES	6	63,207,370	175,519,000	175,519,000	-	36	17,306,263
22020204	SATELLITE BROADCASTING ACCESS CHARGES	6	20,288,475	120,328,000	120,328,000	-	17	9,987,040
22020205	WATER RATES	6	1,455,200	14,807,000	14,807,000	-	10	769,250
22020206	SEWERAGE CHARGES	6	441,600	1,900,000	1,900,000	-	23	300,000
22020207	LEASED COMMUNICATION LINES(S)		245,000	-	-	-	-	-
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	6	5,290,500	22,330,000	22,330,000	-	24	4,824,350
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6	678,497,154	1,034,501,000	1,034,501,000	-	66	328,589,252
22020302	BOOKS	6	139,745,000	478,298,000	478,298,000	-	29	118,769,850
22020303	NEWSPAPERS	6	3,162,900	12,301,000	12,301,000	-	26	1,480,700
22020304	MAGAZINES & PERIODICALS	6	13,616,825	34,211,000	34,211,000	-	40	3,727,250
22020305	PRINTING OF NON SECURITY DOCUMENTS	6	339,344,915	536,497,000	536,497,000	-	63	77,038,437
22020306	PRINTING OF SECURITY DOCUMENTS	6	411,160,957	1,151,680,000	1,151,680,000	-	36	105,819,015
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6	104,401,347	499,000,000	499,000,000	-	21	54,191,300
22020308	FIELD & CAMPING MATERIALS SUPPLIES	6	7,000	180,000	180,000	-	4	41,000
22020309	UNIFORMS & OTHER CLOTHING	6	108,699,844	155,728,000	155,728,000	-	70	21,541,700
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6	80,547,494	271,252,000	271,252,000	-	30	35,195,350
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	6	926,293,700	1,228,617,000	1,228,617,000	-	75	1,051,540,077
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6	282,943,292	844,090,000	844,090,000	-	34	238,644,695
22020402	MAINTENANCE OF OFFICE FURNITURE	6	43,233,320	680,927,000	680,927,000	-	6	94,925,135
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6	495,313,037	456,152,000	456,152,000	-	109	317,023,636
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6	63,807,950	171,135,000	171,135,000	-	37	11,670,051
22020405	MAINTENANCE OF PLANTS/GENERATORS	6	97,733,203	253,409,000	253,409,000	-	39	77,614,900
22020406	OTHER MAINTENANCE SERVICES	6	102,134,814	153,300,000	153,300,000	-	67	32,820,010
22020410	MAINTENANCE OF STREET LIGHTINGS	6	-	200,000	200,000	-	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	6	3,480,000	105,350,000	105,350,000	-	3	10,310,000
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES		763,500	3,000,000	3,000,000	-	25	-
22020413	MINOR ROAD MAINTENANCE		380,000	2,000,000	2,000,000	-	19	-
22020501	LOCAL TRAINING	6	1,225,399,266	1,092,132,000	1,092,132,000	-	112	472,775,828
22020502	INTERNATIONAL TRAINING	6	143,380,300	415,255,000	415,255,000	-	35	57,000,000
22020601	SECURITY SERVICES	6	285,320,087	738,468,000	738,468,000	-	39	247,218,000
22020602	OFFICE RENT	6	4,553,000	114,250,000	114,250,000	-	4	849,500
22020603	RESIDENTIAL RENT	6		220,075,000	220,075,000	-	-	35,129,300
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6	7,716,782,482	10,378,849,000	10,295,100,000	83,749,000	74	6,300,380,258
22020605	CLEANING & FUMIGATION SERVICES	6	116,912,551	229,412,000	229,412,000	-	51	38,544,103
22020701	FINANCIAL CONSULTING	6	1,456,276,642	946,194,000	946,194,000	-	154	505,854,675
22020702	INFORMATION TECHNOLOGY CONSULTING	6	25,171,422	98,655,000	98,655,000	-	26	19,209,212

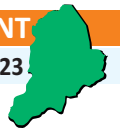


22020703	LEGAL SERVICES	6	26,632,500	81,380,000	81,380,000	-	33	
22020704	ENGINEERING SERVICES		273,011,312	73,700,000	73,700,000	-	370	7,951,690
22020705	ARCHITECTURAL SERVICES	6	4,443,950	8,000,000.00	8,000,000.00	-	56	3,247,000
22020706	SURVEYING SERVICES	6	200,000	1,500,000	1,500,000	-	13	
22020708	MEDICAL CONSULTING		16,229,250	22,100,000	22,100,000	-	73	
22020801	MOTOR VEHICLE FUEL COST	6	701,746,435	966,411,000	966,411,000	-	73	520,688,704
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6	176,851,331	32,745,000	32,745,000	-	540	124,649,400
22020803	PLANT / GENERATOR FUEL COST	6	2,846,598,475	3,679,840,000	3,679,840,000	-	77	2,874,474,925
22020901	BANK CHARGES (OTHER THAN INTEREST)	6	20,638,155	257,726,000	257,726,000	-	8	24,818,798
22020902	INSURANCE PREMIUM	6		29,815,000	29,815,000	-	-	
22020904	OTHER CRF BANK CHARGES	6	225,994,787	-	-	-	-	44,897,004
22020905	BANK CHARGES		3,229	-	-	-	-	
22021001	REFRESHMENT & MEALS	6	1,174,828,352	605,298,000	605,298,000	-	194	403,979,638
22021002	HONORARIUM & SITTING ALLOWANCE	6	3,919,381,199	4,616,900,000	4,616,900,000	-	85	1,482,503,695
22021003	PUBLICITY & ADVERTISEMENTS	6	1,265,042,587	432,017,000	432,017,000	-	293	422,503,416
22021004	MEDICAL EXPENSES-LOCAL	6	269,701,347	362,979,000	362,979,000	-	74	258,198,500
22021006	POSTAGES & COURIER SERVICES	6	6,637,724	62,243,000	62,243,000	-	11	4,454,825
22021007	WELFARE PACKAGES	6	8,712,283,038	12,956,547,000	12,956,547,000	-	67	2,562,181,600
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6	12,718,696	90,470,000	90,470,000	-	14	113,869,500
22021009	SPORTING ACTIVITIES		1,607,000	76,400,000	76,400,000	-	2	-
22021010	DIRECT TEACHING & LABORATORY COST	6	4,326,000	3,300,000	3,300,000	-	131	1,520,000
22021019	MEDICAL EXPENSES-INTERNATIONAL		338,000	32,147,000	32,147,000	-	1	823,500
22021021	SPECIAL DAYS/CELEBRATIONS		97,815,172	95,658,000	95,658,000	-	102	24,381,000
22030101	MOTOR CYCLE ADVANCES	6	3,513,000	-	-	-	-	-
22030102	BICYCLE ADVANCE			-	-	-	-	-
22030106	MOTOR VEHICLE ADVANCE	6		-	-	-	-	-
	TOTAL		38,992,229,623	51,814,568,999	51,730,819,999	83,749,000	75	20,802,425,547



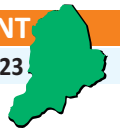
NOTE 7 - CONSOLIDATED REVENUE FUND CHARGES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023 ₦	Final Budget 2023 ₦	Variance %	2022 ₦
7		CONSOLIDATED REV. FUND CHARGES					
		CONSOLIDATED REV. FUND CHARGES		-		0	0

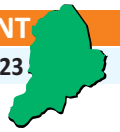
**NOTE 8 - GRANTS TO GOVERNMENT ENTITIES****BORNO STATE GOVERNMENT OF NIGERIA**

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

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023 ₦	Total Budget 2023 ₦	Original Budget 2023 ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
8		GRANTS TO OTHER GOVT. ENTITIES							
	22040101	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT			500,000	500,000			290,000
	22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL							62,000,000
	22040103	GRANT TO LOCAL GOVERNMENTS - RECURRENT			105,200,000	105,200,000			
	22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	A	16,793,300,000					
	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT	B	8,293,047,509	15,000,000	15,000,000		55,287	5,538,834,333
	22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	C	200,000,000					9,811,285,628
	22040109	GRANTS TO COMMUNITIES/NGOs	D	1,697,927,470	114,067,600	560,676,000		149	183,432,000
	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES							
		TOTAL GRANTS		26,984,274,979	1,261,376,000	681,376,000		- 2,139	15,595,841,961

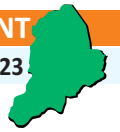
**NOTE 8 - GRANTS TO GOVERNMENT ENTITIES****BORNO STATE GOVERNMENT OF NIGERIA****SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	
A		
MONTH	DETAILS	AMOUNT
February	Disbursement to Ministry for Local Government and Emirate Affairs	600,000,000
June	Disbursement to Ministry for Local Government and Emirate Affairs	250,000,000
July	Disbursement to Ministry for Local Government and Emirate Affairs	700,000,000
August	Disbursement to Ministry for Local Government and Emirate Affairs	2,850,000,000
September	Disbursement to Ministry for Local Government and Emirate Affairs	4,700,000,000
October	Disbursement to Ministry for Local Government and Emirate Affairs	1,050,000,000
December	Disbursement to Ministry for Local Government and Emirate Affairs	6,643,300,000
		16,793,300,000
B	22040105 GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT	
	DETAILS	AMOUNT
		₦
	This represents IGR Collected and utilised by MDAs during the year	8,293,047,509
C	22040106 GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT	
	DETAILS	AMOUNT
		₦
	This represents Borno State Road Maintenance Agency (BORMA)	200,000,000
D	22040109 GRANTS TO GOVERNMENT OWNED COMPANIES - RECURRENT	
	DETAILS	AMOUNT
		₦
	This represents disbursement NGOs through Ministry of Finance	1,697,927,470

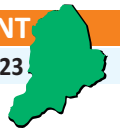
**NOTE 9 - PUBLIC DEBT CHARGES****BORNO STATE GOVERNMENT OF NIGERIA**

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

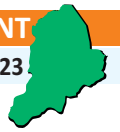
NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023 ₦	Total Budget 2023 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2022 ₦
9		DEBT CHARGES							
	22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		-	56,566,000	56,566,000	0		-
	22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		-	4,393,620,001	2,953,405,000			1,689,043,177
	22060301	INTEREST - INTERNAL PUBLIC DEBT		-	0	0	0		-
	22060701	Transfer to Service Wide Votes			0	5,016,512,000	(5,016,512,000)		
		TOTAL GRANTS		-	4,450,186,001	8,026,483,000	(5,016,512,000)		1,689,043,177

**NOTE 10 - REPAYMENT OF LOANS****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			A	₦	₦	₦	₦	%	₦
10		LOAN REPAYMENTS							
		FAAC DEDUCTION AT SOURCE							
	29010101	CBN BUDGET SUPPORT-REPAYMENT		929,448,707			-		1,858,897,413
	29010102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)-REPAYMENT		1,178,371,749			-		2,356,743,498
	29010104	EXCESS CRUDE OIL ACCOUNT FACILITY-		760,054,643			-		1,520,109,285
	29010105	FAMILY HOMES FACILITY		600,683,980			-		485,828,075
	29010106	FOREIGN LOAN		597,599,492			-		309,790,790
	29010107	ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT		822,232,751			-		373,650,394
	29010108	HEALTH CARE DEDUCTIONS		325,029,808			-		439,885,713
	29010109	GRATUITY LOAN-ZENITH BANK					-		
		FAAC purchase of Software Data Book(1st Deduction)					-		-
		ECOLOGICAL FUND					-		1,270,934,040
		LIQUIDATION OF JUDGEMENT DEBT					-		-
		TOTAL FAAC DEDUCTION AT SOURCE (A)		5,213,421,129	-	-	-	-	8,615,839,208
		CASH PAYMENT							
		ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT							433,391,894
		ZENITH BANK SHORT TERM LOAN		2,532,593,830					-
		ZENITH BANK - PENSION LOAN		3,354,278,073					3,186,562,460
		DCCC Loan		2,247,560,455					150,000,000
		ZENITH BANK- State Human Crises Loan Repayment		1,511,309,972					-
		TOTAL CASH PAYMENT (B)		9,645,742,331	-	-	-	-	3,769,954,355
		TOTAL LOAN REPAYMENT (A+B)		14,859,163,460	-	-	-	-	12,385,793,562



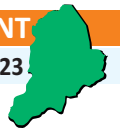
**AUNO 500 HOUSING ESTATE,
BESIDE BORNO STATE UNIVERSITY
KONDUGA LGA**



NOTE 11 - TRANSFER TO CAPITAL DEVELOPMENT FUND
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

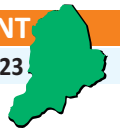
NOTE	ECONOMIC CODE	DETAILS							
11		TRANSFER TO CDF							
			Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
				₦	₦	₦	₦	%	₦
	14030105	TRANSFER TO CDF TO FUND CAPITAL EXPENDITURE		34,000,000,000	34,553,233,000	34,900,982,000	-347,749,000	0.00	28,000,000,000
				34,000,000,000	34,553,233,000	34,900,982,000	(347,749,000)	-	28,000,000,000

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 Transfer to Capital Development Fund (CDF) from Consolidated Revenue Fund (CRF) represents amount provided in addition to other Capital Receipts such as Loans, State Government migrates to Accrual Basis of Accounting.

**NOTE 12 - AID AND GRANTS****BORNO STATE GOVERNMENT OF NIGERIA**

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

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023 ₦	Final Budget 2023 ₦	Original Budget ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
12A		EXTERNAL GRANT							
		MINISTRY OF FINANCE- SFTAS					0	-	7,034,085,000
	13010101	CURRENT DOMESTIC AIDS	A	9,738,159,428				-	
	13010202	CAPITAL FOREIGN GRANTS			6,175,000,000	6,175,000,000	0	-	14,249,667,269
	13020302	DOMESTIC GRANTS						-	
	13020302	DOMESTIC GRANTS	B	10,876,741,862	30,972,303,000	30,972,303,000		35	
	13020402	GRANTS AND AIDS/ DONATIONS	C	8,319,558,830	18,475,494,000			45	
		WORLD BANK GRANT - ADOLESCENCE GIRLS						-	4,623,339,270
	13020402	INITIATIVE EMPOWERMENT (AGILE)						-	
		OTHER CAPITAL RECEIPTS UNICEF STATE						-	378,152,264
		RURAL WATER SUPPLY AND SANITATION						-	
	13010202	AGENCY						-	
		PRIMARY HEALTHCARE DEVELOPMENT						-	459,165,181
		AGENCY BILL & MELINDA GATES						-	
	31030203	FOUNDATION						-	
				28,934,460,120	55,622,797,000	37,147,303,000		52	26,744,408,984

**NOTE 12 - AID AND GRANTS****BORNO STATE GOVERNMENT OF NIGERIA**

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

A 13010101 CURRENT DOMESTIC AIDS

DETAILS

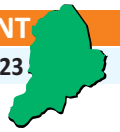
	AMOUNT
	₦
Grant from Local Government Area	33,592,000
Grant from Local Government Area	1,620,456,136
Grant from Local Government Area	265,154,632
Grant from Local Government Area	295,492,209
Grant From Fed. Min. of Women Affairs/ Women Support	459,303,658
Grant from Local Government Area	25,000,000
Grant from Local Government Area	647,290,483
CBN Grant Support	5,432,437,624
DANGOTE Contribution	959,432,685
	9,738,159,428

B 13020302 DOMESTIC GRANTS

FGN Capital Grant	653,740,500
CapitalGrant from Local Government Area	1,059,158,320
BESDA Grant	7,819,795,874
TEDFUND Grant	962,747,168
CapitalGrant from Local Government Area	381,300,000
	10,876,741,862

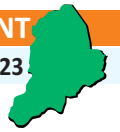
C 13020402 GRANTS AND AIDS/ DONATIONS

UNDP Grant	72,500,000
SFTAS Grant	8,247,058,830
	8,319,558,830

**NOTE 13 - LOANS RECEIVED****BORNO STATE GOVERNMENT OF NIGERIA**

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

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2023 ₦	Final Budget 2023 ₦	Original Budget 2023 ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
13		LOAN RECEIVED							
	14030105	FAMILY HOMES	22					0	-
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	22					0	-
	14030108	HEALTH CARE FACILITY	22					0	-
	14030109	GRATUITY LOAN-ZENITH BANK	22					0	-
		FGN BUDGET SUPPORT	22					0	-
		ZENITH BANK SHORT TERM	22	10,000,000,000				0	-
		CBN DCRR FACILITY						0	5,000,000,000
		BRIDGING FINANCE LOAN						0	15,035,902,286
		DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES						0	
		DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS			25,500,000,000	25,500,000,000		0	
		INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS			2,430,300,000	2,430,300,000		0	
		INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS			9,497,208,000	9,497,208,000		0	
		INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS						0	
		OTHER LOANS							
				10,000,000,000	37,427,508,000	37,427,508,000		-	20,035,902,286



NOTE 14 - OTHER CAPITAL RECEIPTS

BORNO STATE GOVERNMENT OF NIGERIA

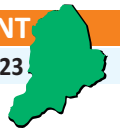
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

**ECONOMIC
CODE**

DETAILS

OTHER CAPITAL RECEIPTS

Ref. Note	Actual 2023	Total Budget 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	Actual 2022
	₦	₦	₦	₦	₦	%	₦
14020201							
13020302							1,409,344,989
13020302							14,510,539
13020301							
13020302							657,718,655
13020302							1,357,767,393
13020302							
13020302							
13020302							945,055,845
13020302							380,022,329
13020302							229,711,169
13020302							1,671,370,858
13020302							252,298,569
13020302							1,360,572,676
13020302							2,973,677,436
	17,550,342,963						0
	17,550,342,963	-	-	-	-	-	11,252,050,459

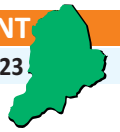


NOTE 15 - CAPITAL EXPENDITURE

BORNO STATE GOVERNMENT OF NIGERIA

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

NOTE	DETAILS	Ref. Note	Actual 2023 ₦	Final Budget 2023 ₦	Original Budget 2023 ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
15	CAPITAL EXPENDITURE							
	SECTOR CODE ACCORDING TO SECTORS (A)							
	01 ADMINISTRATIVE SECTOR		5,435,256,654	13,354,328,000	13,354,328,000	-	41	1,811,782,041
	02 ECONOMIC SECTOR		41,312,808,534	67,394,620,000	67,394,620,000	-	61	35,922,118,603
	03 LAW AND JUSTICE		144,189,111	799,457,000	799,457,000	-	18	-
	05 SOCIAL SECTOR		36,033,382,953	49,412,917,000	49,537,666,000	(124,749,000)	73	37,730,053,019
	TOTAL CAPITAL EXPENDITURE		82,925,637,252	130,961,322,000	131,086,071,000	(124,749,000)	63	75,463,953,663
	ACCORDING TO NATURE OF EXPENDITURE (B)							
	230101 PURCHASE OF ASSETS		17,203,380,863	26,024,756,000	26,149,505,000	(124,749,000)	66	9,281,642,233
	230201 CONSTRUCTION/PROVISION PRESERVATION OF THE ENVIRONMENT - GENERAL		43,485,567,028 40,000	63,272,134,000 2,397,581,000	63,272,134,000 2,397,581,000	-	69 0	37,417,900,303 342,004,559
	230301 REHABILITATION/REPAIRS ACQUISITION OF NON TANGIBLE ASSETS		4,052,530,624 18,184,118,737	16,977,052,000 22,289,799,000	16,977,052,000 22,289,799,000	-	24 82	2,293,656,349 26,128,750,219
	TOTAL CAPITAL EXPENDITURE		82,925,637,252	130,961,322,000	131,086,071,000	(124,749,000)	63	75,463,953,663
A	BREAKDOWN OF CAPITAL EXPENDITURE BY MDAS							
	01 ADMINISTRATIVE SECTOR	Ref. Note	Actual 2023 ₦	Final Budget 2023 ₦	Original Budget 2023 ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
	11100100100 GOVERNMENT HOUSE		955,535,504	996,000,000	996,000,000	-	96	471,697,943
	11100100200 DEPUTY GOVERNOR'S OFFICE		-	31,000,000	31,000,000	-	-	87,885,160
	11100800100 BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)		-	3,389,000	3,389,000	-	-	-
	11101000100 BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		6,200,000	52,000,000	52,000,000	-	12	-



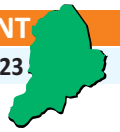
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)	179,031,974	631,000,000	631,000,000	-	28	383,325,444
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL)	2,225,454,728			-	-	-
11103500100	BORNO STATE PENSIONS DEPARTMENT	-	8,500,000	8,500,000	-	-	-
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	-	364,906,000	364,906,000	-	-	-
11103700100	BORNO STATE PILGRIMS WELFARE BOARD	-	488,500,000	488,500,000	-	-	-
11110100100	SECURITY TRUST FUND	-	2,119,000,000	2,119,000,000	-	-	267,325,000
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	539,951,161	1,436,922,000	1,436,922,000	-	38	524,892,282
011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATIO	-	647,250,000	647,250,000	-	-	-
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	46,500,000	46,500,000	-	-	-
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	312,115,870	481,000,000	481,000,000	-	65	35,033,000
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	160,000,000	160,000,000	-	-	-
12305700100	COUNCIL FOR ARTS AND CULTURE	-	24,000,000	24,000,000	-	-	-
12500100100	HEAD OF SERVICE	-	18,850,000	18,850,000	-	-	-
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	-			-	-	-
14000100100	OFFICE OF THE STATE AUDITOR GENERAL	-	110,000,000	110,000,000	-	-	-
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR	9,960,000	79,050,000	79,050,000	-	13	-
14700100100	CIVIL SERVICE COMMISSION	-	20,000,000	20,000,000	-	-	9,997,883
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION	12,409,399	50,000,000	50,000,000	-	25	9,135,329
14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	-	223,000,000	223,000,000	-	-	22,490,000



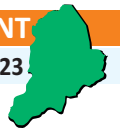
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)		3,900,000	3,900,000		-		
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		212,400,000	212,400,000		-		
014000300100	BORNO STATE AUDIT SERVICE COMMISSION		30,000,000	30,000,000		-		
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD		35,500,000	35,500,000		-		
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		2,337,536,000	2,337,536,000		-		
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		1,613,625,000	1,613,625,000		-		
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	1,189,558,417	1,046,500,000	1,046,500,000		114		
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE Less: COVID 19 EXPENDITURE (NOTE 15A)	5,039,600	84,000,000	84,000,000		6		
		5,435,256,654	13,354,328,000	13,354,328,000		41	1,811,782,041	
		Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
		₦	₦	₦	₦	₦	%	₦
2	ECONOMIC SECTOR							
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		381,198,730	5,646,020,000	5,646,020,000	-	7	2,297,095,060
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		-			-	-	-
21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		12,275,963	347,000,000	347,000,000	-	4	-
21511100100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY		-	550,000,000	550,000,000	-	-	-



21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	141,362,726			-	-	33,560,000
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT		1,378,000,000	1,378,000,000			
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY		2,955,400,000	2,955,400,000			
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)		24,000,000	24,000,000			
22000100100	MINISTRY OF FINANCE-HQTRS	8,383,339,806			-	-	624,730,499
22000300100	BUDGET AND PLANNING	1,263,125	51,000,000	51,000,000	-	2	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	90,000,000	90,000,000	-	-	-
22000800100	BORNO STATE INTERNAL REVEUNE SERVICE	-	1,200,921,000	1,200,921,000	-	-	-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,781,610,694	2,330,000,000	2,330,000,000	-	76	545,283,593
22201800100	BORNO INVESTMENT COMPANY	-	182,800,000	182,800,000	-	-	-
022205200100	BORNO STATE HOTELS		34,000,000	34,000,000			
22205600100	MAIDUGURI INTERNATIONAL	-			-	-	-
22205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-			-	-	-
22205900100	BORNO WIRE AND NAIL	-	5,000,000	5,000,000	-	-	-
22206000100	NEITAL NIGERIA LIMITED	1,958,000	115,675,000	115,675,000	-	2	-
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	-			-	-	1,008,794,487
22900100100	MINISTRY OF TRANSPORT	810,718,700	1,962,727,000	1,962,727,000	-	41	2,395,233,502
22905300100	BORNO EXPRESS TRANSPORT CORPORATION	-	300,000,000	300,000,000	-	-	-
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	257,128,000	257,128,000	-	-	-
23100300100	RURAL ELECTRIFICATION BOARD	483,511,051	2,026,038,000	2,026,038,000	-	24	-
23400100100	MINISTRY OF WORKS	14,821,422,722	25,185,000,000	25,185,000,000	-	59	12,831,441,673
23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	3,579,367,206	4,831,812,000	4,831,812,000	-	74	-
23800400100	STATE BUREAU OF STATISTICS	-	14,000,000	14,000,000	-	-	-
25200100100	MINISTRY OF WATER RESOURCES	1,211,349,324	2,821,333,000	2,821,333,000	-	43	812,689,636



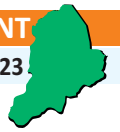
25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	156,363,345	3,944,467,000	3,944,467,000	-	4	3,352,898,295	
25300100100	MINISTRY OF HOUSING AND ENERGY	459,433,668	-	-	-	-	2,666,296,705	
25301000100	BORNO STATE HOUSING CORPORATION	-	50,000,000	50,000,000	-	-	-	
25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	9,087,633,476	10,585,749,000	10,585,749,000	-	86	7,722,235,657	
26000100100	MINISTRY OF LANDS & SURVEY	-	-	-	-	-	-	
022205400200	KANO MOTOR PARK AND MARKET	-	10,000,000	10,000,000	-	-	-	
022205600100	MAIDUGERI INTERNATIONAL HOTEL	-	384,000,000	384,000,000	-	-	-	
022206100100	BORNO SUPPLY COMPANY	-	50,000,000	50,000,000	-	-	-	
022205400100	MONDAY MARKET COMPANY LIMITED	-	62,550,000	62,550,000	-	-	-	
		41,312,808,534	67,394,620,000	67,394,620,000	-	61	34,290,259,106	
3	LAW & JUSTICE SECTOR	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
		₦	₦	₦	₦	₦	%	₦
32600100100	MINISTRY OF JUSTICE		144,189,111	697,000,000	697,000,000	-	21	-
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		-	-	-	-	-	-
32605100100	HIGH COURT OF JUSTICE		-	40,000,000	40,000,000	-	-	-
32605300100	SHARIA COURT OF APPEAL		-	16,957,000	16,957,000	-	-	-
32605400100	AREA COURT		-	-	-	-	-	-
032600200100	BORNO STATE PREROGATIVE OF MERCY		-	15,500,000	15,500,000	-	-	-
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL		-	30,000,000	30,000,000	-	-	-
			-	-	-	-	-	-
			144,189,111	799,457,000	799,457,000	-	18	
4	SOCIAL SECTOR	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	₦	₦	
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		1,868,178,533	4,446,321,000	4,446,321,000	-	42	3,693,658,938
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		-	-	-	-	-	426,573,957



51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	7,666,028,702	3,743,788,000	3,743,788,000	-	205	1,927,519,270
51700100100	MINISTRY OF EDUCATION	5,291,544,104	6,985,930,000	6,985,930,000	-	76	5,499,846,818
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	10,515,742,101	8,035,794,000	8,035,794,000	-	131	15,750,379,501
51700800100	BORNO STATE LIBRARY BOARD	-	50,000,000	50,000,000	-	-	-
51701000100	BORNO STATE AGENCY FOR MASS LITERACY	-	170,000,000	170,000,000	-	-	-
51701100100	BORNO STATE NOMADIC EDUCATION BOARD	-	7,500,000	7,500,000	-	-	-
51701800100	RAMAT POLYTECHNIC	1,038,480,536	150,000,000	150,000,000	-	692	1,310,707,821
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	-	32,900,000	32,900,000	-	-	-
51701900200	COLLEGE OF EDUCATION WAKA - BIU	25,702,257	360,000,000	360,000,000	-	7	288,336,770
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	-	281,600,000	281,600,000	-	-	-
051705600100	BORNO STATE UNIVERSITY (BOSU)	1,694,096,358	1,375,251,000	1,500,000,000	(124,749,000)	123	2,462,246,025
51705400100	BORNO STATE TEACHING SERVICE BOARD	-	102,500,000	102,500,000	-	-	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	-	1,100,495,000	1,100,495,000	-	-	-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND	-	-	-	-	-	945,055,845
51706600100	EDUCATION TRUST FUND	682,180,545	1,390,000,000	1,390,000,000	-	49	-
51800100100	MINISTRY OF HIGHER	-	-	-	-	-	-
52100100100	MINISTRY OF HEALTH	3,719,737,872	6,100,000,000	6,100,000,000	-	61	3,270,017,687
52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	356,724,691	140,000,000	140,000,000	-	255	-
52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	890,456,722	1,360,000,000	1,360,000,000	-	65	-
52110200100	HOSPITALS MANAGEMENT	-	315,000,000	315,000,000	-	-	-
52110400100	COLLEGE OF NURSING AND MIDWIFERY	21,643,000	134,395,000	134,395,000	-	16	-
52110600100	COLLEGE OF HEALTH	2,720,000	50,000,000	50,000,000	-	5	-



53500100100	MINISTRY OF ENVIRONMENT	40,000	2,981,020,000	2,981,020,000	-	0	300,658,418
53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	-	50,250,000	50,250,000	-	-	-
53900100100	MINISTRY OF SPORTS DEVELOPMENT	-	-	-	-	-	-
53905100100	BORNO STATE SPORTS COUNCIL	-	20,700,000	20,700,000	-	-	-
55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	-	3,128,000,000	3,128,000,000	-	-	-
55200100100	MINISTRY OF RELIGIOUS AFFAIRS	1,720,156,371	2,440,000,000	2,440,000,000	-	70	1,855,051,969
55200200100	ISLAMIC PREACHING BOARD	-	100,000,000	100,000,000	-	-	-
056400300100	BORNO STATE COUNCIL OF ULAMAS	-	18,000,000	18,000,000	-	-	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	2,550,000	2,550,000	-	-	-
21500100100	MINISTRY OF INTERGOVERNMENTAL AFFAIRS	539,951,161	-	-	-	-	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	-	450,773,000	450,773,000	-	-	-
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	-	184,500,000	184,500,000	-	-	-
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	-	80,000,000	80,000,000	-	-	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL &	-	38,279,000	38,279,000	-	-	-
052100800100	BORNO STATE TEACHING HOSPITAL	-	3,247,371,000	3,247,371,000	-	-	-
053505600100	BORNO STATE AFORESTATION PROJECT	-	40,000,000	40,000,000	-	-	-
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	150,000,000	150,000,000	-	-	-
053905700100	BORNO STATE SOCIAL INVESTMENT AGENCY	-	150,000,000	150,000,000	-	-	-
	Less: COVID 19 EXPENDITURE (NOTE 15A)	-	-	-	-	-	-
		36,033,382,953	49,412,917,000	49,537,666,000	(124,749,000)	73	37,730,053,019



ACCORDING TO NATURE OF EXPENDITURE (B)								
230501	ACQUISITION OF NON TANGIBLE ASSETS	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
23050101	RESEARCH AND DEVELOPMENT		55,014,452	425,099,000	425,099,000	-	13	91,664,892
23050102	COMPUTER SOFTWARE ACQUISITION		2,803,250	248,250,000	248,250,000	-	1	19,164,027
23050103	MONITORING AND		523,425,893	1,171,280,000	1,171,280,000	-	45	2,146,413,873
23050104	ANNIVERSARIES/CELEBRATIONS		1,643,145,827	2,017,849,000	2,017,849,000	-	81	1,238,341,269
23050107	MARGIN FOR INCREASES IN			1,000,000	1,000,000	-	-	336,860,000
23050128	HUMAN CAPITAL			23,300,000	23,300,000	-	-	15,281,294,039
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE		10,709,643,386	7,443,048,000	7,443,048,000	-	144	6,456,033,836
23050130	FISHERIES-DEVELOPMENT GENERAL		3,573,975,924	5,863,058,000	5,863,058,000	-	61	
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES		552,975,188	1,568,000,000	1,568,000,000	-	35	538,978,282
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES		90,703,824	1,020,000,000	1,020,000,000	-	9	
23050133	LIVESTOCK & RESERVE MANAGEMENT -		148,142,726	1,508,915,000	1,508,915,000	-	10	20,000,000
23050134	CAPITATION FOR CONTRIBUTORY HEALTHCARE		884,288,268			-	-	
23050136	Human Health Intervention Programme			1,000,000,000	1,000,000,000			
	OTHERS					-	-	
	LESS: COVID 19 EXPENDITURE (NOTE 15A)					-	-	
			18,184,118,737	22,289,799,000	22,289,799,000	-	82	26,128,750,219
ACCORDING TO NATURE OF EXPENDITURE (B)								
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GE	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		1,547,726,738	3,923,320,000	3,923,320,000	-	39	779,093,484
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		354,664,458	3,289,950,000	3,289,950,000	-	11	2,822,527,028



23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	421,307,351	1,589,038,000	1,589,038,000	-	27	2,217,958,314
23020104	CONSTRUCTION / PROVISION OF HOUSING	4,558,873,905	289,773,000	289,773,000	-	1,573	3,093,984,716
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	485,006,059	4,231,943,000	4,231,943,000	-	11	802,472,909
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH	4,209,047,007	8,765,921,000	8,765,921,000	-	48	3,083,876,687
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5,511,053,152	3,321,070,000	3,321,070,000	-	166	3,398,644,174
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	-	361,500,000	361,500,000	-	-	628,833,625
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	7,666,500	278,500,000	278,500,000	-	3	240,424,193
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	102,807,548	291,500,000	291,500,000	-	35	14,500,000
23020114	CONSTRUCTION / PROVISION OF ROADS	12,214,582,316	23,629,000,000	23,629,000,000	-	52	9,064,859,142
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	-	-	-	-	-	3,394,276,302
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	-	1,510,000,000	1,510,000,000	-	-	200,000
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	12,500,000	-	-	-	-	-
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	11,438,874,355	6,015,199,000	6,015,199,000	-	190	5,523,960,561
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	-	46,500,000	46,500,000	-	-	796,740,135
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	2,000,000	55,000,000	55,000,000	-	4	28,961,550
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	799,911,940	710,000,000	710,000,000	-	113	188,195,970
23020124	CONSTRUCTION OF MARKETS/PARKS	1,809,556,849	4,542,820,000	4,542,820,000	-	40	1,131,681,962



23020125	CONSTRUCTION OF POWER GENERATING PLANTS		60,000,000	60,000,000	-	-	
23020126	CONSTRUCTION/PROVISION OF CEMETERIES		50,000,000	50,000,000	-	-	
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	9,988,850	311,100,000	311,100,000	-	3	206,709,553
23020128	AMENITIES AND PLACE OF WORSHIP		-	-	-	-	
23020129	CONSTRUCTION/ESTABLISHMENT OF TRADE FREE ZONE LESS : COVID EXPENDITURE (NOTE 15A)		-	-	-	-	
		43,485,567,028	63,272,134,000	63,272,134,000	-	69	37,417,900,303

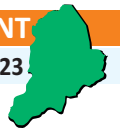
ACCORDING TO NATURE OF EXPENDITURE (B)

230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
23040101	TREE PLANTING		40,000	685,651,000	685,651,000	-	0	168136100
23040102	EROSION & FLOOD CONTROL			1,003,000,000	1,003,000,000	-	-	100,000,000
23040103	WILDLIFE CONSERVATION			350,000,000	350,000,000	-	-	16,962,035
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL			158,930,000	158,930,000	-	-	56,906,424
23040105	WATER POLLUTION PREVENTION AND CONTROL			-	-	-	-	
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL			50,000,000	50,000,000	-	-	
23040105	WATER POLLUTION PREVENTION & CONTROL			150,000,000	150,000,000	-	-	
			40,000	2,397,581,000	2,397,581,000	-	0	342,004,559

230101	PURCHASE OF FIXED ASSETS - GENERAL	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
23010101	PURCHASE / ACQUISITION OF LAND		991,954,843	823,500,000	823,500,000	-	120	891,351,159
23010102	PURCHASE OF OFFICE			285,800,000	285,800,000	-	-	
23010103	PURCHASE OF RESIDENTIAL BUILDINGS			30,000,000	30,000,000	-	-	



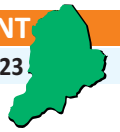
23010104	PURCHASE MOTOR CYCLES	118,000	470,128,000	470,128,000	-	0	
23010105	PURCHASE OF MOTOR	8,508,828,088	3,088,350,000	3,088,350,000	-	276	915,906,644
23010106	PURCHASE OF VANS		127,750,000	127,750,000	-	-	246,250,000
23010107	PURCHASE OF TRUCKS		772,250,000	772,250,000	-	-	31,100,000
23010108	PURCHASE OF BUSES	786,269,000	1,224,000,000	1,224,000,000	-	64	1,343,044,152
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,280,821,941	1,491,647,000	1,491,647,000	-	86	1,486,459,094
23010113	PURCHASE OF COMPUTERS	31,187,750	468,430,000	468,430,000	-	7	38,768,636
23010114	PURCHASE OF COMPUTER PRINTERS	7,633,100	246,127,000	246,127,000	-	3	157,313,895
23010115	PURCHASE OF PHOTOCOPYING MACHINES	9,836,000	184,269,000	184,269,000	-	5	495,000
23010116	PURCHASE OF TYPWRITERS	-	1,750,000	1,750,000	-	-	
23010117	PURCHASE OF SHREDDING MACHINES	3,400,000	9,145,000	9,145,000	-	37	
23010118	PURCHASE OF SCANNERS	335,000	78,180,000	78,180,000	-	0	409,590,000
23010119	PURCHASE OF POWER GENERATING SET	8,394,700	1,290,666,000	1,290,666,000	-	1	171,574,669
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		80,000,000	80,000,000	-	-	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE		30,000,000	30,000,000	-	-	250,000
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	29,585,067	457,251,000	582,000,000	(124,749,000)	5	89,391,000
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		67,227,000	67,227,000	-	-	19,265,000
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	778,341,715	1,729,505,000	1,729,505,000	-	45	1,409,339,284
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,123,210,811	1,099,500,000	1,099,500,000	-	193	627,728,611
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	42,944,780	96,523,000	96,523,000	-	44	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	19,760,919	573,000,000	573,000,000	-	3	41,760,000
23010128	PURCHASE OF SECURITY EQUIPMENT	2,679,540	2,169,500,000	2,169,500,000	-	0	402,595,160



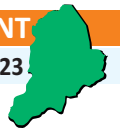
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	177,185,385	2,083,654,000	2,083,654,000	-	9	381,352,000	
23010130	PURCHASE OF RECREATIONAL FACILITIES		186,250,000	186,250,000	-	-	42,300,225	
23010133	PURCHASES OF SURVEYING EQUIPMENT	37,112,000	68,000,000	68,000,000	-	55	34,974,800	
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	993,461,281	1,927,874,000	1,927,874,000	-	52		
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	478,439,844	1,845,000,000	1,845,000,000	-	26	222,152,906	
23010141	PURCHASE OF CHEMICALS & OTHERS	891,881,100	2,869,480,000	2,869,480,000	-	31	318,680,000	
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL		150,000,000	150,000,000	-	-		
23010121	PURCHASE OF RESIDENTIAL FURNITURE				-	-		
	LESS: COVID 19 EXPENDITURE (NOTE 15A)				-	-		
		17,203,380,863	26,024,756,000	26,149,505,000	(124,749,000)	66	9,281,642,233	
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GE	Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		775,000	3,481,000,000	3,481,000,000	-	0	99,103,643
23030102	REHABILITATION / REPAIRS - ELECTRICITY		562,823,368	206,000,000	206,000,000	-	273	27,534,239
23030103	REHABILITATION / REPAIRS - HOUSING			1,500,000	1,500,000	-	-	
23030104	REHABILITATION / REPAIRS - WATER FACILITIES		227,561,999	1,363,500,000	1,363,500,000	-	17	786,825,734
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		78,750,000	2,361,100,000	2,361,100,000	-	3	20,000,000
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		649,372,967	3,109,598,000	3,109,598,000	-	21	511,143,453
23030108	N/A					-	-	
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS					-	-	
23030110	REHABILITATION / REPAIRS - LIBRARIES			112,957,000	112,957,000	-	-	



23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	21,636,000	128,000,000	128,000,000	-	17		
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES		168,550,000	168,550,000	-	-		
23030113	REHABILITATION / REPAIRS -	1,559,411,576	2,802,000,000	2,802,000,000	-	56	208,495,352	
23030115	REHABILITATION / REPAIRS - WATER-WAY		225,000,000	225,000,000	-	-	65,000,000	
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES		22,500,000	22,500,000	-	-	29,348,829	
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	867,178,277	1,808,925,000	1,808,925,000	-	48	399,505,099	
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	14,390,973	22,922,000	22,922,000	-	63	6,080,000	
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS		436,000,000	436,000,000	-	-		
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS		282,500,000	282,500,000	-	-		
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70,630,464	15,500,000	15,500,000	-	456	90,620,000	
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES		25,500,000	25,500,000	-	-		
23030128	REHABILITATION ROAD CONSTRUCTION PLANTS & EQUIPMENT		404,000,000	404,000,000	-	-	50,000,000	
	LESS: COVID 19 EXPENDITURE (NOTE 15A)				-	-		
		4,052,530,624	16,977,052,000	16,977,052,000	-	24	2,293,656,349	
	ACQUISITION OF NON TANGIBLE ASSETS							
	BREAKDOWN OF BY MDAS							
		Ref. Note	Actual 2023 ₦	Final Budget 2023 ₦	Original Budget 2023 ₦	Supplementary Budget 2023 ₦	Variance %	2022 ₦
	1 CONSOLIDATION- OFFICE OF ACCOUNTANT GENERAL							
11100100100	GOVERNMENT HOUSE			50,000,000	50,000,000			-
								15000000+B28A27 1:J290



11100100200	DEPUTY GOVERNOR OFFICE					
11100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)					
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		36,449,000	36,449,000	-	
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL	195,082,215				
11113200100	MINISTRY OF INTER- GOVERNMENTAL AFFAIRS AND	525,560,188	1,409,000,000	1,409,000,000		518,812,282
11103700100	BORNO STATE PILGRIMS WELFARE BOARD					
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	40,197,750	81,000,000	81,000,000	50	6,978,000
12305700100	COUNCIL FOR ARTS AND		24,000,000	24,000,000	-	
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA					
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	97,483,824	1,950,570,000	1,950,570,000	5	3,385,000
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		10,000,000	10,000,000	-	
21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	4,347,027	50,000,000	50,000,000	9	
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	141,362,726				20,000,000
22000100100	MINISTRY OF FINANCE H/Qtr					122,511,126
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	20,000,000	70,000,000	70,000,000	29	
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION					28,550,000
22900100100	MINISTRY OF TRANSPORT	1,088,000	30,000,000	30,000,000	4	15,065,000
23100300100	RURAL ELECTRIFICATION		15,000,000	15,000,000	-	
23400100100	MINISTRY OF WORKS		15,000,000	15,000,000		
23800400100	STATE BUREAU OF STATISTICS					
25200100100	MINISTRY OF WATER	1,219,425	20,000,000	20,000,000	6	100,000



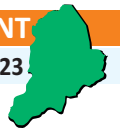
25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		315,404,000	315,404,000	-	70,889,386
25500100100	MINISTRY OF RECONSTRUCTION,	366,166,100	2,643,550,000	2,643,550,000	14	2,154,566,000
26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT					
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM		20,000,000	20,000,000	-	19,164,027
32600100100	MINISTRY OF JUSTICE		118,500,000	118,500,000	-	
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES					
51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH	1,846,542,533	4,222,348,000	4,222,348,000	44	3,693,658,938
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE					426,573,957
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	7,666,028,702	3,660,500,000	3,660,500,000	209	1,821,499,270
51700100100	MINISTRY OF EDUCATION	1,286,567,928				3,691,225,556
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	2,116,558,975	1,322,043,000	1,322,043,000	160	10,496,013,317
51701800100	RAMAT POLYTECHNIC	271,751,228	81,000,000	81,000,000	335	1,310,707,821
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		15,500,000	15,500,000	-	
51701900200	COLLEGE OF EDUCATION					4,900,000
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND		16,000,000	16,000,000	-	
51702100100	BORNO STATE UNIVERSITY					209,768,915
51705400100	BORNO STATE TEACHING SERVICE BOARD		30,000,000	30,000,000	-	
51705600100	BORNO STATE SCHOLARSHIPS BOARD		1,089,795,000	1,089,795,000	-	
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND					
51706600100	EDUCATION TRUST FUND	302,241,161	235,000,000	235,000,000	129	
51800100100	MINISTRY OF HIGHER					
52100100100	MINISTRY OF HEALTH	5,000,000	3,100,000	3,100,000	161	87,410,000
52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,035,049,437	40,000,000	40,000,000	2,588	
52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	884,891,518	1,120,000,000	1,120,000,000	79	398,355,350



52110200100	HOSPITALS MANAGEMENT		32,000,000	32,000,000		-
52110400100	COLLEGE OF NURSING AND MIDWIFERY		5,000,000	5,000,000		-
52110600100	COLLEGE OF HEALTH TECHNOLOGY		17,500,000	17,500,000		-
53500100100	MINISTRY OF ENVIRONMENT		40,775,000	40,775,000		9,460
53900100100	MINISTRY OF SPORTS DEVELOPMENT					
55200100100	MINISTRY OF RELIGIOUS	1,373,170,000	1,070,000,000	1,070,000,000	128	1,012,556,815
55200500100	ISLAMIC RESEARCH CENTER					
26000100100	MINISTRY OF LAND AND					
14700100100	CIVIL SERVICE COMMISSION					
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION		5,000,000	5,000,000		
14800100100	INDEPENDENT ELECTORAL COMMISSION		30,000,000	30,000,000		1,050,000
25500200100	AGENCY FOR SUSTAINED DEV. AND HUMANITARIAN	3,810,000	63,000,000	63,000,000		
51700100100	MINISTRY OF EDUCATION		530,000,000	530,000,000		
02220540020	KANO MOTOR PARK AND MARKET		1,000,000	1,000,000		
02220540010	MONDAY MARKET COMPANY LIMITED		10,000,000	10,000,000		
0	BORNO STATE AFORESTATION PROJECT		20,000,000	20,000,000		
05350560010	PROJECT					
0	BORNO STATE AGENCY FOR MASS LITERACY		18,000,000	18,000,000		
05170100010	MASS LITERACY					
0	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)		3,900,000	3,900,000		
01610330010	THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)					
0	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		197,773,000	197,773,000		
05170660010	SANGAYA EDUCATION BOARD (BOSASEB)					
0	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		15,000,000	15,000,000		
01110100010	PUBLIC PROCUREMENT (BPP)					
0	BORNO STATE BUREAU OF STATISTICS		4,000,000	4,000,000		
02380020010	STATISTICS					
0	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		34,500,000	34,500,000		
01621320010	SOCIAL DEVELOPMENT AGENCY (BOCSDA)					
1						



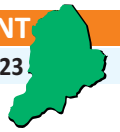
02151120010	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT		626,030,000	626,030,000				
01610080010	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)		3,000,000	3,000,000				
05350160010	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)		2,000,000	2,000,000				
01120010010	BORNO STATE HOUSE ASSEMBLY		130,000,000	130,000,000				
05170580010	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		153,000,000	153,000,000				
05640020010	BORNO STATE ISLAMIC PREACHING BOARD		90,000,000	90,000,000				
02151130010	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY		150,000,000	150,000,000				
01490350020	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		5,750,000	5,750,000				
01400020010	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		7,000,000	7,000,000				
02340040010	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)		9,812,000	9,812,000				
05390570010	BORNO STATE SOCIAL INVESTMENT AGENCY		150,000,000	150,000,000				
05350590010	BORNO STATE WATER-SHED MANAGEMENT AGENCY		150,000,000	150,000,000				
02380010010	MINISTRY OF BUDGET AND PLANNING		20,000,000	20,000,000				
02151110010	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		2,000,000	2,000,000				
		18,184,118,737	22,289,799,000	22,289,799,000	-	3,949	26,113,750,219	
	CONSTRUCTION / PROVISION OF FIXED ASSETS - GE BREAKDOWN OF BY MDAS							
		Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
01110010010	GOVERNMENT HOUSE		251,248,504	420,500,000	420,500,000			



01120010010	BORNO STATE HOUSE ASSEMBLY		300,000,000	300,000,000		
01230010010	MINISTRY OF INFORMATION AND INTERNAL SECURITY		50,000,000	50,000,000		
01230570010	BORNO STATE COUNCIL FOR ARTS AND CULTURE		-	-		
01400010010	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL		70,000,000	70,000,000		
01400020010	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		28,250,000	28,250,000		
01470010010	BORNO STATE CIVIL SERVICE COMMISSION		5,000,000	5,000,000		
01480010010	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		25,000,000	25,000,000		
01490010010	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	4,640,599	8,438,000	8,438,000		
01610010010	SECRETARY TO THE STATE GOVERNMENT (SSG)	33,969,250	38,000,000	38,000,000		
01610050010	BORNO STATE URBAN PLANNING & DEVELOPMENT		1,566,625,000	1,566,625,000		
01610060010	BORNO GEOGRAPHIC INFORMATION SERVICE	160,491,574	485,000,000	485,000,000		
01610070010	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN	686,000	10,000,000	10,000,000		
01610080010	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	1,447,900,732	2,196,986,000	2,196,986,000		
01610090010	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		-	-		
01610370010	BORNO STATE PILGRIMS WELFARE BOARD		10,000,000	10,000,000		
01611010010	BORNO STATE SECURITY TRUST FUND (STF)		10,000,000	10,000,000		
01621320010	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)		8,000,000	8,000,000		
02150010010	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	206,042,887	1,690,000,000	1,690,000,000		



02151020010	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	2,840,000	70,000,000	70,000,000		
02151120010	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT		260,820,000	260,820,000		
02151130010	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY		-	-		
02200080010	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)		1,043,421,000	1,043,421,000		
02220010010	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,739,794,194	2,250,000,000	2,250,000,000		
02220560010	BORNO MAIDUGURI INTERNATIONAL HOTEL		20,000,000	20,000,000		
02220600010	BORNO STATE NEITAL NIGERIA LIMITED		21,000,000	21,000,000		
02220610010	BORNO STATE SUPPLY COMPANY (BOSCO)		50,000,000	50,000,000		
02290010010	MINISTRY OF TRANSPORT AND ENERGY	9,010,000	20,000,000	20,000,000		
02290530010	BORNO STATE EXPRESS TRANSPORT CORPORATION		30,000,000	30,000,000		
02290550010	BORNO STATE TRAFFIC MANAGEMENT AGENCY		20,000,000	20,000,000		
02290570010	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	380,121,351	1,482,038,000	1,482,038,000		
02340010010	MINISTRY OF WORKS AND	14,200,141,641	22,536,000,000	22,536,000,000		
02340040010	BORNO STATE ROAD MAINTENANCE AGENCY	1,638,372,480	2,000,000,000	2,000,000,000		
02340070010	BORNO STATE HOUSING CORPORATION		6,000,000	6,000,000		
02380020010	BORNO STATE BUREAU OF STATISTICS		500,000	500,000		
02520010010	MINISTRY OF WATER RESOURCES	62,395,650	550,000,000	550,000,000		
02521030010	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	156,363,345	2,509,443,000	2,509,443,000		
02560010010	MINISTRY OF RECONSTRUCTION, REHABILITATION AND	8,721,467,376	6,835,843,000	6,835,843,000		



03260010010	MINISTRY OF JUSTICE	80,000,000	330,000,000	330,000,000		
05140010010	MINISTRY OF WOMEN		10,038,000	10,038,000		
0	AFFAIRS AND SOCIAL					
05170010010	MINISTRY OF EDUCATION,	3,566,079,646	3,395,000,000	3,395,000,000		
0	SCIENCE, TECHNOLOGY AND					
	INNOVATION					
05170030010	BORNO STATE UNIVERSAL	5,514,072,700	3,303,461,000	3,303,461,000		
0	BASIC EDUCATION BOARD					
05170100010	BORNO STATE AGENCY FOR		65,000,000	65,000,000		
0	MASS LITERACY					
05170110010	BORNO STATE NOMADIC		5,000,000	5,000,000		
0	EDUCATION BOARD					
05170540010	BORNO STATE SECONDARY		50,000,000	50,000,000		
0	SCHOOLS EDUCATION BOARD					
05170550010	BORNO STATE UMAR IBN		202,500,000	202,500,000		
0	IBRAHIM EL-KANEMI COLLEGE					
	OF EDUCATION SCIENCE AND					
	TECHNOLOGY BAMA					
05170560010	BORNO STATE UNIVERSITY	266,821,613	300,000,000	300,000,000		
	(BOSU)					
05170570010	BORNO STATE SCHOLARSHIPS		10,000,000	10,000,000		
	BOARD					
05170580010	BORNO STATE INFORMATION		14,000,000	14,000,000		
0	TECHNOLOGY DEVELOPMENT					
	AGENCY					
05170650010	BORNO STATE EDUCATION	231,492,041	650,000,000	650,000,000		
0	TRUST FUND (ETF)					
05170660010	BORNO STATE ARABIC AND		122,000,000	122,000,000		
0	SANGAYA EDUCATION BOARD					
	(BOSASEB)					
05170670010	BORNO STATE RAMAT	753,324,708	44,000,000	44,000,000		
0	POLYTECHNIC MAIDUGURI					
05170690010	BORNO STATE COLLEGE OF	25,702,257	235,000,000	235,000,000		
0	EDUCATION WAKA - BIU					
05170740010	BORNO STATE MOHAMET		10,000,000	10,000,000		
0	LAWAN COLLEGE OF					
05210010010	MINISTRY OF HEALTH AND	3,608,303,260	3,064,900,000	3,064,900,000		
0	HUMAN SERVICES					
05210020010	BORNO STATE CONTRIBUTORY	7,148,850	16,500,000	16,500,000		
0	HEALTH CARE MANAGEMENT					
	AGENCY		3,247,371,000	3,247,371,000		
05210080010	BORNO STATE TEACHING					



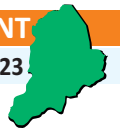
05211040010	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY		3,500,000	3,500,000				
05211060010	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY		5,000,000	5,000,000				
05350010010	MINISTRY OF ENVIRONMENT		210,000,000	210,000,000				
05350160010	BORNO STATE ENVIRONMENTAL PROTECTION		5,000,000	5,000,000				
05390010010	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		69,000,000	69,000,000				
05640010010	MINISTRY OF RELIGIOUS AFFAIRS	346,986,371	1,250,000,000	1,250,000,000				
05640020010	BORNO STATE ISLAMIC PREACHING BOARD		10,000,000	10,000,000				
05640030010	BORNO STATE COUNCIL OF ULAMAS		18,000,000	18,000,000				
Q2000100100	MINISTRY OF FINANCE-HQTRS	70,150,000						
		43,485,567,028	63,272,134,000	63,272,134,000		69	#REF!	
	PRESERVATION OF THE ENVIRONMENT - GENERAL BREAKDOWN OF BY MDAS							
		Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
01610010010	SECRETARY TO THE STATE GOVERNMENT (SSG)			551,000	551,000			
01110010010	GOVERNMENT HOUSE			5,000,000	5,000,000			
Q14700200100	LOCAL GOVERNMENT SERVICE COMMISSION							
21510200100	BORNO AGRICULTURAL DEVELOPMENT			50,000,000	50,000,000			
51700100100	MINISTRY OF EDUCATION							
05211060010	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY			3,000,000	3,000,000			
05170650010	BORNO STATE EDUCATION TRUST FUND (ETF)			15,000,000	15,000,000			
05350560010	BORNO STATE AFORESTATION PROJECT			20,000,000	20,000,000			



01490010010	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		100,000	100,000		-	106,355,600
53500100100	MINISTRY OF ENVIRONMENT	40,000	2,283,930,000	2,283,930,000		0	235,648,959
53900100100	MINISTRY OF SPORTS DEVELOPMENT						
05170010010	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION		20,000,000	20,000,000			
		40,000	2,397,581,000	2,397,581,000		0	342,004,559
	PURCHASE OF FIXED ASSETS - GENERAL						
	BREAKDOWN OF BY MDAS						
		Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance 2022
			₦	₦	₦	₦	₦
22000100100	MINISTRY OF FINANCE-HQTRS		7,779,141,088.10				444,865,390
51701800100	RAMAT POLYTECHNIC MAIDUGURI		11,948,450				
01110010010	GOVERNMENT HOUSE		704,287,000	490,500,000	490,500,000		
01110010020	DEPUTY GOVERNOR'S OFFICE			31,000,000	31,000,000		
01110080010	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)			3,389,000	3,389,000		
01110100010	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)		6,200,000.00	37,000,000	37,000,000		
01120010010	BORNO STATE HOUSE ASSEMBLY			207,250,000	207,250,000		
01120040010	BORNO STATE HOUSE OF ASSEMBLY SERVICE			26,500,000	26,500,000		
01230010010	MINISTRY OF INFORMATION AND INTERNAL SECURITY		87,596,285.00	300,000,000	300,000,000		
01230040010	BORNO RADIO TELEVISION CORPORATION (BRTV)			160,000,000	160,000,000		
01230570010	BORNO STATE COUNCIL FOR ARTS AND CULTURE			-	-		
01250010010	BORNO STATE HEAD OF SERVICE (HOS)			18,850,000	18,850,000		
01400010010	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL			40,000,000	40,000,000		



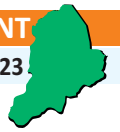
01400020010	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	9,960,000.00	43,800,000	43,800,000		
01400030010	BORNO STATE AUDIT SERVICE COMMISSION		30,000,000	30,000,000		
01470010010	BORNO STATE CIVIL SERVICE COMMISSION		15,000,000	15,000,000		
01480010010	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		118,000,000	118,000,000		
01490010010	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	3,983,900.00	31,962,000	31,962,000		
01490350020	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD		359,156,000	359,156,000		
01610010010	SECRETARY TO THE STATE GOVERNMENT (SSG)	67,153,992	456,000,000	456,000,000		
01610050010	BORNO STATE URBAN PLANNING & DEVELOPMENT		47,000,000	47,000,000		
01610060010	BORNO GEOGRAPHIC INFORMATION SERVICE	1,029,066,842.98	541,500,000	541,500,000		
01610070010	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN	543,600.00	11,000,000	11,000,000		
01610080010	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	582,471,781	137,550,000	137,550,000		
01610090010	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS		-	-		
01610100010	BORNO STATE GUIDANCE AND COUNSELLING BOARD		35,500,000	35,500,000		
01610350010	BORNO STATE PENSIONS DEPARTMENT		8,500,000	8,500,000		
01610370010	BORNO STATE PILGRIMS WELFARE BOARD		328,500,000	328,500,000		
01611010010	BORNO STATE SECURITY TRUST FUND (STF)		2,109,000,000	2,109,000,000		



01620010010	MINISTRY OF INTER-		5,000,000	5,000,000		
0	GOVERNMENTAL AFFAIRS AND					
	SPECIAL DUTIES					
01621320010	BORNO STATE COMMUNITY &		169,900,000	169,900,000		
1	SOCIAL DEVELOPMENT AGENCY					
	(BOCSDA)					
02150010010	MINISTRY OF AGRICULTURE	77,672,018.61	1,905,450,000	1,905,450,000		
0	AND NATURAL RESOURCES					
02151020010	BORNO STATE AGRICULTURAL		47,000,000	47,000,000		
0	DEVELOPMENT PROGRAMME					
02151110010	BORNO STATE AGRICULTURAL		513,000,000	513,000,000		
0	MECHANIZATION AUTHORITY					
02151120010	BORNO STATE DEPARTMENT		406,500,000	406,500,000		
0	OF ANIMAL AND FISHERIES					
	DEVELOPMENT					
02151130010	BORNO STATE LIVESTOCK		2,005,400,000	2,005,400,000		
0	DEVELOPMENT AGENCY					
02200020010	BORNO STATE DEBT	9,991,500.00	24,000,000	24,000,000		
0	MANAGEMENT OFFICE (DMO)					
02200070010	BORNO STATE OFFICE OF THE		90,000,000	90,000,000		
0	ACCOUNTANT GENERAL					
02200080010	BORNO STATE INTERNAL		137,000,000	137,000,000		
0	REVENUE SERVICE (BIRS)					
02220010010	MINISTRY OF TRADE,	21,816,500.00	10,000,000	10,000,000		
0	INVESTMENT AND TOURISM					
02220180010	BORNO INVESTMENT		182,800,000	182,800,000		
	COMPANY LTD					
02220520010	BORNO STATE HOTELS		34,000,000	34,000,000		
02220540010	BORNO MONDAY MARKET		52,550,000	52,550,000		
0	COMPANY LIMITED					
02220540020	BORNO KANO MOTOR PARK		9,000,000	9,000,000		
0	AND MARKET					
02220560010	BORNO MAIDUGURI		230,000,000	230,000,000		
0	INTERNATIONAL HOTEL					
02220590010	BORNO STATE WIRE AND NAIL		5,000,000	5,000,000		
0	COMPANY					
02220600010	BORNO STATE NEITAL NIGERIA	1,958,000.00	94,675,000	94,675,000		
0	LIMITED					



02220610010	BORNO STATE SUPPLY COMPANY (BOSCO)		-	-		
02290010010	MINISTRY OF TRANSPORT AND ENERGY	800,620,700.00	1,476,727,000	1,476,727,000		
02290530010	BORNO STATE EXPRESS TRANSPORT CORPORATION		210,000,000	210,000,000		
02290550010	BORNO STATE TRAFFIC MANAGEMENT AGENCY		237,128,000	237,128,000		
02290570010	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)		329,000,000	329,000,000		
02340010010	MINISTRY OF WORKS AND HOUSING	620,506,081.10	1,634,000,000	1,634,000,000		
02340040010	BORNO STATE ROAD MAINTENANCE AGENCY	381,583,150.00	822,000,000	822,000,000		
02340070010	BORNO STATE HOUSING CORPORATION		44,000,000	44,000,000		
02380010010	MINISTRY OF BUDGET AND PLANNING		16,000,000	16,000,000		
02380020010	BORNO STATE BUREAU OF STATISTICS		9,500,000	9,500,000		
02520010010	MINISTRY OF WATER RESOURCES	915,884,150.00	1,991,333,000	1,991,333,000		
02521030010	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		549,620,000	549,620,000		
02560010010	MINISTRY OF RECONSTRUCTION, REHABILITATION AND		114,198,000	114,198,000		
03260010010	MINISTRY OF JUSTICE		138,500,000	138,500,000		
03260020010	BORNO STATE PREROGATIVE OF MERCY		15,500,000	15,500,000		
03260070010	BORNO STATE HIGHER ISLAMIC SCHOOL		30,000,000	30,000,000		
05140010010	MINISTRY OF WOMEN AFFAIRS AND SOCIAL		17,000,000	17,000,000		
05170010010	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	260,645,566.13	1,976,930,000	1,976,930,000		
05170030010	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	2,344,814,108	2,245,675,000	2,245,675,000		
05170080010	BORNO STATE LIBRARY BOARD		20,000,000	20,000,000		



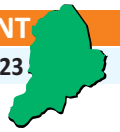
05170100010	BORNO STATE AGENCY FOR MASS LITERACY		47,000,000	47,000,000		
05170110010	BORNO STATE NOMADIC EDUCATION BOARD		2,500,000	2,500,000		
05170540010	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		12,500,000	12,500,000		
05170550010	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		31,000,000	31,000,000		
05170560010	BORNO STATE UNIVERSITY (BOSU)	1,278,931,989.73	975,251,000	1,100,000,000		
05170570010	BORNO STATE SCHOLARSHIPS BOARD		700,000	700,000		
05170580010	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY		17,500,000	17,500,000		
05170650010	BORNO STATE EDUCATION TRUST FUND (ETF)	148,447,343.20	240,000,000	240,000,000		
05170660010	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)		89,000,000	89,000,000		
05170690010	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU		125,000,000	125,000,000		
05170740010	BORNO STATE MOHAMET LAWAN COLLEGE OF		20,000,000	20,000,000		
05170750010	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		38,279,000	38,279,000		
05210010010	MINISTRY OF HEALTH AND HUMAN SERVICES	27,684,612.25	92,000,000	92,000,000		
05210020010	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	544,000	83,500,000	83,500,000		
05210030010	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	5,565,205	65,000,000	65,000,000		
05211020010	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)		203,000,000	203,000,000		
05211040010	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	21,643,000.00	120,395,000	120,395,000		
05211060010	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	2,720,000.00	19,500,000	19,500,000		



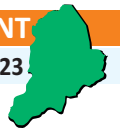
05350010010	MINISTRY OF ENVIRONMENT		210,815,000	210,815,000				
05350160010	BORNO STATE		33,250,000	33,250,000				
0	ENVIRONMENTAL PROTECTION							
05390010010	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION		26,973,000	26,973,000				
0								
05390510010	BORNO STATE SPORTS COUNCIL		20,700,000	20,700,000				
05510010010	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		43,000,000	43,000,000				
0								
05640010010	MINISTRY OF RELIGIOUS AFFAIRS		120,000,000	120,000,000				
05640040010	BORNO STATE ISLAMIC RESEARCH CENTER		2,550,000	2,550,000				
0								
		17,203,380,863	26,024,756,000	26,149,505,000		66	444,865,390	
	REHABILITATION / REPAIRS OF FIXED ASSETS - GE BREAKDOWN OF BY MDAS							
		Ref. Note	Actual 2023	Final Budget 2023	Original Budget 2023	Supplementary Budget 2023	Variance	2022
			₦	₦	₦	₦	%	₦
22000100100	MINISTRY OF FINANCE-HQTRS		534,048,717.50					57,353,983
01110010010	GOVERNMENT HOUSE			30,000,000	30,000,000			
01120010010	BORNO STATE HOUSE ASSEMBLY			10,000,000	10,000,000			
01120040010	BORNO STATE HOUSE OF ASSEMBLY SERVICE			20,000,000	20,000,000			
01230010010	MINISTRY OF INFORMATION AND INTERNAL SECURITY		28,263,900.00	50,000,000	50,000,000			
01230570010	BORNO STATE COUNCIL FOR ARTS AND CULTURE			-	-			
01480010010	BORNO STATE INDEPENDENT ELECTORAL COMMISSION			50,000,000	50,000,000			
01490010010	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION		3,784,900.00	4,500,000	4,500,000			



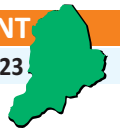
01610010010	SECRETARY TO THE STATE 0 GOVERNMENT (SSG)	77,908,732.11	100,000,000	100,000,000			
01610090010	BORNO STATE DEPARTMENT OF 0 SPECIAL PROJECTS		-	-			
01610370010	BORNO STATE PILGRIMS 0 WELFARE BOARD		150,000,000	150,000,000			
01620010010	MINISTRY OF INTER- 0 GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	14,390,973.12	22,922,000	22,922,000			
01621320010	BORNO STATE COMMUNITY & 1 SOCIAL DEVELOPMENT AGENCY (BOCSDA)		-	-			
02150010010	MINISTRY OF AGRICULTURE 0 AND NATURAL RESOURCES		100,000,000	100,000,000			
02151020010	BORNO STATE AGRICULTURAL 0 DEVELOPMENT PROGRAMME	5,088,935.71	130,000,000	130,000,000			
02151110010	BORNO STATE AGRICULTURAL 0 MECHANIZATION AUTHORITY		35,000,000	35,000,000			
02151120010	BORNO STATE DEPARTMENT OF 0 ANIMAL AND FISHERIES DEVELOPMENT		84,650,000	84,650,000			
02151130010	BORNO STATE LIVESTOCK 0 DEVELOPMENT AGENCY		800,000,000	800,000,000			
02200080010	BORNO STATE INTERNAL 0 REVENUE SERVICE (BIRS)		20,500,000	20,500,000			
02220010010	MINISTRY OF TRADE, 0 INVESTMENT AND TOURISM		-	-			
02220540020	BORNO KANO MOTOR PARK 0 AND MARKET		-	-			
02220560010	BORNO MAIDUGURI 0 INTERNATIONAL HOTEL		134,000,000	134,000,000			
02290010010	MINISTRY OF TRANSPORT AND 0 ENERGY		436,000,000	436,000,000			
02290530010	BORNO STATE EXPRESS 0 TRANSPORT CORPORATION		60,000,000	60,000,000			
02290570010	BORNO STATE RURAL 0 ELECTRIFICATION BOARD (REB)	103,389,700.00	200,000,000	200,000,000			
02340010010	MINISTRY OF WORKS AND	460,208,667.98	1,000,000,000	1,000,000,000			
02340040010	BORNO STATE ROAD 0 MAINTENANCE AGENCY	1,559,411,575.75	2,000,000,000	2,000,000,000			



02380010010	MINISTRY OF BUDGET AND PLANNING	1,263,125.00	15,000,000	15,000,000		
02520010010	MINISTRY OF WATER RESOURCES	231,850,098.62	260,000,000	260,000,000		
02521030010	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)		570,000,000	570,000,000		
02560010010	MINISTRY OF RECONSTRUCTION, REHABILITATION AND		992,158,000	992,158,000		
03180510010	BORNO STATE HIGH COURT OF JUSTICE	64,189,111.40	40,000,000	40,000,000		
03180530010	BORNO STATE SHARIA COURT OF APPEAL		16,957,000	16,957,000		
03260010010	MINISTRY OF JUSTICE		110,000,000	110,000,000		
05140010010	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		56,250,000	56,250,000		
05170010010	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	178,250,963.88	1,064,000,000	1,064,000,000		
05170030010	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	540,296,317.42	1,164,615,000	1,164,615,000		
05170080010	BORNO STATE LIBRARY BOARD		30,000,000	30,000,000		
05170100010	BORNO STATE AGENCY FOR MASS LITERACY		40,000,000	40,000,000		
05170540010	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD		10,000,000	10,000,000		
05170550010	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		32,100,000	32,100,000		
05170560010	BORNO STATE UNIVERSITY (BOSU)	148,342,755.70	100,000,000	100,000,000		
05170650010	BORNO STATE EDUCATION TRUST FUND (ETF)		250,000,000	250,000,000		

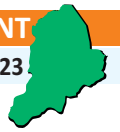


05170660010	BORNO STATE ARABIC AND 0 SANGAYA EDUCATION BOARD (BOSASEB)		42,000,000	42,000,000		
05170670010	BORNO STATE RAMAT 0 POLYTECHNIC MAIDUGURI	1,456,150.00	25,000,000	25,000,000		
05170680010	BORNO STATE SIR KASHIM 0 IBRAHIM COLLEGE OF		17,400,000	17,400,000		
05170740010	BORNO STATE MOHAMET 0 LAWAN COLLEGE OF		40,000,000	40,000,000		
05170750010	BORNO STATE MOHAMMED 0 GONI COLLEGE OF LEGAL &		-	-		
05210010010	MINISTRY OF HEALTH AND 0 HUMAN SERVICES	78,750,000.00	2,940,000,000	2,940,000,000		
05210030010	BORNO STATE PRIMARY 0 HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)		175,000,000	175,000,000		
05211020010	BORNO STATE HOSPITALS 0 MANAGEMENT BOARD (HMB)		80,000,000	80,000,000		
05211040010	BORNO STATE COLLEGE OF 0 NURSING AND MIDWIFERY		5,500,000	5,500,000		
05211060010	BORNO STATE COLLEGE OF 0 HEALTH TECHNOLOGY		5,000,000	5,000,000		
05350010010	MINISTRY OF ENVIRONMENT		235,500,000	235,500,000		
05350160010	BORNO STATE 0 ENVIRONMENTAL PROTECTION		10,000,000	10,000,000		
05390010010	MINISTRY OF YOUTH, SPORTS & 0 POVERTY ALLEVIATION	21,636,000.00	128,000,000	128,000,000		
05510010010	MINISTRY FOR LOCAL 0 GOVERNMENT AND EMIRATE AFFAIRS		3,085,000,000	3,085,000,000		
		4,052,530,624	16,977,052,000	16,977,052,000	-	57,353,983

**NOTE 15 - CASH AND ITS EQUIVALENT****BORNO STATE GOVERNMENT OF NIGERIA**

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

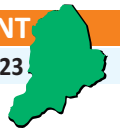
NOTE	DETAILS	2023 ₦	2022 ₦
16			
A	Cash Balances with Sub-Treasuries	19,094,683,431	1,544,340,468
B	Cash Held by MDAs- Overhead	572,062,897	199,960,702
C	Cash Held by MDAs- Capital	3,160,674,132	403,082,356
D	Cash Held by MDAs- Salaries	1,795,069	1,795,112
E	Cash Held - Other MDAs	28,654,495,304	27,881,427,064
		51,483,710,834	30,030,605,702
A	BANKS		
	ACCT NO. Consolidated Revenue Fund(CRF)		
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 (DOMICILIARY)	1,173,900	1,173,900
STERLING	0073039056 BOSG PROJECT ACCOUNT II	95,251	95,251
STERLING	0501410211 MIN OF TRADE INV AND TOURISM CAPITAL	553	553
GTB	210061515 BOSG SPECIAL FUND ACCOUNT	-	-
GTB	0109888962 STAFF CAR LOAN FUND (MIN OF JUSTICE)	-	-
GTB	0026552953 MINISTRY OF LG AND CHIEFTANCY AFFAIRS	-	-
ACCESS	0041562099 FURNITURE LOAN ACCOUNT	457,381	457,381
ACCESS	0041565540 HOUSING LOAN ACCOUNT	394,604	394,604
ACCESS	1403319274 BORNO STATE CBN HEALTH PROJECT ACCOUNT-LOAN A/C	24,814,225	24,814,225
UNITY BANK	0046215622 SSH A ALIU DIALYSIS CENTER 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 AGRIC 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		
FBN	2013625384	MEMBERS CAR LOAN ACCOUNT	2,689,336	2,689,336
FBN	2013618955	BOSG DISPOSAL OF GOV'T QUARTERS	2,778,397	2,778,397
FBN	2013618979	BOSG OWNER OCCUPIER	37,396,750	37,396,750
FBN	2033386931	STATE MIN OF EDUCATION/SUBEB (ADVANCE ACCT)	68,650	68,650
FBN	2034747843	BORMA OVERHEAD ACCOUNT	90,562	90,562
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 HAJ 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 COPERATION	35,112	35,112
KEYSTONE	1280001623	BORNO STATE MINISTRY OF EDUCATION	325	325
JAIZ	0005085183	BORNO STATE RURAL HOUSING (MAIN)	31,453	31,453
JAIZ	0001888056	MINISTRY RECONSTRUCTION REHABILITATION RESETTLE	71,070	71,070



First Bank	2013544553	BIR-Revenue Accounts	-	-
Zenith Bank	1011977763	BIR-Non Expendable	73,874,575	73,874,575
Zenith Bank	1010554491	BOSG Project Account	492,958	492,958
Zenith Bank	1013547685	BOSG Leave Grant Account	-	-
GT Bank		BOSG Counterpart Fund-Ministry of Environment	95,193,557	95,193,557
Union Bank	0041113723	BOSG Salary Account	-	-
Union Bank		Central Account Borno State	96,217	96,217
Zenith Bank	1010552167	BOSG CENTRAL ACCOUNT	994,023,462	994,023,462
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 S.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	106,462,117	106,462,117
Access Bank		1000 Housing Project	-	-
Unity Bank	0002035691	Borno State Govt Salary Account	-	-
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		
Sterling Bank	0040599192	VIO-Revenue Account IRO	676,644	676,644
Sterling Bank		Non Oil Revenue Account		



Sterling Bank	0062032230	Borno State Excess Pet. Profit Tax		
Access Bank	0003855115	Borno State Non-Exp Rev 1	639,675	639,675
Access Bank	0003855122	Borno State Non-Exp Rev 2	3,209,902	3,209,902
Heritage Bank	6001788290	Min. Of Agric (Fertilizer 2010)	745,557	745,557
Jaiz Bank	6219082	FAMILY HOMES Account (BO RURAL HOUSING A/C (MRRR)	50,056,948	50,056,948
		Other CRF Account	17,550,342,963	
			19,094,683,431	1,544,340,468

B**MDAs Cash & Bank Balances- Overhead Costs Accounts****Bank****01 Adminstrative Sector**

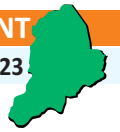
Zenith Bank	1010689562	Government House	89,578,525	80,789,797
Zenith Bank	1010554587	Office of Secretary to the State Government	28,949,660	
Zenith Bank	1010960715	Office of Head of Service	34,652,150	8,211
Zenith Bank	1010290399	Establishment Department	720	720
Zenith Bank	1010293871	Pension Department	2,476	205,655
Zenith Bank		Department of Political		
Zenith Bank	1016261751	Office of Auditor General Overhead Cost Account	193,173	71,514
Zenith Bank	1012329871	Local Government Service Commission	1,051,481	52,422
Sterling Bank	0000506451	Civil Service Commission	3,227	(31,227)
Zenith Bank	1013107393	Borno State House of Assembly- Overhead	43,775	47,953
Zenith Bank	1011144303	Borno State House of Assembly- Overhead	8,926	8,926
Zenith Bank		Local Government Audit Department		
Zenith Bank	1012193449	Ministry of Home Affairs, Information & Centre	(629)	(629)
Zenith Bank		Ministry of Home Affairs, Information & Centre	11,355,657	
Zenith Bank	1013184903	Ministry of Inter Governmental Affairs and Studies	81,692	50,452
Unity Bank	0003258104			
U.B.A Plc	1003065689	Borno State Independent Electoral Commission	125,301,200	6,668
Zenith Bank	1012867681	State Council of Art	13	

Bank**02 Economic Sector**

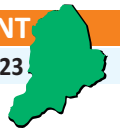
Zenith Bank	1012672247	Ministry of Agriculture and Nat. Resources	11,882	270,630
Zenith Bank	1014279750	Ministry of Trade, Investment and Tourism Overhead Cost	45,297	2,748
Zenith Bank	1012792952	Ministry of Trade, Investment and Tourism	2,613	2,613
Zenith Bank	1010941402	Ministry of Finance(Hqtrs)	120,637,197	65,743



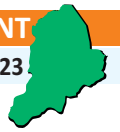
Zenith Bank	1012137294	Office of Accountant General	9,739,015	7,746
Zenith Bank		Office of Accountant General-Gratuity	41,894,870	106,462,117
Zenith Bank	1011413414	Ministry of Housing and Rural Electrofication	4,002	
Zenith Bank	1017738225	Ministry of Water Resources	30,942,810	2,023,513
Fidelity Bank	4010207829	Ministry of Water Resources		
Zenith Bank	1012171867	Ministry of Works and Transport	79,034	91,249
Zenith Bank		Ministry of Lands and Survey		
Zenith Bank	1010607438	Ministry of Budget & Planning	9,076,714	4,293
Zenith Bank	1012805757	Ministry of Animal Resources and Fisheries Development	124,234	124,234
Zenith Bank	1011413414	Ministry of Housing and Rural Electrofication	75,469	75,469
Zenith Bank	1014557335	Ministry of Rehabilitation, Recons. & Resettlements	11,022	11,022
Zenith Bank	1016607959	Ministry of Science, Technology & Innovation		
UBA	1003114192	Borno State Geographic Information	969,863	77,269
Zenith Bank	1017039623	Ministry of Transport- Overhead Account	48,948	48,948
Bank		03 Law & Justice Sector		
Zenith Bank	1010451019	Ministry of Justice	999,218	1,037,146
Eco Bank	3122010248	High Court Of Justice	4,790,577	131,577
Zenith Bank	1012792141	High Court Of Justice- Salary		-
Zenith Bank	1012792127	Area Courts- Salary	44	44
Entetprises		Sharia Court of Appeal		-
Zenith Bank	1016080305	Sharia Court of Appeal- Overhead	47	6,794
Eco Bank	3122020283	Judicial Service Commission	2,038	98,178
Zenith Bank	1012793667	Judicial Service Commission	3,835	3,835
Bank		05 Social Service Sectors		
Zenith Bank	1012866268	Ministry of Women Affairs & Soc. Dev	19,091,626	1,705,450
Zenith Bank	1013344279	Borno State Ministry of Youth Empowerment & Sport	7,029,777	1,773
Zenith Bank	1011313349	Ministry of Environment	60,294	61,579
Zenith Bank	1012171616	Ministry for Religious Affairs and special Education		46,801
Zenith Bank	1010377098	Ministry for Local Government & Emirate Affairs	5,107,231	1,284,574
Eco Bank plc	2362052326	Ministry of Poverty Alleviation & Youth Empowerment		
Zenith Bank	1218784438	Ministry of Poverty Alleviation & Youth Empowerment	(631)	(631)
UBA Bank	1005195364	Ministry of Health and Human Services	7,193,472	5,043,015
Fiderilty	15085818.98	Ministry of Education Overhead Cost Account	15,085,875	21,398



Zenith Bank		Ministry of Education- Other Balances		
Zenith Bank	1016609959	Ministry of Higher Education	7,814,478	41,113
Sterling Bank	0022925441	Ministry of Higher Education		
Eco Bank plc		Ministry of Education Tsangaya Alc		
Eco Bank plc		Education Resource Centre		
		Education Resource Centre		
			572,062,897	199,960,702
C		MDAs Cash & Bank Balances-CDF Accounts		
Bank		01 Administrative Sector		
Zenith Bank	1012375342	Government House	202,502,395	3,280
Zenith Bank	1012213123	Office of the Secretary to the State Government	1,007,868	
Zenith Bank		Office of the Head of Service		
Zenith Bank	1010290399	Establishment Department	612	
Zenith Bank	1017335686	Pension Department	25,049	26,105
Zenith Bank		Department of Political		
Zenith Bank	1219751718	Office of the State Auditor General	45,324	46,203
Zenith Bank		Civil Service Commission		(3,705)
Unity Bank	0002040389	Local Government Service Commission	410,516	410,516
Zenith Bank		Borno State House of Assembly		
Zenith Bank	1014572585	Office of the Auditor General Local Government	46,214	6,730
Zenith Bank	1011473540	Min. of Home Affairs, Information & Culture	4,411	4,411
Zenith Bank		Min. of Home Affairs, Information & Culture	47,245,083	
Zenith Bank	1013098321	Ministry of Inter Governmental Affairs and Special Duties	30,927,608	20,519
Zenith Bank		Ministry of Monitoring & Special Projects		
Zenith Bank	1010387954	Borno state Independent Electoral commission	1,409,267	1,975
Zenith Bank	1011628443	Borno State Local Government Audit	183,342	1,626,335
Bank		02 Economic Sector		
Zenith Bank	1012195072	Ministry of Agriculture and Natural Resources	90,236	607,437
Zenith Bank	1010810937	Ministry of Trade, Investment and Tourism Capital Account	178,182	128,340
Zenith Bank	0501410211	Ministry of Trade, Investment and Tourism		553
Zenith Bank	1010590415	Ministry of Finance(Hqtrs)	1,827,342	221,522
Zenith Bank	1010552167	Office of Accountant General	1,726,884,780	-
Zenith Bank	1014944418	Office of Accountant General	215,110,049	-



Zenith Bank	1011592801	Ministry of Housing	97,761	9,210,252
Zenith Bank	1010602361	Ministry of Water Resources	83,065,366	24,704,522
UBA	1004976515	Ministry of Water Resources	218,934	2,023,513
Zenith Bank	1010447007	Ministry of Works and Transport	2,659,530	3,743,335
Zenith Bank		Ministry of Land Surveys		
Zenith Bank	1010844754	Department of Budget and Planning	4,492	7,459
Zenith Bank	1012805740	Ministry of Animal Resources and Fisheries Development	1,170	1,170
Zenith Bank	1014557249	Ministry of Rehabilitation, Recons. & Resettlements	16,291,036	16,291,036
Zenith Bank	1012329163	Borno State Geoinformation Services	367,388,486	140,999,031
Zenith Bank	1016607935	Ministry of Science, Technology & Innovation	7,814,478	7,814,478
Zenith Bank	1016729709	Ministry of Transport	661	661
Bank		03 Law & Justice		
Zenith Bank	1010454890	Ministry Of Justice	108,011	108,565
Zenith Bank	1013302882	Ministry Of Justice- Other Balances	100,037,248	42,988,558
Zenith Bank		Area Courts		
Enterprises		Sharia Court of Appeal		
Eco Bank		Judicial Service Commission		
Bank		05 Social Services Sector		
Zenith Bank	1012375603	Ministry of Women Affairs & Social Development	4,011,174	2,035,536
Zenith Bank	1012311483	Ministry of Sport Development	19,013,651	19,013,651
Zenith Bank	1011101902	Ministry of Religious Affairs & Special Education	21,672	21,672
Zenith Bank	1011313253	Ministry Of Environment	4,896,888	35,521,536
First Bank	2034882760	Ministry for Local Government & Chieftancy Affairs	1,829,909	1,830,446
Zenith Bank	1010546357	Ministryof Poverty Alleviation &Youth Empowerment	44,147	149,815
UBA Plc		Ministry of Health and Human Services		
Zenith Bank	1012212638	Ministry of Health and Human Services	324,516,377	93,353,544
Zenith Bank	1014963044	Ministry of Education Feeding Account	20,276	31370
Zenith Bank	1012150828	Ministry of Education Capital Project	647,586	36,594
Zenith Bank	1016607935	Ministry of Higher Education	87,002	87,002
Zenith Bank	1012780229	Ministry of Higher Education		8,390
			3,160,674,132	403,082,356



D

MDAs Cash & Bank Balances-SALARIES

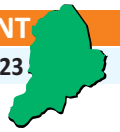
01 Administrative Sector				
Zenith Bank	1012793636	Borno State Local Government Audit	-	-
Zenith Bank	1012792347	Establishments and Service Matters	-	-
Zenith Bank	1012792172	State Pension Board	-	-
Zenith Bank	1012790989	State Pension Board	367,428	309,206
Zenith Bank	1012791003	Government House	3,776	3,776
Zenith Bank	1012792804	Office of State Auditor General		58,222
Zenith Bank	1012792938	Civil Service Commission	867	867
Zenith Bank	1012792989	Ministry of Home affairs	2,289	2,289
Zenith Bank	1012792309	State Council of Arts	9,984	9,984
Zenith Bank	1012792836	Head of Service	40,570	40,570
02 Economic Sector				
Zenith Bank	1012792873	Ministry of Housing and Rural Electrification	3,997	3,997
Zenith Bank	1012791058	Borno State Geoinformation Services	7,258	7,258
Zenith Bank	1012792921	Ministry of Works	1,073,928	1,073,928
Zenith Bank	1012791065	Ministry of Agriculture & Natural Resources	1,504	1,504
Zenith Bank	1012792952	Ministry of Trade, Investment & tourism	2,613	2,656
Zenith Bank	1012792385	Ministry of Water Resources	369	369
Zenith Bank	1012792892	Ministry of Animals and Fisheries	(52)	(52)
Zenith Bank	1012791072	Ministry of Finance	243	243
03 Law & Justice				
Zenith Bank	102792945	Ministry of Justice	110,348	110,348
05 Social Services Sector				
Zenith Bank	1012792887	Ministry of Women Affairs & Social Development	458	458
Zenith Bank	1012792873	Ministry of Higher Education and Science, Tech.	5,071	5,071
Zenith Bank	1012792983	Ministry for Local Government & Emirate Affairs	69,523	69,523
Zenith Bank	1012792907	Ministry of Religious Affairs	33,196	33,196
Zenith Bank	1012791041	Ministry of Education	45	45
Zenith Bank	1012792976	Ministry of Health	200	200



Zenith Bank	1012792859	Ministry of Environment	20,884	20,884
Zenith Bank	1012792811	Local Government Service Commission	40,570	40,570
Zenith Bank	1012792880	Ministry of Poverty Alleviation	-	-
Zenith Bank	1012792938	Ministry of Youths and Sports	-	-
			1,795,069	1,795,112
Bank				
HERITAGE BANK	6001756068	Soda Ash Plant- Overhead Account	1,484	1,484
UBA	1015360127	BORMA- Project Account	3,367,568	3,367,568
Fidelity Bank	6060287532	BORMA- Other Balances	-	-
Zenith Bank	1012657499	BORMA- Project Account	1,165,802,551	654,972,688
First Bank	2034747843	BORMA- Overhead Account	1,750,649	90,945
Zenith Bank	1222897582	BORMA -Other projects	2,189,643	-
Zenith Bank	1013123337	BORMA- Salary Account	-	-
UBA	1014729921	Sports Council- Overhead Account	51,406	12,281
Zenith Bank	1012792206	Sports Council- Overhead Account	-	(137)
Zenith Bank	1015623714	El-Kanami- Overhead Cost	671	10
Zenith Bank	1012795032	Teaching Service Board -Salary Account	-	-
Zenith Bank	1014056656	Teaching Service Board -Capital Account	1,531	1,803
Zenith Bank	1015499836	Teaching Service Board-Overhead Account	5,085,930	4,426,969
ECO	0403000352	Hospital Management Board -Overhead	36,731,574	16,707,293
Unity Bank	0052355622	Hospital Management Board -Projects	-	-
Unity Bank	'0046215622	Hospital Management Board	191,120	191,120
Zenith Bank	1012792213	Hospital Management Board- Salary	(2,523)	(2,523)
GTB		Contributory Health- Capital Project	-	-
Fedility Bank	5030109931	Contributory Health- Overhead Project	-	-
Zenith Bank	1012793650	Islamic Research Centre-Salary Account	1,256	1,256
UBA	1003064825	Islamic Research Centre-Overhead	1,025	1,025
UBA	0002035655	Borno State Preaching- Overhead	1,097	2,604
Zenith Bank	1013833311	Borno State Library Board- Capital Project	100,821	100,822
ECO	3412012031	Borno State Library Board- Overhead Cost	279	279
Zenith Bank	1012792257	Borno State Library Board- Salary	-	-
UBA	1013438389	Scholarship Board- Revenue Account	125,071,747	50,167,682
Zenith Bank	1010480563	Scholarship Board- Foreign Student	2,858,547	18,251,926
Zenith Bank	1010462192	Scholarship Board- Overhead	982,851	115,221



Zenith Bank	10127992299	Scholarship Board- Salaries		-
Access Bank	1233850073	Security Trust Fund - Capital Project	44,202,142	67,697,443
Unity Bank	0045189564	Education Trust Fund- Capital	10,893,678	77,881,120
Zenith Bank	1012792282	Education Trust Fund- Overhead	1,792,787	699,188
Zenith Bank	1227643564	Security Trust Fund - Project	570,525	
Fedility Bank	5030094637	SEMA- Other Accounts		-
Zenith Bank	1016232908	SEMA- Overhead	198,927	
Zenith Bank	1014063690	SEMA- Capital Project	29,888	-
UBA	1003096230	Nomadic Education- Overhead Cost	2,443	463
Unity Bank	0002032678	Local Govt. Pension Board-Other Balances	1,524,700	1,730,597
Unity Bank	0032581098	Local Govt. Pension Board-Salary	542,500	-
Unity Bank	0032581043	Local Govt. Pension Board- Overhead	99	1,545
Unity Bank		Local Govt. Pension Board- Other Account	1,358,975	2,091,687
Zenith Bank	1010456595	Urban Planning and Development- Overhead Cost	289,467	998
Stanbic	0035061181	Agency for CO-RD Decv-Other Balances	20,982,031	2,811,606
Stanbic	37885026	Agency for CO-RD Decv-Other Balances	1,070,386	
Unity Bank	0002036690	College of Nursing-Revenue		7,297,188
ECO	3123005573	College of Nursing-Revenue	4,686,455	-
ECO	4522019886	College of Health Tech-Revenue	624,016	15,051,126
ECO	4523065976	College of Health Tech-Capital	5,115	-
ECO	3122002111	College of Health Tech-Overhead	11,570,805	-
Zenith Bank	1015664582	Agric Mechanize Agency- Capital		20,511
FCMB	1113899010	Agric Mechanize Agency- Overhead		3,680
Unity Bank	0003547043	Kano Park and Market	56,696	118,925
FBN	2031369965	Kashim College of Education - Revenue		-
FBN	2033121323	Kashim College of Education - Overhead		370,166
Zenith Bank	1012793708	Kashim College of Education - Salary		-
UBA	1023431260	Rural Water Supply Agency- Overhead	246,048	575,315
Zenith Bank	1010741437	Rural Water Supply Agency- Capital Project	527,235	527,235
FBN	2033712974	College of Business Studies-Revenue	93,753	93,753
FBN	2019191681	College of Business Studies-Capital	11,636	
FBN	2019148726	College of Business Studies-Overhead	77,997	77,997
Zenith Bank	1012793674	College of Business Studies-Salary	-	-
Zenith Bank	1016729709	Ministry of Transport- Capital Project	7,958	7,958
Zenith Bank	1010462563	Pilgrims Welfare Board-Overhead	17,544,129	14,669,558



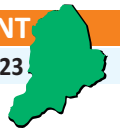
Zenith Bank	1012792488	Pilgrims Welfare Board-Salary		-
Zenith Bank	1012787194	Pilgrims Welfare Board-Capital Projects	687	1,292
Zenith Bank	1014387756	State Primary Healthcare Devt- Overhead Cost	27,643,446	2,246,855
Zenith Bank	1010465014	Borno State Environmental Prot. -Overhead Account	480,113	480,114
Zenith Bank	1012792237	Borno State Environmental Prot. - Salray Account	1,305,041	1,305,041
Zenith Bank	1012198066	Borno State Environmental Prot. - Capital Projects	171,088	171,088
FCMB	7048629010	Borno Express Transport Co. Capital Projects	505,618	140,764
Zenith Bank	1014431855	Borno Express Transport Co. Salary	578,035	6,726,225
Zenith Bank	1014431910	Borno Express Transport Co. Revenue	8,172,676	408,750
Zenith Bank	1012792026	Centre for Prerogative of Mercy- Salary		-
Unity Bank	0002036607	Centre for Prerogative of Mercy- Overhead	50,030	
FBN	2031358837	UIICEST-Overhead	6,769,618	1,057,303
FBN	2039044822	UIICEST-Capital	32,840,408	35,038
Zenith Bank	1012793681	UIICEST-Salary	-	-
FBN	2031358686	UIICEST-Other Balances	-	-
FBN	2031358576	UIICEST-Revenue	-	-
Fidelity Bank	5030043336	College Agriculture- Overhead Account	78,640	78,640
Zenith Bank	1016609238	College Agriculture- Overhead Account	164,019	164,019
HERITAGE BANK	6001351353	College Agriculture- Revenue	36,723	7,643,773
UBA	1022119802	Rural Relectification Board- Capital Projects	325,700	15,391,586
Zenith Bank	1017863475	Rural Relectification Board- Overhead Account	204,897	5,189
Zenith Bank	1012792244	Rural Relectification Board- Overhead Account	11,494	11,494
Zenith Bank	1012329163	Borno Geo Information- Capital Project	57,272,516	57,272,516
UBA	1003114192	Borno Geo Information- Overhead Account	77,766	77,766
Zenith Bank	1012792392	Board of Internal revenue- Salary	-	-
UBA	1014373874	Board of Internal revenue- Revenue	10,420,987	34,645
Zenith Bank	1011368411	Universal Basic education- Capital Account	155,836	72,118
UBA	1001186225	Universal Basic education- Salary Account	158,418,294	-
Zenith Bank	1013835811	Universal Basic education- Salary Account		-
Zenith Bank	1013835827	Universal Basic education- Overhead Account	6,459,861	25,082
FBN		Universal Basic education- Other Balances	2,489,483	2,489,483
		Universal Basic education- Other Balances	-	-
Zenith Bank	1013562024	Borno State Hotel-Revenue	-	-



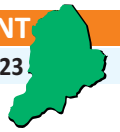
Zenith Bank	1012792440	Borno State Radio Television-Salary	-	-
Zenith Bank	1011967388	Borno State Radio Television-Reveue	717	717
Access Bank	0041557231	Borno State Radio Television-Capital	109,653	-
GTB	0026252338	Borno State Radio Television- Overhead	711,711	749
Zenith Bank	1012311483	Ministry of Youth Empowerment- Capital	8,449,884	8,449,884
Zenith Bank	1013344279	Ministry of Youth Empowerment- Overhead	1,773	1,773
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	62,843,857	1,033,274
Unity Bank	0025951983	Ramat Polytechnic- Revenue	83,737	83,737
FBN	2032335152	Ramat Polytechnic- Revenue	4,535,229	289,840
Fidelity Bank	5030029949	Ramat Polytechnic- Revenue	8,939,313	320,026
FBN	2003362907	Monday Market Company- Capital	13,789,042	66,521
Zenith Bank	1013232701	Monday Market Company- Revenue	6,925	6,925
FBN	2001555972	Agency for Mass Literacy- Overhead	599	599
HERITAGE BANK	6001391519	Agency for Mass Literacy- Revenue	599	599
Zenith Bank	1214660239	Agency for Mass Literacy- Overhead	88,650	288,780
Zenith Bank	1012792251	Agency for Mass Literacy- Salary	-	-
Zenith Bank	1218623742	Agency for Mass Literacy- Capital	100,401	1,313
Unity Bank	0002035954	Borno Wire Industry- Overhead	50,202	50,202
Zenith Bank	1012792811	Local Govt Service Commission- Salary	-	-
Unity Bank	0002040389	Local Govt Service Commission- Overhead	44,877	173,354
Zenith Bank	1012329871	Local Govt Service Commission- Overhead	173,354	173,354
Unity Bank	0000859084	Borno State afforestation- Overhead	-	-
Zenith Bank	1212912082	Borno State afforestation- Overhead	602	602
Zenith Bank	1010377098	Min. Local and Chieftaincy Affairs-Overhead	5,107,230	1,460,373
FBN	2034882760	Min. Local and Chieftaincy Affairs-Capital	1,830,781	1,830,781
Sterling Bank	0076513269	Bureau of Public Procurement- Capital	44,032	5,948
Zenith Bank	1012867681	Council for Arts and Culture- Overhead	-	13
Sterling Bank	0019999794	Civil Service Commission- Capital	3,705	-
Sterling Bank	0005064851	Civil Service Commission- Overhead	-	-



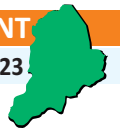
Zenith Bank	1010435046	Government House	110,984	110,984
Zenith Bank	1010554587	Governor's Office - Overhead	46,413,200	43,355,536
Zenith Bank	1012213123	Governor's Office - Capital	1,007,868	1,468,842
Zenith Bank	1012202947	Governor's Office - Overhead	18,052	18,052
Zenith Bank	1017097360	Governor's Office - Capital	8,176	8,176
Zenith Bank	1012793643	Borno Agricultural Devt Programe - Salary	-	-
Zenith Bank	1014691327	Borno Agricultural Devt Programe- Capital	5,540,944	2,938
UBA	1003096223	Borno Agricultural Devt Programe- Overhead	26,390	11,420
Zenith Bank	1012792419	Borno Supply Company- Salary	-	-
Zenith Bank	1217487653	Borno Supply Company- Overhead	3,729	3,729
Zenith Bank	1012813523	NEITAL FACTORY NIG LTD- Overhead	56	1,717
Fidelity Bank	4010207922	NEITAL FACTORY NIG LTD- Capital	1,209,200	3,296,611
Access Bank	1403319274	Min. of Finance - Project account	603,807	603,807
Zenith Bank	1017039513	Min. of Finance - Project account	226,751	226,751
Zenith Bank	1015005802	Min. of Finance - Project account	4,927,728	4,927,728
Zenith Bank	5070563989	Min. of Finance - Project account	2,580	2,580
Zenith Bank	1018141363	Min. of Finance - Project account	399,866	399,866
Zenith Bank	1213722815	Min. of Finance - Project account	181,865,669	108,547,054
Zenith Bank	1010552167	Min. of Finance - Project account	5,396,616	5,396,616
Zenith Bank	1014944418	Min. of Finance - Project account	51,928,305	51,928,305
Zenith Bank	1010554491	Min. of Finance - Project account	492,435	492,435
Zenith Bank	2013618979	Min. of Finance - Other Balances	6,033,892	6,033,892
Zenith Bank	2013625384	Min. of Finance - Other Balances	36,964,146	36,964,146
Fidelity Bank	4020195781	Borno Investment Company - Project Acct	62,297,410	-
Access Bank	0004928398	Borno Investment Company- Capital	64,774,613	-
Unity Bank	0002043768	Borno Investment Company- overhead	-	-
Keystone		Borno Investment Company- Project	40,167,904	-
Zenith Bank	121892498	Borno State Housing Corporation- Project	334,962	334,962
First Bank	2004512857	Borno State Housing Corporation - Project	172,542	109,660
Zenith Bank	1014063690	Borno State Emergency Management Agency	30,376	30,376
Zenith Bank	1011473540	Borno Investment Company -Capital	-	-
Zenith Bank	1012193449	Borno Investment Company -Overhead	-	-
Zenith Bank	1016609238	Mohamet Lawan College of agriculture- Salary	12,931	-



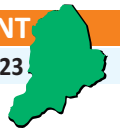
Zenith Bank	1016609238	Mohamet Lawan College of agriculture- Overhead		78,640
Fidelity Bank	5030043336	Mohamet Lawan College of agriculture- Other Acc	2,977,776	7,643,773
UBA	1003064792	Mohammed Goni College of Legal Studies	15,695	174,982
Zenith Bank	1012657499	Road Maintenance Agency-Poject	102,452,923	102,452,923
First Bank	2034747843	Road Maintenance Agency-Overhead	90,584	90,584
Zenith Bank	1013123337	Road Maintenance Agency- Salary	-	-
Fiderity Bank	6060287532	Road Maitenance Agency- Other Accts	3,564,063	3,564,063
UBA	1015360127	Road Maintenance Agency-capital	3,367,568	3,367,568
Zenith Bank	1010741437	Borno State Rural water Supply agency-Capital	218,933	527,235
UBA	1023431260	Borno State Rural water Supply agency-Overhead	246,048	246,048
Zenith Bank	1012792163	Borno State Rural water Supply agency-salary	649	649
Unity Bank	0002035655	Islamic Religious Preaching Board	2,604	2,604
FCMB	1113899010	Borno State Agric. Mech. Authority- Overhead	6,130	3,954
Zenith Bank	1015664584	Borno State Agric. Mech. Authority-Capital	18,063	23,855
Zenith Bank	1012792330	Borno State Agric. Mech. Authority- Salary		-
UBA	1003074819	School for Higher Islamic Studies	13,265	13,265
UBA	1003412661	College of Education- Waka Biu- Overhead	27,013,930	27,013,930
UBA	1000461510	College of Education- Waka Biu -Revenue		-
Keystone	1006921438	College of Education- Waka Biu -Other Balances	23,584,499	14,544,788
Zenith Bank	1012793698	College of Education- Waka Biu -Salary	9,253	9,253
Zenith Bank	1010623805	College of Education- Waka Biu -Other Balances	485,325	-
Keystone	1006921445	College of Education- Waka Biu -Project Account	2,890,111	2,890,111
Zenith Bank	1016487148	Deputy Governor Office (Overhead Cost)	152,507	6,778
Zenith Bank	1016487179	Deputy Governor Office (Capital Account)	2,397	2,397
Zenith Bank	1216603562	Borno State Fertilizer Co.(O/H)	105,213	105,213
FIRST BANK	2020571188	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	7,276,482	7,276,482
UNITY BANK	0001847512	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	2,841,712,497	2,841,712,497
FCMB	5549138013	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	19,491,743,971	11,209,526,289
ACCESS BANK	0004965142	LOCAL GOVERNMENT SERVICE COMMISSION	32,099,647	32,099,647
FCMB	2065615013	RAMAT POLYTECHNIC	132,400,505	132,400,505
ECO-BANK	0400071278	RAMAT POLYTECHNIC	496,375,442	496,375,442
UNITY BANK	0023908220	RAMAT POLYTECHNIC	18,119,201	18,119,201
FIRST BANK	2021873511	RURAL WATER SUPPLY AND SANITATION AGENCY	6,988,360	6,988,360
Zenith Bank	1012567857	BORNO STATE LIAISON OFFICE, ABUJA	5,561,089	5,561,089
Zenith Bank	1213810738	Borno State Traffic Management Agency (Overhead)	2,905	31,253



Zenith Bank	1213810707	Borno State Traffic Management Agency (Capital)	1,329	
Zenith Bank	1217487646	Borno State Supply Company Limited (Capital Account)	(8,741)	(8,741)
ACCESS BANK	1653648065	BORNO STATE SECURITY TRUST FUND (JOINT ALL. COMMITTEE ACT)	9,580,722	140,191,160
Fidelity Bank	5030068861	Borno State Primary Health Care Development Agency	27,059,243	27,059,243
Zenith Bank	1016232908	BORNO STATE EMERGENCY MANAGEMENT AGENCY (OVERHEAD)	11,843	11,843
Zenith Bank	1014063690	BORNO STATE EMERGENCY MANAGEMENT AGENCY (CAPITAL)	30,321	30,321
ZENITH BANK	1219889550	MINISTRY OF ENVIRONMENT (ECOLOGICAL FUND ACCOUNT)	79,706,765	79,706,765
ZENITH BANK	1214345224	BORNO STATE FADAMA (NG-CARES ACCOUNT)	5,071,991	5,071,991
UBA	1003064819	SCHOOL FOR HIGHER ISLAMIC STUDIES (MOGCOLIS) OVERHEAD	8,071	8,071
STERLING BANK	502324344	CAREER GUIDANCE AND COUNSELLING BOARD (OVERHEAD)	961,975	3,280,207
ECO-BANK	2360082732	CAREER GUIDANCE AND COUNSELLING BOARD (CAPITAL)	97,345	97,583
UNITY BANK	0002036607	BORNO STATE ADV COUN ON PRERO	1,173	1,173
ECO-BANK	2362018430	BOSUBEB ETF PROJECT	1,330,055	1,330,055
FIRST BANK	2034610462	BORNO STATE UNIVERSITY	13,319,018	13,319,018
FIRST BANK	2013618931	BORNO STATE GOVT. - 5% SECURITY A/C	13,101,530	13,101,530
FIRST BANK	2027132940	GM DRUGS REVOLVING FUND ACCOUNT	7,046,818	7,046,818
ECOBANK	3122028186	BORNO STATE MDG CGS OVERHEAD COST	157,250,114	157,250,114
Zenith Bank	1010293998	BORNO STATE PILGRIMS WELFARE BOARD	450,713,752	245,181,534
ZENITH BANK	1221949109	BORNO STATE PENSION ACCOUNT	99,080,186	99,080,186
ECOBANK	3123062529	MDG CGS 2014 SPECIAL PROJECT OPS AC	17,030,052	17,030,052
ZENITH BANK	1221949408	BORNO STATE MAIN SALARY ACCOUNT	263,868,327	227,536,282
FIRST BANK	2015261609	BORNO STATE INTERNAL REVENUE SERVICE	191,700	191,700
FIRST BANK	2040609704	BORNO STATE MALARIA IMPACT PROJECT ACCOUNT	61,264	61,264
ECOBANK	3123062512	MDG CGS 2014 SPECIAL PROJECT MAIN AC	11,814,074	11,814,074
FIRST BANK	2014739413	BORNO STATE HOUSING CORPORATION	118,698	35,401
ECOBANK	2360082732	BORNO STATE GUIDANCE AND COUNSELLING BOARD CAPITAL ACCONUT	97,583	97,583
FIRST BANK	2026056526	MIN. FOR LOCAL GOVT. TOMATOES/MANGO PROCESSING FACTORY	5,904,978	5,904,978
FIRST BANK	2003362536	MIN. OF HEALTH UNICEF PROG.	2,389,010	2,389,010
ECOBANK	2362070395	BORNO PROJECT FINANCE MANAGEMENT UNIT	2,166,000	2,166,000
ECOBANK	2360051301	SHEHU GARBAI INTEGRATED QURAN MODEL SCHOOL MAIDUGURI	7,850	7,850
ECOBANK	2360053532	HOSPITALS MANAGEMENT BOARD NON EXPENDABLE ACCOUNT	66,756,704	66,756,704
ACCESS BANK	0004965582	BORNO STATE BOARD OF INTERNAL REVENUE	45	45
ACCESS BANK	0004966194	3% EMIRATE COUNCIL	99,086	99,086



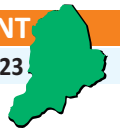
ACCESS BANK	0004966345	JOINT DEV. PROJECT ACCOUNT (MIN. FOR LOCAL GOVT)	29,987	29,987
ACCESS BANK	0004966084	NEPAD BORNO STATE COORDINATING OFFICE	6,908	6,908
ACCESS BANK	0004966235	MAIDUGURI CENTRAL MOSQUE	780,735	780,735
ACCESS BANK	0049843890	MIN OF HOUSING AND RURAL ELECT (PROJECT)	152,992	152,992
ACCESS BANK	0004966369	BORNO SUPPLY COMPANY LIMITED	106,358	106,358
ZENITH BANK	1012790965	BORNO STATE MAIN SALARY ACCOUNT	16,187,699	16,187,699
ZENITH BANK	1012790996	STATE STATUTORY PENSIONS SALARY ACCOUNT	10,331,119	10,331,119
ZENITH BANK	1012790972	OFFICE OF THE ACCOUNTANT GENERAL SALARY ACCOUNT	5,263	5,263
ZENITH BANK	1012791027	OFFICE OF THE SSG SALARY ACCOUNT	66,261	66,261
ZENITH BANK	1012792158	SHARIA COURT OF APPEAL SALARY ACCOUNT	5,621	5,621
ZENITH BANK	1012792189	URBAN PLANNING & DEVELOPMENT BOARD SALARY ACCOUNT	128	128
ZENITH BANK	1012792196	BRNO STATE I/ELECTORAL COMM SAL AC	48,638	48,638
ZENITH BANK	1222897582	COMMITTEE ON FLOOD CONTROL & OTHER RELATED MATTERS	7,314	7,314
ZENITH BANK	1012792275	EL-KANEMI WARRIORS FTB/CLUB SAL AC	41	41
ZENITH BANK	1012792354	NOMADIC EDUCATION SALARY ACCOUNT	43,446	43,446
UBA	1003096230	NOMADIC EDUCATION SALARY - overhead	553	
ZENITH BANK	1013480777	BORNO STATE 2500 HOUSING UNIT PRJT ACC	24,531,649	24,531,649
ZENITH BANK	5070486211	BORNO STATE PHC MOU BASKET FUND ACCT	2,349,680	2,349,680
ZENITH BANK	5070794866	Borno St. Multi-Sec Crisis Recovery (DOLLAR)	1,867,698	1,867,698
ZENITH BANK	1015400500	Borno St. Multi-Sec Crisis Recovery	44,195,326	44,195,326
ZENITH BANK	1013042843	Borno State Govt Sure-P Account	4,989,898	4,989,898
ZENITH BANK	1011424566	20% Local Govt joint Dev. A/C	11,953,035	11,953,035
ZENITH BANK	1014930365	Borno St. Comm & Social Dev. Agency	39,529	39,529
ZENITH BANK	1015301944	Borno St. Comm & Social Dev. Agency	50,518	50,518
ZENITH BANK	1013604067	Borno State Gov. (LG) Police Ref	16	16
ZENITH BANK	1011495191	Interest Earned on 20% LG Joint Dev.	6,485,788	6,485,788
ZENITH BANK	1213722262	Borno St. Ecological Fund (LG)	302,215,819	302,215,819
ZENITH BANK	1220843121	BORNO STATE CONTRIBUTION HEALTCARE MGT	886,571,074	9,636,071



ZENITH BANK	1216487584	KALA BALGE LGA LEGISLATIVE ACCOUNT	14,179	14,179
ZENITH BANK	1011296879	KALA BALGE LGA	76,277	76,277
JAIZ BANK	0005183814	BORNO STATE PILGRIMS WELFARE BOARD HAJJ	9,398,730	9,398,730
FIRST BANK	2031588023	BOSUBE BE PENSION FUND ACCT	1,588,549	1,588,549
ZENTIH BANK	1017018471	BO ST ADOLESCENT GIRLS INI FOR LEARNING	287,842,086	287,842,086
Zenith Bank	1228149829	SANGAYA EDUCATION BOARD	12,053,581	-
JAIZ BANK	10806001	SANGAYA EDUCATION BOARD	5,938,912	-
Zenith Bank	1228176733	SANGAYA EDUCATION BOARD	79,352,541	-
JAIZ BANK	11812193	SANGAYA EDUCATION BOARD	2,758	-
Zenith Bank	1010939937	BOPLAS Industries Limited	188,276	-
UBA	1023912048	BOPLAS Industries Limited	1,128,279	-
Zenith Bank	1228148183	Debt Manangement Office	4,854	-
Zenith Bank	1228148499	Debt Manangement Office	5,663	-
Fidelity Bank	5030131644	Audit Service Commission	39,878	-
Zenith Bank	1228702387	Audit Service Commission	22,312	-
ECO Bank	2362067380	BOPLAS Industries Limited	546,578	-
Zenith Bank	1014387316	State Primary Healthcare Devt- Other Accts(Borno State	110,481,754	327,059,023
E		Other Balances	-	9,463,365,814
		Total	28,654,495,304	27,881,427,064
			51,483,710,834	30,030,605,702

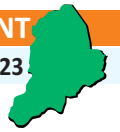


**MUNA COMMUNITY SCHOOL,
JERE LGA**

**NOTE 17 - INVESTMENTS****BORNO STATE GOVERNMENT OF NIGERIA**

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

NOTE	ECONOMIC CODE	DETAILS	2023	2022
			₦	₦
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

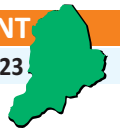


NOTE 18 - STAFF ADVANCES

BORNO STATE GOVERNMENT OF NIGERIA

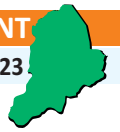
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	ECONOMIC CODE	DETAILS	2023 ₦	2022 ₦
18		ADVANCES		
	31060101	PERSONAL ADVANCES	102,380,185	102,380,185
	31080102	STAFF LOANS	500,000,000	-
			602,380,185	102,380,185



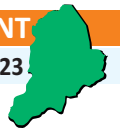
NOTE 19 - LOAN TO OTHER GOVERNMENT ENTITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	ECONOMIC CODE	DETAILS	2023	2022
19		RECOVERIES ANCHOR BORROWERS -RECOVERIES- This represents recoveries from beneficiaries of ANCHOR Borrowers in 2022 which has not been remitted to CBN as at December, 2023	₦ 838,717,757 838,717,757	₦ 838,717,757 838,717,757



NOTE 20 - LOAN TO OTHER GOVERNMENT ENTITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023

NOTE	ECONOMIC CODE	DETAILS	2023	2022
20		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

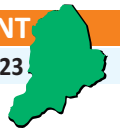


NOTE 21 - OTHER MDAs ASSETS

BORNO STATE GOVERNMENT OF NIGERIA

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

NOTE	ECONOMIC CODE	DETAILS	2023	2022
21			₦	₦
		OTHER MDAs ASSETS		
		ESTIMATED VALUE OF ASSETS ACQUIRED BY MDAS USING DEBTS STOCK FUNDS.	88,267,794,968	70,360,741,904
			88,267,794,968	70,360,741,904

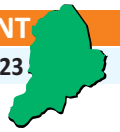


NOTE 22 - LOAN REVOLVING FUND

BORNO STATE GOVERNMENT OF NIGERIA

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

NOTE	ECONOMIC CODE	DETAILS	2023	2022
22			₦	₦
		LOAN REVOLVING FUND		
	46010408	Loan Revolving Fund	162,257,636	162,257,636
			162,257,636	162,257,636



NOTE 23 - HOUSING FUND

BORNO STATE GOVERNMENT OF NIGERIA

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

NOTE	ECONOMIC CODE	DETAILS	2023	2022
23			₦	₦
		HOUSING FUND		
	41030206	HOUSING FUND	988,412,533	988,412,533
			988,412,533	988,412,533

**NOTE 24 - UNMERITED DEDUCTIONS**

BORNO STATE GOVERNMENT OF NIGERIA

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

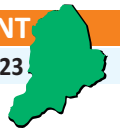
NOTE	ECONOMIC CODE	DETAILS	2023	2022
24		UNREMITTED DEDUCTIONS	₦	₦
	41030216	OVERPAYMENT RECOVERABLE (RECEIPT)	1,000	-
	41030221	BRTV MULTIPURPOSE	8,097,000	0
	41030223	FMBN DUE	268,704,389	0
	41030224	FMBN HOME RENOVATIONS	29,576,598	0
	41030225	ISLAMIC MED. ASSOCIATION	1,524,000	0
	41030231	WOMEN IN COE	745,500	0
			308,648,487	0

**NOTE 25 - SCHEDULE OF DEBT STOCK****BORNO STATE GOVERNMENT OF NIGERIA****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2023**

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 01/01/2023	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2023
			₦	₦	₦	₦
		LOAN SCHEDULE				
25A	14030106	FOREIGN LOAN	5,233,228,833		597,599,492	4,635,629,341
		Total Foreign Loan	5,233,228,833	0	597,599,492	4,635,629,341
25B		INTERNAL LOANS				
	14030101	CBN BUDGET SUPPORT	13,988,811,576		1,178,371,749	12,810,439,827
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)	8,445,614,529		929,448,707	7,516,165,823
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)	6,668,886,456			6,668,886,456
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY	4,031,128,983		760,054,643	3,271,074,340
	14030105	FAMILY HOMES ACCELERATED AGRIC DEVELOPMENT SCHEME	4,588,267,303		600,683,980	3,987,583,323
	14030107		-90,498,724		822,232,751	-912,731,475
	14030108	HEALTH CARE DEDUCTIONS	2,768,028,470		325,029,808	2,442,998,662
	14030109	GRATUITY LOAN-ZENITH BANK	5,421,619,540		3,354,278,073	2,067,341,467
		FAAC purchase of Software Data	-			0
		ECOLOGICAL FUND	-1,270,934,040			-1,270,934,040
		ZENITH BANK- State Human	0	10,000,000,000	4,043,903,803	5,956,096,197
		CBN DCRR FACILITY	5,850,000,000		2,247,560,455	3,602,439,545
		ZENITH BANK SHORT TERM LOAN	-91,366,080			-91,366,080
		CBN BRIDGING LOAN	18,043,082,743			18,043,082,743
		Loan Adjustments				22,766,216,524
		SUB-TOTAL (A)	68,352,640,757	10,000,000,000	14,261,563,969	86,857,293,313
		Grand SUB-TOTAL (Ext and Int)	73,585,869,590	10,000,000,000	14,859,163,460	91,492,922,654

NOTE

i) Opening and Closing balances of outstanding Loans in the sum of ₦73,585,869,590 and ₦91,492,922,654 respectively were disclosed in the Statement 2 (Statement of Assets and Liabilities) of the Financial Statements even though the State is still on Cash Basis of Accounting. All Assets and Liabilities of the State shall be recognised in the Accounts as the State Government is making efforts to migrate to Accrual Basis of Accounting in 2024. ii) Total amount of Loans received during the year amounted to ₦10,000,000,000 while Loan Repayment amounted to ₦14,859,163,460 iii) The Closing outstanding balance of Loans and Liabilities of the State is currently being reconciled by DMO and Office of Accountant General



NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 01/01/2023	Payments during the year	Balance C/Forward 31/12/2023
			₦	₦	₦
26		LIABILITY SCHEDULE			
		CONTRACTORS ARREARS	4,597,211,066	518,588,124	4,078,622,942
		PENSION AND GRATUITIES ARREARS	6,687,555,221	3,735,349,733	2,952,205,488
		SALARY AND OTHER STAFF CLAIMS	316,273,101	68,802,196	247,470,905
		GRAND TOTAL	11,601,039,388	4,322,740,053	7,278,299,335

