

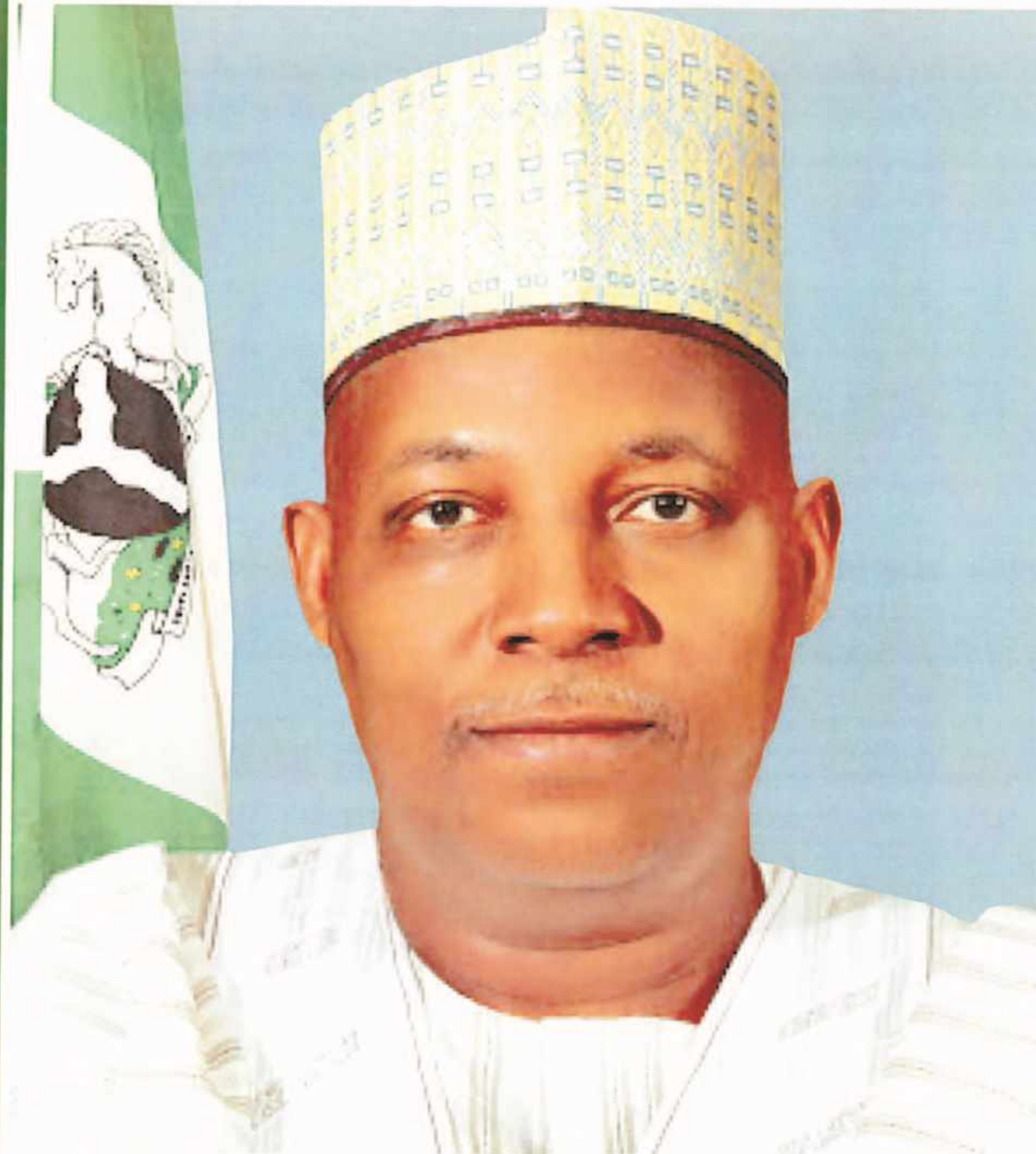


BORNO STATE GOVERNMENT

FINANCIAL STATEMENTS

2016



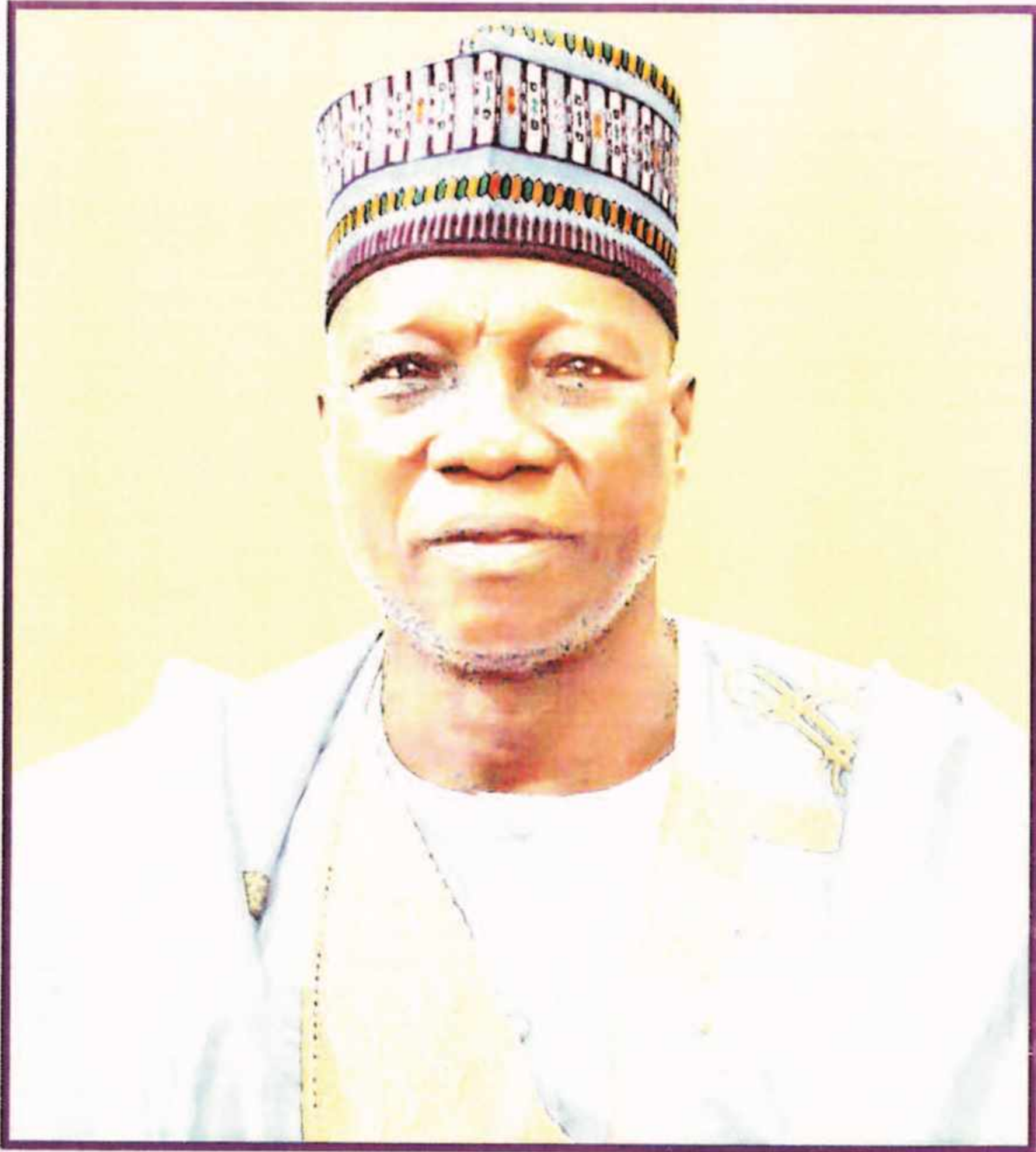


HIS EXCELLENCY
HON. KASHIM SHETTIMA
EXECUTIVE GOVERNOR, BORNO STATE



HIS EXCELLENCY
ALH. USMAN MAMMAN DURKWA
DEPUTY GOVERNOR, BORNO STATE





ALH. MOHAMMED KAUJI, FCPA, FCE
 HONORABLE COMMISSIONER
 MINISTRY OF FINANCE, BUDGET AND PLANNING





ALH. ZANNA ALI GARGA
PERMANENT SECRETARY, MINISTRY OF FINANCE





ALH. MOHAMMED ABBA SANDA, FCNA
ACCOUNTANT GENERAL



TREASURY MANAGEMENT TEAM



BUNU BUKAR
DIRECTOR, EXPENDITURE CONTROL



ABDULLAHI MOHAMMED FCNA, ACIT
DIRECTOR, TREASURY OPERATIONS



ABBAS MOHAMMED CPA, FC, FCE
DIRECTOR INSPECTORATE & INTERNAL AUDIT



MALLIM AUDU MARAMA
DIRECTOR, COMPUTER & FINAL ACCOUNTS



MOHAMMED IBRAHIM KAUMI
DEPUTY DIRECTOR, COMPUTER



SHEHU YAKUBU GANA
DEPUTY DIRECTOR, CBC



AISHATU IBRAHIM MUHAMMED
DIRECTOR, STATE SALARIES

TABLE OF CONTENTS

1.	Profiles	2
2.	About Borno	10
3.	Responsibility for the Financial Statements	11
4.	Accounting Policies	12
5.	Statements of Opinion of the Auditor General	14
6.	Statement by the Accountant General	16
7.	Financial Highlights	17
8.	Total Revenue Performance	18
9.	Recurrent Expenditure Performance	19
10.	Capital Expenditure Performance by Sector	20
11.	Total Expenditure Performance	21
12.	Projects	22
13.	Statement No. 1	24
14.	Projects	27
15.	Statement No. 2	28
16.	Statement No. 3	30
17.	Projects	33
18.	Statement No. 4	34
19.	Notes to the Financial Statements	35
20.	Projects	43
21.	Note to the Financial Statements	44
22.	Projects	51
23.	Note to the Financial Statements	52
24.	Projects	55
25.	Note to the Financial Statements	56
26.	Projects	61
27.	Note to the Financial Statements	62
28.	Projects	71
29.	Note to the Financial Statements	72
30.	Statement of Capital Expenditure by Main Functions	75
31.	Statement of Capital Expenditure by Programme	76
32.	Statement of Overhead Cost Expenditure by Functions	77
33.	Statement of Overhead Cost Expenditure by Programme	78
33.	Projects	79

ABOUT BORNO

Borno state is located at the north-eastern corner of the country and occupies an area of 69,436 sq 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 1,000 mm.

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 Dam, 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.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements 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 they comply with the General Accepted Accounting Principles (GAAP).

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

I confirm that the Financial Statements reflect the financial position and operations of the State Government as at December 31, 2016. The Accountant General accepts responsibility for the integrity of this Financial Statements and their compliance with the Finance (Control and Management) Act 1958 as amended.



Mohammed Abba Sanda, FCNA
Accountant-General
BORNO STATE, NIGERIA

ACCOUNTING POLICIES

1. Financial Accounting and Reporting Framework:

The financial reporting framework of the Borno State Government is anchored on the Cash Basis of International Public Sector Accounting Standards (IPSAS). The standards integrate budget performance reporting to the financial statements. The accounting principles governing financial reporting are in accordance with the national chart of accounts and detailed accounting procedures in the Government Financial Regulations.

The Financial Statements have been prepared on the basis of the Nigerian Format of the General Purpose Financial Statements (GPFS) governed by the International Public Sector Accounting Standards (IPSAS). The Financial Statements presented are:

- **Statement – 1:** Statement of Cash Flow
- **Statement – 2:** Statement of Assets and Liabilities
- **Statement – 3:** Statement of Consolidated Revenue Fund (CRF)
- **Statement – 4:** Statement of Capital Development Fund (CDF)

2. Accounting Convention and Basis of Preparation:

The Financial Statements have been prepared in line with

the Nigerian Format of Cash Basis IPSAS. The cash basis of accounting recognises transactions and events only when cash is received or paid by the entity.

3. Inflation:

No Adjustment has been made to reflect the impact of specific changes in the general price level on the Financial Statements.

4. Depreciation:

Non-Current Assets were written off in the year of purchase in accordance with the cash basis of accounting.

5. Public Debt:

Public Debt comprises of foreign borrowings, internal loans from banks, lending agencies, commercial institutions and amounts owed in respect of non-cash assistance provided by third parties.

6. Investments:

Investments are stated at lower of cost and market value. Incomes from investments are recognized when cash is received into the Consolidated Revenue Fund.

7. Employee Benefits:

This represents funded retirement benefits payable by the state government. The liabilities for retirement benefits are not recognised in the financial statements, in accordance with the Cash Basis of Accounting.

ACCOUNTING POLICIES

8. Budget and Reporting Period:

The budget and reporting period of these Financial Statements is 01/01/2016 to 31/12/2016 i.e. 2016 Fiscal Year.

9. Reporting Currency:

The reporting currency of the Financial Statements is the Nigerian Naira. Transactions in foreign currencies are converted to Naira at the rate prevailing at the time of transaction. Balances in foreign currencies are translated at the exchange rate ruling at the date of the Statements of Assets and Liabilities. And the Central Bank of Nigeria rates as at 31st December 2016 were as follows:

USD @ N305.50 GBP @ N375.18 EURO @ N323.00

10. Revenue Recognition:

Revenue is recognized only when cash is received. It is recognized on a gross basis and any related costs are recorded separately.

11. Recognition of Expenditure:

Expenditure is recognized when cash is paid.

12. Statement of Compliance:

The Financial Statements comply with the Nigerian Format of General Purpose Financial Statement.

STATEMENT OF OPINION OF THE AUDITOR GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2016

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended), I have examined the Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31st December, 2016.

Basis of Opinion

The audit was conducted in conformity with the Public Sector Auditing Standards and in accordance with the Audit Law (Chapter 15) of Borno State of Nigeria, 1994.

Proper returns have been rendered by Ministries, Departments and Agencies in compliance with the Public Finance (Control and Management) Laws 1958 (as Amended).

I have obtained the information and explanations necessary that I required for the discharge of my responsibility.

Opinion

In compliance with Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended), the Financial Statements are in order.

In my opinion, I certify that the Financial Statements Numbers 1, 2,3, and 4 together with their related Notes/Schedules show a true and fair view of the state of affairs of the Government of Borno State as at 31st December, 2016



ALh. Shettima Bukar, FCPA, FCNA
Auditor General, Borno State.



BORNO STATE GOVERNMENT STATEMENT BY THE ACCOUNTANT GENERAL

I have the pleasure to present the Audited Financial Statements of the Borno State Government for the year ended 31st December, 2016 together with the Auditor General's Certificate thereon.

The Financial Statements of Borno State Government for the financial year 2016 have been prepared in accordance with the International Public Sector Accounting Standard (IPSAS). This basis of accounting makes financial statements presentation more user friendly and meets stakeholders' expectations. The report contains government performance according to programmes and functions to meet stakeholders' information needs.

The 2016 fiscal year was still hard for the people and the state government. The adverse impact of the insurgency on the State's economic activities was persistent, leading to low Internally Generated Revenue (IGR). The national economy did not perform any better than the previous year, especially as statutory allocation recorded a downturn. However, the State maintained prompt payment of staff salaries throughout the year.



Mohammed Abba Sanda, FCNA
Accountant-General
BORNO STATE, NIGERIA

FINANCIAL HIGHLIGHTS FOR 2016 FINANCIAL YEAR

The 2016 Budget Size was N169,396,440,312. This comprises of Capital Expenditure Estimate of N106,937,444,050 and Recurrent Expenditure Estimate of N62,458,996,262. The Capital Expenditure Estimate represented 63.13 per cent of the Budget Size while Recurrent Expenditure Estimate was 36.87 per cent.

The financial highlights of the State for 2016 are:

Particulars	Actual 2016 N	Final Budget 2016 N	Budget Performance for the Year %
Revenue:			
Internally Generated Revenue (IGR)	3,368,918,041	59,738,513,957	6
FAAC: Statutory Allocation	53,595,690,823	95,502,801,506	56
Other Capital Receipts	616,671,026	7,644,291,479	8
Aids & Grants	420,576,131	6,260,154,863	7
Capital Receipts: FGN Bailout Loans	22,762,265,646		
Opening Balance		250,678,507	0
Total	80,764,121,667	169,396,440,312	48
Expenditure:			
Recurrent Expenditure	46,412,844,574	62,458,996,262	74
Capital Expenditure	35,806,343,986	106,937,444,050	33
Total	82,219,188,560	169,396,440,312	49

TOTAL REVENUE PERFORMANCE

Table 1. Total Revenue Performance

REVENUE	Budget 2016	Actual 2016	% Budget Performance
Internally Generated Revenue (IGR)	59,738,513,957	3,368,918,041	5.64
FAAC: Statutory Allocation	95,502,801,506	53,595,690,823	56.12
Capital Receipts	7,644,291,479	23,378,936,672	305.84
Aids & Grants	6,260,154,863	420,576,131	6.72
Total	169,145,761,805	80,764,121,667	47.75

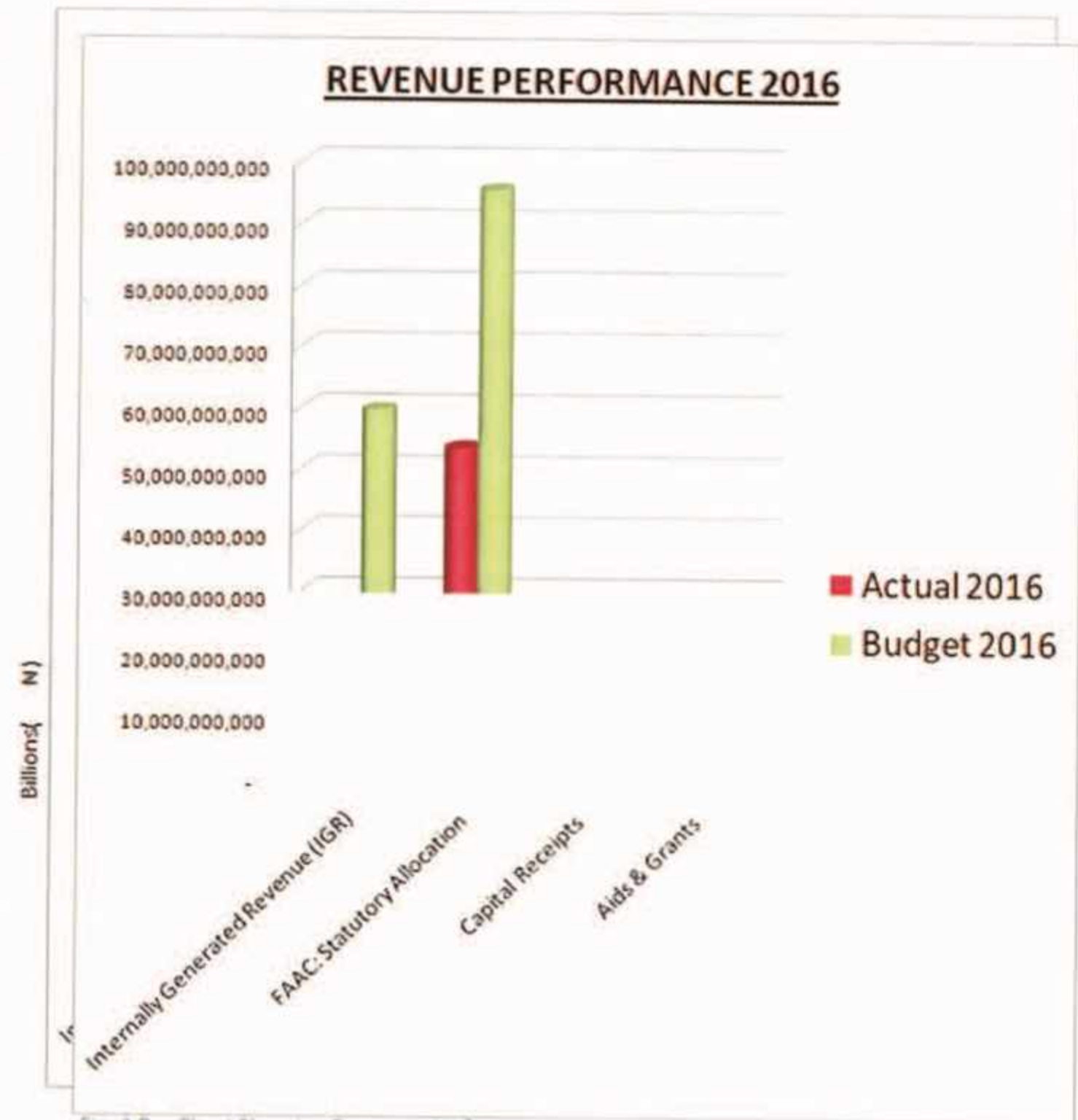
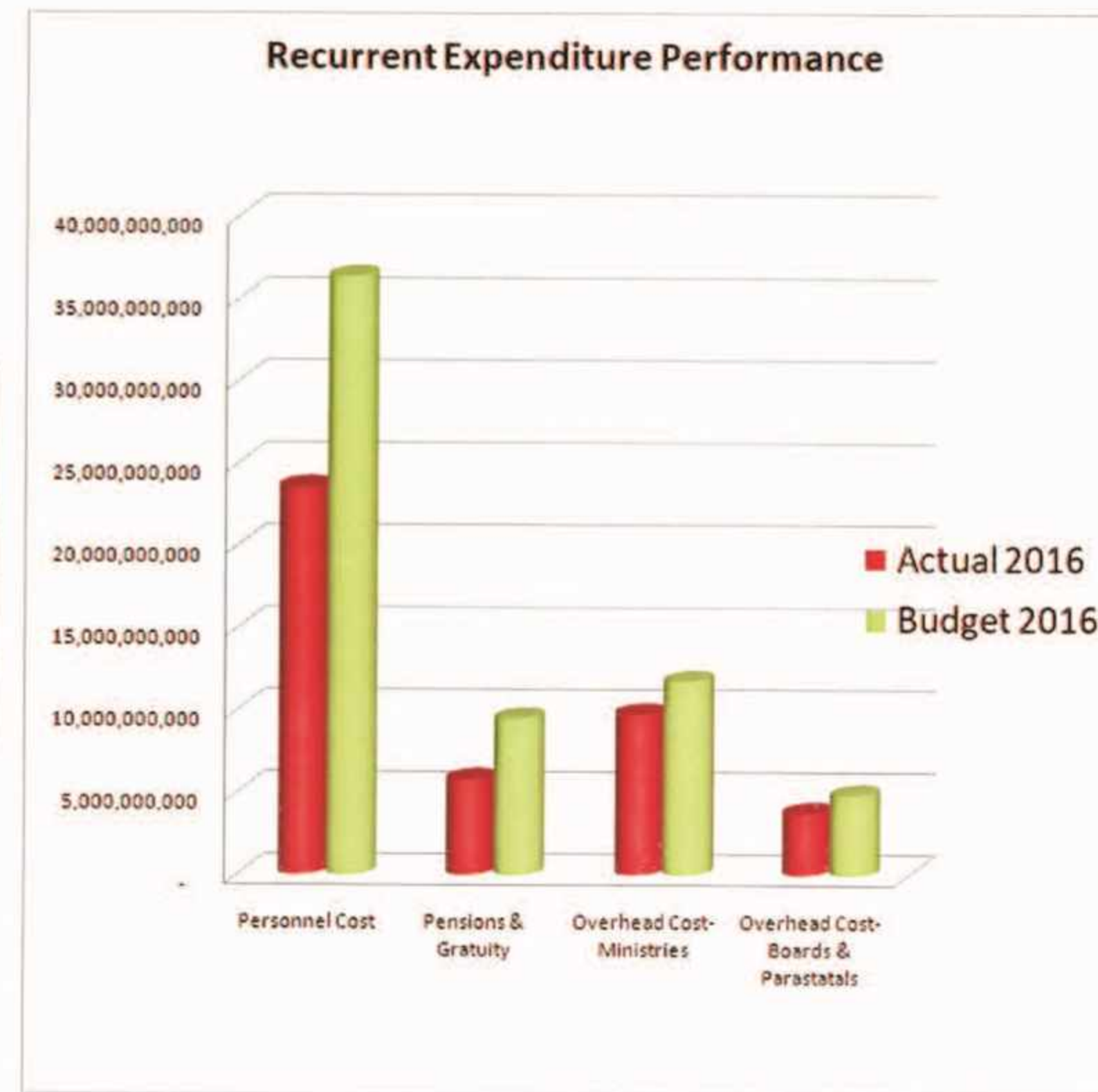


Fig. 1 Bar Chart Showing Revenue Performance

RECURRENT EXPENDITURE PERFORMANCE

Table 2. Recurrent Expenditure Performance

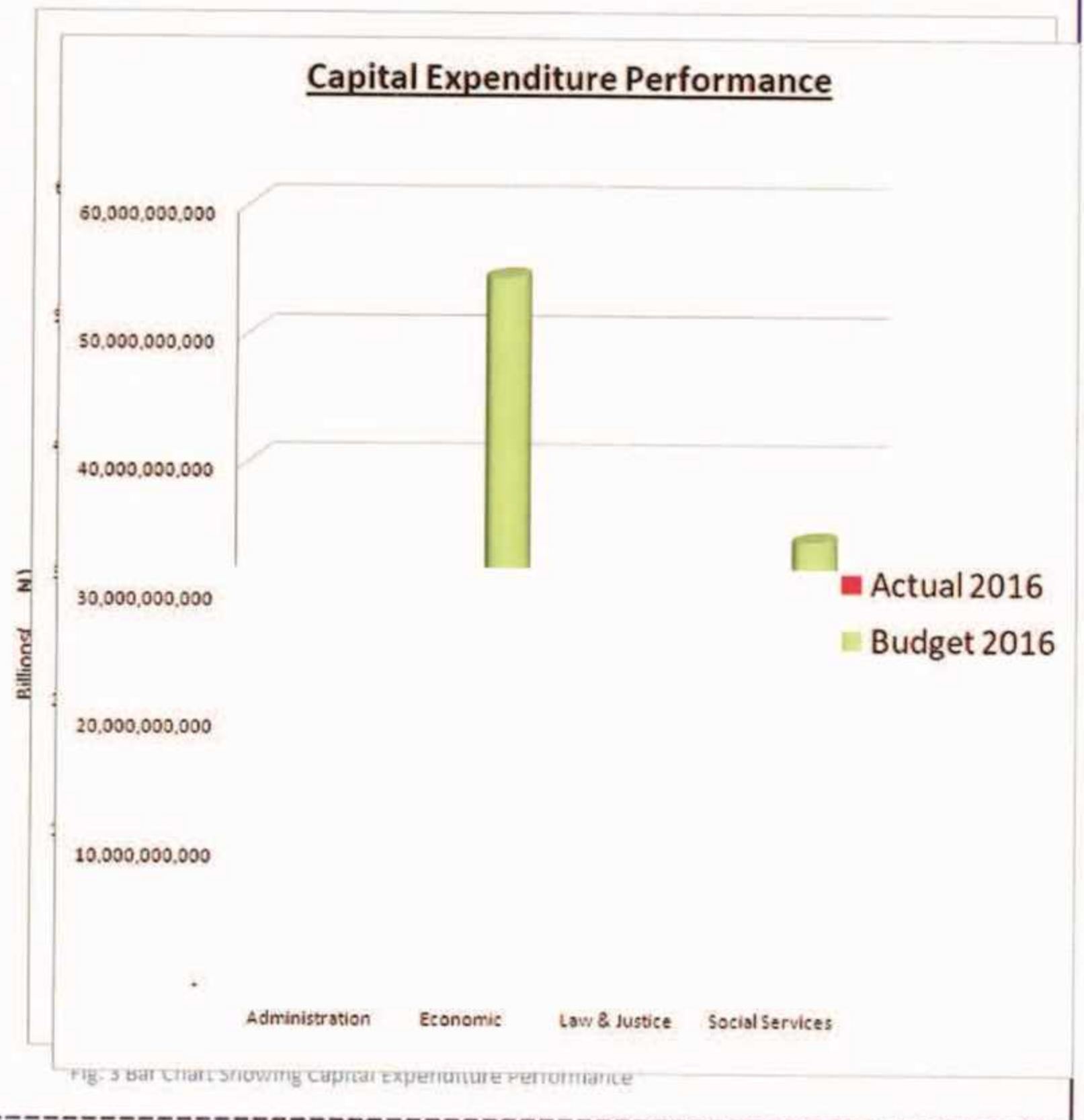
DESCRIPTION	Budget 2016	Actual 2016	% Budget Performance
Personnel Cost	36,329,991,131	23,572,157,340	64.88
Pensions & Gratuity	9,487,909,202	5,802,186,065	61.15
Overhead Cost-Ministries	11,765,799,151	9,748,906,766	82.86
Overhead Cost-Boards & Parastatals	4,875,296,777	3,770,568,273	77.34
Other Recurrent Payment/Expenditure	-	3,519,026,129	-
Total	62,458,996,261	46,412,844,573	74.31



CAPITAL EXPENDITURE PERFORMANCE BY SECTOR

Table 3. Capital Expenditure Performance By Sector

SECTOR	Budget 2016	Actual 2016	% Budget Performance
Administration	17,490,456,448	3,139,249,049	17.95
Economic	54,415,702,657	23,343,692,312	42.90
Law & Justice	1,125,277,921	117,540,000	10.45
Social Services	33,906,007,024	9,205,862,625	27.15
Total	106,937,444,050	35,806,343,986	33.48



TOTAL EXPENDITURE PERFORMANCE

Table 4. Total Expenditure Performance

EXPENDITURE	Budget 2016	Actual 2016	% Budget Performance
Recurrent	62,458,996,261	46,412,844,573	74.31
Capital	106,937,444,050	35,806,343,986	33.48
Total	169,396,440,311	82,219,188,559	48.54

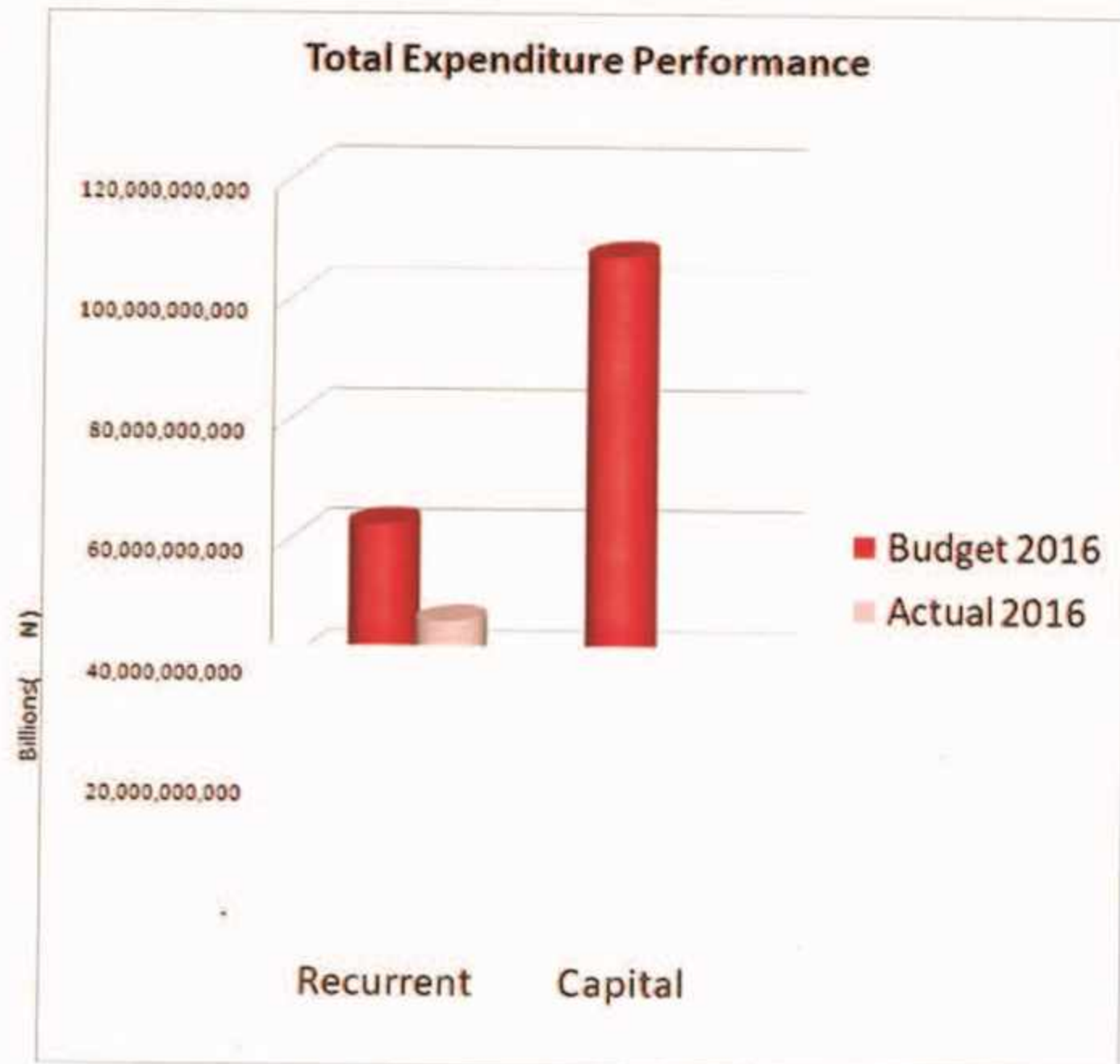


Fig. 4 Bar Chart Showing Total Expenditure Performance





STATEMENT NO. 1

BORNO STATE GOVERNMENT OF NIGERIA STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2016

ORIGINAL BUDGET 2016		NOTES	2016	2015
N	Cash Flow from Statutory Government Revenue		N	N
66,391,732,106	Statutory Allocations: FAAC	1	25,571,573,728	35,042,454,739
16,900,000,000	Statutory Allocations: Excess Crude Oil	1	-	158,622,721
	Share of FAAC - Non-Oil Excess Revenue	1	-	3,020,328,063
	Foreign Exchange Gain Allocation		3,235,219,062	1,876,918,085
	Excess PPT		1,962,461,548	-
	Refund of Paris Club Loan Over Deduction		13,654,138,849	-
	Solid Minerals	1	76,373,322	-
	Recovery Bank Charges		25,902,531	-
12,211,069,400	Value Added Tax Allocation	1	9,070,021,783	8,679,926,903
95,502,801,506	Total Cash Flow from Statutory Government Revenue		53,595,690,823	48,778,250,511
	Cash Flow from Independent Government Revenue			
6,528,287,500	Direct Taxes	2	2,198,283,411	2,057,904,617
169,233,750	Licences	2	65,528,854	179,018,524
2,628,928,473	Fees	2	59,635,606	69,413,278
19,449,203	Fines	2	1,500,000	9,195,351
4,232,777,992	Sales	2	104,962,286	5,643,800
5,115,926,723	Earnings	2	32,270,000	-
102,434,378	Sales/Rent of Government Building:	2	-	55,800,000
53,604,653	Sales/Rent on Land and Others:	2	-	
551,250,000	Investment Income	2	-	-
4,270,526,128	Interest Earned	2	-	10,933,150
6,556,438,490	Revenue from Boards and Parastatals		353,847,148	
30,228,857,290	Total Cash Flow from Independent Government Revenue		2,816,027,305	2,387,908,720

STATEMENT NO. 1

ORIGINAL BUDGET 2016		NOTES	2016	2015
	Cash Flow from Other Revenue Sources of Government			
	Other Revenue Sources of the State Government	3	325,715,726	76,094,412
11,517,000,781	Other Recurrent Receipts (Special Fund)	3	196,675,010	58,300,000
	Donations to the State		30,500,000	
5,998,703	Arrears of Revenue			
11,522,999,484	Total Cash Flow from Other Government Revenue Sources		552,890,736	134,394,412
137,254,658,278	Total Operating Cash Flow from All Government Revenue Sources		56,964,608,864	51,300,553,643
	Less: Cash Flow from Recurrent Government Services			
36,329,991,131	Personal Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	4	23,572,157,340	27,452,805,804
9,487,909,202	Pension & Gratuity (Funded Benefits)	5	5,802,186,065	5,010,690,347
11,765,799,151	Overhead Costs Expenditure	6	9,748,906,766	10,359,442,021
4,875,296,777	Subvention to Boards & Parastatals - Overhead Cost	7	3,770,568,273	1,759,753,242
	Other Operating Activities			
62,458,996,261	Total Cash Flow from Recurrent Government Services		42,893,818,445	44,582,691,413
74,795,662,017	Net Cash Flow from Government Operating Activities		14,070,790,420	6,717,862,230
	Less: Cash Flows from Acquisition of Non-Current Assets, Construction & Other Capital Projects:			
17,490,456,448	Capital Expenditure: Administrative Sector:	12	3,139,249,049	2,270,181,516
54,415,702,657	Capital Expenditure: Economic Sector:	12	23,343,692,312	5,285,122,622
1,125,277,921	Capital Expenditure: Law and Justice Sector:	12	117,540,000	3,090,020
33,906,007,024	Capital Expenditure: Social Service Sector:	12	9,205,862,625	6,878,237,540
106,937,444,050	Total Cash Flows from Acquisition of Non-Current Assets, Construction & Other Capital Projects:		35,806,343,986	14,436,631,698

STATEMENT NO. 1

ORIGINAL BUDGET 2016		NOTES	2016	2015
	Cash Flows from Financing Activities:			
-	Capital Receipts	9	22,762,265,646	17,680,080,000
6,260,154,863	Proceed from Aids and Grants	10	420,576,131	650,812,072
7,644,291,479	Other Capital Receipts	11	616,671,026	334,889,928
	Repayment of External Loans (Including Servicing)	1A	(159,935,059)	(143,040,877)
	Repayment of Internal Loans (Including Servicing)	1A	(3,357,386,427)	(391,550,894)
	Proceeds from Other Government Funds	19	233,749,702	1,750,000,000
	FAAC Refund of Loan Deduction		-	69,099,673
17,986,657,182	Current Domestic Grant			-
21,850,008,390	Total Cash Flow from Financing Activities:		20,515,941,019	19,950,289,902
(10,291,773,643)	Net Cash Flow before Changes in Cash & Cash Equivalent		(1,219,612,547)	12,231,520,434
	Movement in Other Cash Equivalent Accounts:			
	Net (Increase)/Decrease in Investments & Advances:	16	(4,444,582)	6,965,692
	Net Increase/(Decrease) in Deposits:	20	1,202,964,812	(295,229,609)
	Total Cashflow from Other Cash Equivalents Accounts		1,198,520,230	(288,263,917)
(10,291,773,643)	Net Cash for the Year		(21,092,317)	11,943,256,517
250,678,507	Cash & Its Equivalent as at 1st January		16,770,620,143	4,827,363,626
0	Cash & Its Equivalent as at 31st December	14	16,749,527,826	16,770,620,143
	Cash & Bank Balances (including Cash in Transit)	14	16,749,527,826	16,770,620,143



STATEMENT NO. 2

BORNO STATE GOVERNMENT OF NIGERIA STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2016

ASSETS:-	NOTES	2016	2015
Liquid Assets:-		N	N
Cash Held by AG:			
Treasury Account Bank Balances	14	14,507,608,770	16,005,495,125
Cash held by Ministries, Departments & Agencies:- Overhead Costs A/c	14	45,525,489	72,246,193
Cash held by Ministries, Departments & Agencies:- Capital A/c	14	2,162,436,148	292,078,797
Cash Balances of Trust & Other Funds	14	33,957,419	36,697,358
Cash in Transit (Recurrent & Capital)	14		364,102,670
TOTAL LIQUID ASSETS		16,749,527,826	16,770,620,143
Investment and Other Cash Assets:			
State Government Investments	15	89,853,003	89,853,003
Staff Loans & Advances	16	100,328,908	95,884,326
TOTAL INVESTMENT AND OTHER CASH ASSETS		190,181,911	185,737,329
TOTAL ASSETS		<u>16,939,709,737</u>	<u>16,956,357,472</u>

STATEMENT NO. 2

PUBLIC FUNDS & LIABILITIES:-	NOTES	2016	2015
PUBLIC FUNDS		N	N
Consolidated Revenue Fund:		11,881,023,345	5,126,294,242
Capital Development Fund:		2,940,649,294	9,947,480,477
Trust & Other Public Fund:	19	2,118,037,098	1,882,582,752
PUBLIC FUNDS & LIABILITIES:-		<u>16,939,709,737</u>	<u>16,956,357,472</u>

STATEMENT NO. 3

BORNO STATE GOVERNMENT OF NIGERIA STATEMENT OF CONSOLIDATED REVENUE FUND (CRF) FOR THE YEAR ENDED 31ST DECEMBER, 2016

ACTUAL PREVIOUS YEAR 2015		NOTES	ACTUAL YEAR 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE ON FINAL BUDGET
N			N	N	N	N
4,059,270,260	Opening Balance		5,126,294,242			(5,126,294,242)
						0
	ADD: REVENUE					0
35,042,454,739	Statutory Allocation: FAAC	1	25,571,573,728	66,391,732,107	66,391,732,106	40,820,158,379
158,622,721	Statutory Allocation: Excess Crude Oil	1		16,900,000,000	16,900,000,000	16,900,000,000
3,020,328,063	Statutory Allocation: Non-Oil Excess Revenue	1				0
-	Excess PPT	1	1,962,461,548			(1,962,461,548)
1,876,918,085	Share of Federal Account Allocation - Exchange Gain		3,235,219,062			(3,235,219,062)
	Refund of Paris Club Loan Over Deduction		13,654,138,849			(13,654,138,849)
	Solid Minerals	1	76,373,322			(76,373,322)
	Recovery Bank Charges		25,902,531			(25,902,531)
8,679,926,903	Value Added Tax Allocation	1	9,070,021,783	12,211,069,400	12,211,069,401	3,141,047,617
48,778,250,511	Sub-Total - Statutory Allocation		53,595,690,823	95,502,801,506	95,502,801,506	41,907,110,683
2,057,904,617	Direct Taxes	2	2,198,283,411	6,528,287,500	6,528,287,500	4,330,004,089
179,018,524	Licences	2	65,528,854	169,233,750	169,233,750	103,704,896
69,413,278	Fees:	2	59,635,606	2,628,928,473	2,628,928,473	2,569,292,867
9,195,351	Fines	2	1,500,000	19,449,203	19,449,203	17,949,203
5,643,800	Sales	2	104,962,286	4,232,777,992	4,232,777,992	4,127,815,706
	Earnings:	2	32,270,000	5,115,926,723	5,115,926,723	5,083,656,723

STATEMENT NO. 3

ACTUAL PREVIOUS YEAR 2015		NOTES	ACTUAL YEAR 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE ON FINAL BUDGET
55,800,000	Sales/Rent of Government Building:	2	-	102,434,378	102,434,378	102,434,378
	Sales/Rent on Land and Others:	2	-	53,604,653	53,604,653	53,604,653
	Investment Income	2	-	551,250,000	551,250,000	551,250,000
10,933,150	Interest Earned	2	-	4,270,526,128	4,270,526,128	4,270,526,128
	Boards & Parastatals		353,847,148	6,556,438,490	6,556,438,490	6,202,591,342
2,387,908,720	Sub-Total-Independent Revenue		2,816,027,305	30,228,857,290	30,228,857,290	27,412,829,985
	Revenue from Other Sources:					
50,000,000	Donations	3	30,500,000			(30,500,000)
58,300,000	Other Recurrent Receipts (Special Fund)	3	196,675,010	11,517,000,781	11,517,000,781	11,320,325,771
26,094,412	Other Receipts by MDAs	3	325,715,726			(325,715,726)
	Current Domestic Grant			17,986,657,182	17,986,657,182	7,945,562,048
	Arrears of Revenue			5,998,703	5,998,703	5,998,703
	Deposit Receipts		1,202,964,812			(1,202,964,812)
107,908,366	Transfers/Repayment					0
69,099,673	FAAC Refund of Loan Deduction					0
311,402,451	Total Other Government Revenue		1,755,855,548	29,509,656,666	29,509,656,666	27,753,801,118
55,536,831,942	TOTAL REVENUE:		63,293,867,918	155,241,315,462	155,241,315,462	91,947,447,544

STATEMENT NO. 3

ACTUAL PREVIOUS YEAR 2015		NOTES	ACTUAL YEAR 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE ON FINAL BUDGET
	LESS: RECURRENT EXPENDITURE					
27,452,805,804	Personal Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	4	23,572,157,340	36,329,991,131	40,678,482,296	12,757,833,791
5,010,690,347	Pension & Gratuity	5	5,802,186,065	9,487,909,202	9,487,909,202	3,685,723,137
10,359,442,021	Overhead Cost Expenditure	6	9,748,906,766	11,765,799,151	10,539,662,460	2,016,892,385
1,759,753,242	Subvention to Parastatals: Overhead Cost	7	3,770,568,273	4,875,296,777	1,752,942,303	1,104,728,504
44,582,691,413	Sub-Total		42,893,818,445	62,458,996,261	62,458,996,262	19,565,177,817
	OTHER RECURRENT PAYMENTS/EXPENDITURE:					
143,040,877	Repayment of External Loans (Including Servicing)	1A	159,935,059			(159,935,059)
391,550,894	Repayment of Internal Loans (Including Servicing)	1A	3,357,386,427			(3,357,386,427)
(1,975,093)	Other Operating Activities		1,704,643			(1,704,643)
295,229,609	Repayments: Deposit Liabilities					
827,846,287	Sub-Total		3,519,026,129			(3,519,026,129)
45,410,537,700	TOTAL EXPENDITURE:		46,412,844,574	62,458,996,261	62,458,996,262	16,046,151,688
10,126,294,242	OPERATING BALANCE:		16,881,023,345	92,782,319,201	92,782,319,201	75,901,295,856
	APPROPRIATIONS/TRANSFERS:					
5,000,000,000	Transfer to Capital Development Fund (CDF)		5,000,000,000	92,782,319,201	92,782,319,201	87,782,319,201
5,126,294,242	Closing Balance:		11,881,023,345	0	0	(11,881,023,345)



STATEMENT NO. 4

BORNO STATE GOVERNMENT OF NIGERIA STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF) FOR THE YEAR ENDED 31ST DECEMBER, 2016

ACTUAL PREVIOUS YEAR 2015		NOTES	ACTUAL 2016	FINAL BUDGET 2016	INITIAL/ORIGINAL BUDGET 2016	VARIANCE
N			N	N	N	N
718,330,175	Opening Balance		9,947,480,477	250,678,507	250,678,507	(9,696,801,970)
	ADD: REVENUE					
5,000,000,000	Transfer from Consolidated Revenue Fund:	8	5,000,000,000	92,782,319,201	92,782,319,201	87,782,319,201
17,680,080,000	Capital Receipts	9	22,762,265,646			(22,762,265,646)
650,812,072	Aids and Grants	10	420,576,131	6,260,154,863	6,260,154,863	5,839,578,732
334,889,928	Other Capital Receipts	11	616,671,026	7,644,291,479	7,644,291,479	7,027,620,453
23,665,782,000	Sub-Total Revenue		28,799,512,803	106,686,765,543	106,686,765,543	77,887,252,740
24,384,112,175	TOTAL REVENUE AVAILABLE:		38,746,993,280	106,937,444,050	106,937,444,050	68,190,450,770
	LESS: CAPITAL EXPENDITURE					
2,270,181,516	Capital Expenditure: Administrative Sector	12	3,139,249,049	17,127,883,486	17,490,456,448	13,988,634,437
5,285,122,622	Capital Expenditure: Economic Sector	12	23,343,692,312	54,778,275,619	54,415,702,658	31,434,583,307
3,090,020	Capital Expenditure: Law and Justices	12	117,540,000	1,125,277,921	1,125,277,920	1,007,737,921
6,878,237,540	Capital Expenditure: Social Service Sector	12	9,205,862,625	33,906,007,024	33,906,007,024	24,700,144,399
14,436,631,698	TOTAL CAPITAL EXPENDITURE:		35,806,343,986	106,937,444,050	106,937,444,050	71,131,100,064
9,947,480,477	CLOSING BALANCE		2,940,649,294	-	-	(2,940,649,294)

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER, 2016

NOTE											
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)										
IA	2016						2015				
	MONTH	NET RECEIPT	DEDUCTION AS SOURCE - FOREIGN LOAN REPAYMENT	DEDUCTION AS SOURCE - FGN BAILOUT LOANS REPAYMENT	DEDUCTION AT SOURCE - FGN EXCESS CRUDE BACKED LOAN	EXCESS CRUDE OIL	TOTAL	NET RECEIPT	DEDUCTION AT SOURCE - LOAN REPAYMENT	DEDUCTED AT SOURCE - FGN BAILOUT LOANS REPAYMENT	TOTAL
		N	N	N	N	N	N	N	N	N	N
	JANUARY	2,245,004,021	11,553,061	195,775,447	-	-	2,452,332,529	3,654,491,640	8,855,581	-	3,663,347,221
	FEBRUARY	2,075,687,014	13,114,791	195,775,447	-	-	2,284,577,252	3,220,923,660	8,855,581	-	3,229,779,241
	MARCH	1,904,979,060	13,114,791	195,775,447	-	-	2,113,869,298	3,087,534,525	13,512,882	-	3,101,047,407
	APRIL	1,673,492,773	13,114,791	-	126,675,774	257,384,941	2,070,668,279	2,493,130,920	13,512,882	-	2,506,643,802
	MAY	1,668,934,254	-	-	-	-	1,668,934,254	2,182,078,788	13,512,882	-	2,195,591,670
	JUNE	1,411,575,233	13,114,791	323,690,910	126,675,774	-	1,875,056,708	2,509,261,591	13,512,882	-	2,522,774,473
	JULY	2,780,538,854	13,114,791	450,366,684	-	-	3,244,020,329	3,624,725,659	13,512,882	-	3,638,238,541
	AUGUST	1,683,811,956	13,114,791	450,366,684	-	-	2,147,293,431	3,347,213,828	11,553,061	-	3,358,766,889
	SEPTEMBER	2,140,810,120	17,423,313	196,395,292	126,675,774	-	2,481,304,499	2,790,696,004	11,553,061	-	2,802,249,065
	OCTOBER	1,659,554,951	17,423,313	196,395,292	126,675,774	-	2,000,049,330	2,503,530,879	11,553,061	-	2,515,083,940
	NOVEMBER	1,266,084,567	17,423,313	196,395,292	126,675,774	-	1,606,578,946	2,983,304,919	11,553,061	195,775,447	3,190,633,427
	DECEMBER	1,286,394,495	17,423,313	196,395,292	126,675,774	-	1,626,888,874	2,110,970,555	11,553,061	195,775,447	2,318,299,063
	TOTAL	21,796,867,298	159,935,059	2,597,331,787	760,054,644	257,384,941	25,571,573,729	34,507,862,968	143,040,877	391,550,894	35,042,454,739

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

1B	OTHER STATUTORY ALLOCATION										
	2016						2015				
	A	B	D	E	F	G	A	B	C	D	
MONTH	Exchange Gain	Solid Minerals	Excess PPT	Recovery Bank Charges	Value Added TAX	Refund of Paris Club Loan Over deduction Refund	Exchange Gain	Non-Oil Excess Revenue	Share of Excess Crude Oil A/c	Value Added Tax Allocation	
	N	N	N	N	N		N	N	N	N	
JANUARY	33,483,696	-	-	-	684,630,574		80,361,089		119,055,039	812,876,176	
FEBRUARY	26,452,788	-	-	-	768,985,891		413,748,669		39,567,682	710,476,076	
MARCH	26,927,604	-	-	-	733,303,458		426,513,572		-	647,806,142	
APRIL	22,325,714	-	-	-	715,246,781		255,372,746		-	791,705,073	
MAY	18,858,826	-	-	13,880,582	720,264,475		188,786,714		-	832,604,087	
JUNE	20,001,406	-	-	-	716,023,940		237,939,383		-	628,115,511	
JULY	661,340,327	76,373,322	-	-	741,788,242		49,242,072	3,020,328,063	-	720,964,688	
AUGUST	846,663,565	-	382,083,972	12,021,949	740,165,877		50,782,301		-	831,373,932	
SEPTEMBER	662,130,260	-	266,577,259	-	836,800,752		38,173,445		-	689,729,845	
OCTOBER	324,256,855	-	482,780,620	-	754,900,240		40,421,965		-	625,640,157	
NOVEMBER	289,656,027	-	831,019,697	-	821,612,881		57,465,702		-	688,689,517	
DECEMBER	303,121,994	-	-	-	836,298,672	13,654,138,850	38,110,427		-	699,945,699	
TOTAL	3,235,219,062	76,373,322	1,962,461,548	25,902,531	9,070,021,783	13,654,138,850	1,876,918,085	3,020,328,063	158,622,721	8,679,926,903	

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2016**

NOTE	Details	Ref. Note	Actual 2016	Budget 2016
1	A- Share of Statutory Allocation from FAAC:-		N	N
	Net Share of Statutory Allocation from FAAC	1A	22,054,252,238	
	Add :Deduction at Source for Loan Repayment	1A	159,935,059	
	Add : Other Deductions at Source - Bailout Loan	1A	<u>3,357,386,431</u>	
			25,571,573,728	66,391,732,106
	Share of Statutory Allocation - Other Agencies			
	Share of Federal Account Allocation -Excess PPT	IB	1,962,461,548	
	Share of Federal Account Allocation - Solid Minerals	IB	76,373,322	
	Share of Federal Account Allocation - Recovery Bank Charges	IB	25,902,531	
	Share of Federal Account Allocation - Exchange Gain	IB	3,235,219,062	
	Share of Federal Account Allocation - Excess Crude	1A	-	16,900,000,000
	Refund of Paris Club Loan Overdeduction	IB	13,654,138,850	
	Total FAAC Allocation to State Govt		44,525,669,041	
	B. Value Added Tax			
	Share of Value Added Tax (VAT)	IB	<u>9,070,021,783</u>	<u>12,211,069,400</u>
			<u>53,595,690,824</u>	<u>95,502,801,506</u>
2	Internally Generated Revenue (Independent Revenue)			
	Direct Taxes		2,198,283,411	6,528,287,500

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2016**

	Total -Direct Taxes		2,198,283,411	6,528,287,500
	Licences			
	State Internal Revenue Service		65,528,854	169,233,750
	Ministry of Animal & Fisheries Development			
	Ministry of Poverty Alleviation & Youth Empowerment			
	Ministry of Home Affairs, Information, & Culture			
	Ministry of Environment			
	Ministry of Health			
	Total Licence		65,528,854	169,233,750
	Fees			
	State Internal Revenue Service		30,209,575	102,205,000
	Ministry of Finance and Economic Development			60,637,500
	Ministry of Lands & Survey		13,377,426	649,369,193
	Ministry of Works & Transport			1,295,726,250
	Ministry of Agriculture & Natural Resources			1,378,125
	Ministry of Animal & Fisheries Development		3,887,500	20,279,385
	Ministry of Education		9,998,830	127,446,795
	Ministry of Poverty Alleviation & Youth Empowerment			12,330,360
	Ministry of Trade, Investment, & Tourism		1,162,250	16,537,500
	Ministry of Justice		1,000,025	279,380,115

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Ref. Note	Actual 2016	Budget 2016
Office of the Auditor General			165,375
Ministry of Home Affairs, Information, & Culture			1,157,625
Ministry of Water Resources			2,315,250
Ministry of Environment			60,000,000
Total Fees		59,635,606	2,628,928,473
Fines			
State Internal Revenue Service			11,576,250
Ministry of Finance and Economic Development			5,998,703
Ministry of Education			
Ministry of Justice		1,500,000	1,874,250
Total Fines		1,500,000	19,449,203
Sales			
Ministry of Finance and Economic Development		-	1,686,856,973
Ministry of Budget & Planning		-	305,393
Ministry of Lands & Survey		23,350,000	12,522,195
Ministry of Agriculture & Natural Resources		41,200,000	1,215,428,778
Ministry of Women Affairs & Social Development		-	1,653,750
Ministry of Poverty Alleviation & Youth Empowerment		25,000,000	850,854,375
Ministry of Trade, Investment, & Tourism		-	306,584,120
Judicial Service Commission		-	30,870
Governor's Office		-	2,437,628
Ministry of Home Affairs, Information, & Culture		-	25,418,138
Head of Service		-	4,279,740
Civil Service Commission		-	98,123

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2016**

		Ref. Note	Actual 2016	Budget 2016
Local Government Service Commission			-	11,025
Ministry of Urban & Rural Water Supply			15,412,286	54,408,375
Ministry of Environment			-	3,588,638
Ministry of Health			-	5,347,125
Ministry of Housing & Rural Electrification			0	60,637,500
Auditor General for Local Government			-	
Ministry for Local Government & Chieftaincy Affairs			-	2,315,246
Total Sales			104,962,286	4,232,777,992
Earnings				
Ministry of Works & Transport				823,000,000
Ministry of Agriculture & Natural Resources			10,000,000	3,289,860
Ministry of Trade, Investment, & Tourism			22,270,000	19,110,735
Ministry of Finance and Economic Development				
Ministry of Justice				
Local Government Service Commission				
Local Government Pensions Board				
Total Earnings			32,270,000	845,400,595
Sales/Rent of Government Buildings				
Ministry of Finance and Economic Development				28,143,518
Ministry of Lands & Survey				13,891,500
Ministry of Housing & Rural Electrification				60,034,433

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2016**

	Ref. Note	Actual 2016	Budget 2016
Ministry of Poverty Alleviation & Youth Empowerment			
Governor's Office			364,928
Total Sales/Rent of Government Buildings		-	102,434,379
Sale/Rent on Lands and Others:			
Ministry of Finance and Economic Development			53,604,653
		-	53,604,653
Investment Income			
Ministry of Finance and Economic Development			551,250,000
Total Investment Income		-	551,250,000
Interest Earned			
Ministry of Finance and Economic Development			4,270,526,128
Total Interest Earned		-	4,270,526,128
Revenue from Boards & Parastatal		353,847,148	6,556,438,490
Total Revenue from Boards & Parastatal		353,847,148	6,556,438,490
Total Tax & Non Tax Revenue		<u>2,816,027,305</u>	<u>25,958,331,163</u>
3 Other Independent Revenues			
Donations for Relief Fund			
Other Receipts from MDAs		325,715,726	
Total Other Revenue Sources		325,715,726	0

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2016**

		Ref. Note	Actual 2016	Budget 2016
	Total Internally Generated Revenue (Independent Revenue)			
3	Recurrent Receipt from Other Government Funds			
	Receipts from Other Government Fund		196,675,010	
			196,675,010	0
3	Other Revenue Sources			
	Ministry of Finance and Economic Development			154,350,000
	Ministry of Justice			243,967,125
	Local Government Service Commission			396,000,000
	Local Government Pension Board			25,798,500
	Office of the Auditor General for Local Government			323,555,085
	Ministry for Local Government & Emirate Affairs			1,026,721,255
	Current Domestic Grant			
	Donations to the State		30,500,000	
	Total Other Revenue Sources		30,500,000	2,170,391,965
	Total Internal Revenue		<u>3,368,918,041</u>	<u>28,128,723,128</u>



BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

NOTE	Details				
4	Personnel Emoluments for Ministries, Departments & Agencies (MDAs)	Actual 2016	Final Budget 2016	Original Budget 2016	Variance on Final Budget
		N	N	N	N
	ADMINISTRATIVE SECTOR				
	Government House	153,092,173	234,773,400	234,773,400	81,681,227
	Office of the Deputy Governor		0	0	0
	Monitoring and Special Duties		0	0	0
	Youth Employment and Support Operations		0	0	0
	Office of the Secretary to the State Government	204,244,826	206,591,056	156,591,056	2,346,230
	Office of the Head of Service	106,186,188	110,608,443	110,608,443	4,422,255
	Establishment Department	15,801,667	37,705,524	37,705,524	21,903,857
	Pension Department	8,559,706	10,144,410	10,144,410	1,584,704
	Project Monitoring and Special Duties		13,958,904	13,958,904	13,958,904
	Cabinet and Council Affairs		18,452,090	18,452,090	18,452,090
	Liaison Office, Lagos		17,792,421	17,792,421	17,792,421
	Liaison Office, Abuja/Kaduna		33,738,540	33,738,540	33,738,540
	Parastatals Department		15,273,276	15,273,276	15,273,276
	Borno State House Of Assembly Service Commission	35,837,335	70,147,819	70,147,819	34,310,484
	Borno State Independent Electoral Commission	24,925,798	77,875,368	77,875,368	52,949,570

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Actual 2016	Final Budget 2016	Original Budget 2016	Variance
Office of the Auditor General	102,867,872	130,457,439	130,457,439	27,589,567
Civil Service Commission	55,639,810	107,717,956	107,717,956	52,078,146
Local Government Service Commission	32,002,010	75,188,382	75,188,382	41,186,372
Borno State House of Assembly	221,143,574	341,299,400	341,299,400	120,155,826
Local Government Audit Department	80,974,958	118,296,795	118,296,795	37,321,837
Min. of Home Affairs, Information & Culture	295,325,349	300,150,742	215,150,742	4,825,393
Ministry of Inter Governmental Affairs and Special Duties	5,426,754	39,496,032	39,496,032	34,069,278
Ministry of Monitoring and Special Project	0	0	0	0
Personnel Cost Subvention to Boards & Parastatals	514,914,007	518,709,661	653,709,661	3,795,654
Sub-Total Administrative Sector	1,856,942,027	2,478,377,658	2,478,377,658	621,435,631
ECONOMIC SECTOR				
Ministry of Agriculture and Nat. Resources	529,905,191	642,172,365	642,172,365	112,267,174
Ministry of Trade, Investment and Tourism	113,909,045	161,818,155	161,818,155	47,909,100
Ministry of Finance (Hqtrs)	472,955,870	493,423,208	193,423,208	20,467,338
Office of the Accountant General	30,933,345	532,420,365	532,420,365	501,487,020
Ministry of Housing and Rural Electrification	37,849,627	83,224,452	83,224,452	45,374,825
Ministry of Water Resources		616,926,912	616,926,912	616,926,912
Ministry of Works and Transport	477,527,671	569,405,535	569,405,535	91,877,864
Ministry of Lands and Survey	239,353,611	360,413,685	360,413,685	121,060,074
Ministry of Budget and Planning	142,793,042	258,947,291	258,947,291	116,154,249
Ministry of Animal Resources and Fisheries Development	591,977,283	603,478,717	533,478,717	11,501,434

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Actual 2016	Final Budget 2016	Original Budget 2016	Variance
Ministry of Transportation and Energy		0	0	0
Ministry of Reconstruction, Rehabilitation and Resettle.		14,057,640	14,057,640	14,057,640
Personnel Cost Subvention to Boards & Parastatals	1,990,653,527	2,622,217,926	2,992,217,926	631,564,399
Sub-Total Economic Sector	4,627,858,213	6,958,506,251	6,958,506,251	2,330,648,038
LAW & JUSTICE SECTOR				
Ministry of Justice	212,649,160	213,775,225	188,775,225	1,126,065
High Court of Justice	445,073,953	453,210,664	323,210,664	8,136,711
Area Courts	225,340,682	229,378,285	219,378,285	4,037,603
Sharia Court of Appeal	52,789,583	59,993,136	59,993,136	7,203,553
Judicial Service Commission	24,229,940	39,841,302	39,841,302	15,611,362
Personnel Cost Subvention to Boards & Parastatals	578,434,963	618,404,761	783,404,761	39,969,798
Sub-Total Law & Justice Sector	1,538,518,281	1,614,603,373	1,614,603,373	76,085,092
SOCIAL SECTOR				
Ministry of Women Affairs & Soc. Dev	146,187,855	160,653,672	160,653,672	14,465,817
Ministry of Sports Development	38,414,625	58,554,477	58,554,477	20,139,852
Ministry for Religious Affairs and Special Education	51,005,000	84,308,814	84,308,814	33,303,814
Ministry of Environment	258,654,337	311,916,663	311,916,663	53,262,326
Ministry for Local Government & Emirate Affairs	58,754,951	84,764,040	84,764,040	26,009,089
Ministry of Poverty Alleviation & Youth Empowerment	130,726,253	232,830,045	232,830,045	102,103,792
Ministry of Health	905,486,586	941,521,608	941,521,608	36,035,022

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

		Actual 2016	Final Budget 2016	Original Budget 2016	Variance
	Ministry of Education	211,207,279	401,408,352	401,408,352	190,201,073
	Ministry of Higher Education	31,860,961	45,615,471	45,615,471	13,754,510
	Personnel Cost Subvention to Boards & Parastatals	13,716,540,972	22,956,930,708	27,305,421,873	9,240,389,735
	Sub-Total Social Sector	15,548,838,819	25,278,503,850	29,626,995,015	9,729,665,031
	Grand Total Personnel Emolument (including Personnel Cost Subvention to Boards & Parastatals)	23,572,157,340	36,329,991,131	40,678,482,296	12,757,833,791
5	Funded Staff Benefits:				
	Pension	5,177,467,940	6,086,722,583	6,086,722,583	909,254,643
	Gratuity	624,718,125	3,401,186,619	3,401,186,619	2,776,468,494
	Total	<u>5,802,186,065</u>	<u>9,487,909,202</u>	<u>9,487,909,202</u>	<u>3,685,723,137</u>
	Total Personnel Emolument	<u>29,374,343,405</u>	<u>45,817,900,333</u>	<u>50,166,391,498</u>	<u>16,443,556,928</u>

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

NOTE					
6	Overhead Cost Expenditure for Ministries, Departments & Agencies (MDAs)	Actual 2016	Final Budget 2016	Original Budget 2016	Variance
			N	N	N
	ADMINISTRATIVE SECTOR				
	Government House	3,865,195,835	3,884,235,325	4,055,579,853	19,039,49
	Office of the Deputy Governor	68,937,000	73,400,118	102,055,590	4,463,11
	Monitoring and Special Duties		4,970,073	34,970,073	4,970,07
	Youth Employment and Support Operations		18,742,500	18,742,500	18,742,50
	Office of the Secretary to the State Government	312,893,251	320,809,747	55,067,388	7,916,49
	Office of the Head of Service	522,182,871	526,182,979	76,182,979	4,000,10
	Establishment Department	75,255	15,288,452	15,288,452	15,213,19
	Pension Department	75,000	6,377,732	6,377,732	6,302,73
	Project Monitoring and Special Duties		7,682,283	7,682,283	7,682,28
	Cabinet and Council Affairs	11,743,610	19,772,802	19,772,802	8,029,19
	Liaison Office, Lagos		6,363,882	6,363,882	6,363,88
	Liaison Office, Abuja/Kaduna	88,110,850	91,460,126	26,460,126	3,349,27
	Parastatals Department	25,000	4,690,980	4,690,980	4,665,98
	Borno State House of Assembly Service Commission		8,657,891	48,657,891	8,657,89
	Borno State Independent Electoral Commission		33,321,171	33,321,171	33,321,17

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Actual 2016	Final Budget 2016	Original Budget 2016	Variance
Office of the Auditor General	721,070	15,087,530	40,087,530	14,366,460
Civil Service Commission	450,465	18,502,596	18,502,596	18,052,131
Local Government Service Commission	48,050	5,613,111	5,613,111	5,565,061
Borno State House of Assembly	1,814,489,000	1,818,890,000	794,579,337	4,401,000
Local Government Audit Department		5,652,519	35,652,519	5,652,519
Min. of Home Affairs, Information & Culture	9,039,240	21,063,503	136,063,503	12,024,263
Ministry of Inter Governmental Affairs and Special Duties	151,912,658	155,905,762	55,905,762	3,993,104
Sub-Total Administrative Sector	6,845,899,155	7,062,671,082	5,597,618,060	216,771,927
ECONOMIC SECTOR				
Ministry of Agriculture and Nat. Resources	14,077,306	35,774,919	35,774,919	21,697,613
Ministry of Trade, Investment and Tourism	42,119,043	43,954,606	24,954,606	1,835,563
Ministry of Finance Finance (Hqtrs)	162,471,817	249,083,571	594,825,930	86,611,754
Office of the Accountant General	80,135,884	80,671,713	40,087,530	535,829
Ministry of Housing and Rural Electrification	4,595,966	14,237,010	34,237,010	9,641,044
Ministry of Water Resources	8,172,205	36,810,285	36,810,285	28,638,080
Ministry of Works and Transport	7,409,020	173,352,218	173,352,218	165,943,198
Ministry of Lands and Survey	1,592,640	19,737,459	19,737,459	18,144,819
Ministry of Budget and Planning	69,369,400	180,918,206	180,918,206	111,548,806
Ministry of Animal Resources and Fisheries Development	5,030,826	65,132,865	65,132,865	60,102,039
Ministry of Reconstruction, Rehabilitation and Resettlement	21,818,010	72,652,356	72,652,356	50,834,346
Sub-Total Economic Sector	416,792,117	972,325,208	1,278,483,384	555,533,091

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Actual 2016	Final Budget 2016	Original Budget 2016	Variance
LAW & JUSTICE SECTOR	N	N	N	N
Ministry of Justice	645,924,082	693,995,908	143,527,905	48,071,820
High Court of Justice	186,673,036	189,349,382	105,464,583	2,676,340
Area Courts		7,759,395	7,759,395	7,759,395
Sharia Court of Appeal	20,142,766	20,170,502	15,955,758	27,730
Judicial Service Commission	1,020,050	1,350,988	5,565,732	330,938
Sub-Total Law & Justice Sector	853,759,934	912,626,175	278,273,373	58,866,240
SOCIAL SECTOR				
Ministry of Women Affairs & Soc. Dev	29,509,599	46,227,547	46,227,547	16,717,948
Ministry of Sports Development	1,647,221	21,872,246	21,872,246	20,225,025
Ministry for Religious Affairs and Special Education	1,118,453,803	1,318,017,661	191,880,970	199,563,858
Ministry of Environment	3,148,713	32,770,050	32,770,050	29,621,337
Ministry for Local Government & Emirate Affairs	81,447,921	364,809,966	2,058,057,614	283,362,040
Ministry of Poverty Alleviation & Youth Empowerment	1,580,598	41,754,669	41,754,669	40,174,071
Ministry of Health	73,972,814	77,445,373	37,445,373	3,472,550
Ministry of Education	312,762,879	603,739,902	643,739,902	290,977,023
Ministry of Higher Education	9,932,012	311,539,273	311,539,273	301,607,261
Sub-Total Social Sector	1,632,455,560	2,818,176,686	3,385,287,643	1,185,721,120
Grand Total	<u>9,748,906,766</u>	<u>11,765,799,151</u>	<u>10,539,662,460</u>	<u>2,016,892,385</u>



BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

NOTE					
7	Overhead Costs Subvention to Boards & Parastatals	Actual Overhead Cost 2016	Final Budget 2016	Original Budget 2016	Variance on Final Budget
	ADMINISTRATIVE SECTOR	N	N	N	N
	HIV/AIDS Programme Development Project		10,712,142	10,712,142	10,712,142
	New Partnership for Africa Dev. (NEPAD)		10,555,572	10,555,572	10,555,572
	Local Government Pension Board		2,377,620	2,377,620	2,377,620
	Borno College of Business and Administrative Studies, Konduga	6,014,460	8,968,395	12,043,395	2,953,935
	Pilgrims Welfare Board	145,500,536	146,500,536	3,451,833	1,000,000
	Informatics Institute		15,477,021	15,477,021	15,477,021
	Borno State Independent Electoral Commission	3,075,000	3,075,000		0
	Borno Radio Television Corporation		54,192,029	59,192,029	54,192,029
	State Emergency Management Agency (SEMA)	41,550,000	361,550,000	41,293,680	320,000,000
	Sub-Total Administrative Sector	196,139,996	613,408,315	155,103,292	417,268,319
	ECONOMIC SECTOR				
	Maiduguri International Hotel		7,746,543	7,746,543	7,746,543
	Maiduguri Kano Motor Park and Market	16,000,000	16,707,488	2,707,488	707,488
	Boplas Industries Limited	432,500	9,240,588	9,240,588	8,808,088
	Soda Ash Company Limited	37,500	6,673,401	6,673,401	6,635,901
	Maiduguri Monday Market. Com.Ltd		2,043,395	12,043,395	2,043,395

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Actual Overhead Cost 2016	Final Budget 2016	Original Budget 2016	Variance on Final Budget
Borno Wire and Nail Company Ltd	22,537,500	23,944,807	4,944,807	1,407,307
Rural Electrification Board		6,673,401	6,673,401	6,673,401
Borno Express Transport Corporation		26,997,354	64,374,903	26,997,354
Borno State Tropical Forest Action Programme		3,017,262	3,017,262	3,017,262
Borno state Housing Corporation		4,137,273	4,137,273	4,137,273
Forest Reserve Management		3,451,833	3,451,833	3,451,833
Borno Investment Company Ltd	11,500,000	14,728,392	14,728,392	3,228,392
Neital Nigeria Limited	75,000	9,675,526	23,675,526	9,600,526
Borno State Agricultural Mechanization Authority	225,000	4,524,975	4,524,975	4,299,975
Borno State Agricultural Development Programme	21,330,000	21,330,000	17,413,389	0
Mohamet Lawan College of Agriculture	16,190,850	18,649,895	13,649,895	2,459,045
Board of Internal Revenue	182,622,498	182,622,498	55,670,580	0
Borno State Urban Plan. & Dev. Board	150,000	8,821,827	8,821,827	8,671,827
Borno Livestock Project		6,673,401	6,673,401	6,673,401
Borno State Afforestation Project	40,000	10,211,099	14,211,099	10,171,099
Borno State Hotels Limited		82,804,063	6,804,063	82,804,063
Borno Supply Company		4,258,296	4,258,296	4,258,296
Road Maintenance Agency	1,317,022,662	1,417,022,662	30,996,882	100,000,000
Borno Fertilizer Company	150,000	150,000		0
Water Supply and Sanitation Agency	65,931,972	67,281,972	5,904,423	1,350,000
Sub-Total Economic Sector	1,654,245,482	1,959,387,951	332,343,642	305,142,469
LAW & JUSTICE SECTOR				
Mohammed Goni College of Legal and Islamic Studies	13,140,957	13,176,356	12,676,356	35,399
School for Higher Islamic Studies	30,000	2,149,654	2,649,654	2,119,654
Council on Prerogative of Mercy	26,250	5,599,188	5,599,188	5,572,938
Sub-Total Law & Justice Sector	13,197,207	20,925,198	20,925,198	7,727,991

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Actual Overhead Cost 2016	Final Budget 2016	Original Budget 2016	Variance on Final Budget
SOCIAL SECTOR				
Hospitals Management Board	44,085,000	59,671,322	764,731,485	15,586,322
Kashim Ibrahim College of Education	19,576,540	55,003,347	55,003,347	35,426,807
Borno State Sports Council	67,500	74,120,697	74,120,697	74,053,197
EL-Kanemi Warriors Football Club	53,075,000	55,540,989	55,540,989	2,465,989
Umar Ibn Ibrahim EL-Kanemi College of Education, Scien.&Tech Bama	18,248,972	18,693,747	12,693,747	444,775
Borno State Board for Quranic and Arabic Education		2,665,974	2,665,974	2,665,974
Borno State Council for Ulama		2,563,974	2,563,974	2,563,974
Ramat Polytechnic	180,000	14,189,679	14,189,679	14,009,679
Islamic Preaching Board	212,500	9,266,034	15,266,034	9,053,534
Borno State Library Board	150,000	10,483,917	10,483,917	10,333,917
Borno State Environmental Protection Agency	60,150,000	185,150,000	19,413,389	125,000,000
College of Education ,Waka Biu	40,672,670	42,043,395	12,043,395	1,370,725
School of Health Technology	26,112,500	30,000,000	0	3,887,500
National Youth Service Corps		0	0	0
Education Endowment Fund	60,000	5,063,688	5,063,688	5,003,688
Agency For Mass Literacy	75,000	6,843,945	6,843,945	6,768,945
Borno State Scholarship Board	11,232,017	12,063,688	5,063,688	831,671
Borno State University		7,189,679	14,189,679	7,189,679
Nomadic Education	30,000	6,581,295	6,581,295	6,551,295
Islamic Research Centre		2,267,307	2,267,307	2,267,307
Borno State Universal Basic Education Board	1,601,926,890	1,601,926,890	85,598,196	0
Primary Health Care Development Agency		16,493,400	16,493,400	16,493,400
Teaching Service Board	21,561,000	24,860,052	24,860,052	3,299,052
Council for Arts and Culture	9,570,000	38,892,294	38,892,294	29,322,294
Sub-Total Social Sector	1,906,985,589	2,281,575,313	1,244,570,171	374,589,724
GRAND TOTAL	3,770,568,273	4,875,296,777	1,752,942,303	1,104,728,504



BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

NOTE	Details				
	Details	Actual 2016	Final Budget 2016	Original Budget 2016	Variance on Final Budget
		N	N	N	N
8	Transfer from Consolidated Revenue Fund	<u>5,000,000,000</u>	<u>92,782,319,201</u>	<u>92,782,319,201</u>	<u>87,782,319,201</u>
		<u>5,000,000,000</u>	<u>92,782,319,201</u>	92,782,319,201	87,782,319,201
9	Capital Receipts:				
	FGN Salaries Bailout Loan II	14,148,265,646			(14,148,265,646)
	FGN Budget Support Loan	<u>8,614,000,000</u>			<u>(8,614,000,000)</u>
		<u>22,762,265,646</u>	0	0	<u>(22,762,265,646)</u>
10	Aids & Grants				
	Aids & Grants from UNICEF - Ministry of Health	<u>420,576,131</u>			<u>(420,576,131)</u>
		<u>420,576,131</u>	0	0	<u>(420,576,131)</u>
11	Other Capital Receipts:				
	Administrative Sector	5,000,000			(5,000,000)
	Economic Sector	580,330,471			(580,330,471)
	Law & Justice Sector	27,000,000			(27,000,000)
	Social Sector	<u>4,340,555</u>			<u>(4,340,555)</u>
	Total	<u>616,671,026</u>		0	<u>(616,671,026)</u>

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

		Actual 2016	Final Budget 2016	Original Budget 2016	Variance on Final Budget
12	Capital Expenditure by MDAs, Boards & Parastatals				
	Administrative Sector				
	Government House	336,587,020	694,420,560	694,420,560	357,833,540
	Office of the Secretary to the State Government	1,573,274,937	6,550,119,000	6,550,119,000	4,976,844,063
	Borno State House of Assembly Service Commission		539,784,000	539,784,000	539,784,000
	Office of the Auditor General		53,978,400	53,978,400	53,978,400
	Civil Service Commission		27,205,114	27,205,114	27,205,114
	Local Government Service Commission		49,680,000	49,680,000	49,680,000
	Borno State House of Assembly		1,600,000,000	1,600,000,000	1,600,000,000
	Local Government Audit Department		243,712,800	243,712,800	243,712,800
	Min. of Home Affairs, Information & Culture	320,315,732	957,762,028	1,775,618,640	637,446,296
	Ministry of Inter Governmental Affairs and Special Duties	570,857,360	671,197,250	215,913,600	100,339,890
	Ministry of Monitoring and Special Project				-
	Capital Grant to Boards & Parastatals	338,214,000	5,740,024,334	5,740,024,334	5,401,810,334
	Sub-Total Administrative Sector	3,139,249,049	17,127,883,486	17,490,456,448	13,988,634,437
	Economic Sector				
	Ministry of Agriculture and Nat. Resources	616,514,964	3,715,656,000	3,715,656,000	3,099,141,036
	Ministry of Trade, Investment and Tourism	2,839,217,997	2,972,833,440	2,610,260,478	133,615,443
	Ministry of Finance (Hqtrs)	1,546,593,000	1,668,597,550	568,597,550	122,004,550
	Ministry of Housing and Rural Electrification	1,596,343,648	3,603,308,400	3,603,308,400	2,006,964,752
	Ministry of Water Resources	1,707,132,613	4,441,809,600	4,441,809,600	2,734,676,987
	Ministry of Works and Transport	10,491,999,944	13,523,560,000	14,623,560,000	3,031,560,056
	Ministry of Lands and Survey	289,502,946	1,838,090,160	1,838,090,160	1,548,587,214
	Ministry of Budget and Planning	18,632,000	975,194,000	975,194,000	956,562,000
	Ministry of Animal Resources and Fisheries Development	445,674,272	1,174,569,984	1,174,569,984	728,895,712
	Ministry of Reconstruction, Rehabilitation and Resettle.	3,568,775,928	11,727,000,000	11,727,000,000	8,158,224,072
	Capital Grant to Boards & Parastatals	223,305,000	9,137,656,485	9,137,656,485	8,914,351,485
	Sub-Total Economic Sector	23,343,692,312	54,778,275,619	54,415,702,657	31,434,583,307

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Actual 2016	Final Budget 2016	Original Budget 2016	Variance on Final Budget
Law & Justice Sector				
Ministry of Justice	117,540,000	684,000,001	684,000,001	566,460,000
Sharia Court of Appeal		236,160,000	236,160,000	236,160,000
Judicial Service Commission		0		-
Capital Grant to Boards & Parastatals		205,117,920	205,117,920	205,117,920
Sub-Total Law & Justice Sector	117,540,000	1,125,277,921	1,125,277,921	1,007,737,921
Social Sector				
Ministry of Women Affairs & Soc. Dev	122,811,150	544,680,000	544,680,000	421,868,850
Ministry of Sports Development	305,890,377	809,676,000	809,676,000	503,785,623
Ministry for Religious Affairs and Special Education	944,460,086	1,910,835,360	1,910,835,360	966,375,274
Ministry of Environment	558,101,766	2,328,556,320	2,328,556,320	1,770,454,554
Ministry for Local Government & Emirate Affairs	124,736,636	529,200,000	529,200,000	404,463,364
Ministry of Poverty Alleviation & Youth Empowerment	1,234,457,869	4,941,200,000	4,941,200,000	3,706,742,131
Ministry of Health	2,433,771,736	3,833,383,583	5,507,722,800	1,399,611,847
Ministry of Education	1,300,291,016	4,719,711,280	4,719,711,280	3,419,420,264
Ministry of Higher Education	1,295,608,319	1,760,704,657	86,365,440	465,096,338
Capital Grant to Boards & Parastatals	885,733,670	12,528,059,824	12,528,059,824	11,642,326,154
Sub-Total Social Sector	9,205,862,625	33,906,007,024	33,906,007,024	24,700,144,399
Grand Total	<u>35,806,343,986</u>	<u>106,937,444,050</u>	<u>106,937,444,050</u>	<u>71,131,100,064</u>
13	Details of Capital Expenditure of Boards & Parastatals (Included in Note 12 Above)			
	Administrative Sector			
		305,892,000	305,892,000	305,892,000
		11,659,333	11,659,333	11,659,333
		102,636,000	102,636,000	102,636,000

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Actual 2016	Final Budget 2016	Original Budget 2016	Variance on Final Budget
Abba Ashigar College of Business & Admin. Studies		273,492,000	273,492,000	273,492,000
Borno Radio Television Corporation	28,214,000	2,886,345,000	2,886,345,000	2,858,131,000
State Emergency Management Agency (SEMA)	310,000,000	2,160,000,000	2,160,000,000	1,850,000,000
Sub-Total Administrative Sector	338,214,000	5,740,024,333	5,740,024,333	5,401,810,333
Economic Sector				
Maiduguri International Hotels Limited		809,676,000	809,676,000	809,676,000
Kano Motor Park and Market		39,600,000	39,600,000	39,600,000
Rural Water Supply & Sanitation Agency		360,000,000	360,000,000	360,000,000
Borno Express Transport Corporation	26,480,000	753,142,085	735,142,085	708,662,085
Borno Investment Company Limited		1,741,212,000	1,741,212,000	1,741,212,000
Borno State Agricultural Mechanisation Scheme		1,349,460,000	1,349,460,000	1,349,460,000
Borno State Agricultural Dev. Programme		374,763,600	374,763,600	374,763,600
Muhammed Lawan College of Agriculture		604,800,000	604,800,000	604,800,000
Borno Road Management Agency	114,825,000	1,539,784,000	1,539,784,000	1,424,959,000
Board of Internal Revenue		153,216,000	153,216,000	153,216,000
Urban Planning & Development Board		377,424,000	377,424,000	377,424,000
Borno State Hotels Limited	82,000,000	863,654,400	863,654,400	781,654,400
Borno Supply Company Limited		188,924,400	188,924,400	188,924,400
Sub-Total Economic Sector	223,305,000	9,137,656,485	9,137,656,485	8,914,351,485
Law & Justice				
Mohammed Goni College of Legal & Islamic Studies		161,935,200	161,935,200	161,935,200
School for Higher Islamic Studies		43,182,720	43,182,720	43,182,720
Sub-Total Law & Justice Sector		205,117,920	205,117,920	205,117,920

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

	Actual 2016	Final Budget 2016	Original Budget 2016	Variance on Final Budget
Social Sector				
Kashim Ibrahim College of Education		215,913,600	215,913,600	215,913,600
Umar Ibn Ibrahim Elkanemi College of Edu. Sci. & Tech.		374,850,000	374,850,000	374,850,000
Ramat Polytechnic Maiduguri	142,871,132	269,892,000	269,892,000	127,020,868
Borno State Library Board		123,120,000	123,120,000	123,120,000
Borno State Environmental Protection Agency	182,510,000	1,721,655,280	1,721,655,280	1,539,145,280
College of Education Waka Biu		215,913,600	215,913,600	215,913,600
Borno State Scholarship Board	376,212,605	609,732,000	609,732,000	233,519,395
Borno State University		2,321,071,200	2,321,071,200	2,321,071,200
State Universal Education Board		2,995,801,200	2,995,801,200	2,995,801,200
Primary Health Care Dev. Agency		3,600,000,000	3,600,000,000	3,600,000,000
Council for Art and Culture		80,110,944	80,110,944	80,110,944
El-Kanemi Warriors	116,950,000	120,000,000	0	3,050,000
State University	67,189,933	75,000,000	0	7,810,067
Sub-Total Social Sector	885,733,670	12,723,059,824	12,528,059,824	11,837,326,154
GRAND TOTAL	1,447,252,670	27,805,858,562	27,610,858,562	27,245,506,020



BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

				2016	2015
NOTE		Details			
14		Summary of Cash & Bank Balances:		N	N
		Treasury Accounts:- [Consolidated Revenue Fund (CRF)]:	A	14,507,608,770	16,005,495,125
		MDAs Cash & Bank Balances - Overhead Costs A/cs	B	45,525,489	72,246,193
		MDAs Cash & Bank Balances - Capital A/cs	C	2,162,436,148	292,078,797
		Other Government Funds - Cash & Bank Balances	D	33,957,419	36,697,358
		Total Cash & Bank Balances		16,749,527,826	16,406,517,473
		Add: Cash in Transit			
		Cash in Transit - Capital A/cs	E	-	362,102,670
		Cash in Transit - Recurrent A/cs	E	-	2,000,000
		Total Cash in Transit		-	364,102,670
		Total Cash & Bank Balances including items in Transit		<u>16,749,527,826</u>	<u>16,770,620,143</u>
A		Consolidated Revenue Fund (CRF) Support Accounts			
	Main Street Bank	Ministry of Trade, Investment & Tourism		151,859	21,285,461
	Eco-bank	BIR - Cattle Fees		17,120	7,530,300
	Eco-bank	BIR - Parastatals Revenue		55,679	55,679
	Fedility Bank	BIR - Ministry of Education		446,737	7,258,487
	Fedility Bank	BIR - Customised Drivers' Licence		1,784,885	24,372,329
	Keystone Bank	BIR - New Drivers' Licence			
	Fedility Bank	BIR - Certificate of Road Worthiness		334,804	5,014,960
	First Bank	Ministry of Lands & Survey		1,222,600	11,197,640
	First Bank	BIR - Withholding Tax		28,771,148	16,607,562
	Zenith Bank	BIR - Withholding Tax		11,189,730	5,910,645

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

			2016	2015
Diamond Bank	BIR - PAYE (Local Government)		9,177,525	50,756,781
Zenith Bank	BIR - Direct Assessment		694,400	926,344
Zenith Bank	BIR - Zonal Offices		13,147	360,000
Zenith Bank	BIR - Maiduguri Revenue Office		109,875	675,600
Zenith Bank	BIR - Bulumkuttu Revenue Office		114,872	123,000
Zenith Bank	BIR - Bolori Revenue Office		72,775	282,000
Zenith Bank	BIR - Custom Revenue Office		76,225	64,700
Zenith Bank	BIR - Non Expendable		42,250,552	58,192
Zenith Bank	BIR - PAYE		112,314,786	150,279,638
Zenith Bank	BIR - National Vehicle Number Plate		6,193,117	26,936,278
Zenith Bank	BIR - Motor Licence Authority		2,679,103	3,699,651
Central Bank of Nigeria	TSA A/c		25,236,136	25,236,136
Access Bank	Borno State Non-Exp. Rev. I		639,675	639,675
Access Bank	Borno State Non-Exp. Rev. II		3,209,902	3,209,902
Ecobank	Non-Expendable Revenue Act.		45,394	45,394
Heritage Bank	Min. of Agric. (Fertilizer 2010)		5,642,460	5,642,460
First Bank	BOSG Disposal of Gov't Quarters		2,778,397	2,778,397
Fidelity Bank	Disposal of Gov't Vehicles		470,746	470,746
United Bank for Africa	Min. of Land & Survey Dev. Levy Act.		8,254,183	8,254,183
Skye Bank	BOSG Fertilizer Sale		713,546	713,546
Zenith Bank	BOSG Central Account		(44,560,674)	8,094,992
Zenith Bank	BOSG Sure-P Account		3,479,047	3,479,047
Zenith Bank	BOSG Project Account		9,000,002,575	2,625
First Bank	Project Account- State		173,207	173,207
Zenith Bank	Salary Bailout I Bank A/c		84,301,425	6,379,654,073
Zenith Bank	Salary Bailout II Bank A/c		4,581,033,036	

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

			2016	2015
Zenith Bank	Excess Crude Oil Backed Bank A/c		664,950	8,400,000,000
Skye Bank	BOSG Gratuity Account		38,657,026	38,657,026
Zenith Bank	BOSG - State Salaries A/c		436,745,289	172,089,235
Zenith Bank	BOSG Leave Grant Account		(6,197,953)	2,883,831
Zenith Bank	Non-Expendable A/c		42,250,550	475,138,242
Union Bank	Central Account Borno State		96,217	96,217
Access Bank	B/S Capital Project Act. (1000 H.P)		117,668	117,668
United Bank for Africa	Borno State Joint Proj. Accrued Int. Act.		8,115,816	8,115,816
Access Bank	Capital Project Interest Account		81,658	81,658
Zenith Bank	BOSG Interest Earned Account		4,818,494	4,818,494
United Bank for Africa	Borno State Proj. Accrued Interest Act.		182,967	182,967
Heritage Bank	BOSG University Donation Act.		-	25,000,000
Ecobank Bank	1000-Housing Unit Tax Account		5,308	5,308
Access Bank	Borno State Project Account. II		3,378,616	3,378,616
Access Bank	Borno State Excess Crude Account		363,994	363,994
United Bank for Africa	Min. of Health (Non-Withdrawal)		65,513	65,513
United Bank for Africa	Min. of Health (Non-Withdrawal Act.)		15,289,496	15,289,496
Ecobank	BOSG Disposal of Gov't Housing		4,457,024	4,457,024
United Bank for Africa	Min. of Agric. Tractor Hire		14,326,809	14,326,809
Zenith Bank	Shettima A. Monguno Estate Proj.		96,695	96,695
Zenith Bank	Borno State Special Dollar (HIV)		2,673	2,673
Zenith Bank	Borno State HIV Draw Down		42,243	42,243
Zenith Bank	700-Housing Project Account		3,920	3,920
Zenith Bank	700-Housing Operations Account		7,051	7,051
Zenith Bank	700-Housing Tax Account		7,051	7,051

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

			2016	2015
	Zenith Bank	500-Housing Operations Account	9,862	9,862
	Zenith Bank	500-Housing Project Account	7,123	7,123
	Unity Bank	Joint Development Project Act. (I & II)	1,207,755	1,207,755
	Keystone Bank	Herwa Peace Housing Est. Const. Com.	9,072,488	9,072,488
	Diamond Bank	NEPAD B/S Coordinating Office	6,908	6,908
	Zenith Bank	Pension & Gratuity	3,576	3,576
	Access Bank	1000 Housing Project	7,752	7,752
	Unity Bank	Borno State Gov't Salary Account	5,314	5,314
	Access Bank	Special Project Account	2,416,291	2,416,291
	Union Bank	BOSG Project Account	2,188,841	2,188,841
	Fidelity Bank	Special E. C. Account	1,312	1,312
	Guaranty Trust Bank	Resuscitation of Primary Sch. Sys.	1,151,037	1,151,037
		MDAs Salary A/cs	6,181,346	219,593
	Zenith Bank	BO. ST Domiciliary A/c	30,500,000	
	United Bank for Africa	BOSG Relief Fund A/c	<u>2,180,096</u>	<u>52,180,096</u>
			<u>14,507,608,770</u>	<u>16,005,495,125</u>
B		MDAs Cash & Bank Balances - Overhead Costs A/cs		
		Administrative Sector		
	Zenith Bank	Government House	145,844	976,981
	Zenith Bank	Office of the Secretary to the State Government	339	14,155
	Zenith Bank	Office of the Head of Service	4,110,210	1,862
	Zenith Bank	Establishment Department	152	29,288
	Zenith Bank	Pension Department	2,473	225,845

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

			2016	2015
Zenith Bank	Department of Political		7,530	7,530
Zenith Bank	Office of the Auditor General		39,952	96,824
Zenith Bank	Civil Service Commission		535	3,900
Zenith Bank	Local Government Service Commission		5,850	6,645
Zenith Bank	Borno State House of Assembly		(599,000)	105
Zenith Bank	Local Government Audit Department			44,859
Zenith Bank	Min. of Home Affairs, Information & Culture		1,179	20,300
Zenith Bank	Ministry of Inter Governmental Affairs and S/Duties		(5,413)	5,413
United Bank for Africa	Borno State Independent Electoral Commission			
	Sub-Total		3,709,651	1,433,707
	Economic Sector			
Zenith Bank	Ministry of Agriculture and Nat. Resources		39,440	74,857
Zenith Bank	Ministry of Trade, Investment and Tourism		14,650	49,070
Zenith Bank	Ministry of Finance Finance (Hqtrs)		2,684	16,045
Zenith Bank	Office of the Accountant General		10,705,484	11,005,097
Zenith Bank	Ministry for Housing and Rural Electrification		310	605
Zenith Bank	Ministry for Water Resources		1,160,525	1,532,899
Zenith Bank	Ministry of Works and Transport		14,050	855,681
Zenith Bank	Ministry of Lands and Survey		3,742	110,669
Zenith Bank	Ministry of Budget & Planning		2,901	104,029
Zenith Bank	Ministry of Animal Resources and Fisheries Development		102,359	148,709
	Sub-Total		12,046,145	13,897,661
	Law & Justice Sector			
Zenith Bank	Ministry of Justice		5,213,364	2,783,975
Eco-Bank	High Court of Justice		(2,365,957)	(161,189)
Zenith Bank	Area Courts			

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

			2016	2015
	Enterprises Bank	Sharia Court of Appeal	28,610	9,724
	Eco-Bank	Judicial Service Commission	689	104,028
		Sub-Total	2,876,706	2,736,538
		Social Sector		
	Zenith Bank	Ministry of Women Affairs & Soc. Dev	535,399	1,243,607
	Zenith Bank	Ministry of Sports Development	88	69,630
	Zenith Bank	Ministry of Environment	4,632	5,100
	Zenith Bank	Ministry for Religious Affairs and Special Education	545,205	23,006,510
	Guaranty Trust Bank	Ministry for Local Government & Emirates Affairs	51,710	39,180
	Eco- Bank Plc	Ministry of Poverty Alleviation & Youth Empowerment	18,138	18,871
	United Bank for Africa	Ministry of Health	46,755	2,639
	Fidelity Bank	Ministry of Education	2,397,924	6,499,602
	Sterling Bank	Ministry for Higher Education	12,798	12,810
	Ecobank	Ministry of Education Tsangaya A/c	17,816,839	17,816,839
	Ecobank	Education Resource Centre	5,454,623	5,454,623
	Ecobank	Education Resource Centre	8,876	8,876
		Sub-Total	26,892,987	54,178,287
		GRANT TOTAL	45,525,489	72,246,193
C		MDAs Cash & Bank Balances - CDF A/cs		
		Administrative Sector		
	Zenith Bank	Government House	88	-
	Zenith Bank	Office of the Secretary to the State Government	72,726,471	40,971

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

			2016	2015
Zenith Bank	Local Government Service Commission		7,649	7,649
Zenith Bank	Office of the Auditor General Local Government		56,921	56,921
Zenith Bank	Min. of Home Affairs, Information & Culture		584	22,691
Zenith Bank	Ministry of Inter Governmental Affairs and Special Duties		239,424,055	-
Zenith Bank	Ministry of Monitoring & Special Projects		156,678	156,678
	Sub-Total		312,372,446	284,910
	Economic Sector			
Zenith Bank	Ministry of Agriculture and Nat. Resources		19,664,062	19,694,910
Zenith Bank	Ministry of Trade, Investment and Tourism		387,892	6,647
Zenith Bank	Ministry of Finance Finance (Hqtrs)		59,597	22,342
Zenith Bank	Ministry for Housing and Rural Electrification		210,710,282	3,358,731
Zenith Bank	Ministry for Water Resources		22,281,820	58,234,207
Zenith Bank	Ministry of Works and Transport		360,340,736	9,811,811
Zenith Bank	Ministry of Lands and Survey		1,988,840	142,135
Zenith Bank	Ministry of Budget & Planning		7,935	7,935
Zenith Bank	Ministry of Animal Resources and Fisheries Development		20,036,809	2,379
Zenith Bank	Ministry of Rehabilitation, Recons. & Resettlements		775,078,426	
	Sub-Total		1,410,556,399	91,281,097

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

			2016	2015
		Law & Justice Sector		
Zenith Bank		Ministry of Justice	39,834	542,217
		Sub-Total Law & Justice Sector	39,834	542,217
		Social Sector		
Zenith Bank		Ministry of Women Affairs & Soc. Dev	3,440,085	1,473,908
Zenith Bank		Ministry of Sports Development	110	713
Zenith Bank		Ministry for Religious Affairs and Special Education	(58,938)	31,220
Zenith Bank		Ministry of Environment	3,199,761	48,020,155
GTB Bank		Ministry for Local Government & Emirates Affairs	210,979	331,431
Eco- Bank Plc		Ministry of Poverty Alleviation & Youth Empowerment	45,440	1,255
United Bank for Africa		Ministry of Health	127,518,159	35,517,576
First Bank		Min. of Health UNICEF Prog.	7,840,373	114,575,460
Guaranty Trust Bank		Ministry of Education	255,348,171	-
Zenith Bank		Ministry for Higher Education	41,923,329	18,854
		Sub-Total Social Sector	<u>439,467,469</u>	<u>199,970,572</u>
		GRAND TOTAL	<u>2,162,436,148</u>	<u>292,078,797</u>
D		Other Government Funds: Cash & Bank Balances		
		Loan Fund Account Balances		
First Bank		BOSG Owner Occupier	4,506,106	8,368,346
First Bank		Members Car Loan Account	6,324,623	5,202,322
Fidelity Bank		Min. of Finance Car Loan	175,440	175,440
Fidelity Bank		Min. of Finance Furniture Loan	59,400	59,400

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

			2016	2015
	Fidelity Bank	Min. of Finance Housing Loan	2,866	2,866
	First Bank	Special Funds	98,207	98,207
	Zenith Bank	Borno State HIV Counterpart Fund	18,334,758	18,334,758
	Guaranty Trust Bank	Tricycle Revolving Fund Scheme	1,280,422	1,280,422
	Guaranty Trust Bank	Borno State GLO Fund	63	63
	First Bank	Drug Fund	157,373	157,373
	Guaranty Trust Bank	Staff Car Loan Fund (Min of Justice)	2,710,582	2,710,582
	Zenith Bank	B. S. Executive Loans	307,579	307,579
			33,957,419	36,697,358
E		Transfer to Capital Development Fund in Transit		
		Administrative Sector		
	Zenith Bank	Office of the Secretary to the State Government		11,250,000
	Zenith Bank	Min. of Home Affairs, Information & Culture		590,000
				11,840,000
		Economic Sector		
	United Bank for Africa	Ministry for Water Resources		197,446,921
	Zenith Bank	Ministry of Works and Transport		66,274,720
	United Bank for Africa	Ministry of Lands & Survey		18,500,000
	Zenith Bank	Ministry of Animal Resources and Fisheries Development		68,041,029
				350,262,670
		Total Transfer to CDF in Transit		362,102,670
		Remittance in Transit - Overhead Costs:		
		Social Sector:		
	Guaranty Trust Bank	Ministry for Local Government & Chieftaincy Affairs		1,000,000
	Zenith Bank	Ministry of Housing & Rural Electrification		1,000,000
				2,000,000
		Total Remittance in Transit		364,102,670



**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER, 2016**

NOTE	Details						
15	INVESTMENTS	At Book Value as 31/12/2016					
		N					
	Investments in Quoted Companies	52,776,493					
	Investments in unQuoted Companies	37,076,510					
	Loans to Government Companies	-					
	Loans to Other Government	-					
	Total Investments	<u>89,853,003</u>					
16	Staff Loans and Advances	Balance as at 1/1/2016	Addition/Adjustment	Repayment	Balance as at 31/12/2016	Net Increase in Loans and advances 31/12/2016	
		N	N	N	N		
	Staff Debtors -	83,509,860	10,000,000	-	93,509,860		
	Members's Car Loan	7,269,890	277,866	6,047,756	1,500,000		
	Owner Occupier Loan	<u>5,104,576</u>	<u>6,802,276</u>	<u>6,587,804</u>	<u>5,319,048</u>		
	Total	<u>95,884,326</u>	<u>17,080,142</u>	<u>12,635,560</u>	<u>100,328,908</u>	(4,444,582)	

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

17	External Loans:	Balance as at 1/1/2016 as per AFS	Adjustment of Balances as per DMO Revised Schedule	DMO Revised Schedule of Balances as at 1/1/2016	Principal Loan Amount Repayments	Loan Interest Payments	Exchange Loss	Book Balance as at 31/12/2016
		N	N	N	N	N	N	N
	Fadama Development	898,897,328	(114,183,137)	784,714,191	9,300,536	6,298,635	429,966,847	1,205,380,502
	Health Systems Development	1,319,022,672	(205,265,980)	1,113,756,692	34,263,150	9,940,446	612,010,993	1,691,504,535
	Universal Basic Education	522,179,064	(29,370,851)	492,808,213	25,473,348	4,350,201	262,683,843	730,018,708
	HIV/AIDS Programme	460,690,204	(82,918,113)	377,772,091	16,565,369	4,045,364	207,728,584	568,935,306
	Third National Fadama Programme	125,610,528	153,594,807	279,205,335	-	7,072,382	63,003,079	342,208,414
	Community Based Agric & Rural Dev. Programme	67,382,068	182,446,791	249,828,859	29,806,736	5,464,525	696,592,611	916,614,734
	Second HIV/AIDS Programme	428,139,452	698,476,855	1,126,616,307	0	7,354,367	149,578,930	1,276,195,237
	Total	3,821,921,316	602,780,372	4,424,701,688	115,409,139	44,525,920	2,421,564,887	6,730,857,436
18	Internal Loans: FGN Salary Bailout Loan II	Balance as at 1/1/2016	Loan Obtained During the Period	Principal Loan Amount Repayments	Loan Interest Payments	Total Repayment (including Interest)	Book Balance as at 31/12/2016	
		N	N	N	N	N	N	
	Salaries Bailout Loan I	7,656,995,611		121,119,593	569,877,141	690,996,734	7,535,876,018	
	Salaries Bailout Loan II	-	14,148,265,646	547,371,157	725,585,023	1,272,956,180	13,600,894,489	
	Excess Crude Account Backed Loan	9,896,260,884		597,543,846	795,889,667	1,393,433,513	9,298,717,038	
	Budget Support Loan	0	8,614,000,000	0	0	-	8,614,000,000	
	Total	17,553,256,495	22,762,265,646	1,266,034,596	2,091,351,831	3,357,386,427	39,049,487,545	

BORNO STATE GOVERNMENT OF NIGERIA NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2016

19	Trust & Other Government Funds	Balance as at 1/1/2016	Transfer from Other Funds	Repayment or Transfer to Other Funds	Balance as at 31/12/2016			
			N	N	N			
	Loan Revolving Fund	132,582,753	1,704,643		134,287,396			
	Transfer from Other Government Funds	<u>1,750,000,000</u>	<u>233,749,703</u>	0	<u>1,983,749,703</u>			
	Total	<u>1,882,582,753</u>	<u>235,454,346</u>	<u>0</u>	<u>2,118,037,099</u>			
20	Schedule of Deposit	Balance as at 1/1/2016	Deposit During the Year	Payment or Withdrawal	Balance as at 31/12/2016			
		N	N		N			
	Deposit Liabilities for Source Deductions	<u>960,284,148</u>	<u>1,202,964,812</u>	0	<u>2,163,248,960</u>			
	Total Outstanding Deposit	<u>960,284,148</u>	<u>1,202,964,812</u>	<u>0</u>	<u>2,163,248,960</u>			
21	Contingent Liabilities as at Year End	Balance as at 1/1/2016	Additions	Payments	Balance as at 31/12/2016			
		N						
	Pension and Gratuity Due	6,131,484,317		-				
	Outstanding Contractors Liabilities (by MDA)	-		-				
	Pending Litigation (by MDA)	-		-				
	Guarantees (by MDA)	-		-				
	Others	-		-				
	Total Contigent Liabilities	<u>6,131,484,317</u>						

BORNO STATE GOVERNMENT OF NIGERIA STATEMENT OF CAPITAL EXPENDITURE BY MAIN FUNCTION FOR THE YEAR ENDED 31ST DECEMBER 2016

	DESCRIPTION	ACTUAL YEAR 2016	FINAL BUDGET 2016	INITIAL/ORIGINAL BUDGET 2016	BUDGET VARIANCE	BUDGET PERFORMANCE - % ACHIEVED	ACTUAL 2015
		N	N	N	N		
	General Public Service	2,872,571,686	9,216,627,388	9,216,627,388	6,344,055,702	31.17	2,336,068,291
	Public Order & Safety	90,540,000	3,988,430,233	3,988,430,233	3,897,890,233	2.27	3,090,020
	Economic Affairs	15,982,297,227	19,677,775,302	18,577,775,302	3,695,478,075	81.22	4,001,563,205
	Environmental Protection	1,500,350,069	8,840,040,000	8,840,040,000	7,339,689,931	16.97	902,098,160
	Housing & Community Amenities	7,162,941,913	14,004,044,400	15,104,044,400	6,841,102,487	51.15	1,637,273,579
	Health	2,433,771,736	13,180,550,000	13,180,550,000	10,746,778,264	18.46	1,075,909,885
	Recreation, Culture & Religion	2,724,569,482	9,083,497,500	9,083,497,500	6,358,928,018	29.99	3,003,115,503
	Education	3,039,301,873	19,034,691,165	19,034,691,165	15,995,389,292	15.97	1,477,513,055
	Social Protection	-	9,911,788,062	9,911,788,062	9,911,788,062	0.00	-
		35,806,343,986	106,937,444,050	106,937,444,050	71,131,100,064	33.48	14,436,631,697

BORNO STATE GOVERNMENT OF NIGERIA STATEMENT OF CAPITAL EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31ST DECEMBER 2016

DESCRIPTION	Actual 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE ON FINAL BUDGET	BUDGET PERFORMANCE - % ACHIEVED	ACTUAL 2015
	N	N	N			
Economic Empowerment Through Agriculture	1,062,189,236	8,731,955,500	8,731,955,500	7,669,766,264	12.16	741,214,496
Societal Re-orientation	1,159,736,722	8,357,112,500	8,357,112,500	7,197,375,778	13.88	734,566,863
Poverty Alleviation	1,234,457,869	7,430,028,062	7,430,028,062	6,195,570,193	16.61	1,956,832,002
Improvements to Human Health	2,433,771,736	11,180,550,000	11,180,550,000	8,746,778,264	21.77	1,075,909,885
Enhancing Skills & Knowledge	3,039,301,873	9,569,595,000	9,569,595,000	6,530,293,127	31.76	1,327,210,309
Housing & Urban Development	5,454,622,522	14,400,142,501	14,400,142,501	8,945,519,979	37.88	805,108,606
Gender	122,811,150	1,890,716,250	1,890,716,250	1,767,905,100	6.50	104,410,053
Youth	422,840,377	1,948,668,750	1,948,668,750	1,525,828,373	21.70	266,676,550
Environmental Improvement	1,500,350,069	5,425,942,733	5,425,942,733	3,925,592,664	27.65	902,098,160
Water Resources & Rural Development	1,708,319,391	4,772,433,750	5,872,433,750	3,064,114,359	35.80	832,164,973
Information Communication & Technology	320,315,732	4,954,635,000	4,954,635,000	4,634,319,268	6.46	469,928,659
Private Sector Growth & Development	2,839,217,997	8,024,401,051	8,024,401,051	5,185,183,054	35.38	248,112,552
Reform of Government & Governance	4,016,409,368	8,773,279,887	7,673,279,887	4,756,870,519	45.78	2,233,826,087
Power	-	936,846,166	1,436,846,166	936,846,166	0.00	91,600,000
Transportation	10,491,999,944	10,541,136,900	10,041,136,900	49,136,956	99.53	2,496,669,757
	35,806,343,986	106,937,444,050	106,937,444,050	71,131,100,064	33.48	14,286,328,951

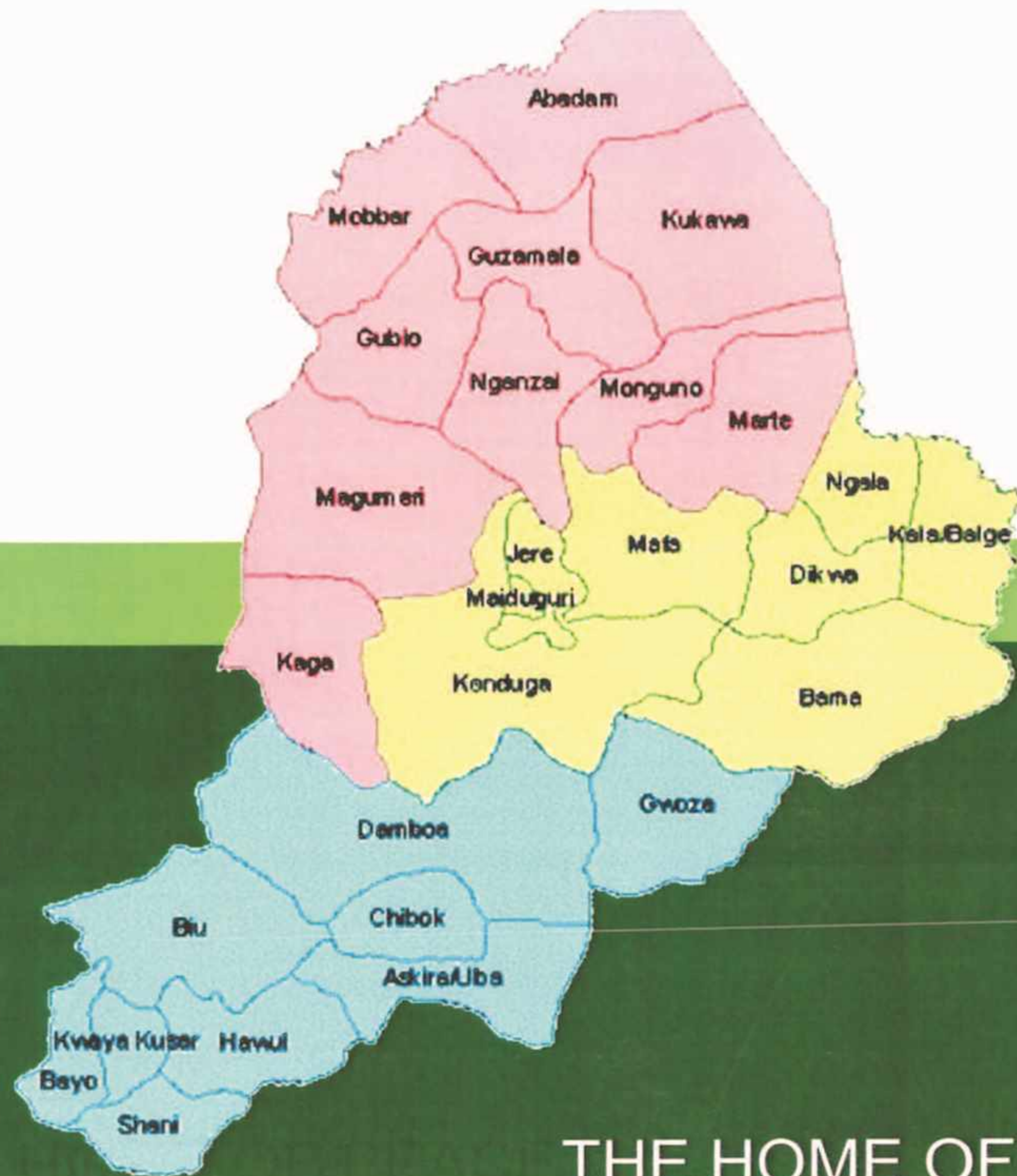
BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF OVERHEAD COST EXPENDITURE BY FUNCTIONS
FOR THE YEAR ENDED 31ST DECEMBER 2016

	DESCRIPTION	ACTUAL YEAR 2016	FINAL BUDGET 2016	INITIAL/ORIGINAL BUDGET 2016	BUDGET VARIANCE	BUDGET PERFORMANCE - % ACHIEVED
		N	N	N	N	
	General Public Service	6,793,490,183	8,106,022,228	7,810,778,966	1,312,532,045	83.81
	Public Order & Safety	853,966,184	933,551,373	299,198,571	79,585,189	91.48
	Economic Affairs	2,174,882,202	2,609,231,357	1,421,852,992	434,349,155	83.35
	Environmental Protection	245,808,713	277,920,050	32,770,050	32,111,337	88.45
	Housing & Community Amenities	79,256,004	230,351,583	188,974,034	151,095,579	34.41
	Health	118,057,814	160,111,467	818,670,258	42,053,653	73.73
	Recreation, Culture & Religion	1,295,564,142	1,616,922,085	489,702,801	321,357,943	80.13
	Education	1,958,449,798	2,706,985,786	1,230,657,092	748,535,988	72.35
	Social Protection			0		
		13,519,475,040	16,641,095,928	12,292,604,763	3,121,620,889	81.24

BORNO STATE GOVERNMENT OF NIGERIA STATEMENT OF OVERHEAD COST EXPENDITURE BY PROGRAMME FOR THE YEAR ENDED 31ST DECEMBER 2016

DESCRIPTION	Actual 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE ON FINAL BUDGET	BUDGET PERFORMANCE- % ACHIEVED
	N	N	N		
Economic Empowerment Through Agriculture	41,163,132	153,916,249	163,849,638	112,753,117	26.74
Societal Re-orientation	2,208,938,444	2,801,771,830	2,591,481,282	592,833,386	78.84
Poverty Alleviation	1,580,598	41,754,669	41,754,669	40,174,071	3.79
Improvements to Human Health	118,057,814	153,610,095	818,670,258	35,552,281	76.86
Enhancing Skills & Knowledge	2,480,965,169	3,237,137,160	1,318,883,466	756,171,991	76.64
Housing & Urban Development	28,006,616	113,300,226	133,300,226	85,293,610	24.72
Gender	29,509,599	46,227,547	46,227,547	16,717,948	63.84
Youth	54,789,721	151,533,932	151,533,932	96,744,211	36.16
Environmental Improvement	245,808,713	277,920,050	52,183,439	32,111,337	88.45
Water Resources & Rural Development	72,917,398	104,092,257	42,714,708	31,174,859	70.05
Information Communication & Technology	37,253,240	80,255,532	195,255,532	43,002,292	46.42
Private Sector Growth & Development	357,474,041	417,358,703	186,406,785	59,884,662	85.65
Reform of Government & Governance	6,324,073,873	7,429,845,445	6,281,619,279	1,105,771,572	85.12
Power	-	-	-	-	0.00
Transportation	1,518,936,682	1,632,372,234	268,724,003	113,435,552	93.05
	13,519,475,039	16,641,095,928	12,292,604,763	3,121,620,889	81.24





THE HOME OF PEACE