

BORNO STATE
GOVERNMENT OF NIGERIA



ACCOUNTANT GENERAL'S
REPORT
WITH **FINANCIAL**
STATEMENTS

● FOR THE YEAR ENDED ●
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GOVERNMENT OF NIGERIA

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WITH
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FOR THE YEAR ENDED

31ST DECEMBER, 2013





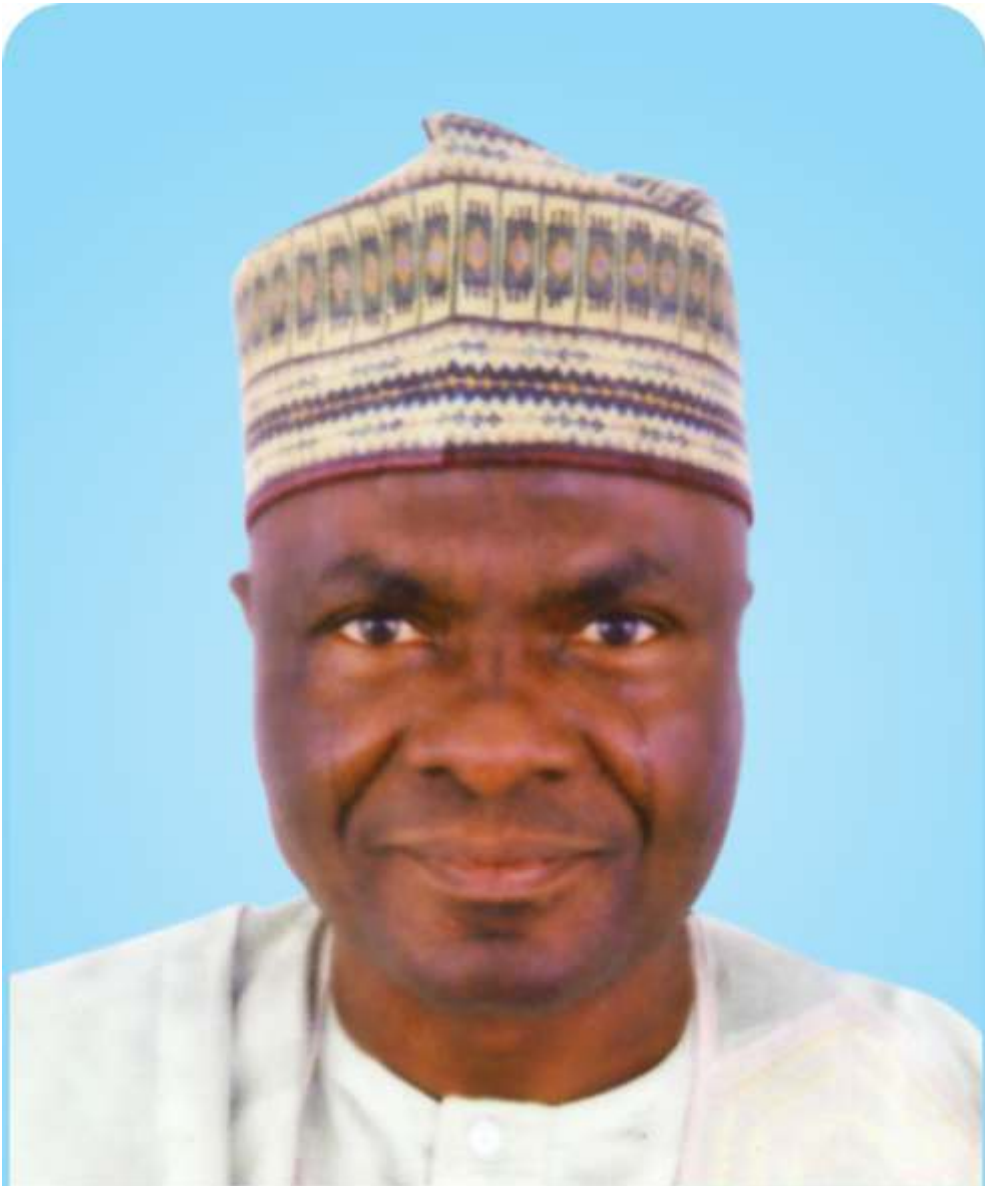
His Excellency
Hon. Kashim Shettima
Executive Governor of Borno State





Alhaji Mohammed N. Kauji
Honourable Commissioner,
Ministry of Finance and Economic Development
Borno State





Alhaji Abba Sadiq
Permanent Secretary, Ministry of Finance
Borno State





Mohammed Abba Sanda, FCNA FCPA
Accountant General
Borno State





Ministry of Water Resources Dondo Drilling Machine



New Doctor's Quarters Lafiya Road, Maiduguri



Center Pivot Irrigation Scheme



900 newly acquired tractors for BOSAMA



Reconstruction of Maiduguri Township Roads



Inter locking of major streets in Maiduguri



Zanna Mustapha Legacy Estate Phase I



New Presidential Lodge II at Government House Maiduguri

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REPORT OF THE ACCOUNTANT-GENERAL, BORNO STATE OF NIGERIA
WITH THE FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER, 2013

INTRODUCTION

In compliance with the Financial Regulations and the on Public Finance (Control and Management) Law 1958 (Cap 114), I have the honour and privilege to present the report of the Accounts of the Government of Borno State of Nigeria for the year ended 31st December, 2013 together with the Notes to the Accounts.

BASIS OF ACCOUNTING

The Accounting Policy in use in the State is based on the Principle of Cash Basis i.e. transactions are recognised whenever cash is received or paid.

CAPITAL

These are written-off in the year of occurrence.

INVESTMENT

The investment portfolio of the State Government is entrusted to the Borno Investment Company Limited and their values as at 31st December, 2013 are given as below:

Investment Values:

(i) Quoted Investment	53,056,303.24
(ii) Unquoted Investment	<u>36,796,699.50</u>
TOTAL	<u><u>89,853,002.74</u></u>

BUDGET

The approved budget for the year was One Hundred and Ninety One Billion, Seven Hundred and Twenty Six Million, Nine Hundred Thousand, Two Hundred and Thirty Six Naira (N191,726,900,236) only, broken down as follows:

Recurrent Expenditure	57,069,905,341
Capital Expenditure	<u>134,656,994,895</u>
TOTAL	<u><u>191,726,900,236</u></u>

The sum of One Hundred and Ninety One Billion, Seven Hundred and Twenty Six Million, Nine Hundred Thousand, Two Hundred and Thirty Six Naira (N191,726,900,236) only was expected as total revenue broken down as thus:

Recurrent Revenue	143,925,814,511
Capital Revenue	<u>47,801,085,725</u>
TOTAL	<u><u>191,726,900,236</u></u>

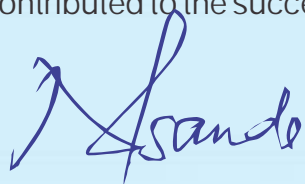
(a)	Total Internally Generated Revenue	35,129,711,511
(b)	Share of Statutory Allocation	
	From Federation Account and Special Funds	108,796,103,000
	Total Recurrent Revenue	143,925,814,511
	Less: Transfer to Capital Development Fund	90,721,008,565
	NET RECURRENT REVENUE	<u>53,204,805,946</u>
(i)	Opening balance 1 st January, 2013	36,681,246,439
(ii)	Capital Receipts:-	
	a. Grants	6,008,145,000
	b. Miscellaneous	2,701,849,000
	c. Stabilisation Revenue	2,409,845,286
	c. External Loans	00.00
	d. Internal Loans	00.00
(iii)	Transfer from Consolidated Revenue Fund	90,721,008,565
	TOTAL CAPITAL REVENUE	<u>138,522,094,290</u>

Total Actual (Recurrent & Capital) Receipts stood at Seventy-Three Billion, One Hundred and Seventy Million, Eight Hundred and Twenty-Eight Thousand, Seven Hundred and Forty-Seven Naira, thirty-Seven Kobo (N73,170,828,747.37), showing a performance of 38 %.

Out of the total sum of N57,069,905,341 budgeted for Recurrent Expenditure, the sum of N43,534,735,537 was expended i.e. (76 %). For the Capital Expenditure Budget of N134,656,994,895 the sum of N37,335,109,822 was expended i.e. 28 %.

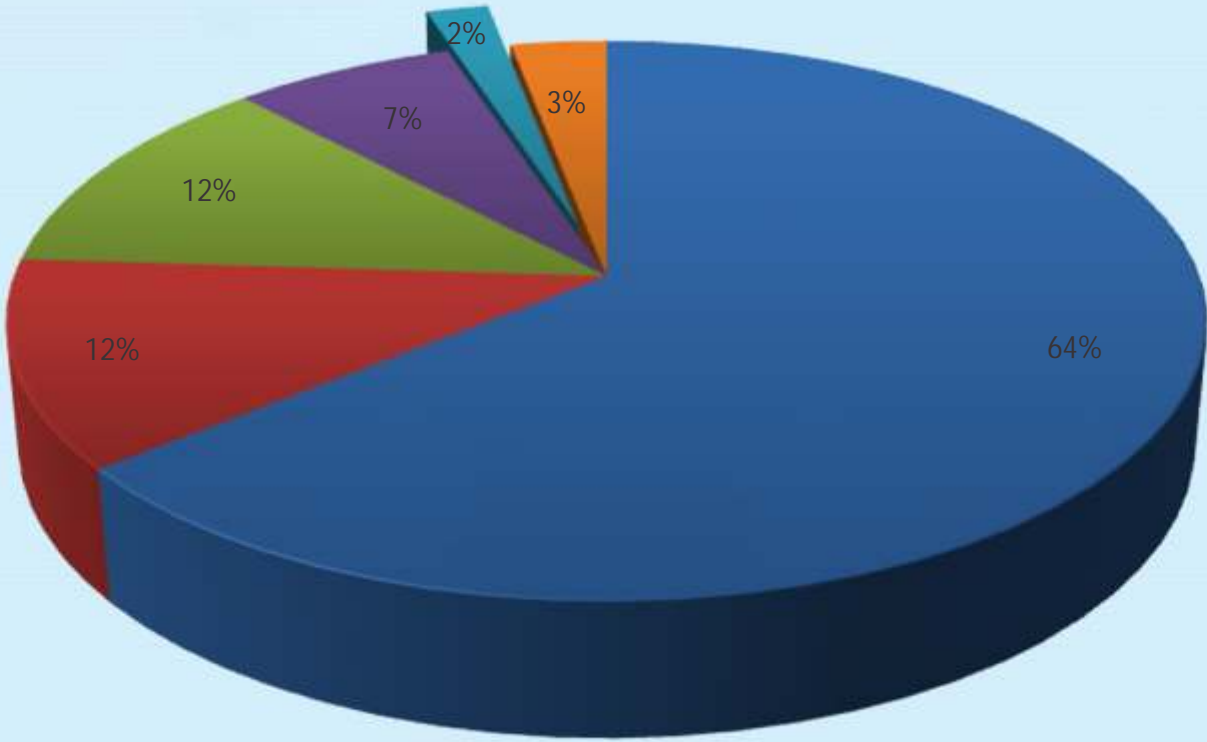
CONCLUSION:

I wish to use this opportunity to express my profound gratitude to the officers and staff of the Directorate of Computer and Final Accounts, and all those who contributed to the success of this Financial Report.



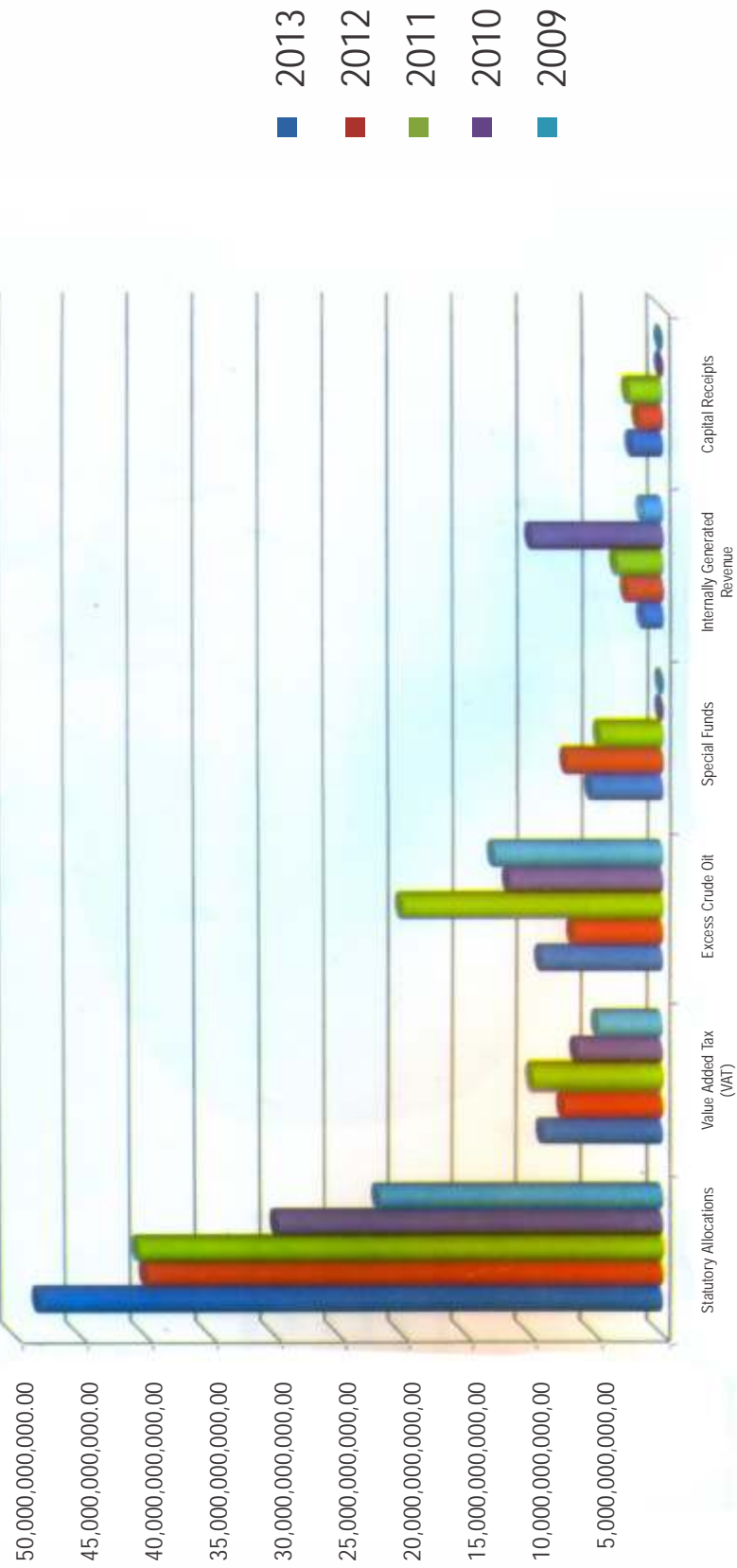
MOHAMMED ABBA SANDA, FCPA, FCNA
ACCOUNTANT-GENERAL
BORNO STATE

2013 ACTUAL REVENUE

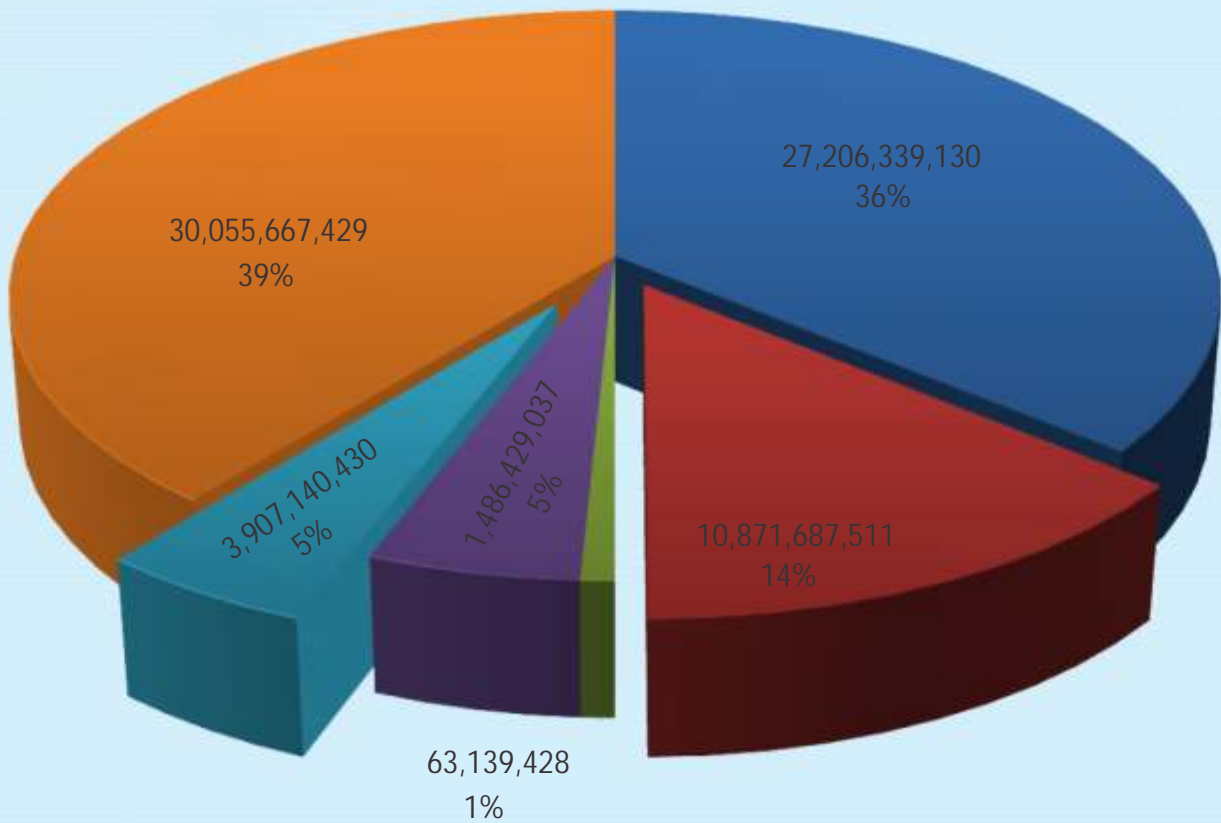


- Statutory Allocations
- Value Added Tax (VAT)
- Excess Crude Oil
- Special Funds
- Internally General Revenue
- Capital Receipts

REVENUE CHART FOR FIVE YEARS

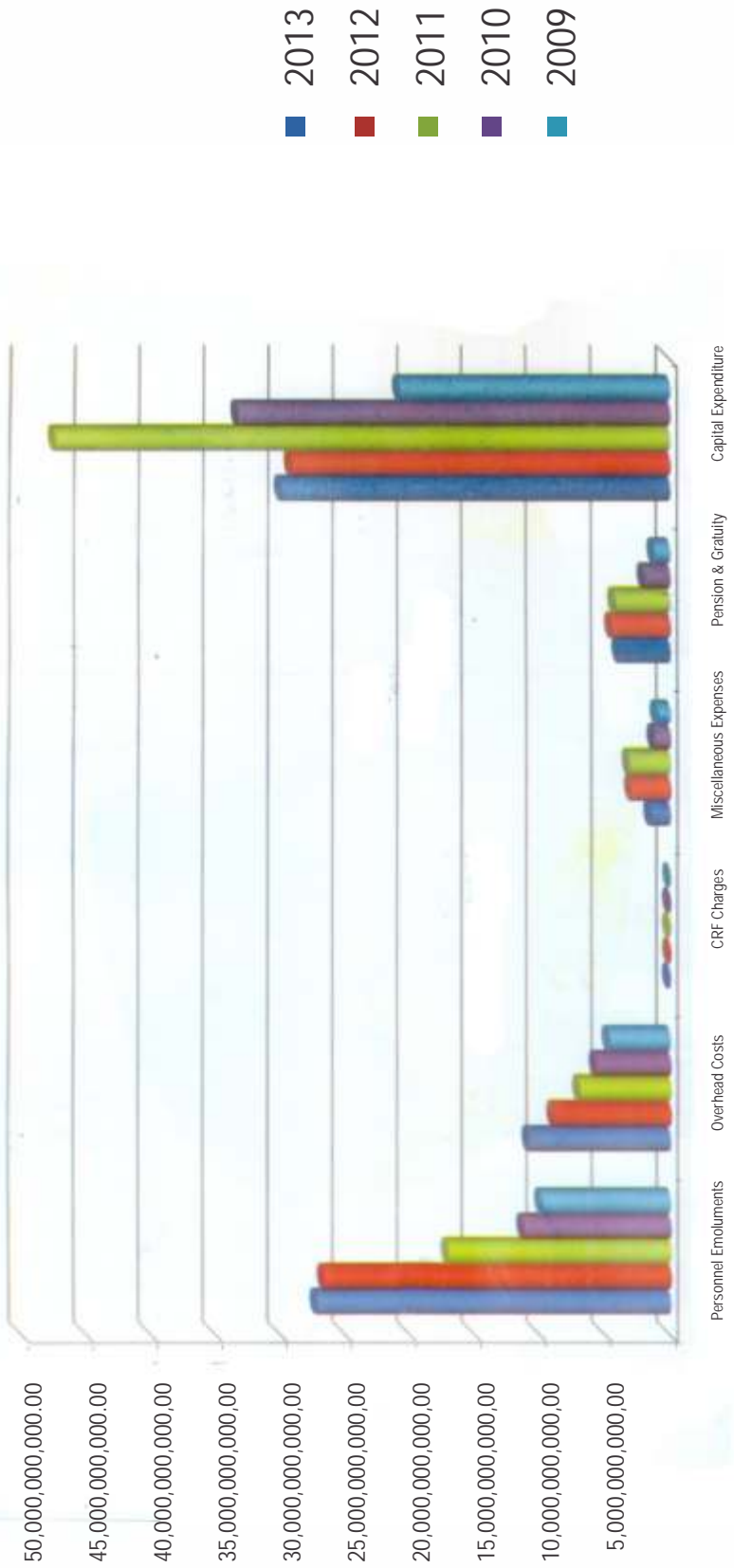


2013 ACTUAL EXPENDITURE



- Personnel Emoluments
- Overhead Costs
- CRF Charges
- Miscellaneous Expenses
- Pension & Gratuity
- Capital Expenditure

EXPENDITURE CHART FOR FIVE YEARS



STATEMENT NO.1 RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements on pages 10 to 13 have been prepared in accordance with the provisions of the Public Finance (Control and Management) Law 1958, as amended.

The format and structure of presentation of the statements are in agreement with the approved standardization of Federal, States and Local Governments Accounts in Nigeria as adopted by the Federation Accounts Allocation Committee (FAAC). The Financial Statements comply with Generally Accepted Accounting Principles (GAAP).

Responsibility for integrity and objectivity of the statements rest entirely with the government.

To fulfill accounting and reporting responsibilities, the Accountant-General is responsible for establishing and maintaining adequate system of internal control designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Borno State Government as at 31st December, 2013 and its operations for the year ended on that date.



MOHAMMED ABBA SANDA, FCPA, FCNA
ACCOUNTANT-GENERAL
BORNO STATE

STATEMENT NO.2

STATEMENT OF OPINION OF THE AUDITOR GENERAL ON THE ACCOUNTS OF BORNO STATE GOVERNMENT FOR THE YEAR ENDED 31ST DECEMBER, 2013

AUDIT CERTIFICATE

Pursuant to 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, 2013.

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.

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 3, 4, 5 and 6 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 2013.



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

NOTES ON THE ACCOUNTS:

NOTE 1: PURPOSE AND COMPLIANCE WITH ACCOUNTING STANDARDS:

The Financial Statements on pages 4 to 7 provide the financial position and cash resources of the Government of Borno State for the year ended 31st December, 2013.

The statements are in accordance with Standard Accounting Practice and are in all material respect in compliance with applicable provisions of the Statement of Accounting Standards (SAS) and International Accounting Standards (IAS) as they affect Government Accounting.

NOTE 2: ACCOUNTING POLICY

These Financial Statements of the Government of Borno State are prepared on a Cash Basis Accounting. This means that transactions are only recorded when cash is received and or paid within the accounting year, whether or not such receipts and/ or payments relate to goods and/or services rendered during the same period be they recurrent or capital expenditure or revenue.

STATEMENT NO. 3
CASH FLOW STATEMENT AS AT 31ST DECEMBER, 2013.

DETAILS	NOTES	ACTUAL 2013	ACTUAL 2012
Cash Flow from Operating Activities.			
Receipts			
Statutory Allocations	3	48,077,351,098.21	39,855,742,601.43
Value Added Tax (VAT)	4	8,980,702,738.52	7,402,044,634.80
Excess Crude Oil	5	1,178,271,485.00	6,716,330,677.91
Special Funds	5	8,001,301,374.41	7,293,838,255.41
Sure-P	5	3,190,935,291.30	-
Internally Generated Revenue	6	1,451,164,741.24	1,268,948,935.16
Grants/Contributions	7	2,291,102,018.69	1,935,363,032.06
Total Receipts		73,170,828,747.37	64,472,268,136.77
Payments			
Personnel Emoluments	8	27,206,339,129.60	25,884,218,190.41
Overhead Cost	9	10,871,687,510.97	9,000,457,164.17
CRF Charges	10	63,139,428.00	63,139,428.00
Miscellaneous expenses	11	1,486,429,037.80	2,995,433,179.00
Pension and Gratuity	12	3,907,140,430.38	4,489,771,244.95
Total Payments		43,534,735,536.75	42,433,019,206.53
Net Cash Flow from Operating Activities		29,636,093,210.62	22,039,248,930.24
Cash Flow from Investment Activities			
Capital Expenditure	13	37,335,109,822.27	29,854,934,694.26
Purchase/Construction of Assets		-	-
Net Cash Flow from Investing Activities		(37,335,109,822.27)	(29,854,934,694.26)
Cash Flow from Financing Activities			
Repayment of Loans	14	(101,498,443.78)	(1,910,539,939.16)
Other FAAC Source Deductions		(329,458,472.00)	-
Net Cash Flow from Financing Activities		(430,956,915.78)	(1,910,539,939.16)
Movement in other Cash Equivalent Accounts:			
Net (Increase)Decrease in Investments & Advances		(166,681,185.00)	-
Net Increase(Decrease) in Deposits		365,002,052.00	-
Total Cashflow from other Cash Equivalent Accounts		198,320,867.00	-
Net Increase/Decrease in Cash & its Equivalent		(7,931,652,660.43)	(9,726,225,703.18)
Cash & its Equivalent as at 1/1/2013	15	17,273,312,655.80	26,999,538,358.98
Cash & its Equivalent as at 31/12/2013	16	9,341,659,995.37	17,273,312,655.80

The accompanying notes are an integral part of these statements.

STATEMENT NO 4
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2013.

DETAILS	NOTES	AMOUNT
ASSETS		
Liquid Assets		
Cash and Bank Balances	16	9,341,659,995.37
Investments		
Ministry of Finance Inc.	17	89,853,002.74
Imprest		177,458.00
Advances (Staff Debtors)	18	135,330,769.00
Loan Suspense	19	2,493,653,152.00
		12,060,674,377.11
LIABILITIES		
Funds		
Consolidated Revenue Fund		7,910,885,335.08
Capital Development Fund		1,232,453,795.03
Other Government Funds	20	423,682,095.00
Loans		
Foreign Loan	21	2,493,653,152.00
Internal Loans		-
		12,060,674,377.11

The accompanying notes are an integral part of these statements.

STATEMENT NO. 5
STATEMENT OF CONSOLIDATED REVENUE FUND AS AT 31ST DECEMBER 2013.

DETAILS	BUDGET	ACTUAL	VARIANCE
Opening Balance		15,916,379,634.05	
ADD: REVENUE (INCOME)			
Taxes	5,563,550,000.00	1,043,498,164.71	4,520,051,835.29
Fines and Fees	1,987,657,000.00	124,300,772.05	1,863,356,227.95
Licenses	105,635,000.00	35,048,747.00	70,586,253.00
Earnings and Sales	6,926,501,209.00	27,244,005.54	6,899,257,203.46
Rent on Govt. Property	115,366,000.00	1,697,441.94	113,668,558.06
Interest Repayment	6,907,421,000.00	-	6,907,421,000.00
Reimbursement	114,415,000.00	-	114,415,000.00
Miscellaneous Revenue	3,920,778,062.00	255,000.00	3,920,523,062.00
Statutory Allocation	80,300,000,000.00	48,077,351,098.21	32,222,648,901.79
Boards and Parastatals	9,488,388,240.00	219,120,610.00	9,269,267,630.00
Excess Crude Oil	15,000,000,000.00	1,178,271,485.00	13,821,728,515.00
SURE - P	-	3,190,935,291.30	(3,190,935,291.30)
Special Funds	-	8,001,301,374.41	(8,001,301,374.41)
TOTAL REVENUE (a)	130,429,711,511.00	77,815,403,624.21	52,614,307,886.79
LESS: EXPENDITURE			
Personnel	28,943,823,121.06	27,206,339,129.60	1,737,483,991.46
Overhead Costs	13,513,201,480.00	10,871,687,510.97	2,641,513,969.03
Pension and Gratuities	6,315,085,397.68	3,907,140,430.38	2,407,944,967.30
Consolidated Rev Fund Charges	73,616,377.68	63,139,428.00	10,476,949.68
Miscellaneous expenses	4,740,273,542.29	1,486,429,037.80	3,253,844,504.49
Grants	3,483,905,421.92	-	3,483,905,421.92
TOTAL EXPENDITURE (b)	57,069,905,340.63	43,534,735,536.75	13,535,169,803.88
OPERATING BALANCE (a-b)	73,359,806,170.37	34,280,668,087.46	39,079,138,082.91
APPROPRIATION/TRANSFERS			
Capital Development Fund	-	25,938,825,836.60	(25,938,825,836.60)
Loan Repayment Fund	969,918,600.00	101,498,443.78	868,420,156.22
Other FAAC Source Deduction		329,458,472.00	(329,458,472.00)
CLOSING BALANCE	74,329,724,770.37	7,910,885,335.08	66,418,839,435.29

The accompanying notes are an integral part of these statements.

STATEMENT NO 6.
STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31ST DECEMBER 2013.

DETAILS	BUDGET	ACTUAL	VARIANCE
Opening Balance	36,681,246,439.00	1,356,933,023.49	35,324,313,415.51
ADD: CAPITAL RECEIPTS			
Transfer from Consolidated Revenue Fund	90,721,008,565.00	25,938,825,836.60	64,782,182,728.40
Value Added Tax (VAT)	13,496,103,000.00	8,980,702,738.52	4,515,400,261.48
Education Development Fund Receipts	-	-	-
External Loans	-	-	-
Internal Loan	-	-	-
Grants/Subvention	6,008,145,000.00	2,291,102,018.69	1,100,358,092.31
Miscellaneous	2,701,849,000.00	-	2,701,849,000.00
Stabilisation Revenue	2,409,845,286.00	-	2,409,845,286.00
TOTAL CAPITAL RECEIPTS (a)	152,018,197,290.00	38,567,563,617.30	110,833,948,779.70
LESS: CAPITAL EXPENDITURE			
Economic Sector			
Agriculture	8,390,472,220.00	2,396,437,764.38	5,994,034,455.62
Livestock	2,623,000,000.00	143,498,435.40	2,479,501,564.60
Forestry and Wildlife	1,240,657,886.00	222,128,886.00	1,018,529,000.00
Fishery	520,000,000.00	-	520,000,000.00
Manufacturing	1,620,000,000.00	338,030,125.11	1,281,969,874.89
Power	2,358,272,656.97	849,172,656.97	1,509,100,000.00
Commerce & Finance	7,208,055,597.00	847,277,695.91	6,360,777,901.09
Transport	28,787,848,575.00	2,805,428,042.31	25,982,420,532.69
Social Service Sector			
Education	16,274,201,478.08	5,971,910,921.16	10,302,290,556.92
Health	11,863,760,658.58	3,497,808,081.50	8,365,952,577.08
Information	4,170,000,000.00	801,468,323.75	3,368,531,676.25
Social Development	2,565,800,000.00	669,335,215.05	1,896,464,784.95
Community Development	1,987,998,200.00	634,048,252.79	1,353,949,947.21
Env. & Regional Dev. Sector			
Survey and Mapping	520,000,000.00	14,935,400.00	505,064,600.00
Urban and Regional Planning	7,250,000,000.00	4,442,501,974.93	2,807,498,025.07
Water Supply	6,052,129,000.00	2,371,328,789.88	3,680,800,210.12
Housing	5,849,995,963.83	2,327,955,002.31	3,522,040,961.52
Sewage	4,100,000,000.00	1,193,968,015.82	2,906,031,984.18
Administrative Sector			
General Administration	21,274,802,659.17	7,807,876,239.00	13,466,926,420.17
TOTAL EXPENDITURE (b)	134,656,994,894.63	37,335,109,822.27	97,321,885,072.36
CLOSING BALANCE (a-b)	14,744,517,502.37	1,232,453,795.03	13,512,063,707.34

NOTES TO STATEMENTS NO 3, 4, 5 AND 6

Notes 3, 4 and 5.

HEAD: 409 STATE SHARE OF STATUTORY ALLOCATION.

SUBH. DETAILS	BUDGET	ACTUAL	VARIANCE
1 State Share of Statutory Allocation	80,300,000,000.00	48,077,351,098.21	32,222,648,901.79
2 Value Added Tax (VAT)	13,496,103,000.00	8,980,702,738.52	4,515,400,261.48
3 Excess Crude Oil	15,000,000,000.00	1,178,271,485.00	13,821,728,515.00
4 Special Funds	-	8,001,301,374.41	(8,001,301,374.41)
5 SURE - P	-	3,190,935,291.30	(3,190,935,291.30)
	108,796,103,000.00	69,428,561,987.44	39,367,541,012.56

Note 6.

HEAD:401 TAXES

SUBH. DETAILS	BUDGET	ACTUAL	VARIANCE
1 Pay As You Earn (PAYE)	3,500,000,000.00	1,013,018,559.32	2,486,981,440.68
2 Direct Assessment	40,750,000.00	4,207,000.00	36,543,000.00
3 Entertainment Tax	-	-	-
4 Pools Betting Tax	-	-	-
5 Stamp Duties	20,750,000.00	-	20,750,000.00
7 With-Holding Tax	2,000,000,000.00	26,272,605.39	1,973,727,394.61
8 Capital Gains Tax	2,050,000.00	-	2,050,000.00
9 Sales Tax	-	-	-
10 Share from Community Tax	-	-	-
11 Share from cattle Tax	-	-	-
12 Value Added Tax (VAT)	-	-	-
	5,563,550,000.00	1,043,498,164.71	4,520,051,835.29

HEAD: 402 FINES AND FEES.

SUBH. DETAILS	BUDGET	ACTUAL	VARIANCE
1 Penalty for offences	10,500,000.00	-	10,500,000.00
2 Motor Vehicle Registration fees	100,000,000.00	33,814,050.00	66,185,950.00
3 Taxi Registration Fees	1,000,000.00	137,500.00	862,500.00
4 Road Traffic Regulation fees	1,000,000.00	220,400.00	779,600.00
5 Deed preparation fees	500,000,000.00	130,426.49	499,869,573.51
6 Document Registration and Search fees	500,000,000.00	-	500,000,000.00
7 Application for Statutory Right of Occupancy	-	872,205.75	(872,205.75)
8 Petrol Filling Station fees	31,500,000.00	-	31,500,000.00
9 Penal Rent Fees	10,868,000.00	16,636,935.73	(5,768,935.73)
10 Site Plann Processing Fees	13,283,000.00	-	13,283,000.00
11 Survey Charges Fees	473,000.00	166,721.61	306,278.39
12 Development Levy Fees	3,623,000.00	-	3,623,000.00
13 Tenement Rate	9,450,000.00	-	9,450,000.00
14 Site and Services Scheme	12,600,000.00	-	12,600,000.00
15 Land Used Fees	2,100,000.00	-	2,100,000.00

16	Betterment Charges	-	-	-
17	Change Purpose fees	2,100,000.00	-	2,100,000.00
18	Sub-division fees	3,570,000.00	-	3,570,000.00
19	Regrant fees	788,000.00	-	788,000.00
20	Devolution Order fees	725,000.00	-	725,000.00
21	Rent from staff quarters	630,000.00	-	630,000.00
22	Tender fees	10,000,000.00	-	10,000,000.00
23	Services fees	-	-	-
24	Agency fees	5,000,000.00	-	5,000,000.00
25	Road cutting	3,000,000.00	-	3,000,000.00
26	Workshop private repairs	5,000,000.00	-	5,000,000.00
27	Direct Labour Charges	21,000,000.00	-	21,000,000.00
28	Training institution fees	-	-	-
29	Produce buying license/cert. of registration	500,000.00	-	500,000.00
30	Produce Inspection fees	1,575,000.00	1,172,450.00	402,550.00
31	Produce road checkpoint	-	-	-
32	Trade Cattle fees	15,000,000.00	7,646,920.00	7,353,080.00
33	Hides and Skin fees	220,000.00	173,300.00	46,700.00
34	Meat inspection fees	120,000.00	6,862,372.00	(6,742,372.00)
35	Cottage Industry Products	63,000.00	146,520.00	(83,520.00)
36	Poultry Production Annual Registration fees	1,575,000.00	-	1,575,000.00
37	Livestock Poultry fees and Milk Product Registration fees	1,050,000.00	-	1,050,000.00
38	Registration of Private Veterinary Clinics	230,000.00	-	230,000.00
39	Artificial insemination	-	-	-
40	Range management and Grazing Reserve fees	-	-	-
41	School fees Students in Post Primary Institutions	5,000,000.00	3,369,300.00	1,630,700.00
42	School fees Shehu Garbai	1,000,000.00	283,800.00	716,200.00
43	Tenders fees building	2,500,000.00	3,190,300.00	(690,300.00)
44	Tender fees general supplies	100,000.00	283,800.00	(183,800.00)
45	Registration/renewal of private schools	5,000,000.00	-	5,000,000.00
46	Games PTA and Medicals	7,875,000.00	-	7,875,000.00
47	Exams Fees Parents	28,062,000.00	179,100.00	27,882,900.00
48	Exams Fees, Local Govts	33,763,000.00	-	33,763,000.00
49	Sales of Forms Shehu Garbai Primary One	-	-	-
50	Education Levy	630,000.00	-	630,000.00
51	Education Tax	-	-	-
52	School Fees (Parents Contrib.)	26,791,000.00	-	26,791,000.00
53	Registration of Social Clubs/Associations	1,000,000.00	-	1,000,000.00
54	Cooperative Flour Mills	200,000.00	-	200,000.00
55	Printing Press	5,250,000.00	-	5,250,000.00
56	Registration fees Cooperative Socialities	1,575,000.00	418,500.00	1,156,500.00
57	Audit and Supervision fees	2,625,000.00	-	2,625,000.00
58	Registration of Business Premises	15,750,000.00	1,068,900.00	14,681,100.00
59	Court Fines (Sanitation)	-	-	-
60	Court Fines (Rent Tribunal)	-	-	-
61	Vetting of Contracts	-	45,057,740.47	(45,057,740.47)

62	Court fees	1,500,000.00	424,900.00	1,075,100.00
63	Court fines	1,500,000.00	63,600.00	1,436,400.00
64	Probate	1,800,000.00	-	1,800,000.00
65	Litigation fees	-	-	-
66	Application forms	700,000.00	-	700,000.00
67	Court fines	1,500,000.00	-	1,500,000.00
68	Court fees	525,000.00	45,130.00	479,870.00
69	Probate fees	11,000.00	-	11,000.00
70	Court fees	11,000.00	155,900.00	(144,900.00)
71	Registration and Renewal of Audit Fees	150,000.00	-	150,000.00
72	Fire Safety Charges	1,050,000.00	-	1,050,000.00
73	Information Institute	10,500,000.00	-	10,500,000.00
74	Non refundable fees on Tender Documents	2,100,000.00	-	2,100,000.00
75	Parks and Garden fees	560,646,000.00	1,780,000.00	558,866,000.00
		1,987,657,000.00	124,300,772.05	1,863,356,227.95

HEAD: 403 LICENCES

SUBH.	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Motor Vehicle Licences	42,000,000.00	18,557,925.00	23,442,075.00
2	Driving Licences/Learners Permits	31,500,000.00	6,849,902.00	24,650,098.00
3	Certificate of Road Worthness	10,500,000.00	4,804,250.00	5,695,750.00
4	Way Leave Licences	-	-	-
5	Trade Cattle Licences	450,000.00	4,092,920.00	(3,642,920.00)
6	Hide and Skin Licences	450,000.00	75,850.00	374,150.00
7	Range Mangt. Grazing reserve estabs	-	-	-
8	Fish inspection and licences	7,500,000.00	21,500.00	7,478,500.00
9	Fish sales	3,000,000.00	195,400.00	2,804,600.00
10	Ice Complex Operation Licences	3,000,000.00	-	3,000,000.00
11	Medical Practitioner/Clinic Registration	3,150,000.00	451,000.00	2,699,000.00
12	Certification of Medical Fitness for food handlers	1,840,000.00	-	1,840,000.00
13	Patent Medicine Vendor Licences	1,320,000.00	-	1,320,000.00
14	Drug/Pharmaceutical Chemist	-	-	-
15	Cinema Licences	42,000.00	-	42,000.00
16	Auctioneers Licences	158,000.00	-	158,000.00
17	Snooker Licences	-	-	-
18	Commercial Video Licences	525,000.00	-	525,000.00
19	Licences for Surface Tanks	-	-	-
20	Hunting Licences	-	-	-
21	Trophy Dealer Licences	200,000.00	-	200,000.00
		105,635,000.00	35,048,747.00	70,586,253.00

HEAD: 404 EARNING FROM SALES.

SUBH.	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Unallocated stores	-	-	-
2	Sales of Condemned stores	59,881,000.00	60,000.00	59,821,000.00
3	Owner Occupier Scheme (Civil Servants)	1,050,000,000.00	2,147,167.84	1,047,852,832.16

4	Sales of Govt.Boarded Plants & Vehicles	347,288,000.00	-	347,288,000.00
5	Sales of Printed Budget	263,000.00	-	263,000.00
6	Identity Card Charges	5,000.00	-	5,000.00
7	Recovery of Compensation	3,150,000.00	28,224.20	3,121,775.80
8	Sales of Map	315,000.00	236,050.00	78,950.00
9	Improvement Sales	6,825,000.00	-	6,825,000.00
10	Replacement of Broken Beacons	525,000.00	-	525,000.00
11	Hire of plants and equipments	4,200,000.00	-	4,200,000.00
12	Private repairs of vechiles etc	1,050,000.00	-	1,050,000.00
13	Hiring of Marini Asphalt Mixing Plant	2,100,000.00	-	2,100,000.00
14	Hiring of Quarries and selling of Chippings	2,100,000.00	-	2,100,000.00
15	Repayment of tractor on hire purchase	-	4,131,450.00	(4,131,450.00)
16	Sales of Fertilizer from BOFCO Plant	1,050,000,000.00	-	1,050,000,000.00
17	Fertilizer sales	1,022,674,709.00	-	1,022,674,709.00
18	Sales of tree seedling and vegetables	70,000,000.00	-	70,000,000.00
19	Seed multiplication sales	50,000,000.00	-	50,000,000.00
20	Fish sales	1,500,000.00	-	1,500,000.00
21	Irrigative scheme water charges	10,000,000.00	-	10,000,000.00
22	Sales of fruits & vegetables.	-	-	-
23	Treatment by pest control storage	525,000.00	-	525,000.00
24	Tractor hiring unit services	-	6,115,400.00	(6,115,400.00)
25	Land clearing	-	-	-
26	Tripanosomiasis treatment	-	-	-
27	Sales of Poultry product	20,000,000.00	-	20,000,000.00
28	Sales of dairy product	15,000,000.00	-	15,000,000.00
29	livestock investigation and breeding centres/ project	500,000.00	-	500,000.00
30	Grazing Reserve Permit	200,000.00	-	200,000.00
31	Registration of Poutry farmers feeds sales etc.	100,000.00	-	100,000.00
32	Sales of Day Old Chicks & Table eggs	10,000,000.00	-	10,000,000.00
33	Sales of Supplementary feeds	100,000.00	-	100,000.00
34	P .D .H .C . Rents	105,000.00	-	105,000.00
35	Wheat/Rice Sales	-	-	-
36	Sales of Mini Flour Mills and Grain Threshers	-	-	-
37	Sales of irrigation pumps	-	-	-
38	Sales of Grains	105,000,000.00	-	105,000,000.00
39	Animal Feed Mill	-	-	-
40	Rentage of Poultry Holding	525,000.00	-	525,000.00
41	Crops Processing	-	-	-
42	Irrigation Scheme Water Charges	-	-	-
43	Fadama Cultivation & Clearnce	2,000,000.00	-	2,000,000.00
44	Hire of Plant & tube Well Equipment	-	-	-
45	Sales of Water Pumps to farmers	-	-	-
46	Poultry farmers registration	210,000.00	-	210,000.00
47	Lease/rent of shops and stores	105,000.00	-	105,000.00
48	Building plan sales	263,000.00	-	263,000.00
49	Sales of dillapidated public building	8,000,000.00	-	8,000,000.00
50	Owner Occupier Scheme (Non-Civil Servants)	15,000,000.00	1,200,000.00	13,800,000.00

51	Sales of Seedlings and charge of fire wood on transit	3,150,000.00	30,000.00	3,120,000.00
52	Sales of Gum Arabic seedlings	-	-	-
53	Lease of Gum-Arabic Plantation	-	-	-
54	Registration of Private Nurseries	105,000.00	-	105,000.00
55	Hire of petroleum tankers	1,037,000.00	-	1,037,000.00
56	Eleven filling stations	1,071,000.00	-	1,071,000.00
57	Block making industries	200,000.00	-	200,000.00
58	Sales of Weight and Measures	4,200,000.00	-	4,200,000.00
59	Maiduguri Amusement Park	10,000,000.00	-	10,000,000.00
60	Baba Gana Grema Base Camp at Sambisa	525,000.00	-	525,000.00
61	Sanda Kyarimi Park Craft Shop	210,000.00	-	210,000.00
62	Soda Ash Plant	84,000,000.00	-	84,000,000.00
63	Boplas Industry Ltd	400,000,000.00	-	400,000,000.00
64	Cottage Industry Products	-	-	-
65	Neital Shoes Nigeria Ltd	1,374,408,000.00	-	1,374,408,000.00
66	Borno Wire Industry	97,860,000.00	-	97,860,000.00
67	Maiduguri International Hotel	105,000,000.00	-	105,000,000.00
68	Borno State Hotel, Kaduna	10,500,000.00	-	10,500,000.00
69	Sales of Property at Abuja/Renewing or Leasing	2,100,000.00	-	2,100,000.00
70	Workshop Earnings	55,000.00	-	55,000.00
71	Machine repairs	-	-	-
72	Printing charges	5,500,000.00	-	5,500,000.00
73	Government Printers sales of publication/exercise books	-	-	-
74	Sales of photographs	1,000,000.00	-	1,000,000.00
75	Sales of Information publication	6,000,000.00	-	6,000,000.00
76	Advertisement	10,500,000.00	-	10,500,000.00
77	Sales of APER forms	1,050,000.00	-	1,050,000.00
78	Sales of Leave grant forms	1,050,000.00	-	1,050,000.00
79	Sales of In-Service and bond forms	1,050,000.00	-	1,050,000.00
80	Sales of leave without pay forms	105,000.00	-	105,000.00
81	Sales of Inter-Ministerial and Inter-State transfer forms	105,000.00	-	105,000.00
82	Sales of Urgent, 'NOW' & KIV Slips	158,000.00	-	158,000.00
83	Sales of Blind workshop products	500,000.00	-	500,000.00
84	Sales of products	800,000.00	-	800,000.00
85	Sales of Civil Service Forms	84,000.00	-	84,000.00
86	Sales of Law Books	-	-	-
87	Drug Revolving Fund Scheme	157,500,000.00	-	157,500,000.00
88	Sales of Yellow Cards	1,732,500.00	-	1,732,500.00
89	Sales of Adimission forms :Sch of Nursing	350,000.00	-	350,000.00
90	Sales of Adimission forms :Sch of Health Tech.	350,000.00	902,000.00	(552,000.00)
91	Sales of Adimission forms :Sch of Mid-Wifery	350,000.00	-	350,000.00
92	Sales of tender documents	-	-	-
93	Application Forms for LG Staff GL 06 to 10	10,000.00	-	10,000.00
94	Sales of Pilot Flour Mills Products	-	-	-
95	Poverty Alleviation Programme	735,000,000.00	-	735,000,000.00

96	House of Assembly Printing Press	-	-	-
97	Sales of Hansard Publication	-	-	-
98	Water Rates	49,350,000.00	12,393,713.50	36,956,286.50
99	Sales of JSC Forms and OFIHS	26,000.00	-	26,000.00
		6,926,501,209.00	27,244,005.54	6,899,257,203.46

HEAD: 405 RENT ON GOVERNMENT PROPERTY.

SUBH. DETAILS	BUDGET	ACTUAL	VARIANCE
1 Liaison Off. Lagos, Abuja and Kaduna (Boarding/Lodging)	315,000.00	-	315,000.00
2 Rent on all plots	12,000,000.00	1,460,441.94	10,539,558.06
3 Surface Mining rent	-	-	-
4 Rent on staff quarters	1,158,000.00	-	1,158,000.00
5 Rent from Borno Guest House Marniona Road Kaduna	23,153,000.00	-	23,153,000.00
6 Rent from Kaduna, Abuja and Lagos Property	46,305,000.00	-	46,305,000.00
7 Youth Centre	100,000.00	-	100,000.00
8 Rent on Shoping Complex at 303 Housing Estate	-	237,000.00	(237,000.00)
9 777 Housing Estate	20,331,000.00	-	20,331,000.00
10 Abagana Terab Housing Estate	12,004,000.00	-	12,004,000.00
11 1000 Housing Estste	-	-	-
	115,366,000.00	1,697,441.94	113,668,558.06

HEAD: 406 INTEREST AND DIVIDENDS.

SUBH. DETAILS	BUDGET	ACTUAL	VARIANCE
1 Interest Bank Deposit	-	-	-
2 Interest Loan to Local Govt.	-	-	-
3 Admi. charges Motor Vehicles, Motor cycles and Bicycles	48,510,000.00	-	48,510,000.00
4 Administratives charges staff housing Loans	-	-	-
5 Interest and Dividends	6,858,911,000.00	-	6,858,911,000.00
6 Sales of Shares (BOPLAS)	-	-	-
	6,907,421,000.00	-	6,907,421,000.00

HEAD: 407 REIMBURSEMENT.

SUBH. DETAILS	BUDGET	ACTUAL	VARIANCE
1 Reimbursement of Pension from Federal Govt.	8,701,000.00	-	8,701,000.00
2 Judges Salaries and Overhead from the FAC	105,714,000.00	-	105,714,000.00
	114,415,000.00	-	114,415,000.00

HEAD: 408 MISCELLANEOUS REVENUE

SUBH. DETAILS	BUDGET	ACTUAL	VARIANCE
1 Commodity Board contribution to pest control	-	-	-
2 Experiment institute of Agric Research (subvention)	-	-	-

3	Children National Day Federal Govt. grant.	-	-	-
4	Public collection fees	-	-	-
5	Contrib. in respect of Seconded Officers retirement benefit	-	-	-
6	Registration of Contractors	50,000,000.00	-	50,000,000.00
7	Refund of Overtime	-	-	-
8	Arrears of Revenue	5,181,750.00	-	5,181,750.00
9	Recovery Fund revenue	-	-	-
10	Tender Fees General	-	255,000.00	(255,000.00)
11	Federal Govt. Contribution	21,224,312.00	-	21,224,312.00
12	2.5% State Govt. Contribution	694,294,000.00	-	694,294,000.00
13	7.5% Local Govt. Contribution of personel emolument	2,362,295,000.00	-	2,362,295,000.00
14	Emirate and Traditional Council Arrears	-	-	-
15	Interest and Dividends	-	-	-
16	5% Federal Govt. Quarterly Contribution	22,285,000.00	-	22,285,000.00
17	State Govt. Contribution	-	-	-
18	Local Govt. Contribution	-	-	-
19	Emirate and Traditional Council contribution	38,850,000.00	-	38,850,000.00
20	2.5% State Govt. Contr towards UBE Teachers Pension	80,216,000.00	-	80,216,000.00
21	7% Local Govt. Contr towards Teachers Pension.	160,432,000.00	-	160,432,000.00
22	1% Training fund from LG joint account	360,000,000.00	-	360,000,000.00
23	Contrib from LG Joint Account Committee	126,000,000.00	-	126,000,000.00
		3,920,778,062.00	255,000.00	3,920,523,062.00

HEAD: 410 BOARDS AND PARASTATALS.

SUBH.	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Hospital Management Board	4,200,000.00	-	4,200,000.00
2	Kashim Ibrahim College of Education	29,966,000.00	14,388,166.00	15,577,834.00
3	Borno State Sports Council	11,550,000.00	-	11,550,000.00
4	Umar Ibn Ibrahim Coll. of Educ. Science & Tech	25,462,000.00	12,984,610.00	12,477,390.00
5	Borno State Radio and Television	73,000,000.00	-	73,000,000.00
6	Ramat Polytechnic Maiduguri	64,589,000.00	183,180,293.00	(118,591,293.00)
7	Council for Arts and Culture	28,000,000.00	41.00	27,999,959.00
8	Borno Express Transport Corporation	484,100,000.00	-	484,100,000.00
9	Housing Corporation	52,758,000.00	-	52,758,000.00
10	Mohd Goni Coll. Legal & Islamic Studies	5,062,240.00	-	5,062,240.00
11	School for Higher Islamic Studies	2,625,000.00	-	2,625,000.00
12	Borno State Agricultural Development Programme	-	-	-
13	Borno State Library Board	28,000,000.00	-	28,000,000.00
14	Borno State Enviromental Protection Agency	-	-	-
15	College of Education Waka-Biu	26,050,000.00	1,680,000.00	24,370,000.00
16	Education Endoument Fund	1,000,000.00	-	1,000,000.00
17	Mohamet Lawan College of Agriculture	8,232,000.00	4,983,500.00	3,248,500.00
18	Agency for Mass Literacy	1,500,000.00	-	1,500,000.00

19	Borno State Scholarship Board	500,000.00	-	500,000.00
20	Borno State Agricultural Mechanization Authority	42,600,000.00	1,904,000.00	40,696,000.00
21	Borno State Hotels Board	209,416,000.00	-	209,416,000.00
22	M/guri Kano Motor Park and Market	6,925,000.00	-	6,925,000.00
23	Borno College of Business & Management Studies	1,336,000.00	-	1,336,000.00
24	Council on Prerogative of Mercy	-	-	-
25	Borno State Urban Planning & Development Board	24,000,000.00	-	24,000,000.00
26	Borno State Independent Electoral Commission	52,500,000.00	-	52,500,000.00
27	Monday Market Com. Ltd.	199,976,000.00	-	199,976,000.00
28	Rural Electrification Board	-	-	-
29	Borno State Unversal Basic Education Board	8,101,261,000.00	-	8,101,261,000.00
30	Borno Livestock Company	3,780,000.00	-	3,780,000.00
		9,488,388,240.00	219,120,610.00	9,269,267,630.00

HEAD: 411 STABILIZATION REVENUE.

SUBH. DETAILS	BUDGET	ACTUAL	VARIANCE
1 Stabilization Revenue	2,409,845,286.00	-	2,409,845,286.00

Note 7

CAPITAL RECEIPTS

HEAD:540 OPENNG BALANCE

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1 Opening Balance 1/1/2011	36,681,246,435.00	-	36,681,246,435.00

HEAD:541TRANSFER FROM CONSOLIDATED REVENUE FUND.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1 Transfer from Consolidate Revenue Fund	90,721,008,565.00	25,938,825,836.60	64,782,182,728.40

HEAD:542 EXTERNAL LOANS

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1 World Bank Loan for the Dev of Health Facilities Phase II	-	-	-
2 World Bank Loan for the Educational Dev.UBE	-	-	-
3 Nigeria/Canada Environmental Programme Loan	-	-	-
4 International Dev. Association (IDA), HIV/AIDS Credit	-	-	-
5 National Fadama Project (PHASEII)	-	-	-
6 International Fund for Agricultural Dev. (IFAD-CBARDP)	-	-	-

HEAD:543 INTERNAL LOANS

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1 Development Loan Stock (Nigerian Stock Exchange)	-	-	-
2 Commercial Bank Loan for Water Supply	-	-	-
3 Commercial Bank Loan for Agricultural Dev.	-	-	-
4 Commercial Bank Loan for Borno State Hotel,Kaduna	-	-	-
5 Bank Loan for Completin of M/guri Int. Hotel	-	-	-
6 African Farms Limited (Agric EQUIPMENT)	-	-	-
7 Commecial Bank Loan	-	-	-
8 NACRDB Loan for Tomato Processing Plant	-	-	-
9 NACRDB Loan for Gum Arabic Dev.	-	-	-
	-	-	-

HEAD:544 GRANTS

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1 UNICEF Assisted Dev.Programme	150,000,000.00	-	150,000,000.00
2 Federal Grant for Ecological Fund	600,000,000.00	445,031,720.41	154,968,279.59
3 United Nation's Fund for Population Activities (UNFPA)	40,000,000.00	-	40,000,000.00
4 Federal Grant for Educational Dev.(UBE)	873,000,000.00	-	873,000,000.00
5 African Prog for Onchocerciasis Control (APOC)Asst	4,110,111.00	12,273,222.00	(8,163,111.00)
6 Education Tax Fund	431,000,000.00	740,000,000.00	(309,000,000.00)
7 Canadian Int'L.Dev.Agency (CIDA)	-	-	-
8 Netherlands Assistance to Leprosy Control	3,200,000.00	11,900,759.68	(8,700,759.68)
9 Special Programme for Food Security (SPFS)	45,000,000.0	-	45,000,000.00
10 Local Govt.Contribution to UBE	475,000,000.00	-	475,000,000.00
11 Recurrent Surplus from Primary Education Board	21,150,000.00	294,396,316.60	(273,246,316.60)
12 Universal Basic Education Self-Help Project	199,000,000.00	-	199,000,000.00
13 MDG 50% FGN Contribution to States	550,000,000.00	787,500,000.00	(237,500,000.00)
	6,008,145,000.00	2,291,102,018.69	3,717,042,981.31

HEAD:545 MISCELLANEOUS

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1 Transfer from 2007 Stabilization Fund Account	-	-	-
2 Palliation from FGN to Cushion effect of fuel price Increase	2,701,849,000.00	-	2,701,849,000.00
	2,701,849,000.00	-	2,701,849,000.00

Note 8

PERSONNEL COST

MIN/DEPT	BUDGET	ACTUAL	VARIANCE
GOVERNMENT HOUSE	599,399,000.00	585,969,320.79	13,429,679.21
S S G	211,475,995.33	211,475,995.33	-

HEAD OF SERVICE	103,863,876.39	103,863,876.39	-
ESTABLISHMENT	31,642,000.00	21,772,163.23	9,869,836.77
PENSION DEPARTMENT	10,987,599.58	10,987,599.58	-
AGRIC AND NAT RESOURCES	780,799,082.19	780,799,082.19	-
COM INDUSTRY AND TURISM	152,489,730.86	152,489,730.86	-
MINISTRY OF EDUCATION	290,937,528.70	284,086,924.49	6,850,604.21
MINISTRY OF FINANCE	620,698,073.95	620,698,073.95	-
MINISTRY OF HEALTH	1,051,813,312.99	1,022,707,131.19	29,106,181.80
HOME AFFAIRS AND INFORMATION	392,651,392.99	392,651,392.99	-
MINISTRY OF JUSTICE	195,633,103.50	181,245,112.99	14,387,990.51
MINISTRY OF WORKS AND TRANSPORT	692,331,687.41	692,331,687.41	-
WOMEN AFFAIRS AND SOC DEV	215,756,026.57	215,756,026.57	-
MINISTRY OF HOUSING AND RURAL ELECTRIFICATION	44,238,997.93	44,238,997.93	-
MINISTRY OF SPORTS	79,498,000.00	51,587,109.26	27,910,890.74
URBAN AND RURAL WATER SUPPLY	624,812,872.00	624,812,872.00	-
MIN. OF RELIGIOUS AFFAIRS	73,646,000.00	58,596,650.78	15,049,349.22
MINISTRY OF ENVIRONMENT	326,876,320.15	326,876,320.15	-
MINISTRY OF LAND AND SURVEY	316,026,445.59	316,026,445.59	-
LOCAL GOVT AND CHIEFTANCY AFF.	75,253,738.81	75,253,738.81	-
MINISTRY OF POVERTY ALLEVIATION	206,548,470.39	206,548,470.39	-
OFFICE OF THE AUDITOR GENERAL	128,018,718.45	122,980,157.85	5,038,560.60
CIVIL SERVICE COMMISSION	63,745,706.20	63,745,706.20	-
LOCAL GOVT SERVICE COMMISSION	63,156,594.04	63,156,594.04	-
HOUSE OF ASSEMBLY	281,851,255.83	281,851,255.83	-
LOCAL GOVT AUDIT DEPARTMENT	87,676,000.00	84,651,152.7	3,024,847.28
HIGH COURT OF JUSTICE	402,546,569.22	402,546,569.22	-
AREA COURTS	225,758,990.88	225,758,990.88	-
SHARIA COURT	53,699,526.25	53,699,526.25	-
JUDICIAL SERVICE COMMISSION.	38,358,000.00	33,819,581.20	4,538,418.80
HOUSE OF ASSEMBLIES SERVICE COMMISSION	8,646,680.05	2,156,543.16	6,490,136.89
STATE INDEPENDENT ELECTORAL COMMISSION	58,538,000.00	49,293,636.10	9,244,363.90
MINISTRY OF HIGHER EDUCATION	44,388,957.33	44,388,957.33	-
MINISTRY OF BUDGET AND PLANNING	184,482,735.83	184,482,735.83	-
MINISTRY OF ANIMALS AND FISHERIES	614,357,342.98	614,357,342.98	-
MIN. OF INTER GOVERNMENTAL AFFAIRS	36,360,000.00	6,017,512.09	30,342,487.91
SUB TOTAL	9,388,964,332.39	9,213,680,984.55	175,283,347.84
BOARDS & PARASTATALS			
438/1 H M B HQS	4,560,817,586.76	4,560,696,167.27	121,419.49
438/2 KASHIM COLL. OF EDUC.	1,048,660,289.37	1,048,660,289.37	-
438/3 SPORTS COUNCIL	213,941,007.52	213,941,007.52	-
438/4 EL-KANEMI	64,673,604.38	64,673,604.38	-
438/5 UMAR IBN IBRAHIM COLL. EDUC	764,724,325.83	764,724,325.83	-
438/6 RAMAT POLYTECHNIC	1,434,381,116.31	1,434,381,116.31	-
438/7 BORNO RADIO TEL.	347,100,327.24	347,100,327.24	-

438/8	COUNCIL FOR ARTS & CULTURE	79,257,846.58	79,257,846.58	-
438/9	RURAL ELECTRIFICATION	171,311,896.96	171,311,896.96	-
438/10	ISLAMIC PREACHING	12,846,000.00	12,069,687.86	776,312.14
438/11	MOHD. GONI LEGAL ISLAMIC	531,273,670.36	531,273,670.36	-
438/12	SCHOOL OF HIGHER ISLAMIC	243,389,133.32	243,389,133.32	-
438/13	PILGRIMS WELFARE	37,612,000.00	34,942,503.37	2,669,496.63
438/14	BOSADP	868,344,000.00	761,197,830.89	107,146,169.11
438/15	STATE LIBRARY BOARD	117,667,000.00	87,058,499.51	30,608,500.49
438/16	ENVIRONMENTAL PROTECTION	385,405,000.00	346,916,413.98	38,488,586.02
438/17	COLL. OF EDUC. BIU	732,451,911.00	655,583,836.73	76,868,074.27
438/18	AGRIC. MECHANIZATION AUTHORITY	111,623,000.00	60,927,930.77	50,695,069.23
438/19	EDUCATION ENDOWMENT FUND	12,234,000.00	8,282,931.73	3,951,068.27
438/20	MOH.LAWAN COLL. OF AGRIC.	453,941,000.00	297,983,697.36	155,957,302.64
438/21	BOARD OF INTERNAL REVENUE	194,372,000.00	169,816,313.90	24,555,686.10
438/22	National Youth Service Corps	8,318,000.00	8,318,000.00	-
438/23	AGENCY FOR MASS LITERACY	474,429,292.32	474,429,292.32	-
438/24	SCHOLARSHIP BOARD	28,798,522.48	28,798,522.48	-
438/25	PREROGATIVE OF MERCY	17,779,000.00	12,761,362.84	5,017,637.16
438/26	Borno State Housing Corporation	100,000,000.00	-	100,000,000.00
438/27	Forest Reserves Management	-	-	-
438/28	Borno Investment Company	17,144,000.00	-	17,144,000.00
438/29	NEITAL NIGERIA LIMITED	31,744,000.00	31,742,170.16	1,829.84
438/30	NOMADIC EDUCATION	13,818,000.00	13,006,118.49	811,881.51
438/31	ISLAMIC RESEARCH CENTRE	22,816,650.30	22,816,650.30	-
438/32	PRIMARY SCH. EDUC. MGT. BOARD	414,471,975.73	8,077,593.79	406,394,381.94
438/33	Borno Express Transport Corp	70,625,000.00	-	70,625,000.00
438/34	Borno State Tropical Forest Action Prog.	-	-	-
438/35	STATE AFFORESTATION PROJECT.	111,184,509.90	111,184,509.90	-
438/36	Borno State Hotels Limited	50,071,000.00	-	50,071,000.00
438/37	BORNO SUPPLY COMPANY	24,146,000.00	17,702,064.43	6,443,935.57
438/38	TEACHING SERVICE BOARD	5,067,894,831.78	5,067,894,831.78	-
438/39	URBAN PLAN. & DEV. BOARD	156,478,000.00	48,771,872.01	107,706,127.99
438/40	Local Govt. Pension Board	7,363,000.00	-	7,363,000.00
438/41	Borno Livestock Projecty	23,120,000.00	-	23,120,000.00
438/42	COLL. OF BUSS. & ADMIN. KONDUGA	182,631,329.31	182,631,329.31	-
438/43	MAIDUGURI INTERNATIONAL HOTEL	3,362,620.00	3,362,620.00	-
438/44	M/DURI Kano Motor Park and Market	9,608,000.00	-	9,608,000.00
438/45	Boplas Industries Limited	11,252,000.00	-	11,252,000.00
438/46	RURAL WATER SUPPLY AGENCY	41,639,554.19	41,639,554.19	-
438/47	SODA ASH COMPANY LIMITED	8,650,000.00	4,628,358.85	4,021,641.15
438/48	Maiduguri Monday Market Company Limited	100,000,000.00	-	100,000,000.00
438/49	BORNO WIRE AND NAIL COMPANY LTD	7,723,787.03	7,723,787.03	-
438/50	Borno State Board for Quaranic/Arabic Education	55,328,000.00	-	55,328,000.00
438/51	Borno State Councils of Ulama	338,000.00	-	338,000.00

438/52	HIV AIDS Prog. Dev. Project	1,106,000.00	-	1,106,000.00
438/53	Informatic Institute	6,158,000.00	-	6,158,000.00
438/54	New Partnership for Africa Dev. (NEPAD)	5,944,000.00	-	5,944,000.00
438/55	Road Maintenance Agency	45,369,000.00	4,687,822.56	40,681,177.44
438/56	Water Supply and Sanitation Agency	49,520,000.00	8,292,653.37	41,227,346.63
	SUB TOTAL	19,554,858,788.67	17,992,658,145.05	1,562,200,643.62
	GRAND TOTAL	28,943,823,121.06	27,206,339,129.60	1,737,483,991.46

Note 9

Overhead Cost.

MINISTRY: Government House

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
412/2 Transport and Travelling	416,555,050.00	416,555,050.00	-
412/3 Utility Service	41,249,559.34	41,249,559.34	-
412/4 Telephone and Postal Service	23,849,200.00	23,849,200.00	-
412/5 Stationery	47,250,000.00	47,086,500.00	163,500.00
412/6 Maintenance of Office Furniture and Equipment	157,500,000.00	26,990,010.00	130,509,990.00
412/7 Maintenance of Vehicles and Other Capital Assets.	453,716,908.48	453,716,908.48	-
412/8 Consultancy Services	3,638,250.00	-	3,638,250.00
412/9 Grants, Contributions/Subventions	27,287,400.00	-	27,287,400.00
412/10 Training and Staff Development	12,390,000.00	12,390,000.00	-
412/11 Entertainment and Hospitality	685,127,106.66	685,127,106.66	-
412/12 Miscellaneous Expenses	704,329,655.00	704,329,655.00	-
412/13 Loans: Bicycles etc.	10,500,000.00	-	10,500,000.00
412/14 Medical Expenses.	18,900,000.00	2,942,000.00	15,958,000.00
412/15 Information and Rewards (Security)	3,257,887,500.00	2,374,082,827.50	883,804,672.50
412/16 50th Independence Anniversary	123,125,039.16	91,741,700.00	31,383,339.16
	5,983,305,668.64	4,880,060,516.98	1,103,245,151.66

MINISTRY: Deputy Governor's Office

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
412/2 Transport and Travelling	28,941,150.00	-	28,941,150.00
412/3 Utility Service	116,550.00	-	116,550.00
412/4 Telephone and Postal Service	1,158,150.00	-	1,158,150.00
412/5 Stationery	11,576,250.00	-	11,576,250.00
412/6 Maintenance of Office Furniture and Equipment	13,891,500.00	-	13,891,500.00
412/7 Maintenance of Vehicles and Other Capital Assets.	13,891,500.00	-	13,891,500.00
412/8 Consultancy Services	1,158,150.00	-	1,158,150.00

412/9	Grants, Contributions/Subventions	1,158,150.00	-	1,158,150.00
412/10	Training and Staff Development	1,158,150.00	-	1,158,150.00
412/11	Entertainment and Hospitality	6,750,000.00	6,750,000.00	-
412/12	Miscellaneous Expenses	579,600.00	-	579,600.00
412/13	Loans: Bicycles etc.	-	-	-
412/14	Medical Expenses.	11,576,250.00	-	11,576,250.00
		91,955,400.00	6,750,000.00	85,205,400.00

MINISTRY: Secretary to the State Government (S.S.G)

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
413/2	Transport and Travelling	14,057,400.00	9,188,260.00	4,869,140.00
413/3	Utility Service	1,365,000.00	-	1,365,000.00
413/4	Telephone and Postal Service	2,728,950.00	39,500.00	2,689,450.00
413/5	Stationery	4,093,950.00	20,000.00	4,073,950.00
413/6	Maintenance of Office Furniture and Equipment	5,457,900.00	2,000.00	5,455,900.00
413/7	Maintenance of Vehicles and Other Capital Assets.	8,186,850.00	3,700,000.00	4,486,850.00
413/8	Consultancy Services	274,050.00	-	274,050.00
413/9	Grants, Contributions/Subventions	2,481,150.00	-	2,481,150.00
413/10	Training and Staff Development	2,728,950.00	5,000.00	2,723,950.00
413/11	Entertainment and Hospitality	2,728,950.00	55,000.00	2,673,950.00
413/12	Miscellaneous Expenses	38,391,960.00	38,391,960.00	-
413/13	Loans: Bicycles etc.	-	-	-
413/14	Special Expenditure	7,672,340.00	-	7,672,340.00
413/15	Information and Rewards (Security)	5,150,000.00	5,150,000.00	-
413/16	Aircraft Charter	-	-	-
		95,317,450.00	56,551,720.00	38,765,730.00

MINISTRY: Office of the Head of Service (H.O.S)

DESCRIPTION	BUDGET	ACTUAL	ARIANCE	
413/2	Transport and Travelling	15,716,420.00	3,000,000.00	12,716,420.00
413/3	Utility Service	1,229,550.00	90,000.00	1,139,550.00
413/4	Telephone and Postal Service	410,550.00	-	410,550.00
413/5	Stationery	10,500,000.00	2,565,000.00	7,935,000.00
413/6	Maintenance of Office Furniture and Equipment	7,762,000.00	7,762,000.00	-
413/7	Maintenance of Vehicles and Other Capital Assets.	2,728,950.00	60,000.00	2,668,950.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	29,601,600.00	21,150,000.00	8,451,600.00
413/11	Entertainment and Hospitality	1,092,000.00	35,000.00	1,057,000.00

413/12	Miscellaneous Expenses	13,232,730.00	13,232,730.00	-
413/13	Loans: Bicycles etc.	-	-	-
413/14	Centre for mgt dev NE zonal office	82,687,500.00	12,500,000.00	70,187,500.00
413/15	Health Manpower Mgt, Training and Awareness	87,937,500.00	2,500,000.00	85,437,500.00
		252,898,800.00	62,894,730.00	190,004,07.00

MINISTRY: Establishment Department.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
413/2	Transport and Travelling	2,905,350.00	-	2,905,350.00
413/3	Utility Service	478,800.00	10,000.00	468,800.00
413/4	Telephone and Postal Service	286,650.00	-	286,650.00
413/5	Stationery	1,911,000.00	7,000.00	1,904,000.00
413/6	Maintenance of Office Furniture and Equipment	956,550.00	-	956,550.00
413/7	Maintenance of Vehicles and Other Capital Assets	1,911,000.00	-	1,911,000.00
413/8	Consultancy Services	477,750.00	6,000.00	471,750.00
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	10,500,000.00	6,000.00	10,494,000.00
413/11	Entertainment and Hospitality	478,800.00	-	478,800.00
413/12	Miscellaneous Expenses	2,578,800.00	21,000.00	2,557,800.00
413/13	Loans: Bicycles etc.	-	-	-
413/14	In-service Training for Civil Servants	-	-	-
		22,484,700.00	50,000.00	22,434,700.00

MINISTRY: Pension Department.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
413/2	Transport and Travelling	11,056,950.00	50,157.50	11,006,792.50
413/3	Utility Service	49,350.00	-	49,350.00
413/4	Telephone and Postal Service	49,350.00	-	49,350.00
413/5	Stationery	478,800.00	-	478,800.00
413/6	Maintenance of Office Furniture and Equipment	192,150.00	-	192,150.00
413/7	Maintenance of Vehicles and Other Capital Assets	502,950.00	-	502,950.00
413/8	Consultancy Services	10,500.00	-	10,500.00
413/9	Grants, Contributions/Subventions	49,350.00	-	49,350.00
413/10	Training and Staff Development	478,800.00	-	478,800.00
413/11	Entertainment and Hospitality	192,150.00	-	192,150.00
413/12	Miscellaneous Expenses	1,500,000.00	1,500,000.00	-
413/13	Loans: Bicycles etc.	-	-	-
		14,560,350.00	1,550,157.50	13,010,192.50

MINISTRY: Monitoring and Special Duties.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2 Transport and Travelling	3,163,650.00	948,090.00	2,215,560.00
413/3 Utility Service	478,800.00	-	478,800.00
413/4 Telephone and Postal Service	192,150.00	-	192,150.00
413/5 Stationery	956,550.00	60,760.00	895,790.00
413/6 Maintenance of Office Furniture and Equipment	478,800.00	13,210.00	465,590.00
413/7 Maintenance of Vehicles and Other Capital Assets	502,950.00	36,000.00	466,950.00
413/8 Consultancy Services	-	-	-
413/9 Grants, Vontributions/Subventions	-	-	-
413/10 Training and Staff Development	288,750.00	-	288,750.00
413/11 Entertainment and Hospitality	288,750.00	-	288,750.00
413/12 Miscellaneous Expenses	476,700.00	6,940.00	469,760.00
413/13 Loans: Bicycles etc.	-	-	-
	6,827,100.00	1,065,000.00	5,762,100.00

MINISTRY: Department of Political and Cabinet.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2 Transport and Travelling	,160,900.00	-	2,160,900.00
413/3 Utility Service	144,900.00	-	144,900.00
413/4 Telephone and Postal Service	97,650.00	-	97,650.00
413/5 Stationery	4,316,550.00	-	4,316,550.003
413/6 Maintenance of Office Furniture and Equipment	478,800.00	-	478,800.00
413/7 Maintenance of Vehicles and Other Capital Assets	301,350.00	-	301,350.00
413/8 Consultancy Services	-	-	-
413/9 Grants, Contributions/Subventions	-	-	-
413/10 Training and Staff Development	192,150.00	-	192,150.00
413/11 Entertainment and Hospitality	49,350.00	-	49,350.00
413/12 Miscellaneous Expenses	9,837,450.00	-	9,837,450.00
413/13 Loans: Bicycles etc.	-	-	-
	17,579,100.00	-	17,579,100.00

MINISTRY: Liaison Office Lagos.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2 Transport and Travelling	2,160,900.00	-	2,160,900.00
413/3 Utility Service	478,800.00	-	478,800.00
413/4 Telephone and Postal Service	669,900.00	-	669,900.00
413/5 Stationery	383,250.00	-	383,250.00
413/6 Maintenance of Office Furniture and Equipment	383,250.00	-	383,250.00

413/7	Maintenance of Vehicles and Other Capital Assets	1,003,800.00	-	1,003,800.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	192,150.00	-	192,150.00
413/11	Entertainment and Hospitality	192,150.00	-	192,150.00
413/12	Miscellaneous Expenses	192,150.00	-	192,150.00
413/13	Loans: Bicycles etc.	-	-	-
		5,656,350.00	-	5,656,350.00

MINISTRY: Liaison Office Abuja and Kaduna.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2 Transport and Travelling	26,673,752.33	26,673,752.33	-
413/3 Utility Service	956,550.00	-	956,550.00
413/4 Telephone and Postal Service	956,550.00	-	956,550.00
413/5 Stationery	956,550.00	-	956,550.00
413/6 Maintenance of Office Furniture and Equipment	478,800.00	-	478,800.00
413/7 Maintenance of Vehicles and Other Capital Assets	956,550.00	-	956,550.00
413/8 Consultancy Services	-	-	-
413/9 Grants, Contributions/Subventions	-	-	-
413/10 Training and Staff Development	573,300.00	-	573,300.00
413/11 Entertainment and Hospitality	956,550.00	-	956,550.00
413/12 Miscellaneous Expenses	47,200,000.00	47,200,000.00	-
413/13 Loans: Bicycles etc.	-	-	-
413/14 Medical Expenses	11,757,900.00	-	11,757,900.00
	91,466,502.33	73,873,752.33	17,592,750.00

MINISTRY: State Emergency Relief Agency (SERA)

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2 Transport and Travelling	2,160,900.00	-	2,160,900.00
413/3 Utility Service	58,800.00	-	58,800.00
413/4 Telephone and Postal Service	97,650.00	-	97,650.00
413/5 Stationery	478,800.00	-	478,800.00
413/6 Maintenance of Office Furniture and Equipment	458,850.00	-	458,850.00
413/7 Maintenance of Vehicles and Other Capital Assets	1,099,350.00	-	1,099,350.00
413/8 Consultancy Services	-	-	-
413/9 Grants, Contributions/Subventions	-	-	-
413/10 Training and Staff Development	192,150.00	-	192,150.00
413/11 Entertainment and Hospitality	478,800.00	-	478,800.00
413/12 Miscellaneous Expenses	65,100.00	-	65,100.00
413/13 Loans: Bicycles etc.	-	-	-
	5,090,400.00	-	5,090,400.00

MINISTRY: Department of Parastatals.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2 Transport and Travelling	1,660,050.00	-	1,660,050.00
413/3 Utility Service	192,150.00	-	192,150.00
413/4 Telephone and Postal Service	49,350.00	-	49,350.00
413/5 Stationery	956,550.00	-	956,550.00
413/6 Maintenance of Office Furniture and Equipment	501,900.00	-	501,900.00
413/7 Maintenance of Vehicles and Other Capital Assets	288,750.00	-	288,750.00
413/8 Consultancy Services	-	-	-
413/9 Grants, Contributions/Subventions	-	-	-
413/10 Training and Staff Development	153,300.00	-	153,300.00
413/11 Entertainment and Hospitality	30,450.00	-	30,450.00
413/12 Miscellaneous Expenses	336,000.00	-	336,000.00
413/13 Loans: Bicycles etc.	-	-	-
	4,168,500.00	-	4,168,500.00

MINISTRY: Ministry of Agriculture and Natural Resources.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
414/2 Transport and Travelling	4,978,050.00	2,170,000.00	2,808,050.00
414/3 Utility Service	2,722,650.00	150,000.00	2,572,650.00
414/4 Telephone and Postal Service	717,150.00	-	717,150.00
414/5 Stationery	956,550.00	341,300.00	615,250.00
414/6 Maintenance of Office Furniture and Equipment	4,341,750.00	486,300.00	3,855,450.00
414/7 Maintenance of Vehicles and Other Capital Assets	2,865,450.00	983,900.00	1,881,550.00
414/8 Consultancy Services	4,093,950.00	-	4,093,950.00
414/9 Grants, Contributions/Subventions	478,800.00	-	478,800.00
414/10 Training and Staff Development	6,686,400.00	60,000.00	6,626,400.00
414/11 Entertainment and Hospitality	1,046,850.00	290,000.00	756,850.00
414/12 Miscellaneous Expenses	2,876,995.00	2,876,995.00	-
414/13 Loans: Bicycles etc.	-	-	-
414/14 Medical Expenses.	956,550.00	80,800.00	875,750.00
	32,721,145.00	7,439,295.00	25,281,850.00

MINISTRY: Ministry of Commerce, Industries and Tourism

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
415/2 Transport and Travelling	4,502,400.00	870,000.00	3,632,400.00
415/3 Utility Service	956,550.00	-	956,550.00
415/4 Telephone and Postal Service	336,000.00	-	336,000.00
415/5 Stationery	1,819,650.00	845,000.00	974,650.00
415/6 Maintenance of Office Furniture			

	and Equipment	4,134,900.00	925,000.00	3,209,900.00
415/7	Maintenance of Vehicles and Other Capital Assets	4,776,450.00	3,250,000.00	1,526,450.00
415/8	Consultancy Services	478,800.00	-	478,800.00
415/9	Grants, Contributions/Subventions	49,350.00	-	49,350.00
415/10	Training and Staff Development	1,911,000.00	-	1,911,000.00
415/11	Entertainment and Hospitality	956,550.00	110,000.00	846,550.00
415/12	Miscellaneous Expenses	3,003,200.00	3,003,200.00	-
415/13	Loans: Bicycles etc.	96,600.00	-	96,600.00
		23,021,450.00	9,003,200.00	14,018,250.00

MINISTRY: Ministry of Education

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
416/2	Transport and Travelling	15,484,350.00	2,556,000.00	12,928,350.00
416/3	Utility Service	9,551,850.00	130,000.00	9,421,850.00
416/4	Telephone and Postal Service	1,433,250.00	30,000.00	1,403,250.00
416/5	Stationery	4,548,600.00	515,000.00	4,033,600.00
416/6	Maintenance of Office Furniture and Equipment	900,000.00	900,000.00	-
416/7	Maintenance of Vehicles and Other Capital Assets	8,117,550.00	1,122,200.00	6,995,350.00
416/8	Consultancy Services	862,050.00	-	862,050.00
416/9	Grants, Contributions/Subventions	8,261,400.00	320,000.00	7,941,400.00
416/10	Training and Staff Development	9,096,150.00	3,100,000.00	5,996,150.00
416/11	Entertainment and Hospitality	10,237,500.00	-	10,237,500.00
416/12	Miscellaneous Expenses	10,237,500.00	2,463,690.00	7,773,810.00
416/13	Loans: Bicycles etc.	-	-	-
416/14	Education Resource Centre	1,911,000.00	-	1,911,000.00
416/15	Zonal Office, Maiduguri	383,250.00	-	383,250.00
416/16	Zonal Office, Gwoza	383,250.00	-	383,250.00
416/17	Zonal Office, Biu	383,250.00	-	383,250.00
416/18	Zonal Office, Monguno	383,250.00	-	383,250.00
416/19	Shehu Garbai School	364,350.00	-	364,350.00
416/20	Special School for Blind	764,400.00	-	764,400.00
416/21	Secondary Education	2,292,150.00	-	2,292,150.00
416/22	Science Education	4,298,700.00	-	4,298,700.00
416/23	Technical Education	956,550.00	-	956,550.00
416/24	Vocational Education	1,003,800.00	-	1,003,800.00
416/25	Examination Fees	276,702,587.50	276,702,587.50	-
416/26	Students Feeding	624,853,550.00	620,231,575.00	4,621,975.00
		993,410,287.50	908,071,052.50	85,339,235.00

MINISTRY: Ministry of Finance , Finance HQ

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
417/2 Transport and Travelling	28,318,050.00	474,500.00	27,843,550.00
417/3 Utility Service	573,300.00	-	573,300.00
417/4 Telephone and Postal Service	956,550.00	-	956,550.00
417/5 Stationery	122,000,000.00	122,000,000.00	-
417/6 Maintenance of Office Furniture and Equipment	20,900,000.00	20,900,000.00	-
417/7 Maintenance of Vehicles and Other Capital Assets	10,500,000.00	405,850.00	10,094,150.00
417/8 Consultancy Services	21,000,000.00	-	21,000,000.00
417/9 Grants, Contributions/Subventions	-	-	-
417/10 Training and Staff Development	107,770,950.00	554,000.00	107,216,950.00
417/11 Entertainment and Hospitality	52,500,000.00	750,000.00	51,750,000.00
417/12 Miscellaneous Expenses	27,460,712.50	5,166,950.00	22,293,762.50
417/13 Loans: Bicycles etc.	-	-	-
	391,979,562.50	150,251,300.00	241,728,262.50

MINISTRY: Office of the Accountant General

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
417/2 Transport and Travelling	12,472,950.00	650,000.00	11,822,950.00
417/3 Utility Service	5,003,250.00	-	5,003,250.00
417/4 Telephone and Postal Service	727,650.00	-	727,650.00
417/5 Stationery	136,500,000.00	73,665,000.00	62,835,000.00
417/6 Maintenance of Office Furniture and Equipment	7,965,000.00	7,965,000.00	-
417/7 Maintenance of Vehicles and Other Capital Assets	7,276,500.00	144,940.00	7,131,560.00
417/8 Consultancy Services	-	-	-
417/9 Grants, Contributions/Subventions	500,000.00	500,000.00	-
417/10 Training and Staff Development	105,000,000.00	630,000.00	104,370,000.00
417/11 Entertainment and Hospitality	10,500,000.00	540,000.00	9,960,000.00
417/12 Miscellaneous Expenses	8,359,050.00	-	8,359,050.00
417/13 Loans: Bicycles etc.	-	-	-
417/14 Metainance and Fueling of Generator	31,500,000.00	450,060.00	31,049,940.00
417/15 Allowance for NYSC Members	157,500,000.00	-	157,500,000.00
417/16 IPSAS	350,000,000.00	46,858,100.00	303,141,900.00
	833,304,400.00	131,403,100.00	701,901,300.00

MINISTRY: Ministry of Health.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
418/2Transport and Travelling	5,456,850.00	2,923,500.00	2,533,350.00
418/3Utility Service	1,433,250.00	57,804.63	1,375,445.37
418/4Telephone and Postal Service	956,550.00	-	956,550.00
418/5Stationery	1,911,000.00	224,000.00	1,687,000.00
418/6Maintenance of Office Furniture and Equipment	3,184,650.00	198,000.00	2,986,650.00
418/7Maintenance of Vehicles and Other Capital Assets	2,865,450.00	812,400.00	2,053,050.00
418/8Consultancy Services	1,433,250.00	-	1,433,250.00
418/9Grants, Contributions/Subventions	1,911,000.00	-	1,911,000.00
418/10Training and Staff Development	2,389,800.00	230,000.00	2,159,800.00
418/11Entertainment and Hospitality	2,389,800.00	353,000.00	2,036,800.00
418/12Miscellaneous Expenses	2,675,400.00	2,147,114.20	528,285.80
418/13Loans: Bicycles etc.	-	-	-
418/14Schools of Nursing, Midwifery and Health Tech.	6,686,400.00	100,000.00	6,586,400.00
	33,293,400.00	7,045,818.83	26,247,581.17

MINISTRY: Ministry of Home Affairs, Information & Culture.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
419/2 Transport and Travelling	5,933,550.00	14,000.00	5,919,550.00
419/3Utility Service	2,865,450.00	625,000.00	2,240,450.00
419/4Telephone and Postal Service	955,500.00	-	955,500.00
419/5Stationery	10,970,400.00	81,400.00	10,889,000.00
419/6Maintenance of Office Furniture and Equipment	4,341,750.00	19,000.00	4,322,750.00
419/7Maintenance of Vehicles and Other Capital Assets	4,775,400.00	899,600.00	3,875,800.00
419/8Consultancy Services	546,000.00	-	546,000.00
419/9Grants, Contributions/Subventions	56,848,050.00	-	56,848,050.00
419/10Training and Staff Development	13,643,700.00	-	13,643,700.00
419/11Entertainment and Hospitality	10,914,750.00	-	10,914,750.00
419/12Miscellaneous Expenses	7,717,500.00	250,000.00	7,467,500.00
419/13Loans: Bicycles etc.	-	-	-
	119,512,050.00	1,889,000.00	117,623,050.00

MINISTRY: Ministry of Justice

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
420/2 Transport and Travelling	8,310,510.00	8,310,510.00	-
420/3 Utility Service	910,350.00	335,000.00	575,350.00
420/4 Telephone and Postal Service	1,819,650.00	10,000.00	1,809,650.00
420/5 Stationery	4,548,600.00	2,280,040.00	2,268,560.00
420/6 Maintenance of Office Furniture and Equipment	6,220,900.00	6,220,900.00	-

420/7	Maintenance of Vehicles and Other Capital Assets	8,481,950.00	8,481,950.00	-
420/8	Consultancy Services	1,819,650.00	1,430,000.00	389,650.00
420/9	Grants, Contributions/Subventions	1,819,650.00	-	1,819,650.00
420/10	Training and Staff Development	6,878,500.00	6,878,500.00	-
420/11	Entertainment and Hospitality	4,906,410.00	4,906,410.00	-
420/12	Miscellaneous Expenses	40,493,700.00	40,493,700.00	-
420/13	Car /Bicycles Loans, etc.	17,647,730.00	100,000.00	17,547,730.00
		103,857,600.00	79,447,010.00	24,410,590.00

MINISTRY: Ministry of Works & Transport

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
421/2	Transport and Travelling	3,343,450.00	-	3,343,450.00
421/3	Utility Service	478,800.00	-	478,800.00
421/4	Telephone and Postal Service	192,150.00	-	192,150.00
421/5	Stationery	1,432,200.00	350,000.00	1,082,200.00
421/6	Maintenance of Office Furniture and Equipment	4,341,750.00	550,000.00	3,791,750.00
421/7	Maintenance of Vehicles and Other Capital Assets	3,820,950.00	-	3,820,950.00
421/8	Consultancy Services	477,750.00	-	477,750.00
421/9	Grants, Contributions/Subventions	478,800.00	-	478,800.00
421/10	Training and Staff Development	956,550.00	100,000.00	856,550.00
421/11	Entertainment and Hospitality	573,300.00	-	573,300.00
421/12	Miscellaneous Expenses	2,000,000.00	2,000,000.00	-
421/13	Loans: Bicycles etc.	-	-	-
421/14	Professional Development Course	-	-	-
		18,095,700.00	3,000,000.00	15,095,700.00

MINISTRY: Ministry of Women Affairs & Social Development

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
422/2	Transport and Travelling	23,124,150.00	6,876,000.00	16,248,150.00
422/3	Utility Service	9,551,850.00	3,000,000.00	6,551,850.00
422/4	Telephone and Postal Service	192,150.00	-	192,150.00
422/5	Stationery	2,275,350.00	-	2,275,350.00
422/6	Maintenance of Office Furniture and Equipment	4,341,750.00	3,000,000.00	1,341,750.00
422/7	Maintenance of Vehicles and Other Capital Assets	6,367,200.00	-	6,367,200.00
422/8	Consultancy Services	-	-	-
422/9	Grants, Contributions/Subventions	-	-	-
422/10	Training and Staff Development	1,819,650.00	-	1,819,650.00

422/11	Entertainment and Hospitality	286,650.00	-	286,650.00
422/12	Miscellaneous Expenses	1,984,500.00	1,000,000.00	984,500.00
422/13	Loans: Bicycles etc.	-	-	-
422/14	Special Expenditure	-	-	-
422/15	Feeding of Inmates (Remand Home)	5,730,900.00	-	5,730,900.00
		55,674,150.00	13,876,000.00	41,798,150.00

MINISTRY: Ministry of Housing and Rural Electrification

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
423/2	Transport and Travelling	26,192,250.00	-	26,192,250.00
423/3	Utility Service	717,150.00	650,000.00	67,150.00
423/4	Telephone and Postal Service	192,150.00	-	192,150.00
423/5	Stationery	3,069,150.00	580,000.00	2,489,150.00
423/6	Maintenance of Office Furniture and Equipment	5,499,900.00	-	5,499,900.00
423/7	Maintenance of Vehicles and Other Capital Assets	3,069,150.00	178,000.00	2,891,150.00
423/8	Consultancy Services	1,911,000.00	-	1,911,000.00
423/9	Grants, Contributions/Subventions	286,650.00	-	286,650.00
423/10	Training and Staff Development	2,466,450.00	-	2,466,450.00
423/11	Entertainment and Hospitality	-	-	-
423/12	Miscellaneous Expenses	9,269,400.00	2,195,405.00	7,073,995.00
423/13	Loans: Bicycles etc.	-	-	-
		52,673,250.00	3,603,405.00	49,069,845.00

MINISTRY: Ministry of Sports Development

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
424/2	Transport and Travelling	4,307,100.00	-	4,307,100.00
424/3	Utility Service	97,650.00	-	97,650.00
424/4	Telephone and Postal Service	96,600.00	-	96,600.00
424/5	Stationery	1,911,000.00	105,000.00	1,806,000.00
424/6	Maintenance of Office Furniture and Equipment	4,341,750.00	197,000.00	4,144,750.00
424/7	Maintenance of Vehicles and Other Capital Assets	3,343,200.00	264,000.00	3,079,200.00
424/8	Consultancy Services	478,800.00	-	478,800.00
424/9	Grants, Contributions/Subventions	764,400.00	-	764,400.00
424/10	Training and Staff Development	1,433,250.00	-	1,433,250.00
424/11	Entertainment and Hospitality	383,250.00	130,000.00	253,250.00
424/12	Miscellaneous Expenses	2,196,600.00	50,064.63	2,146,535.37
424/13	Loans: Bicycles etc.	49,350.00	-	49,350.00
		19,402,950.00	746,064.63	18,656,885.37

MINISTRY: Ministry of Urban and Rural Water Supply

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
425/2 Transport and Travelling	8,153,150.00	6,428,600.00	1,724,550.00
425/3 Utility Service	2,865,450.00	-	2,865,450.00
425/4 Telephone and Postal Service	2,865,450.00	-	2,865,450.00
425/5 Stationery	3,820,950.00	345,500.00	3,475,450.00
425/6 Maintenance of Office Furniture and Equipment	869,400.00	115,000.00	754,400.00
425/7 Maintenance of Vehicles and Other Capital Assets	8,286,700.00	8,286,700.00	-
425/8 Consultancy Services	105,000.00	105,000.00	-
425/9 Grants, Contributions/Subventions	-	-	-
425/10 Training and Staff Development	5,730,900.00	30,000.00	5,700,900.00
425/11 Entertainment and Hospitality	3,820,950.00	49,500.00	3,771,450.00
425/12 Miscellaneous Expenses	17,712,450.00	5,050,353.85	12,662,096.15
425/13 Loans: Bicycles etc.	-	-	-
	54,230,400.00	20,410,653.85	33,819,746.15

MINISTRY: Ministry of Religious Affairs & Special Education

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
426/2 Transport and Travelling	27,339,900.00	16,200,000.00	11,139,900.00
426/3 Utility Service	4,548,600.00	-	4,548,600.00
426/4 Telephone and Postal Service	1,819,650.00	-	1,819,650.00
426/5 Stationery	9,096,150.00	7,500,000.00	1,596,150.00
426/6 Maintenance of Office Furniture and Equipment	9,096,150.00	-	9,096,150.00
426/7 Maintenance of Vehicles and Other Capital Assets	25,987,500.00	-	25,987,500.00
426/8 Consultancy Services	3,638,250.00	-	3,638,250.00
426/9 Grants, Contributions/Subventions	,548,600.00	-	4,548,600.00
426/10 Training and Staff Development	8,662,500.00	-	8,662,500.00
426/11 Entertainment and Hospitality	8,186,850.00	-	8,186,850.00
426/12 Miscellaneous Expenses	574,700,000.00	495,300,000.00	79,400,000.00
426/13 Loans: Bicycles etc.	-	-	-
426/14 Special Education for the Blind	9,096,150.00	400,000.00	8,696,150.00
426/15 Special Expenditure (Ramadan Programme)	407,500,000.00	178,935,000.00	228,565,000.00
	1,094,220,300.00	698,335,000.00	395,885,300.00

MINISTRY: Ministry of Environment

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
427/2 Transport and Travelling	5,934,600.00	4,211,000.00	1,723,600.00
427/3 Utility Service	2,578,800.00	-	2,578,800.00

427/4	Telephone and Postal Service	239,400.00	-	239,400.00
427/5	Stationery	3,535,350.00	305,000.00	3,230,350.00
427/6	Maintenance of Office Furniture and Equipment	3,417,750.00	-	3,417,750.00
427/7	Maintenance of Vehicles and Other Capital Assets	4,298,700.00	213,000.00	4,085,700.00
427/8	Consultancy Services	1,911,000.00	35,000.00	1,876,000.00
427/9	Grants, Contributions/Subventions	2,388,750.00	-	2,388,750.00
427/10	Training and Staff Development	28,655,450.00	600,000.00	28,055,450.00
427/11	Entertainment and Hospitality	1,312,500.00	17,000.00	1,295,500.00
427/12	Miscellaneous Expenses	1,559,250.00	50,105.00	1,509,145.00
427/13	Loans: Bicycles etc.	-	-	-
		55,831,550.00	5,431,105.00	50,400,445.00

MINISTRY: Ministry of Lands & Survey

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
428/2	Transport and Travelling	3,831,450.00	550,000.00	3,281,450.00
428/3	Utility Service	910,350.00	116,000.00	794,350.00
428/4	Telephone and Postal Service	182,700.00	-	182,700.00
428/5	Stationery	910,350.00	134,000.00	776,350.00
428/6	Maintenance of Office Furniture and Equipment	4,134,900.00	-	4,134,900.00
428/7	Maintenance of Vehicles and Other Capital Assets	2,728,950.00	30,000.00	2,698,950.00
428/8	Consultancy Services	910,350.00	30,000.00	880,350.00
428/9	Grants, Contributions/Subventions	182,700.00	-	182,700.00
428/10	Training and Staff Development	139,642.00	-	139,642.00
428/11	Entertainment and Hospitality	910,350.00	20,000.00	890,350.00
428/12	Miscellaneous Expenses	2,705,858.00	2,705,858.00	-
428/13	Loans: Bicycles etc.	-	-	-
		17,547,600.00	3,585,858.00	13,961,742.00

MINISTRY: Ministry For Local Govt. & Chieftaincy Affairs

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
429/2	Transport and Travelling	26,453,513.00	15,381,500.00	11,072,013.00
429/3	Utility Service	956,550.00	-	956,550.00
429/4	Telephone and Postal Service	956,550.00	35,800.00	920,750.00
429/5	Stationery	14,184,000.00	14,184,000.00	-
429/6	Maintenance of Office Furniture and Equipment	4,341,750.00	1,337,000.00	3,004,750.00
429/7	Maintenance of Vehicles and Other Capital Assets	50,140,650.00	386,500.00	49,754,150.00
429/8	Consultancy Services	477,750.00	-	477,750.00

429/9	Grants, Contributions/Subventions	956,550.00	-	956,550.00
429/10	Training and Staff Development	1,911,000.00	331,600.00	1,579,400.00
429/11	Entertainment and Hospitality	1,911,000.00	-	1,911,000.00
429/12	Miscellaneous Expenses	100,735,637.00	100,735,637.00	-
429/13	Loans: Bicycles etc.	1,911,000.00	-	1,911,000.00
		204,935,950.00	132,392,037.00	72,543,913.00

MINISTRY: Ministry of Poverty Alleviation & Youth Empowerment

DESCRIPTION	BUDGET	ACTUAL	ARIANCE	
430/2	Transport and Travelling	7,175,700.00	3,976,000.00	3,199,700.00
430/3	Utility Service	2,865,450.00	-	2,865,450.00
430/4	Telephone and Postal Service	1,911,000.00	-	1,911,000.00
430/5	Stationery	2,865,450.00	320,000.00	2,545,450.00
430/6	Maintenance of Office Furniture and Equipment	1,736,700.00	80,000.00	1,356,700.00
430/7	Maintenance of Vehicles and Other Capital Assets	2,388,750.00	-	2,388,750.00
430/8	Consultancy Services	1,911,000.00	-	1,911,000.00
430/9	Grants, Contributions/Subventions	478,800.00	-	478,800.00
430/10	Training and Staff Development	2,865,450.00	-	2,865,450.00
430/11	Entertainment and Hospitality	4,776,450.00	100,262.50	4,676,187.50
430/12	Miscellaneous Expenses	7,176,750.00	102,000.00	7,074,750.00
430/13	Loans: Bicycles etc.	-	-	-
		36,151,500.00	4,878,262.50	31,273,237.50

MINISTRY: Office of the Auditor General

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
431/2	Transport and Travelling	4,978,050.00	-	4,978,050.00
431/3	Utility Service	383,250.00	-	383,250.00
431/4	Telephone and Postal Service	288,750.00	-	288,750.00
431/5	Stationery	2,865,450.00	24,550.00	2,840,900.00
431/6	Maintenance of Office Furniture and Equipment	2,865,450.00	100,000.00	2,765,450.00
431/7	Maintenance of Vehicles and Other Capital Assets	3,820,950.00	45,450.00	3,775,500.00
431/8	Consultancy Services	-	-	-
431/9	Grants, Contributions/Subventions	192,150.00	-	192,150.00
431/10	Training and Staff Development	4,776,450.00	-	4,776,450.00
431/11	Entertainment and Hospitality	3,820,950.00	-	3,820,950.00
431/12	Miscellaneous Expenses	11,652,900.00	10,001,053.03	1,651,846.97
431/13	Loans: Bicycles etc.	-	-	-
		35,644,350.00	10,171,053.03	25,473,296.97

MINISTRY: Civil Service Commission

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
432/2 Transport and Travelling	6,889,050.00	5,787,955.94	1,101,094.06
432/3 Utility Service	192,150.00	-	192,150.00
432/4 Telephone and Postal Service	192,150.00	-	192,150.00
432/5 Stationery	956,550.00	455,000.00	501,550.00
432/6 Maintenance of Office Furniture and Equipment	862,050.00	563,000.00	299,050.00
432/7 Maintenance of Vehicles and Other Capital Assets	3,945,000.00	3,945,000.00	-
432/8 Consultancy Services	478,800.00	30,000.00	448,800.00
432/9 Grants, Contributions/Subventions	-	-	-
432/10 Training and Staff Development	478,800.00	-	478,800.00
432/11 Entertainment and Hospitality	1,640,000.00	1,640,000.00	-
432/12 Miscellaneous Expenses	2,864,400.00	1,494,797.79	1,369,602.21
432/13 Loans: Bicycles etc.	-	-	-
	18,498,950.00	13,915,753.73	4,583,196.27

MINISTRY: Local Government Service Commission.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
433/2 Transport and Travelling	1,922,550.00	-	1,922,550.00
433/3 Utility Service	201,600.00	-	201,600.00
433/4 Telephone and Postal Service	57,750.00	-	57,750.00
433/5 Stationery	478,800.00	50,000.00	428,800.00
433/6 Maintenance of Office Furniture and Equipment	478,800.00	-	478,800.00
433/7 Maintenance of Vehicles and Other Capital Assets	478,800.00	-	478,800.00
433/8 Consultancy Services	51,450.00	-	51,450.00
433/9 Grants, Contributions/Subventions	-	-	-
433/10 Training and Staff Development	956,550.00	-	956,550.00
433/11 Entertainment and Hospitality	85,050.00	-	85,050.00
433/12 Miscellaneous Expenses	276,150.00	-	276,150.00
433/13 Loans: Bicycles etc.	-	-	-
	4,987,500.00	50,000.00	4,937,500.00

MINISTRY: Borno State House of Assembly.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
434/2 Transport and Travelling	1,247,496,500.00	1,247,496,500.00	-
434/3 Utility Service	52,528,350.00	911,375.00	51,616,975.00
434/4 Telephone and Postal Service	9,694,650.00	470,000.00	9,224,650.00

434/5	Stationery	14,326,200.00	4,198,480.00	10,127,720.00
434/6	Maintenance of Office Furniture and Equipment	3,264,850.00	3,264,850.00	-
434/7	Maintenance of Vehicles and Other Capital Assets	47,752,950.00	23,198,800.00	24,554,150.00
434/8	Consultancy Services	11,460,750.00	616,500.00	10,844,250.00
434/9	Grants, Contributions/Subventions	29,389,000.00	29,389,000.0	-
434/10	Training and Staff Development	76,403,250.00	9,420,000.00	66,983,250.00
434/11	Entertainment and Hospitality	58,856,350.00	58,856,350.00	-
434/12	Miscellaneous Expenses	1,048,751,550.00	520,445,417.20	528,306,132.80
434/13	Loans: Bicycles etc.	14,326,200.00	-	14,326,200.00
434/14	Purchase of Vehicles	158,157,100.00	-	158,157,100.00
		2,772,407,700.00	1,898,267,272.20	874,140,427.80

MINISTRY: Local Govt. Audit Department.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
435/2 Transport and Travelling	-	-	-
435/3 Utility Service	1,911,000.00	-	1,911,000.00
435/4 Telephone and Postal Service	956,550.00	-	956,550.00
435/5 Stationery	1,911,000.00	-	1,911,000.00
435/6 Maintenance of Office Furniture and Equipment	3,820,950.00	-	3,820,950.00
435/7 Maintenance of Vehicles and Other Capital Assets	6,686,400.00	-	6,686,400.00
435/8 Consultancy Services	1,911,000.00	-	1,911,000.00
435/9 Grants, Contributions/Subventions	1,911,000.00	-	1,911,000.00
435/10 Training and Staff Development	4,776,450.00	-	4,776,450.00
435/11 Entertainment and Hospitality	2,865,450.00	-	2,865,450.00
435/12 Miscellaneous Expenses	494,700.00	-	494,700.00
435/13 Loans: Bicycles etc.	-	-	-
	27,244,500.00	-	27,244,500.00

BOARDS AND PARASTATALS OVERHEAD COST

HEAD	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
438/1	HOSPITALS MANAGEMNT BOARD	680,033,000.00	149,456,024.00	530,576,976.00
438/2	SIR KASHIM COLLEGE OF EDUCATION, MAIDUGURI.	48,911,000.00	120,000.00	48,791,000.00
438/3	BORNO STATE SPORTS COUNCIL	63,911,000.00	2,545,000.00	61,366,000.00
438/4	EL-KANEMI WARRIORS FOOTBALL CLUB	49,389,000.00	21,750,000.00	27,639,000.00
438/5	UMAR IBN IBRAHIM COLL. EDC, SCIENCE & TECH. BAMA	11,197,000.00	120,000.00	11,077,000.00
438/6	RAMAT POLYTECHNIC MAIDUGURI	12,618,000.00	-	12,618,000.00
438/7	BORNO RADIO TELEVISION CORPORATION.	52,636,000.00	-	52,636,000.00

438/8	COUNCIL FOR ARTS & CULTURE	35,854,000.00	495,000.00	35,359,000.00
438/9	RURAL ELECTRIFICATION BOARD	5,934,000.00	-	5,934,000.00
438/10	ISLAMIC RELIGION PREACHING BOARD	13,575,000.00	100,000.00	13,475,000.00
438/11	MOHD. GONI COLL. OF LEGAL & ISLAMIC STUDIES	11,272,000.00	100,000.00	11,172,000.00
438/12	SCHOOL OF HIGHER ISLAMIC STUDIES	2,356,000.00	20,000.00	2,336,000.00
438/13	PILGRIMS WELFARE BOARD	113,970,000.00	113,970,000.00	-
438/14	BORNO STATE AGRICULTURAL DEVT PROG. (BOSADP)	15,484,000.00	1,000,000.00	14,484,000.00
438/15	STATE LIBRARY BOARD	4,787,000.00	100,000.00	4,687,000.00
438/16	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	52,785,000.00	600,000.00	52,185,000.00
438/17	COLLEGE OF EDUCATION WAKA-BIU	10,709,000.00	120,000.00	10,589,000.00
438/18	AGRICULTURAL MECHANIZATION AUTHORITY	4,023,000.00	30,000.00	3,993,000.00
438/19	EDUCATION ENDOWMENT FUND	4,502,000.00	40,000.00	4,462,000.00
438/20	MOHAMMET LAWAN COLLEGE OF AGRICULTURE	12,138,000.00	250,000.00	11,888,000.00
438/21	BOARD OF INTERNAL REVENUE SERVICE	49,504,000.00	-	49,504,000.00
438/22	NATIONAL YOUTH SERVICE CORPS (N.Y.S.C.)	3,069,000.00	-	3,069,000.00
438/23	AGENCY FOR MASS LITERACY	5,993,000.00	50,000.00	5,943,000.00
438/24	BORNO STATE SCHOLARSHIPS BOARD	24,320,000.00	24,320,000.00	-
438/25	COUNCIL FOR PREROGATIVE OF MERCY	4,979,000.00	7,500.00	4,971,500.00
438/26	BORNO STATE HOUSING CORPORATION	18,142,111.92	-	18,142,111.92
438/27	FOREST RESERVE MGT.	3,069,000.00	-	3,069,000.00
438/28	BORNO INVESTMENT COMPANY	13,097,000.00	-	13,097,000.00
438/29	NEITAL NIGERIA LIMITED	21,053,000.00	50,000.00	21,003,000.00
438/30	NOMADIC EDUCATION	5,852,000.00	-	5,852,000.00
438/31	ISLAMIC RESEARCH CENTRE	2,016,000.00	25,000.00	1,991,000.00
438/32	PRIMARY SCH. EDUC. MGT. BOARD	473,094,945.63	473,094,945.63	-
438/33	BORNO EXPRESS TRANSPORT CORPORATION	122,279,000.00	-	122,279,000.00
438/34	TROPICAL FOREST ACTION PROGRAMME	2,592,000.00	-	2,592,000.00
438/35	BORNO STATE AFFORESTATION PROJECT	12,637,000.00	80,000.00	12,557,000.00
438/36	STATE HOTEL LIMITED, MAIDUGURI	13,029,686.00	13,029,686.00	-
438/37	BORNO SUPPLY COMPANY	3,786,000.00	-	3,786,000.00
438/38	TEACHING SERVICE BOARD	108,593,055.23	6,000,000.00	102,593,055.23
438/39	URBAN PLANNING & DEVELOPMENT BOARD	7,844,000.00	100,000.00	7,744,000.00
438/40	LOCAL GOVT. PENSION BOARD	2,114,000.00	-	2,114,000.00
438/41	BORNO LIVESTOCK PROJECT	5,934,000.00	-	5,934,000.00
438/42	COLLEGE OF BUSINESS & ADMIN. STUDIES KONDUGA	43,497,824.00	80,000.00	43,417,824.00
438/43	MAIDUGURI INTERNATIONAL HOTEL	52,685,829.00	-	52,685,829.00
438/44	MAIDUGURI KANO MOTOR PARK & MARKET	2,407,000.00	-	2,407,000.00

438/45	BOPLAS INDUSTRIES LIMITED	8,217,000.00	3,585,000.00	4,632,000.00
438/46	RURAL WATER SUPPLY AGENCY	18,000,000.00	18,000,000.00	-
438/47	SODA ASH COMPANY LIMITED	5,934,000.00	25,000.00	5,909,000.00
438/48	MAIDUGURI MONDAY MARKET COMPANY LTD	84,000,000.00	84,000,000.00	-
438/49	BORNO WIRE AND NAIL COMPANY LTD	4,397,000.00	25,000.00	4,372,000.00
438/50	BOARD FOR QURANIC AND ARABIC EDUCATION	2,280,000.00	500,000.00	1,780,000.00
438/51	COUNCIL OF ULAMAS	2,280,000.00	-	2,280,000.00
438/52	HIV/AIDS PROGRAMME DEV. PROJECT	9,525,000.00	-	9,525,000.00
438/53	INFORMATICS INSTITUTE	1,376,200.00	-	1,376,200.00
438/54	NEW PARTNERSHIP FOR AFRICA DEVELOPMENT (NEPAD)	9,840,000.00	-	9,840,000.00
438/55	ROAD MAINTENANCE AGENCY	500,000,000.00	500,000,000.00	-
438/56	WATER SUPPLY AND SANITATION AGENCY	5,250,000.00	-	5,250,000.00
		2,858,771,651.78	1,413,788,155.63	1,444,983,496.15

MINISTRY: Judiciary - High Court of Justice

DESCRIPTION		BUDGET	ACTUAL	
VARIANCE				
439/2	Transport and Travelling	93,627,003.00	93,627,003.00	-
439/3	Utility Service	13,867,900.00	5,536,547.39	8,331,352.61
439/4	Telephone and Postal Service	6,257,500.00	6,257,500.00	-
439/5	Stationery	17,096,050.00	17,096,050.00	-
439/6	Maintenance of Office Furniture and Equipment	8,736,000.00	8,350,598.00	385,402.00
439/7	Maintenance of Vehicles and Other Capital Assets	26,043,700.00	26,043,700.00	-
439/8	Consultancy Services	3,465,000.00	70,000.00	3,395,000.00
439/9	Grants, Contributions/Subventions	2,606,100.00	120,000.00	2,486,100.00
439/10	Training and Staff Development	14,471,100.00	7,955,593.00	6,515,507.00
439/11	Entertainment and Hospitality	6,216,350.00	6,216,350.00	-
439/12	Miscellaneous Expenses	31,967,358.70	31,967,358.70	-
439/13	Loans: Bicycles etc.	-	-	-
		224,354,061.70	203,240,700.09	21,113,361.61

MINISTRY: Judiciary - Area Courts Division

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2 Transport and Travelling	3,069,150.00	283,000.00	2,786,150.00
439/3 Utility Service	288,750.00	70,000.00	218,750.00
439/4 Telephone and Postal Service	97,650.00	-	97,650.00
439/5 Stationery	192,150.00	55,000.00	137,150.00
439/6 Maintenance of Office Furniture and Equipment	859,950.00	-	859,950.00
439/7 Maintenance of Vehicles and Other Capital Assets	1,433,250.00	191,000.00	1,242,250.00
439/8 Consultancy Services	-	-	-
439/9 Grants, Contributions/Subventions	50,000.00	50,000.00	-
439/10 Training and Staff Development	286,650.00	30,000.00	256,650.00
439/11 Entertainment and Hospitality	477,750.00	20,000.00	457,750.00
439/12 Miscellaneous Expenses	192,150.00	94,000.00	98,150.00
439/13 Loans: Bicycles etc.	-	-	-
	6,947,450.00	793,000.00	6,154,450.00

MINISTRY: Judiciary - Sharia Court of Appeal

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2 Transport and Travelling	4,747,576.00	4,747,576.00	-
439/3 Utility Service	741,950.00	741,950.00	-
439/4 Telephone and Postal Service	97,650.00	40,000.00	57,650.00
439/5 Stationery	328,950.00	328,950.00	-
439/6 Maintenance of Office Furniture and Equipment	1,050,900.00	1,050,900.00	-
439/7 Maintenance of Vehicles and Other Capital Assets	932,750.00	932,750.00	-
439/8 Consultancy Services	288,750.00	-	288,750.00
439/9 Grants, Contributions/Subventions	97,650.00	-	97,650.00
439/10 Training and Staff Development	192,150.00	96,000.00	96,150.00
439/11 Entertainment and Hospitality	475,800.00	475,800.00	-
439/12 Miscellaneous Expenses	11,673,900.00	2,256,944.00	9,416,956.00
439/13 Loans: Bicycles etc.	-	-	-
	20,628,026.00	10,670,870.00	9,957,156.00

MINISTRY: Judiciary - Judicial Service Commission.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2 Transport and Travelling	2,113,650.00	-	2,113,650.00
439/3 Utility Service	288,750.00	-	288,750.00
439/4 Telephone and Postal Service	97,650.00	-	97,650.00
439/5 Stationery	286,650.00	36,000.00	250,650.00

439/6	Maintenance of Office Furniture and Equipment	477,750.00	4,500.00	473,250.00
439/7	Maintenance of Vehicles and Other Capital Assets	478,800.00	328,000.00	150,800.00
439/8	Consultancy Services	477,750.00	-	477,750.00
439/9	Grants, Contributions/Subventions	-	-	-
439/10	Training and Staff Development	36,000.00	36,000.00	-
439/11	Entertainment and Hospitality	221,500.00	221,500.00	-
439/12	Miscellaneous Expenses	477,750.00	139,882.00	337,868.00
439/13	Loans: Bicycles etc.	-	-	-
		4,956,250.00	765,882.00	4,190,368.00

442: Borno State House of Assembly Service Commission

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
442/2 transport & Travelling	5,934,600.00	-	5,934,600.00
442/3 Utility Drevices	1,433,250.00	-	1,433,250.00
442/4 Telephone & Postal Services	573,300.00	-	573,300.00
442/5 Stationary	573,300.00	-	573,300.00
442/6 Maintenance of Office Furniture and Equipment	956,550.00	-	956,550.00
442/7 Maintenance of Vehicles and Other Capital Assets	1,432,200.00	-	1,432,200.00
442/8 Consultancy Services	573,300.00	-	573,300.00
442/9 Grants, Contributions/Subventions	-	-	-
442/10 Training and Staff Development	632,100.00	-	632,100.00
442/11 Entertainment and Hospitality	1,911,000.00	-	1,911,000.00
442/12 Miscellaneous Expenses	2,569,350.00	-	2,569,350.00
442/13 Loans: Bicycles etc.	-	-	-
	16,588,950.00	-	16,588,950.00

STATE INDEPENDENT ELECTORAL COOMMISSION

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
443/2 transport & Travelling	1,303,050.00	-	1,303,050.00
443/3 Utility Drevices	29,400.00	-	29,400.00
443/4 Telephone & Postal Services	30,450.00	-	30,450.00
443/5 Stationary	77,700.00	-	77,700.00
443/6 Maintenance of Office Furniture and Equipment	97,650.00	-	97,650.00
443/7 Maintenance of Vehicles and Other Capital Assets	57,750.00	-	57,750.00
443/8 Consultancy Services	38,850.00	-	38,850.00
443/9 Grants, Contributions/Subventions	49,350.00	-	49,350.00
443/10 Training and Staff Development	57,750.00	-	57,750.00
443/11 Entertainment and Hospitality	49,350.00	-	49,350.00
443/12 Miscellaneous Expenses	1,158,150.00	250,000.00	908,150.00
443/13 Loans: Bicycles etc.	-	-	-
	2,949,450.00	250,000.00	2,699,450.00

MINISTRY: Ministry of Higher Education.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
444/2 Transport & Travelling	6,534,150.00	9,557,520.00	(3,023,370.00)
444/3 Utility Drevices	4,548,600.00	-	4,548,600.00
444/4 Telephone & Postal Services	551,250.00	400,000.00	151,250.00
444/5 Stationary	2,343,600.00	212,900.00	2,130,700.00
444/6 Maintenance of Office Furniture and Equipment	26,945,100.00	-	26,945,100.00
444/7 Maintenance of Vehicles and Other Capital Assets	26,630,100.00	625,600.00	26,004,500.00
444/8 Consultancy Services	-	-	-
444/9 Grants, Contributions/Subventions	3,648,750.00	-	3,648,750.00
444/10 Training and Staff Development	4,462,500.00	315,000.00	4,147,500.00
444/11 Entertainment and Hospitality	360,150.00	171,000.00	189,150.00
444/12 Accreditation and Reaccreditation	194,250,000.00	3,000,010.00	191,249,990.00
444/13 Honorrarium	-	-	-
444/14 Immersion Programme	21,000,000.00	-	21,000,000.00
444/15 Convocation/Ceremony	210,000,000.00	15,477,867.23	194,522,132.77
444/16 Miscellaneous Expenses	503,328,000.00	-	503,328,000.00
444/17 Loans: Bicycles etc.	10,500,000.00	-	10,500,000.00
	1,015,102,200.00	29,759,897.23	985,342,302.77

MINISTRY: Ministry of Budget and Planning.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
445/2 Transport and Travelling	3,466,050.00	2,356,000.00	1,110,050.00
445/3 Utility Service	478,800.00	-	478,800.00
445/4 Telephone and Postal Service	192,130.00	-	192,130.00
445/5 Stationery	7,640,850.00	-	7,640,850.00
445/6 Maintenance of Office Furniture and Equipment	4,776,450.00	-	4,776,450.00
445/7 Maintenance of Vehicles and Other Capital Assets	6,159,300.00	-	6,159,300.00
445/8 Consultancy Services	97,650.00	-	97,650.00
445/9 Grants, Contributions/Subventions	97,650.00	-	97,650.00
445/10 Training and Staff Development	764,400.00	-	764,400.00
445/11 Entertainment and Hospitality	478,800.00	-	478,800.00
445/12 Miscellaneous Expenses	3,823,050.00	-	3,823,050.00
445/13 Loans: Bicycles etc.	192,150.00	-	192,150.00
445/14 Purchase and Maint. of Computer/Instalation of Internet	16,141,650.00	-	16,141,650.00
445/15 Statistical Investigation and Documentation	2,205,000.00	-	2,205,000.00
445/16 Monitoring, Evaluation, UNDP and Debt management	862,050.00	-	862,050.00

445/17	United Nation Population Fund (UNFPA)	383,250.00	-	383,250.00
445/18	United Nation Children Education Fund (UNICEF)	10,883,250.00	-	10,883,250.00
445/19	State Manpower Committee	5,512,500.00	-	5,512,500.00
445/20	National Strategy for the Development of Statistics	5,512,500.00	-	5,512,500.00
445/21	Millenium Development Goals (MDG)	10,500,000.00	-	10,500,000.00
		80,167,480.00	2,356,000.00	77,811,480.00

MINISTRY: Ministry of Animal Resources and Fisheries Devt.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
446/2 Transport & Travelling	3,340,050.00	1,500,000.00	1,840,050.00
446/3 Utility Drevices	1,077,300.00	-	1,077,300.00
446/4 Telephone & Postal Services	1,078,350.00	-	1,078,350.00
446/5 Stationary	2,625,000.00	-	2,625,000.00
446/6 Maintenance of Office Furniture and Equipment	11,348,400.00	-	11,348,400.00
446/7 Maintenance of Vehicles and Other Capital Assets	2,165,100.00	-	2,165,100.00
446/8 Consultancy Services	5,250,000.00	-	5,250,000.00
446/9 Grants, Contributions/Subventions	3,675,000.00	-	3,675,000.00
446/10 Training and Staff Development	5,304,600.00	-	5,304,600.00
446/11 Entertainment and Hospitality	1,050,000.00	250,000.00	800,000.00
446/12 Miscellaneous Expenses	11,550,000.00	4,250,000.00	7,300,000.00
446/13 Loans: Bicycles etc.	-	-	-
	48,463,800.00	6,000,000.00	42,463,800.00

MINISTRY: Ministry of Inter-Governmental Affairs and Special Duties.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
447/2 Transport & Travelling	6,490,050.00	4,940,000.00	1,550,050.00
447/3 Utility Drevices	1,077,300.00	-	1,077,300.00
447/4 Telephone & Postal Services	1,078,350.00	-	1,078,350.00
447/5 Stationary	3,675,000.00	1,010,000.00	2,665,000.00
447/6 Maintenance of Office Furniture and Equipment	48,098,400.00	-	48,098,400.00
447/7 Maintenance of Vehicles and Other Capital Assets	2,165,100.00	-	2,165,100.00
447/8 Consultancy Services	5,250,000.00	-	5,250,000.00
447/9 Grants, Contributions/Subventions	3,675,000.00	-	3,675,000.00
447/10 Training and Staff Development	5,304,600.00	-	5,304,600.00
447/11 Entertainment and Hospitality	1,050,000.00	-	1,050,000.00
447/12 Miscellaneous Expenses	1,575,000.00	12,104,887.94	(10,529,887.94)
447/13 Loans: Bicycles etc.	-	-	-
	79,438,800.00	18,054,887.94	61,383,912.06

Note 10

436: Consolidated Revenue Fund Charges (CFR)

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
436/1 Auditor General	7,514,850.00	5,490,628.32	2,024,221.68
436/2 Chairman CSC	6,812,400.00	5,883,789.60	928,610.40
436/3 Permanent Members CSC	24,217,200.00	20,919,446.40	3,297,753.60
436/4 Chairman L.G.S.C.	6,812,400.00	5,883,789.60	928,610.40
436/5 Part Time Members 5.	24,217,200.00	20,919,446.40	,297,753.60
436/7 Director of Public Prosecution DPP Justice.	4,042,327.68	4,042,327.68	-
	73,616,377.68	63,139,428.00	10,476,949.68

Note 11

437: Miscellaneous Expenses.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
437/1 Hospitality	287,670,600.00	-	287,670,600.00
437/2 Duty Visit Outside Nigeria	489,036,739.00	489,036,739.00	-
437/3 Committees and Commission	84,506,300.00	84,506,300.00	-
437/4 House Rents	27,928,950.00	19,500,000.00	8,428,950.00
437/5 Payments for potal facilities and telephones	15,165,150.00	3,000,000.00	12,165,150.00
437/6 Special Conveyance and Bank Charges	24,600,450.00	1,422,170.34	23,178,279.66
437/7 Insurance Covers Bond	-	-	-
437/8 Govt. Fund and unallocated Stores	-	-	-
437/9 Settlement of NEPA Bills	94,549,350.00	65,500,000.00	29,049,350.00
437/10 Refund and Damages General	-	-	-
437/11 Ceremonial and Touring allowance	-	-	-
437/12 Compensation General	-	-	-
437/13 Passages of Expatriates Staff	8,596,350.00	-	8,596,350.00
437/14 Air passengers Insurance	8,596,350.00	-	8,596,350.00
437/15 Purchase of Shares	-	-	-
437/16 Govt. Coastal Agency for share of Expenses	-	-	-
437/17 Nigeria Social Insurance Trust Fund	-	-	-
437/18 Charitable Grants	143,256,750.00	105,400,000.00	37,856,750.00
437/19 Maintainance of Kaduna House	-	-	-
437/20 Purchase and Replacement of Motor Vehicles	1,490,475,000.00	102,053,333.34	1,388,421,666.66
437/21 Purchase of Electrical Appliances	2,865,450.00	-	2,865,450.00
437/22 Govt. Contingency Fund and Security Fund	762,161,400.00	403,694,994.62	358,466,405.38
437/23 Finance Charge on Motor Vehicle Loans	1,911,000.00	-	1,911,000.00
437/24 Political Transition Programme	551,250,000.00	2,500,000.00	548,750,000.00
437/25 Stablization Fund Account	-	-	-
437/26 Logistics for Security Enforcement	-	-	-
437/27 Insurance Cover Govt. Properties	4,776,450.00	-	4,776,450.00

437/28	Replacement & Maintenance of Computer Hardware	19,101,600.00	-	19,101,600.00
437/29	Computer Consumables Soft Wares	206,015,500.50	206,015,500.50	-
437/30	Printing of Security Documents	23,877,000.00	-	23,877,000.00
437/31	Motor Vehicle Loans to Civil Servants	383,683,152.79	-	383,683,152.79
437/32	Furniture Loan to Civil Servants	110,250,000.00	3,800,000.00	106,450,000.00
		4,740,273,542.29	1,486,429,037.80	3,253,844,504.49

Note 12

441: Pensions & Gratuities

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
441/1 Pension Statutory	2,409,917,647.68	2,409,917,647.68	-
441/2 Gratuity	2,100,000,000.00	1,481,948,204.10	618,051,795.90
441/3 Gratuity Statutory /Severance Gratiuty to Political Office Holders.	85,955,100.00	15,274,578.60	70,680,521.40
441/4 Pension Emolument.	1,194,212,650.00	-	1,194,212,650.00
441/5 Pension Arrears	525,000,000.00	-	525,000,000.00
	6,315,085,397.68	3,907,140,430.38	2,407,944,967.30

Note 13

Capital Expenditures

SECTOR: Economic

HEAD: 550

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10101 Itegrated Agricultural and Rural Infrastructural Dev.	200,000,000.00	35,139,200.00	164,860,800.00
10102 Development of Farm Service Centre	180,000,000.00	48,300,000.00	131,700,000.00
10103 Agricultural Mechanization	220,275,000.00	204,997,354.95	15,277,645.05
10104 Intermediate Agricultural Technology	80,000,000.00	-	80,000,000.00
10105 Seed Multiplication and Distribution	110,000,000.00	72,931,544.40	37,068,455.60
10106 Vegetable and Fruit Crop Multiplication	100,000,000.00	20,410,000.00	79,590,000.00
10107 Soil Conservation	15,000,000.00	500,000.00	14,500,000.00
10108 Buffer Stock	250,000,000.00	7,000,000.00	243,000,000.00
10109 Produce Inspection	19,000,000.00	10,000,000.00	9,000,000.00
10110 Storage Pest Control	87,990,000.00	87,990,000.00	-
10111 Field Pest and Disease Control	300,000,000.00	107,426,365.00	192,573,635.00
10112 Jaffi Irrigation Scheme	70,725,000.00	-	70,725,000.00
10113 Ngabu Irrigation Scheme	75,000,000.00	-	75,000,000.00
10114 Small Dams and Minor Irrigation Scheme	200,000,000.00	10,601,700.00	189,398,300.00
10115 Water Conservation	75,000,000.00	26,000,000.00	49,000,000.00
10116 Accelerated Wheat and Rice Production	50,000,000.00	7,000,000.00	43,000,000.00
10117 Planning, Monitoring and Evaluation	250,000,000.00	5,560,000.00	244,440,000.00

10118	Mohamet Lawan College of Agriculture	-	-	-
10120	Grain Threshers	210,000,000.00	13,405,000.00	196,595,000.00
10121	Yau Irrigation Scheme	200,000,000.00	44,616,100.00	155,383,900.00
10122	Borno State Agricultural Mechanization Authority	800,000,000.00	218,078,320.00	581,921,680.00
10123	Industrial Cotton/Groundnut Production Programme	80,000,000.00	59,000,000.00	21,000,000.00
10124	Soil Fertility and Fertilization Development Programme	30,000,000.00	29,000,000.00	1,000,000.00
10125	Procurement of Chemical Fertilizers	1,500,000,000.00	446,352,734.72	1,053,647,265.28
10126	Procurement of Raw Materials for the Fertilizer Plant	1,200,000,000.00	308,900,938.31	891,099,061.69
10128	Rural Development Programme (Rural Housing Scheme)	120,000,000.00	-	120,000,000.00
10129	Community Mobilization and Monitoring	50,000,000.00	9,547,400.00	40,452,600.00
10130	Crop Processing and Storage Handling	190,000,000.00	56,000,945.00	133,999,055.00
10131	Earth Dams, drainages and flood control	72,482,220.00	72,482,220.00	-
10132	Artisan Skills Acquisition and Development	15,000,000.00	-	15,000,000.00
10133	Rural Farmers Road	-	-	-
10135	Farmers Loan Scheme	540,000,000.00	485,000,000.00	55,000,000.00
10136	Konduga Irrigation Scheme	50,000,000.00	-	50,000,000.00
10137	Damasak Irrigation Scheme	50,000,000.00	130,000.00	49,870,000.00
10138	Cultivation of 5000 Hectres & Procurement of Agricultural Mechanization	1,000,000,000.00	10,067,942.00	989,932,058.00
		8,390,472,220.00	2,396,437,764.38	5,994,034,455.62

SECTOR: Economic
HEAD: 551

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10201 Animal Health Programme	105,000,000.00	-	105,000,000.00
10202 Range Management	80,000,000.00	26,000,000.00	54,000,000.00
10203 Hide and Skin Development	95,000,000.00	-	95,000,000.00
10204 Poultry Development	155,000,000.00	4,237,838.00	150,762,162.00
10205 Sheep and Goats Development	50,000,000.00	-	50,000,000.00
10206 Dairy Development	200,000,000.00	4,320,600.00	195,679,400.00
10207 Water for Livestock Development	106,000,000.00	-	106,000,000.00
10208 Artificial Insemination (Gombole Cattle Ranch)	80,000,000.00	-	80,000,000.00
10209 Veterinary Public Health	210,000,000.00	-	210,000,000.00
10210 Veterinary Hospital and Clinics	315,000,000.00	-	315,000,000.00
10211 Control Post	105,000,000.00	-	105,000,000.00
10212 Veterinary Equipment	95,000,000.00	-	95,000,000.00
10213 Veterinary Laboratories	63,000,000.00	-	63,000,000.00
10214 Borno State Livestock Company (BOLCO)	200,000,000.00	17,600,000.00	182,400,000.00

10215	Animals Drugs Revolving Fund Scheme	105,000,000.00	-	105,000,000.00
10216	Livestock Investigation and Breeding Centre (LIBCS)	104,000,000.00	84,565,298.40	19,434,701.60
10217	Supplementary Feed	52,000,000.00	366,000.00	51,634,000.00
10218	Planning, Monitoring and Evaluation	118,000,000.00	-	118,000,000.00
10219	Recovery of Pregnant Animals at the Abattoirs	53,000,000.00	-	53,000,000.00
10220	Zoonosis Control Programme	100,000,000.00	-	100,000,000.00
10221	Integrated Livestock Market	100,000,000.00	-	100,000,000.00
10222	Poultry Production	32,000,000.00	6,408,699.00	25,591,301.00
10223	National T.B Centre Program	100,000,000.00	-	100,000,000.00
		2,623,000,000.00	143,498,435.40	2,479,501,564.60

SECTOR: Economic

HEAD: 552

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10301 Arid Zone Afforestation Project	30,000,000.00	1,000,000.00	29,000,000.00
10302 Wild Life Management and Control	30,000,000.00	-	30,000,000.00
10303 Sanda Kyarimi Park Zoo Management	95,657,886.00	95,657,886.00	-
10304 Molai Safari Park	16,000,000.00	4,000,000.00	12,000,000.00
10305 Games Reserve	200,000,000.00	-	200,000,000.00
10306 Forestry Field Maintenance Unit	30,000,000.00	-	30,000,000.00
10307 Nigeria/Canada Environment Programme	-	-	-
10308 Nursery development	105,000,000.00	9,850,000.00	95,150,000.00
10309 Community Woodlot	7,000,000.00	-	7,000,000.00
10310 Gum Arabic Development	75,000,000.00	41,000,000.00	34,000,000.00
10311 Forest reserve Development	28,000,000.00	-	28,000,000.00
10314 Industrial Tree Crop Production	11,000,000.00	-	11,000,000.00
10315 Sand Dunes Stabilization	13,000,000.00	-	13,000,000.00
10316 Forestry Infrastructural Development	32,000,000.00	-	32,000,000.00
10317 Nigerian Tropical Forest Action Plan	15,000,000.00	-	15,000,000.00
10318 Forest Reserve Management (WUDA-TAYE)	42,000,000.00	-	42,000,000.00
10319 Nigeria/Niger Desertification Control	12,000,000.00	-	12,000,000.00
10320 National Tree Planting Campaign	210,000,000.00	5,000,000.00	205,000,000.00
10321 Drought and Desertification Control	40,000,000.00	-	40,000,000.00
10322 Panning and Monitoring	12,000,000.00	-	12,000,000.00
10323 New Forestry Zonal Offices and Staff Quarters	12,000,000.00	-	12,000,000.00
10324 Borno State Afforestation Project	75,000,000.00	65,621,000.00	9,379,000.00
10325 Climate Change/Alternative Energy	150,000,000.00	-	150,000,000.00
	1,240,657,886.00	222,128,886.00	1,018,529,000.00

SECTOR: Economic

HEAD: 553

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10401 River and Pond Fishing	300,000,000.00	-	300,000,000.00
10402 Lake Chad Fishing	100,000,000.00	-	100,000,000.00
10403 Ice Complex Generator	20,000,000.00	-	20,000,000.00
10404 Fish Feeds and Fingerlings Production	100,000,000.00	-	100,000,000.00
	520,000,000.00	-	520,000,000.00

SECTOR: Economic

HEAD: 554

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10502 Industrial Layout	50,000,000.00	-	50,000,000.00
10503 Entrepreneurship Development Programme	50,000,000.00	-	50,000,000.00
10504 Cottage Industry	400,000,000.00	-	400,000,000.00
10505 Mineral Exploration	50,000,000.00	-	50,000,000.00
10506 Raw Material Display Centre	60,000,000.00	-	60,000,000.00
10507 Investment Promotion Council	60,000,000.00	6,000,000.00	54,000,000.00
10509 Neital Nigeria Ltd.	150,000,000.00	30,000,000.00	120,000,000.00
10510 Borno Wire Industries Limited	80,000,000.00	-	80,000,000.00
10511 Pompomari Soda Ash Production Company Ltd.	170,000,000.00	39,500,000.00	130,500,000.00
10512 Establishment f Mining Company	50,000,000.00	-	50,000,000.00
10513 BOPLAS Industries Ltd.	150,000,000.00	139,530,125.11	10,469,874.89
10514 Pharmaceutical Industry	50,000,000.00	-	50,000,000.00
10515 Establishment of Groundnut oil Processing Mills	50,000,000.00	-	50,000,000.00
10516 Borno Tomato & Pepper Processing Comp. (BOTOPEP)	250,000,000.00	123,000,000.00	127,000,000.00
	1,620,000,000.00	338,030,125.11	1,281,969,874.89

SECTOR :Economic

HEAD: 555

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10601 Rural Electrification	608,272,656.97	608,272,656.97	-
10602 Electrification of Malamfatori Township	100,000,000.00	-	100,000,000.00
10603 State's Contribution to Integrated Power Projects (NIPP)	700,000,000.00	240,900,000.00	459,100,000.00
10604 Electrification of 1000 Housing Estate in Maiduguri	50,000,000.00	-	50,000,000.00
10605 Reconstruction of Maiduguri to Gamboru/Ngala ITC	700,000,000.00	-	700,000,000.00

10606	Procurement of Generators, Cranes, Lorry Trailers, etc	200,000,000.00	-	200,000,000.00
		2,358,272,656.97	849,172,656.97	1,509,100,000.00

SECTOR: Economic
HEAD: 556

DESCRIPTION	BUDGET	ACTUAL	VARIANCE	
10701	Development of Tourism Centre	183,951,425.00	60,580,573.49	123,370,851.51
10702	Amusement Park	130,000,000.00	1,950,000.00	128,050,000.00
10703	Construction of Zonal Office	60,000,000.00	8,500,000.00	51,500,000.00
10704	Borno State Supply Company	300,000,000.00	-	300,000,000.00
10705	Weights and Measures	10,000,000.00	-	10,000,000.00
10706	Development and Establishment of Free Trade Zones	45,000,000.00	-	45,000,000.00
10707	Consumer Protection Council	20,000,000.00	-	20,000,000.00
10708	Borno State Hotel, Maiduguri	150,000,000.00	65,551,297.00	84,448,703.00
10709	Borno State Hotels in other towns.	321,104,172.00	47,890,000.00	273,214,172.00
10710	Co-operative Flour Mills, Maiduguri	200,000,000.00	-	200,000,000.00
10711	Co-operative Consumer Shop	16,000,000.00	-	16,000,000.00
10712	Co-operative Printing Press, Maiduguri	100,000,000.00	-	100,000,000.00
10713	Zonal and Co-operative Area Offices	52,000,000.00	-	52,000,000.00
10714	International Hotel, Maiduguri	200,000,000.00	-	200,000,000.00
10715	Purchase of Motorcycles (For Commence Zonal Offices)	15,000,000.00	-	15,000,000.00
10716	Fisheries Cold Room	21,000,000.00	-	21,000,000.00
10717	Poverty Alleviation Programme	2,000,000,000.00	305,570,000.00	1,694,430,000.00
10718	Procurement of safes and Construction of Strong Room	30,000,000.00	-	30,000,000.00
10719	Borno State Premier Property Dev. Company	60,000,000.00	-	60,000,000.00
10720	Borno Express Transport Corporation	500,000,000.00	64,000,000.00	436,000,000.00
10721	Borno State Central Store	250,000,000.00	41,650,000.00	208,350,000.00
10722	Board of Internal Revenue	263,000,000.00	-	263,000,000.00
10723	Borno Investment Company Limited	520,000,000.00	-	520,000,000.00
10724	Export Promotion Council	30,000,000.00	-	30,000,000.00
10725	Monday Market Company Ltd.	61,000,000.00	5,685,825.42	55,314,174.58
10726	Pre-season Loan and micro credit scheme	1,000,000,000.00	238,400,000.00	761,600,000.00
10727	Sambisa tourist Centre	100,000,000.00	-	100,000,000.00
10728	Container Freight Station, Maiduguri	40,000,000.00	-	40,000,000.00
10729	Trade Fairs and Exhibitions (both local & international)	80,000,000.00	7,500,000.00	72,500,000.00
10730	Production of Tourism Information	20,000,000.00	-	20,000,000.00
10731	Computer Centre:Ministry of Finance	50,000,000.00	-	50,000,000.00
10732	Export Production Villages	30,000,000.00	-	30,000,000.00

10733	Small Scale Industries Credit Scheme	150,000,000.00	-	150,000,000.00
10734	Construction of Bama Central Market	200,000,000.00	-	200,000,000.00
		7,208,055,597.00	847,277,695.91	6,360,777,901.09

SECTOR: Economic
HEAD: 557

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10802 Dikwa-Gulumba-Banki Road.	1,000,000,000.00	-	1,000,000,000.00
10803 Yimirshika -Sakwa - Marama - Kidang - Numan Rd	-	-	-
10804 Bita - Izge Road	40,000,000.00	-	40,000,000.00
10805 Shani - Kubo - Bargu Road	300,000,000.00	-	300,000,000.00
10806 Wamdeo - Mussa - Huyim - Dille - Lassa Road	300,000,000.00	-	300,000,000.00
10807 Purchase and Refurbishing of Road Plant & Equipment	1,000,000,000.00	59,301,687.79	940,698,312.21
10808 Biu - Army Barracks - Kida Road	60,000,000.00	-	60,000,000.00
10809 Ngala - Kala Balge Road	400,000,000.00	-	400,000,000.00
10810 Maiduguri - Ladi Bida - Monguno Road	100,000,000.00	-	100,000,000.00
10811 Mandaragirau - Ngulde - Askira Road	100,000,000.00	-	100,000,000.00
10812 River Yedzaram Bridge	-	-	-
10813 Miringa - Gunda Road	200,000,000.00	-	200,000,000.00
10814 Shani - Gwaskara - Buma - Marama Road	50,000,000.00	-	50,000,000.00
10815 Kwaya Bura - Biu - Numa Junction Road	100,000,000.00	-	100,000,000.00
10816 Yawulari - Dubulu - Talala Road	100,000,000.00	-	100,000,000.00
10817 Damasak - Malamfatori Road	1,008,373,766.99	-	1,008,373,766.99
10818 Gajiyara - Tare Road	200,000,000.00	-	200,000,000.00
10819 Damasak - Duje - Diffa Road	-	-	-
10820 Kabara - Teli - Fikahyel Road	80,000,000.00	-	80,000,000.00
10821 Kwaya Kusar - Yimirdlang - Peta Road	-	-	-
10822 Wiza - Koghum Road	300,000,000.00	-	300,000,000.00
10823 Lassa - Kautikari - Chibok - Forfor - Kobu Road	200,000,000.00	-	200,000,000.00
10824 Bama - Dikwa Road	400,000,000.00	-	400,000,000.00
10825 Kukawa - Gudumbali Road	400,000,000.00	-	400,000,000.00
10826 Gongolong - Zabarmari Road	500,000,000.00	-	500,000,000.00
10827 Ngala Township Roads	1,000,000,000.00	-	1,000,000,000.00
10828 Feeder Roads	1,491,626,233.01	-	1,491,626,233.01
10829 Rehabilitation of the Tarmac of the M/guri Inter. Airport	-	-	-
10830 Kauri - Yale Feeder Road	80,000,000.00	-	80,000,000.00
10831 Sandiya - Yajjiwa Road	100,000,000.00	-	100,000,000.00
10832 Borno State Airline	-	-	-

10833	Gamboru-Wulgo Road Rehabilitation	100,000,000.00	-	100,000,000.00
10834	Damboa-Ngwalmari-Mulgwai-Malari Road	70,000,000.00	-	70,000,000.00
10835	Azir-Wawa-Korede-Ajigin-Talala Road	100,000,000.00	-	100,000,000.00
10836	Balbaya Access Road	100,000,000.00	-	100,000,000.00
10837	Dali Access Road	100,000,000.00	-	100,000,000.00
10838	Jaragol Access Road	30,000,000.00	-	30,000,000.00
10839	Borno State Road Maintenance Agency (BORMA)	40,000,000.00	23,000,000.00	17,000,000.00
10840	Dikwa-Ngala Road (Federal)	-	-	-
10841	Planning and monitoring	20,000,000.00	-	20,000,000.00
10842	Damboa-Chibok-Mbalala Road	1,500,000,000.00	-	1,500,000,000.00
10843	Gwoza-Damboa-Ngamdu Road	3,000,000,000.00	-	3,000,000,000.00
10844	Bama-Gulumba Road	2,600,000,000.00	-	2,600,000,000.00
10845	Benisheik-Foi Road	4,000,000,000.00	-	4,000,000,000.00
10846	Dikwa-Marte-Monguno Road	4,617,848,575.00	2,723,126,354.52	1,894,722,220.48
10847	Marte-Kirnawa-Baderi Road	3,000,000,000.00	-	3,000,000,000.00
		28,787,848,575.00	2,805,428,042.31	25,982,420,532.69

SECTOR: Social
HEAD: 558

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20101 Zonal Inspectorate Services	149,000,000.00	-	149,000,000.00
20102 Secondary Education	4,556,679,851.29	4,556,679,851.29	-
20103 Science & Technical Education	42,625,694.71	-	42,625,694.71
20104 Education Resource Centre	200,000,000.00	71,500,000.00	128,500,000.00
20105 Busaries and Scholarship	400,694,454.00	400,694,454.00	-
20106 Mass and Non Formal Education	350,000,000.00	-	350,000,000.00
20107 Library Services Board	256,253,047.00	-	256,253,047.00
20108 Special Education for the Handicapped	70,000,000.00	-	70,000,000.00
20109 Nomadic Education	24,400,000.00	-	24,400,000.00
20110 College of Education Waka Biu	400,000,000.00	-	400,000,000.00
20111 Sir Kashim College of Education	400,000,000.00	109,464,981.55	290,535,018.45
20112 Umar Ibn Ibrahim El-Kanemi COE Bama	400,000,000.00	2,000,000.00	398,000,000.00
20113 Ramat Polytechnic Maiduguri	900,000,000.00	79,745,151.68	820,254,848.32
20114 Mohd Goni Coll. Of Legal & Islamic Studies M/guri	300,000,000.00	22,621,298.87	277,378,701.13
20115 School of Higher Islamic Studies M/guri	100,000,000.00	-	100,000,000.00
20116 Teaching Service Board	250,000,000.00	-	250,000,000.00
20117 Higher and Special Education	300,000,000.00	121,881,275.00	178,118,725.00
20118 Ministry of Education Headquarters	350,000,000.00	-	350,000,000.00
20119 Population Policy & family life Education (UNFPA)	600,000,000.00	-	600,000,000.00
20120 UNICEF (Assistance Programme)	378,381,575.19	-	378,381,575.19

20121	Universal Basic Education (UBE)	1,700,000,000.00	30,000,000.00	1,670,000,000.00
20122	Primary Education Board Headquarter	51,600,000.00	32,000,000.00	19,600,000.00
20123	Establishment of Science Academy in M/guri	100,000,000.00	-	100,000,000.00
20124	Education Enowment Fund	196,274,424.81	196,274,424.81	-
20125	Motorcycles Loans for Secondary Schools Teachers	100,000,000.00	-	100,000,000.00
20126	Contribution towards the constr of Islamiya Schools	100,000,000.00	-	100,000,000.00
20127	UNESCO Clubs	25,344,000.00	25,344,000.00	-
20128	Education for All (EFA)	-	-	-
20129	Examination Fees	100,000,000.00	147,000.00	99,853,000.00
20130	Borno State University	412,948,431.08	185,437,313.26	227,511,117.82
20131	Purchase of Books in Seven Subjects	250,000,000.00	1,000,000.00	249,000,000.00
20132	Students Feeding	200,000,000.00	-	200,000,000.00
	Mohamet Lawan College of Agric	1,310,000,000.00	88,651,600.00	1,221,348,400.00
	College of Business and Administration Konduga	1,300,000,000.00	48,469,570.70	1,251,530,429.30
		16,274,201,478.08	5,971,910,921.16	10,302,290,556.92

SECTOR: Social
HEAD: 559

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20201 State Specialist Hospital, Maiduguri	500,000,000.00	74,736,745.42	425,263,254.58
20202 Refferal Hospitals	212,091,869.70	47,599,104.00	164,492,765.70
20203 Other General Hospitals	878,385,929.88	878,385,929.88	-
20204 Nursing Home, Maiduguri	400,000,000.00	76,556,144.65	323,443,855.35
20205 Epidemiological Services	45,067,221.00	34,204,800.00	10,862,421.00
20206 Schools of nursing, Midwifery and health echnology	600,000,000.00	259,680,230.86	340,319,769.14
20207 Maternal and Child Helth Care	200,000,000.00	29,340,000.00	170,660,000.00
20208 Health Education & School Health Services	50,220,000.00	50,220,000.00	-
20209 Health Mgt. Info System & Health system Research	30,000,000.00	-	30,000,000.00
20210 Private Hospitals & Drug Vendors Inspectorate	300,000,000.00	-	300,000,000.00
20211 Drugs Revolving Fund Schem	63,557,559.00	63,557,559.00	-
20212 State Secretariat/202 Housing Estate Clinics	300,000,000.00	-	300,000,000.00
20213 Health System Fund	200,000,000.00	160,000,000.00	40,000,000.00
20214 Aids Control Programme	49,303,500.00	49,303,500.00	-
20215 Tuberculosis/Leprosy Control Programme	600,000,000.00	16,796,000.00	583,204,000.00
20216 Primary Health Centres (PHC)	300,000,000.00	99,386,083.31	200,613,916.69
20217 National Immunization Days (NID)	410,832,779.00	410,832,779.00	-

20218	Health Insurance Scheme	-	-	-
20219	Post-Graduate Training for Health Personnel	200,000,000.00	-	200,000,000.00
20220	Food and Drug Information Centre	50,000,000.00	-	50,000,000.00
20221	Community and Reproductive Health Services (UNFPA)	-	-	-
20222	Construction of Staff Quarters	400,000,000.00	365,964,427.15	34,035,572.85
20223	Health Policy and Systems Development	50,000,000.00	-	50,000,000.00
20224	Guinea Worm Control Programme	20,000,000.00	-	20,000,000.00
20225	Roll Back Malaria Programme	150,000,000.00	-	150,000,000.00
20226	Schistosomiasis Control Programme	30,000,000.00	-	30,000,000.00
20227	Zonal Health Offices	250,000,000.00	-	250,000,000.00
20228	Procurement of Hospital Equipment	1,000,000,000.00	459,209,201.74	540,790,798.26
20229	Ministry of Health Headquarters	200,000,000.00	62,484,417.70	137,515,582.30
20230	Hospital Management Board HQ	88,805,083.04	88,805,083.04	-
20231	New General Hospital, Bulumkutu, M/guri	464,100,000.00	24,720,417.40	439,379,582.60
20232	General Hospital, Askira	25,000,000.00	-	25,000,000.00
20233	Onchocerciasis Control Programme	100,000,000.00	-	100,000,000.00
20234	Construction General Hospital Chibok	100,000,000.00	-	100,000,000.00
20235	General Hospital, Gudumbali	250,000,000.00	-	250,000,000.00
20236	General Hospital, Briyel	100,000,000.00	-	100,000,000.00
20237	General Hospital, Rann	150,000,000.00	-	150,000,000.00
20238	Eye Hospital, M/guri	250,000,000.00	-	250,000,000.00
20239	Dental Hospital, M/guri	20,000,000.00	10,755,041.65	9,244,958.35
20240	Psychiatric Hospital, M/guri	157,776,100.26	-	157,776,100.26
20241	Chest Disease Clinic	300,000,000.00	-	300,000,000.00
20242	Renovation of PHC Baga	500,000,000.00	-	500,000,000.00
20243	General Hospital, Abadam	100,000,000.00	-	100,000,000.00
20244	Bird Flu Control Programme	300,000,000.00	-	300,000,000.00
20245	Construction of Othepaedic Hospital	250,000,000.00	-	250,000,000.00
20246	Medical Board Referrals	218,620,616.70	218,620,616.70	-
20247	Construction of Chest Hospital	500,000,000.00	820,000.00	499,180,000.00
20248	Genreal Hospital Gongulong	500,000,000.00	15,830,000.00	484,170,000.00
		11,863,760,658.58	3,497,808,081.50	8,365,952,577.08

SECTOR: Social
HEAD: 560

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20301 Publicity and Purchase of Public Address System	750,000,000.00	461,890,189.59	288,109,810.41
20302 Staff Quoters for Information Officers in Zonal Offices	100,000,000.00	-	100,000,000.00
20303 Government Printing Press	500,000,000.00	2,000,000.00	498,000,000.00

20304	Open Air Theatre	150,000,000.00	-	150,000,000.00
20305	Borno State Radio and Television	800,000,000.00	297,120,150.00	502,879,850.00
20306	Zonal Information Centre	-	-	-
20307	Resuscitation of State Newspaper	50,000,000.00	-	50,000,000.00
20308	Printing Calendars, Almanac, Diaries, Posters, Billboards	670,000,000.00	-	670,000,000.00
20309	Production of Mobilizer Magazine	10,000,000.00	-	10,000,000.00
20310	Refurbishing of Photo Colour Laboratory	40,000,000.00	-	40,000,000.00
20311	Indoor Theatre	200,000,000.00	-	200,000,000.00
20312	State Archives	150,000,000.00	-	150,000,000.00
20313	Advocacy Programme (UNFPA)	-	-	-
20314	Zonal Fire Service Stations and Equipment	700,000,000.00	40,457,984.16	659,542,015.84
20315	Informatics Institute	-	-	-
20316	Tourists' Shops (Arts Council)	50,000,000.00	-	50,000,000.00
		4,170,000,000.00	801,468,323.75	3,368,531,676.25

SECTOR: Social
HEAD: 561

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20401 Destitute and Refugees Transit Camp at Ngala	35,000,000.00	-	35,000,000.00
20402 Improvement of Approved School at Maiduguri	40,000,000.00	-	40,000,000.00
20403 Improvement of Remand Home at M/guri & Bama	70,000,000.00	-	70,000,000.00
20404 Construction of Workshop for the Handicapped	50,000,000.00	-	50,000,000.00
20405 Blind farm Centre Muna	40,000,000.00	1,000,000.00	39,000,000.00
20406 Alh. Mohd Goni International Stadium Complex	1,000,000,000.00	239,612,838.81	760,387,161.19
20407 Citizenship and Leadership Centre Gava	40,000,000.00	-	40,000,000.00
20408 Youth Centre at L.G.A.s	100,000,000.00	3,600,000.00	96,400,000.00
20409 El-Kanemi Warriors Stadium M/guri	100,000,000.00	98,180,525.00	1,819,475.00
20410 Community Based Vocational Rehabilitation	40,000,000.00	11,839,000.00	28,161,000.00
20411 UNICEF Counterpart Funding	-	-	-
20412 Cottage Industries	59,000,000.00	-	59,000,000.00
20413 Women Development Centres	70,000,000.00	18,500,000.00	51,500,000.00
20414 Orphanage and Widows Centres	34,000,000.00	34,000,000.00	-
20415 Women in Agriculture	50,000,000.00	12,000,000.00	38,000,000.00
20416 FSP Primary School, Maiduguri	60,000,000.00	15,816,519.48	44,183,480.52
20417 Model Child Development Centre	30,000,000.00	-	30,000,000.00
20418 Girl Child Education Centre	50,000,000.00	12,000,000.00	38,000,000.00
20419 Day Care Centre	15,000,000.00	-	15,000,000.00

20420	Children in difficult circumstance	56,000,000.00	35,878,000.00	20,122,000.00
20421	Children Home, Maiduguri	6,800,000.00	6,800,000.00	-
20422	Mini Stadia in Local Govt. Areas	200,000,000.00	-	200,000,000.00
20423	Women Mobilization	100,000,000.00	63,559,331.76	36,440,668.24
20424	Special Asst. to Sports Clubs and Assoc.	200,000,000.00	59,549,000.00	140,451,000.00
20425	Borno State Sports Council	100,000,000.00	57,000,000.00	43,000,000.00
20426	Office Extension of Ministry of Women Affairs	20,000,000.00	-	20,000,000.00
		2,565,800,000.00	669,335,215.05	1,896,464,784.95

SECTOR: Social
HEAD: 562

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20501 Assistance to Community Development Project	187,998,200.00	187,998,200.00	-
20502 Block Maling Industry	100,000,000.00	78,000,000.00	22,000,000.00
20503 Resettlement Scheme	300,000,000.00	30,000,000.00	270,000,000.00
20504 Model Village Scheme	100,000,000.00	14,000,000.00	86,000,000.00
20505 Skill Acquisition Centres (SAC)	300,000,000.00	212,665,952.79	87,334,047.21
20506 Training and Resettlement of Graduates from the (SAC)	250,000,000.00	111,384,100.00	138,615,900.00
20507 Community Mobilization and Monitoring	80,000,000.00	-	80,000,000.00
20508 Construction of Veiwing Centres	120,000,000.00	-	120,000,000.00
20509 Purchase/Constr of office along Damboa Rd M/guri	150,000,000.00	-	150,000,000.00
20510 Kubo Town Skills Acquisition Centre (SAC)	400,000,000.00	-	400,000,000.00
	1,987,998,200.00	634,048,252.79	1,353,949,947.21

SECTOR: Environmental & Regional Dev.
HEAD: 563

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30101 Township and Rural Area Mapping	100,000,000.00	-	100,000,000.00
30102 Survey of Government Lands and Layouts	120,000,000.00	-	120,000,000.00
30103 land and Survey Equipment	100,000,000.00	-	100,000,000.00
30104 Land & Survey Headquarter and Zonal Offices	100,000,000.00	13,435,400.00	86,564,600.00
30105 Boundary Survey	100,000,000.00	1,500,000.00	98,500,000.00
	520,000,000.00	14,935,400.00	505,064,600.00

SECTOR: Environmental & Regional Dev

HEAD: 564

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30201 New Town Plans and Designs	100,000,000.00	14,400,000.00	85,600,000.00
30202 Compensation for Land and Building	500,000,000.00	244,259,051.00	255,740,949.00
30203 New Layouts & Provision of Services	200,000,000.00	-	200,000,000.00
30204 Valuation Services	50,000,000.00	-	50,000,000.00
30205 Town Planning Equipment	50,000,000.00	-	50,000,000.00
30206 Township Roads	5,000,000,000.00	3,925,423,125.29	1,074,576,874.71
30207 Regional Plan for Borno State	50,000,000.00	-	50,000,000.00
30208 Data Bank and Registry	50,000,000.00	-	50,000,000.00
30209 Side and Services Scheme	500,000,000.00	165,889,590.00	334,110,410.00
30210 Infrastructural Development Fund (IDF)	-	-	-
30211 Computerization of Records and Information	10,000,000.00	-	10,000,000.00
30212 Kano Motor Parks and Markets	40,000,000.00	-	40,000,000.00
30213 Borno State Urban Planning & Development Board	500,000,000.00	92,530,208.64	407,469,791.36
30214 Roads and Drainages in 1000 Housing Estate	200,000,000.00	-	200,000,000.00
	7,250,000,000.00	4,442,501,974.93	2,807,498,025.07

SECTOR: Environmental & Regional Dev.

HEAD: 565

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30301 Urban Water Supply	1,700,000,000.00	1,151,895,545.88	548,104,454.12
30302 Rural water Supply	1,640,280,000.00	32,074,391.00	1,608,205,609.00
30303 Integrated Water Resources Management	591,849,000.00	-	591,849,000.00
30304 Construction and Furnishing of Hqtrs of MURWS	20,000,000.00	1,440,000.00	18,560,000.00
30305 Procurement of one Drilling Rig & Water Treatment	2,100,000,000.00	1,185,918,853.00	914,081,147.00
	6,052,129,000.00	2,371,328,789.88	3,680,800,210.12

SECTOR: Environmental & Regional Dev.

HEAD: 566

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30402 Ramat Shopping Complex, Maiduguri	194,366,062.50	172,217,595.62	22,148,466.88
30403 Housing Estate, Maiduguri	781,761,776.67	781,761,776.67	-
30404 Housing Estate in Other Towns	100,000,000.00	-	100,000,000.00
30405 Legislative Village, Maiduguri	100,000,000.00	-	100,000,000.00

30406	Housing Estate along Biu - Damboa Road Maiduguri	-	-	-
30409	700 Housing Estate along Kano Road Maiduguri	160,000,000.00	30,000,000.00	130,000,000.00
30410	Planning and Monitoring	10,000,000.00	-	10,000,000.00
30411	Abba Gana Terab Housing Estate, Maiduguri	57,633,937.50	11,000,000.00	46,633,937.50
30412	Purchase of Houses in Abuja	200,000,000.00	-	200,000,000.00
30413	Constructon of 1000 Housing Units in Maiduguri	3,082,995,963.83	1,327,975,630.02	1,755,020,333.81
30414	Legacy Garden Construction of 30 Blocks of 3 Storeys Const. Of Offices for Housing and Rural Electrification	618,238,223.33	-	618,238,223.33
		545,000,000.00	5,000,000.00	540,000,000.00
		5,849,995,963.83	2,327,955,002.31	3,522,040,961.52

SECTOR: Environmental & Regional Dev.

HEAD: 567

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30501 Drainage in Maiduguri	1,000,000,000.00	13,250,000.00	
	986,750,000.00		
30502 Drainage in other Towns	600,000,000.00	120,557,886.00	479,442,114.00
30503 Borno State Environmental Protection Agency	400,000,000.00	378,815,635.59	21,184,364.41
30504 Floot Control	600,000,000.00	112,190,000.00	487,810,000.00
30505 Rehabilitation of Drainages in the State	700,000,000.00	411,845,341.00	288,154,659.00
30506 Plants and Equipment for Drainage Control	500,000,000.00	157,309,153.23	342,690,846.77
30507 Ecological Fund	300,000,000.00	-	300,000,000.00
	4,100,000,000.00	1,193,968,015.82	2,906,031,984.18

SECTOR: General Administration

HEAD: 568

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
40101 Musa Usman Secretariat, Maiduguri	3,066,520.00	3,066,520.00	-
40102 College of Business & Management Studies Konduga	-	-	-
40103 Council Affairs and Special Services	20,000,000.00	6,000,000.00	14,000,000.00
40104 Government Loages	113,891,351.51	50,718,377.11	63,172,974.40
40105 Abuja/Lagos Liaison Offices	200,000,000.00	25,300,000.00	174,700,000.00
40106 Procurement of Office Equipment (Budget and Planning)	60,000,000.00	-	60,000,000.00
40107 Borno State Properties in Kaduna	100,000,000.00	23,095,304.99	76,904,695.01

40108	High Court Halls	220,000,000.00	2,305,047.00	217,694,953.00
40109	High Court Judges' Residences	150,000,000.00	14,236,283.91	135,763,716.09
40110	Sharia Court of Appeal Complex	100,000,000.00	60,000.00	99,940,000.00
40111	Magistrate Court Halls	105,000,000.00	4,570,000.00	100,430,000.00
40112	Magistrate Residences	100,000,000.00	-	100,000,000.00
40113	Library Services of the Ministry of Justice	20,000,000.00	187,200.00	19,812,800.00
40114	Branch Offices of the Ministry of Justice	100,000,000.00	18,000,210.00	81,999,790.00
40115	Law Reform Commission	20,000,000.00	-	20,000,000.00
40116	Government Quarters of All Catagories	577,671,814.75	577,671,814.75	-
40117	Street Light	390,981,050.00	390,981,050.00	-
40118	Traffic Control Light	100,000,000.00	-	100,000,000.00
40119	Area and Divisional Engineer's Zonal Offices	30,000,000.00	-	30,000,000.00
40120	Sharia Area Courts	150,000,000.00	-	150,000,000.00
40121	Asphalt Marini Plant	500,000,000.00	-	500,000,000.00
40122	Vehicle Inspection Offices	100,000,000.00	-	100,000,000.00
40123	Local Government & Chieftaincy Affairs	650,000,000.00	-	650,000,000.00
40124	Feasibility Studies	20,000,000.00	-	20,000,000.00
40125	Statistical Zonal Offices	50,000,000.00	4,750,000.00	45,250,000.00
40126	Borno State Pilgrims Welfare Board	230,000,000.00	103,989,029.44	126,010,970.56
40127	Emirs Palaces	250,000,000.00	197,162,188.48	52,837,811.52
40128	Judicial Service Commission	202,000,000.00	-	202,000,000.00
40129	State Emergency Relief Agency	1,500,000,000.00	1,410,300,000.00	89,700,000.00
40130	NYSC Permanent Camp	100,000,000.00	-	100,000,000.00
40131	Local Government Service Commission	54,000,000.00	-	54,000,000.00
40132	State Economic Empowerment and Dev. Strategy (SEEDS)	201,906,500.00	201,906,500.00	-
40134	Borno State Civil Service Commission	100,000,000.00	28,585,617.94	71,414,382.06
40135	Borno State House of Assembly	500,000,000.00	-	500,000,000.00
40136	Population Development Planning (UNFPA)	100,000,000.00	-	100,000,000.00
40138	Council on Prerogative of Mercy	135,000,000.00	25,600,000.00	109,400,000.00
40139	Local Government Pension Board Office	50,000,000.00	-	50,000,000.00
40140	Borno State Pension Office	30,000,000.00	-	30,000,000.00
40141	Logistics Support (HOS)	80,000,000.00	-	80,000,000.00
40142	Local Government Audit	203,800,123.00	43,500,000.00	160,300,123.00
40143	Production and Printing of Budget	50,000,000.00	43,710,000.00	6,290,000.00
40144	State Mechanical Workshop	100,000,000.00	-	100,000,000.00
40145	Prog. Planning, Mornitoring & Evaluation (UNICEF)	100,000,000.00	-	100,000,000.00
40146	Government House	550,000,000.00	174,034,941.48	375,965,058.52
40147	Zakat and Ulamas Board	30,000,000.00	-	30,000,000.00
40148	Constituency Development Fund	2,000,000,000.00	90,000,000.00	1,910,000,000.00
40149	Borno State Islamic Religion Preaching Board	40,000,000.00	-	40,000,000.00

40150	Guest Houses for Borno State Emirs in Maiduguri	50,000,000.00	-	50,000,000.00
40151	BOSIEC Secretariat	59,187,946.93	-	59,187,946.93
40152	City Gates & Beautification of Roundabout	50,000,000.00	-	50,000,000.00
40153	YS II Bama Road Block	20,000,000.00	12,491,070.00	7,508,930.00
40154	Construction of an Office Block (Religious Affairs)	155,358,836.24	98,035,882.13	57,322,954.11
40155	State Audit Zonal Office	100,000,000.00	19,000,000.00	81,000,000.00
40156	New Partnership for Africas Development (NEPAD)	250,000,000.00	-	250,000,000.00
40157	Take-off Quranic and Arabic Education	50,000,000.00	-	50,000,000.00
40158	Road Furniture	20,000,000.00	-	20,000,000.00
40159	Pedestrian Bridge	30,000,000.00	-	30,000,000.00
40160	Building of State Islamic Library	30,000,000.00	-	30,000,000.00
40161	Islamiya Secondary Schools	50,000,000.00	28,500,000.00	21,500,000.00
40162	Islamic and Vocational Training Centres	50,000,000.00	-	50,000,000.00
40163	Const and Rehab. of mosques in Borno state	700,000,000.00	43,447,977.00	656,552,023.00
40164	Borno State House of Assembly Commission	459,318,955.87	-	459,318,955.87
40165	Sanitation Courts	72,000,000.00	-	72,000,000.00
40166	Revenue Courts	30,000,000.00	-	30,000,000.00
40167	Fencing and Development of Muslim Cemeteries	50,000,000.00	-	50,000,000.00
40168	Integration of Tsangaya School into UBE System	60,000,000.00	-	60,000,000.00
40169	Provision of Some Infrastructure at the BOSHA	10,000,000.00	-	10,000,000.00
40170	Computer Networking of Ministries, Depts & Parastatals	80,000,000.00	-	80,000,000.00
40171	Construction of New Government Lodges	256,000.00	256,000.00	-
40172	Weigh Bridges	20,000,000.00	-	20,000,000.00
40173	Wind Mill/solar plant for power generation	50,000,000.00	-	50,000,000.00
40174	Professional Training and Mandatory Payments	175,000,000.00	175,000,000.00	-
40175	MDGs-CGs 50% contribution by the state	1,363,157,253.00	963,157,253.00	400,000,000.00
40176	Construction of sharia court judges' residences	132,000,000.00	26,000,000.00	106,000,000.00
40177	Publication of laws of Borno State	76,000,000.00	76,000,000.00	-
40178	Procurement of Vehicle for Emirs in the State	50,000,000.00	-	50,000,000.00
40179	Political Education	30,000,000.00	-	30,000,000.00
40180	Procurement of Security Equipment	800,000,000.00	-	800,000,000.00

40181	Human Resource Development (HOS)	50,000,000.00	-	50,000,000.00
40182	Centre for mgt dev NE zonal office	60,000,000.00	-	60,000,000.00
40183	State Committee on Food and Nutrition Programme	40,000,000.00	-	40,000,000.00
40184	Construction of Borno House at Abuja	3,000,000,000.00	1,361,051,663.90	1,638,948,336.10
40185	Office Complex for Pilgrims Welfare Board	-	-	-
40186	Min. of Inter-Govt Affairs & Special Duties	1,000,000,000.00	-	1,000,000,000.00
40187	Ministry of Religious Affairs	1,565,206,307.87	1,565,206,307.87	-
		21,274,802,659.17	7,807,876,239.00	13,466,926,420.17

Note 14
440: Loans Repayments

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
440/1 Maiduguri Sheriton Hotel	-	-	-
440/2 Min of Agric loan to BOSAMA to purchase of Tractors.	-	-	-
440/3 Motor Vehicle Loan repayments	-	-	-
440/4 Min of Agric NACB loan Repayment	-	-	-
440/5 10% of locally Generated Revenue to Local Govts.	24,832,500.00	-	24,832,500.00
440/6 Contribution to Emirate Councils	47,752,950.00	-	47,752,950.00
440/7 Settlement of Outstanding Liabilities	47,752,950.00	-	47,752,950.00
440/8 Repayment of N10 million for Borno Express	-	-	-
440/9 Primary School Management Board	-	-	-
440/10 2.5% State Contributions to Local Govt Pension Board	12,892,950.00	-	12,892,950.00
440/11 Joint Tax Board	9,551,850.00	-	9,551,850.00
440/12 Repayment of new Buses acquired for Borno Express	-	-	-
440/13 Repayment of loan obtained from STB for dev. Purpose	-	-	-
440/14 Repayment of Dev. Loan stock	191,008,650.00	-	191,008,650.00
440/15 Repayment of Foreign loans	636,126,750.00	101,498,443.78	534,628,306.22
440/16 Salary of Primary School Teachers.	-	-	-
	969,918,600.00	101,498,443.78	868,420,156.22

Note 15

SCHEDULE OF OPENING BANK AND CASH BALANCES

PRIOR YEAR ADJUSTMENT

Cash and Bank Balances brought forward	25,708,714,659.92
Less: Amount due to Local Governments and Boards and Parastatals wrongly designated to Borno State Government Accounts	8,435,402,004.12
Adjusted Cash and Bank Balances as at 31st December 2012	17,273,312,655.80

DETAILS OF THE ADJUSTED CASH AND BANK BALANCES:

ACCOUNT NAME	AMOUNT
Sharia Court of Appeal	521,703.63
Ministry of Home Affairs, Information and Culture	13,903.29
Ministry of Women Affairs and Social Development	258,952.27
Area Courts Division	45,861.09
Ministry of Budget and Planning	14,604.75
State Pension Board	730,948.08
Ministry of Commerce, Industry and Tourism	14,076,366.03
Ministry of Poverty Alleviation and Youth Empowerment	465,248.92
Office of the Secretary to the State Government (S.S.G.)	6,327,186.11
Ministry of Urban and Rural Water Supply	26,977,135.02
Civil Service Commission (C.S.C)	898,179.24
Ministry for Local Government and Chieftaincy Affairs	944,754.49
Office of the State Auditor General	189,240.52
Ministry of Agriculture and Natural Resources	63,524,104.54
Ministry of Housing and Rural Electrification	138,592,270.03
Borno State House of Assembly (BOSHA)	33,592,692.52
Ministry of Religious Affairs and Special Education	26,203.46
Ministry of Lands and Survey	4,659,210.71
Office of the Head of Civil Service (HOS)	7,708.44
Ministry of Education	99,029,098.00
Ministry of Justice	5,998,820.89
Ministry of Animal Resources and Fisheries Development	13,681,556.26
Ministry for Inter-Governmental Affairs	513,584.84
Ministry of Sports Development	7,460,099.00
Ministry of Higher Education	17,802,760.79
Urban Planning and Development Board	119,334.63
Ministry of Works and Transport	859,447,861.00
Ministry of Environment	6,415,040.75
Ministry of Health	43,921,140.97
Government House	1,484,629.76
Office of the Accountant General	2,618,458.86
Borno State Project Account (FBN)	9,219,065,073.52
Board of Internal Revenue Service	1,865,250.22
Disposal Unservicable Vehicles	91,586,747.66
BOSG 5% Security	86,869,160.42

Disposal of Government Quarters	19,822,082.99
Borno State University Commission	174,894.42
BOSG Central Account	1,290,149,796.87
BOSG Excess Crude Account (Access)	256,739.79
BOSG Projects Account II (Access)	3,313,848.29
BOSG Capital Project (1000 Housing Project)	118,668.49
BOSG Interest Earned Account A/C	609,537,534.63
BSBIR Non-Expendable A/C	236,897,070.59
BOSG Project Accrued Interest A/c	182,966.82
Gratuity Account	154,711,537.47
BOSG Projects Account II (Zenith Bank)	4,208,402,624.73
TOTAL	17,273,312,655.80

Note 16

SCHEDULE OF CLOSING BANK AND CASH BALANCES

Ministry of Trade, Investment and Tourism	19,639,188.00
Board of Internal Revenue - Cattle Fees	2,387,300.00
Board of Internal Revenue - Parastatals Revenue	55,679.00
Board of Internal Revenue - Ministry of Education	6,965,062.00
Board of Internal Revenue - Customised Driver's Licence	7,390,472.00
Board of Internal Revenue - Certificate of Road Worthiness	3,412,718.00
Ministry of Lands and Survey - Revenue Loan Account	10,314,272.00
Board of Internal Revenue - Withholding Tax	21,134,806.00
Board of Internal Revenue - PAYE (Local Governments	92,878,611.00
Board of Internal Revenue - Withholding Tax	21,317,516.00
Board of Internal Revenue - Direct Assessment	710,000.00
Board of Internal Revenue - Zonal Offices	84,000.00
Board of Internal Revenue - Maiduguri Revenue Office	10,400.00
Board of Internal Revenue - Bulumkuttu Revenue Office	-
Board of Internal Revenue - Bolori Revenue Office	34,000.00
Board of Internal Revenue - Custom Revenue Office	-
Board of Internal Revenue - Non Expendable	354,801,367.00
Board of Internal Revenue - PAYE	60,714,582.17
Board of Internal Revenue - National Vehicle Number Plate	7,825,873.00
Board of Internal Revenue - Motor Licence Authority	4,657,670.00
Borno State Non-Expendable Revenue I	639,675.00
Borno State Non-Expendable Revenue II	3,209,902.00
BOSG Non-Expendable Revenue Account	182,281,416.00
Ministry of Health (Non-Withdrawal)	15,903.00
Ministry of Health (Non-Withdrawal Act.)	13,576,256.00
Ministry of Agriculture (Fertilizer 2010)	43,426,018.00
Ministry of Agriculture - Tractor Hire	80,661,877.00
BOSG Disposal of Gov't Housing	4,457,024.00
BOSG Disposal of Gov't Quarters	19,774,599.00

Disposal of Gov't Vehicles	468,019.00
Disposal of State Gov't Unserviceable	90,898,242.00
Ministry of Lands and Survey - Devt Levy Account	5,722,754.00
BOSG Fertilizer Sale	-
BOSG Central Account	78,827,249.00
BOSG Sure-P Account	314,899,805.00
BOSG Project Account	2,250,748,127.00
Project Account- State	3,411,180,767.00
Central Account Borno State	96,217.00
Borno State Project Account II	3,343,290.00
Borno State Capital Project Act. (1000 H.P)	117,668.00
Special Project Account	2,389,182.00
BOSG Project Account	2,188,841.00
Borno State Joint Proj. Accrued Interest Account	8,116,026.00
Borno State Excess Crude Account	360,188.00
Capital Project Interest Account	81,658.00
BOSG Interest Earned Account	148,369,163.00
Borno State Proj. Accrued Interest Account	182,967.00
BOSG University Donation Account	25,000,000.00
1000 Housing Project	-
1000 Housing Units Tax Account	-
Shettima Ali Monguno Estate Proj.	15,187,172.00
Borno State Special Dollar (HIV)	2,772.00
Borno State HIV Draw Down	1,710,309.00
700-Housing Project Account	3,920.00
700-Housing Operations Account	7,051.00
700-Housing Tax Account	7,051.00
500-Housing Operations Account	9,862.00
500-Housing Project Account	7,123.00
Joint Development Project Account	1,206,318.00
Herwa Peace Housing Estate Construction Comm	-
NEPAD Borno State Coordinating Office	6,908.00
Borno State Salary Account	-
BOSG Salary Account	-
Borno State Govt Salary Account	-
Special E. C. Account	1,311.00
Resuscitation of primary Schools	-
State Salaries	5,279,122.00
Gratuity Account	85,251,861.00
Pension & Gratuity	3,576.00
BOSG Leave Grant Account	2,233,300.00
BOSG Relief Fund	280,469,375.20
BOSG 5% Security	-
Revenue Mobilization & Alloc. Comm. Account	-

BOSG LGBudget Differential	-
Plant Quarantine Service	-
Sub Total	7,696,753,380.37
MDAs Recurrent Accounts Cash and Bank Balances Government House	7,305.00
Office of the Secretary to the State Government	22,327.00
Office of the Head of Service	9,824.00
Establishment Department	31,393.00
Pension Department	1,459,037.00
Department of Political	19,735.00
Office of the Auditor General	217,842.00
Civil Service Commission	42,332.00
Local Government Service Commission	2,553,924.00
Borno State House of Assembly	44,000,000.00
Office of the Auditor General Local Govt	151,391.00
Ministry of Home Affairs, Information and Culture	55,319.00
Ministry of Inter-Governmental Affairs and Special Duties	11,413.00
Ministry of Agriculture and Natural Resources	653,677.00
Ministry of Trade, Investment and Tourism	11,677,863.00
Ministry of Finance (Hqtrs)	7,755.00
Office of the Accountant General	513,469.00
Ministry of Housing and Rural Electrification	410.00
Ministry of Urban and Rural Water Supply	1,109,082.00
Ministry of Works and Transport	231,666.00
Ministry of Lands and Survey	192,193.00
Ministry of Budget and Planning	6,669.00
Ministry of Animal Resources & Fisheries Development	600,966.00
Ministry of Justice	13,913,520.00
High Court of Justice	12,155,602.00
Area Courts Division	-
Sharia Court of Appeal	1,720.00
Judicial Service Commission	3,789.00
Ministry of Women Affairs and Social Development	5,358.00
Ministry of Sports Development	31.00
Ministry of Environment	408,101.00
Ministry of Religious Affairs and Special Education	5,100.00
Ministry of Local Government & Chieftaincy Affairs	80,005.00
Ministry of Poverty Alleviation & Youth Empowerment	18,503.00
Ministry of Health	29,908.00
Ministry of Education	3,296,739.00
Ministry of Higher Education	3,200.00
Ministry of Education - Tsangaya Account	30,604,326.00
Education Resource Centre	-
Sub Total	124,101,494.00

MDAs Capital Accounts Cash and Bank Balances

Government House	-
Office of the Secretary to the State Government	35,046,396.00
Office of the Head of Service	-
Establishment Department	-
Pension Department	-
Department of Political	-
Office of the State Auditor General	-
Civil Service Commission	-
Local Government Service Commission	-
Borno State House of Assembly	-
Office of the Auditor General Local Govt	8,035.00
Ministry of Home Affairs, Information and Culture	8,906,219.00
Ministry of Inter-Governmental Affairs and Special Duties	-
Ministry of Agriculture and Natural Resources	26,375,527.00
Ministry of Trade, Investment and Tourism	12,801,786.00
Ministry not finance (Hqtrs)	4,792.00
Office of the Accountant General	-
Ministry of Housing and Rural Electrification	116,674,574.00
Ministry of Urban and Rural Water Supply	103,798,524.00
Ministry of Works and Transport	779,902,401.00
Ministry of Lands and Survey	283,157.00
Ministry of Budget and Planning	-
Ministry of Animal Resources & Fisheries Development	993.00
Ministry of Justice	92,252.00
Area Courts Division	-
Sharia Court of Appeal	-
Judicial Service Commission	-
Ministry of Women Affairs and Social Development	1,351,561.00
Ministry of Sports Development	-
Ministry of Environment	15,235,976.00
Ministry of Religious Affairs and Special Education	5,123,994.00
Ministry of Local Government & Chieftaincy Affairs	44,938,748.00
Ministry of Poverty Alleviation & Youth Empowerment	4,552.00
Ministry of Health	48,554,120.00
Ministry of Health UNICEF Programme	13,878,462.00
Ministry of Education	18,134,931.00
Ministry of Higher Education	1,336,742.00
Sub Total	1,232,453,742.00

Other Government Funds: Cash and Bank Balances

Loan Fund Account Balances

BOSG Owner Occupier	95,889,749.00
Members Car Loan Account	39,440,984.00
Ministry of Finance Car Loan	175,440.00
Ministry of Finance Furniture Loan	59,400.00
Ministry of Finance Housing Loan	2,866.00
BOSG Owner Occupier Housing	20,347,974.00
Staff Car Loan Fund	2,862,345.00
BOSG Members Car Loan Account	965,515.00
B.S Executive Loan	-
Special Funds	74,698,215.00
Borno State HIV Counterpart Fund	18,334,758.00
Tricycle Revolving Fund Scheme	33,922.00
Borno State GLO Fund	9,067,133.00
Drug Fund	339,066.00
Borno State Stabilization Account	26,134,012.00
Sub Total	288,351,379.00
GRAND TOTAL	9,341,659,995.37

Note 17
Investments

Quoted Investments	53,056,303.24
Unquoted Investments	36,796,699.50
	89,853,002.74

Note 18

Personal Advances Outstanding Balances as at 31/12/13.

Members Car Loan	39,440,984.00
Owner occupier Loan	95,889,785.00
	135,330,769.00

Note 19 & 21
Loan Suspense

Blance as at 1/1/13:-	
Foreign Loan	2,595,151,595.78
Internal Loans	-
Repayments	101,498,443.78
Blance as at 31/12/13	2,493,653,152.00

Note 20
Other Government Funds.

Staff Loans and Advances	135,330,716.00
Revolving Loans Bank Account Balances	288,351,379.00
	423,682,095.00





