



BORNO STATE GOVERNMENT OF NIGERIA

**FINANCIAL
STATEMENTS**

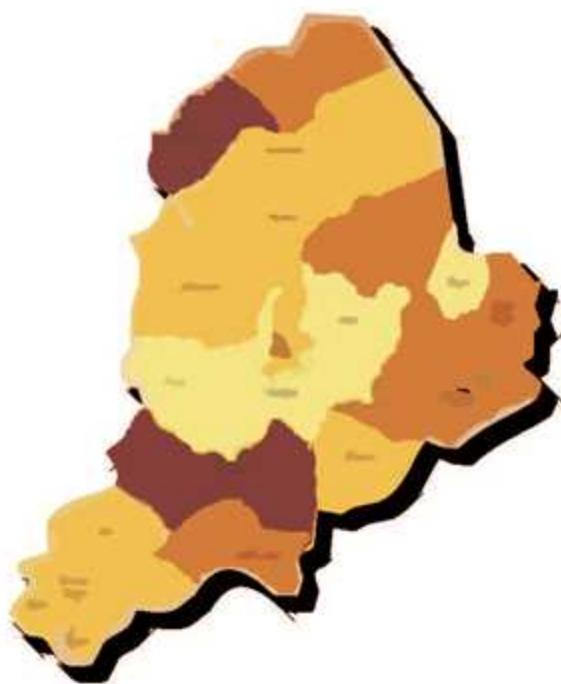
YEAR 2019





HIS EXCELLENCY
PROF. BABAGANA UMARA ZULUM MNI
EXECUTIVE GOVERNOR, BORNO STATE







HIS EXCELLENCY
HON. UMAR USMAN KADAFUR
EXECUTIVE GOVERNOR, BORNO STATE



ALHAJI ADAMU LAWAN
HONORABLE COMMISSIONER
MINISTRY OF FINANCE, BUDGET AND PLANNING





ENGR. MOHAMMED EMAT KOIS, FNSE
PERMANENT SECRETARY
MINISTRY OF FINANCE, BUDGET AND PLANNING





UMAR ALI KA'ANA, FCNA
ACCOUNTANT-GENERAL
BORNO STATE



TREASURY MANAGEMENT TEAM



MALLIM AUDU MARAMA
DIRECTOR, COMPUTER & FINAL ACCOUNTS



BABA BURA USMAN
DIRECTOR, TREASURY OPERATIONS



BUNU BUKAR
DIRECTOR, EXPENDITURE CONTROL



ABBAS MOHAMMED
DIRECTOR INSPECTORATE & INTERNAL AUDIT



SHEHU YAKUKU GANA
DEPUTY DIRECTOR, CBC



MOHAMMED IBRAHIM KAUMI
DEPUTY DIRECTOR, COMPUTER



ADAMU I. BAKO
DIRECTOR, STATE SALARIES



TABLE OF CONTENTS

1.	Profiles	01	23.	Statement No. 4	39
2.	About Borno	09	24.	Notes to the Financial Statements	40
3.	Responsibility for the Financial Statements	10	25.	Project:	42
4.	Accounting Policies	11	26.	Notes to the Financial Statements	43
5.	Statement of the Responsibilities of Auditor General	16	27.	Project:	52
6.	Statement of Opinion of the Auditor General	17	28.	Notes to the Financial Statements	53
7.	Statement by the Accountant General	19	29.	Project: Acquisition Center, Marama	59
8.	Financial Highlights for 2018 Financial Year	20	30.	Notes to the Financial Statements	60
9.	Total Revenue Performance	21	31.	Project: Newly Acquired Tractors	65
10.	Recurrent Expenditure Performance	22	32.	Notes to the Financial Statements	66
11.	Capital Expenditure Performance by Sector	23	32.	Project: Newly Constructed Biu L.G.A. Secretariat	70
12.	Total Expenditure Performance	24	33.	Notes to the Financial Statements	71
13.	Total Government Expenditure by Main Function	25	34.	Project: Newly Reconstructed Borno State Library	75
14.	Five year Budget Summary	26	35.	Notes to the Financial Statements	76
15.	Five year summary of Financial Performance	27	36.	Project: Yan Doya Road, Newly constructed	83
16.	Capital Expenditure by Programme	28	37.	Notes to the Financial Statements	84
17.	Expenditure Performance by Main Programme	29	38.	Statement to Total Government Expenditure by Main Function	87
18.	Project: Newly Acquired Security Vehicle	32	39.	Statement of Capital Expenditure by Programme	88
19.	Statement No. 1				
20.	Project: Dialysis Centre at State Hospital	34			
21.	Statement No. 2	35			
22.	Statement No. 3	37			

ABOUT BORNO

Borno State is located at the North-Eastern corner of the country and occupies an area of 69,436sq km. This makes it one of the largest State in the Federation in terms of landmass. The State shares borders with three (3) countries of Niger Republic to the North, Chad Republic to the North and Cameroon to the East. The State has 27 Local Government Areas and a population of 2,596,589 as per the 1991 provisional census figure.

The Local Government Areas of the State are: Abadam, Askira Uba, Bama, Bayo, Biu, Chibok, Damboa, Dikwa, Gubio, Guzamala, Gwoza, Hawul, Jere, Kaga, Kala-Balge, Konduga, Kukawa, Kwaya Kusar, Mafa, Magumari, Maiduguri Metropolitan Council, Marte, Mobbar, Monguno, Ngala, Nganzai and Shani.

From the point of view of climate, Borno State is usually hot and dry for most part of the year and the rainy season lasts

from June to September with an annual rainfall of between 500mm and 1,000 mm.

As to the people, the State is pluralistic in ethnic composition. The major ethnic groups include Kanuri, Babur/Bura, Marghi, Shuwa Arab, Waha, Mandara, Ghide, Wula, Fulani, Ngamargu, Chibok, Kanakuru and Koyam. Borno State is also divided into Emirates and are headed by Shehu and Emirs respectively while the Borno State Council of Emirs is headed by his Royal Highness, The Shehu of Borno.

Borno State which is located within the Lake Chad plains to the Biu Plateau is fertile for agricultural activities. Consequently, agriculture has been the main pre-occupation of its people as over 80% of the population is engaged in crop cultivation, animal husbandry, cattle rearing, fishing, trade and commerce. The State therefore has over 10,555,000 hectares of cultivable land

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

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



RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

I confirm that the Financial Statements reflect the financial position and operations of Borno State Government as at 31st December, 2019. The Accountant General accepts responsibility for the integrity of this Financial Statements and their compliance with the Finance (Control and Management) Act 1958 as amended and the International Public Sector Accounting Standard (IPSAS) Cash Basis.



UMAR ALI KA'ANA, FCNA
ACCOUNTANT-GENERAL
BORNO STATE, NIGERIA





ACCOUNTING POLICIES

FINANCIAL ACCOUNTING AND REPORTING FRAMEWORK:

The financial reporting framework of the Borno State Government is anchored on the Cash Basis of International Public Sector Accounting Standards (IPSAS).

The standards integrated the Budget Performance Reporting on the Financial Statements. The accounting principles governing financial reporting are in accordance with the National Chart of Accounts and other detailed financial procedures in the Government Financial Regulations.

The Financial Statements have been prepared according to the Nigerian Format of the General Purpose Financial Statements (GPFS) governed by the International Public Sector Accounting Standards (IPSAS).

The Financial Statements presented are:

- i. Statement – 1: Statement of Cash Flow
- ii. Statement – 2: Statement of Assets and Liabilities
- iii. Statement – 3: Statement of Consolidated Revenue Fund (CRF)
- iv. Statement – 4: Statement of Capital Development Fund (CDF)

Accounting policies:

1. Accounting Terminologies/ Definitions:

- i. **Accounting Policies** are the specific principles, bases convention, rules and practices adopted by the Borno state Government in preparing and presenting Financial Statements.
- ii. **Cash** comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- iii. **Cash Equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant

risk of changes in value.

- iv. **Cash Basis** means a basis of accounting that recognises transactions and other events only when cash is received or paid.
- v. **Cash flows** are inflows and outflows of cash. Cash flows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases in the cash position controlled by government.
- vi. **Cash Receipts** are cash inflows
- vii. **Cash Payments** are cash outflows
- viii. **Cash Controlled by Borno State Government:** Cash is deemed to be controlled by Borno State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- ix. **Government Business Enterprise** means a department or agency that has all the following characteristics:
 - Is an entity with the power to contract in its own name;
 - Has been assigned the financial and operational authority to carry on a business;
 - Sells goods and services, in the normal course of its business, to other MDAs and the general public at a full cost recovery;
 - Is not reliant on continuing government funding or subvention to remain a going concern (other than





ACCOUNTING POLICIES

- purchases of outputs at arm's length); and
- Is controlled by a public sector management or the government.
 - x. **Notes to the GPFS** include narrative descriptions or more detailed schedules or analyses of amount shown on the face GPFS, as well as additional information

2. General Purpose Financial Statements (GPFS)

The GPFS comprise of Statement of Cash Receipt and Payment and other statements that disclose additional information about the Cash Receipts, Payments and balances controlled by Borno State Government, and Accounting Policies and note to the Financial Statements. In Borno State, the GPFS account policy include the following:

- i. Statement 1- Statement of Cash Flow: Statement of Cash Receipt and Payment which:
 - recognizes all Cash Receipt, Cash Payments and Cash Balances controlled by the State Government and
 - separately identifies payment made by third parties on behalf of the State Government.
- ii. Statement 2- Statement of Assets and Liabilities: Statement of Financial Position (also known as Balance Sheet);
- iii. Statement 3- Statement of Consolidated Revenue Fund: Statement of Recurrent Financial Performance (also known as Profit & Loss Account);
- iv. Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Capital Expenditure);
- v. Notes to the Accounts: Additional disclosures to

- explain the GPFS; and
- vi. Accounting Policies and Explanatory Notes.

3. Basis of Preparation and Legal Provisions

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

4. Fundamental Accounting Concepts

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

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

5. Accounting Period

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





ACCOUNTING POLICIES

6. Reporting Currency

The General Purpose GPFS are prepared in Nigerian Naira.

7. MDA for Consolidation

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

8. Comparative Information

The General Purpose GPFS disclose all numerical information relating to previous period/year.

9. Budget Figures

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

10. Receipts

- These are Cash inflows within the Financial Year. They comprise of receipts from Statutory Allocations (FAAC monthly disbursement), Taxes, External Assistance (from Bilateral and Multilateral Agencies), Other Aid and Grants, Other Borrowings, Capital Receipts (Sale of Government Assets, etc), Receipts from Trading activities and Other Cash Receipts.
- These items are disclosed at the face of the Statement of Cash Receipts and Payments for the year in accordance with the standardised GPFS. Notes are provided as per standardised Notes to GPFS.

11. External Assistance

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

12. Other Borrowings / Grants & Aid Received

These are categorised as either Short or Long term Loans. Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts that fall due beyond one calendar year (above 12 months). Loans are disclosed separately and Grants are also separately disclosed under Statement of Cash Receipts and Payment for the year.

13. Interest Received

Interest actually received during the financial year are treated as a receipt under item 'Other Receipts'

14. Government Business Activities

Cash Receipts from Trading Activities are received net (after deducting direct expenses) unless otherwise provided for by law or policy in force. Total receipts from all trading activities are disclosed in the Statement of Cash Receipts and Payments under 'Trading Activities' item.

Where gross revenue is received, corresponding payments are charged under a corresponding payment item head 'Government Business Activities' in the Statement of Receipts and Payments.





ACCOUNTING POLICIES

15. Payments

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

16. Loans Granted:

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

17. Loan Repayments

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

18. Interest on Loans:

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

19. Foreign Currency Transactions:

Foreign Currency Transactions throughout the year are converted into Nigerian Naira at the ruling (Central Bank of Nigeria –BN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, are translated at the exchange rates prevailing on that date.

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

20. Prepayments:

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

21. Investments:

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

22. Leases:

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





ACCOUNTING POLICIES

- Statement of Cash Receipts and Payments
- Operating lease cash payments, where the lessors effectively retain substantially all the risks and benefits of ownership of the leased items, are treated as operating expenses.
- 23. Cash Balance:**
This includes Cash in Hand, at Bank and Cash Equivalents at the end of the Financial year.
- 24. Advances:**
All Cash Advances are retired before the end of the financial year. However should circumstances occur (including an Emergency) where either an advance is given out close to the financial year end or an advance already given could not be accounted for, such an advance (or balance outstanding) are treated as cash equivalent since there shall be no proof that such funds have been utilised.



STATEMENT OF THE RESPONSIBILITIES OF AUDITOR GENERAL

My responsibility is to express an independent opinion on the financial statements based on the audit conducted. I conducted my audit in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (As amended), the Public Sector Auditing Standards, 1997, and the Audit Law (Chapter 15) of the Laws of Borno State of Nigeria, 1994. Those Laws and standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit in this context involves the performance of procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the Auditor's judgment, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

The audit also includes an evaluation of the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Accountant General, as well as of the overall presentation of the financial statements.

I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my audit opinion.



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

STATEMENT OF OPINION OF THE AUDITOR GENERAL FOR THE YEAR ENDED 31ST DECEMBER, 2019

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended), I have examined the Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31st December, 2019. The Financial Statements were prepared in accordance with International Public Sector Accounting standard (IPSAS) Cash Basis.

Basis of Opinion

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

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

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

Opinion

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

In my opinion, I certify that the Financial Statements Numbers 1, 2, 3, and 4 together with their related Notes/Schedules show a true and fair view of the state of affairs of the Government of Borno State as at 31st December, 2019.



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

22nd July, 2020



STATEMENT BY THE ACCOUNTANT GENERAL

I have the pleasure to present the Audited Financial Statements of the Borno State Government for the year ended 31st December, 2019 together with the Auditor General's Certificate thereon.

The Financial Statements of Borno State Government for the financial year 2019 have been prepared in accordance with the International Public Sector Accounting Standard (IPSAS). This basis of accounting makes financial statements presentation more user friendly and meets stakeholders' expectations. The report contains government performance according to programmes and functions to meet stakeholders' information needs.

The 2019 fiscal year was still hard for the people and the state government. The adverse impact of the lingering insurgency on the State's economic activities

was persistent, leading to low Internally Generated Revenue (IGR).

The National Economy performed slightly better than 2018, especially as statutory allocation recorded moderate increase.

The State had maintained prompt payment of staff salaries and also executed capital project with significant social impact within the meager resources.



UMAR ALI KA'ANA, FCNA
ACCOUNTANT-GENERAL
BORNO STATE, NIGERIA



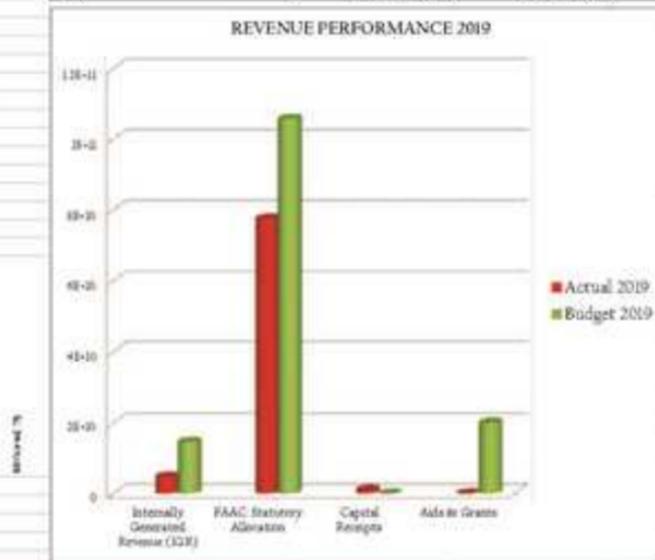
FINANCIAL HIGHLIGHTS FOR THE 2019 FINANCIAL YEAR

The year 2019 Budget size was N144,739,477,375. This comprises of Capital Expenditure Estimate of N80,713,304,000 and Recurrent Expenditure Estimate of N64,026,173,375. The Capital Expenditure estimate represents 55.76% of the Budget size while Recurrent Expenditure Estimate stood at 44.24% of the Budget size of the year under review.

Table 1: The Financial Highlights of the year 2019 are as follows:			
PARTICULARS	ACTUAL 2019	FINAL BUDGET 2019	BUDGET PERFORMANCE FOR THE YEAR
	₦	₦	%
REVENUE			
Internally Generated Revenue	4,765,906,340	14,596,170,000	32.65
FAAC Statutory Allocation	77,472,060,476	105,670,285,375	73.31
Capital Receipts FGN	-	-	-
Budget Support Fund	700,000,000	-	-
Other Capital Receipts	356,004,820	-	-
Aids and Grants	-	20,070,837,000	-
Opening Balance	-	-	-
Total	83,293,971,636	140,337,292,375	59.35

**BORNO STATE GOVERNMENT OF NIGERIA
REFLECT ACTUAL 2019/BUDGET 2019
FOR THE YEAR ENDED 31ST DECEMBER, 2019**

REVENUE	Budget 2019	Actual 2019	% Budget Performance
Internally Generated Revenue (IGR)	14,206,070,000	4,785,908,340	32.65
FAAC Statutory Allocation	325,870,283,375	77,472,080,476	23.31
Capital Receipts	-	1,056,004,820	-
Aids & Grants	20,070,837,000	-	-
Total	140,337,292,375	83,293,993,636	59.35



BORNO STATE GOVERNMENT OF NIGERIA
REFLECT ACTUAL 2019/BUDGET 2019
FOR THE YEAR ENDED 31ST DECEMBER, 2019

Table 3: Recurrent Expenditure Performance

DESCRIPTION	Budget 2019	Actual 2019	% Budget Performance
Personnel Cost	32,587,331,375	21,421,077,032	65.77
Pensions & Gratuity	10,200,000,000	8,091,653,066	80.33
Overhead Cost-Ministries	18,252,507,543	15,640,986,213	85.73
Overhead Cost-Boards & Parastatals	1,886,534,452	818,577,078	44.45
Total	64,026,373,375	46,506,293,309	72.78

Recurrent Expenditure Performance

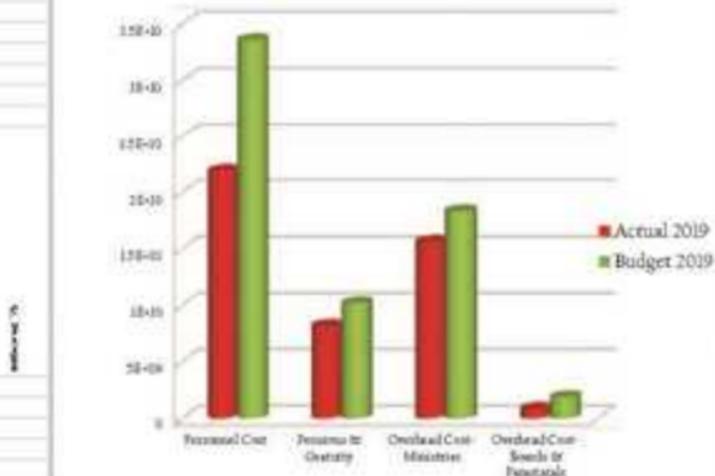


Fig. 2 Bar Chart Showing Recurrent Expenditure Performance

**BORNO STATE GOVERNMENT OF NIGERIA
REFLECT ACTUAL 2019/BUDGET 2019
FOR THE YEAR ENDED 31ST DECEMBER, 2019**

Table 4 Capital Expenditure Performance By Sector

SECTOR	Budget 2019	Actual 2019	% Budget Performance
Administration	13,609,744,456	2,272,261,218	16.70
Economic	38,480,210,368	23,843,442,091	61.98
Law & Justice	848,200,000	124,827,600	22.97
Social Services	27,273,099,189	12,111,302,856	44.80
Total	80,211,304,000	38,472,534,465	

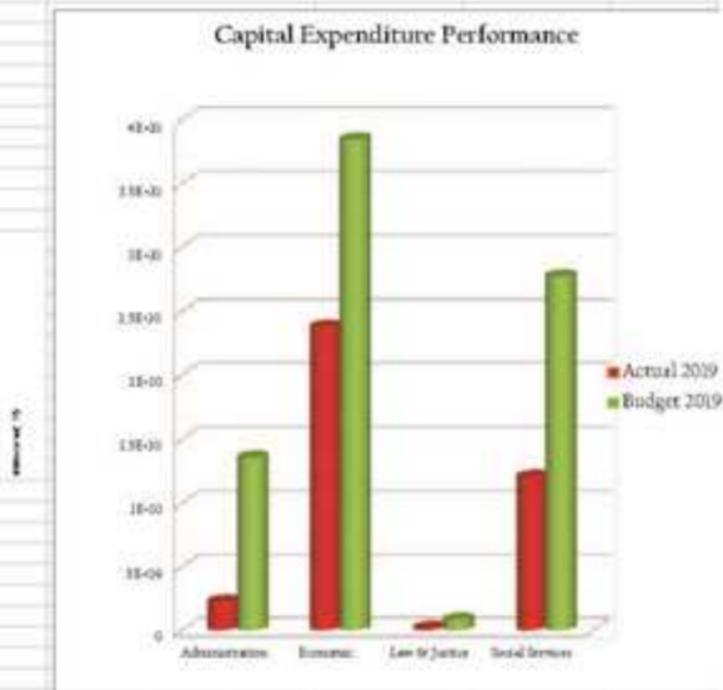


Fig. 3 Bar Chart Showing Capital Expenditure Performance

**BORNO STATE GOVERNMENT OF NIGERIA
REFLECT ACTUAL 2019/BUDGET 2019
FOR THE YEAR ENDED 31ST DECEMBER, 2019**

Table 6. Total Expenditure Performance				
	EXPENDITURE	Budget 2019	Actual 2019	% Budget Performance
	Recurrent	64,026,173,375	46,596,293,509	72.78
	Capital	80,713,304,000	38,422,534,465	47.60
	Total	144,739,477,375	85,018,827,974	58.74

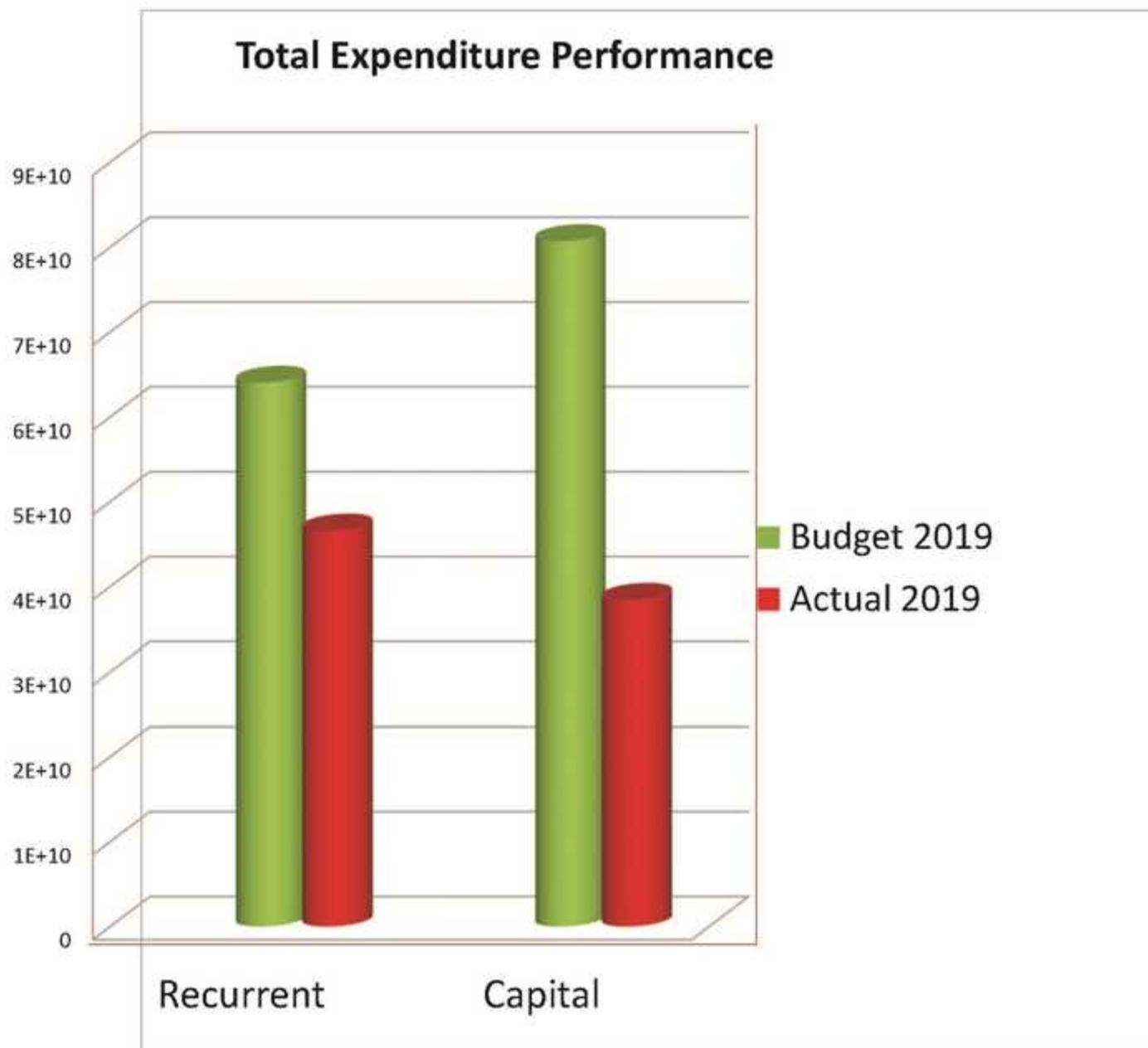
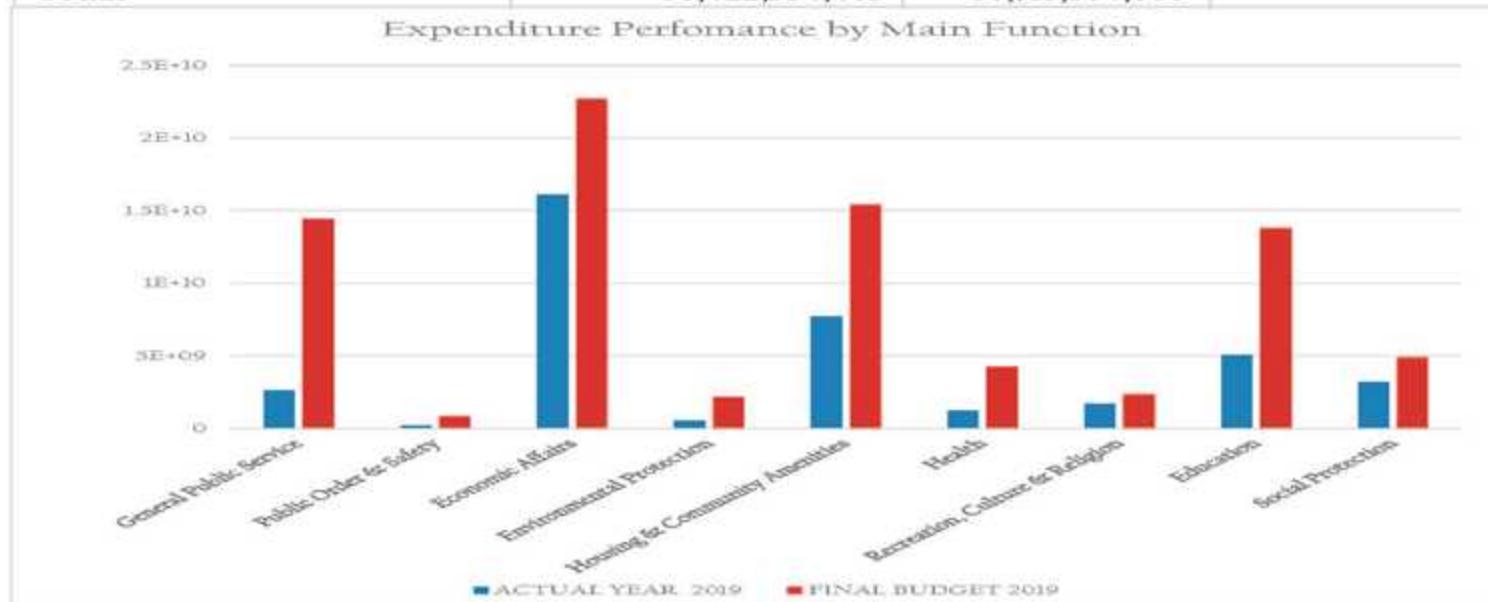


Fig. 6 Bar Chart Showing Total Expenditure Performance



BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION
FOR THE YEAR ENDED 31ST DECEMBER, 2019

DESCRIPTION	ACTUAL YEAR 2019	FINAL BUDGET 2019	BUDGET PERFORMANCE % ACHIEVED
General Public Service	2,617,039,925	14,396,794,466	18.18
Public Order & Safety	194,827,600	848,200,000	22.97
Economic Affairs	16,116,087,177	22,653,076,222	71.14
Environmental Protection	542,152,786	2,150,840,000	25.21
Housing & Community Amenities	7,719,765,812	15,401,596,144	50.12
Health	1,256,434,796	4,254,900,000	29.53
Recreation, Culture & Religion	1,712,828,929	2,344,500,000	73.06
Education	5,050,252,279	13,761,147,168	36.70
Social Protection	3,213,145,161	4,902,250,000	65.54
Totals	38,422,534,465	80,713,304,000	



**BORNO STATE GOVERNMENT OF NIGERIA
FINANCIAL STATEMENT FOR THE YEAR 2019
FIVE YEAR BUDGET SUMMARY**

DESCRIPTION	2015	2016	2017	2018	2019
	N	N	N	N	N
Federation Account Allocation (FAAC)	98,437,678,146	95,502,801,506	117,663,719,507	126,322,197,000	105,670,285,375
Internally Generated Revenue (IGR)	39,424,113,849	59,738,513,957	29,232,272,782	16,075,548,000	17,498,355,000
Total Recurrent Revenue	137,861,791,995	155,241,315,463	146,895,992,289	142,397,745,000	123,168,640,375
Capital Receipts	4,144,915,280	7,644,291,479	17,042,600,420	4,019,772,000	-
Aids & Grants	5,962,052,250	6,260,154,863	8,401,896,373	22,910,997,000	20,070,837,000
FGN Bailout Loan Receipts	-	-	10,000,000,000	10,000,000,000	-
Total Capital Receipts	10,106,967,530	13,904,446,342	35,444,496,793	36,930,769,000	20,070,837,000
Total Receipt	147,968,759,525	169,145,761,805	182,340,489,082	179,328,514,000	143,239,477,375
Personnel Costs (including Pension & Gratuity)	43,923,551,850	45,817,900,333	47,162,191,739	42,306,400,000	43,787,331,375
Overhead Costs	19,034,675,150	16,641,095,928	12,495,351,818	20,875,531,000	20,238,842,000
Total Recurrent Expenditure	62,958,227,000	62,458,996,261	59,657,543,557	63,181,931,000	64,026,173,375
Capital Expenditure	113,010,532,525	106,937,444,050	124,182,945,524	118,646,583,000	80,713,304,000
Total Expenditure	175,968,759,525	169,396,440,311	183,840,489,081	181,828,514,000	144,739,477,375
Capital Expenditure Ratio	64%	63%	68%	65%	56%
FAAC Revenue Performance	33%	32%	36%	46%	54%
IGR Performance	2%	2%	2%	4%	3%
Total Revenue Performance	47%	48%	43%	50%	58%
IGR to Personnel Cost Ratio	90%	130%	62%	38%	40%
Recurrent Budget Performance	71%	69%	74%	68%	73%
Capital Budget Performance	13%	33%	30%	35%	48%

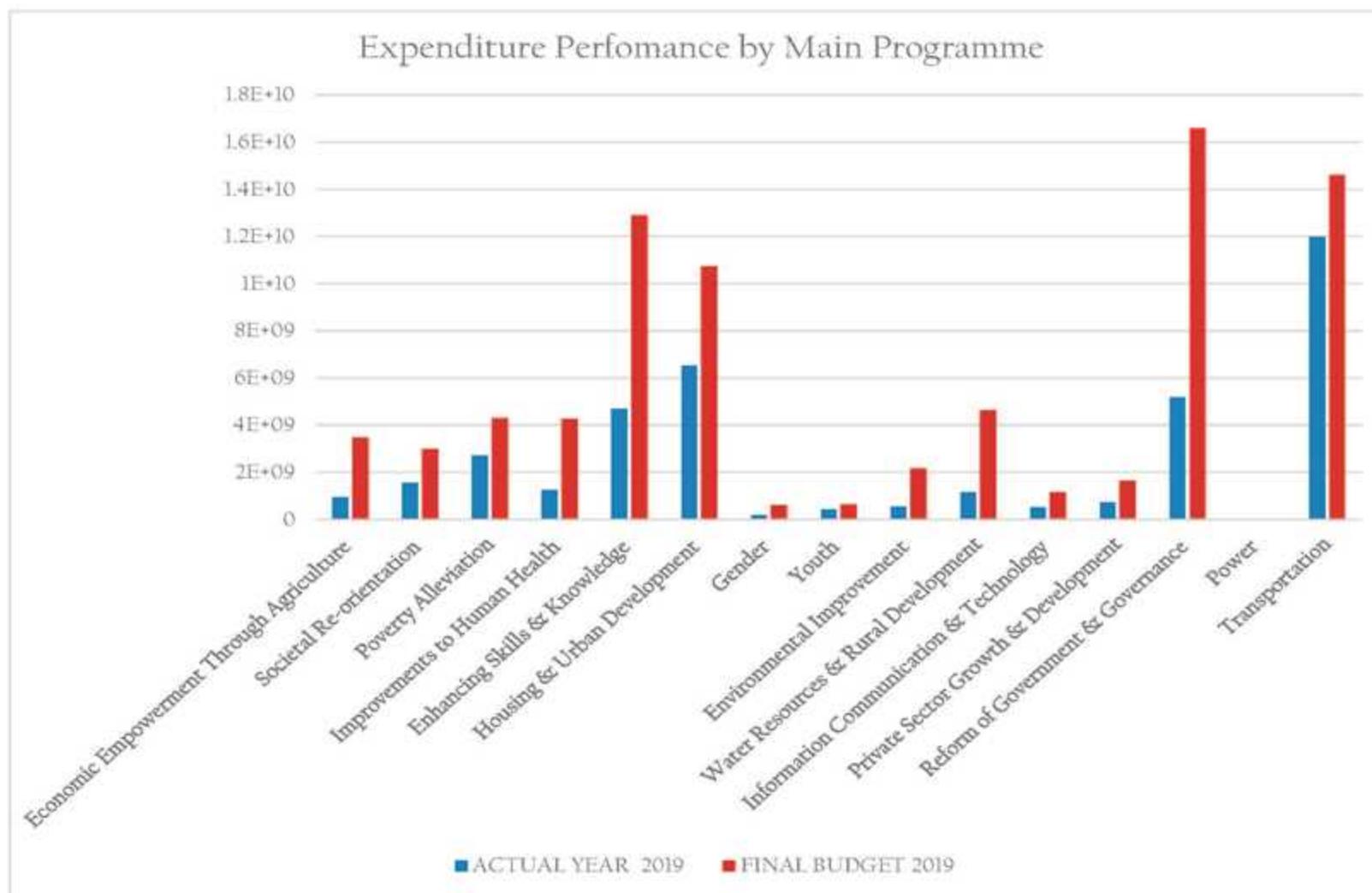
BORNO STATE GOVERNMENT OF NIGERIA
FINANCIAL STATEMENT FOR THE YEAR 2019
FIVE YEAR SUMMARY OF FINANCIAL PERFORMANCE

DESCRIPTION	2015	2016	2017	2018	2019
	N	N	N	N	N
Federation Account Allocation (FAAC)	48,778,250,511	53,595,690,823	65,954,352,288	82,815,032,334	77,472,060,476
Internally Generated Revenue (IGR)	2,522,303,132	3,368,918,041	3,388,145,222	6,822,108,918	4,830,457,494
Total Recurrent Revenue	51,300,553,643	56,964,608,864	69,342,497,510	89,637,141,252	82,302,517,970
Capital Receipts	334,889,928	616,671,026	-	-	356,004,820
Aids & Grants	650,812,072	420,576,131	-	723,000,000	-
FGN Bailout Loan Receipts	17,680,080,000	22,762,265,646	8,255,000,000	-	-
Total Receipt	69,966,335,643	80,764,121,667	77,597,497,510	90,360,141,252	82,658,522,790
Personnel Costs (including Pension & Gratuity)	32,463,496,151	29,374,343,405	30,298,340,409	30,036,167,716	30,116,730,118
Overhead Costs	12,119,195,263	13,519,475,039	14,146,278,108	13,004,195,923	16,479,563,391
Total Recurrent Expenditure	44,582,691,414	42,893,818,444	44,444,618,517	43,040,363,639	46,596,293,509
Capital Expenditure	14,436,631,698	35,806,343,986	37,460,404,447	41,117,165,894	38,422,534,465
Total Expenditure	59,019,323,112	78,700,162,430	81,905,022,964	84,157,529,533	85,018,827,974
Capital Expenditure Ratio	24%	45%	46%	49%	45%

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL EXPENDITURE BY PROGRAMME
FOR THE YEAR ENDED 31ST DECEMBER, 2019

DESCRIPTION	ACTUAL YEAR 2019	FINAL BUDGET 2019	BUDGET PERFORMANCE % ACHIEVED
Economic Empowerment Through Agriculture	953,559,647	3,477,550,000	27.42
Societal Re-orientation	1,536,044,529	2,971,000,000	51.70
Poverty Alleviation	2,718,108,260	4,304,250,000	63.15
Improvements to Human Health	1,256,434,796	4,254,900,000	29.53
Enhancing Skills & Knowledge	4,699,570,562	12,887,105,539	36.47
Housing & Urban Development	6,517,797,618	10,726,292,144	60.76
Gender	180,703,001	598,000,000	30.22
Youth	411,616,000	650,000,000	63.33
Environmental Improvement	542,152,786	2,150,840,000	25.21
Water Resources & Rural Development	1,162,686,194	4,636,022,000	25.08
Information Communication & Technology	510,359,665	1,165,000,000	43.81
Private Sector Growth & Development	723,738,958	1,658,445,676	43.64
Reform of Government & Governance	5,187,653,549	16,587,088,095	31.28
Power	39,282,000	39,282,000	100.00
Transportation	11,982,826,900	14,607,528,546	82.03
Totals	38,422,534,465	80,713,304,000	

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019



NEWLY ACQUIRED VEHICLES TO BOOST SECURITY IN THE STATE



STATEMENT NO. 1

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2019

ANNUAL BUDGET 2019		NOTES	ACTUAL YEAR 2019	PREVIOUS YEAR 2018
N	Cash Flow from Statutory Government Revenue		N	N
74,118,751,000	Statutory Allocations: FAAC	1	51,159,031,404	52,830,015,263
13,911,167,375	Statutory Allocations: Special Fund	1	-	
	Statutory Allocations: Excess Crude Oil	1	-	91,397,917
	Forex Equalisation	1	1,610,310,401	1,390,225,865
	Foreign Exchange Gain	1	85,497,411	527,213,938
	Excess PPT	1	-	234,345,003
	Refund of Paris Club Loan Over Deduction	1	10,861,096,174	15,391,644,262
	Share of Augmentation	1	418,907,121	
	Excess Bank Charges	1	121,639,555	128,999,043
	Share of Solid Minerals	1	66,369,364	
	Additional Fund from NNPC		76,164,931	85,832,880
17,640,367,000	Value Added Tax Allocation	1	13,073,044,115	12,135,358,163
105,670,285,375	Total Cash Flow from Statutory Government Revenue		77,472,060,476	82,815,032,334
	Cash Flow from Independent Government Revenue			
3,749,112,000	Direct Taxes	2	4,468,788,309	4,276,689,626
175,565,000	Licences	2	104,440,782	101,555,524
2,831,734,000	Fees	2	94,035,909	352,286,215
15,098,000	Fines	2	-	500,000
1,421,863,000	Sales	2	7,926,735	311,053,074
857,942,000	Earnings	2	-	2,820,000
90,945,000	Sales/Rent of Government Building:	2	-	-
70,904,000	Sales/Rent on Land and Others:	2	-	10,769,831
567,788,000	Investment Income	2	3,841,366	-
2,398,643,000	Interest Earned	2	-	-
2,416,576,000	Revenue from Boards and Parastatals		90,614,856	675,243,087
14,596,170,000	Total Cash Flow from Independent Government Revenue		4,769,647,957	5,730,917,357

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Cash Flow from Other Revenue Sources of Government			
	Other Revenue Sources of the State Government	3	-	
	Other Recurrent Receipts	3	-	430,979,020
	Receipt from Other Government Fund	3	64,551,154	660,212,541
	Current Domestic Grant		-	
2,902,185,000	Domestic Aids		-	
	Donations to the State		-	
	Arrears of Revenue		-	
2,902,185,000	Total Cash Flow from Other Government Revenue Sources		64,551,154	1,091,191,561
123,168,640,375	Total Operating Cash Flow from all Government Revenue Sources		82,306,259,587	89,637,141,252
	Less: Cash Flow from Recurrent Government Services			
33,587,331,375	Personal Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	4&7	21,923,077,032	23,419,124,029
10,200,000,000	Pension & Gratuity (Funded Benefits)	5	8,193,653,086	6,617,043,688
18,352,307,548	Overhead Costs Expenditure - MDAs	6	15,640,986,213	9,696,286,382
1,886,534,452	Subvention to Boards & Parastatals - Overhead Cost	7A	838,577,178	3,307,909,541
64,026,173,375	Total Cash Flow from Recurrent Government Services		46,596,293,509	43,040,363,639
59,142,467,000	Net Cash Flow from Government Operating Activities		35,709,966,077	46,596,777,612
	Less: Cash Flows from Acquisition of Non-Current Assets, Construction & Other Capital Projects:			
14,013,800,000	Capital Expenditure: Administrative Sector	12	2,272,961,218	2,434,092,231
40,382,926,000	Capital Expenditure: Economic Sector	12	23,843,442,990	23,647,488,597
703,200,000	Capital Expenditure: Law and Justice Sector	12	194,827,600	90,350,000
29,248,628,000	Capital Expenditure: Social Service Sector	12	12,111,302,656	14,945,235,066
84,348,554,000	Total Cash Flows from Acquisition of Non-Current Assets, Construction & Other Capital Projects:		38,422,534,465	41,117,165,894

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Cash Flows from Financing Activities:			
	Capital Receipts	9	-	
20,070,837,000	Proceed from Aids and Grants	10	-	723,000,000
	Other Capital Receipts from Local Governments	11	356,004,820	-
	Repayment of External Loans (Including Servicing)	1A	(214,577,651)	(204,827,855)
	Repayment of Internal Loans (Including Servicing)	1A	(4,559,796,091)	(3,876,852,782)
	Proceeds from Other Government Funds	19	-	(2,200,000,000)
	Domestic Loans & Borrowing		700,000,000	-
20,070,837,000	Total Cash Flow from Financing Activities:		(3,718,368,922)	(5,558,680,637)
(5,135,250,000)	Net Cash Flow before Changes in Cash & Cash Equivalent		(6,430,937,309)	(79,068,919)
	Movement in Other Cash Equivalent Accounts:			
	Net (Increase)/Decrease in Investments & Advances:	16	(965,469,245)	8,774,137
	Net Increase/(Decrease) in Deposits:	20	253,432,110	406,201,447
	National Housing Fund - Staff Contribution Fund	21	(211,279,432)	(399,252,407)
-	Total Cashflow from Other Cash Equivalent Accounts		(923,316,567)	15,723,177
(5,135,250,000)	Net Cash for the Year		(7,354,253,876)	(63,345,741)
1,500,000,000	Cash & Its Equivalent as at 1st January		11,384,850,100	11,448,195,841
(3,635,250,000)	Cash & Its Equivalent as at 31st December	14	4,030,596,224	11,384,850,100
	Cash & Bank Balances (including Cash in Transit)	14	4,030,596,224	11,384,850,100



NEWLY CONSTRUCTED & FURNISHED DIALYSIS CENTRE AT STATE SPECIALIST HOSPITAL MAIDUGURI

STATEMENT NO. 2

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2019

ASSETS:-	NOTES	CURRENT YEAR 2019	PREVIOUS YEAR 2018
Liquid Assets:-		N	N
Cash Held by AG:			
Treasury Account Bank Balances	14	2,504,023,658	9,755,061,100
Cash held by Ministries, Departments & Agencies:- Overhead Costs A/c	14	159,422,173	64,281,440
Cash held by Ministries, Departments & Agencies:- Capital A/c	14	1,094,832,627	1,211,120,152
Cash in Transit	14	210,390,108	300,318,124
Cash Balances of Trust & Other Funds	14	61,927,659	54,069,284
TOTAL LIQUID ASSETS		4,030,596,224	11,384,850,100
Investment and Other Cash Assets:			
State Government Investments	15	93,594,620	89,853,003
Staff Loans & Advances	16	58,577,185	88,991,180
Loan to Other Government	19A	1,216,250,297	216,250,297
TOTAL INVESTMENT AND OTHER CASH ASSETS		1,368,422,102	395,094,480
TOTAL ASSETS		5,399,018,326	11,779,944,580

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2019

PUBLIC FUNDS & LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		3,258,618,500	8,069,594,053
Capital Development Fund:		1,974,549,309	3,341,078,954
Trust & Other Public Fund:	19	162,257,636	154,399,261
National Housing Fund - Staff Contribution Fund	21	3,592,881	214,872,313
PUBLIC FUNDS & LIABILITIES:-		5,399,018,326	11,779,944,581

STATEMENT NO. 3

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF CONSOLIDATED REVENUE FUND (CRF) FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL PREVIOUS YEAR (2018)		NOTES	ACTUAL YEAR 2019	FINAL BUDGET 2019	SUPPLEMENTARY BUDGET	INITIAL/ORIGINAL BUDGET 2019	VARIANCE ON FINAL BUDGET
N			N	N		N	N
5,148,295,631	Opening Balance		8,069,594,053	1,500,000,000	-	1,500,000,000	(6,569,594,053)
	ADD: REVENUE						
52,830,015,263	Statutory Allocation: FAAC	1	51,159,031,404	74,118,751,000	-	74,118,751,000	22,959,719,596
91,397,917	Statutory Allocation: Special Fund	1	-	13,911,167,375	-	13,911,167,375	13,911,167,375
1,390,225,865	Forex Equalisation	1	1,610,310,401	-	-	-	(1,610,310,401)
234,345,003	Excess PPT	1	-	-	-	-	-
527,213,938	Share of Federal Account Allocation - Exchange Gain	1	85,497,411	-	-	-	(85,497,411)
15,391,644,262	Refund of Paris Club Loan Over Deduction	1	10,861,096,174	-	-	-	(10,861,096,174)
-	Share of Federal Account Allocation - Augmentation	1	418,907,121	-	-	-	(418,907,121)
-	Solid Minerals	1	66,369,364	-	-	-	(66,369,364)
128,999,043	Recovery Bank Charges	1	121,639,555	-	-	-	(121,639,555)
85,832,880	Additional Fund from NNPC		76,164,931	-	-	-	(76,164,931)
12,135,358,163	Value Added Tax Allocation	1	13,073,044,115	17,640,367,000	-	17,640,367,000	4,567,322,885
82,815,032,334	Sub-Total - Statutory Allocation		77,472,060,476	105,670,285,375.00	-	105,670,285,375	28,198,224,899
4,276,689,626	Direct Taxes	2	4,468,788,309	3,749,112,000	-	3,749,112,000	(719,676,309)
101,555,524	Licences	2	104,440,782	175,565,000	-	175,565,000	71,124,218
352,286,215	Fees:	2	94,035,909	2,831,734,000	-	2,831,734,000	2,737,698,091
500,000	Fines	2	-	15,098,000	-	15,098,000	15,098,000
311,053,074	Sales	2	7,926,735	1,421,863,000	-	1,421,863,000	1,413,936,265
2,820,000	Earnings:	2	-	857,942,000	-	857,942,000	857,942,000
-	Sales/Rent of Government Building	2	-	90,945,000	-	90,945,000	90,945,000
10,769,831	Sales/Rent of Land & Others	2	-	70,904,000	-	70,904,000	70,904,000
-	Investment Income	2	3,841,366	567,788,000	-	567,788,000	567,688,251
-	Interest Earned	2	-	2,398,643,000	-	2,398,643,000	2,398,643,000
675,243,087	Revenue Boards & Parastatals		90,614,856	2,416,576,000	-	2,416,576,000	2,325,961,144
5,730,917,357	Sub-Total-Independent Revenue		4,769,647,957	14,596,170,000	-	14,596,170,000	9,830,263,660

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND (CRF) FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Revenue from Other Sources:						
-	Donations	3	-	-	-	-	-
-	Other Recurrent Receipts (Special Fund)	3	-	-	-	-	-
430,979,020	Other Receipts by MDAs		-	-	-	-	-
660,212,541	Receipt from Other Government Fund		64,551,154	-	-	-	(64,551,154)
-	Other Recurrent Receipts		-	-	-	-	-
-	Domestic Aids		-	2,902,185,000	-	2,902,185,000	2,902,185,000
512,189,986	Deposit Receipts		253,432,110	-	-	-	(253,432,110)
1,603,381,547	Total Other Government Revenue		317,983,264	2,902,185,000	-	2,902,185,000	2,584,201,736
95,297,626,868	TOTAL REVENUE:		90,629,285,750	123,168,640,375	-	123,168,640,375	32,539,354,625
	LESS: RECURRENT EXPENDITURE						
23,419,124,029	Personal Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	4	21,923,077,032	33,587,331,375	-	33,587,331,375	11,664,254,343
6,617,043,688	Pension & Gratuity	5	8,193,653,086	10,200,000,000	-	10,200,000,000	2,006,346,914
9,696,286,382	Overhead Cost Expenditure	6	15,640,986,213	18,352,307,548	-	18,806,180,000	3,165,193,787
3,307,909,541	Subvention to Parastatals: Overhead Cost	7	838,577,178	1,886,534,452	-	1,432,662,000	594,084,822
43,040,363,639	Sub-Total		46,596,293,509	64,026,173,375	-	64,026,173,375	17,429,879,866
	OTHER RECURRENT PAYMENT/EXPENDITURE						
204,827,855	Repayment of External Loans (Including Servicing)	1A	214,577,651	-	-	-	(214,577,651)
3,876,852,782	Repayment of Internal Loans (Including Servicing)	1A	4,559,796,089	-	-	-	(4,559,796,089)
105,988,538	Repayments: Deposit Liabilities		-	-	-	-	-
4,187,669,175	Sub-Total		4,774,373,740	-	-	-	(4,774,373,740)
47,228,032,815	TOTAL EXPENDITURE:		51,370,667,249	64,026,173,375	-	64,026,173,375	12,655,506,126
48,069,594,053	OPERATING BALANCE:		39,258,618,500	59,142,467,000	-	59,142,467,000	19,883,848,500
	APPROPRIATIONS/TRANSFERS:						
40,000,000,000	Transfer to Capital Development Fund (CDF)	8	36,000,000,000	59,142,467,000	-	59,142,467,000	23,142,467,000
8,069,594,053	Closing Balance:		3,258,618,500	-	-	-	(3,258,618,500)

STATEMENT NO. 4

BORNO STATE GOVERNMENT OF NIGERIA

STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF) FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL PREVIOUS YEAR (2018)		NOTES	TOTAL CAPITAL EXPENDITURE 2019	FINAL BUDGET 2019	SUPPLEMENTARY BUDGET	INITIAL/ORIGINAL BUDGET 2019	VARIANCE ON FINAL BUDGET
N			N	N		N	N
3,735,244,848	Opening Balance		3,341,078,954	1,500,000,000	-	1,500,000,000	(1,841,078,954)
	ADD: REVENUE						
40,000,000,000	Transfer from Consolidated Revenue Fund.	8	36,000,000,000	59,142,467,000	-	59,142,467,000	23,142,467,000
	Capital Receipts						
	Domestic Loans & Borrowing	9	700,000,000	-	-	-	(700,000,000)
723,000,000	Aids and Grants	10	-	16,346,693,000	-	16,346,693,000	16,346,693,000
	Other Capital Receipts	11	-	3,724,144,000	-	3,724,144,000	3,724,144,000
	Capital Foreign Grant		-	-	-	-	-
	Capital Receipts from Local Governments		356,004,820	-	-	-	(356,004,820)
40,723,000,000	Sub-Total		37,056,004,820	79,213,304,000	-	79,213,304,000	42,157,299,180
44,458,244,848	TOTAL REVENUE AVAILABLE:		40,397,083,774	80,713,304,000	-	80,713,304,000	40,316,220,226
	LESS: CAPITAL EXPENDITURE						
2,434,092,231	Capital Expenditure: Administrative Sector	12	2,272,961,218	13,609,794,466	-	13,534,050,000	11,336,833,248
23,647,488,597	Capital Expenditure: Economic Sector	12	23,843,442,990	38,480,210,366	-	39,462,426,000	14,636,767,375
90,350,000	Capital Expenditure: Law and Justice	12	194,827,600	848,200,000	-	848,200,000	653,372,400
14,945,235,066	Capital Expenditure: Social Service Sector	12	12,111,302,656	27,775,099,169	-	26,868,628,000	15,663,796,513
41,117,165,894	TOTAL CAPITAL EXPENDITURE:		38,422,534,465	80,713,304,000	-	80,713,304,000	42,290,769,535
3,341,078,954	CLOSING BALANCE		1,974,549,309	-	-	-	(1,974,549,309)

BORNO STATE GOVERNMENT OF NIGERIA
SUPPLEMENTARY NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE																
I	SHARE OF STATUTORY ALLOCATION FROM FAAC															
IA	2019								2018							
	MONTH	NET RECEIPT	DEDUCTION AS SOURCE - FOREIGN LOAN REPAYMENT	DEDUCTION AT SOURCE - FGN BAILOUT LOANS REPAYMENT	DEDUCTION AT SOURCE - FGN EXCESS CRUDE BACKED LOAN	DEDUCTION AT SOURCE - CRN BUDGET SUPPORT FACILITY	TOTAL		NET RECEIPT	DEDUCTION AS SOURCE - FOREIGN LOAN REPAYMENT	DEDUCTION AT SOURCE - FGN BAILOUT LOANS REPAYMENT	DEDUCTION AT SOURCE - FGN EXCESS CRUDE BACKED LOAN	TOTAL			
		N	N	N	N	N	N	N	N	N	N	N	N			
	JANUARY	3,900,175,029	17,807,202	196,395,291	126,675,774	-	4,241,063,306		3,804,402,085	17,411,846	196,395,291	126,675,774	4,179,884,926			
	FEBRUARY	3,527,610,760	17,807,202	196,395,291	126,675,774	-	3,868,499,037		3,804,683,110	16,387,923	196,395,291	126,675,774	4,144,072,098			
	MARCH	3,338,785,001	18,502,028	196,395,291	126,675,774	-	3,673,358,094		3,941,145,790	16,388,405	196,395,291	126,675,774	4,280,605,260			
	APRIL	3,121,601,186	18,502,028	196,395,291	126,675,774	-	3,463,174,279		3,356,342,483	16,388,405	196,395,291	126,675,774	3,695,808,883			
	MAY	3,641,113,555	18,502,028	196,395,291	126,675,774	-	3,982,686,648		4,252,447,044	16,388,405	196,395,291	126,675,774	4,591,906,514			
	JUNE	4,116,145,473	18,502,028	196,395,291	126,675,774	-	4,457,708,566		4,127,073,124	16,388,405	196,395,291	126,675,774	4,466,532,594			
	JULY	4,532,689,745	18,502,028	196,395,291	126,675,774	-	4,874,262,838		4,308,444,547	16,388,405	196,395,291	126,675,773	4,647,904,016			
	AUGUST	4,407,424,883	18,502,028	196,395,291	126,675,774	-	4,748,997,976		4,143,165,736	17,807,202	196,395,292	126,675,774	4,484,054,014			
	SEPTEMBER	4,216,056,566	16,982,765	196,395,291	126,675,774	225,241,770	4,781,352,166		4,227,334,717	17,807,202	196,395,292	126,675,774	4,568,222,995			
	OCTOBER	4,160,289,799	16,982,765	196,395,292	126,675,774	152,567,179	4,652,901,809		4,035,608,431	17,807,202	196,395,291	126,675,774	4,376,496,708			
	NOVEMBER	4,086,108,423	16,982,765	196,395,292	126,675,774	152,567,179	4,588,729,432		4,385,323,720	17,807,202	196,395,292	126,675,774	4,736,211,998			
	DECEMBER	3,333,657,243	16,982,765	196,395,292	126,675,774	152,567,179	3,826,208,252		4,327,433,979	17,807,203	196,395,291	126,675,774	4,668,322,257			
	TOTAL	46,384,657,663	214,577,651	2,356,743,494	15,201,009,287	682,943,308	51,059,031,404		48,748,334,626	204,827,855	2,356,743,495	15,201,009,287	52,830,085,263			

ABUJA-SHERATON MEGA SCHOOL, MAIDUGURI



BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	Details				
		Ref. Note	Actual 2019	Budget 2019	Variance
1	A- Share of Statutory Allocation from FAAC:-		N	N	N
	Net Share of Statutory Allocation from FAAC	1A	46,384,657,663	74,118,751,000	27,734,093,337
	Add :Deduction at Source for Foreign Loan Repayment	1A	214,577,651	-	(214,577,651)
	Add : Other Deductions at Source - Excess Crude Backed Loans	1A	1,520,109,287	-	(1,520,109,287)
	Add : Other Deductions at Source - Bailout Loans	1A	2,356,743,494	-	(2,356,743,494)
	Add : Other Deductions at Source - Budget Support Facility Loan	1A	682,943,308	-	(682,943,308)
			51,159,031,404	74,118,751,000	22,959,719,596
	Share of Statutory Allocation - Special Fund	1A	-	13,911,167,375	13,911,167,375
	Share of Statutory Allocation - Other Agencies				
	Share of Federal Account Allocation - Share of Augmentation	1B	418,907,121	-	(418,907,121)
	Share of Federal Account Allocation - NISS Inflow/Stabilisation	1B	-	-	-
	Share of Federal Account Allocation - Excess Bank Charges	1B	121,639,555	-	(121,639,555)
	Share of Federal Account Allocation - Exchange Gain	1B	85,497,411	-	(85,497,411)
	Share of Federal Account Allocation - Share of Solid Minerals	1B	66,369,364	-	(66,369,364)
	Refund of Paris Club Loan Overdeduction	1B	10,861,096,174	-	(10,861,096,174)
	Additional Fund from NNPC	1B	76,164,931	-	(76,164,931)
	Forex Equalisation	1B	1,610,310,401	-	(1,610,310,401)
	Total FAAC Allocation to State Govt.		64,399,016,361	88,029,918,375	23,630,902,014
	B. Value Added Tax				
	Share of Value Added Tax (VAT)	1B	13,073,044,115	17,640,367,000	4,567,322,885
			77,472,060,476	105,670,285,375	28,198,224,899

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

2	Internally Generated Revenue (Independent Revenue)			
	Direct Taxes			
	Pay-As-You-Earn (PAYE)	3,713,777,929	2,949,503,000	(764,274,929)
	Direct Assessment	18,092,845	57,750,000	39,657,155
	Withholding Tax	736,917,535	113,558,000	(623,359,535)
	Stamp Duties	-	60,513,000	60,513,000
	Capital Gains Tax	-	567,788,000	567,788,000
	Total -Direct Taxes	4,468,788,309	3,749,112,000	(719,676,309)
	Licences			
	State Internal Revenue Service	104,440,782	99,783,000	(4,657,782)
	Ministry of Animal & Fisheries Development	-	17,035,000	17,035,000
	Ministry of Poverty Alleviation & Youth Empowerment	-	235,000	235,000
	Ministry of Home Affairs, Information, & Culture	-	228,000	228,000
	Ministry of Environment	-	12,000	12,000
	Ministry of Health and Human Services	-	8,272,000	8,272,000
	Total Licence	104,440,782	125,565,000	21,124,218
	Fees			
	State Internal Revenue Service	46,810,916	180,391,000	133,580,084
	Ministry of Finance, Budget and Planning	-	62,457,000	62,457,000
	Ministry of Lands & Survey	13,000,000	159,534,000	146,534,000
	Ministry of Works	-	1,880,083,000	1,880,083,000
	Ministry of Agriculture & Natural Resources	-	2,100,000	2,100,000
	Ministry of Animal & Fisheries Development	-	39,330,000	39,330,000
	Ministry of Education	1,000,000	131,274,000	130,274,000
	Ministry of Poverty Alleviation & Youth Empowerment	-	4,319,000	4,319,000

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

Ministry of Trade, Investment, & Tourism		1,000,000	9,000,000	8,000,000
Ministry of Justice		32,224,994	351,103,000	318,878,006
Office of the Auditor General		-	200,000	200,000
Ministry of Home Affairs, Information, & Culture		-	1,158,000	1,158,000
Ministry of Water Resources		-	2,385,000	2,385,000
Ministry of Environment		-	8,400,000	8,400,000
Judicial Service Commission		-	-	-
High Court		-	-	-
Sharia Court		-	-	-
Total Fees		94,035,909	2,831,734,000	2,737,698,091
Fines				
State Internal Revenue Service		-	13,146,000	13,146,000
Ministry of Finance and Economic Development		-	-	-
Ministry of Education		-	752,000	752,000
Ministry of Justice		-	1,200,000	1,200,000
Total Fines		-	15,098,000	15,098,000
Sales				
Ministry of Finance, Budget and Planning (Hqt)		7,926,735	737,464,000	729,537,265
Department of Budget & Planning		-	300,000	300,000
Ministry of Lands & Survey		-	12,806,000	12,806,000
Ministry of Agriculture & Natural Resources		-	262,535,000	262,535,000
Ministry of Women Affairs & Social Development		-	1,706,000	1,706,000
Ministry of Poverty Alleviation & Youth Empowerment		-	50,000,000	50,000,000
Ministry of Trade, Investment & Tourism		-	273,923,000	273,923,000
Judicial Service Commission		-	32,000	32,000
Governor's Office		-	5,015,000	5,015,000

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

Ministry of Home Affairs, Information, & Culture	-	32,184,000	32,184,000
Office of the Head of Service	-	4,412,000	4,412,000
Civil Service Commission	-	130,000	130,000
Local Government Service Commission	-	10,000	10,000
Ministry of Water Resources	-	18,754,000	18,754,000
Ministry of Environment	-	4,177,000	4,177,000
Ministry of Health and Human Services	-	5,558,000	5,558,000
Ministry of Housing & Energy	-	62,857,000	62,857,000
Office of the Auditor General for Local Governments	-	-	-
Ministry for Local Government & Emirate Affairs	-	-	-
Total Sales	7,926,735	1,471,863,000	1,463,936,265
Earnings			
Ministry of Works	-	834,866,000	834,866,000
Ministry of Agriculture & Natural Resources	-	3,390,000	3,390,000
Ministry of Trade, Investment & Tourism	-	19,686,000	19,686,000
Ministry of Finance, Budget and Planning	-	-	-
Ministry of Justice	-	-	-
Local Government Service Commission	-	-	-
Local Government Pensions Board	-	-	-
Total Earnings	-	857,942,000	857,942,000
Sales/Rent of Government Buildings			
Ministry of Finance, Budget and Planning	-	28,988,000	28,988,000
Ministry of Lands & Survey	-	-	-
Ministry of Housing & Energy	-	61,837,000	61,837,000
Ministry of Poverty Alleviation & Youth Empowerment	-	120,000	120,000
Governor's Office	-	376,000	376,000
Total Sales/Rent of Government Buildings	-	91,321,000	91,321,000

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Sale/Rent on Lands and Others:				
	Ministry of Finance, Budget and Planning		-	55,213,000	55,213,000
	Ministry of Lands & Survey		-	15,315,000	15,315,000
	Total Sale/Rent on Lands and Others:		-	70,528,000	70,528,000
	Investment Income				
	Ministry of Finance, Budget and Planning		3,841,366	567,788,000	563,946,634
	Total Investment Income		3,841,366	567,788,000	563,946,634
	Interest Earned				
	Ministry of Finance, Budget and Planning		-	2,398,643,000	2,398,643,000
	Total Interest Earned		-	2,398,643,000	2,398,643,000
	Re-imburement		-	-	-
	Total Tax & Non Tax Revenue		4,679,033,101	12,179,594,000	7,500,560,899
3	Other Independent Revenues				
	Donations for Relief Fund		-	-	-
	Other Receipts from MDAs		18,588,704	-	(18,588,704)
	Boards & Parastatals		72,026,151	2,416,576,000	2,344,549,849
	Total Other Independent Revenue Sources		90,614,856	2,416,576,000	2,325,961,144
	Total Internally Generated Revenue (Independent Revenue)		4,769,647,957	14,596,170,000	9,826,522,043

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

3	Recurrent Receipt from Other Government Funds				
	Receipts from Other Government Fund:				
	Ministry of Finance, Budget & Planning (Finance Hqt)		64,551,154	-	(64,551,154)
	Total Recurrent Receipt from Other Government Funds		64,551,154	-	(64,551,154)
3	Other Revenue Sources - Domestic Aids				
	Ministry of Finance, Budget and Planning		-	158,981,000	158,981,000
	Ministry of Justice		-	251,287,000	251,287,000
	Ministry for Local Government & Emirate Affairs		-	300,474,000	300,474,000
	Local Government Service Commission		-	448,794,000	448,794,000
	Local Government Pension Board		-	1,215,709,000	1,215,709,000
	Office of the Auditor General for Local Governments		-	526,940,000	526,940,000
	Office of the State Auditor General		-	-	-
	Other Recurrent Receipts		-	-	-
	Current Domestic Grants		-	-	-
	Domestic Aids		-	-	-
	Donations to the State		-	-	-
	Arrears of Revenue		-	-	-
	Total Other Revenue Sources		-	2,902,185,000	2,902,185,000
	Total Internal Revenue		<u>4,834,199,111</u>	<u>17,498,355,000</u>	<u>12,664,155,889</u>

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	MDA CODES	Details	Actual 2019	Final Budget 2019	Original Budget 2019	Variance on Final Budget
		Personnel Emoluments for Ministries, Departments & Agencies MDAs)	N	N	N	N
		Administrative Sector				
	011100100100	Government House	154,800,000	160,000,000	160,000,000	5,200,000
	011100100200	Office of the Deputy Governor	-	-	-	-
	011101800100	Monitoring and Special Duties	-	-	-	-
	011101800100	Youth Employment and Support Operations	-	-	-	-
	011101300100	Office of the Secretary to the State Government	583,506,300	748,085,000	748,085,000	164,578,700
	012500100100	Office of the Head of Service	204,558,600	262,293,000	262,293,000	57,734,400
	012500500100	Establishment Department	23,010,000	29,500,000	29,500,000	6,490,000
	011103500100	Pension Department	3,832,000	4,400,000	4,400,000	568,000
	011101900100	Project Monitoring and Special Duties	6,084,000	7,800,000	7,800,000	1,716,000
	011101700100	Cabinet and Council Affairs	9,204,000	11,800,000	11,800,000	2,596,000
	011102100101	Liaison Office, Lagos	1,549,400	1,730,000	1,730,000	180,600
	011102100102	Liaison Office, Abuja/Kaduna	16,770,000	21,500,000	21,500,000	4,730,000
	011100700200	Parastatals Department	6,864,000	8,800,000	8,800,000	1,936,000
	011200400100	Borno State House of Assembly Service Commission	-	68,044,000	68,044,000	68,044,000
	014800100100	Borno State Independent Electoral Commission	32,633,600	41,838,000	41,838,000	9,204,400
	014000100100	Office of the State Auditor General	98,480,000	116,000,000	116,000,000	17,520,000
	014700100100	Civil Service Commission	78,200,000	90,000,000	90,000,000	11,800,000
	014700200100	Local Government Service Commission	61,620,000	79,000,000	79,000,000	17,380,000
	011200100100	Borno State House of Assembly	592,432,700	631,324,000	631,324,000	38,891,300
	014000200100	Office of the Auditor General for Local Governments	77,796,400	99,739,000	99,739,000	21,942,600

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

012300100100	Ministry of Home Affairs, Information & Culture	198,963,800	235,851,000	235,851,000	36,887,200
011113200100	Ministry of Inter Governmental Affairs and Special Duties	21,623,980	27,723,000	27,723,000	6,099,020
		2,171,928,780	2,577,383,000	2,577,383,000	405,454,220
	Economic Sector				
021500100100	Ministry of Agriculture and Natural Resources	398,967,000	406,368,000	406,368,000	7,401,000
022200100100	Ministry of Trade, Investment and Tourism	89,962,900	115,337,000	115,337,000	25,374,100
022000100100	Ministry of Finance Finance (Hqtrs)	169,912,174	306,200,000	306,200,000	136,287,826
022000700100	Office of the Accountant General	257,973,826	359,000,000	359,000,000	101,026,174
025300100100	Ministry of Housing and Energy	28,200,200	36,154,000	36,154,000	7,953,800
025200100100	Ministry of Water Resources	496,800,000	560,000,000	560,000,000	63,200,000
022900100100	Ministry of Works	479,038,000	550,000,000	550,000,000	70,962,000
026000100100	Ministry of Lands and Survey	192,572,300	233,663,000	233,663,000	41,090,700
022000300100	Department of Budget and Planning	241,380,000	271,000,000	271,000,000	29,620,000
021600100100	Ministry of Animal Resources and Fisheries Development	697,136,000	791,200,000	791,200,000	94,064,000
055300600100	Ministry of Reconstruction, Rehabilitation and Resettle.	11,300,860	14,537,000	14,537,000	3,236,140
		3,063,243,260	3,643,459,000	3,643,459,000	580,215,740
	Law and Justice Sector				
032600100100	Ministry of Justice	186,988,550	201,267,375	201,267,375	14,278,825
032605100100	High Court of Justice	537,962,100	689,695,000	689,695,000	151,732,900
032605400100	Area Courts	185,640,000	238,000,000	238,000,000	52,360,000
032605300100	Sharia Court of Appeal	115,897,080	135,718,000	135,718,000	19,820,920
031801100100	Judicial Service Commission	38,376,000	49,200,000	49,200,000	10,824,000
		1,064,863,730	1,313,880,375	1,313,880,375	249,016,645

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

		Social Services Sector				
	051400100100	Ministry of Women Affairs & Social Development	99,889,550	123,000,000	123000000	23,110,450
	053900100100	Ministry of Sports Development	32,760,000	42,000,000	42000000	9,240,000
	055200100100	Ministry for Religious Affairs and Special Education	18,550,000	22,500,000	22500000	3,950,000
	053500100100	Ministry of Environment	209,180,210	281,000,000	281,000,000	71,819,790
	0505100100100	Ministry for Local Government & Emirate Affairs	56,132,700	71,965,000	71,965,000	15,832,300
	051300100100	Ministry of Poverty Alleviation & Youth Empowerment	126,971,700	124,322,000	124,322,000	(2,649,700)
	052100100100	Ministry of Health	386,860,940	431,873,000	431,873,000	45,012,060
	051700100100	Ministry of Education	210,229,460	359,257,000	359,257,000	149,027,540
	051800100100	Ministry of Higher Education	27,320,000	35,000,000	35,000,000	7,680,000
			1,167,894,560	1,490,917,000	1,490,917,000	323,022,440
		Total Salaries for MDAs	7,467,930,330	9,025,639,375	9,025,639,375	1,557,709,045
		Total Salaries for Boards & Parastatals (NOTE 7)	14,455,146,702	24,561,692,000	24,561,692,000	10,106,545,298
		GRAND TOTAL SALARIES MDAs & PARASTATALS	<u>21,923,077,032</u>	<u>33,587,331,375</u>	<u>33,587,331,375</u>	<u>11,664,254,343</u>
			<u>21,923,077,032</u>			
5		Pension and Gratuity				
		Pension	6,307,962,523	6,307,962,523	6,000,000,000	-
		Gratuity	1,885,690,563	3,892,037,477	4,200,000,000	2,006,346,914
		Grand total Pension & Gratuity	8,193,653,086	10,200,000,000	10,200,000,000	2,006,346,914

MAIDUGURI CUSTOM ROUND ABOUT FLY OVER



BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE		Details					
6	MDA CODES	Overhead Cost Expenditure for Ministries, Departments & Agencies (MDAs)	Actual 2019	Final Budget 2019	Virement/Special Warrant	Original Budget 2019	Variance on Final Budget
				N	N	N	N
		Administrative Sector					
	011100100100	Government House	4,878,635,670	4,878,635,670	3,634,635,670	1,244,000,000	-
	011100100200	Office of the Deputy Governor	185,467,772	185,467,772	123,067,772	62,400,000	-
	011101800100	Monitoring and Special Duties	1,240,672,463	1,240,672,463	1,223,092,463	17,580,000	-
	011101800100	Youth Employment and Support Operations	-	11,500,000	-	11,500,000	11,500,000
	011101300100	Office of the Secretary to the State Government	2,575,987,119	2,575,987,119	836,539,119	1,739,448,000	-
	012500100100	Office of the Head of Service	374,177,699	697,016,000	-	697,016,000	322,838,301
	012500500100	Establishment Department	300,321	5,000,000	-	5,000,000	4,699,679
	011103500100	Pension Department	200,200	4,297,000	-	4,297,000	4,096,800
	011101900100	Project Monitoring and Special Duties	3,684,500	5,700,000	-	5,700,000	2,015,500
	011101700100	Cabinet and Council Affairs	46,384,000	46,384,000	39,584,000	6,800,000	-
	011102100101	Liaison Office, Lagos	-	5,000,000	-	5,000,000	5,000,000
	011102100102	Liaison Office, Abuja/Kaduna	131,145,059	131,145,059	120,045,059	11,100,000	-
	011100700200	Parastatals Department	-	1,410,000	-	1,410,000	1,410,000
	011200400100	Borno State House of Assembly Service Commission	-	-	-	-	-

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

014800100100	Borno State Independent Electoral Commission	5,100,000	17,600,000	-	17,600,000	12,500,000
014000100100	Office of the State Auditor General	19,905,727	25,789,000	-	25,789,000	5,883,273
014700100100	Civil Service Commission	13,141,322	34,500,000	-	34,500,000	21,358,678
014700200100	Local Government Service Commission	71,852,563	71,852,563	68,502,563	3,350,000	-
011200100100	Borno State House of Assembly	1,959,507,568	1,976,052,000	-	1,976,052,000	16,544,432
014000200100	Office of the Auditor General for Local Governments	-	41,275,000	-	41,275,000	41,275,000
012300100100	Ministry of Home Affairs, Information & Culture	11,402,035	21,109,000	-	21,109,000	9,706,965
01113200100	Ministry of Inter Governmental Affairs and Special Duties	95,087,408	95,087,408	81,082,408	14,005,000	-
	Ministry of Monitoring and Special Projects	1,250,000	1,250,000	1,250,000	-	-
		11,613,901,427	12,072,730,054	6,127,799,054	5,944,931,000	458,828,627
	Economic Sector					
021500100100	Ministry of Agriculture and Natural Resources	8,013,234	19,720,000	-	19,720,000	11,706,766
022200100100	Ministry of Trade, Investment and Tourism	10,580,007	17,881,000	-	17,881,000	7,300,993
022000100100	Ministry of Finance (Hqtrs)	341,091,451	343,840,878	(4,128,092,122)	4,471,933,000	2,749,427
022000700100	Office of the Accountant General	371,324,987	562,000,000	-	562,000,000	190,675,013
025300100100	Ministry of Housing and Energy	14,199,087	17,508,000	-	17,508,000	3,308,914
025200100100	Ministry of Water Resources	9,877,833	520,404,000	-	520,404,000	510,526,167
022900100100	Ministry of Works	580,481,603	580,481,603	140,981,603	439,500,000	-
026000100100	Ministry of Lands and Survey	6,007,483	11,029,000	-	11,029,000	5,021,517
022000300100	Department of Budget and Planning	-	194,600,000	-	194,600,000	194,600,000
021600100100	Ministry of Animal Resources and Fisheries Development	8,082,559	14,000,000	-	14,000,000	5,917,441
055300600100	Ministry of Reconstruction, Rehabilitation and Resettle.	6,016,417	34,408,318	(905,041,682)	939,450,000	28,391,902
022900200200	Ministry of Transport	1,221,604	1,221,604	1,221,604	-	-

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

022800100100	Ministry of Science, Technology & Innovation	141,270,309	141,270,309	141,270,309	-	-
		1,498,166,573	2,458,364,712	(4,749,660,288)	7,208,025,000	960,198,139
	Law and Justice Sector					
032600100100	Ministry of Justice	480,401,568	480,401,568	194,901,568	285,500,000	-
032605100100	High Court of Justice	234,290,641	600,150,000	-	600,150,000	365,859,359
032605400100	Area Courts	-	81,486,000	-	81,486,000	81,486,000
032605300100	Sharia Court of Appeal	26,014,711	44,839,000	-	44,839,000	18,824,289
031801100100	Judicial Service Commission	1,670,000	24,021,000	-	24,021,000	22,351,000
		742,376,919	1,230,897,568	194,901,568	1,035,996,000	488,520,649
	Social Service Sector					
051400100100	Ministry of Women Affairs & Social Development	14,584,244	20,428,000	-	20,428,000	5,843,757
053900100100	Ministry of Sports Development	5,701,473	9,240,000	-	9,240,000	3,538,527
055200100100	Ministry for Religious Affairs and Special Education	116,158,220	322,400,000	-	322,400,000	206,241,780
053500100100	Ministry of Environment	23,471,276	23,471,276	12,971,276	10,500,000	-
0505100100100	Ministry for Local Government & Emirate Affairs	8,010,270	50,318,782	(1,832,011,218)	1,882,330,000	42,308,513
051300100100	Ministry of Poverty Alleviation & Youth Empowerment	11,624,310	11,624,310	1,574,310	10,050,000	-
052100100100	Ministry of Health	409,668,608	588,444,000	-	588,444,000	178,775,392
051700100100	Ministry of Education	1,176,876,314	1,495,914,846	(209,447,154)	1,705,362,000	319,038,532
051800100100	Ministry of Higher Education	20,446,582	68,474,000	-	68,474,000	48,027,419
		1,786,541,296	2,590,315,214	(2,026,912,786)	4,617,228,000	803,773,918
	GRAND TOTAL FOR MDAs	15,640,986,214	18,352,307,548	(453,872,452)	18,806,180,000	2,711,321,334

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	MDA CODES	Details	Actual 2019	Final Budget 2019	Original Budget 2019	Variance on Final Budget
7		Personnel Costs Subvention to Boards & Parastatals	N	N	N	N
		Administrative Sector				
		HIV/AIDS Programme Development Project	593,475	904,000	904,000	310,525
	011102800100	New Partnership for Africa Development (NEPAD)	656,499	1,000,000	1,000,000	343,501
	011103500100	Local Government Pension Board	8,774,108	13,365,000	13,365,000	4,590,892
	011103700100	Pilgrims Welfare Board	20,351,467	31,000,000	31,000,000	10,648,533
	012301900100	Informatics Institute	328,249	500,000	500,000	171,751
	012300300100	Borno Radio Television Corporation (BRTV)	125,175,137	251,600,000	251,600,000	126,424,863
	011100800100	State Emergency Management Agency (SEMA)	27,572,956	42,000,000	42,000,000	14,427,044
	01113200101	Borno state Community and Social Development Agency	-	-	-	-
			183,451,891	340,369,000	340,369,000	156,917,109
		Economic Sector				
	022205200200	Maiduguri International Hotel	4,595,493	7,000,000	7,000,000	2,404,507
	022205400200	Maiduguri Kano Motor Park and Market	14,902,526	22,700,000	22,700,000	7,797,474
	022205700100	BOPLAS Industries Limited	24,290,461	37,000,000	37,000,000	12,709,539
	022202000600	Soda Ash Company Limited	19,301,969	29,400,000	29,400,000	10,098,031
	022205400100	Maiduguri Monday Market Company Ltd	7,484,088	11,400,000	11,400,000	3,915,912
	022202000400	Borno Wire and Nail company Ltd	5,444,941	8,300,000	8,300,000	2,855,059
	012305700100	Council for Arts and Culture	55,802,411	85,000,000	85,000,000	29,197,589
	022202000600	Rural Electrification Board (REB)	110,552,306	185,000,000	185,000,000	74,447,694
	022205400100	Borno Express Transport Corporation	81,059,895	123,473,000	123,473,000	42,413,105

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

022202000400	Borno State Tropical Forest Action Programme	-	-	-	-
025301000100	Borno state Housing Corporation	54,489,413	83,000,000	83,000,000	28,510,587
021510900400	Forest Reserve Management	-	-	-	-
022220180100	Borno Investment Company Ltd	15,890,557	24,205,000	24,205,000	8,314,443
022202000200	Neital Nigeria Limited	14,771,226	22,500,000	22,500,000	7,728,774
021502100100	Borno State Agricultural Mechanization Authority	218,584,817	317,723,000	317,723,000	99,138,183
021511500100	Borno State Agricultural Development Programme	303,869,075	462,863,000	462,863,000	158,993,925
021502100101	Borno State Fertilizer company	164,125	250,000	250,000	85,875
021502100100	Mohamet Lawan College of Agriculture	222,553,145	339,000,000	339,000,000	116,446,855
022000800100	Borno State Internal Revenue Service	78,310,478	119,285,000	119,285,000	40,974,522
025305600100	Borno State Urban Planning & Development Board	41,359,434	63,000,000	63,000,000	21,640,566
021511100100	Borno Livestock Project	6,729,114	10,250,000	10,250,000	3,520,886
053505600100	Borno State Afforestation Project	77,833,203	118,558,000	118,558,000	40,724,797
022205200100	Borno State Hotels Limited	65,452,945	99,700,000	99,700,000	34,247,055
022206000100	Borno Supply Company	10,198,055	15,534,000	15,534,000	5,335,945
023400400100	Borno State Road Maintenance Agency (BORMA)	70,061,568	106,720,000	106,720,000	36,658,432
025201300100	Rural Water Supply and Sanitation Agency (RUWASA)	49,237,421	75,000,000	75,000,000	25,762,579
		1,552,938,666	2,366,861,000	2,366,861,000	813,922,334
	Law and Justice Sector				
032600600100	Mohammed Goni College of Legal and Islamic Studies	367,639,414	560,000,000	560,000,000	192,360,586
032600600100	School for Higher Islamic Studies	85,204,864	130,000,000	130,000,000	44,795,136
032600300100	Council on Prerogative of Mercy	8,206,236	12,500,000	12,500,000	4,293,764
		461,050,514	702,500,000	702,500,000	241,449,486
	Social Services Sector				
052110200100	Hospitals Management Board	3,203,907,300	7,065,000,000	7,065,000,000	3,861,092,700
051701900100	Kashim Ibrahim college of Education	705,320,894	1,070,076,000	1,070,076,000	364,755,106

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

053905100100	Borno State Sports Council	120,843,341	198,892,000	198,892,000	78,048,659
053905300200	EL-Kanemi Warriors Football Club	43,328,931	66,000,000	66,000,000	22,671,069
012500600100	Abba Ashigar College of Business and Administrative Studies, Konduga	115,052,538	210,286,000	210,286,000	95,233,462
051701900100	Umar Ibn Ibrahim EL-Kanemi College of Education, Science & Technology Bama	565,718,357	717,500,000	717,500,000	151,781,643
055200300100	Borno State Board for Quaranic and Arabic Education	10,175,733	15,500,000	15,500,000	5,324,267
055200400100	Borno State Council for Ulama's	141,147	215,000	215,000	73,853
051701800100	Ramat Polytechnic	1,056,724,530	1,404,000,000	1,404,000,000	347,275,470
055200200100	Islamic Religion Preaching Board	9,355,110	14,250,000	14,250,000	4,894,890
051700800100	Borno State Library Board	86,700,413	132,208,000	132,208,000	45,507,587
053501600100	Borno State Environmental Protection Agency (BOSEPA)	305,456,710	755,000,000	755,000,000	449,543,290
051701900200	College of Education, Waka Biu	489,242,068	890,000,000	890,000,000	400,757,932
051706500100	Education Endowment Fund	5,559,233	8,468,000	8,468,000	2,908,767
051701000100	Agency For Mass Literacy	301,660,950	525,000,000	525,000,000	223,339,050
051705600100	Borno State Scholarship Board	11,090,186	16,894,000	16,894,000	5,803,814
051702100100	Borno State University (BOSU)	302,049,405	500,000,000	500,000,000	197,950,595
051701100100	Nomadic Education	8,658,565	13,189,000	13,189,000	4,530,435
055200500100	Islamic Research Centre	11,948,281	18,200,000	18,200,000	6,251,719
051700300100	Borno State Universal Basic Education Board	206,046,622	496,800,000	496,800,000	290,753,378
052100200100	Primary Health Care Development Agency	995,007,534	1,400,000,000	1,400,000,000	404,992,466
052110400100	College of Nursing and Midwifery Maiduguri	221,641,118	365,000,000	365,000,000	143,358,882
052110600100	College of Health Technology Maiduguri	272,035,919	438,000,000	438,000,000	165,964,081
051701400200	Teaching Service Board (TSB)	3,210,040,746	4,831,484,000	4,831,484,000	1,621,443,254
051701400200	Agency for Mega School	-	-	-	-
		12,257,705,631	21,151,962,000	21,151,962,000	8,894,256,369
		14,455,146,702	24,561,692,000	24,561,692,000	24,561,692,000



**SKILL ACQUISITION CENTRE, MARAMA,
HAWUL LGA**



**COMPUTER CLASS AT MARAMA SKILL
ACQUISITION CENTRE**

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	MDA CODES	Details	Actual 2019	Final Budget 2019	Virement/Special Warrant	Original Budget 2019	Variance on Final Budget
			N	N		N	N
		Administrative Sector					
		HIV/AIDS Programme Development Project	-	5,570,000	-	5,570,000	5,570,000
	011102800100	New Partnership for Africa Development (NEPAD)	-	740,000	-	740,000	740,000
		United Nation Development Programme (UNDP)	250,000	250,000	250,000		-
	051701900100	Abba Ashigar College of Business and Administrative Studies, Konduga	560,000	8,078,000	-	8,078,000	7,518,000
	011103500100	Local Government Pension Board	2,850,000	26,515,000	-	26,515,000	23,665,000
	011103700100	Pilgrims Welfare Board	350,000	2,560,000	-	2,560,000	2,210,000
	012301900100	Informatics Institute	-	760,000	-	760,000	760,000
	012300300100	Borno Radio Television Corporation (BRTV)	6,513,600	15,880,000	-	15,880,000	9,366,400
	011100800100	State Emergency Management Agency (SEMA)	10,580,000	10,580,000	580,000	10,000,000	-
	011113200101	Borno state Community and Social Development Agency	-	26,500,000	-	26,500,000	26,500,000
			21,103,600	97,433,000	830,000	96,603,000	76,329,400
		Economic Sector					
	022205200200	Maiduguri International Hotel	-	50,000	-	50,000	50,000
	022205400200	Maiduguri Kano Motor Park and Market	-	1,165,000	-	1,165,000	1,165,000
	022205700100	BOPLAS Industries Limited	-	24,532,000	-	24,532,000	24,532,000
	022202000600	Soda Ash Company Limited	350,000	350,000	150,000	200,000	-
	022205400100	Maiduguri Monday Market Company Ltd	-	5,780,000	-	5,780,000	5,780,000
	022202000400	Borno Wire and Nail company Ltd	350,000	450,000	-	450,000	100,000
	012305700100	Council for Arts and Culture	350,000	18,850,000	-	18,850,000	18,500,000
	023100300100	Rural Electrification Board	-	2,780,000	-	2,780,000	2,780,000

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

022905300100	Borno Express Transport Corporation	40,768,500	40,768,500	19,268,500	21,500,000	-
021510900300	Borno State Tropical Forest Action Programme	-	100,000	-	100,000	100,000
025301000100	Borno State Housing Corporation	-	23,687,000	-	23,687,000	23,687,000
021510900400	Forest Reserve Management	-	140,000	-	140,000	140,000
022220180100	Borno Investment Company Ltd	30,800,000	30,800,000	19,657,000	11,143,000	-
022202000200	Neital Nigeria Limited	350,000	4,330,000	-	4,330,000	3,980,000
021502100100	Borno State Agricultural Mechanization Authority	1,050,000	4,057,000	-	4,057,000	3,007,000
021511500100	Borno State Agricultural Development Programme	3,500,000	9,362,000	-	9,362,000	5,862,000
021502100101	Borno State Fertilizer company	700,000	1,640,000	-	1,640,000	940,000
021502100100	Mohamet Lawan College of Agriculture	840,000	7,549,000	-	7,549,000	6,709,000
022000800100	Borno State Internal Revenue Service	78,654,001	78,654,001	20,184,001	58,470,000	0
025305600100	Borno State Urban Planning & Development Board	700,000	3,500,000	-	3,500,000	2,800,000
021511100100	Borno Livestock Project	200,000	1,450,000	-	1,450,000	1,250,000
053505600100	Borno State Afforestation Project	560,000	3,800,000	-	3,800,000	3,240,000
022205200100	Borno State Hotels Limited	22,000,000	22,000,000	19,020,000	2,980,000	-
022206000100	Borno Supply Company	-	2,680,000	-	2,680,000	2,680,000
023400400100	Borno State Road Maintenance Agency (BORMA)	30,000,000	59,039,000	-	59,039,000	29,039,000
025201300100	Rural Water Supply and Sanitation Agency (RUWASA)	-	87,566,000	-	87,566,000	87,566,000
		211,172,501	435,079,501	78,279,501	356,800,000	223,907,000
	Law and Justice					
032600600100	Mohammed Goni College of Legal and Islamic Studies	700,000	12,814,000	-	12,814,000	12,114,000
032600600100	School for Higher Islamic Studies	550,000	3,746,000	-	3,746,000	3,196,000
032600300100	Council on Prerogative of Mercy	350,000	1,430,000	-	1,430,000	1,080,000
031801100100	Judicial Service Commission	-	-	-	-	-
		1,600,000	17,990,000	-	17,990,000	16,390,000

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Social Service Sector					
052110200100	Hospitals Management Board	139,594,555	212,600,000	-	212,600,000	73,005,445
051701900100	Kashim Ibrahim College of Education	840,000	200,000,000	-	200,000,000	199,160,000
053905100100	Borno State Sports Council	1,785,490	8,050,000	-	8,050,000	6,264,510
053905300200	EL-Kanemi Warriors Football Club	650,000	11,880,000	-	11,880,000	11,230,000
051701900100	Umar Ibn Ibrahim EL-Kanemi College of Education, Science & Technology Bama	840,000	6,000,000	-	6,000,000	5,160,000
055200300100	Borno State Board for Quaranic and Arabic Education	-	235,000	-	235,000	235,000
055200400100	Borno State Council for Ulama's	-	950,000	-	950,000	950,000
051701800100	Ramat Polytechnic	840,000	5,490,000	-	5,490,000	4,650,000
055200200100	Islamic Religion Preaching Board	1,010,000	1,010,000	550,000	460,000	-
051700800100	Borno State Library Board	700,000	6,600,000	-	6,600,000	5,900,000
053501600100	Borno State Environmental Protection Agency (BOSEPA)	1,600,000	41,052,000	-	41,052,000	39,452,000
051701900200	College of Education, Waka Biu	840,000	27,000,000	-	27,000,000	26,160,000
051706500100	Education Endowment Fund	350,000	1,170,000	-	1,170,000	820,000
051701000100	Agency For Mass Literacy	350,000	36,943,000	-	36,943,000	36,593,000
051705600100	Borno State Scholarship Board	700,000	3,685,000	-	3,685,000	2,985,000
051702100100	Borno State University (BOSU)	387,862,951	387,862,951	373,762,951	14,100,000	0
051701100100	Nomadic Education	350,000	520,000	-	520,000	170,000
055200500100	Islamic Research Centre	550,000	550,000	450,000	100,000	-
051700300100	Borno State Universal Basic Education Board	51,218,081	233,000,000	-	233,000,000	181,781,919
052100200100	Primary Health Care Development Agency	-	17,163,000	-	17,163,000	17,163,000
052110400100	College of Nursing and Midwifery Maiduguri	700,000	48,400,000	-	48,400,000	47,700,000
052110600100	College of Health Technology Maiduguri	420,000	10,121,000	-	10,121,000	9,701,000
051701400200	Teaching Service Board (TSB)	13,500,000	25,750,000	-	25,750,000	12,250,000
051701400200	Agency for Mega School	-	50,000,000	-	50,000,000	50,000,000
		604,701,078	1,336,031,951	374,762,951	961,269,000	731,330,873
	GRAND TOTAL	838,577,178	1,886,534,452	453,872,452	1,432,662,000	1,047,957,274

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	Details				
	Details	Actual 2019	Final Budget 2019	Original Budget 2019	Variance on Final Budget
		N	N	N	N
8	Transfer from Consolidated Revenue Fund	36,000,000,000	59,142,467,000	59,142,467,000	23,142,467,000
9	Capital Receipts:				
	Domestic Loans & Borrowing	-	-	-	-
	FGN Salaries Bailout Loan II	-	-	-	-
	FGN Budget Support Loan	700,000,000	-	-	(700,000,000)
	Sub Total	700,000,000	-	-	(700,000,000)
10	Aids & Grants				
	Aids & Grants	-	16,346,693,000	16,346,693,000	16,346,693,000
	Sub Total	-	16,346,693,000	16,346,693,000	16,346,693,000
11	Other Capital Receipts				
	Capital Foreign Grant	-	3,724,144,000	3,724,144,000	3,724,144,000
	Capital Receipts from Other Government	356,004,821	-	-	(356,004,821)
	Sub Total	356,004,821	3,724,144,000	3,724,144,000	3,368,139,179
	Total Capital Revenue (including Transfer)	37,056,004,821	79,213,304,000	79,213,304,000	42,157,299,179

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

12	MDA CODES	Capital Expenditure by MDAs, Boards & Parastatals	Actual 2019	Final Budget 2019	Virement/Special Warrant	Original Budget 2019	Variance on Final Budget
			N	N	N	N	N
		Administrative Sector					
	011100100100	Government House	75,744,466	75,744,466	75,744,466	-	-
	011101300100	Governor's Office	1,270,138,569	5,186,000,000	-	5,186,000,000	3,915,861,431
	012500100100	Office of the Head of Service	-	30,000,000	-	30,000,000	30,000,000
	011200400100	Borno State House of Assembly Service Commission	-	2,100,000,000	-	2,100,000,000	2,100,000,000
	014800100100	Borno State Independent Electoral Commission	37,366,925	409,750,000	-	409,750,000	372,383,075
	014000100100	Office of the State Auditor General	-	15,000,000	-	15,000,000	15,000,000
	014700100100	Civil Service Commission	9,880,000	64,500,000	-	64,500,000	54,620,000
	014700200100	Local Government Service Commission	-	28,000,000	-	28,000,000	28,000,000
	011200100100	Borno State House of Assembly	199,900,000	2,242,800,000	-	2,242,800,000	2,042,900,000
	014000200100	Office of the Auditor General for Local Governments	-	36,000,000	-	36,000,000	36,000,000
	012300100100	Ministry of Home Affairs, Information & Culture	195,988,765	1,120,000,000	-	1,120,000,000	924,011,235
	011113200100	Ministry of Inter Governmental Affairs and Special Duties	257,304,594	937,000,000	-	937,000,000	679,695,406
		Capital Grant to Boards & Parastatals	226,637,900	1,365,000,000	-	1,365,000,000	1,138,362,100
			2,272,961,218	13,609,794,466	75,744,466	13,534,050,000	11,336,833,248
		Economic Sector					
	021500100100	Ministry of Agriculture and Natural Resources	876,987,070	2,228,350,000	-	2,228,350,000	1,351,362,930
	022200100100	Ministry of Trade, Investment and Tourism	349,293,282	1,077,000,000	-	1,077,000,000	727,706,718
	022000100100	Ministry of Finance (Hqtrs)	2,455,961,672	2,970,000,000	-	2,970,000,000	514,038,328
	025300100100	Ministry of Housing and Energy	1,219,518,474	3,000,000,000	-	3,000,000,000	1,780,481,526
	025200100100	Ministry of Water Resources	1,076,176,744	2,812,000,000	-	2,812,000,000	1,735,823,256
	022900100100	Ministry of Works	5,204,672,858	7,529,374,503	(3,663,625,497)	11,193,000,000	2,324,701,645
	026000100100	Ministry of Lands and Survey	536,567,000	2,434,000,000	-	2,434,000,000	1,897,433,000
	021600100100	Ministry of Animal Resources and Fisheries Development	65,877,577	1,185,000,000	-	1,185,000,000	1,119,122,423
	055300600100	Ministry of Reconstruction, Rehabilitation and Resettle.	4,761,712,144	4,761,712,144	857,838,144	3,903,874,000	-
	022800100100	Ministry of Science, Technology & Innovation	-	-	-	-	-

NEWLY ACQUIRED TRACTORS TO BOOST AGRICULTURE



BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Capital Grant to Boards & Parastatals	7,296,676,168	10,482,773,718	1,823,571,718	8,659,202,000	3,186,097,550
		23,843,442,990	38,480,210,365	(982,215,635)	39,462,426,000	14,636,767,375
	Law & Justice Sector					
032600100100	Ministry of Justice	175,141,450	390,000,000	-	390,000,000	214,858,550
032605100100	High Court of Justice	19,686,150	175,000,000	-	175,000,000	155,313,850
032605400100	Area Courts	-	26,000,000	-	26,000,000	26,000,000
032605300100	Sharia Court of Appeal	-	32,200,000	-	32,200,000	32,200,000
031801100100	Judicial Service Commission	-	70,000,000	-	70,000,000	70,000,000
	Capital Grant to Boards & Parastatals	-	155,000,000	-	155,000,000	155,000,000
		194,827,600	848,200,000	-	848,200,000	653,372,400
	Social Services Sector					
051400100100	Ministry of Women Affairs & Social Development	180,703,001	598,000,000	-	598,000,000	417,296,999
053900100100	Ministry of Sports Development	411,616,000	650,000,000	-	650,000,000	238,384,000
055200100100	Ministry for Religious Affairs and Special Education	1,301,212,929	1,646,000,000	-	1,646,000,000	344,787,071
053500100100	Ministry of Environment	259,590,786	1,434,250,000	-	1,434,250,000	1,174,659,214
050510100100	Ministry for Local Governments & Emirate Affairs	40,000,000	760,000,000	-	760,000,000	720,000,000
051300100100	Ministry of Poverty Alleviation & Youth Empowerment	3,032,442,160	4,304,250,000	-	4,304,250,000	1,271,807,840
052100100100	Ministry of Health	1,208,572,796	2,432,000,000	-	2,432,000,000	1,223,427,204
051700100100	Ministry of Education	3,357,877,950	7,180,650,000	-	7,180,650,000	3,822,772,050
051800100100	Ministry of Higher Education	333,377,539	333,377,539	311,949,539	21,428,000	-
	Capital Grant to Boards & Parastatals	1,985,909,494	8,436,571,630	594,521,630	7,842,050,000	6,450,662,136
		12,111,302,656	27,775,099,169	906,471,169	26,868,628,000	15,663,796,513
	Grand Total	38,422,534,464	80,713,304,000	-	80,713,304,000	42,290,769,536

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

13	MDA CODES	Details of Capital Expenditure of Boards & Parastatals (Included in Note 12 Above)					
		Administration Sector					
	011103500100	Local Governments Pension Board	-	110,000,000	-	110,000,000	110,000,000
	012500600100	Abba Ashigar College of Business & Administrative Studies Konduga	-	150,000,000	-	150,000,000	150,000,000
	012305700100	Borno State Council for Arts and Culture	-	25,000,000	-	25,000,000	25,000,000
	012300300100	Borno Radio Television Corporation	30,000	45,000,000	-	45,000,000	44,970,000
	011100800100	State Emergency Management Agency (SEMA)	226,607,900	1,035,000,000	-	1,035,000,000	808,392,100
		Sub Total Administration Sector	226,637,900	1,365,000,000	-	1,365,000,000	1,138,362,100
		Economic Sector					
	022205200200	Maiduguri International Hotels	-	4,000,000	-	4,000,000	4,000,000
	022205400200	Maiduguri Kano Motor Park and Market	-	27,000,000	-	27,000,000	27,000,000
	022205700100	BOPLAS Industries Limited	234,497,676	234,497,676	9,497,676	225,000,000	-
	-	Government Printing Press	-	20,000,000	-	20,000,000	20,000,000
	022202000600	Soda Ash Company Limited	-	-	-	-	-
	022205400100	Maiduguri Monday Market Com. Ltd	-	25,000,000	-	25,000,000	25,000,000
	022202000400	Borno Wire and Nail Company Ltd	11,948,000	11,948,000	7,948,000	4,000,000	-
	022202000600	Rural Electrification Board	39,282,000	39,282,000	39,282,000	-	-
	022205400100	Borno Express Transport Corporation	-	300,000,000	-	300,000,000	300,000,000
	022220180100	Borno Investment Company Limited	50,000,000	131,000,000	-	131,000,000	81,000,000
	022202000200	Neital Nigeria Limited	28,000,000	58,000,000	-	58,000,000	30,000,000
	021502100100	Borno State Agricultural Mechanisation Authority (BOSAMA)	-	220,000,000	-	220,000,000	220,000,000
	021511500100	Borno State Agricultural Development Programme (BOSADP)	10,695,000	64,200,000	-	64,200,000	53,505,000
	022000800100	Board of Internal Revenue	-	87,500,000	-	87,500,000	87,500,000
	025305600100	Borno State Urban Planning & Development Board	-	530,580,000	-	530,580,000	530,580,000
	053505600100	Borno State Afforestation Project	7,590,000	7,590,000	7,590,000	-	-

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

022205200100	Borno State Hotels Limited	50,000,000	90,000,000	-	90,000,000	40,000,000
022206000100	Borno Supply Company	-	30,000,000	-	30,000,000	30,000,000
023400400100	Borno Road Maintenance Agency (BORMA)	6,778,154,042	6,778,154,042	1,759,254,042	5,018,900,000	-
025201300100	Rural Water Supply and Sanitation Agency (RUWASA)	86,509,450	1,824,022,000	-	1,824,022,000	1,737,512,550
	Sub-Total Economic Sector	7,296,676,168	10,482,773,718	1,823,571,718	8,659,202,000	3,186,097,550
	Law and Justice Sector					
032600600100	Mohammed Goni College of Legal & Islamic Studies	-	110,000,000	-	110,000,000	110,000,000
032600600100	School for Higher Islamic Studies	-	35,000,000	-	35,000,000	35,000,000
032600300100	Council of Prerogative of Mercy	-	10,000,000	-	10,000,000	10,000,000
	Sub-Total Law & Justice Sector	-	155,000,000	-	155,000,000	155,000,000
	Social Services Sector					
052110200100	Hospitals Management Board	47,862,000	100,000,000	-	100,000,000	52,138,000
051701900100	Kashim Ibrahim College of Education	-	62,000,000	-	62,000,000	62,000,000
021502100100	Mohammed Lawan College of Agriculture	-	133,000,000	-	133,000,000	133,000,000
051701900100	Umar Ibn Ibrahim El-kanemi College of Education Science & Technology Bama	-	88,000,000	-	88,000,000	88,000,000
012305700100	Borno State Council for Arts and Culture	-	48,500,000	-	48,500,000	48,500,000
051701800100	Ramat Polytechnic Maiduguri	-	106,000,000	-	106,000,000	106,000,000
051700800100	Borno State Library Board	-	82,000,000	-	82,000,000	82,000,000
053501600100	Borno State Environmental Protection Agency (BOSEPA)	274,972,000	709,000,000	-	709,000,000	434,028,000
051701900200	College of Education Waka Biu	-	245,000,000	-	245,000,000	245,000,000
051701000100	Agency for Mass Literacy	-	162,000,000	-	162,000,000	162,000,000

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

051705600100	Borno State Scholarship Board	482,512,650	700,150,000	-	700,150,000	217,637,350
051702100100	Borno State University (BOSU)	97,000,000	1,370,000,000	-	1,370,000,000	1,273,000,000
051701100100	Nomadic Education	-	21,000,000	-	21,000,000	21,000,000
011103700100	Pilgrims Welfare Board	654,521,630	654,521,630	594,521,630	60,000,000	-
051700300100	Borno State Universal Education Board (BOSUBEB)	429,041,214	1,197,500,000	-	1,197,500,000	768,458,786
052100200100	Primary Health Care Development Agency	-	870,000,000	-	870,000,000	870,000,000
011103300100	Borno State Agency for Control of HIV/AIDS & Malaria (BOSACAM)	-	201,000,000	-	201,000,000	201,000,000
052110400100	College of Nursing and Midwifery Maiduguri	-	336,000,000	-	336,000,000	336,000,000
052110600100	College of Health Technology Maiduguri	-	315,900,000	-	315,900,000	315,900,000
051701400200	Teaching Service Board	-	85,000,000	-	85,000,000	85,000,000
051701400200	Agency for Mega Schools	-	950,000,000	-	950,000,000	950,000,000
	Sub-Total Social Services Sector	1,985,909,494	8,436,571,630	594,521,630	7,842,050,000	6,450,662,136
	GRAND TOTAL BOARDS & PARASTATALS	9,509,223,562	20,439,345,348	2,418,093,348	18,021,252,000	10,930,121,786

NEWLY CONSTRUCTED BIU L.G.A. SECRETARIAT



BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE		Details		2019	2018
14		Summary of Cash & Bank Balances:		N	N
		Treasury Accounts:- [Consolidated Revenue Fund (CRF)]:	1	2,504,023,658	9,755,061,101
		MDAs Cash & Bank Balances - Overhead Costs A/cs	2	159,422,173	64,281,440
		MDAs Cash & Bank Balances - Capital A/cs	3	1,094,832,627	1,211,120,152
		Other Government Funds - Cash & Bank Balances	4	61,927,659	54,069,284
		Total Cash & Bank Balances		3,820,206,116	11,084,531,977
		Cash in Transit	5	210,390,108	300,318,124
		Total Cash & Bank Balances including items in Transit		4,030,596,224	11,384,850,101
1		Consolidated Revenue Fund (CRF) Support Accounts			
	Mainstreet Bank	Ministry of Trade, Investment & Tourism		1,358,286	958,389
	Eco-Bank	BIR - Cattle Fees		396,110	1,018,715
	FedilityBank	BIR - Ministry of Education		71,674	524,454
	FedilityBank	BIR - Customised Drivers' Licence		5,385,572	13,473,863
	FedilityBank	BIR - Certificate of Road Worthiness		2,730,490	1,745,306
	First Bank	Ministry of Lands & Survey		16,363,797	6,780,893
	First Bank	BIR - Revenue Accounts		39,009,217	34,397,310
	Zenith Bank	BIR - Withholding Tax		28,607,285	12,427,134
	Zenith Bank	BIR - Direct Assessment		800,400	1,270,050
	Zenith Bank	BIR - Zonal Offices		16,237,097	775
	Zenith Bank	BIR - Maiduguri Revenue Office		107,950	640,800
	Zenith Bank	BIR - Bulumkuttu Revenue Office		160,400	126,650
	Zenith Bank	BIR - Bolori Revenue Office		102,550	70,850
	Zenith Bank	BIR - Custom Revenue Office		46,450	179,750
	Zenith Bank	BIR - Non Expendable		1,561,678	303,900,972

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

Zenith Bank	BIR - PAYE		244,559,493	76,877,206
Zenith Bank	BIR - National Vehicle Number Plate		499,132	4,203,778
Zenith Bank	BIR - Motor Licence Authority		89,007	2,692,113
Zenith Bank	BIR Recovery A/c		3,402,070	51,908,548
Zenith Bank	BOSG Central Account		(69,543,654)	1,857,025,888
Zenith Bank	BOSG Sure-P Account		3,479,047	3,479,047
Zenith Bank	BOSG Project Account		1,000,492,308	5,300,492,958
First Bank	Project Account- State		171,789	171,789
Zenith Bank	Salary Bailout I Bank A/c		(57,602,874)	162,911,993
Zenith Bank	Salary Bailout II Bank A/c		3,295,977	3,295,977
Zenith Bank	Excess Crude Oil Backed Bank A/c		(14,038,540)	122,662,273
Zenith Bank	Conditional Budget Support A/c		43,242,728	10,324,978
Zenith Bank	BOSG - State Salaries A/c		237,909,938	366,947,920
Zenith Bank	Gratuity Account		74,011,765	37,870,966
Zenith Bank	BOSG Leave Grant Account		59,453	59,453
GTBank	BOSG Counterpart Fund -Ministry of Environment		750,290,224	994,574,031
Union Bank	BOSG Salary Account		334,677	334,677
Union Bank	Central Account Borno State		96,217	96,217
Access Bank	B/S Capital Project Act. (1000 H.P)		117,668	117,668
U. B. A . Plc	Borno State Joint Project Account		8,115,816	8,115,816
U. B. A . Plc	Borno State Joint Proj. Accrued Int. Act.		81,658	81,658
Access Bank	Capital Project Interest Account		6,021,771	6,021,771
Zenith Bank	BOSG Interest Earned Account		4,818,494	4,818,494
U. B. A . Plc	Borno State Proj. Accrued Interest Act.		182,967	182,967
Heritage Bank	BOSG University Donation Act.		172	172
Ecobank	1000-Housing Unit Tax Account		5,308	5,308
Access Bank	Borno State Project Account. II		3,499,740	3,499,740

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

Access Bank	Borno State Excess Crude Account		377,043	377,043
U. B. A. Plc	Min. of Health (Non-Withdrawal)		65,513	65,513
U. B. A. Plc	Min. of Health (Non-Withdrawal Act.)		15,289,496	15,289,496
Heritage Bank	Disposal of S. Gov't Unserviceable		448	448
Ecobank	BOSG Disposal of Gov't Housing		4,457,024	4,457,024
U. B. A. Plc	Min. of Agric. Tractor Hire		14,326,809	14,326,809
Zenith Bank	Shettima A. Monguno Estate Proj.		96,695	96,695
Zenith Bank	Borno State Special Dollar (HIV)		2,673	2,673
Zenith Bank	Borno State HIV Draw Down		42,243	42,243
Zenith Bank	700-Housing Project Account		3,920	3,920
Zenith Bank	700-Housing Operations Account		7,051	7,051
Zenith Bank	700-Housing Tax Account		7,051	7,051
Zenith Bank	500-Housing Operations Account		9,862	9,862
Zenith Bank	500-Housing Project Account		7,123	7,123
Unity Bank	Joint Development Project Act. (I & II)		1,907,679	1,907,679
Unity Bank	Joint Project Account (Legacy)		110,141	110,141
Unity Bank	BOSG Special Project Account		613,985	613,985
Keystone Bank	Special Project Account		2,702,830	2,702,830
U. B. A. Plc	Capital Project Account		16,914	16,914
Keystone Bank	Herwa Peace Housing Est. Const. Com.		9,072,488	9,072,488
Diamond Bank	NEPAD B/S Coordinating Office		6,908	6,908
	Borno State Salary Account		165	165
	BOSG Salary Account		219,428	219,428
Zenith Bank	Pension & Gratuity		8,780,474	8,780,474
Access Bank	1000 Housing Project		7,752	7,752
Unity Bank	Borno State Gov't Salary Account		5,314	5,314

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

Access Bank	Special Project Account		2,592,577	2,592,577
Union Bank	BOSG Project Account		2,188,841	2,188,841
Fidelity Bank	Special E. C. Account		1,312	1,311
GTBank	Resuscitation of Primary Sch. Sys.		1,151,037	1,151,037
Skye Bank	BOSG Gratuity Account			
	MDAs Salary A/cs		5,961,753	5,961,753
Zenith Bank	BO. ST Domiciliary A/c		10,345,603	10,345,603
U. B. A. Plc	BOSG Relief Fund A/c		24,849,545	24,849,545
Zenith Bank	National Housing Fund Staff Contribution		3,592,881	214,872,313
First Bank	Borno State Project A/c - State		77,267	77,267
Diamond Bank	BIR - PAYE (Local Government)		96,175	96,175
Heritage Bank	VIO- Road Taxes and Fees Acct		550,447	550,447
Sterling Bank	VIO- Revenue Account IRO		676,644	676,644
Sterling Bank	Non Oil Revenue Account		9,105,707	9,105,707
Sterling Bank	Borno State Excess Pet. Profit Tax		19,369,138	19,369,138
Access Bank	Borno State Non-Exp. Rev. I		639,675	639,675
Access Bank	Borno State Non-Exp. Rev. II		3,209,902	3,209,902
Heritage Bank	Min. of Agric. (Fertilizer 2010)		745,557	745,557
First Bank	BOSG Disposal of Gov't Quarters		2,778,397	2,778,397
Fidelity Bank	Disposal of Gov't Vehicles		478,035	478,035
U. B. A. Plc	Min. of Land & Survey Development Levy Account		231,285	231,285
Skye Bank	BOSG Fertilizer Sale		713,546	713,546
			2,504,023,658	9,755,061,101

NEWLY RECONSTRUCTED BORNO STATE LIBRARY



BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

2		MDAs Cash & Bank Balances - Overhead Costs A/cs			
		Administrative Sector			
	Zenith Bank	Government House		43,212,980	252,647
	Zenith Bank	Office of the Secretary to the State Government		2,849,756	6,038,772
	Zenith Bank	Office of the Head of Service		11,017,522	573,635
	Zenith Bank	Establishment Department		1,531	200,102
	Zenith Bank	Pension Department		-	52,323
	Zenith Bank	Department of Political		-	7,530
	Zenith Bank	Office of the Auditor General		204,193	769,589
	Zenith Bank	Civil Service Commission		8,225	309,415
	Zenith Bank	Local Government Service Commission		-	10,705
	Zenith Bank	Borno State House of Assembly		13,977	75,236
	Zenith Bank	Local Government Audit Department		-	-
	Zenith Bank	Min. of Home Affairs, Information & Culture		264	1,151
	Zenith Bank	Ministry of Inter Governmental Affairs and S/Duties		2,620	2,962
	U.B.A. Plc	Borno State Independent Electoral Commission		-	-
		Sub-Total		57,311,068	8,294,067
		Economic Sector			
	Zenith Bank	Ministry of Agriculture and Nat. Resources		1,200	7,800
	Zenith Bank	Ministry of Trade, Investment and Tourism		3,772	4,358
	Zenith Bank	Ministry of Finance Finance (Hqtrs)		15,136	11,539
	Zenith Bank	Office of the Accountant General		1,442,763	513,306
		Office of the Accountant General (Gratuity)		-	-

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

Zenith Bank	Ministry for Housing and Rural Electrification		81,152	4,425
Zenith Bank	Ministry for Water Recources		610,892	2,167,522
Zenith Bank	Ministry of Works and Transport		96,349	37,449
Zenith Bank	Ministry of Lands and Survey		1,251	7,784
Zenith Bank	Ministry of Budget & Planning		1,707	2,079
Zenith Bank	Ministry of Animal Resources and Fisheries Development		2,554	7,633
Zenith Bank	Ministry of Rehabilitation, Recons. & Resettlements		13,515	13,924
	Ministry of Science, Technology & Innovation		69,389,142	-
	Ministry of Transport		4,572	-
	Sub-Total		71,664,006	2,777,819
	Law & Justice Sector			
Zenith Bank	Ministry of Justice		908,333	11,061,486
Eco-Bank	High Court of Justice		398,172	687,099
Zenith Bank	Area Courts		-	-
Enterprises Bank	Sharia Court of Appeal		9,122	83,554
Eco-Bank	Judicial Service Commission		306,178	647
	Sub-Total		1,621,806	11,832,786
	Social Services Sector			
Zenith Bank	Ministry of Women Affairs & Soc. Dev		4,441	4,797
Zenith Bank	Ministry of Sports Development		4,170	4,491
Zenith Bank	Ministry of Environment		10,912	11,233
Zenith Bank	Ministry for Religious Affairs and Special Education		3,213	2,307
GTB Bank	Ministry for Local Government & Emirates Affairs		79,870	129,886

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Eco- Bank Plc	Ministry of Poverty Alleviation & Youth Empowerment		17,970	18,138
	UBA Plc	Ministry of Health and Human Services		3,738,560	11,491,962
	GTBank	Ministry of Education		1,673,867	6,427,972
	Sterling Bank	Ministry for Higher Education		11,952	5,644
	Ecobank Plc	Ministry of Education Tsangaya A/c		17,816,839	17,816,839
	Ecobank Plc	Education Resource Centre		5,454,623	5,454,623
		Education Resource Centre		8,876	8,876
		Sub-Total		28,825,293	41,376,768
		GRANT TOTAL		159,422,173	64,281,440
3		MDAs Cash & Bank Balances - CDF A/cs			
		Administrative Sector			
	Zenith Bank	Government House		-	(4,292)
	Zenith Bank	Office of the Secretary to the State Government		46,601,627	7,287
	Zenith Bank	Office of the Head of Service		-	-
	Zenith Bank	Establishment Department		-	-
	Zenith Bank	Pension Department		-	-
	Zenith Bank	Department of Political		-	-
	Zenith Bank	Office of the State Auditor General		-	-
	Zenith Bank	Civil Service Commission		-	166
	Zenith Bank	Local Government Service Commission		-	6,809
	Zenith Bank	Borno State House of Assembly		-	-
	Zenith Bank	Office of the Auditor General Local Government		-	-
	Zenith Bank	Min. of Home Affairs, Information & Culture		9,125,995	401,945
	Zenith Bank	Ministry of Inter Governmental Affairs and Special Duties		151	503
	Zenith Bank	Ministry of Monitoring & Special Projects		-	-
		Borno State Independent Electoral Commission		-	-
		Sub-Total		55,727,773	412,418

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

		Economic Sector			
Zenith Bank		Ministry of Agriculture and Natural Resources		44,829,852	5,321,494
Zenith Bank		Ministry of Trade, Investment and Tourism		300,000,000	1,197
Zenith Bank		Ministry of Finance Finance (Hqtrs)		104,677	104,655
Zenith Bank		Office of the Accountant General		-	-
Zenith Bank		Ministry for Housing and Rural Electrification		37,675,661	152,208,915
Zenith Bank		Ministry for Water Resources		88,022,892	15,556,052
UBA		Ministry for Water Resources		-	-
Zenith Bank		Ministry of Works and Transport		519,940	65,914,095
Zenith Bank		Ministry of Lands and Survey		104,100	60,058,230
Zenith Bank		Department of Budget & Planning		7,717	7,738
Zenith Bank		Ministry of Animal Resources and Fisheries Development		3,824	11,181
		Ministry of Rehabilitation, Recons. & Resettlements		52,139	233,485,476
		Ministry of Science, Technology & Innovation		26,141	
		Sub-Total		471,346,943	532,669,033
		Law & Justice Sector			
Zenith Bank		Ministry of Justice		54,324	38,928
Zenith Bank		Area Courts		-	-
Enterprises Bank		Sharia Court of Appeal		-	-
Eco-Bank		Judicial Service Commission		-	-
		Sub-Total		54,324	38,928
		Social Services Sector			
Zenith Bank		Ministry of Women Affairs & Social Development		467,398	2,796
Zenith Bank		Ministry of Sports Development		3,824	31,996
Zenith Bank		Ministry for Religious Affairs and Special Education		490	288,339

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Zenith Bank	Ministry of Environment		30,802	26,459
	GTB Bank	Ministry for Local Government & Emirates Affairs		1,389,989	1,390,600
	Eco- Bank Plc	Ministry of Poverty Alleviation & Youth Empowerment		420,653	9,717
	UBA Plc	Ministry of Health and Human Services		54,363,989	29,743,306
	Zenith Bank	Ministry of Health and Human Services		-	-
	GTBank	Ministry of Education		501,119,467	646,409,638
	Zenith Bank	Ministry of Education		-	-
	Zenith Bank	Ministry for Higher Education		9,906,974	96,923
		Sub-Total		567,703,586	677,999,773
		GRAND TOTAL		1,094,832,627	1,211,120,152
4		Other Government Funds: Cash & Bank Balances			
		Loan Fund Account Balances			
	First Bank	BOSG Owner Occupier		34,750,095	26,823,916
	First Bank	Members Car Loan Account		6,034,452	4,362,257
	Fidelity Bank	Min. of Finance Car Loan		175,440	175,440
	Fidelity Bank	Min. of Finance Furniture Loan		59,400	59,400
	Fidelity Bank	Min. of Finance Housing Loan		2,866	2,866
	GTBank	Staff Car Loan Fund (Min of Justice)		727,003	2,467,003
	First Bank	Special Funds		98,207	98,207
	Ecobank	BOSG Owner Occupier Housing		-	-
	Zenith Bank	Borno State HIV Counterpart Fund		18,334,758	18,334,758
	GTBank	Tricycle Revolving Fund Scheme		1,280,422	1,280,422
	GTBank	Borno State GLO Fund		63	63
	First Bank	Drug Fund		157,373	157,373
	Zenith Bank	B. S. Executive Loans		307,579	307,579
				61,927,659	54,069,284

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

5	Remittances of Funds to MDAs in Transit (not received by MDAs as at 31/12/2019)	2019	2018
	Administrative Sector		
	Government House	1,000,000	-
	Governor's Office	4,630,004	41,450,637
	Office of the Head of Service	13,777,240	20,910,000
	State Pension Department	500,000	150,000
	Civil Service Commission	300,000	11,079,087
	Borno State House of Assembly	-	21,000,000
	Local Government Service Commission	100,000	100,000
	Office of the State Auditor General	500,000	-
	Ministry of Information, Home Affairs & Culture	1,000,000	3,500,000
	Ministry of Inter-Governmental Affairs and Special Duties	69,515,920	-
	Establishment Department	50,000	0
		91,373,164	98,189,724
	Economic Sector		
	Ministry of Agriculture and Natural Resources	1,000,000	23,000,000
	Ministry Trade, Investment & Tourism	1,000,000	1,000,000
	Ministry of Finance	15,000,000	10,000,000
	Office of the Accountant General	500,000	1,100,000
	Ministry of Water Resources	8,902,000	8,902,000
	Department of Budget & Planning	1,000,000	3,743,610
	Ministry of Works and Transport	34,942,790	34,942,790
	Ministry for Housing and Rural Electrification	10,090,000	1,000,000
	Ministry of Land & Survey	1,000,000	-

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

	Ministry of Animal Resource & Fisheries Development	1,000,000	-
	Ministry of Reconstruction, Rehabilitation & Resettlement	1,000,001	-
	Ministry of Science, Technology and Innovation	1,000,000	-
		76,434,791	83,688,400
	Law & Justice Sector		
	Ministry of Justice	2,000,000	-
	Sharia Court of Appeal	1,000,000	2,000,000
	Judicial Service Commission	85,000	-
		3,085,000	2,000,000
	Social Services Sector		
	Ministry of Poverty Alleviation & Youth Empowerment	27,000	1,000,000
	Ministry of Sports Development	1,000,840	-
	Ministry of Religious Affairs & Special Education	-	42,430,000
	Ministry of Education	-	-
	Ministry of Environment	-	56,500,000
	Ministry of Higher Education	1,055,302	15,510,000
	Ministry of Women Affairs & Social Development	1,000,000	-
	Ministry of Local Government & Emirate Affairs	20,000,000	1,000,000
	Ministry of Health and Human Services & Human Services	16,414,011	-
		39,497,153	116,440,000
	Total Remittances in Transit	210,390,108	300,318,124

YAN DOYA ROAD, NEWLY CONSTRUCTED



BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

NOTE	Details					
15	INVESTMENTS	At Book Value as 31/12/2019				
		N				
	Investments in Quoted Companies	57,517,110				
	Investments in unQuoted Companies	36,077,510				
	Loans to Government Companies	-				
	Loans to Other Government	-				
	Total Investments	<u>93,594,620</u>				
16	Staff Loans and Advances	Balance as at 1/1/2019	Addition/Adjustment	Repayment	Balance as at 31/12/2019	Net Increase in Loans and advances 31/12/2019
		N	N	N	N	N
	Staff Debtors -	88,991,180	-	30,413,995	58,577,185	-
	Members's Car Loan	-	-	-	-	-
	Owner Occupier Loan	-	-	-	-	-
	Total	<u>88,991,180</u>	<u>0</u>	<u>30,413,995</u>	<u>58,577,185</u>	<u>0</u>

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

17	External Loans:	Balance as at 1/1/2019	Principal Loan Amount Repayments	Loan Interest Payments	Exchange Loss	Computed Book Balance as at 31/12/2019	
		N	N	N	N	N	
	Fadama Development	1,185,157,732	-	3,200,352	3,885,802	1,181,271,930	
	Health Systems Development	1,579,073,905	48,903,491	12,812,639	5,177,343	1,524,993,071	
	Universal Basic Education	627,616,587	33,369,549	4,760,219	2,057,780	592,189,258	
	HIV/AIDS Programme	512,785,569	336,165	4,147,650	1,681,281	510,768,123	
	Third National Fadama Programme	342,208,414	25,625,275	2,547,234	1,122,006	315,461,133	
	Community Based Agric & Rural Dev. Programme	818,582,249	42,542,890	6,564,093	2,683,903	773,355,456	
	Second HIV/AIDS Programme	1,276,195,237	-	10,496,953	4,184,288	1,272,010,949	
	Total	6,341,619,693	150,777,370	44,529,140	20,792,403	6,170,049,920	
18	Internal Loans: FGN Salary Bailout Loan	Balance as at 1/1/2019	Loan Obtained During the Period	Principal Loan Amount Repayments	Loan Interest Payments	Total Repayment (including Interest)	Book Balance as at 31/12/2019
		N	N	N	N	N	N
	Salaries Bailout Loan I	7,204,013,220	-	189,628,398	639,567,680	829,196,078	7,014,384,822
	Salaries Bailout Loan II	12,984,112,099	-	366,904,231	1,160,643,189	1,527,547,420	12,617,207,868
	Excess Crude Account Backed Loan	7,804,350,751	-	859,678,972	660,430,313	1,520,109,285	6,944,671,779
	Budget Support Loan	16,869,000,000	700,000,000	29,006,407	653,936,902	682,943,308	17,539,993,593
	Total	44,861,476,070	700,000,000	1,445,218,008	3,114,578,084	4,559,796,091	44,116,258,062

BORNO STATE GOVERNMENT OF NIGERIA
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2019

19	Trust Funds	Balance as at 1/1/2019	Reclassified to Other Government Funds	Repayments	Balance as at 31/12/2019		
		N	N	N	N		
	Loan Revolving Fund	154,399,261	-	7,858,375	162,257,636		
	Transfer from Other Government Funds	-	-	-	-		
	Total	<u>154,399,261</u>	<u>0</u>	<u>7,858,375</u>	<u>162,257,636</u>		
19A	Other Government Funds	Balance as at 1/1/2019	Transfer to Other Funds	Repayment or Transfer from Other Funds	Balance as at 31/12/2019		
		N	N	N	N		
	Transfer to Local Governments Project Fund	216,250,297	1,000,000,000	0	1,216,250,297		
	Total	<u>216,250,297</u>	<u>1,000,000,000</u>	<u>0</u>	<u>1,216,250,297</u>		
20	Schedule of Deposit	Balance as at 1/1/2019	Deposit During the Year	Payment or Withdrawal	Balance as at 31/12/2019		
		N	N	N	N		
	Deposit Liabilities for Source Deductions	3,526,019,936	443,999,515	190,567,405	3,779,452,046		
	Total Outstanding Deposit	<u>3,526,019,936</u>	<u>443,999,515</u>	<u>190,567,405</u>	<u>3,779,452,046</u>		
21	National Housing Fund	Balance as at 1/1/2019	Deposit During the Year	Payment or Withdrawal	Balance as at 31/12/2019		
		N	N	N	N		
	National Housing Fund Staff Contribution Fund	<u>214,872,313</u>	<u>0</u>	<u>211,279,432</u>	<u>3,592,881</u>		

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF TOTAL GOVERNMENT EXPENDITURE BY MAIN FUNCTION
FOR THE YEAR ENDED 31ST DECEMBER, 2019

DESCRIPTION	ACTUAL YEAR 2019	FINAL BUDGET 2019	INITIAL/ORIGINAL BUDGET 2019	VARIANCE ON FINAL BUDGET	BUDGET PERFORMANCE % ACHIEVED	ACTUAL YEAR 2018	ACTUAL 2017
	N	N	N	N	%	N	N
General Public Service	2,617,039,925	14,396,794,466	14,294,050,000	11,779,754,541	18.18	2,533,546,204	2,611,295,581
Public Order & Safety	194,827,600	848,200,000	848,200,000	653,372,400	22.97	95,500,438	74,256,500
Economic Affairs	16,116,087,177	22,653,076,222	24,547,950,000	6,536,989,045	71.14	14,689,103,351	10,403,566,566
Environmental Protection	542,152,786	2,150,840,000	2,143,250,000	1,608,687,214	25.21	651,862,916	912,447,332
Housing & Community Amenities	7,719,765,812	15,401,596,144	14,504,476,000	7,681,830,332	50.12	8,975,944,774	10,877,704,064
Health	1,256,434,796	4,254,900,000	4,254,900,000	2,998,465,204	29.53	2,182,353,562	3,165,683,122
Recreation, Culture & Religion	1,712,828,929	2,344,500,000	2,344,500,000	631,671,071	73.06	3,584,149,432	3,324,522,342
Education	5,050,252,279	13,761,147,168	12,873,728,000	8,710,894,889	36.70	8,404,705,217	6,090,928,940
Social Protection	3,213,145,161	4,902,250,000	4,902,250,000	1,689,104,839	65.54		
	38,422,534,465	80,713,304,000	80,713,304,000	42,290,769,535	47.60	41,117,165,894	37,460,404,447

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL EXPENDITURE BY PROGRAMME
FOR THE YEAR ENDED 31ST DECEMBER, 2019

DESCRIPTION	ACTUAL 2019	FINAL BUDGET 2019	ORIGINAL BUDGET 2019	VARIANCE ON FINAL BUDGET	BUDGET PERFORMANCE - % ACHIEVED	ACTUAL 2018	ACTUAL 2017
	N	N	N	N	%	N	N
Economic Empowerment Through Agriculture	953,559,647	3,477,550,000	3,477,550,000	2,523,990,353	27.42	321,945,868	662,721,072
Societal Re-orientation	1,536,044,529	2,971,000,000	2,971,000,000	1,434,955,471	51.70	1,246,040,036	1,894,617,003
Poverty Alleviation	2,718,108,260	4,304,250,000	4,304,250,000	1,586,141,740	63.15	1,644,734,858	1,326,286,170
Improvements to Human Health	1,256,434,796	4,254,900,000	4,254,900,000	2,998,465,204	29.53	2,182,353,562	3,165,683,122
Enhancing Skills & Knowledge	4,699,570,562	12,887,105,539	12,553,728,000	8,187,534,977	36.47	8,404,705,217	6,090,928,940
Housing & Urban Development	6,517,797,618	10,726,292,144	9,868,454,000	4,208,494,526	60.76	7,087,661,313	9,069,491,334
Gender	180,703,001	598,000,000	598,000,000	417,296,999	30.22	77,623,169	88,029,000
Youth	411,616,000	650,000,000	650,000,000	238,384,000	63.33	807,192,745	324,543,000
Environmental Improvement	542,152,786	2,150,840,000	2,143,250,000	1,608,687,214	25.21	651,862,916	912,447,332
Water Resources & Rural Development	1,162,686,194	4,636,022,000	4,636,022,000	3,473,335,806	25.08	1,888,283,461	1,808,212,730
Information Communication & Technology	510,359,665	1,165,000,000	1,165,000,000	654,640,335	43.81	616,349,549	243,093,000
Private Sector Growth & Development	723,738,958	1,658,445,676	1,641,000,000	934,706,718	43.64	1,131,266,275	802,775,784
Reform of Government & Governance	5,187,653,549	16,587,088,095	15,938,250,000	11,399,434,546	31.28	2,257,176,437	2,703,595,351
Power	39,282,000	39,282,000	-	-	100.00	-	-
Transportation	11,982,826,900	14,607,528,546	16,511,900,000	2,624,701,646	82.03	12,799,970,488	8,367,980,609
	38,422,534,465	80,713,304,000	80,713,304,000	42,290,769,535	47.60	41,117,165,894	37,460,404,447



BORNO STATE GOVERNMENT OF NIGERIA