



BORNO STATE GOVERNMENT

ACCOUNTANT GENERAL'S

REPORT

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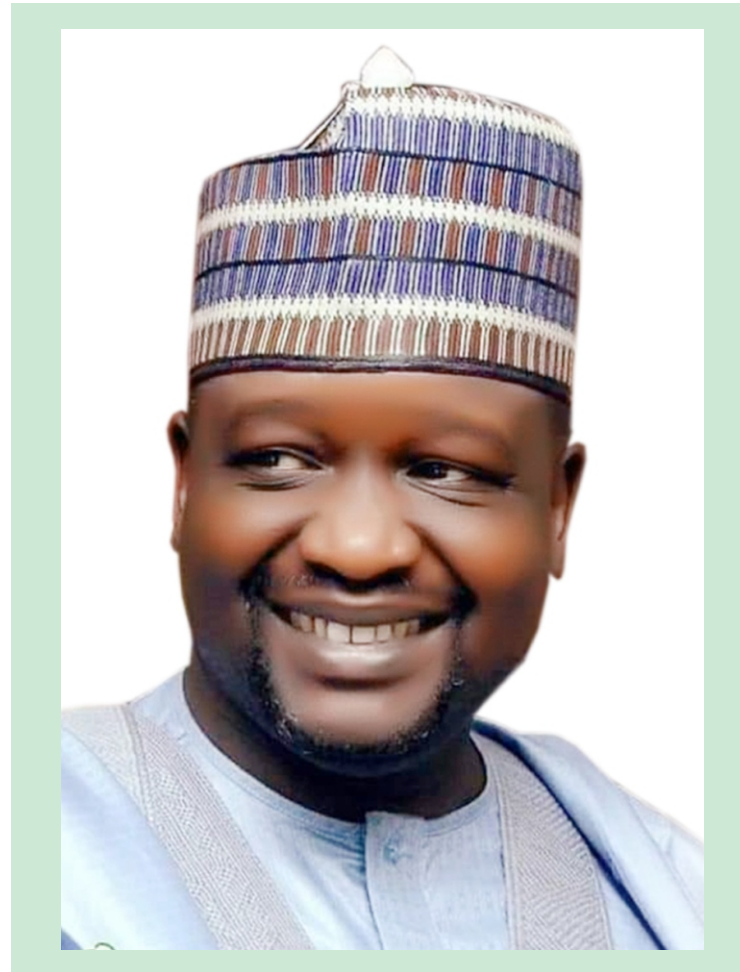


JUNE 2023



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





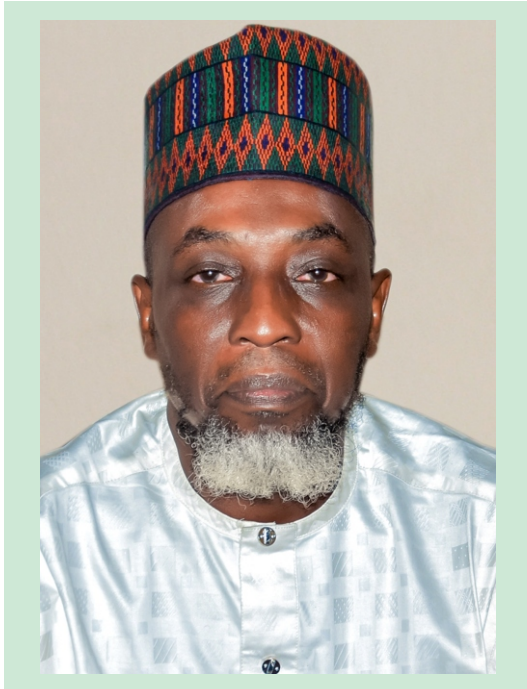
HIS EXCELLENCY
UMAR USMAN KADAFUR
DEPUTY GOVERNOR, BORNO STATE



HAJIYA MARYAM SHEHU FCNA
Acting **COMMISSIONER/PERMANENT SECRETARY**
MINISTRY OF FINANCE, BUDGET & ECONOMIC PLANNING



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



SHEHU YAKUBU GANA CNA
DIRECTOR, COMPUTER & FINAL ACCOUNT



BUNU BUKAR FCNA
DIRECTOR, TREASURY OPERATION



ADAMU BAKO
DIRECTOR, SALARIES



MOHAMMED ALKALI CNA
DIRECTOR, INSPECTORATE & INTERNAL AUDIT



TABLE OF CONTENTS

1. Profiles	01
2. About Borno State	09
3. Preface	10
4. Responsibility for the Financial Statements	11
5. Accounting Policies	12
6. Statement of responsibilities of the auditor general	15
7. Statement of opinion of the auditor general for the year ended 31st December, 2022	16
8. Financial Highlights For The 2021 Financial Year	17
9. Statement No. 1	31
10. Statement No. 2	33
11. Statement No. 3	35
12. Statement No. 4	37
13. Notes to the Financial Statements	38



ABOUT BORNO



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

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

Borno State which is located within the Lake Chad plains to the Biu Plateau is fertile for agricultural activities. Consequently,

agriculture has been the main pre-occupation of its people as over 80% of the population is engaged in crop cultivation, animal husbandry, cattle rearing, fishing, trade and commerce. The State therefore has over 10,555,000 hectares of cultivable land suitable for the cultivation of crops such as millet, sorghum, rice wheat, groundnut, cotton maize, sweet potatoes, gum Arabic, fruits and vegetables. Livestock rearing is undertaken all over the State and constitute over 35% of the National Herd being the largest producer in the country and indeed the West African Sub Region. The State also possesses one of the richest fishing grounds in Nigeria. These include Lake Chad and sundry rivers of Yobe, Kumadugu, Yadzaram, Alau am, Hawul, Gongola and Ndivan. In view of this the State has been the major supplier of preserved fish to other parts of the country.

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



MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT
OFFICE OF PERMANENT SECRETARY

PREFACE

The Borno State Government public financial management (PFM) reforms have continued to be on the fore front of the focused leadership of the administration of Prof. Babagana Umara Zulum mni, FNSE with the aim of boosting internally generated revenue, creating stronger institutions, reducing poverty, greater gender equality and balanced growth, blocking leakages and minimising waste in public expenditure and making its financial affairs accountable, transparent and sustainable. Even with the residual impact of the Covid pandemic and the ongoing Russia/Ukraine war which resulted in negative economic downturn, Borno State was able to sustain its internally generated revenue drive in the financial year 2022.

Great milestones were achieved during the year under review with the full acquisition and deployment of the CABSOL Accounting and Financial Management Software (AFMS). The State Accountant-General's Data Center is now fully equipped and operational, with accompanying alternative sources of power from the National Grid, the Solar power system and a back-up stand-by power generating set. Furthermore, extensive trainings were undertaken during the year with accompanying investments in Computer hardware and Software allocated and distributed to Ministries, Departments and Agencies (MDA).

Tremendous investments were made in Agriculture with laudable concepts/ideas like the creation of the Irrigation Task Force Committee in conjunction with Ministry of Agriculture and Natural Resources and Chad Basin Development Authority.

Agricultural productivity has generally increased, owing to increased security, and farmers have been empowered through Employment, with livelihoods improved, and poverty level greatly reduced to minimum. Also, Rice milling machines and equipment were sourced locally and distributed among local governments.

The State has initiated steps to migrate from the International Public Accounting Standards (IPSAS), cash basis into Accrual basis of accounting which is expected to be now even more achievable with the CABSOL AFMS Software.

As in the previous year, the 2022 financial year reports are presented in greater detail with even greater visibility of the state government spending according to MDA sector, and nature of income and expenditure.

Preparation and presentation of Stewardship Accounts and Report is the statutory responsibility of Accountant General. In fulfilment of this civic responsibility, the State Accountant - General prepared and presented the General-Purpose Financial Statements on the affairs of the State Government finances for the fiscal year ended December 31, 2022.

The Financial Statement of the Borno State Government for the financial year ended 31st December 2022 have been examined and certified by the State Auditor-General in line with the relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria as amended.

HAJIYA MARYAM Y. SHEHU

Acting Commissioner of Finance, Budget & Economic Planning



RESPONSIBILITY FOR THE FINANCIAL STATEMENTS



OFFICE OF THE ACCOUNTANT GENERAL

MINISTRY OF FINANCE, BUDGET AND PLANNING

Musa Usman Secretariat, P.M.B. 1049, Maiduguri, Borno State-Nigeria.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements for the financial year 2022 have been prepared in accordance with the provisions of the Finance (Control and Management) Act 1958 Cap 144 LFN as amended. The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and comply with the Generally Accepted Accounting Principles (GAAP).

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

I confirm that the Financial Statements reflect the true financial position and operations of the Borno State Government as at December 31, 2022. The Accountant-General accepts responsibility for the integrity of this Financial Statements and their compliance with the Finance (Control and Management) Act 1958 as amended, and the International Public Sector Accounting Standards (IPSAS).

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

Tel: +234 802 065 3331, Email: agsofficemofbosg@gmail.com



ACCOUNTING POLICIES

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.0 General Information

Borno State Financial Statements for the year ended December, 2022 were authorised for issue by the Accountant General on 27th June, 2023.

The activities of the remains the provision of Economic (Basic Infrastructure, housing, agricultural and transportation, etc), Social (Education, Health, Water supply, recreation and religious, etc) and Justice (law and order) services. The Musa Usman State Secretariate is located in the center of Maidugeri, Borno State.

2.0 Accounting Terminologies / Definitions

- i. **Accounting policies** are the specific principles, bases, conventions, rules and practices adopted by the Borno State Government in preparing and presenting Financial Statements.
- ii. **Cash**: Cash comprises cash in hand, demand deposits in financial institutions and cash equivalents.
- iii. **Cash equivalents** are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
- iv. **Cash basis** means a basis of accounting that recognizes transactions and other events only when cash is received or paid.
- v. **Cash flows** are inflows and outflows of cash. Cashflows exclude movements between items that constitute cash as these components are part of the cash management of the government rather than increases or decreases in the cash position controlled by government.
- vi. **Cash receipts** are cash inflows.
- vii. **Cash payments** are cash outflows.
- viii. **Cash Controlled by Borno State Government**: Cash is deemed to be controlled by Borno State Government when the government can freely use the available cash for the achievement of its objectives or enjoy benefit from the cash, and can also exclude or regulate the access of others to that benefit. Cash collected by, or appropriated or granted to the government which the government can freely use to fund its operating objectives, such as acquiring of capital assets or repaying its debt is controlled by the government.
- ix. **Government Business Enterprise** means a department or agency that has

all the following characteristics:

- a. Is an entity with the power to contract in its own name;
 - b. Has been assigned the financial and operational authority to carry on a Business;
 - c. Sells goods and services, in the normal course of its business, to other MDAs and the general public at a profit or full cost recovery;
 - d. Is not reliant on continuing government funding or subvention to remain a going concern (other than purchases of outputs at arm's length); and
 - e. Is controlled by a public sector management or the government.
- x. **Notes to the GPFS shall** include narrative descriptions or more detailed Schedules or analyses of amounts shown on the face of the GPFS, as well as additional information.

3.0 Financial Accounting and Reporting Framework

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

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

4.0 General Purpose Financial Statements (GPFS)

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

- I. **Statement 1- Cash Flow Statements**: Statement of Cash Receipts and Payments which: recognizes all Cash Receipts, Cash Payments and Cash Balances controlled by the State government; and ; separately identifies payments made by third parties on behalf of the State government.
- II. **Statement 2- Statement of Assets and Liabilities**: Statement of 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. Recurrent Expenditure);
Statement 4- Statement of Capital Development Fund: Statement of Capital Financial Performance (also known as Profit & Loss - Capital Expenditure);

v. **Notes to the Accounts:** Additional disclosures to explain the GPFS; and Accounting Policies and Explanatory Notes.

5.0 Basis of Preparation and Legal Provisions

The GPFS are prepared on cash basis of accounting and under the historical cost convention and in accordance with International Public Sector Accounting Standards - Cash (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.

6.0 Fundamental Accounting Concepts

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

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

7.0 Accounting Period

The accounting year is from 1st January to 31st December of each fiscal year, which is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

8.0 Reporting Currency

General Purpose GPFS are prepared in Nigerian Naira.

9.0 MDA for Consolidation

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

10.0 Comparative Information

The General Purpose GPFS shall disclose all numerical information relating to previous period (at least one year).

11.0 Budget Figures

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

12.0 Receipts

These are Cash inflows within the Financial Year. They comprise 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), and Other Cash Receipts.

These items shall be disclosed on the face of the Statement of Cash Receipts and Payment for the year in accordance with the standardised GPFS. Notes shall be provided as per standardised Notes to GPFS.

13.0 External Assistance

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

14.0 Borrowings

These shall be categorised as either Short or Long Term Loans, Short-Term Loans are those repayable within one calendar year (12 months), while Long-Term Loans and Debts shall fall due beyond one calendar year (above 12 months). Loans shall be disclosed separately in the Notes to the Accounts.

15.0 Aid and Grants

Aid and Grants shall also be separately disclosed under Statement of Cash Receipts and Payment for the year.

16.0 Interest Received

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

17.0 Government Business Activities

- Cash Receipts from Trading Activities shall be received net (after deducting



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

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

18.0 Payments

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

19.0 Loans Granted:

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

20.0 Loan Repayments

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

21.0 Interest on Loans:

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

22.0 Foreign Currency Transactions:

- Foreign Currency Transactions throughout the year shall be converted into Nigerian Naira at the ruling (Central Bank of Nigeria –CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, shall be translated at the exchange rates prevailing on that date.
- At the end of the financial year, additional amounts (in cash or at bank) arising out of Foreign Exchange Gains/Losses shall be recognised in the

Statement of Cash Receipts and Payments either as Receipts / Payments respectively.

23.0 Prepayments

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

24.0 Investments

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

25.0 Leases

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

26.0 Cash and Its Equivalents

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

27.0 Advances

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



STATEMENT OF RESPONSIBILITIES OF THE AUDITOR GENERAL

OFFICE OF THE STATE AUDITOR-GENERAL

Telegram: _____

Tel.: 076-231017, Maiduguri



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

Ref. No: _____

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

27th June 2023

Date: _____

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) and the Borno State Audit Law, 2021 (as Amended).

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

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

The audit also includes an evaluation of the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Accountant General, as well as the overall presentation of the General Purpose Financial Statements in line with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

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



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

OFFICE OF THE STATE AUDITOR-GENERAL

Telegram: _____

Tel.: 076-231017, Maiduguri



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

Ref. No: _____

Borno State Government,
P.M.B. 1051, Maiduguri.27th June 2023

Date: _____

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

OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE
BORNO STATE
RECEIVED
SIGN: _____ DATE: 27/6/23

Special Opinion

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The receipts are in Notes 12(a) whereas the expenditures are in Notes 6, and 15 in the attached General-Purpose Financial Statements (GPFS) of Borno State Government. In my opinion Notes 6, 12(a) and 15 presents fairly in all material respects the funds received and expended against the SFTAS Program by the State for the year ended December 31, 2022.

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

27th June 2023

AUDIT CERTIFICATE

ON THE YEAR ENDED 31ST DECEMBER 2022 ACCOUNTS

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended), I have examined the Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31st December 2022.

Basis of Opinion

The audit was conducted in accordance with the Public Sector Auditing Standards, 1997, International Standards on Auditing and the International Standards of Supreme Audit Institutions (ISSAI).

During the audit, I evaluated the overall adequacy of the information presented in the General-Purpose Financial Statements (GPFS) which were prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Cash Basis. I have obtained the information and explanations that to the best of my knowledge were relevant and necessary for the purposes of the audit. This audit has provided me with reasonable evidence and assurances, which formed the basis of my independent opinion.

Opinion

In my opinion, pursuant to Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021 (as Amended), the Financial Statements Numbers 1, 2, 3 and 4 i.e. Statement of Cash Flow; Statement of Assets and Liabilities; Statement of Consolidated Revenue Fund, and Statement of Capital Development Fund together with their related Notes are in agreement with the books of accounts and records and show a true and fair view of the Financial position of the Government of Borno State for the year ended 31st December, 2022 and the transactions for the fiscal year ended on that date.



FINANCIAL HIGHLIGHTS FOR THE 2022 FINANCIAL YEAR

1.0 Introduction

The Office of the Accountant-General of the State hereby present its Annual Report together with the Financial Statements of the Borno State Government of Nigeria for the year ended 31st December 2022 which is prepared and presented in line with the statutory responsibility of Office of Accountant of the State. The Report provides information on the State Government Financial performance and position for the period ended under review.

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

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

- Relevant provisions of the 1999 Constitution of the Federal Republic of Nigeria as amended.
- Finance (Control and Management) Act 1958 now CAP F26LFN 2004.
- The Financial Instructions.
- Relevant laws of the State and other applicable extant Rules & Regulations.
- International Public Sector Accounting Standards (IPSAS) cash basis issued by the IPSAS Board.

3.0 The Reporting Entity

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

4.0 Accounting Basis

The Financial Statements have been prepared largely in line with the provisions of the International Public Sector Accounting Standards (IPSAS) cash basis of accounting.

- i. Revenues are recognized and recorded when cash is received.
- ii. Expenditures are recognized when cash is paid. However, expenditure relating to third party payments and loans were disclosed in the Financial Statements as additional disclosures.
- iii. The principal statements that make up the Financial Statements include:
 - i. Statement 1: Statement of Cashflow
 - ii. Statement 2: Statement of Assets and Liabilities
 - iii. Statement 3: Statement of Consolidated Revenue Fund (CRF) and
 - iv. Statement 4: Statement of Capital Development Fund (CDF)



5.0 2022 Approved Estimates

The year 2022 Budget titled the budget of “Hope for Post-Conflict Stability” by the Executive Governor of Borno State, Prof. Babagana Zulum was aimed at fast tracking ongoing reconstruction of destroyed communities for safe and dignified resettlement of IDPs, provision of livelihood and social support to citizens and funding for completion of all ongoing capital projects.

It was put together based on certain microeconomic parameters as reflected in the State Fiscal Strategy Paper largely adopted from the National Development Plan and the Federal Government's Medium Term Expenditure Framework (MTEF).

The appropriation Bill passed by the State House of Assembly and assented to by the Executive Governor of Borno State, His Excellency, Professor Babagana Umara Zulum *CON, FNSE*, mni stood at N 269.697b.

5.1 2022 Revised Revenue Budget

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

Table1:Showing 2022 Revenue Budget

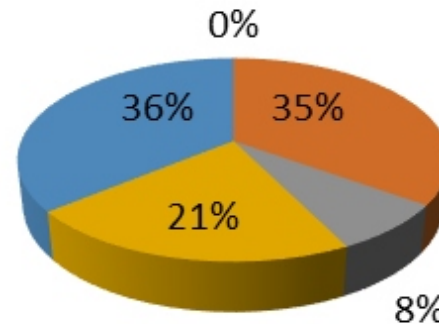
S/No.	Revenue Item	Amount (In Billion)	Percentage (%) of Total
1	Opening Balance (2022)		0%
2	Statutory Allocation	94.29	35%
3	Internally Generated Revenue (IGR)	20.76	8%
4	Loans (Internal & External)	57.56	21%
5	Aid and Grants	97.09	36%
6	Other Capital Receipts	-	0%
	Total	269.70	100%



Figure 1: Showing Graphical Representation of the 2022 Revenue Budget

In Percentages

- Opening Balance (2022)
- Internally Generated Revenue (IGR)
- Aid and Grants
- Statutory Allocation
- Loans (Internal & External)
- Other Capital Receipts



From the above table, the State Government relied more on External Sources (Statutory Allocation and Aid & Grant) as against IGR which constitutes 8% of the projected revenue inflow for the period under review. However, it is gratifying to note that going forward, the State has identified untapped revenue sources such as land registration as well as blocking revenue leakages to enhance IGR generation.

5.2 Revised Expenditure Budget

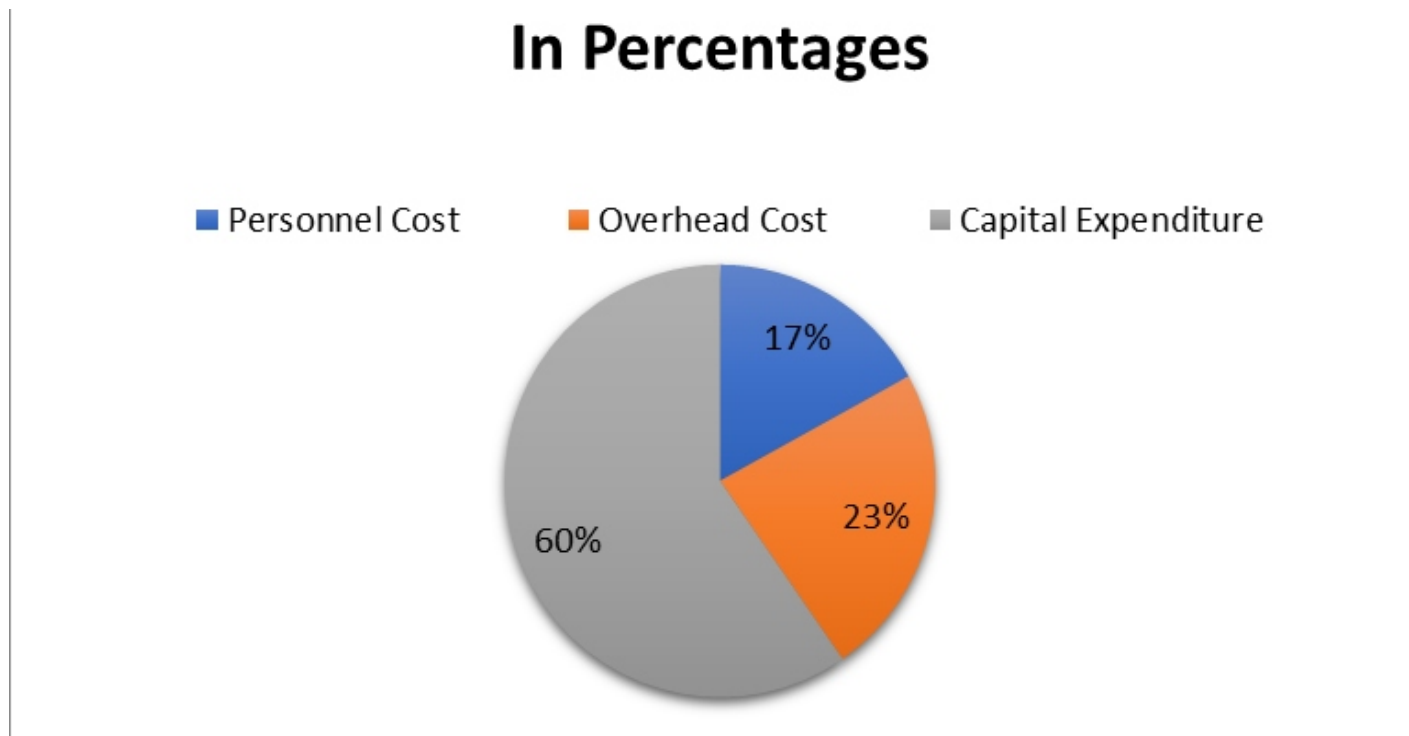
The State Government earmarked the sum of N269.69 billion as budgeted expenditure for the year 2022 as can be seen from the table below.



Table 2: Table Showing the Total 2022 Revised Expenditure Budget

S/No	Expenditure Item	Amount (In B illion)	Percentage of Total
1	Personnel Cost	45.73	17%
2	Overhead Cost	63.17	23%
3	Capital Expenditure	160.79	60%
	Total	269.69	100%

Figure 2 below: Shows the Graphical Breakdown of 2022 Revised Expenditure Budget





From the above graphical presentation, the State budgeted 23% of the budget to fund the operations of the state government for the year under review while 17% was to spend on personnel cost and related items. A total of 60% of the budget was budgeted for capital expenditure.

6.0 The State Revenue Performance

The Budget performance of the State in terms of revenue generation can be seen from table 3 below:

Table 3 below provides an inside to the State Revenue Profile.

S/No.	Revenue Item	Budget (Billion)	Actual (Billion)	Variance
1	Opening Balance (2022)	-	20.93	20.93
2	Statutory Allocation	94.20	91.57	2.63
3	Internally Generated Revenue (IGR)	20.76	20.17	0.59
4	Loans (Internal & External)	57.56	20.03	37.53
5	Aid and Grants	41.79	26.74	15.05
6	Other Capital Receipts	55.30	11.25	44.05
	Total	269.61	190.69	78.92

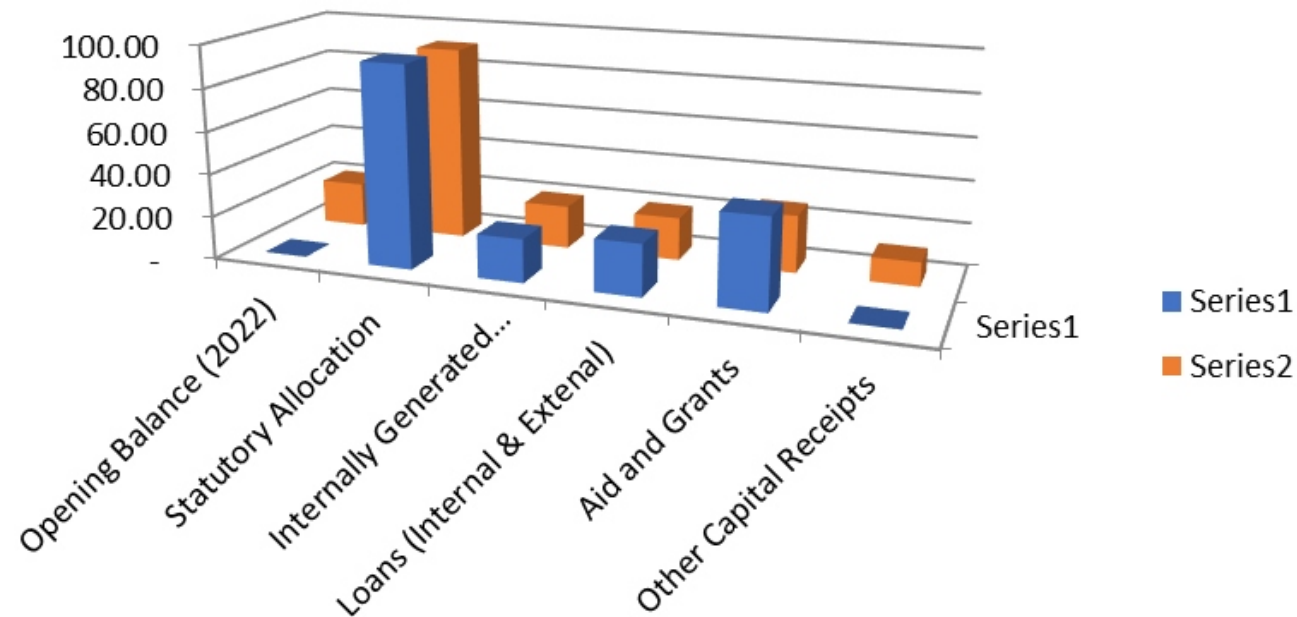
The following can be observed from the above table:

- Total Statutory allocation received during the year amounted to N91.57b as against total budgeted figure of N94.20b resulting to variance of N2.63b
- Internally Generated Revenue (including Aid and Grant – Recurrent) amounted during year amounted to N20.17b as against N20.76b budgeted for, a negative variance of N0.59b.
- External Aid & Grants amounted to N26.74 and against N41.79b budgeted for during the year.
- While the State budgeted to receive N57.56b as Loans, only N20.03b was received during the year resulting to a variance of N37.53b.

The performance can be graphically seen in figure 3 below.



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



6.1 Internally Generated Revenue (IGR)

The sum of ₦20.76 billion was estimated to be realized as IGR. The actual sum of ₦20.17 billion was realized which implies that 97% of the projected inflow was achieved. The amount received in the year under review was 18.83% lower than the total sum of ₦24.70 billion realized in 2021.

Just like in the year 2021, notwithstanding the dip in revenue as a result of the Russia/Ukraine war, the success story during the year may not be unconnected with the strengthening of control, improvement in the codifications of transactions and addition of new revenue sources. While effort is being made to sustain the gains, the full deployment of domesticated National Chart of Accounts (NCOA) in driving the entire public finance in the state would complement efforts tremendously.

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



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

S/No	Revenue Line Items	2022 Actual (in B illion)	2021 Actual (in Billion)	Variance
1	Direct Taxes	15.15	15.53	0.38
2	Licenses	0.13	0.11	0.02
3	Fees:	2.53	2.58	0.05
4	Fines	0.17	0.01	0.16
5	Sales:	0.14	1.04	0.90
6	Earnings:	0.67	0.74	0.07
	Sales/Rent on Government			-
7	Buildings:	-	0.09	0.09
8	Sales/Rent on Lands and Others:	0.15	0.41	0.26
9	Investment Income	1.00	0.20	0.80
10	Interest Earned	-	0.01	0.01
11	Domestic Aid	0.13	2.80	2.67
12	Others	0.10	1.26	1.16
		20.17	24.70	4.52

7.0 Expenditure Performance

A total sum of N269.70billion was earmarked as budget for the year under review by the State government. This was made up of N108.908 billion as recurrent expenditure (representing 40.38%) and N160.788billion (representing 59.62%) as capital expenditure.

The state spent the total sum of N159.210 billion representing 59.03% as actual expenditure. The Table below is a summary of budget against actual performance:

**Table 5: Expenditure Performance**

S/No	Expenditure Line Item	Budget (in Billion)	Actual (in Billion)	Variance
1	Recurrent Expenditure	108.908	83.810	25.098
2	Capital Expenditure	160.788	75.400	85.388
	Total Budget	269.696	159.210	110.486

7.1 Recurrent Expenditure Performance

A total sum of N108.908 billion was budgeted for as recurrent expenditure for the year under review while actual recurrent expenditure was N83.810 billion (including refund of IGR to MDAs). On an annual increment basis, the state spent less on recurrent costs as against comparable figure of 2021.

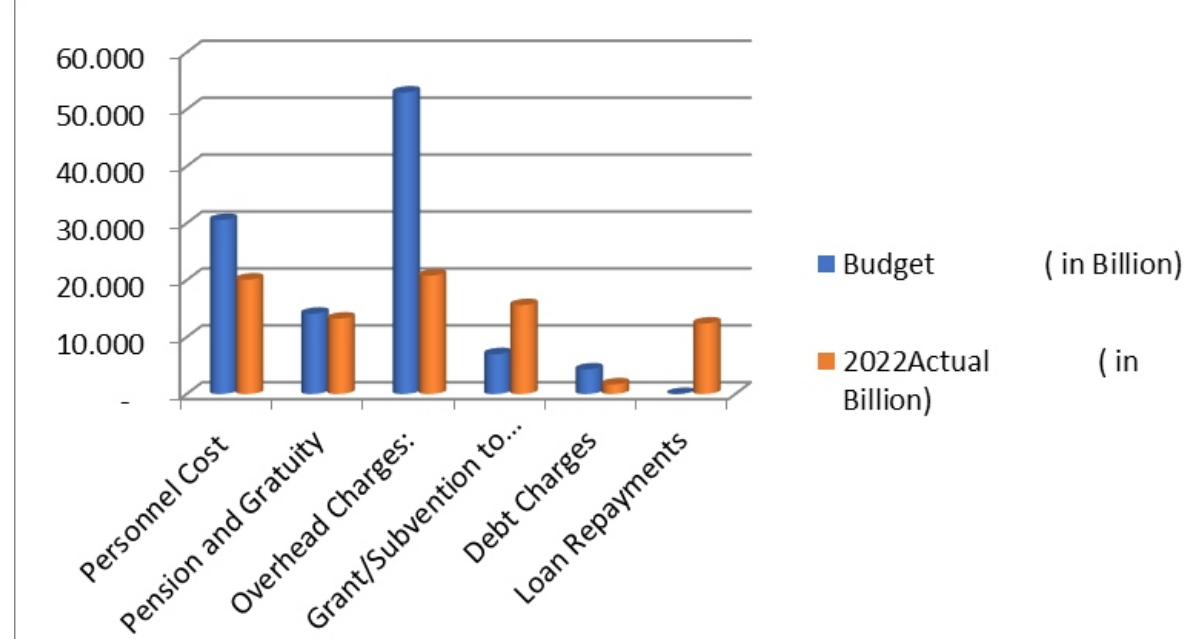
The performance figure is as shown below: -

Table 6: Showing Recurrent Expenditure Performance

S/No	Expenditure Line Item	2022 Budget (in Billion)	2022 Actual (in Billion)	Variance (in Billion)	2021 Actual (in Billion)
1	Personnel Cost	31.643	20.097	11.546	32.376
2	Pension and Gratuity	14.090	13.240	0.850	11.530
3	Overhead Charges:	53.004	20.800	32.204	21.828
4	Grant/Subvention to Parastatals:	1.463	15.595	-14.132	15.348
5	Debt Charges	8.708	1.689	7.019	6.763
6	Loan Repayments	-	12.380	-12.380	10.432
	Total	108.908	83.801	25.107	98.277



Figure 4: Showing Graphical Analysis of Recurrent Expenditure Performance



7.2 Capital Expenditure Performance

Actual total capital expenditure during the year amounted to N75.464 billion as against the budgeted figure of N160.787 billion representing a percentage performance of 46.93%. Actual Expenditure was however higher than 2021 figure by N18.844billion

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

Expenditure Line Item	2022 Budget (in Billion)	2022 Actual (in Billion)	Variance (in Billion)	2021 Actual (in Billion)
Administrative Sector	11.903	1.812	10.09	2.399
Economic Sector	95.752	35.922	59.83	36.484
Law and Justice Sector	0.571		0.57	0.216
Social Sector	52.561	37.730	14.83	17.513
	160.787	75.464	85.32	56.612

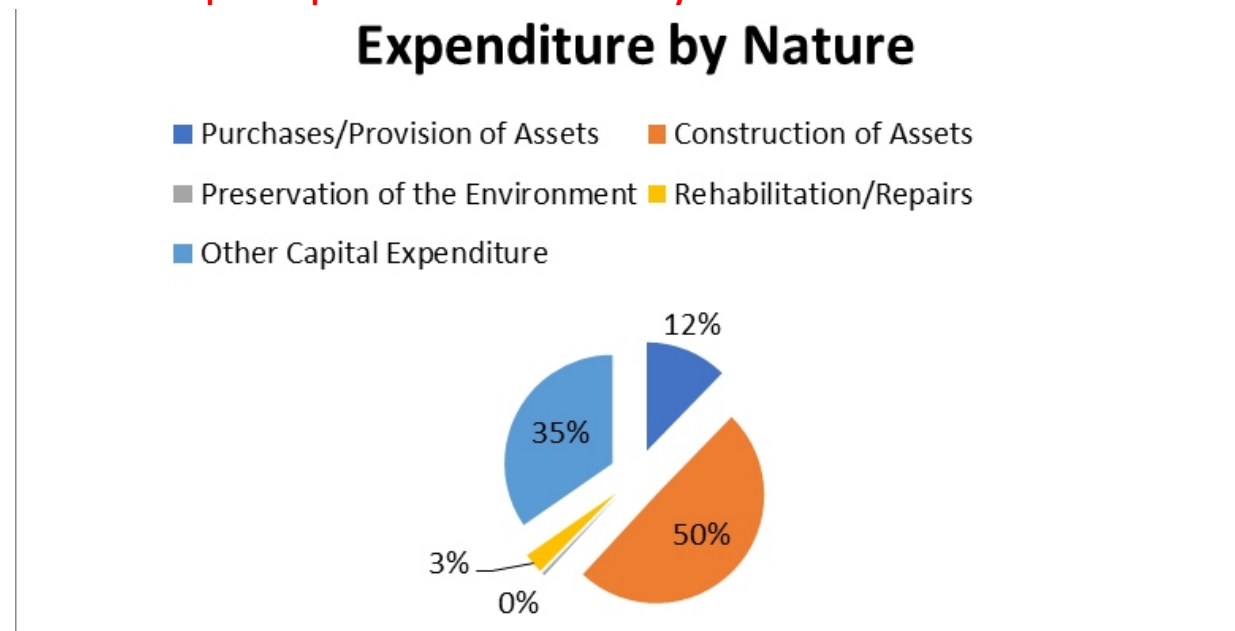


Table 7b: Capital Expenditure by the Nature

Expenditure Line Item	2022 Actual (in Billion)	Percentage Performance	2021 Actual (in Billion)
Purchases/Provision of Assets	9.281	12	4.246
Construction of Assets	37.418	50	26.518
Preservation of the Environment	0.342	0	0.597
Rehabilitation/Repairs	2.294	3	0.139
Other Capital Expenditure	26.129	35	2.068
COVID 19 Expenditure	0	0	23.045
Total	75.464		56.612

It can be deduced from the above tabulation of the capital expenditure by nature that Construction/Provision of Infrastructure Expenditure constitutes over 50% of the total Capital Expenditure during the two years (2022 and 2021). The above breakdown can also be graphically shown below:

Figure 6: Graphical presentation of Capital Expenditure Performance by the Nature





8.0 ASSETS

Total Assets (Investment and Other Liquid Assets) of the State as of 31st December 2022 stood at ₦32.581 billion as against ₦21.688 billion in the corresponding previous period (2021). The breakdown can be seen in Table 8 below:

Table 8: Cash Assets 2022 and 2021

S/No	Description	2022 Actual (₦) Billion	2021 Actual (₦) Billion
1	Total Liquid Assets	30.030	18.00
2	Other Non- Liquid assets (Including Investments)	2.550	1.72
	Total As sets	32.581	21.688

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

	2022 Actual (₦) Billion	2021 Actual (₦) Billion
Cash & Bank Balance B/Forward	19.975	18.001
Add: Cash Inflows		
-Statutory Allocation	91.566	74.416
-IGR	20.047	24.729
-Loans	20.035	7.332
-Other Capital Receipts	38.124	38.27
Total Funds available	189.747	162.739
Less: Cash Outflow:		
-Recurrent Expenditure	(83.807)	(86.751)
-Capital Expenditure	(75.464)	(56.613)
	30.476	19.375
Net movement in Other Cash Equivalents.	(446)	600
Cash & Bank Balance C /Forward	30.030	19.975



9.0 Future Prospects

The performance of the State in year 2022 shows consistent performance especially in IGR notwithstanding the general economic downturn as a result of the Russia/Ukraine war and improvement in the management of the finances of the state government. There was a consistency in revenue generated during the year compared to the previous year courtesy of effective revenue tracking as well as tracking donor assistance.

Efforts are being made to fully automate the budget preparation, budget execution, accounting and reporting processes and procedures in the state to enhance quality and timely reporting of Government activities. With effect from 2023 fiscal year, these efforts would facilitate the preparation and presentation of Financial Reports on quarterly basis while efforts are in top gear to migrate to Accrual Basis Accounting in line with the commitment of the state government in keeping phase with national development agenda.

The Treasury, in view of its pivotal role in the administration of receipts and payments, would sustain the collaborative efforts in the deployment of the CABSOL AFMS Software for budget preparation, budget execution, accounting and reporting to enhance accountability and ultimately transparency. Informed by the attention the State receives from the Federal Government, development partners, Non-Governmental Organizations, Faith Based Organizations because of the security challenges faced by the state, accountability, transparency, and openness in its public financial management is of paramount concern to His Excellency, the Executive Governor. Thus, the government commitment in PFM reform initiatives has ushered in automation of the Borno State PFM processes and procedures encapsulated in Borno State Integrated Financial and Management Information System (BOSIFMIS) in tandem with the greater Borno State 25year Development Plan also in tune with the national development agenda.

Similarly, the Treasury would collaborate with Budget Office for budget submissions by MDA to reflect HE's quest for greater Borno is realized as fashioned out in the Medium-Term Expenditure Framework, MDA performances are measured quarterly to keep faith with budget guidelines and MDA monitored for revenue inflow. Furthermore, revenue generating agencies would be encouraged to beef up the state IGR to an enviable level to meet development challenges. Finally, the Treasury would collaborate with relevant stakeholders to ensure that the socio-economic objectives of the State Government are achieved.



10.0 Appreciation

I sincerely thank the Almighty Allah for the favourable atmosphere created to discharge our duty during the year under review. My appreciation and gratitude also go to the Executive Governor of the State, His Excellency, **Professor Babagana Umara Zulum CON, FNSE**, mni and the Acting Commissioner of Finance, Budget, and Economic Planning for the needed support in carrying out the assignment entrusted upon us. The valued support and attention to the Treasury has spurred the management and staff to be reliable spearheads of the PFM reform agenda of the State .

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

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

11. Conclusion

As we look forward to commencing work on the next annual report and accounts in line with democratic tenets, I wish to assure His Excellency that the Treasury is ever committed to keep pace with his vision and passion to serve the good people of Borno state.

Thank you.

BABA BURA USMAN FCNA, FCCSA, ACTI

Accountant-General

Borno State

27th June 2023



Cutting of tape and official commissioning of one of numerous projects executed by Borno State Government





STATEMENT No. 1

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL BUDGET 2022 ₦	DETAILS	NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
	CASH FLOW FROM OPERATING ACTIVITIES			
	RECEIPTS:			
68,573,224,000	Statutory Allocation; FAAC	1	63,858,210,247	51,869,534,426
25,716,973,000	Value Added Tax Allocation	1	27,708,317,941	22,546,227,288
94,290,197,000	Sub-total - Statutory Allocation		91,566,528,188	74,415,761,714
9,037,783,000	Direct Taxes	2	15,154,948,615	15,527,775,147
1,887,711,000	Licences	2	133,973,915	114,502,209
4,892,503,000	Fees:	2	2,525,924,501	2,584,448,557
119,500,000	Fines:	2	173,088,180	9,146,246
1,978,759,000	Sales:	2	138,880,828	1,037,086,313
1,564,444,000	Earnings:	2	668,501,618	739,894,408
287,956,000	Sales/Rent on Government Land /Buildings:	2		180,000
925,376,000	Rent/Hire of Land and others	2	149,890,371	407,709,546
61,048,000	Investment Income	2	1,000,100,454	200,000,000
10,000,000	Interest Earned	2	-	6,000,000
	Re-imbusement/Reversals	2	101,992,597	1,258,241,785
246,600,000	Aid and Grants- Current	3		2,843,629,633
21,011,680,000	Sub-total - Independent Revenue		20,047,301,079	24,728,613,845
	Other Source of Capital Receipts		-	-
115,301,877,000	Total Receipts		111,613,829,267	99,144,375,558
	Payments:			
(31,642,631,000)	Personnel Cost	4	(20,097,758,455)	(20,849,262,129)
-	COVID 19 Expenditure- Salaries and Wages	4B		-
(14,090,383,000)	Pension and Gratuity (Funded Benefits)	5	(13,237,490,568)	(11,530,795,643)
(53,004,374,000)	Overhead Charges:	6	(20,802,425,547)	(21,828,446,911)
	Consolidated Revenue Fund Charges	7		-
(1,463,128,000)	Grant/Subvention to Parastatals:	8	(15,595,841,961)	(15,347,590,097)



ACTUAL BUDGET 2022	DETAILS	NOTES	ACTUAL 2022 ₦	ACTUAL 2021 ₦
(8,707,568,000)	Debt Charges	9	(1,689,043,177)	(6,763,436,766)
(108,908,084,000)	Total Payments		(71,422,559,708)	(76,319,531,546)
	Net cashflow from Operating activities		40,191,269,558	22,824,844,012
	CASHFLOWS FROM INVESTMENT ACTIVITIES:			
	By Sector			
(11,903,301,000)	Capital Expenditure: Administrative Sector	15	(1,811,782,041)	(1,039,169,310)
(95,752,705,000)	Capital Expenditure: Economic Sector	15	(35,922,118,603)	(15,821,127,691)
(571,400,000)	Capital Expenditure: Law and Justice	15	-	(216,011,794)
(52,561,370,000)	Capital Expenditure: Social Sector	15	(37,730,053,019)	(16,491,837,372)
-	COVID 19 Expenditure	15a	-	(23,044,424,406)
(160,788,776,000)	Net cashflow from Investment activities		(75,463,953,663)	(56,612,570,572)
	CASHFLOWS FROM FINANCING ACTIVITIES:			
	DOMESTIC GRANT-	3	127,656,062	1,153,329,643.48
41,787,530,000	External Grants-Others	12A	26,744,408,984	31,479,845,823
	External Grants	12B	-	-
57,555,261,000	Proceeds from Internal Loans	13	20,035,902,286	7,332,180,457
55,298,792,000	Other Capital Receipts	14	11,252,050,459	6,781,670,355
-	Repayments	10	(12,385,793,562)	(10,432,330,846)
	Net Cashflows From Financing Activities:		45,774,224,228	35,161,365,790
	Movement in Other Cash Equivalent Accounts			
	Net (Increase)/Decrease in Investments		-	-
	Net (Increase)/Decrease in Staff Loans and Advances		-	8,000,000
	Net (Increase)/Decrease in Receivables -recoveries		(838,717,759)	
	Net (Increase)/Decrease in Housing fund		392,456,370	
	Net (Increase)/Decrease in Loan to Other Govt. Entities		-	592,363,282
	Total Cashflow From Other Cash Equivalent Accounts		(446,261,389)	600,363,282
	Net Cash For The Year		10,055,278,735	1,974,002,513
	Cash & its Equivalent as at 01/01		19,975,326,966	18,001,324,453
	Cash & its Equivalent as at 31/12		30,030,605,702	19,975,326,966


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

The Accompanying Notes Form Part of these statements

**STATEMENT No. 2**
STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2022

Details	Notes	ACTUAL 2022 ₦	ACTUAL 2021 ₦
ASSETS			
Liquid Assets:			
Cash Held by OAG:	16		
Cash Balances with Sub-Treasuries	16	1,544,340,468	4,039,347,690
Cash Held by MDAs- Overhead	16	199,960,702	285,055,354
Cash Held by MDAs- Capital	16	403,082,356	258,806,331
Cash Held by MDAs- Salaries	16	1,795,112	1,881,486
Cash Held - Other MDAs	16	27,881,427,064	15,390,236,105
TOTAL LIQUID ASSETS		30,030,605,702	19,975,326,966
Investments and Other Cash Assets:-			
State Government Investments	17	393,594,670	393,594,670
Imprests:-			-
Advances:-	18	102,380,185	102,380,185
Recoveries	19	838,717,757	
Loan to Other Government Entities	20	1,216,250,297	1,216,250,297
Sub-Total -Investments and Other Cash Assets		2,550,942,909	1,712,225,152
TOTAL INVESTMENT AND OTHER CASH ASSETS		32,581,548,611	21,687,552,118
LIABILITIES:-			
PUBLIC FUNDS			
Consolidated Revenue Fund:		(2,728,399,418)	3,338,468,524
Capital Development Fund:		34,159,277,860	17,590,869,794
Loan Revolving Fund	21	162,257,636	162,257,636
Housing Fund	22	988,412,533	595,956,162
TOTAL PUBLIC FUNDS		32,581,548,611	21,687,552,118
OTHER LIABILITIES			
Deposits:-		0	0
TOTAL LIABILITIES		32,581,548,611	21,687,552,118



**STATEMENT No. 3**
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL PREVIOUS YR. 2021 ₦	NOTES	ACTUAL 2022 ₦	FINAL BUDGET 2022 ₦	INITIAL/ORIG. BUDGET 2022 ₦	SUPPLEMENTARY BUDGET 2022 ₦	VARIANCE %
14,945,955,358	Opening Balance:- (A)	3,338,468,524		-		
	ADD REVENUE:					
51,869,534,426	Statutory Allocation; FAAC	63,858,210,247	68,573,224,000	68,573,224,000	-	93
22,546,227,288	Value Added Tax Allocation	27,708,317,941	25,716,973,000	25,716,973,000	-	108
74,415,761,714	Sub-total - Statutory Allocation (B)	91,566,528,188	94,290,197,000	94,290,197,000	-	97
15,527,775,147	Direct Taxes	15,154,948,615	9,037,783,000	9,035,783,000	2,000,000	168
114,502,209	Licences	133,973,915	1,887,711,000	1,887,711,000	-	7
	- Mining Rents	-	-	-	-	
	- Royalties	-	-	-	-	
2,584,448,557	Fees:	2,525,924,501	4,892,503,000	4,892,503,000	-	52
9,146,246	Fines:	173,088,180	119,500,000	119,500,000	-	145
1,037,086,313	Sales:	138,880,828	1,978,759,000	1,978,759,000	-	7
739,894,408	Earnings:	668,501,618	1,564,444,000	1,564,444,000	-	43
180,000	Sales/Rent on Government Buildings:	-	287,956,000	287,956,000	-	-
407,709,546	Sales/Rent on Lands and Others:	149,890,371	925,376,000	925,376,000	-	16
	- Repayment- General:	-	-	-	-	
200,000,000	Investment Income	1,000,100,454	61,048,000	61,048,000	-	-
6,000,000	Interest Earned	-	10,000,000	10,000,000	-	-
1,258,241,785	Re-imburement/Reversals	101,992,597	-	-	-	-
2,843,629,633	Domestic Aid & Grant	127,656,062	246,600,000	-	246,600,000	52
	- Revenue Board & Parastatals	-	-	-	-	#DIV/0!
24,728,613,845	Sub-total - Independent Revenue (C)	20,174,957,141	21,011,680,000	20,763,080,000	248,600,000	96



Other Sources						
	- Receipts from other Government	-	-	-	-	-
	- Deposit Receipts	-	-	-	-	-
	- Sub-Total Other Sources (D)	-	-	-	-	-
99,144,375,558	TOTAL REVENUE: (E) =(B)+(C)+(D)	111,741,485,329	115,301,877,000	115,053,277,000	248,600,000	97
114,090,330,916	TOTAL AVAILABLE FUNDS (F)=	115,079,953,853	115,301,877,000	115,053,277,000	248,600,000	100
LESS EXPENDITURE						
20,849,262,129	Personnel Cost	4A 20,097,758,455	31,642,631,000	31,255,266,000	387,365,000	64
	- COVID 19 Exp- Salary & Allowance	4B -	-	-	-	-
11,530,795,643	Pension and Gratuity	5 13,237,490,568	14,090,383,000	13,265,120,000	825,263,000	94
21,828,446,911	Overhead Charges	6 20,802,425,547	53,004,374,000	41,465,863,000	11,538,511,000	39
	- Consolidated Revenue Fund Charges	7 -	-	-	-	#DIV/0!
15,347,590,097	Grant/Subvention to Parastatals:	8 15,595,841,961	1,463,128,000	7,557,788,000	-	1,066
6,763,436,766	Debt Charges	9 1,689,043,177	8,707,568,000	6,507,568,000	2,200,000,000	19
76,319,531,546	Sub-Total Expenditure	71,422,559,708	108,908,084,000	100,051,605,000	14,951,139,000	66
Other Recurrent Payment/Expenditure						
10,432,330,846	Loan Repayments	10 12,385,793,562	-	-	-	#DIV/0!
86,751,862,392	TOTAL EXPENDITURE:	83,808,353,271	108,908,084,000	100,051,605,000	14,951,139,000	77
27,338,468,524	OPERATING BALANCE:	31,271,600,582	6,393,793,000	15,001,672,000	(14,702,539,000)	489
APPROPRIATIONS/TRANSFERS:						
(24,000,000,000)	Transfer to Capital Development	11 (28,000,000,000)	-	-	-	#DIV/0!
3,338,468,524	Closing Balance:	3,271,600,582	6,393,793,000	15,001,672,000	(14,702,539,000)	51

The Accompanying Notes form part of these statements



STATEMENT No. 4
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2022

ACTUAL PREVIOUS YR. 2021	Notes	TOTAL CAPITAL EXPENDITURE 2022	FINAL BUDGET 2022	INITIAL/ ORIG. BUDGET 2022	SUPPLEMENTARY BUDGET 2022	VARIANCE
₦		₦	₦	₦	₦	%
4,609,743,730	Opening Balance:(A)	17,590,869,794				
ADD REVENUE						
	Transfer From Consolidated					
24,000,000,000	Revenue Fund:	28,000,000,000	-	-	-	
31,479,845,823	External Grants	26,744,408,984	41,787,530,000	-	-	64
	- Covid -19 Grants	-	-	-	-	
	- External Loans States	-	-	-	-	
7,332,180,457	Internal Loans	20,035,902,286	57,555,261,000	-	-	35
6,781,670,355	Other Capital Receipts	11,252,050,459	55,298,792,000	-	-	
69,593,696,636	SUB-TOTAL	86,032,361,728	154,641,583,000	-	-	56
74,203,440,366	TOTAL REVENUE AVAILABLE:	103,623,231,522	154,641,583,000	-	-	67
LESS CAPITAL EXPENDITURE						
					(3,152,379,000)	#DIV/0!
1,039,169,310	Administrative Sector	1,811,782,041	11,903,301,000	11,956,516,000	6,917,729,000	15
15,821,127,691	Economic Sector	35,922,118,603	95,752,705,000	91,653,980,000	(737,200,000)	38
216,011,794	Law and Justice	-	571,400,000	1,246,180,000	2,471,154,000	-
16,491,837,372	Social Sector	37,730,053,019	52,561,370,000	64,527,579,000	(9,152,475,000)	72
23,044,424,406	COVID 19 Expenditure	-	-	-	-	-
56,612,570,572	TOTAL CAPITAL EXPENDITURE:	75,463,953,663	160,788,776,000	169,384,255,000	(3,653,171,000)	47
17,590,869,794	CLOSING BALANCE:	28,159,277,860	(6,147,193,000)	(169,384,255,000)	3,653,171,000	



NOTE 1A
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	DETAILS	Actual 2022 ₦	Total Budget 2022 ₦	Original/Initial Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
1	A Share of Statutory Allocation from FAAC						
	Net Share of Statutory Allocations	38,549,935,163	-	-	-		39,033,055,222
	Add: Deductions at Source	8,615,839,208	-	-	-		4,961,625,130
	Gross Receipt Of Statutory Allocation (A1)	47,165,774,371	56,215,985,000	56,215,985,000	-	84	43,994,680,351
	Share of Statutory Allocation -others (A2)	16,692,435,876	12,357,239,000	12,357,239,000	-	135	7,874,854,074
	Total FAAC Allocation to State	63,858,210,247	68,573,224,000	68,573,224,000	-	93	51,869,534,426
	B. Value Added Tax						
	Share of Value Added Tax (VAT)	27,708,317,941	25,716,973,000	25,716,973,000	-	108	22,546,227,288
	TOTAL	91,566,528,188	94,290,197,000	94,290,197,000	-	97	74,415,761,714
A1	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
	MONTH	A GROSS RECEIPT ₦	B DED. AT SOURCE ₦			NET RECEIPTS ₦	2021 ₦
	JANUARY	4,136,071,709	736,392,746			3,399,678,963	3,148,386,045
	FEBRUARY	2,039,904,496	679,909,198			1,359,995,298	3,407,562,360
	MARCH	2,746,154,942	683,500,362			2,062,654,581	2,974,324,181
	APRIL	4,095,515,625	719,860,380			3,375,655,245	3,080,477,115
	MAY	3,613,046,678	706,859,720			2,906,186,958	3,447,930,161
	JUNE	3,077,673,089	692,433,485			2,385,239,604	2,917,217,756
	JULY	4,865,639,531	740,612,222			4,125,027,309	4,680,129,579
	AUGUST	6,315,582,379	779,682,538			5,535,899,841	4,968,968,380
	SEPTEMBER	3,603,119,521	706,592,221			2,896,527,300	3,929,192,770
	OCTOBER	3,870,786,396	713,804,802			3,156,981,594	4,586,820,750
	NOVEMBER	3,432,966,305	702,007,255			2,730,959,051	3,000,469,477
	DECEMBER	5,369,313,700	754,184,280			4,615,129,420	3,853,201,779
	TOTAL	47,165,774,371	8,615,839,208			38,549,935,163	43,994,680,351



	Actual 2022 ₦	Total Budget 2022 ₦	Original/Initial Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
A2 OTHER ALLOCATION -MONTHLY BREAKDOWN MONTH	GROSS RECEIPT ₦	DED. AT SOURCE ₦			NET RECEIPTS ₦	2021 ₦
JANUARY	1,102,033	-			1,102,033	52,532,824
FEBRUARY	851,868,767	-			851,868,767	29,582,771
MARCH	1,060,755,836	-			1,060,755,836	64,072,315
APRIL	197,822,787	-			197,822,787	2,130,925,177
MAY	246,116,137	-			246,116,137	2,158,796,426
JUNE	1,157,993,536	-			1,157,993,536	769,425,313
JULY	8,054,666	-			8,054,666	35,509,521
AUGUST	1,433,169,962	-			1,433,169,962	357,826,544
SEPTEMBER	170,373,753	-			170,373,753	557,324,862
OCTOBER	7,159,238,265	-			7,159,238,265	35,740,628
NOVEMBER	866,022,894	-			866,022,894	1,426,216,965
DECEMBER	3,539,917,238	-			3,539,917,238	256,900,727
TOTAL	16,692,435,875	-			16,692,435,875	7,874,854,074
A3 FURTHER BREAK DOWN OF OTHER ALLOCATION	ACTUAL 2022 ₦	BUDGET ₦			VARIANCE	2021 ₦
FAAC- Share of Augmentation	0	0				170,373,753
Inflows from CBN	0	0				884,285,065
FAAC- Excess Bank Charges	139,456,994	0				12,048,667
FAAC- Exchange Gain	177,186,213	0				349,146,155
FAAC- Share of Solid Minerals	0	0				62,031,978
Ecological Funds	1,377,400,092	0				113,368,179
Additional Fund from NNPC	0	0				-
Forex Equalization	0	0				1,774,310
Excess Crude Revenue	3,527,964,240	-				-
FGN Intervention	0	0				-
Non Oil Revenue	11,470,428,335	0				259,968,318
Unspecified	0	0				3,721,811,976
Share of N50,N100 etc to States	0	0				2,300,045,671
	16,692,435,875	12,357,239,000				7,874,854,074

**NOTE 1B****NOTES TO THE FINANCIAL STATEMENTS** FOR THE YEAR ENDED 31ST DECEMBER, 2022**NOTE
1B****DETAILS****VALUE ADDED TAX (VAT)****MONTH****ACTUAL AMOUNT****₦****BUDGET 2022****₦****VARIANCE****%****2021****₦**

JANUARY	2,246,702,400	2,143,081,083	105	1,969,559,134
FEBRUARY	2,132,514,888	2,143,081,083	100	1,695,970,166
MARCH	1,949,218,827	2,143,081,083	91	1,700,689,858
APRIL	2,470,443,080	2,143,081,083	115	1,958,535,781
MAY	1,967,949,587	2,143,081,083	92	1,933,245,376
JUNE	2,349,433,652	2,143,081,083	110	2,039,868,302
JULY	2,349,818,556	2,143,081,083	110	1,737,834,505
AUGUST	2,103,093,592	2,143,081,083	98	1,648,280,492
SEPTEMBER	2,573,355,716	2,143,081,083	120	2,005,441,005
OCTOBER	2,253,695,860	2,143,081,083	105	1,870,095,292
NOVEMBER	2,526,273,253	2,143,081,083	118	1,856,618,956
DECEMBER	2,785,818,531	2,143,081,083	130	2,130,088,421
TOTAL	27,708,317,941	25,716,973,000	108	22,546,227,288

**NOTE 2****NOTES TO THE FINANCIAL STATEMENTS** FOR THE YEAR ENDED 31ST DECEMBER, 2022**DETAILS
INTERNALLY
GENERATED REVENUE**

	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
TAXES							
PERSONAL TAXES (A)		13,608,641,928	8,820,000,000	8,820,000,000	-	154	13,258,849,934
WITHHOLDING TAX		1,337,366,014	-	-	-	-	1,660,995,262
CAPITAL GAIN TAX		-	215,783,000	215,783,000			
STAMP DUTIES		208,940,673	2,000,000		2,000,000	10,447	607,929,952
		15,154,948,615	9,037,783,000	9,035,783,000	2,000,000	168	15,527,775,147
		Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
MONTH							
JAN		1,309,965,789	753,148,583	753148583	-	174	2,307,473,739
FEB		790,252,168	753,148,583	753148583	-	105	415,139,261
MAR		940,941,030	753,148,583	753148583	-	125	467,649,217
APR		637,282,622	753,148,583	753148583	-	85	502,764,924
MAY		535,658,178	753,148,583	753148583	-	71	2,639,568,080
JUN		571,327,718	753,148,583	753148583	-	76	619,685,288
JUL		582,438,956	753,148,583	753148583	-	77	829,787,293
AUG		719,396,550	753,148,583	753148583	-	96	2,267,448,330
SEP		918,305,301	753,148,583	753148583	-	122	857,502,272
OCT		2,631,477,493	753,148,583	753148583	-	349	648,208,105
NOV		1,064,407,056	753,148,583	753148583	-	141	682,267,365
DEC		2,907,189,069	753,148,583	753148583	-	386	1,021,356,060
TOTAL		13,608,641,928	9,037,783,000	9,037,783,000	-	151	13,258,849,934



ECONOMIC CODE	WITHHOLDING TAX	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	MONTH	₦	₦	₦	₦	%	₦
	Jan	153,834,437	-	-	-		87,215,109
	February	77,351,830	-	-	-		127,011,123
	March	88,687,196	-	-	-		174,610,512
	April	101,869,995	-	-	-		218,920,510
	May	156,063,403	-	-	-		55,533,982
	June	132,708,684	-	-	-		78,172,730
	July	108,289,110	-	-	-		104,182,478
	August	91,214,419	-	-	-		116,833,709
	September	102,279,603	-	-	-		408,850,025
	October	101,423,694	-	-	-		89,991,348
	November	109,383,012	-	-	-		92,160,337
	December	114,260,632	-	-	-		107,513,399
	TOTAL	1,337,366,014	0	0			1,660,995,262
	STAMP DUTY						
	Month	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
	TOTAL	208,940,673	2,000,000	2,000,000		10,447	607,929,952
	LICENCES						
	DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
12020101	MOTOR VEHICLE LICENCE	51,643,225	800,072,000	800,072,000.00	-	6	49,931,875
12020102	DRIVING LICENCE/LEARNERS' PERMIT	50,168,100	39,365,000	39,365,000.00	-	127	34,178,550
12020103	CERTIFICATE OF ROAD WORTHINESS	22,215,350	180,345,000	180,345,000.00	-	12	24,741,250



ECONOMIC CODE	DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
12020104	CERTIFICATE OF MEDICAL FITNESS FOR FOOD HANDLERS	-	2,000,000	2,000,000.00	-	-	-
12020105	RADIO/TELEVISION LICENSE-MAST	-	-	-	-	-	-
12020108	HIDES AND SKIN LICENCES	-	8,500,000	8,500,000.00	-	-	-
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	-	60,566,000	60,566,000.00	-	-	-
12020110	FISH SALES LICENSE	-	-	-	-	-	-
12020115	DANE GUN LICENSES	5,268,595	1,500,000	1,500,000.00	-	351	-
12020116	CATTLE TRADING LICENCES	-	50,000,000	50,000,000.00	-	-	3,373,000
12020118	FISHING PERMITS	-	-	-	-	-	-
12020120	PRODUCE BUYING LICENCES	4,678,645	-	-	-	-	2,197,534
12020121	ICE COMPLEX OPERATION	-	-	-	-	-	-
12020122	TROPHY DEALER LICENCES	-	13,000	13,000.00	-	-	80,000
12020123	PATENT MEDICINE VENDOR LICENCES	-	20,000,000	20,000,000.00	-	-	-
12020124	TRACTOR HIRING SERVICES - EARNINGS	-	500,000,000	500,000,000.00	-	-	-
12020126	MEDICAL PRACTITIONER/CLINIC REGISTRATION	-	5,250,000	5,250,000.00	-	-	-
12020128	CINEMA LICENCES	-	-	-	-	-	-
12020132	REGISTRATION OF SEWAGE/REFUSE DISPOSAL OPERATORS	-	20,000,000	20,000,000.00	-	-	-
12020111	Auctioneers Licences	-	100,000	100,000.00	-	-	-
12020133	Fish Sales License	-	200,000,000	200,000,000.00	-	-	-
		133,973,915	1,887,711,000	1,887,711,000	-	497	114,502,209
BREAKDOWN OF LICENCES BY MDAs							
	DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	-	100,000.00	100,000.00	-	-	-
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	-	-	-	-	-
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	4,678,645	-	-	-	-	2,277,534
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	5,268,595	260,000,000.00	260,000,000.00	-	-	3,373,000
22000800100	BORNO STATE INTERNAL REVEUNE SERVICE	124,026,675	1,080,348,000	1,080,348,000	-	-	108,851,675
22900100100	MINISTRY OF TRANSPORT	-	-	-	-	-	-
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	500,000,000.00	500,000,000.00	-	-	-



BREAKDOWN OF LICENCES BY MDAs
DESCRIPTION

52100100100	MINISTRY OF HEALTH	-
53500100100	MINISTRY OF ENVIRONMENT	-
53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	-
LICENCES - GENERAL Total		133,973,915

Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
₦	₦	₦	₦	%	₦
-	27,250,000.00	27,250,000.00	-	-	-
-	13,000.00	13,000.00	-	-	-
-	20,000,000.00	20,000,000.00	-	-	-
133,973,915	1,887,711,000	1,887,711,000			114,502,209

ECONOMIC CODE
FEES - GENERAL
DESCRIPTION

12020124	Tractor Hiring Services	-
12020126	Medical Practitioner/Clinic Registration	-
12020401	Taxi Registration	77,121,000
12020402	ROAD TRAFFIC REGULATION FEES	543,406,987
12020403	MOTOR VEHICLE REGISTRATION FEES	74,412,000
12020404	REGISTRATION OF CONTRACTORS	5,054,624
12020405	TENDER FEES - GENERAL	11,225,500
12020406	REGISTRATION OF DOCUMENT FEES - GENERAL	548,394,972
12020407	APPLICATION & PROCESSING FEES - RIGHT OF OCCUPANCY	22,660,248
12020408	SITE PLAN PROCESSING FEES	1,510,741
12020409	SURVEY CHARGES FEES	67,848,476
12020410	SITE AND SERVICES SCHEME FEES	230,000,000
12020411	WATER RATES	62,149,309
12020412	CHANGE OF PURPOSE FEES SURRENDER AND SUBDIVISION	2,120,000
12020413	FEES	29,764,638
12020415	RE-GRANT FEES	2,511,000
12020417	RECOVERY OF COMPENSATION	22,805,384
12020418	VALUATION FEES	-

Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
₦	₦	₦	₦	%	₦
-	-	-	-	-	-
-	-	-	-	-	-
-	77,121,000	77,121,000	-	-	-
543,406,987	70,700,000	70,700,000	-	-	441,427,276
74,412,000	530,000,000	530,000,000	-	-	98,881,775
5,054,624	61,179,000	61,179,000	-	-	33,290,241
11,225,500	38,178,000	38,178,000	-	-	1,001,286
548,394,972	528,500,000	528,500,000	-	-	782,083,583
22,660,248	23,000,000	23,000,000	-	-	14,230,000
1,510,741	5,000,000	5,000,000	-	-	1,420,000
67,848,476	35,000,000	35,000,000	-	-	33,903,433
-	230,000,000	230,000,000	-	-	-
62,149,309	120,000,000	120,000,000	-	-	27,813,917
2,120,000	12,250,000	12,250,000	-	-	3,280,000
29,764,638	75,000,000	75,000,000	-	-	75,494,906
2,511,000	20,000,000	20,000,000	-	-	1,830,000
22,805,384	18,000,000	18,000,000	-	-	9,722,671
-	-	-	-	-	-



ECONOMIC CODE	FEES - GENERAL DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
12020421	AGENCY FEES		1,000,000	1,000,000	-		-
12020422	ROAD CUTTING CHARGES	-	10,000,000	10,000,000	-		-
12020423	WEIGHT AND MEASURE FEE (BRIDGE)	-	270,500,000	270,500,000	-		-
12020424	PRODUCE BUYING LICENCE	-			-		-
12020425	PRODUCE INSPECTION FEES	-			-		-
12020426	HIDES AND SKIN INSPECTION FEES	-	3,000,000	3,000,000	-		-
12020427	MEAT INSPECTION FEES	-			-		-
12020428	POULTRY FARMERS REGISTRATION	2,000	3,000,000	3,000,000	-		-
12020429	REGISTRATION OF PRIVATE VETERINARY CLINICS		400,000	400,000	-		-
12020430	GRAZING FEES	-			-		-
12020431	SCHOOL FEES - POST PRIMARY INSTITUTIONS	523,535,597	635,367,000	635,367,000	-		609,466,253
12020432	RENEWAL OF PRIVATE SCHOOLS	-	5,000,000	5,000,000	-		8,155,000
12020434	REGISTRATION FEES FOR SOCIAL CLUBS & ASSOCIATIONS	361,000	1,000,000	1,000,000	-		844,500
12020435	REGISTRATION FEES FOR COOPERATIVE SOCIETIES		540,000	540,000	-		-
12020436	AUDIT AND SUPERVISION FEES				-		-
12020437	REGISTRATION OF BUSINESS PREMISES		15,056,000	15,056,000	-		-
12020438	VETTING FEES		275,000,000	275,000,000	-		24,590
12020439	HIGH COURT FEES		25000000	25000000	-		-
12020447	ENVIRONMENTAL IMPACT ASSESSMENT FEES	279,006,157			-		234,766,480
12020449	BILL BOARD ERECTION FEES	13,051,500	20,000,000	20,000,000	-		5,937,500
12020450	PARKS AND GARDEN FEES	7,664,388	9,724,000	9,724,000	-		3,718,680
12020451	MEDICAL CONSULTANCY FEES				-		-
12020452	LABORATORY FEES				-		-
12020454	BIRTH AND DEATH REGISTRATION FEES				-		-
12020455	CHANGE OF OWNERSHIP FEES		800000	800000	-		-
12020456	APPLICATION FEES	223,334,863	60,587,000	60,587,000	-		112,925,974
12020457	PARKING FEES		25,000,000	25,000,000	-		-
12020458	ERECTION OF GSM MASTS	79,192,538			-		83,565,394
12020459	CABLE LAYING PERMIT				-		-
12020463	EDUCATION LEVY		429,857,000	429,857,000	-		-
12020465	REGISTRATION OF PRIVATE NURSERIES	5,912,580	144,000	144,000	-		-



ECONOMIC CODE	FEES - GENERAL DESCRIPTION	Actual 2022 ₦	Total Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
12020467	Security Trust Fund Levy				-		-
12020468	REFUSE/SEWAGE DISPOSAL FEES		35,000,000	35,000,000	-		665,100
12020469	SANITATION LEVY/POLLUTION CONTROL FEES		22,000,000	22,000,000	-		-
12020470	PREMIUM FOR HEALTH SERVICES		1,062,000,000	1,062,000,000	-		-
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS (NGO)		-	-	-		-
12020440	High Court Probate		35,000,000	35,000,000	-		-
12020443	Sharia Court Fees		50,000	50,000	-		-
12020444	Registration/Renewal of Audit Firms		550,000	550,000	-		-
12020445	Fire Safety Charges		1,500,000	1,500,000	-		-
12020460	Fibre Optic Installation		100,000,000	100,000,000	-		-
12020441	Area Court Fees		1,500,000	1,500,000	-		-
		2,525,924,501	4,892,503,000	4,892,503,000	-	-	2,584,448,557
	BREAKDOWN OF FEES - GENERAL BY MDAs						
ECONOMIC CODE	DESCRIPTION	Actual 2022 ₦	Total Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
11101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	18,245,123.75	65,250,000	65,250,000	-		33,290,241
11110100100	SECURITY TRUST FUND				-		-
	MINISTRY OF HOME AFFAIRS	2,000	1,500,000	1,500,000	-		-
14000100100	OFFICE OF THE STATE AUDITOR GENERAL	-	300,000	300,000	-		-
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	250,000	250,000	-		-
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE	-	600,000	600,000	-		4,885,442
12500600100	STUDIES KONDUGA	4,001,164	3,874,000	3,874,000	-		-
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		6,400,000.00	6,400,000.00	-		-
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	22,062,975	16,100,000	16,100,000	-		19,501,506
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT				-		-
22000100100	MINISTRY OF FINANCE-HQTRS	60,000	62,457,000	62,457,000	-		1,756,214
22000800100	BORNO STATE INTERNAL REVEUNE SERVICE	359,188,107	637,821,000	637,821,000	-		338,464,933



ECONOMIC CODE	BREAKDOWN OF FEES - GENERAL BY MDAs DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	13,051,500	15,000,000	15,000,000	-		5,937,500
22900100100	MINISTRY OF TRANSPORT		270,000,000.00	270,000,000.00	-		-
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	547,694,271	40,600,000	40,600,000	-		436,610,597
23400100100	MINISTRY OF WORKS		12,500,000.00	12,500,000.00	-		1,001,286
25200100100	MINISTRY OF WATER RESOURCES	62,149,309	120,000,000	120,000,000	-		27,813,917
25301000100	BORNO STATE HOUSING CORPORATION		9,000,000.00	9,000,000.00	-		-
26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	79,192,538	140,000,000	140,000,000	-		83,565,394
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	685,533,225	655,000,000	655,000,000	-		920,030,608
32600100100	MINISTRY OF JUSTICE		275,000,000.00	275,000,000.00	-		24,590
	MOHAMMED GONI COLLEGE OF				-		31,413,185
32600600100	LEGAL & ISLAMIC STUDIES	22,246,992	45,690,000	45,690,000	-		
32600600200	HIGHER ISLAMIC SCHOOL	6,757,381	14,780,000	14,780,000	-		16,773,996
32605100100	HIGH COURT OF JUSTICE	-	60,000,000.00	60,000,000.00	-		
32605400100	AREA COURT	-	1,500,000.00	1,500,000.00	-		
32605300100	SHARIA COURT OF APPEAL		50,000	50,000	-		177,771
	MINISTRY OF POVERTY				-		844,500
	ALLEVIATION AND YOUTH				-		
51300100100	EMPOWERMENT	361,000	540,000	540,000	-		
51700100100	MINISTRY OF EDUCATION	11,527,000			-		6,535,000
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	5,912,580	8,800,000	8,800,000	-		3,250,000
51700800100	BORNO STATE LIBRARY BOARD		50,000	50,000	-		
51701000100	BORNO STATE AGENCY FOR MASS LITERACY		10,000,000	10,000,000	-		5,558,116
51701800100	RAMAT POLYTECHNIC MAIDUGURI	373,534,406	277,926,000	277,926,000	-		352,787,945
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		53,800,000	53,800,000	-		94,971,718
51701900200	COLLEGE OF EDUCATION WAKA - BIU UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION	105,514,604	62,770,000	62,770,000	-		112,925,974
51701900300	SCIENCE AND TECHNOLOGY BAMA	5,795,647	6,000,000	6,000,000	-		5,381,598
51702100100	BORNO STATE UNIVERSITY	138,474,191	460,000,000	460,000,000	-		76,562,748
51706600100	EDUCATION TRUST FUND	-	100,000,000.00	100,000,000.00	-		
52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	-	1,062,000,000.00	1,062,000,000.00	-		
52110200100	HOSPITALS MANAGEMENT BOARD	-	230,000,000.00	230,000,000.00	-		



BREAKDOWN OF FEES - GENERAL BY MDAs		Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
ECONOMIC CODE	DESCRIPTION	₦	₦	₦	₦	%	₦
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND				-		-
52110200100	HOSPITALS MANAGEMENT BOARD				-		-
52110600100	COLLEGE OF HEALTH TECHNOLOGY	31,448,287	56,300,000.00	56,300,000.00	-		-
53500100100	MINISTRY OF ENVIRONMENT	7,664,388	9,868,000.00	9,868,000.00	-		3,718,680
53901600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		57,000,000.00	57,000,000.00	-		665,100
53900100100	COLLEGE OF NURSING AND MIDWIFERY	25,507,814	17,577,000.00	17,577,000.00	-		-
53900100100	MINISTRY OF SPORTS DEVELOPMENT		1,000,000.00	1,000,000.00	-		-
	KANO MOTOR PARK AND MARKET		25,200,000.00	25,200,000.00	-		-
	MINISTRY OF HEALTH				-		-
	OFFICE OF ACCOUNTANT GENERAL				-		-
	OTHERS				-		-
	FEES - GENERAL Total	2,525,924,501	4,892,503,000	4,892,503,000	-	-	2,584,448,557
FINES		Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
ECONOMIC CODE	DESCRIPTION	₦	₦	₦	₦	%	₦
12020500	PENALTY OF TAX OFFENDERS					-	-
12020501	EDUCATION LEVY	161,098,901	75,500,000.00	75,500,000.00	-	213.4	9,146,246
12020502	HIGH COURT FINES	11,989,279	19,000,000.00	19,000,000.00	-	63.1	-
12020504	PENALTY FOR ENVIRONMENT VIOLATION						
12020504	Penalty for Environment Violation - General		25,000,000.00	25,000,000.00	-		
	TOTAL	173,088,180	119,500,000	119,500,000	-	276	9,146,246



**BREAKDOWN OF FINES -
GENERAL BY MDAs**

ECONOMIC CODE	DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
	ROAD TRAFFIC AND INSPECTION		75,000,000	75,000,000	-		
022905500100	MANAGEMENT AGENCY	161,098,901					
031805100100	HIGH COURT OF JUSTICE	11,788,905	19,000,000.00	19,000,000.00	-		
22000800100	BORNO STATE INTERNAL REVENUE SERVICE -	0	500,000.00	500,000.00	-		
53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	0	25,000,000.00	25,000,000.00	-		
031805300100	SHARIA COURT OF APPEAL	200,375	-	-	-		
		173,088,180	119,500,000	119,500,000	-	-	-
	SALES - GENERAL						
ECONOMIC CODE	DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
12020601	SALES OF CONDEMED STORES						-
12020602	OWNER OCCUPIER SCHEME (CIVIL SERVANTS)		500,000,000	500,000,000	-		880,000,000
12020603	SALES OF GOVT. BOARDED PLANTS & VEHICLES		200,000,000	200,000,000	-		-
12020604	SALES OF PRINTED BUDGET		400,000	400,000	-		-
12020606	SALES OF MAP				-		-
12020608	SALES OF BROKEN BEACONS	6,687,000	15,000,000	15,000,000	-		3,612,000
12020616	SALES OF URGENT NOW AND KIV SLIPS				-		-
12020616	SALE OF APPLICATION FORMS	42,343,128	194,473,000	194,473,000	-		153,474,313
12020617	SALES OF CARDS		6,066,000	6,066,000	-		-
12020619	SALES OF DIARY PRODUCTS		9,400,000	9,400,000	-		-
12020622	SALE OF COTTAGE INDUSTRY PRODUCTS		1,009,520,000	1,009,520,000	-		-



ECONOMIC CODE	SALES - GENERAL DESCRIPTION	Actual 2022 ₦	Total Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
12020625	SALES OF PRODUCTS OF COTTAGE INDUSTRIES		1,890,000	1,890,000	-		-
12020635	SALES OF PHOTOGRAPHS				-		-
12020636	SALES OF INFORMATION PUBLICATION		32,400,000	32,400,000	-		-
12020637	SALES OF SEEDLINGS AND CHARGE FOR FIREWOOD ON TRANSIT		4,910,000	4,910,000	-		-
12020639	SALES OF ADMISSION FORMS - SCHOOL OF NURSING	35,748,579	1,725,000	1,725,000	-		
12020640	SALES OF ADMISSION FORMS - SCHOOL OF HEALTH TECHNOLOGY	54,102,121			-		
12020642	SALES OF COOPERATIVE FLOUR MILLS PRODUCTS				-		-
12020611	Sales of In-Service and Bond Forms		675,000	675,000	-		
12020641	Sales of Admission Forms - School of Midwifrey		2,300,000	2,300,000	-		
		138,880,828	1,978,759,000	1,978,759,000	-	-	1,037,086,313
	BREAKDOWN OF SALES - GENERAL BY MDAs						
ECONOMIC CODE	DESCRIPTION	Actual 2022 ₦	Total Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	-					-
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	483,240					-
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION	-					526,777
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	-					-
22000100100	MINISTRY OF FINANCE-HQTRS						880,000,000
22000300100	BUDGET AND PLANNING						-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-					-
22206100100	BORNO SUPPLY COMPANY (BOSCO)						-
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	6,687,000					3,612,000
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	-					-
51701800100	RAMAT POLYTECHNIC MAIDUGURI						-
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	30,735,423					-
51701900200	COLLEGE OF EDUCATION WAKA - BIU	2,411,800					-



BREAKDOWN OF SALES - GENERAL BY MDAs		Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
ECONOMIC CODE	DESCRIPTION	₦	₦	₦	₦	%	₦
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	4,519,683					5,540,087
51705600100	BORNO STATE SCHOLARSHIPS BOARD	66,600					204,600
52110400100	COLLEGE OF NURSING AND MIDWIFERY	35,748,579					53,559,905
52110600100	COLLEGE OF HEALTH TECHNOLOGY	54,102,121					93,642,944
53500100100	MINISTRY OF ENVIRONMENT						-
22205400100	BORNO EXPRESS TRANSPORT CORPORATION						-
32600600100	HIGHER ISLAMIC SCHOOL	135,000					-
52110200100	HOSPITAL MANAGEMENT BOARD						-
52100100100	MINISTRY OF HEALTH						-
25200100100	MINISTRY OF WATER RESOURCES						-
51701000100	BORNO STATE AGENCY FOR MASS LITERACY	2,572,382					-
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	1,419,000					-
	SALES - GENERAL Total	138,880,828	-	-	-	-	1,037,086,313
EARNINGS -GENERAL		Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
ECONOMIC CODE	DESCRIPTION	₦	₦	₦	₦	%	₦
12020701	HIRE OF PLANTS AND EQUIPMENTS		167,050,000	167,050,000	-		-
12020702	EARNINGS FROM REPAIRS OF PRIVATE VEHICLES ETC		2,000,000	2,000,000	-		-
12020703	HIRING OF MARINI ASPHALT MIXING PLANT		5,000,000	5,000,000	-		-
12020704	HIRING OF QUARIES AND SELLING OF CHIPPINGS		50,000	50,000	-		-
12020708	EARNINGS FROM COOPERATIVE FLOUR MILLS		300,000	300,000	-		-
12020710	EARNINGS FROM MAIDUGURI AMUSEMENT PARK				-		-
	EARNINGS FROM LIAISON OFFICES' BOARDING &				-		-
12020711	LODGING		1,500,000	1,500,000	-		-
12020713	EARNINGS FROM THE USE OF GOVT. HALLS		114,246,000	114,246,000	-		-



ECONOMIC CODE	EARNINGS -GENERAL DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	486,725,945	1,201,308,000	1,201,308,000	-		453,201,633
12020718	TRACTOR HIRING SERVICE	6,406,554	30,000,000	30,000,000	-		8,220,000
12020721	DRUG REVOLVING FUND SCHEME	175,369,119			-		278,397,776
12020722	WORKSHOP EARNINGS		8,000,000	8,000,000	-		
12020723	PRINTING CHARGES		1,000,000	1,000,000	-		75,000
12020724	EARNINGS FROM CONSULTANCY SERVICES		33,990,000	33,990,000	-		-
	RENT FROM WORKSHOP				-		-
		668,501,618	1,564,444,000	1,564,444,000	-	-	739,894,408
	BREAKDOWN OF EARNINGS - GENERAL BY MDAs						
ECONOMIC CODE	DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE BORNO STATE						75,000
	AGRICULTURAL						8,220,000
21511100100	MACHNIZATION AUTHORITY	6,406,554					
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM						-
22205400100	MONDAY MARKET COMPANY LIMITED						-
22205400200	KANO MOTOR PARK AND MARKET	5,880,155					4,301,019
22900100100	MINISTRY OF TRANSPORT						-
22905300100	BORNO EXPRESS TRANSPORT CORPORATION	480,845,790					448,900,614
	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY						-
22905500100							-
23400100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH						-
51300100100	EMPOWERMENT						-
51700800100	BORNO STATE LIBRARY BOARD						-



ECONOMIC CODE	BREAKDOWN OF EARNINGS - GENERAL BY MDAs DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA						-
51701900300							
52100100100	MINISTRY OF HEALTH	3,165,600					1,248,506
52110200100	HOSPITALS MANAGEMENT BOARD	172,203,519					277,149,270
12300400100	BORNO RADO/TELEVISION CORPORATION						-
32600300100	HIGHER ISLAMIC SCHOOL						-
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT						-
51400100100							
	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES						-
32600600100							
	OTHERS						-
	EARNINGS -GENERAL Total	668,501,618	-	-	-	-	739,894,408
ECONOMIC CODE	HIRE/RENT OF GOVERNMENT PROPERTIES DESCRIPTION	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
12020803	RENT FROM GOVERNMENT ESTATES		74,101,000	74,101,000	-		180,000
12020802	LEASE RENTAL FROM BORNO GUEST HOUSE - KADUNA						-
	RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES		203,330,000	203,330,000	-		
12020804							
12020805	RENT FROM CONFERENCE CENTRES		7,625,000	7,625,000	-		-
12020801	Rent from Staff Quarters		2,900,000	2,900,000	-		-
	RENTFROM GOVERNMENT COMMERCIAL SHOPS/STORES						-
	RENT -STAFF QUARTERS						-
	RENT & PREMIUM ON THE ALLOCATION OF LAND						-
	TOTAL	-	287,956,000	287,956,000	-	-	180,000



**BREAKDOWN HIRE/RENT OF GOVERNMENT BY MDAs
DESCRIPTION**

**ECONOMIC
CODE**

22025400100
25300100100
22205299100
25300100100

BORNO STATE TRANSPORT CORPORATIOM
MINISTRY HOUSING AND ENERGY
BORNO STATE HOTELS
BORNO STATE HOUSING CORPORATION
OTHERS

Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
₦	₦	₦	₦	%	₦
					-
					-
					-
					180,000
					-
-	-	-		-	180,000

**RENT ON LAND & OTHERS - GENERAL
DESCRIPTION**

**ECONOMIC
CODE**

12020901
12020907

GROUND RENT
RENTS OF PLOTS & SITES SERVICES PROGRAMME

Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
₦	₦	₦	₦	%	₦
15,744,621	30,000,000	30,000,000	-		407,709,546
134,145,750	895,376,000	895,376,000	-		-
149,890,371	925,376,000	925,376,000	-	-	407,709,546

**INVESTMENT INCOME
DESCRIPTION**

**ECONOMIC
CODE**

12021101
12021103

Dividend Income
OTHER INVESTMENT INCOME

Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
₦	₦	₦	₦	%	₦
	16,011,000	16,011,000	-		
1,000,100,454	45,037,000	45,037,000	-		200,000,000
1,000,100,454	61,048,000	61,048,000	-	-	200,000,000



NOTE 3 - AIDS AND GRANTS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	DETAILS	Ref. Note	Actual 2022	Total Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
3	AIDS AND GRANTS							
3	AIDS AND GRANTS- RECURRENT							
	PRIMARY HEALTHCARE DEVELOPMENT AGENCY-ALIKO DANGOTE		127,656,062	246,600,000.00		246,600,000.00		1,153,329,643
	STATE MINISTRY OF EDUCATION					-		
	STATE UNIVERSAL BASIC EDUCATION BOARD					-		
	STATE RURAL WATER SUPPLY AND SANITATION AGENCY					-		416,327,785
	OTHERS					-		1,273,972,204
	TOTAL AIDS AND GRANT		127,656,062	246,600,000	-	246,600,000	-	2,843,629,633



NOTE 4 AND 5 - PERSONS COSTS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

DETAILS	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
PERSONNEL COST							
SALARY (A)		19,456,821,198	28,557,936,000	28,257,936,000	300,000,000	68	19,736,333,664
NON REGULAR ALLOWANCES		640,937,258	3,084,695,000	2,997,330,000	87,365,000	21	1,005,688,619
OVERTIME		-				-	107,239,845
TOTAL SALARIES		20,097,758,455	31,642,631,000	31,255,266,000	387,365,000	64	20,849,262,129
PENSION AND GRATUITY		13,237,490,568	14,090,383,000	13,265,120,000	825,263,000		
		33,335,249,023	45,733,014,000	44,520,386,000	1,212,628,000		
BREAKDOWN OF SALARIES							
NET SALARY PAYMENT		18,029,797,050				-	19,210,940,197
ADD DEDUCTIONS -UNION DUES		313,868,331				-	402,552,471
-PAYE		387,472,092				-	494,947,014
-OTHER DEDUCTIONS		1,366,620,982				-	740,822,447
TOTAL SALARIES		20,097,758,455	-	-	-	-	20,849,262,129
BREAKDOWN OF SALARIES BY MDAS		Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
SECTORS							
ADMINISTRATIVE SECTOR		2,603,063,594	4,305,148,000	6,639,148,000	(2,334,000,000)	60	2,508,886,190
ECONOMIC SECTOR		3,082,981,801	18,123,752,000	14,677,124,000	3,446,628,000	17	3,445,136,423
LAW AND JUSTICE SECTOR		1,526,817,807	2,338,962,000	2,338,962,000	-	65	1,536,135,854
SOCIAL SECTOR		12,884,895,253	20,965,152,000	20,865,152,000	100,000,000	61	13,359,103,661
TOTAL		20,097,758,455	45,733,014,000	44,520,386,000	1,212,628,000	44	20,849,262,129



ADMINISTRATIVE SECTOR	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	₦	₦	₦	₦	%	₦
GOVERNMENT HOUSE	155,731,036	182,835,000	182,835,000	-	85	170,826,470
OFFICE OF SECRETARY TO THE STATE GOVT.	1,086,912,367	1,018,500,000	1,018,500,000	-	107	1,110,901,898
SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	-	15,000,000	15,000,000	-	-	-
ABUJA LIAISON OFFICE	-	32,917,000	32,917,000	-	-	-
BORNO STATE PENSIONS DEPARTMENT	-	30,500,000	30,500,000	-	-	7,700,700
MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,422,775	6,140,000	6,140,000	-	23	1,132,775
STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	64,959,749	640,980,000	640,980,000	-	10	73,422,126
MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	231,119,362	277,997,000	277,997,000	-	83	223,946,747
BORNO RADIO TELEVISION CORPORATION (BRTV)	252,019,319	282,800,000	282,800,000	-	89	281,231,885
HEAD OF SERVICE	290,635,432	205,130,000	3,205,130,000	(3,000,000,000)	142	208,512,512
OFFICE OF THE STATE AUDITOR GENERAL	122,896,933	135,475,000	135,475,000	-	91	138,916,842
OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	85,409,242	100,000,000	100,000,000	-	85	-
CIVIL SERVICE COMMISSION	30,223,812	62,957,000	62,957,000	-	48	31,935,310
BORNO STATE INDEPENDENT ELECTORAL COMMISSION	3,030,111	15,315,000	15,315,000	-	20	6,818,957
ESTABLISHMENT DEPARTMENT	-	6,920,000	6,920,000	-	-	74,467,293
CABINET AND COUNCIL AFFAIRS	-	-	-	-	-	-
LIASON OFFICE, ABUJA/KADUNA	-	-	-	-	-	-
LOCAL GOVERNMENT SERVICE COMMISSION	85,306,411	83,859,000	83,859,000	-	102	-
BORNO STATE AUDIT SERVICE COMMISSION	-	2,423,000	2,423,000	-	-	-
LOCAL GOVERNMENT PENSION BOARD	15,811,806	16,448,000	67,008,000	(50,560,000)	96	14,402,255
PILGRIMS WELFARE BOARD	16,547,871	25,227,000	25,227,000	-	66	16,948,191
SECURITY TRUST FUND	6,050,000	47,796,000	47,796,000	-	13	7,250,000
STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	-	35,000,000	35,000,000	-	-	-
ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	139,677,368	178,500,000	178,500,000	-	-	53,370,252.3



COUNCIL FOR ARTS AND CULTURE		98,419,000	98,419,000	-		80,362,620.9
BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	45,450,000	45,450,000	-	-	-
STATE POVERTY ALLEVIATION PROGRAMME (YOUTH EMPLOYMENT AND SPECIAL SUPPORT OPERATIONS)	15,310,000					283,193.6
OTHERS		716,560,000		716,560,000		
BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION		42,000,000	42,000,000	-	-	6,456,161.0
TOTAL	2,603,063,594	4,305,148,000	6,639,148,000	(2,334,000,000)	60	2,368,413,963
ECONOMIC SECTOR	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	₦	₦	₦	₦	%	₦
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	464,805,695	502,800,000	302,800,000	200,000,000	92	581,937,536
BORNO STATE FERTILIZER BLENDING PLANT		100,000	100,000	-		
MOHAMET LAWAN COLLEGE OF AGRICULTURE	314,730,181	305,000,000	305,000,000	-	103	267,768,624
BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	65,069,324	140,000,000	140,000,000	-	46	74,935,134
MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	373,646,852	402,219,000	402,219,000	-	93	364,384,106
MINISTRY OF FINANCE-HQTRS	287,480,766	421,638,000	421,638,000	-	68	377,936,111
BUDGET AND PLANNING		321,000,000	321,000,000	-	-	-
MINISTRY OF TRADE, INVESTMENT AND KANO MOTOR PARK AND MARKET	55,100,368	100,000,000	100,000,000	-	55	78,998,197
BORNO STATE PLASTIC COMPANY (BOPLAS)		3,202,000	3,202,000	-		
BORNO WIRE AND NAIL COMPANY	5,738,875	110,000,000	110,000,000	-		
NEITAL NIGERIA LIMITED	23,570,450	10,700,000	10,700,000	-	54	5,738,875
BORNO SUPPLY COMPANY (BOSCO)	9,659,115	29,157,000	29,157,000	-	81	26,792,540
MIN. OF SCIENCE, TECHNOLOGY & RURAL ELECTRIFICATION BOARD	80,393,502	17,000,000	17,000,000	-	57	12,778,694
MINISTRY OF WORKS	265,331,547	82,000,000	82,000,000	-	98	5,840,022
BORNO ROAD MAINTENANCE AGENCY (BORMA)	79,617,286	446,900,000	446,900,000	-	59	384,786,238
MINISTRY OF WATER RESOURCES	479,918,594	118,354,000	118,354,000	-	67	48,581,986
		566,949,000	566,949,000	-	85	504,707,607



MINISTRY OF HOUSING AND ENERGY	14,229,501	46,310,000	36,310,000	10,000,000	31	11,304,711
MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	5,837,665	59,291,000	59,291,000	-	10	49,547,619
MINISTRY OF LANDS & SURVEY				-	-	
AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	146,696,085	222,178,000	222,178,000	-	66	172,204,185
MONDAY MARKET COMPANY LIMITED		83,135,000	83,135,000	-	-	25,009,227
OFFICE OF ACCOUNTANT GENERAL	315,245,895	13,311,263,000	10,152,000,000	3,159,263,000	3	
MAIDIGURI INTERNATIONAL HOTEL				-	-	
MAIDIGURI KANO MOTOR PARK AND MARKET				-	-	379,000
RURAL ELECTRIFICATION BOARD				-	-	96,383,968
SODA ASH COMPAY LIMITED		6174000	6,174,000	-	-	-
ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY		109465000	32,100,000	77,365,000	-	-
COUNCIL OF ARTS AND CULTURE				-	-	
BORNO EXPRESS TRANSPORT CORPORATION		123780000		123,780,000	-	34,853,866
BORNO STATE HOUSING CORPORATION		67852000		67,852,000	-	32,999,668
BORNO INVESTMENT COMPANY LIMITED		56253000		56,253,000	-	-
BORNO STATE AGRICULTURAL MERCHANIZATION AUTHORITY		80000000	80,000,000	-	-	47,617,137
STATE RURAL WATER SUPPLY AND SANITATION AGENCY				-	-	86,672,191
BIRS	67,882,934	211202000	211,202,000	-	32	71,557,679
BORNO STATE HOTELS LIMITED		36000000	36,000,000	-	-	-
RURAL WATER SUPPLY AND SANITATION AGENCY				-	-	1,730,000
BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		57100000	57,100,000	-	-	
MINISTRY OF TRANSPORT	28,027,166			-	-	78,681,500
OTHERS	-	63230000	311,115,000	-	-	
AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE		13500000	13,500,000	-	-	1,010,000
TOTAL	3,082,981,801	18,123,752,000	14,677,124,000	3,694,513,000	17	3,445,136,423



LAW AND JUSTICE	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	₦	₦	₦	₦	%	₦
STATE JUDICIAL SERVICE COMMISSION	895,242,977	63,348,000	63,348,000	-	1,413	15,120,824
MINISTRY OF JUSTICE	16,900,110	452,695,000	452,695,000	-	4	16,900,110
HIGH COURT OF JUSTICE		755,000,000	755,000,000	-	-	515,598,594
AREA COURTS		256,845,000	256,845,000	-	-	290,921,785
SHARIA COURT OF APPEAL	-	100,000,000	100,000,000	-	-	73,713,574
MOHAMMED GONI COLLEGE OF LEGAL & SCHOOL FOR HIGHER ISLAMIC STUDIES	614,674,720	568,345,000	568,345,000	-	108	484,328,645
COUNCIL ON PREROGATIVE OF MERCY		130,000,000	130,000,000	-	-	139,552,322
		12,729,000	12,729,000	-	-	-
TOTAL	1,526,817,807	2,338,962,000	2,338,962,000	-	65	1,536,135,854
SOCIAL SECTOR	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	₦	₦	₦	₦	%	₦
MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	143,814,779	90,000,000	90,000,000	-	160	97,579,496
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	97,890,622	88,500,000	88,500,000	-	111	83,854,150
MINISTRY OF EDUCATION	206,533,525	250,000,000	250,000,000	-	83	269,347,839
BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	65,866,689	100,000,000	100,000,000	-	66	68,173,527
BORNO STATE LIBRARY BOARD	55,727,662	71,028,000	71,028,000	-	78	70,301,346
BORNO STATE AGENCY FOR MASS LITERACY	187,554,639	247,675,000	247,675,000	-	76	228,769,486
CAREER GUIDANCE AND COUNCELLING COMMISSION		30,000,000	30,000,000	-	-	-
RAMAT POLYTECHNIC MAIDUGURI	1,254,701,773	1,821,783,000	1,821,783,000	-	69	1,189,824,560
SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	808,970,008	966,300,000	966,300,000	-	84	863,314,355
COLLEGE OF EDUCATION WAKA - BIU	447,093,592	519,873,000	519,873,000	-	86	475,676,097
UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA	488,615,976	567,535,000	567,535,000	-	86	664,137,918
MUSTAFA UMAR EL-KANEMI ARABIC COLLEGE MAIDUGURI				-	-	
BORNO STATE TEACHING SERVICE BOARD	2,956,992,680	4,500,000,000	4,500,000,000	-	66	3,045,514,619
BORNO STATE SCHOLARSHIPS BOARD	566,387	16,581,000	16,581,000	-	3	8,460,911



MINISTRY OF ENVIRONMENT	305,008,851	308,340,000	208,340,000	100,000,000	99	294,455,323
AFORESTATION PROJECT	-	5,780,000	5,780,000	-		
BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	294,614,501	794,000,000	794,000,000	-	37	301,344,662
BORNO STATE SPORTS COUNCIL	158,253,966	164,994,000	164,994,000	-	96	157,260,732
EL-KANEMI WARRIORS FOOTBALL CLUB	5,545,767	5,555,000	5,555,000	-	100	5,545,767
MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	36,557,607	70,500,000	70,500,000	-	52	48,075,975
MINISTRY OF RELIGIOUS AFFAIRS	24,958,424	86,443,000	86,443,000	-	29	61,668,274
BORNO STATE PILGRIMS WELFARE BOARD				-	-	-
ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA				-	-	-
MINISTRY OF SPORTS DEVELOPMENT		241,700,000	241,700,000	-	-	1,274,371
GOVERNMENT SECONDARY SCHOOL WAKA BIU				-	-	42,364,196
STATE STATE COUNCIL OF ULAMAS	36,264,000	50,000,000	50,000,000	-	73	-
ISLAMIC RELIGIOUS PREACHING BOARD		14,000,000	14,000,000	-	-	-
EDUCATION ENDOWMENT FUND		91,158,000	91,158,000	-	-	35,309,118
BORNO STATE UNIVERSITY (BOSU)	759,654,681	900,000,000	900,000,000	-	84	-
NOMADIC EDUCATION		13,850,000	13,850,000	-	-	-
ISLAMIC RESEARCH CENTRE		21,275,000	21,275,000	-	-	53,694,860
PRIMARY HEALTHCARE DEVELOPMENT AGENCY		500,000,000	500,000,000	-	-	237,625,578
COLLEGE OF NURSING AND MIDWIFERY		20,000,000	20,000,000	-	-	-
COLLEGE OF HEALTH TECHNOLOGY		30,000,000	30,000,000	-	-	688,000
CONSOLIDATION	6,961,000		-	-		
BORNO STATE TEACHING HOSPITAL		100,000,000	100,000,000	-		
OTHERS		750,000,000	-	750,000,000	-	129,782,180
BOCHMA		-	-	-	-	9,257,000
CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		123,457,000	873,457,000	(750,000,000)		170,000
TOTAL	12,884,895,253	20,965,152,000	20,865,152,000	100,000,000	61	13,359,105,682
	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
PENSION AND GRATUITY	₦	₦	₦	₦	%	₦
GRATUITY	2,419,162,231	3,728,000,000	6,728,000,000	(3,000,000,000)	65	8,234,361,011
PENSION	10,818,328,337	10,362,383,000	6,537,120,000	3,825,263,000	104	3,296,434,632
TOTAL	13,237,490,568	14,090,383,000	13,265,120,000	825,263,000	94	11,530,795,643



NOTE 6 - OVERHEAD COSTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
6				₦	₦	₦	₦	%	₦
		OVERHEAD							
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6	376,803,288	1,379,060,900	1,173,860,900	205,200,000	27	657,877,172
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6	463,883,378	1,140,624,900	840,724,900	299,900,000	41	530,278,403
	22020103	INTERNATIONAL TRAVEL & TRANSPORT:	6	184,141,462	1,010,353,000	721,853,000	288,500,000	18	243,530,309
	22020104	INTERNATIONAL TRAVEL & TRANSPORT:	6	555,983,809	718,470,000	724,970,000	(6,500,000)	77	461,047,466
	22020201	ELECTRICITY CHARGES	6	46,646,877	597,456,000	558,505,000	38,951,000	8	135,016,546
	22020202	TELEPHONE CHARGES	6	1,087,404	23,397,000	23,397,000	-	5	18,342,568
	22020203	INTERNET ACCESS CHARGES	6	17,306,263	222,025,000	210,325,000	11,700,000	8	108,519,619
	22020204	SATELLITE BROADCASTING ACCESS	6	9,987,040	194,418,000	194,418,000	-	5	48,120,280
	22020205	WATER RATES	6	769,250	120,000,000	11,487,000	108,513,000	1	2,154,348
	22020206	SEWERAGE CHARGES	6	300,000	7,962,000	7,962,000	-	4	871,200
	22020207	LEASED COMMUNICATION LINES(S)					-	-	
	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	6	4,824,350	153,798,900	53,798,900	100,000,000	3	6,719,500
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6	328,589,252	1,308,273,900	1,034,756,900	273,517,000	25	602,272,516
	22020302	BOOKS	6	118,769,850	498,515,000	398,515,000	100,000,000	24	231,371,134
	22020303	NEWSPAPERS	6	1,480,700	22,426,000	22,386,000	40,000	7	12,970,759
	22020304	MAGAZINES & PERIODICALS	6	3,727,250	51,885,900	51,885,900	-	7	10,218,200
	22020305	PRINTING OF NON SECURITY DOCUMENTS	6	77,038,437	294,929,000	266,779,000	28,150,000	26	104,170,835
	22020306	PRINTING OF SECURITY DOCUMENTS	6	105,819,015	315,838,000	226,118,000	89,720,000	34	2,374,500
	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	6	54,191,300	470,500,000	470,500,000	-	12	4,744,820
	22020308	FIELD & CAMPING MATERIALS SUPPLIES	6	41,000	1,126,000	1,126,000	-	4	5,623,400
	22020309	UNIFORMS & OTHER CLOTHING	6	21,541,700	208,853,000	206,353,000	2,500,000	10	3,294,500
	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	6	35,195,350	290,600,000	287,900,000	2,700,000	12	66,016,961
	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	6	1,051,540,077	1,567,300,000	1,567,300,000	-	67	1,028,519,220
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6	238,644,695	1,055,244,900	985,521,900	69,723,000	23	279,646,051



		Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
22020402	MAINTENANCE OF OFFICE FURNITURE	6	94,925,135	460,344,900	450,290,900	10,054,000	21	62,088,725
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6	317,023,636	754,482,000	545,409,000	209,073,000	42	383,263,601
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6	11,670,051	239,316,000	221,177,000	18,139,000	5	74,173,511
22020405	MAINTENANCE OF PLANTS/GENERATORS	6	77,614,900	282,036,000	214,793,000	67,243,000	28	45,458,962
22020406	OTHER MAINTENANCE SERVICES	6	32,820,010	159,928,000	157,928,000	2,000,000	21	30,157,350
22020410	MAINTENANCE OF STREET LIGHTINGS	6			5,000,000	(5,000,000)	-	230,000
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	6	10,310,000	103,000,000	103,000,000	-	10	9,034,628
22020413	MINOR ROAD MAINTENANCE				10,000,000	(10,000,000)	-	-
22020501	LOCAL TRAINING	6	472,775,828	1,155,678,900	943,298,900	212,380,000	41	467,346,975
22020502	INTERNATIONAL TRAINING	6	57,000,000	681,410,000	636,230,000	45,180,000	8	28,604,250
22020601	SECURITY SERVICES	6	247,218,000	929,825,000	926,945,000	2,880,000	27	2,018,747,812
22020602	OFFICE RENT	6	8,495,500	159,950,000	154,950,000	5,000,000	5	26059100
22020603	RESIDENTIAL RENT	6	35,129,300	269,000,000	269,000,000	-	13	50,100
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6	6,300,380,258	8,051,000,000	7,051,000,000	1,000,000,000	78	6,599,435,994
22020605	CLEANING & FUMIGATION SERVICES	6	38,544,103	153,367,000	151,194,000	2,173,000	25	37,432,843
22020701	FINANCIAL CONSULTING	6	505,854,675	1,039,375,000	386,765,000	652,610,000	49	113,155,285
22020702	INFORMATION TECHNOLOGY CONSULTING	6	19,209,212	136,023,000	135,223,000	800,000	14	10,306,708
22020703	LEGAL SERVICES	6			24,540,000	(24,540,000)	-	394,000
22020704	ENGINEERING SERVICES		7,951,690	71,345,000	71,345,000	-	11	-
22020705	ARCHITECTURAL SERVICES	6	3,247,000	9,105,000.00	9,105,000.00	-	36	1,216,000
22020706	SURVEYING SERVICES	6			1,500,000	(1,500,000)	-	990,285
22020708	MEDICAL CONSULTING				4,100,000	(4,100,000)	-	
22020801	MOTOR VEHICLE FUEL COST	6	520,688,704	865,315,000	805,619,000	59,696,000	60	301,846,313
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6	124,649,400	200,106,000	199,906,000	200,000	62	165,965,124
22020803	PLANT / GENERATOR FUEL COST	6	2,874,474,925	4,123,651,000	2,149,351,000	1,974,300,000	70	1,392,710,076
22020901	BANK CHARGES (OTHER THAN INTEREST)	6	24,818,798	57,599,000	56,059,000	1,540,000	43	55,708,343
22020902	INSURANCE PREMIUM	6			27,665,000	(27,665,000)	-	26,400,000
22020904	OTHER CRF BANK CHARGES	6	44,897,004	1,320,000	1,320,000	-	3,401	15,367,389



		Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
22020402	MAINTENANCE OF OFFICE FURNITURE	6	94,925,135	460,344,900	450,290,900	10,054,000	21	62,088,725
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	6	317,023,636	754,482,000	545,409,000	209,073,000	42	383,263,601
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	6	11,670,051	239,316,000	221,177,000	18,139,000	5	74,173,511
22020405	MAINTENANCE OF PLANTS/GENERATORS	6	77,614,900	282,036,000	214,793,000	67,243,000	28	45,458,962
22020406	OTHER MAINTENANCE SERVICES	6	32,820,010	159,928,000	157,928,000	2,000,000	21	30,157,350
22020410	MAINTENANCE OF STREET LIGHTINGS	6			5,000,000	(5,000,000)	-	230,000
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	6	10,310,000	103,000,000	103,000,000	-	10	9,034,628
22020413	MINOR ROAD MAINTENANCE				10,000,000	(10,000,000)	-	-
22020501	LOCAL TRAINING	6	472,775,828	1,155,678,900	943,298,900	212,380,000	41	467,346,975
22020502	INTERNATIONAL TRAINING	6	57,000,000	681,410,000	636,230,000	45,180,000	8	28,604,250
22020601	SECURITY SERVICES	6	247,218,000	929,825,000	926,945,000	2,880,000	27	2,018,747,812
22020602	OFFICE RENT	6	8,495,500	159,950,000	154,950,000	5,000,000	5	26059100
22020603	RESIDENTIAL RENT	6	35,129,300	269,000,000	269,000,000	-	13	50,100
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6	6,300,380,258	8,051,000,000	7,051,000,000	1,000,000,000	78	6,599,435,994
22020605	CLEANING & FUMIGATION SERVICES	6	38,544,103	153,367,000	151,194,000	2,173,000	25	37,432,843
22020701	FINANCIAL CONSULTING	6	505,854,675	1,039,375,000	386,765,000	652,610,000	49	113,155,285
22020702	INFORMATION TECHNOLOGY CONSULTING	6	19,209,212	136,023,000	135,223,000	800,000	14	10,306,708
22020703	LEGAL SERVICES	6			24,540,000	(24,540,000)	-	394,000
22020704	ENGINEERING SERVICES		7,951,690	71,345,000	71,345,000	-	11	-
22020705	ARCHITECTURAL SERVICES	6	3,247,000	9,105,000.00	9,105,000.00	-	36	1,216,000
22020706	SURVEYING SERVICES	6			1,500,000	(1,500,000)	-	990,285
22020708	MEDICAL CONSULTING				4,100,000	(4,100,000)	-	
22020801	MOTOR VEHICLE FUEL COST	6	520,688,704	865,315,000	805,619,000	59,696,000	60	301,846,313
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	6	124,649,400	200,106,000	199,906,000	200,000	62	165,965,124
22020803	PLANT / GENERATOR FUEL COST	6	2,874,474,925	4,123,651,000	2,149,351,000	1,974,300,000	70	1,392,710,076
22020901	BANK CHARGES (OTHER THAN INTEREST)	6	24,818,798	57,599,000	56,059,000	1,540,000	43	55,708,343
22020902	INSURANCE PREMIUM	6			27,665,000	(27,665,000)	-	26,400,000
22020904	OTHER CRF BANK CHARGES	6	44,897,004	1,320,000	1,320,000	-	3,401	15,367,389



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	-	38,655,000	38,655,000	-	-	4,534
11102100100	LAGOS LIAISON OFFICE	-	1,100,000	1,100,000	-	-	-
11102100200	ABUJA LIAISON OFFICE	-	218,120,000	171,370,000	46,750,000	-	-
11103300100	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)	-	8,922,000	8,900,000	22,000	-	-
11103500100	BORNO STATE PENSIONS DEPARTMENT	-	18,945,000	18,945,000	-	-	350,415
11103500200	LOCAL GOVERNMENT PENSIONS BOARD	10,246,819	54,066,000	54,066,000	-	19	8,832,497
11103700100	BORNO STATE PILGRIMS WELFARE BOARD	-	1,390,688,000	1,390,583,000	105,000	-	2,894
11110100100	SECURITY TRUST FUND	270,183,671	800,204,000	800,204,000	-	34	3,524,253,671
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	10,765,095	512,820,000	512,820,000	-	2	12,001,520
11113200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	-	100,000,000	100,000,000	-	-	-
11118400100	DEPARTMENT OF PARASTATALS	-	500,000	500,000	-	-	-
11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION	-	3,476,873,000	-	3,476,873,000	-	-
11200300100	STATE HOUSE OF ASSEMBLY	608,172,980	-	2,272,000,000	(2,272,000,000)	-	1,215,364,846
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	15,500,000	11,720,000	3,780,000	-	-
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	41,405,177	83,590,000	43,560,000	40,030,000	50	12,242,731
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	84,500,000	84,150,000	350,000	-	6,063,732
12305700100	COUNCIL FOR ARTS AND CULTURE	350,769	1,000,000	1,000,000	-	35	168,311
12500100100	HEAD OF SERVICE	240,595,610	631,966,000	631,966,000	-	38	111,650,393
12500500100	ESTABLISHMENT DEPARTMENT	653,647	6,315,000	6,315,000	-	10	-
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	-	14,210,000	13,610,000	600,000	-	478,849
14000100100	OFFICE OF THE STATE AUDITOR GENERAL	17,199,471	58,080,000	58,080,000	-	30	27,336,443
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	145,804,411	202,044,000	103,234,000	98,810,000	72	-
14700100100	CIVIL SERVICE COMMISSION	3,267,974	36,605,000	36,605,000	-	9	3,644,172
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION	272,702,994	156,159,000	156,159,000	-	175	279,646,336
14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	26,645,400	670,000,000	670,000,000	-	4	38,197,951
14800100101	BORNO STATE AUDIT SERVICE COMMISSION	-	36,295,000	31,295,000	5,000,000	-	-
		13,562,941,996	28,274,879,000	24,931,199,000	3,343,680,000	48	16,398,493,219



ECONOMIC SECTOR		Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		15,021,757	846,500,000	846,500,000	-	2	12,011,957
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		-	22,850,000	22,600,000	250,000	-	1,918,811
21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		-	6,000,000	5,500,000	500,000	-	1,500,287
21511000100	BORNO STATE FERTILIZER BLENDING PLANT		-	1,100,000	1,100,000	-	-	-
21511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY		-	2,000,000	2,000,000	-	-	300,438
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		10,537,792	113,030,000	113,030,000	-	9	24,836,698
22000100100	MINISTRY OF FINANCE-HQTRS		1,497,471,565	3,132,112,000	638,540,000	2,493,572,000	48	619,047,773
22000300100	BUDGET AND PLANNING		-	436,550,000	416,550,000	20,000,000	-	56,622,287
22000700100	OFFICE OF THE ACCOUNTANT GENERAL		218,277,704	609,340,000	609,340,000	-	36	44,008,391
22000800100	BORNO STATE INTERNAL REVENUE SERVICE		-	892,351,000	250,400,000	641,951,000	-	-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		13,171,878	34,880,000	34,880,000	-	38	15,301,756
22201800100	BORNO INVESTMENT COMPANY LTD		-	24,164,000	23,114,000	1,050,000	-	-
22205200100	BORNO STATE HOTELS		-	25,840,000	25,840,000	-	-	-
22205400100	MONDAY MARKET COMPANY LIMITED		-	57,500,000	57,500,000	-	-	3,902,354
22205400200	KANO MOTOR PARK AND MARKET		-	8,116,000	3,686,000	4,430,000	-	421,699
22205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)		-	101,200,000	99,990,000	1,210,000	-	-
22205800100	SODA ASH COMPANY		-	350,000	350,000	-	-	-
22205900100	BORNO WIRE AND NAIL COMPANY		-	5,245,000	4,837,000	408,000	-	98,913
22206000100	NEITAL NIGERIA LIMITED		-	10,560,000	10,560,000	-	-	182,375
22206100100	BORNO SUPPLY COMPANY (BOSCO)		-	3,230,000	2,948,000	282,000	-	1,203,729
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		1,022,273,532			-	-	592,343,635
22900100100	MINISTRY OF TRANSPORT		54,772,069	38,000,000	17,500,000	20,500,000	144	118,067,056
22905300100	BORNO EXPRESS TRANSPORT CORPORATION		-	265,213,000	170,500,000	94,713,000	-	26,215,085



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	48,630,000	48,630,000	-	-	-
23100300100	RURAL ELECTRIFICATION BOARD	-	22,400,000	21,900,000	500,000	-	-
23400100100	MINISTRY OF WORKS	14,003,632	77,400,000	77,400,000	-	18	15,001,848
23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	-	69,390,000	68,846,000	544,000	-	7,568
23800400100	STATE BUREAU OF STATISTICS	-	100,100,000	100,100,000	-	-	-
25000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	-	9,100,000	9,100,000	-	-	-
25200100100	MINISTRY OF WATER RESOURCES	1,716,346,470	2,234,865,000	684,865,000	1,550,000,000	77	679,301,434
25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	176	58,310,000	58,310,000	-	0	1,000,093
25300100100	MINISTRY OF HOUSING AND ENERGY	42,055,177	148,863,000	109,863,000	39,000,000	28	75,607,775
25301000100	BORNO STATE HOUSING CORPORATION	-	38,947,000	38,947,000	-	-	3,850,517
25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	10,842,437	612,972,000	612,972,000	-	2	13,561,977
25500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	-	268,550,000	268,550,000	-	-	9,368,479
26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	-	49,100,000	49,100,000	-	-	1,170,194
26000300100	MINISTRY OF LAND AND SURVEY	-	-	-	-	-	-
	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	11,000,497	49,790,000	49,790,000	-	22	11,945,091
	CENTRAL ACCOUNT	38,871,024	-	-	-	-	-
		4,664,645,710	10,424,548,000	5,555,638,000	4,868,910,000	45	2,328,798,218
	LAW & JUSTICE SECTOR						
	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
31801100100	STATE JUDICIAL SERVICE COMMISSION	-	91,646,000	91,646,000	-	-	-
32600100100	MINISTRY OF JUSTICE	334,246,612	813,956,000	809,756,000	4,200,000	41	43,273,259
32600100200	PREROGATIVE OF MERCY	-	4,414,000	4,414,000	-	-	399,798
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	-	40,655,000	34,655,000	6,000,000	-	-



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
32600600200	HIGHER ISLAMIC SCHOOL		23,720,000	5,720,000	18,000,000	-	-
32605100100	HIGH COURT OF JUSTICE	159,896,980	733,755,000	733,755,000	-	22	234,822,668
32605300100	SHARIA COURT OF APPEAL	33,998,036	123,140,000	123,140,000	-	28	44,976,890
32605400100	AREA COURT	-	114,849,000	114,849,000	-	-	-
		528,141,628	1,946,135,000	1,917,935,000	28,200,000	27	323,472,615
	SOCIAL SECTOR						
	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
						591	
51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	83,140,952	14,060,000	14,060,000	-	-	11,005,881
	YOUTH DEVELOPMENT/EMPOWERMENT					-	5,990,791
51305100100	DIRECTORATE	40,448,365	-	-	-	-	-
	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	251,246,326	1,013,136,000	1,013,136,000	-	25	8,970,812
51700100100	MINISTRY OF EDUCATION	894,377,005	2,085,130,000	2,085,130,000	-	43	1,141,015,975
	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	757	100,000,000	100,000,000	-	0	7,800,150
51700300100	EDUCATION BOARD	757	100,000,000	100,000,000	-	-	-
51700800100	BORNO STATE LIBRARY BOARD	-	7,270,000	6,670,000	600,000	-	410,013
51701000100	BORNO STATE AGENCY FOR MASS LITERACY	-	6,000,000	1,200,000	4,800,000	-	-
51701100100	BORNO STATE NOMADIC EDUCATION BOARD	-	622,000	622,000	-	-	151,382
51701200100	CAREER GUIDANCE & COUNCELLING COMMISSION	-	274,500,000	174,500,000	100,000,000	-	-
51701800100	RAMAT POLYTECHNIC MAIDUGURI	448	274,000,000	246,500,000	27,500,000	0	2,242,909
	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	-	73,300,000	73,300,000	-	-	17,790,618
51701900100	EDUCATION	-	73,300,000	73,300,000	-	-	-
51701900200	COLLEGE OF EDUCATION WAKA - BIU	48,833,046	68,660,000	-	68,660,000	71	363,225
	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY	-	-	-	-	-	-
51701900300	BAMA	-	145,100,000	145,100,000	-	-	4,755,600
51702100100	BORNO STATE UNIVERSITY	278,574,509	360,000,000	360,000,000	-	77	120,048,099
51705400100	BORNO STATE TEACHING SERVICE BOARD	-	65,000,000	65,000,000	-	-	28,755,389
51705600100	BORNO STATE SCHOLARSHIPS BOARD	-	16,682,000	16,182,000	500,000	-	-



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	BORNO STATE EDUCATION ENDOWMENT					-	133,647,970
51706500100	FUND	-	231,664,000		231,664,000		
51706600100	EDUCATION TRUST FUND	-		231,664,000	(231,664,000)	-	34,373,699
51800100100	MINISTRY OF HIGHER EDUCATION	-	1,356,000,000	1,356,000,000	-	-	426,022
52100100100	MINISTRY OF HEALTH	363,084,320	849,330,000	847,970,000	1,360,000	43	266,386,297
	CONTRIBUTORY HEALTH CARE					-	3,076,809
52100200100	MANAGEMENT AGENCY	-	57,550,000	47,050,000	10,500,000		
	STATE PRIMARY HEALTHCARE					1	606,905,408
52100300100	DEVELOPMENT AGENCY	322,435	62,000,000	61,473,000	527,000		
52110200100	HOSPITALS MANAGEMENT BOARD	-	734,000,000	534,000,000	200,000,000	-	164,429,818
52110400100	COLLEGE OF NURSING AND MIDWIFERY	-	100,000,000	100,000,000	-	-	17,487,390
52110600100	COLLEGE OF HEALTH TECHNOLOGY	-	120,690,000	120,690,000	-	-	12,786,753
53500100100	MINISTRY OF ENVIRONMENT	11,690,665	13,100,000	13,100,000	-	89	11,141,789
	BORNO STATE ENVIRONMENTAL					-	-
53501600100	PROTECTION AGENCY	-	155,750,000	155,750,000	-	-	
53505600100	AFORESTATION PROJECT	-	1,200,000	1,200,000	-	-	242,845
53900100100	MINISTRY OF SPORTS DEVELOPMENT	-	615,000,000	614,953,000	47,000	-	2,260,210
53905100100	BORNO STATE SPORTS COUNCIL	50,030	27,850,000	27,850,000	-	0	150,086
53905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	-	5,000,000	4,800,000	200,000	-	-
	MINISTRY FOR LOCAL GOVERNMENT AND					0	14,872,913
55100100100	EMIRATE AFFAIRS	14,176,135	3,166,165,000	164,905,000	3,001,260,000		
55200100100	MINISTRY OF RELIGIOUS AFFAIRS	60,751,224	263,243,000	263,243,000	-	23	114,979,624
55200200100	ISLAMIC PREACHING BOARD	-	1,200,000	1,200,000	-	-	300,032
55200400100	COUNCIL OF ULAMAS	-	20,010,000	20,010,000	-	-	-
	BOCHMA	-	-	-	-	-	8,947,833
	OTHERS	-	-	-	-	-	35,966,520
55200500100	ISLAMIC RESEARCH CENTER	-	600,000	600,000	-	-	-
55200500103	BORNO STATE TEACHING HOSPITAL	-	75,000,000	75,000,000	-	-	-
	BORNO COLLEGE OF BUSINESS & ADMIN.					-	-
	STUDIES KONDUGA	-	-	-	-	-	-
		2,046,696,217	12,358,812,000	8,942,858,000	3,415,954,000	17	2,777,682,859



**NOTE 7 - CONSOLIDATED REVENUE FUND CHARGES****NOTES TO THE FINANCIAL STATEMENTS** FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Variance	2021
7		CONSOLIDATED REV. FUND CHARGES		₦	₦	%	₦
		CONSOLIDATED REV. FUND CHARGES		-		0	0

**NOTE 8 - GRANTS TO GOVERNMENT ENTITIES**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022NOTE ECONOMIC
8 CODE

DETAILS

GRANTS TO OTHER GOVT. ENTITIES		Ref. Note	Actual 2022 ₦	Total Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
22040101	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT		290,000	811,195,000	7,005,855,000		0	380,895,915
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		62,000,000				-	269,620,000
22040103	GRANT TO LOCAL GOVERNMENTS - RECURRENT						-	-
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL						-	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES -		5,538,834,333				-	6,187,929,625
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL		9,811,285,628	651,933,000	551,933,000		1,505	7,951,230,395
22040109	GRANTS TO COMMUNITIES/NGOs		183,432,000				-	557,914,162
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES						-	-
	TOTAL GRANTS		15,595,841,961	1,463,128,000	7,557,788,000	-	1,066	15,347,590,097



NOTE 9 - PUBLIC DEBT CHARGES
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2022 ₦	Total Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
		DEBT CHARGES					0		
							0		
							0		
	22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		-					-
	22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS		1,689,043,177	8,707,568,000	6,507,568,000	2,200,000,000	19.40	6,763,436,766
	22060301	INTEREST - INTERNAL PUBLIC DEBT		-			0		-
							0		
		TOTAL GRANTS		1,689,043,177	8,707,568,000	6,507,568,000	2,200,000,000	19.40	6,763,436,766

**NOTE 10 - REPAYMENT OF LOANS**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC	DETAILS	Ref.	Actual 2022	Final Budget	Original Budget	Supplementary	Variance	2021
10	CODE	LOAN REPAYMENTS	Note	₦	2022	2022	Budget 2022	%	₦
			A		₦	₦	₦		
		FAAC DEDUCTION AT SOURCE							
29010101		CBN BUDGET SUPPORT-REPAYMENT		1,858,897,413			-		929,448,707
29010102		SALARY BAILOUT 1(CBN INTERVEN FUND 1)-REPAYMENT		2,356,743,498			-		1,178,371,749
29010104		EXCESS CRUDE OIL ACCOUNT FACILITY-		1,520,109,285			-		760,054,643
29010105		FAMILY HOMES FACILITY		485,828,075			-		308,192,122
29010106		FOREIGN LOAN		309,790,790			-		353,882,616
29010107		ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT		373,650,394			-		373,650,394
29010108		HEALTH CARE DEDUCTIONS		439,885,713			-		109,585,817
29010109		GRATUITY LOAN-ZENITH BANK					-		-
		FAAC purchase of Software Data Book(1st Deduction)		-			-		9,321,595
		ECOLOGICAL FUND		1,270,934,040			-		928,681,646
		LIQUIDATION OF JUDGEMENT DEBT		-			-		10,435,841
		TOTAL FAAC DEDUCTION AT SOURCE (A)		8,615,839,208			-	-	4,961,625,130



NOTE	ECONOMIC	DETAILS							
11	CODE		Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
		TRANSFER TO CDF							
	14030105	TRANSFER TO CDF TO FUND CAPITAL EXPENDITURE		28,000,000,000		0		0.00	24,000,000,000
				28,000,000,000	-	-	-	0.00	24,000,000,000

Transfer to Capital Development Fund (CDF) from Consolidated Revenue Fund (CRF) represents amount provided in addition to other Capital Receipts such as Loans, Aid and Grant to fund expenditures of capital nature. This transfer is inline with FAAC Cash Basis Accounting Reporting Format and shall cease to exist when the State Government migrates to Accrual Basis of Accounting.



NOTE 12A - AID AND GRANTS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

DETAILS

EXTERNAL GRANT	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
MINISTRY OF FINANCE- SFTAS		7,034,085,000	8,203,000,000		8,203,000,000	86	10,953,845,430
PAYE REFUND BY FG TO STATE GOVERNMENT (FIRST 25%)						0.00	0
PAYE REFUND BY FG TO STATE GOVERNMENT (SECOND 25%)						0.00	0
FGN INTERVENTION TO BORNO STATE (FOR BUILDING OF IDPs HOUSE)						0.00	2,721,864,750
CURRENT DOMESTIC AIDS						0.00	0
CAPITAL FOREIGN GRANTS - BESDA		14,249,667,269	24,609,000,000		24,609,000,000	58	13,494,499,446
DOMESTIC GRANTS						0.00	0
DOMESTIC GRANTS						0.00	0
GRANTS AND AIDS/ DONATIONS						0.00	-
WORLD BANK GRANT - ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE)		4,623,339,270	8,203,000,000			56	1,021,410,000
ECONOMIC SUSTAINABILITY - WORLD BANK GRANT						0.00	-
OTHER CAPITAL RECEIPTS UNICEF STATE RURAL WATER SUPPLY AND SANITATION AGENCY		378,152,264	525,930,000			72	2,772,808,697
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS						0.00	515,417,500
CONTRIBUTORY HEALTHCARE SERVICES GRANTS						0.00	-
FGN-UBEC						0.00	-
PRIMARY HEALTHCARE DEVELOPMENT AGENCY BILL & MELINDA GATES FOUNDATION		459,165,181	246,600,000			0.00	-
OTHERS CAPITAL RECIEPTS						0.00	-
		26,744,408,984	41,787,530,000	-		64	31,479,845,823



NOTE 12B - AID AND GRANTS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC	DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget	Supplementary Budget 2022	Variance	2021
12B	CODE			₦	₦	₦	₦	%	₦
		COVID 19 AID AND GRANTS							
		LOCAL CONTRIBUTION FOR COVID-19 RESPONSE		0					
		LOCAL CONTRIBUTION FOR COVID 19 RESPONSE- OTHERS		0					
				-			-	0.00	-
		LOCAL CONTRIBUTION FOR COVID 19							
		United Bank for Africa (UBA)		-					
		Contribution from ElderStatesmen		-					
		Aids & Grants from Other Organization		-					
				-				0.00	



NOTE 13 - LOANS RECEIVED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

**ECONOMIC
CODE**

DETAILS

LOAN RECEIVED

	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
14030105	FAMILY HOMES	22	-			0	-
14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	22	-			0	-
14030108	HEALTH CARE FACILITY	22	-			0	1,325,000,000
14030109	GRATUITY LOAN-ZENITH BANK	22	-			0	-
	FGN BUDGET SUPPORT	22	-			0	-
	ZENITH BANK SHORT TERM	22	-			0	2,000,000,000
	CBN DCRR FACILITY		5,000,000,000			0	1,000,000,000
	BRIDGING FINANCE LOAN		15,035,902,286	24,119,709,000		0	3,007,180,457
	DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES					0	-
	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS					0	-
	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS					0	-
	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS		11,000,000,000			0	-
	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS		22,435,552,000			0	-
	OTHER LOANS						
			20,035,902,286	57,555,261,000	-	-	7,332,180,457



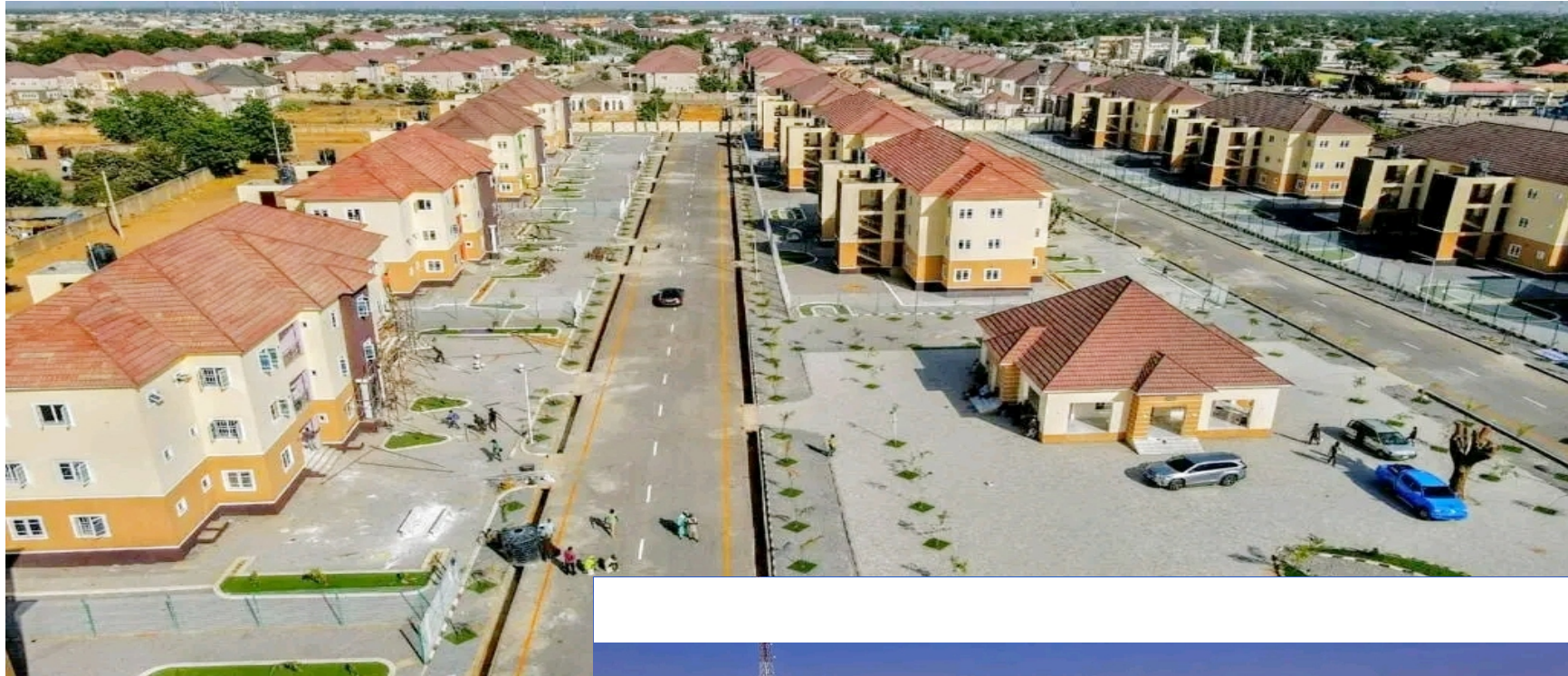
NOTE 14 - OTHERS CAPITAL RECEIPTS
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE ECONOMIC
14 CODE

DETAILS

OTHER CAPITAL RECEIPTS

Ref. Note	Actual 2022 ₦	Total Budget 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
14020201 CAPITAL RECEIPTS FROM LOCAL GOVTS							-
13020302 GRANT FROM LOCAL GOVERNMENTS - BORNO STATE UNIVERSITY	1,409,344,989	500,000,000.00				282	-
13020302 GRANT FROM LOCAL GOVERNMENTS	14,510,538.95	500,000,000				3	-
13020301 2.5% LOCAL GOV'T STATUTORY ALLOCATION							-
13020302 GRANT FROM LOCAL GOVERNMENTS- SECURITY TRUST FUND	657,718,655	4,677,500,000				14	1,110,884,430
13020302 7.5% LOCAL GOVT CONTRIBUTION- LOCAL GOVERNMENT PENSION BOARD	1,357,767,393	500,000,000.00				272	2,571,433,022
13020302 GRANT FROM LOCAL GOVERNMENTS							-
13020302 GRANT FROM LOCAL GOVERNMENTS (PERSONNEL COST)							-
13020302 GRANT FROM LOCAL GOVERNMENTS- EDUCATION TRUST FUND	945,055,845	500,000,000				189	2,762,237,931
13020302 1 % TRAINING FUND FROM LOCAL GOVT JOINT ACCT - LOCAL GOVERNMENT SERVICE COMMISSION	380,022,329	456,000,000				83	337,114,973
13020302 0.5% LOCAL GOV'T STATUTORY ALLOCATION- OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	229,711,169	240,000,000				96	
13020302 TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS RAMAT POLYTECHNIC	1,671,370,858	1,000,000,000				167	
13020302 TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS WAKA BIU						89	
13020302 TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS BOSU	252,298,569.00	284,000,000				136	
13020302 OTHER DOMESTIC GRANT STATE RURAL WATER SUPPLY AND SANITATION AGENCY	1,360,572,676	1,000,000,000				16	
13020302 OTHER CAPITAL RECEIPTS	2,973,677,436	18,425,552,000				0	
	-	27,215,740,000				0	
	11,252,050,459	55,298,792,000				20	-





NOTE 15 - CAPITAL EXPENDITURE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
15			₦	₦	₦	₦	%	₦
	CAPITAL EXPENDITURE							
	SECTOR CODE ACCORDING TO SECTORS (A)							
	01 ADMINISTRATIVE SECTOR		1,811,782,041	11,903,301,000	11,956,516,000	(53,215,000)	15	1,039,169,310
	02 ECONOMIC SECTOR		35,922,118,603	95,752,705,000	91,653,980,000	4,098,725,000	38	15,821,127,691
	03 LAW AND JUSTICE		-	571,400,000	1,246,180,000	(674,780,000)	0	216,011,794
	05 SOCIAL SECTOR		37,730,053,019	52,561,370,000	64,527,579,000	(11,966,209,000)	72	16,491,837,372
	TOTAL CAPITAL EXPENDITURE		75,463,953,663	160,788,776,000	169,384,255,000	(8,595,479,000)	47	33,568,146,166
	ACCORDING TO NATURE OF EXPENDITURE (B)							
	230101 PURCHASE OF ASSETS		9,281,642,233	26,391,997,000	29,544,376,000	(3,152,379,000)		4,246,769,326
	230201 CONSTRUCTION/PROVISION		37,417,900,303	95,427,528,000	88,509,799,000	6,917,729,000		26,518,824,118
	PRESERVATION OF THE ENVIRONMENT - GENERAL		342,004,559	1,487,885,000	2,225,085,000	(737,200,000)		596,673,484
	230301 REHABILITATION/REPAIRS		2,293,656,349	14,198,736,000	16,669,890,000	(2,471,154,000)		138,736,029
	ACQUISITION OF NON TANGIBLE ASSETS		26,128,750,219	23,282,630,000	32,435,105,000	(9,152,475,000)		2,067,143,209
	TOTAL CAPITAL EXPENDITURE		75,463,953,663	160,788,776,000	169,384,255,000	(8,595,479,000)	47	33,568,146,166
A	BREAKDOWN OF CAPITAL EXPENDITURE BY MDAS							
	01 ADMINISTRATIVE SECTOR							
		Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
			₦	₦	₦	₦	%	₦
	11100100100 GOVERNMENT HOUSE		471,697,943	2,502,750,000	2,002,750,000	500,000,000	19	762,105,888
	11100100200 DEPUTY GOVERNOR'S OFFICE		87,885,160	131,000,000	31,000,000	100,000,000	67	160,265,093
	BORNO STATE EMERGENCY MANAGEMENT							161,822,364
	11100800100 AGENCY (SEMA)		-	10,250,000	10,250,000	-	0	
	BORNO STATE BUREAU OF PUBLIC						0	-
	11101000100 PROCUREMENT (BPP)		-	187,575,000	187,575,000	-		
	11101300100 SECRETARY TO THE STATE GOVERNMENT (SSG)		383,325,444	1,223,775,000	1,223,775,000	-	31	483,643,155


NOTE
15

	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022 ₦	Supplementary Budget 2022 ₦	Variance %	2021 ₦
						0	211,113,233
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	-	2,261,000,000	1,491,000,000	770,000,000		
11103500100	BORNO STATE PENSIONS DEPARTMENT	-	28,000,000	28,000,000	-	0	77
11103500200	LOCAL GOVERNMENT PENSIONS BOARD	-	-	104,500,000	(104,500,000)		-
11103700100	BORNO STATE PILGRIMS WELFARE BOARD	-	-	-	-		11,850,120
11110100100	SECURITY TRUST FUND	267,325,000	2,449,000,000	2,449,000,000	-	11	23,221,359
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	524,892,282	2,035,450,000	2,035,450,000	-	26	373,054,374
	STATE ASSEMBLY					0	-
11200100100	MANAGEMENT/ADMINISTRATION	-	10,000,000	1,155,000,000	(1,145,000,000)		-
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	-	-	120,100,000	(120,100,000)		-
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	35,033,000	420,000,000	420,000,000	-	8	162,680,140
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	170,000,000	170,000,000	-	0	-
12305700100	COUNCIL FOR ARTS AND CULTURE	-	-	-	-		-
12500100100	HEAD OF SERVICE	-	23,000,000	23,000,000	-	0	77
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	-	-	42,550,000	(42,550,000)		-
14000100100	OFFICE OF THE STATE AUDITOR GENERAL	-	122,000,000	121,500,000	500,000	0	2,780,000
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	49,500,000	50,000,000	(500,000)	0	-
14700100100	CIVIL SERVICE COMMISSION	9,997,883	40,000,000	40,000,000	-	25	-
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION	9,135,329	6,841,000	6,841,000	-	134	-
14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	22,490,000	210,000,000	210,000,000	-	11	46,771,587
	Less: COVID 19 EXPENDITURE (NOTE 15A)	-	23,160,000	-	23,160,000	0	(1,360,138,156)
		1,811,782,041	11,903,301,000	11,922,291,000	(18,990,000)	15	1,039,169,310



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	₦	₦	₦	₦	₦	%	₦
2 ECONOMIC SECTOR							
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,297,095,060	8,413,628,000	8,413,628,000	-	27	2,974,730,368
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	-	45,000,000	45,000,000	-	0	-
21510200100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY	-	131,000,000	131,000,000	-	0	-
21511100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	33,560,000	1,455,000,000	1,455,000,000	-	2	125,590,398
22000100100	MINISTRY OF FINANCE-HQTRS	624,730,499	2,773,650,000	2,463,650,000	310,000,000	23	1,222,678,757
22000300100	BUDGET AND PLANNING	-	-	-	-	-	-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	90,000,000	90,000,000	-	0	-
22000800100	BORNO STATE INTERNAL REVEUNE SERVICE	-	-	280,000,000	(280,000,000)	-	-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	545,283,593	3,915,000,000	3,915,000,000	-	14	829,799,906
22201800100	BORNO INVESTMENT COMPANY LTD	-	787,500,000	787,500,000	-	0	-
22205600100	MAIDUGURI INTERNATIONAL HOTEL	-	-	504,600,000	(504,600,000)	-	-
22205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	230,000,000	230,000,000	-	0	-
22205900100	BORNO WIRE AND NAIL COMPANY	-	-	81,000,000	(81,000,000)	-	-
22206000100	NEITAL NIGERIA LIMITED	-	58,500,000	58,500,000	-	0	-
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	1,008,794,487	-	-	-	-	771,116,968
22900100100	MINISTRY OF TRANSPORT	2,395,233,502	2,581,750,000	2,581,750,000	-	93	2,055,416,772
22905300100	BORNO EXPRESS TRANSPORT CORPORATION ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	-	730,000,000	730,000,000	-	0	55,165,005
22905500100		-	213,903,000	213,903,000	-	0	-
23100300100	RURAL ELECTRIFICATION BOARD	-	2,366,000,000	2,366,000,000	-	0	2,010,139
23400100100	MINISTRY OF WORKS	12,831,441,673	31,636,862,000	11,745,000,000	19,891,862,000	41	10,415,003,968
23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	-	195,491,000	10,522,500,000	(10,327,009,000)	0	1,114,008,138



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
23800400100	STATE BUREAU OF STATISTICS	-	-	161,800,000	(161,800,000)		-
25200100100	MINISTRY OF WATER RESOURCES	812,689,636	2,215,000,000	3,265,000,000	(1,050,000,000)	37	896,439,462
	STATE RURAL WATER SUPPLY AND SANITATION					56	-
25210300100	AGENCY	3,352,898,295	5,981,880,000	5,981,880,000	-		
25300100100	MINISTRY OF HOUSING AND ENERGY	2,666,296,705	5,987,300,000	5,987,300,000	-	45	1,411,491,637
25301000100	BORNO STATE HOUSING CORPORATION	-	45,500,000	45,500,000	-	0	-
	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	7,722,235,657	22,666,791,000	25,451,644,000	(2,784,853,000)	34	13,554,574,424
26000100100	MINISTRY OF LANDS & SURVEY	-	-	-	-		-
	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	-	401,450,000	446,450,000	(45,000,000)	0	-
26000200100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	1,631,859,497	2,351,500,000	2,351,500,000	-	69	1,056,106,499
	AGENCY FOR SUSTAINED DEV. AND HUMANITARIAN RESPONSE	-	93,000,000	93,000,000	-	0	(20,663,004,750)
022205400200	KANO MOTOR PARK AND MARKET			150,500,000			
022205600100	MAIDUGERI INTERNATIONAL HOTEL			500,000,000			
022206100100	BORNO SUPPLY COMPANY			218,375,000			
022205400100	MONDAY MARKER COMPANY LIMITED		259,000,000	259,000,000	-		
		35,922,118,603	95,752,705,000	91,653,980,000	4,967,600,000	38	15,821,127,691
		-	-	-	-		
3	LAW & JUSTICE SECTOR						
	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	%	₦
32600100100	MINISTRY OF JUSTICE	-	571,400,000	571,400,000	-	0	216,011,794
	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	-	-	43,280,000	(43,280,000)		-
32600600100	ISLAMIC STUDIES	-	-	43,280,000	(43,280,000)		-
32605100100	HIGH COURT OF JUSTICE	-	-	444,000,000	(444,000,000)		-
32605300100	SHARIA COURT OF APPEAL	-	-	87,000,000	(87,000,000)		-
32605400100	AREA COURT	-	-	55,000,000	(55,000,000)		-
		-	-	-	-		216,011,794
		-	571,400,000	1,200,680,000	(629,280,000)		



4 SOCIAL SECTOR		Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦	₦	₦	₦	₦	
51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		3,693,658,938	4,143,000,000	4,143,000,000	-	89	876,030,665
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE		426,573,957	15,750,000		15,750,000	2708	870,068,230
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		1,927,519,270	1,695,000,000	1,210,750,000	484,250,000	114	289,366,334
51700100100	MINISTRY OF EDUCATION		5,499,846,818	9,248,300,000	9,248,300,000	-	59	2,537,321,144
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		15,750,379,501	11,713,600,000	18,333,600,000	(6,620,000,000)	134	2,715,788,045
51700800100	BORNO STATE LIBRARY BOARD		-	236,000,000	236,000,000	-	0	-
51701000100	BORNO STATE AGENCY FOR MASS LITERACY		-	535,000,000	535,000,000	-	0	-
51701100100	BORNO STATE NOMADIC EDUCATION BOARD		-	-	73,000,000	(73,000,000)	-	-
51701800100	RAMAT POLYTECHNIC MAIDUGURI		1,310,707,821	284,000,000		284,000,000	462	-
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		-	-		-	-	-
51701900200	COLLEGE OF EDUCATION WAKA - BIU		288,336,770	276,000,000		276,000,000	104	-
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		-	183,000,000		183,000,000	0	31,684,856
51702100100	BORNO STATE UNIVERSITY		2,462,246,025	3,040,000,000		3,040,000,000	81	2,771,875,366
51705400100	BORNO STATE TEACHING SERVICE BOARD		-	-	101,800,000	(101,800,000)	-	-
51705600100	BORNO STATE SCHOLARSHIPS BOARD		-	1,541,390,000		1,541,390,000	0	-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND		945,055,845	1,460,000,000		1,460,000,000	65	1,657,905,063
51706600100	EDUCATION TRUST FUND		-	-	1,495,000,000	(1,495,000,000)	-	618,726,362
51800100100	MINISTRY OF HIGHER EDUCATION		-	1,868,000,000	1,868,000,000	-	0	6,069,205
52100100100	MINISTRY OF HEALTH		3,270,017,687	6,700,555,000	6,700,555,000	-	49	3,130,386,598
52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY		-	353,575,000	210,725,000	142,850,000	0	-
52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY		-	1,393,000,000	690,000,000	703,000,000	0	36,260,337
52110200100	HOSPITALS MANAGEMENT BOARD		-	715,000,000	715,000,000	-	0	-



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
	₦	₦	₦	₦	₦	₦	
52110400100	COLLEGE OF NURSING AND MIDWIFERY	-	-	305,000,000	(305,000,000)		-
52110600100	COLLEGE OF HEALTH TECHNOLOGY	-	171,000,000	171,000,000	-	0	11,127,500
53500100100	MINISTRY OF ENVIRONMENT BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	300,658,418	2,237,560,000	2,237,560,000	-	13	637,609,375
53501600100	MINISTRY OF SPORTS DEVELOPMENT BORNO STATE SPORTS COUNCIL	-	50,250,000	50,250,000	-	0	-
53900100100	MINISTRY OF SPORTS DEVELOPMENT BORNO STATE SPORTS COUNCIL	-	2,058,650,000	2,058,650,000	-	0	330,244,598
53905100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	-	-	70,000,000	(70,000,000)		-
55100100100	EMIRATE AFFAIRS	-	168,000,000	168,000,000	-	0	-
55200100100	MINISTRY OF RELIGIOUS AFFAIRS	1,855,051,969	2,409,740,000	2,409,740,000	-	77	992,655,194
55200200100	ISLAMIC PREACHING BOARD	-	-	310,000,000	(310,000,000)		-
55200400100	COUNCIL OF ULAMAS	-	-	50,000,000	(50,000,000)		-
55200500100	ISLAMIC RESEARCH CENTER	-	5,000,000	5,000,000	-	0	-
21500100100	MINISTRY OF INTERGOVERNMENTAL AFFAIRS	-	-	-	-		-
12300100100	MINISTRY OF HOME AFFAIRS	-	-	-	-		-
	Less: COVID 19 EXPENDITURE (NOTE 15A)	-	60,000,000		60,000,000	0	(1,021,281,500)
		37,730,053,019	52,561,370,000	53,395,930,000	(834,560,000)	72	16,491,837,372

ACCORDING TO NATURE OF EXPENDITURE (B)

230501	ACQUISITION OF NON TANGIBLE ASSETS	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
23050101	RESEARCH AND DEVELOPMENT		91,664,892	391,078,000	411,578,000	(20,500,000)	23	114,701,275
23050102	COMPUTER SOFTWARE ACQUISITION		19,164,027	227,000,000	265,850,000	(38,850,000)	8	65,711,429
23050103	MONITORING AND EVALUATION		2,146,413,873	1,034,000,000	1,282,625,000	(248,625,000)	208	184,118,033
23050104	ANNIVERSARIES/CELEBRATIONS		1,238,341,269	1,771,250,000	2,046,750,000	(275,500,000)	70	482,595,775
23050107	MARGIN FOR INCREASES IN COSTS		336,860,000	120,000,000	122,000,000	(2,000,000)	281	297,469,722
23050128	HUMAN CAPITAL DEVELOPMENT LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE		15,281,294,039	3,590,500,000	7,015,500,000	(3,425,000,000)	426	212,996,295
23050129	FISHERIES-DEVELOPMENT GENERAL		6,456,033,836	12,645,802,000	12,145,802,000	500,000,000	51	2,524,038,027
23050130	Advocacy & Social Re-Orientation Programmes						17	3,876,702,368
23050131			538,978,282	3,203,000,000	2,825,000,000	378,000,000		39,797,143



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
23050132				6,020,000,000	(6,020,000,000)		2,520,388,164
23050133		20,000,000	300,000,000	300,000,000	-	7	34,814,597
23050134					-		-
					-		(8,286,189,619)
		26,128,750,219	23,282,630,000	32,435,105,000	(9,152,475,000)	112	2,067,143,209
ACCORDING TO NATURE OF EXPENDITURE (B)							
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GE						2021
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	779,093,484	3,867,800,000	3,800,300,000	67,500,000	20	397,188,334
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,822,527,028	4,560,699,000	1,473,222,000	3,087,477,000	62	12,122,809,399
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,217,958,314	1,230,250,000	1,241,250,000	(11,000,000)	180	134,869,605
23020104	CONSTRUCTION / PROVISION OF HOUSING	3,093,984,716	6,242,000,000	6,242,000,000	-	50	2,148,293,553
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	802,472,909	985,000,000	2,362,000,000	(1,377,000,000)	81	319,036,593
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	3,083,876,687	6,520,000,000	11,620,259,000	(5,100,259,000)	47	2,821,795,057
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	3,398,644,174	15,467,500,000	16,637,500,000	(1,170,000,000)	22	4,394,382,770
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	628,833,625	215,000,000	250,000,000	(35,000,000)	292	-
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	240,424,193	235,000,000	235,000,000	-	102	451,543,537
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	14,500,000	710,000,000	710,000,000	-	2	-
23020114	CONSTRUCTION / PROVISION OF ROADS	9,064,859,142	37,473,516,000	17,537,000,000	19,936,516,000	24	11,454,850,286
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS	3,394,276,302			-		



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
23020116		200,000	7,000,000	7,000,000	-	3	-
23020117				52,500,000	(52,500,000)		-
23020118		5,523,960,561	9,442,063,000	17,467,540,000	(8,025,477,000)	59	1,104,894,213
23020119		796,740,135	994,700,000	1,034,700,000	(40,000,000)	80	843,750
23020122		28,961,550	55,000,000	55,000,000	-	53	23,982,732
23020123		188,195,970	1,100,000,000	1,100,000,000	-	17	139,213,166
23020124		1,131,681,962	5,730,000,000	5,730,000,000	-	20	1,116,660,568
23020125				70,000,000	(70,000,000)		8,257,448
23020126				200,000,000	(200,000,000)		45,000,000
23020127		206,709,553	592,000,000	684,528,000	(92,528,000)	35	36,763,700
23020128					-		-
23020129					-		-
							(10,201,560,593)
		37,417,900,303	95,427,528,000	88,509,799,000	6,917,729,000	1,150	26,518,824,118
		Actual 2022	Final Budget 2022			Variance	2021
230401	ACCORDING TO NATURE OF EXPENDITURE (B) PRESERVATION OF THE ENVIRONMENT - GENERAL	Actual 2021	Final Budget 2021			Variance	2020
23040101	TREE PLANTING	168,136,100	563,225,000.00	1,104,325,000.00	(541,100,000.00)	30	81419200
23040102	EROSION & FLOOD CONTROL	100,000,000	657,560,000.00	657,560,000.00	-	15	495,063,500
23040103	WILDLIFE CONSERVATION	16,962,035	166,600,000.00	166,600,000.00	-	10	16,302,784
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	56,906,424	100,500,000.00	100,500,000.00	-	57	3,888,000
23040105	WATER POLLUTION PREVENTION AND CONTROL			146,100,000.00	(146,100,000.00)		
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL			50,000,000	(50,000,000.00)		-
		342,004,559	1,487,885,000	2,225,085,000	(737,200,000.00)	23	596,673,484



230101 PURCHASE OF FIXED ASSETS - GENERAL		Ref. Note	Actual 2022	Final Budget 2022			Variance	2021
			₦	₦			%	₦
23010101	PURCHASE / ACQUISITION OF LAND		891,351,159	1,273,000,000	1,373,000,000	(100,000,000)	70	694,371,716
23010102	PURCHASE OF OFFICE BUILDINGS				110,800,000	(110,800,000)		-
23010104	PURCHASE MOTOR CYCLES				20,128,000	(20,128,000)		-
23010105	PURCHASE OF MOTOR VEHICLES		915,906,644	4,314,986,000	4,513,820,000	(198,834,000)	21	2,026,033,185
23010106	PURCHASE OF VANS		246,250,000	402,025,000	435,400,000	(33,375,000)	61	-
23010107	PURCHASE OF TRUCKS		31,100,000	761,100,000	761,100,000	-	4	-
23010108	PURCHASE OF BUSES		1,343,044,152	2,028,900,000	2,103,400,000	(74,500,000)	66	1,384,792,657
	PURCHASE OF OFFICE FURNITURE AND						103	
23010112	FITTINGS		1,486,459,094	1,438,030,000	1,427,180,000	10,850,000		758,777,890
23010113	PURCHASE OF COMPUTERS		38,768,636	420,480,000	575,559,000	(155,079,000)	9	56,484,365
23010114	PURCHASE OF COMPUTER PRINTERS		157,313,895	126,261,000	164,625,000	(38,364,000)	125	1,100,000
23010115	PURCHASE OF PHOTOCOPYING MACHINES		495,000	89,050,000	117,684,000	(28,634,000)	1	2,100,000
23010117	PURCHASE OF SHREDDING MACHINES				2,895,000	(2,895,000)		-
23010118	PURCHASE OF SCANNERS		409,590,000	368,700,000	423,542,000	(54,842,000)	111	5,000
23010119	PURCHASE OF POWER GENERATING SET		171,574,669	1,336,450,000	1,933,428,000	(596,978,000)	13	150,045,194
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		0		80,000,000	(80,000,000)		-
23010121	PURCHASE OF RESIDENTIAL FURNITURE		250,000	170,000,000	170,000,000	-		
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		89,391,000	939,000,000	939,000,000	-	10	339,326,576
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		19,265,000	188,000,000	191,350,000	(3,350,000)	10	17,230,500
	PURCHASE OF TEACHING / LEARNING AID						49	
23010124	EQUIPMENT		1,409,339,284	2,887,880,000	2,888,880,000	(1,000,000)		456,910,483
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		627,728,611	646,025,000	576,375,000	69,650,000	97	61,532,750
	PURCHASE OF SPORTING / GAMING							
23010126	EQUIPMENT		-		90,250,000	(90,250,000)		12,616,700
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		41,760,000	123,000,000	123,000,000	-	34	-
23010128	PURCHASE OF SECURITY EQUIPMENT		402,595,160	2,510,000,000	2,410,000,000	100,000,000	16	39,680,000
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		381,352,000	2,318,960,000	2,356,810,000	(37,850,000)	16	106,518,776
23010130	PURCHASE OF RECREATIONAL FACILITIES		42,300,225	65,000,000	65,000,000	-	65	-
23010133	PURCHASES OF SURVEYING EQUIPMENT		34,974,800	73,150,000	73,150,000	-	48	46,800,115
	PURCHASE OF SCHOOL FURNITURE, FITTINGS &						10	
23010140	EQUIPMENT		222,152,906	2,262,000,000	2,285,000,000	(23,000,000)		28,634,000



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022	Supplementary Budget 2022	Variance %	2021 ₦
23010141	PURCHASE OF CHEMICALS & OTHERS	318,680,000	1,650,000,000	1,350,000,000	300,000,000	19	580,240,978
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL			520,000,000	(520,000,000)		-
23010139	PURCHASE OF WORKSHOP TOOLS			1,463,000,000	(1,463,000,000)		-
23010121	PURCHASE OF RESIDENTIAL FURNITURE				-		-
	LESS: COVID 19 EXPENDITURE (NOTE 15A)				-		(2,516,431,559)
		9,281,642,233	26,391,997,000	29,544,376,000	(3,152,379,000)	35	4,246,769,326
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GE						
	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦			Variance %	2021 ₦
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	99,103,643	1,134,346,000	934,000,000	(200,346,000)	9	-
23030102	REHABILITATION / REPAIRS - ELECTRICITY	27,534,239	900,000,000	902,000,000	2,000,000	3	242,450,459
23030103	REHABILITATION / REPAIRS - HOUSING	786,825,734			-	65	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	20,000,000	1,209,890,000	1,239,890,000	30,000,000	1	196,282,959
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		1,445,000,000	1,450,250,000	5,250,000		4,639,860
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	511,143,453	4,770,000,000	4,802,500,000	32,500,000	11	703,729,592
23030108	N/A				-		-
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS			25,000,000	25,000,000		7,551,676
23030110	REHABILITATION / REPAIRS - LIBRARIES			175,000,000	175,000,000		65,760,518
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES				-		8,564,640
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES			975,000,000	975,000,000		275,318,388
23030113	REHABILITATION / REPAIRS - ROADS	208,495,352	1,770,000,000	1,775,250,000	5,250,000	12	151,355,770
23030115	REHABILITATION / REPAIRS - WATER-WAY	65,000,000	514,000,000	549,000,000	35,000,000	13	47,992,000
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	29,348,829	121,000,000	121,000,000	-	24	20,603,214
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	399,505,099	1,420,500,000	1,798,000,000	377,500,000	28	442,677,083



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022	Supplementary Budget 2022	Variance %	2021 ₦
23030122		6,080,000	21,000,000	21,000,000	-	29	-
23030124				380,000,000	380,000,000		-
		90,620,000				34	
23030125			270,000,000	280,000,000	10,000,000		12,052,506
				119,000,000	119,000,000		-
23030127		50,000,000				8	
			623,000,000	1,123,000,000	500,000,000		-
23030128							(2,040,242,635)
		2,293,656,349	14,198,736,000	16,669,890,000	2,471,154,000	16	138,736,029
ACQUISITION OF NON TANGIBLE ASSETS							
BREAKDOWN OF BY MDAS							
	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦			Variance %	2021 ₦
1							32,393,500
11100100100		15,000,000	16,520,350,000			0	32,393,500
11100100200							
11100800100							161,822,364
11101300100							-
11101800100							89,497,673
11113200100		518,812,282	2,554,410,000				
11103700100							11,845,120
12300100100		6,978,000	781,587,000			1	47,182,386
12305700100							-
12500600100							-
21500100100		3,385,000	9,762,928,000			0	2,573,825,048
21502100100							-
21510200100							-



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦			%	₦
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	20,000,000	1,970,249,000			1	41,907,713
22000100100	MINISTRY OF FINANCE H/Qtr	122,511,126					
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM						49,292,920
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	28,550,000	-				39,832,800
22900100100	MINISTRY OF TRANSPORT	15,065,000	2,619,750,000			1	362,289,120
23100300100	RURAL ELECTRIFICATION BOARD						-
23400100100	MINISTRY OF WORKS						-
23800400100	STATE BUREAU OF STATISTICS						-
25200100100	MINISTRY OF WATER RESOURCES	100,000	5,016,814,000			0	10,000,000
25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	70,889,386	6,140,190,000			1	-
25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	2,154,566,000	23,339,642,000			9	658,145,989
26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD						-
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	19,164,027	2,623,468,000			1	19,001,846
32600100100	MINISTRY OF JUSTICE						54,992,775
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES						-
51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	3,693,658,938	4,247,060,000			87	833,000,665
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE	426,573,957					489,713,738
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,821,499,270	2,812,386,000			65	289,366,334
51700100100	MINISTRY OF EDUCATION	3,691,225,556	11,602,110,000			32	678,817,315
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	10,496,013,317	11,913,600,000			88	2,715,068,045
51701800100	RAMAT POLYTECHNIC MAIDUGURI	1,310,707,821	2,379,783,000			55	-
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION						-
51701900200	COLLEGE OF EDUCATION WAKA - BIU	4,900,000	864,533,000			1	-
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA						-
51702100100	BORNO STATE UNIVERSITY	209,768,915	4,300,000,000			5	41,008,398
51705400100	BORNO STATE TEACHING SERVICE BOARD						-
51705600100	BORNO STATE SCHOLARSHIPS BOARD						-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND						-



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022	Supplementary Budget 2022	Variance %	2021 ₦
51706600100	EDUCATION TRUST FUND						345,002,581
51800100100	MINISTRY OF HIGHER EDUCATION						-
52100100100	MINISTRY OF HEALTH	87,410,000	8,201,710,000			1	58,279,397
52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY						-
52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	398,355,350	490,000,000			81	-
52110200100	HOSPITALS MANAGEMENT BOARD						-
52110400100	COLLEGE OF NURSING AND MIDWIFERY						-
52110600100	COLLEGE OF HEALTH TECHNOLOGY						-
53500100100	MINISTRY OF ENVIRONMENT	9,460	2,559,000,000			0	18,091
53900100100	MINISTRY OF SPORTS DEVELOPMENT						245,973,598
55200100100	MINISTRY OF RELIGIOUS AFFAIRS	1,012,556,815	2,769,716,000			37	475,176,512
55200500100	ISLAMIC RESEARCH CENTER						-
26000100100	MINISTRY OF LAND AND SURVEY						-
14700100100	CIVIL SERVICE COMMISSION						
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION						
14800100100	INDEPENDENT ELECTORAL COMMISSION	1,050,000	895,315,000				
		26,128,750,219	124,364,601,000			465	10,355,847,427
CONSTRUCTION / PROVISION OF FIXED ASSETS - GE BREAKDOWN OF BY MDAS							
	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦			Variance %	2021 ₦
11100100100	GOVERNMENT HOUSE	104,582,183	16,520,350,000			1	203,318,888
11100100200	DEPUTY GOVERNOR'S OFFICE						160,000,000
11101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)						-
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)	158,761,349	3,062,995,000			5	100,786,497
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)						51,000,000
11110100100	SECURITY TRUST FUND	10,925,000	3,297,000,000			0	1,747,890
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES						371,009,374
11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION						-



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022	Supplementary Budget 2022	Variance %	2021 ₦
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION						-
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE						49,442,385
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)						-
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA						-
14000100100	OFFICE OF THE STATE AUDITOR GENERAL						-
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL						-
14700100100	CIVIL SERVICE COMMISSION	3,820,012	139,562,000			3	-
14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION						46,471,587
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,293,710,060	9,762,928,000			23	154,652,821
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE						-
21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME						-
21511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY						-
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	13,560,000	1,970,249,000			1	63,080,484
22000800100	BORNO STATE INTERNAL REVENUE SERVICE						-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	492,133,703	4,099,880,000			12	759,903,772
22201800100	BORNO INVESTMENT COMPANY LTD						-
22205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)						-
22205900100	BORNO WIRE AND NAIL COMPANY						-
22206000100	NEITAL NIGERIA LIMITED						-
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	451,500,179	-				335,991,181
22900100100	MINISTRY OF TRANSPORT	140,700,000	2,619,750,000			5	10,000,000
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY						-
23100300100	RURAL ELECTRIFICATION BOARD						10,046
23400100100	MINISTRY OF WORKS	12,175,719,688	20,489,499,000			59	7,509,016,955
23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)						913,767,367
23800400100	STATE BUREAU OF STATISTICS						-
25200100100	MINISTRY OF WATER RESOURCES	164,197,212	5,016,814,000			3	28,924,049



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022	Supplementary Budget 2022	Variance %	2021 ₦
25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	2,593,124,404	6,140,190,000			42	-
25300100100	MINISTRY OF HOUSING AND ENERGY	2,638,762,466	6,182,473,000			43	1,151,288,146
25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	5,293,341,159	23,339,642,000			23	12,823,127,449
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	724,842,407	2,623,468,000			28	352,694,162
32600100100	MINISTRY OF JUSTICE						-
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES						-
32605100100	HIGH COURT OF JUSTICE						-
32605400100	AREA COURT						-
51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT						-
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE						366,337,852
51700100100	MINISTRY OF EDUCATION	1,480,595,169	11,602,110,000			13	1,727,069,189
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	1,923,985,066	11,913,600,000			16	2,715,068,045
51701000100	BORNO STATE AGENCY FOR MASS LITERACY						-
51701100100	BORNO STATE NOMADIC EDUCATION BOARD						-
51701200100	CARRER GUIDANCE AND COUNCILLING						-
51701800100	RAMAT POLYTECHNIC MAIDUGURI						-
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION						-
51701900200	COLLEGE OF EDUCATION WAKA - BIU	267,584,410	864,533,000			31	-
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA						31,684,856
51702100100	BORNO STATE UNIVERSITY	1,585,288,151	4,300,000,000			37	2,252,334,985
51705400100	BORNO STATE TEACHING SERVICE BOARD						-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND						-
51706600100	EDUCATION TRUST FUND	945,055,845	91,158,000			1037	1,176,225,537
51800100100	MINISTRY OF HIGHER EDUCATION						-
52100100100	MINISTRY OF HEALTH	3,093,216,687	8,201,710,000			38	2,727,286,678
52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY						-
52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY						33,296,335
52110200100	HOSPITALS MANAGEMENT BOARD						-



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022	Supplementary Budget 2022	Variance %	2021 ₦
52110400100	COLLEGE OF NURSING AND MIDWIFERY						-
52110600100	COLLEGE OF HEALTH TECHNOLOGY						6,098,500
53900100100	MINISTRY OF SPORTS DEVELOPMENT						81,271,000
55200100100	MINISTRY OF RELIGIOUS AFFAIRS	842,495,154	2,769,716,000			30	517,478,682
55200200100	ISLAMIC PREACHING BOARD						-
55200400100	COUNCIL OF ULAMAS						-
26000100100	MINISTRY OF LAND & SURVEY						-
51400100100	MINISTRY FOR WOMEN AFFAIRS	20,000,000	2,812,386,000			1	-
55100100100	MINISTRY FOR LOCAL GOVERNMENT						-
		37,417,900,304	147,820,013,000			25	36,720,384,711
PRESERVATION OF THE ENVIRONMENT							
-GENERAL BREAKDOWN OF BY MDAS							
	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦			Variance %	2021 ₦
11100100100	GOVERNMENT HOUSE						-
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)						-
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES						2,045,000
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION						-
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL						-
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION						-
21510200100	BORNO AGRICULTURAL DEVELOPMENT						-
51700100100	MINISTRY OF EDUCATION						-
51701900200	COLLEGE OF EDUCATION WAKA - BIU						-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND						-
51706600100	EDUCATION TRUST FUND						2,514,600
22900100100	MINISTRY OF TRANSPORT	106,355,600	2,619,750,000			4	-
53500100100	MINISTRY OF ENVIRONMENT	235,648,959	2,559,000,000			9	592,113,884
53900100100	MINISTRY OF SPORTS DEVELOPMENT						-
		342,004,559	5,178,750,000			7	596,673,484



PURCHASE OF FIXED ASSETS - GENERAL BREAKDOWN OF BY MDAS		Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦		Variance %	2021 ₦
1	CONSOLIDATION						70,000,000
11100100100	GOVERNMENT HOUSE		352,115,760	16,520,350,000		2	424,000,000
11100100200	DEPUTY GOVERNOR'S OFFICE		87,885,160	4,302,000,000		2	265,093
11100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)						-
11101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)						-
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		17,695,000	3,062,995,000		1	215,876,666
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)						35,600,000
11103500100	BORNO STATE PENSIONS DEPARTMENT						77
11103500200	LOCAL GOVERNMENT PENSIONS BOARD						-
11103700100	BORNO STATE PILGRIMS WELFARE BOARD						5,000
11110100100	SECURITY TRUST FUND						21,473,469
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES						-
11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION						-
11200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION						-
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		28,055,000	781,587,000		4	21,980,693
12300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)						-
12500100100	HEAD OF SERVICE						77
12500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA						-
14000100100	OFFICE OF THE STATE AUDITOR GENERAL						2,780,000
14000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL						-
14700100100	CIVIL SERVICE COMMISSION		5,256,322	139,562,000		4	-
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION		1,971,000	246,859,000		1	-
14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		1,240,000	895,315,000		0	300,000



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022	Supplementary Budget 2022	Variance %	2021 ₦
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES						-
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE						-
21510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME						-
21511100100	BORNO STATE AGRICULTURAL MACHNIZATION AUTHORITY						-
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT						4,528,400
22000100100	MINISTRY OF FINANCE-HQTRS	444,865,390	13,088,448,000			3	1,163,681,685
22000300100	BUDGET AND PLANNING						-
22000700100	OFFICE OF THE ACCOUNTANT GENERAL						-
22000800100	BORNO STATE INTERNAL REVEUNE SERVICE						-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	149,890	4,099,880,000			0	-
22201800100	BORNO INVESTMENT COMPANY LTD						-
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	272,824,091	-				294,875,183
22900100100	MINISTRY OF TRANSPORT	2,133,112,902	2,619,750,000			81	1,683,127,652
22905300100	BORNO EXPRESS TRANSPORT CORPORATION						55,165,005
22905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY						-
23100300100	RURAL ELECTRIFICATION BOARD						-
23400100100	MINISTRY OF WORKS	48,871,283	20,489,499,000			0	129,568,968
23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)						110,000,000
23800400100	STATE BUREAU OF STATISTICS						-
25200100100	MINISTRY OF WATER RESOURCES	467,176,943	5,016,814,000			9	697,383,354
25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	225,456,857	6,140,190,000			4	-
25300100100	MINISTRY OF HOUSING AND ENERGY						19,753,125
25301000100	BORNO STATE HOUSING CORPORATION						-
25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT						-
26000100100	MINISTRY OF LANDS & SURVEY						-
26000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD						-
26000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	887,853,062	2,623,468,000			34	684,410,491



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022	Supplementary Budget 2022	Variance %	2021 ₦
32600100100	MINISTRY OF JUSTICE						5,000,000
32600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES						-
32605100100	HIGH COURT OF JUSTICE						-
32605300100	SHARIA COURT OF APPEAL						-
51300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT						43,030,000
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE						5,452,000
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT						-
51700100100	MINISTRY OF EDUCATION	217,359,026	11,602,110,000			2	52,770,000
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	3,095,284,951	11,913,600,000			26	720,000
51700800100	BORNO STATE LIBRARY BOARD						-
51701000100	BORNO STATE AGENCY FOR MASS LITERACY						-
51701200100	GUIDANCE AND COUNCELLING						-
51701800100	RAMAT POLYTECHNIC MAIDUGURI						-
51701900200	COLLEGE OF EDUCATION WAKA - BIU	15,852,361	864,533,000			2	-
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA						-
51702100100	BORNO STATE UNIVERSITY	632,826,236	4,300,000,000			15	478,531,983
51705400100	BORNO STATE TEACHING SERVICE BOARD						-
51705600100	BORNO STATE SCHOLARSHIPS BOARD						-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND						-
51706600100	EDUCATION TRUST FUND	256,400,000	3,297,000,000			8	191,748,300
51800100100	MINISTRY OF HIGHER EDUCATION						-
52100100100	MINISTRY OF HEALTH	89,391,000	8,201,710,000			1	340,180,664
52100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY						-
52100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY						2,964,002
52110200100	HOSPITALS MANAGEMENT BOARD						-
52110400100	COLLEGE OF NURSING AND MIDWIFERY						-
52110600100	COLLEGE OF HEALTH TECHNOLOGY						5,029,000
53500100100	MINISTRY OF ENVIRONMENT						-
53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY						-



	Ref. Note	Actual 2022	Final Budget 2022	Original Budget 2022	Supplementary Budget 2022	Variance	2021
		₦	₦			%	₦
53900100100	MINISTRY OF SPORTS DEVELOPMENT						3,000,000
53905100100	BORNO STATE SPORTS COUNCIL						-
55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS						-
55200100100	MINISTRY OF RELIGIOUS AFFAIRS						-
55200500100	ISLAMIC RESEARCH CENTER						-
	FISCAL RESPONSIBILITY ACT						-
		9,281,642,234	120,205,670,000			8	6,763,200,886
							(1,722,767,232)
	REHABILITATION / REPAIRS OF FIXED ASSETS - GE BREAKDOWN OF BY MDAS						
	Ref. Note	Actual 2022	Final Budget 2022			Variance	2021
		₦	₦			%	₦
11100100100	GOVERNMENT HOUSE						-
11101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)	206,869,095	3,062,995,000			7	166,979,993
11101800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)						35,015,560
11113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	6,080,000	2,554,410,000			0	-
11200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION						-
12300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE						44,074,676
14700100100	CIVIL SERVICE COMMISSION	921,548	139,562,000			1	-
14700200100	LOCAL GOVERNMENT SERVICE COMMISSION	7,164,329	246,859,000			3	-
14800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	20,200,000	895,315,000			2	-
21500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES						246,252,500
21502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE						-
21511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY						-
21600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT						16,073,801
22000100100	MINISTRY OF FINANCE-HQTRS	57,353,983	13,088,448,000			0	58,997,072
22000800100	BORNO STATE INTERNAL REVEUNE SERVICE						-
22200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	53,000,000	4,099,880,000			1	20,603,214
22205600100	MAIDUGURI INTERNATIONAL HOTEL						-
22800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION	255,920,218	-				100,417,804
23100300100	RURAL ELECTRIFICATION BOARD						2,000,093



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Original Budget 2022	Supplementary Budget 2022	Variance %	2021 ₦
23400100100	MINISTRY OF WORKS	208,495,352	20,489,499,000			1	61,350,000
23400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)						90,240,770
25200100100	MINISTRY OF WATER RESOURCES	181,215,482	5,016,814,000			4	160,132,059
25210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	463,427,647	6,140,190,000			8	-
25300100100	MINISTRY OF HOUSING AND ENERGY	27,534,239	6,182,473,000			0	240,450,366
25301000100	BORNO STATE HOUSING CORPORATION						-
25500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	274,328,497	23,339,642,000			1	73,300,987
32600100100	MINISTRY OF JUSTICE						156,019,018
51305100100	YOUTH DEVELOPMENT/EMPOWERMENT DIRECTORATE						8,564,640
51400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEV.	86,020,000	2,812,386,000				
51700100100	MINISTRY OF EDUCATION	110,667,067	11,602,110,000			1	78,664,639
51700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	235,096,168	11,913,600,000			2	-
51700800100	BORNO STATE LIBRARY BOARD						-
51701000100	BORNO STATE AGENCY FOR MASS LITERACY						-
51701800100	RAMAT POLYTECHNIC MAIDUGURI						-
51702100100	BORNO STATE UNIVERSITY	34,362,723	4,300,000,000				
51701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION						-
51701900200	COLLEGE OF EDUCATION WAKA - BIU						-
51701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA						-
51706500100	BORNO STATE EDUCATION ENDOWMENT FUND						-
51706600100	EDUCATION TRUST FUND						561,140,407
51800100100	MINISTRY OF HIGHER EDUCATION						6,069,205
52100100100	MINISTRY OF HEALTH						4,639,860
53500100100	MINISTRY OF ENVIRONMENT	65,000,000	2,559,000,000			3	47,992,000
53501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY						-
53900100100	MINISTRY OF SPORTS DEVELOPMENT						-
55100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS						-
55200100100	MINISTRY OF RELIGIOUS AFFAIRS						-
22900100100	MINISTRY OF TRANSPORT						-
25000100100	FISCAL RESPONSIBILITY BOARD/AGENCY						-
26000100100	MINISTRY OF LAND & SURVEY						-
		2,293,656,348	118,443,183,000			2	2,178,978,664





NOTE 15A - COVID 19 EXPENDITURE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	DETAILS	Ref. Note	Actual 2022	Final Budget 2022	Variance	2021
15			₦	₦	%	₦
	CAPITAL EXPENDITURE					
	ACCORDING TO SECTORS (A)					
	01 ADMINISTRATIVE SECTOR				0.00	1,360,138,156
	02 ECONOMIC SECTOR				0.00	20,663,004,750
	03 LAW AND JUSTICE				-	-
	05 SOCIAL SECTOR				0.00	1,021,281,500
	TOTAL CAPITAL EXPENDITURE		-	-	0.00	23,044,424,406
	ACCORDING TO NATURE OF EXPENDITURE (B)					
	230101 PURCHASE OF ASSETS				0.00	2,516,431,559
	230201 CONSTRUCTION/PROVISION				0.00	10,201,560,593
	230301 REHABILITATION/REPAIRS				0.00	2,040,242,635
	OTHER COVID RELATED EXPENDITURE				0.00	8,286,189,619
	TOTAL CAPITAL EXPENDITURE		-	-	0.00	23,044,424,406
	PURCHASES					
	23010122 PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (MEDICAL COMSUMAMBLES/PPE) COVID 19				0.00	-
	23010124 PURCHASE OF TEACHING / LEARNING AID EQUIPMENT				0.00	1,422,882,559
	PURCHASE OF COMPUTERS				0.00	40,020,000
	PURCHASE OF COMPUTERS PRINTIERS				0.00	1,250,000
	PURCHASE OF SCANNERS				0.00	17,640,000
	PURCHASE OF FURNITURES & FITTINGS				0.00	133,375,000
	PURCHASE OF MOTOR VEHICLES				0.00	504,350,000
	PURCHASE OF SECURITY EQUIPMENT				0.00	248,320,000
	PURCHASE OF FIRE FIGHTING EQUIPMENT				0.00	97,000,000



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Variance %	2021 ₦
23010127	PURCHASE OF AGRIC EQUIPMENT				-
23010143	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES			0.00	51,594,000
23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS				-
	CONSTRUCTION/ PROVISION	-	-	0.00	2,516,431,559
23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS				-
23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES(ISOLATION CENTERS) COVID -19				-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS			0.00	1,007,167,000
23020101	CONSTRUCTION/ PROVISION OF OFFICE			0.00	626,750,000
23020113	CONSTRUCTION/PROVISION OF RES. BUILDING			0.00	120,460,483
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE			0.00	4,141,979,110
	CONSTRUCTION OF ICT INFRASTURE				105,204,000
	CONSTRUCTION / PROVISION OF MOTOR PARKS				-
23050132	AGRICULRAL PRODUCTION				4,200,000,000
23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES			0.00	-
		-	-	0.00	10,201,560,593
	REHABILITATION/REPAIRS				
23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING (RAVAGED COMMUNITIES)				-
23050103	SURVELLAICE /EPEDIMOMOLOGY				-
	REHABILITATION OF SCHOOL			0.00	813,663,600
	REHABILITATION OF WATER FACILITIES			0.00	190,368,225
	REHABILITATION OF POWER GENERATING			0.00	78,240,000
	REHABILITATION OF AGRICULTURAL FACILITIES			0.00	156,480,000
23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES			0.00	486,609,200



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Variance %	2021 ₦
23030121	REHAB. OFFICE BUILDING			0.00	314,881,610
OTHER COVID 19 RELATED EXPENDITURES		-	-	0.00	2,040,242,635
23050130	HUMAN CAPITAL DEVELOPMENT/TRAINING			0.00	2,293,999,619
23050150	COUNTERPART FUND FOR NIDs			-	-
23020113	GRAIN THRESHERS MONITORING AND EVALUATION			-	-
23020129	PROVISION OF IRRIGATION INFRASTRUCTURES			0.00	300,000,000.00
23050132	GRAIN RESERVE			-	-
23050133	PEST CONTROL AND CROP PROTECTION			-	-
23050134	CULTIVATION OF SPECIAL CROPS			-	-
23050135	FERTILIZER SUBSIDY			-	-
23050138	RURAL ACCESS AND AGRIC MARKETING			-	-
23020105	WATER FOR LIVESTOCK			-	-
23050148	LIVESTOCK MANAGEMENT			-	-
23050151	ARTISINAL FISHERIES RESEARCH AND DEVELOPMENT			-	-
23050157	VERTINARY DRUGS/VACCINES			-	-
23040104	INDUSTRIAL POLUTION			0.00	1,500,000
23040109	SEWAGE AND REFUSE DISPOSAL			0.00	-
23050128	RELIEF MATERIALS FOR IDPs			0.00	2,000,000,000
23050129	RELIEF MATERIALS FOR VICTIMS SOFTWARE ACQUSITION			0.00	3,690,690,000
23050142	WOMEN MOBILIZATION AND SOCIAL ORIENTATION			0.00	-
22022003	ADHOC DUTIES			0.00	-
21020100	ALLOWANCES			0.00	-
22022803	PLANT / GENERATOR FUEL COST			0.00	-
	OTHER RECURRENT EXPENSES			0.00	-
21010101	SALARIES			0.00	-
		-	-	0.00	8,286,189,619



	Ref. Note	Actual 2022 ₦	Final Budget 2022 ₦	Variance %	2021 ₦
EXPEDITURE ACCORDING TO MDAS					
'01 ADMINISTRATIVE SECTOR					
011101300100	GOVERNOR HOUSE			0.00	1,317,440,000
011200100100	BAUCHI STATE HOUSE OF ASSEMBLY GOVERNORS OFFICE			0.00	27,816,546
016100100100	SECRETARY TO STATE GOVERNMENT (SSG)			0.00	14,881,610
		-	-	0.00	1,360,138,156
'02 ECONOMIC SECTOR					
012600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION & RESETTLEMENT			0.00	10,912,960,483
025210300100	RURAL WATER SUPPLY AND SANITATION (RUWASA)			0.00	4,022,090,267
025200100100	MINISTRY OF WATER RESOURCES			0.00	-
021510100100	MINISTRY OF AGRIC & NATURAL RESOURCES			0.00	5,639,214,000
021600100100	MINISTRY OF ANIMALS & FISHERIES DEVELOPMENT			0.00	88,740,000
025300100100	MINISTRY OF HOUSING AND ENERGY			0.00	-
		-	-	0.00	20,663,004,750
'05 SOCIAL SECTOR					
052100100100	MINISTRY OF HEALTH			-	-
052110200100	HOSPITALS MANAGEMENT BOARD			-	-
052100100100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY			-	-
051700100100	MINISTRY OF EDUCATION			0.00	1,007,167,000
053500100100	MINISTRY OF ENVIRONMENT BORNO STATE ENVIRONMENTAL PROTECTION AGENCY			0.00	1,500,000
053505500100					-
051400100100	MINISTRY OF WOMEN AFFAIRS				-
052110600100	COLLEGE OF HEALTH TECHNOLOGY			0.00	12,614,500
0521015001	COLLEGE OF NURSING & MIDWIFERY			0.00	-
		-	-	0.00	1,021,281,500



NOTE	DETAILS	2022 ₦	2021 ₦
	FBN 2034747843 BORMA OVERHEAD ACCOUNT	90,562	90,945
	HERITAGE 6001788575 MINISTRY FOR LOCAL GOV'T	62,374	62,374
	UNION BANK 0024867763 MINISTRY OF WORKS AND TRANSPORT	33,768,870	33,768,870
	UNION BANK 0024743548 BORNO STATE HAJ 2004	41,050	41,050
	UNION BANK 0024743593 GOVERNOR'S OFFICE SPECIAL ACCOUNT	1,623	1,623
	UNION BANK 0024852400 SECRETARY BSPWB	2,197	2,197
	UNION BANK 0024828030 WAKA BIU COLLEGE OF EDUCATION	2,696	2,696
	UNION BANK 0033995165 BORNO STATE COOP. FEED ACCOUNT	921	921
	UNION BANK 0033994278 MINISTRY OF WORKS AND HOUSING TENDER FEE	2,050	2,050
	UBA 1022751503 BORNO STATE COVID- 19 SUPPORT	684,572	684,572
	UBA 1022757787 MINISTRY OF HIGHER EDUCATION (EDUC. DEV'T FUND)	1,550,826	1,550,826
	UBA 1022546165 BORNO STATE MALARIA IMPACT ACCOUNT	35,736,909	35,736,909
	Stanbic IBTC BORNO STATE MINISTRY OF EDUCATION - ETF	5,251	5,251
	KEYSTONE 1100007203 BORNO STATE INTEGRATED WATER RESOURCE MGT	5,348	5,348
	KEYSTONE 11000013831 MIN OF POVERTY ALLEVIATION AND YOUTHS EMPOW.	9,685	9,685
	KEYSTONE 1310005394 BORNO STATE HOUSING COPERATION	35,112	35,112
	KEYSTONE 1280001623 BORNO STATE MINISTRY OF EDUCATION	325	325
	JAIZ 0005085183 BORNO STATE RURAL HOUSING (MAIN)	31,453	31,453
	JAIZ 0001888056 MINISTRY RECONSTRUCTION REHABILITATION RESETTLE	71,070	71,070
	First Bank 2013544553 BIR-Revenue Accounts	-	-
	Zenith Bank 1011977763 BIR-Non Expendable	73,874,575	4,197,328
	Zenith Bank 1010554491 BOSG Project Account	492,958	492,958
	Zenith Bank 1013547685 BOSG Leave Grant Account	-	-
	GT Bank BOSG Counterpart Fund-Ministry of Environment	95,193,557	95,193,557
	Union Bank 0041113723 BOSG Salary Account	-	-
	Union Bank Central Account Borno State	96,217	96,217
	Zenith Bank 1010552167 BOSG CENTRAL ACCOUNT	994,023,462	5,395,616
	Access Bank 0003855483 B/S Capital Project Acct(1000 H.P)	117,668	117,668
	U.B.A Plc 1011250105 Borno State Joint Project Account	8,115,812	8,115,812
	U.B.A Plc 1011250105 Borno State Joint Accrued Interest Account	(2,223)	(2,223)
	Access Bank 0003855218 Capital Project Interest Account	81,658	81,658
	Zenith Bank 1011357376 BOSG Interest Earned Account	6,021,771	6,021,771
	U.B.A Plc 1010124195 Borno State Proj. Accrued Interest Account	182,967	182,967
	Heritage Bank 6001788410 BOSG University Donation Act.	172	172
	Eco Bank 100-Housing Unit Tax Account		



NOTE	DETAILS	2022 ₦	2021 ₦
	Access Bank 0003855160 Borno State Project Account II	3,533,496	3,533,496
	Access Bank 0003855067 Borno State Excess Crude Account	380,680	380,680
	U.B.A Plc Ministry of Health(Non-withdrawal)	-	-
	U.B.A Plc Ministry of Health(Non-withdrawal Account)	-	-
	Heritage Bank 6001788317 Disposal of S.Government Unserviceable	448	448
	Unity Bank 0001852703 Joint Development Project Act(I&II)	550,544	550,544
	Unity Bank 0021613460 Joint Project Account(Legacy)	110,141	110,141
	Unity Bank 0021005668 BOSG Special Project Account	613,985	613,985
	Zenith Bank 1014944418 Pension & Gratuity	106,462,117	51,928,305
	Access Bank 1000 Housing Project	-	-
	Unity Bank 0002035691 Borno State Govt Salary Account	-	-
	Access Bank 0056016123 Special Project Account	2,642,812	2,642,812
	Union Bank 0024744208 BOSG Project Account	2,188,841	2,188,841
	First Bank 2014856172 Borno State Project A/c-State	171,789	171,789
	Diamond Bank BIR-PAYE(Local Government)	-	-
	Heritage Bank 5900005044 VIO-Road Taxes and Fees Acct	-	-
	Sterling Bank 0040599192 VIO-Revenue Account IRO	676,644	676,644
	Sterling Bank Non Oil Revenue Account	-	-
	Sterling Bank 0062032230 Borno State Excess Pet. Profit Tax	-	-
	Access Bank 0003855115 Borno State Non-Exp Rev 1	639,675	639,675
	Access Bank 0003855122 Borno State Non-Exp Rev 2	3,209,902	3,209,902
	Heritage Bank 6001788290 Min. Of Agric (Fertilizer 2010)	745,557	745,557
	Jaiz Bank 6219082 FAMILY HOMES Account (BO RURAL HOUSING A/C (MRRR) DEBT SERVICE	50,056,948	3,679,299,014
	HEALTH CARE DEDUCTIONS	-	-
		1,544,340,468	4,039,347,690
B	MDAs Cash & Bank Balances- Overhead Costs Accounts		
	Bank 01 Administrative Sector		
	Zenith Bank 1010689562 Government House	80,789,797	24,560,114
	Zenith Bank Office of Secretary to the State Government	-	-
	Zenith Bank 1010960715 Office of Head of Service	8,211	920,289
	Zenith Bank 1010290399 Establishment Department	720	366
	Zenith Bank 1010293871 Pension Department	205,655	6,606
	Zenith Bank Department of Political	-	-



NOTE	DETAILS	2022 ₦	2021 ₦
	Zenith Bank 1016261751 Office of Auditor General Overhead Cost Account	71,514	26,438
	Zenith Bank 1012329871 Local Government Service Commission	52,422	173,354
	Sterling Bank 0000506451 Civil Service Commission	(31,227)	431
	Zenith Bank 1013107393 Borno State House of Assembly- Overhead	47,953	49,144
	Zenith Bank 1011144303 Borno State House of Assembly- Overhead	8,926	61,607,496
	Zenith Bank Local Government Audit Department		-
	Zenith Bank 1012193449 Ministry of Home Affairs, Information & Centre	(629)	1,114,962
	Zenith Bank 1013184903 Ministry of Inter Governmental Affairs and Studies	50,452	1,428
	U.B.A Plc 1003606589 Borno State Independent Electoral Commission	6,668	365,804
	Zenith Bank 1012867681 State Council of Art		51,597
	Bank 02 Economic Sector		
	Zenith Bank 1012672247 Ministry of Agriculture and Nat. Resources	270,630	335,040
	Zenith Bank 1014279750 Ministry of Trade, Investment and Tourism	2,748	2,121
	Zenith Bank 1012792952 Ministry of Trade, Investment and Tourism	2,613	
	Zenith Bank 1010941402 Ministry of Finance(Hqtrs)	65,743	157,426,114
	Zenith Bank 1012137294 Office of Accountant General	7,746	639,545
	Zenith Bank Office of Accountant General-Gratuity	106,462,117	
	Zenith Bank 1011413414 Ministry of Housing and Rural Electrification		
	Zenith Bank 1017738225 Ministry of Water Resources	2,023,513	9,987,623
	Fidelity Bank 4010207829 Ministry of Water Resources		-
	Zenith Bank 1012171867 Ministry of Works and Transport	91,249	94,881
	Zenith Bank Ministry of Lands and Survey		
	Zenith Bank 1010607438 Ministry of Budget & Planning	4,293	1,539
	Zenith Bank 1012805757 Ministry of Animal Resources and Fisheries Development	124,234	99,831
	Zenith Bank 1011413414 Ministry of Housing and Rural Electrification	75,469	1,126,710
	Zenith Bank 1014557335 Ministry of Rehabilitation, Recons. & Resettlements	11,022	1,012,117
	Zenith Bank 1016607959 Ministry of Science, Technology & Innovation		
	UBA 1003114192 Borno State Geographic Information	77,269	77,766
	Zenith Bank 1017039623 Ministry of Transport- Overhead Account	48,948	5,325
	Bank 03 Law & Justice Sector		
	Zenith Bank 1010451019 Ministry of Justice	1,037,146	1,054,087
	Eco Bank 3122010248 High Court Of Justice	131,577	21,973,980
	Zenith Bank 1012792141 High Court Of Justice- Salary	-	20,186
	Zenith Bank 1012792127 Area Courts- Salary	44	



NOTE	DETAILS	2022 ₦	2021 ₦
	Entetprises Bank	-	
	Zenith Bank 1016080305	6,794	4,367
	Eco Bank 31222020283	98,178	251,178
	Zenith Bank 1012793667	3,835	3,835
	Bank 05		
	Zenith Bank 1012375603	1,705,450	170,424
	Zenith Bank 1013344279	1,773	8,944
	Zenith Bank 1011313349	61,579	16,102
	Zenith Bank 1012171616	46,801	57,496
	Zenith Bank 1010377098	1,284,574	146,373
	Eco Bank plc 2362052326		
	Zenith Bank 1218784438	(631)	56
	UBA Bank 1005195364	5,043,015	1,599,174
	Fiderilty 5030071838	21,398	21,398
	Zenith Bank		
	Zenith Bank 1016609959	41,113	41,113
	Sterling Bank 0022925441		
	Eco Bank plc		
	Eco Bank plc		
		199,960,702	285,055,354
C	Bank 01		
	Zenith Bank 1012375342		
	Zenith Bank		
	Zenith Bank		
	Zenith Bank 1010290399		
	Zenith Bank 1017335686	26,105	26,565
	Zenith Bank		
	Zenith Bank 1219751718	46,203	44,199
	Social Service Sectors		
	Sharia Court of Appeal		
	Sharia Court of Appeal- Overhead		
	Judicial Service Commission		
	Judicial Service Commission		
	Ministry of Women Affairs & Soc. Dev		
	Borno State Ministry of Youth Empowerment & Sport Development		
	Ministry of Environment		
	Ministry for Religious Affairs and special Education		
	Ministry for Local Government & Emirate Affairs		
	Ministry of Poverty Alleviation & Youth Empowerment		
	Ministry of Poverty Alleviation & Youth Empowerment		
	Ministry of Health and Human Services		
	Ministry of Education		
	Ministry of Education- Other Balances		
	Ministry of Higher Education		
	Ministry of Higher Education		
	Ministry of Education Tsangaya Alc		
	Education Resource Centre		
	Education Resource Centre		
	MDAs Cash & Bank Balances-CDF Accounts		
	Administrative Sector		
	Government House	3,280	39,782
	Office of the Secretary to the State Government		
	Office of the Head of Service		
	Establishment Department		
	Pension Department		
	Department of Political		
	Office of the State Auditor General		



NOTE	DETAILS	2022 ₦	2021 ₦
	Zenith Bank	(3,705)	
	Unity Bank	410,516	20,415
	Zenith Bank		
	Zenith Bank	6,730	7,059
	Zenith Bank	4,411	99,228
	Zenith Bank	20,519	336,988
	Zenith Bank		
	Zenith Bank	1,975	4,504
	Zenith Bank	1,626,335	31,288,120
	Bank		
	02		
	Zenith Bank	607,437	212,106
	Zenith Bank	128,340	140,350
	Zenith Bank	553	553
	Zenith Bank	221,522	214,071
	Zenith Bank		-
	Zenith Bank	9,210,252	253,110
	Zenith Bank	24,704,522	18,672,912
	UBA	2,023,513	43,447
	Zenith Bank	3,743,335	1,083,365
	Zenith Bank		-
	Zenith Bank	7,459	5,907
	Zenith Bank	1,170	575
	Zenith Bank	16,291,036	19,577,884
	Zenith Bank	140,999,031	57,272,516
	Zenith Bank	7,814,478	85,025,811
	Zenith Bank	661	7,958
	Bank		
	03		
	Zenith Bank	108,565	108,896
	Zenith Bank	42,988,558	14,960,967
	Zenith Bank		-
	Enterprises Bank		-
	Eco Bank		-



NOTE	DETAILS	2022 ₦	2021 ₦
	Bank		
	05		
	Zenith Bank 1012375603	2,035,536	8,575,871
	Zenith Bank 1012311483	19,013,651	8,449,884
	Zenith Bank 1011101902	21,672	22,913
	Zenith Bank 1011313253	35,521,536	23,020
	First Bank 2034882760	1,830,446	1,830,781
	Zenith Bank 1010546357	149,815	269,416
	UBA Plc		-
	Zenith Bank 1012212638	93,353,544	10,083,261
	Zenith Bank 1014963044	31,370	31,370
	Zenith Bank 1012150828	36,594	36,594
	Zenith Bank 1016607935	87,002	27,543
	Zenith Bank 1012780229	8,390	8,390
		403,082,356	258,806,331
	Social Services Sector		
	Ministry of Women Affairs & Social Development	2,035,536	8,575,871
	Ministry of Sport Development	19,013,651	8,449,884
	Ministry of Religious Affairs & Special Education	21,672	22,913
	Ministry Of Environment	35,521,536	23,020
	Ministry for Local Government & Chieftancy Affairs	1,830,446	1,830,781
	Ministry of Poverty Alleviation & Youth Empowerment	149,815	269,416
	Ministry of Health and Human Services		-
	Ministry of Health and Human Services	93,353,544	10,083,261
	Ministry of Education	31,370	31,370
	Ministry of Education	36,594	36,594
	Ministry of Higher Education	87,002	27,543
	Ministry of Higher Education	8,390	8,390
		403,082,356	258,806,331
	MDAs Cash & Bank Balances-SALARIES		
	01		
	Zenith Bank 1012793636	-	(136)
	Zenith Bank 1012792347	-	26,350
	Zenith Bank 1012792172	-	10,207
	Zenith Bank 1012790989	309,206	309,206
	Zenith Bank 1012791003	3,776	3,776
	Zenith Bank 1012792804	58,222	58,222
	Zenith Bank 1012792938	867	867
	Zenith Bank 1012792989	2,289	2,289
	Zenith Bank 1012792309	9,984	9,984
	Zenith Bank 1012792836	40,570	40,570
	02		
	Zenith Bank 1012792873	3,997	3,997
	Zenith Bank 1012791058	7,258	7,258
	Zenith Bank 1012792921	1,073,928	1,073,928
	Zenith Bank 1012791065	1,504	1,504
	Zenith Bank 1012792952	2,656	(133)
	Zenith Bank 1012792385	369	369
	Zenith Bank 1012792892	(52)	(52)
	Zenith Bank 1012791072	243	243
	Economic Sector		
	Ministry of Housing and Rural Electrification	3,997	3,997
	Borno State Geoinformation Services	7,258	7,258
	Ministry of Works	1,073,928	1,073,928
	Ministry of Agriculture & Natural Resources	1,504	1,504
	Ministry of Trade, Investment & tourism	2,656	(133)
	Ministry of Water Resources	369	369
	Ministry of Animals and Fisheries	(52)	(52)
	Ministry of Finance	243	243



NOTE	DETAILS	2022 ₦	2021 ₦
	03		
	Zenith Bank 102792945	110,348	110,348
	05		
	Zenith Bank 1012792887	458	458
	Zenith Bank 1012792873	5,071	5,071
	Zenith Bank 1012792983	69,523	69,523
	Zenith Bank 1012792907	33,196	33,196
	Zenith Bank 1012791041	45	45
	Zenith Bank 1012792976	200	10,758
	Zenith Bank 1012792859	20,884	20,884
	Zenith Bank 1012792811	40,570	40,570
	Zenith Bank 1012792880	-	1,496
	Zenith Bank 1012792938	-	40,688
	Bank	1,795,112	1,881,486
	HERITAGE BANK 6001756068	1,484	1,484
	UBA 1015360127	3,367,568	3,367,568
	Fidelity Bank 6060287532	-	-
	Zenith Bank 1012657499	654,972,688	654,972,688
	First Bank 2034747843	90,945	90,945
	Zenith Bank 1013123337	-	299,546
	UBA 1014729921	12,281	2,231
	Zenith Bank 1012792206	(137)	(97)
	Zenith Bank 1015623714	10	1,156
	Zenith Bank 1012795032	-	10,215,072
	Zenith Bank 1014056656	1,803	2,559
	Zenith Bank 1015499836	4,426,969	8,956,009
	ECO 0403000352	16,707,293	15,332,775
	Unity Bank 0052355622	-	8,658,446
	Unity Bank '0046215622	191,120	191,120
	Zenith Bank 1012792213	(2,523)	(1,782)
	GTB	-	-
	Fedility Bank 5030109931	-	352,716
	Zenith Bank 1012793650	1,256	-
	UBA 1003064825	1,025	51,174



NOTE	DETAILS	2022	2021
		₦	₦
		2,604	9,241
		100,822	15,834
		279	828,094
		-	37,473
		50,167,682	38,070,728
		18,251,926	1,740,738
		115,221	118,894
		-	1,623
		67,697,443	88,919,323
		77,881,120	49,683,092
		699,188	1,184,695
		-	-
		-	-
		463	-
		1,730,597	1,674,457
		-	811,556
		1,545	1,545
		2,091,687	2,091,687
		998	1,696,088
		2,811,606	22,764
		7,297,188	10,343,599
		-	-
		15,051,126	15,051,126
		-	-
		-	912
		20,511	23,855
		3,680	3,680
		118,925	73,753
		-	-
		370,166	1,395,469
		-	399,456
		575,315	575,315
		527,235	7,657,663
		93,753	612,253
		77,997	77,997



NOTE	DETAILS	2022 ₦	2021 ₦
	Zenith Bank 1012793674 College of Business Studies-Salary	-	28,025
	Zenith Bank 1016729709 Ministry of Transport- Capital Project	7,958	7,958
	Zenith Bank 1010462563 Pilgrims Welfare Board-Overhead	14,669,558	103,104
	Zenith Bank 1012792488 Pilgrims Welfare Board-Salary	-	1,495
	Zenith Bank 1012787194 Pilgrims Welfare Board-Capital Projects	1,292	1,835
	Zenith Bank 1014387756 State Primary Healthcare Devt- Overhead Cost	2,246,855	2,246,855
	Zenith Bank 1010465014 Borno State Environmental Prot. -Overhead Account	480,114	57,835
	Zenith Bank 1012792237 Borno State Environmental Prot. - Salray Account	1,305,041	1,725,825
	Zenith Bank 1012198066 Borno State Environmental Prot. - Capital Projects	171,088	171,749
	FCMB 7048629010 Borno Express Transport Co. Capital Projects	140,764	140,764
	Zenith Bank 1014431855 Borno Express Transport Co. Salary	6,726,225	-
	Zenith Bank 1014431910 Borno Express Transport Co. Revenue	408,750	408,750
	Zenith Bank 1012792026 Centre for Prerogative of Mercy- Salary	-	124
	FBN 2031358837 UIICEST-Overhead	1,057,303	1,252,425
	FBN 2039044822 UIICEST-Capital	35,038	1,589,796
	Zenith Bank 1012793681 UIICEST-Salary	-	2,792,667
	FBN 2031358686 UIICEST-Other Balances	-	-
	FBN 2031358576 UIICEST-Revenue	-	-
	Fidelity Bank 5030043336 College Agriculture- Overhead Account	78,640	78,640
	Zenith Bank 1016609238 College Agriculture- Overhead Account	164,019	78,640
	HERITAGE BANK 6001351353 College Agriculture- Revenue	7,643,773	7,643,773
	UBA 1022119802 Rural Relectification Board- Capital Projects	15,391,586	49,510,260
	Zenith Bank 1017863475 Rural Relectification Board- Overhead Account	5,189	26,294
	Zenith Bank 1012792244 Rural Relectification Board- Overhead Account	11,494	11,494
	Zenith Bank 1012329163 Borno Geo Information- Capital Project	57,272,516	57,272,516
	UBA 1003114192 Borno Geo Information- Overhead Account	77,766	77,766
	Zenith Bank 1012792392 Board of Internal revenue- Salary	-	2,178
	UBA 1014373874 Board of Internal revenue- Revenue	34,645	130,014
	Zenith Bank 1011368411 Universal Basic education- Other Balances	72,118	2,489,483
	UBA 1001186225 Universal Basic education- Salary Account	-	87,355,125
	Zenith Bank 1013835811 Universal Basic education- Salary Account	-	68
	Zenith Bank 1013835827 Universal Basic education- Overhead Account	25,082	1,524,616
	FBN Universal Basic education- Other Balances	2,489,483	2,489,483
	Universal Basic education- Other Balances	-	13,089,909,766
	Zenith Bank 1013562024 Borno State Hotel-Revenue	-	-
	Zenith Bank 1012792440 Borno State Radio Television-Salary	-	9,327



NOTE	DETAILS	2022 ₦	2021 ₦
	Zenith Bank 1011967388	717	-
	Access Bank 0041557231	-	6,899
	GTB 0026252338	749	1,505,800
	Zenith Bank 1012311483	8,449,884	8,449,884
	Zenith Bank 1013344279	1,773	8,944
	Access Bank 0041568242	256,271	256,271
	HERITAGE BANK 6001391588	209,407	209,407
	Access Bank 0041562016	412,793	412,793
	Access Bank 0004966376	1,921,416	1,921,416
	HERITAGE BANK 6001391557	1,033,274	1,033,274
	Unity Bank 0025951983	83,737	83,737
	FBN 2032335152	289,840	289,840
	Fidelity Bank 5030029949	320,026	320,026
	FBN 2003362907	66,521	-
	Zenith Bank 1013232701	6,925	491,124
	FBN 2001555972	599	599
	HERITAGE BANK 6001391519	599	599
	Zenith Bank 1214660239	288,780	228,935
	Zenith Bank 1012792251	-	536
	Zenith Bank 1218623742	1,313	44,552
	Unity Bank 0002035954	50,202	49,951
	Zenith Bank 1012792811	-	40,570
	Unity Bank 0002040389	173,354	173,354
	Zenith Bank 1012329871	173,354	173,354
	Unity Bank 0000859084	-	619
	Zenith Bank 1212912082	602	619
	Zenith Bank 1010377098	1,460,373	1,460,373
	FBN 2034882760	1,830,781	1,830,781
	Sterling Bank 0076513269	5,948	14,325,504
	Zenith Bank 1012867681	13	51,597
	Sterling Bank 0019999794	-	-
	Sterling Bank 0005064851	-	431
	Zenith Bank 1010435046	110,984	110,984
	Zenith Bank 1010554587	43,355,536	1,609,511
	Zenith Bank 1012213123	1,468,842	173,838
	Zenith Bank 1012202947	18,052	18,052
	Zenith Bank 1017097360	8,176	8,176



NOTE	DETAILS	2022 ₦	2021 ₦
	Zenith Bank 1012793643 Borno Agricultural Devt Programe - Salary	-	5,151
	Zenith Bank 1014691327 Borno Agricultural Devt Programe- Capital	2,938	510,367
	UBA 1003096223 Borno Agricultural Devt Programe- Overhead	11,420	159,992
	Zenith Bank 1012792419 Borno Supply Company- Salary	-	8,708
	Zenith Bank 1217487653 Borno Supply Company- Overhead	3,729	6,730
	Zenith Bank 1012813523 NEITAL FACTORY NIG LTD- Overhead	1,717	53,422
	Fidelity Bank 4010207922 NEITAL FACTORY NIG LTD- Capital	3,296,611	163,999
	Access Bank 1403319274 Min. of Finance - Project account	603,807	603,807
	Zenith Bank 1017039513 Min. of Finance - Project account	226,751	226,751
	Zenith Bank 1015005802 Min. of Finance - Project account	4,927,728	4,927,728
	Zenith Bank 5070563989 Min. of Finance - Project account	2,580	2,580
	Zenith Bank 1018141363 Min. of Finance - Project account	399,866	399,866
	Zenith Bank 1213722815 Min. of Finance - Project account	108,547,054	108,547,054
	Zenith Bank 1010552167 Min. of Finance - Project account	5,396,616	5,396,616
	Zenith Bank 1014944418 Min. of Finance - Project account	51,928,305	51,928,305
	Zenith Bank 1010554491 Min. of Finance - Project account	492,435	492,435
	Zenith Bank 2013618979 Min. of Finance - Other Balances	6,033,892	6,033,892
	Zenith Bank 2013625384 Min. of Finance - Other Balances	36,964,146	36,964,146
	Fidelity Bank 4020195781 Borno Investment Company - Project Acct	-	-
	Access Bank 0004928398 Borno Investment Company- Capital	-	-
	Unity Bank 0002043768 Borno Investment Company- overhead	-	-
	Keystone Borno Investment Company- Project	-	-
	Zenith Bank 121892498 Borno State Housing Corporation- Project	334,962	334,962
	First Bank 2004512857 Borno State Housing Corporation - Project	109,660	2,071,469
	Zenith Bank 1014063690 Borno State Emergency Management Agency	30,376	50,962
	Zenith Bank 1011473540 Borno Investment Company -Capital	-	-
	Zenith Bank 1012193449 Borno Investment Company -Overhead	-	-
	Zenith Bank 1016609238 Mohamet Lawan College of agriculture- Salary	-	2,297
	Zenith Bank 1016609238 Mohamet Lawan College of agriculture- Overhead	78,640	78,640
	Fidelity Bank 5030043336 Mohamet Lawan College of agriculture- Other Acc	7,643,773	7,643,773



NOTE	DETAILS	2022 ₦	2021 ₦
	UBA 1003064792 Mohammed Goni College of Legal Studies	174,982	174,982
	Zenith Bank 1012657499 Road Maintenance Agency-Project	102,452,923	654,972,688
	First Bank 2034747843 Road Maintenance Agency-Overhead	90,584	90,945
	Zenith Bank 1013123337 Road Maintenance Agency- Salary	-	299,546
	Fiderity Bank 6060287532 Road Maitenance Agency- Other Accts	3,564,063	3,564,063
	UBA 1015360127 Road Maintenance Agency-capital	3,367,568	3,367,568
	Zenith Bank 1010741437 Borno State Rural water Supply agency-Capital	527,235	7,657,663
	UBA 1023431260 Borno State Rural water Supply agency-Overhead	246,048	575,315
	Zenith Bank 1012792163 Borno State Rural water Supply agency-salary	649	14,742
	Zenith Bank 1012792426 Prerogative of Mercy	-	124
	Unity Bank 0002035655 Islamic Religious Preaching Board	2,604	9,241
	FCMB 1113899010 Borno State Agric. Mech. Authority- Overhead	3,954	3,680
	Zenith Bank 1015664584 Borno State Agric. Mech. Authority-Capital	23,855	23,855
	Zenith Bank 1012792330 Borno State Agric. Mech. Authority- Salary	-	3,462
	UBA 1003074819 School for Higher Islamic Studies	13,265	13,265
	UBA 1003412661 College of Education- Waka Biu- Overhead	27,013,930	-
	UBA 1000461510 College of Education- Waka Biu -Revenue	-	-
	Keystone 1006921438 College of Education- Waka Biu -Other Balances	14,544,788	14,544,788
	Zenith Bank 1012793698 College of Education- Waka Biu -Salary	9,253	9,274
	Zenith Bank 1010623805 College of Education- Waka Biu -Other Balances	-	-
	Keystone 1006921445 College of Education- Waka Biu -Project Account	2,890,111	87,761,283
		-	
	Zenith Bank 1016487148 Deputy Governor Office (Overhead Cost)	6,778	
	Zenith Bank 1016487179 Deputy Governor Office (Capital Account)	2,397	
	Zenith Bank 1216603562 Borno State Fertilizer Co.(O/H)	105,213	
	FIRST BANK 2020571188 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	7,276,482	
	UNITY BANK 0001847512 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	2,841,712,497	
	FCMB 5549138013 BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	11,209,526,289	
	ACCESS BANK 0004965142 LOCAL GOVERNMENT SERVICE COMMISSION	32,099,647	
	FCMB 2065615013 RAMAT POLYTECHNIC	132,400,505	
	ECO-BANK 0400071278 RAMAT POLYTECHNIC	496,375,442	
	UNITY BANK 0023908220 RAMAT POLYTECHNIC	18,119,201	
	FIRST BANK 2021873511 RURAL WATER SUPPLY AND SANITATION AGENCY	6,988,360	
	Zenith Bank		



NOTE	DETAILS	2022 ₦	2021 ₦
	1012567857 BORNO STATE LIAISON OFFICE, ABUJA	5,561,089	
	Zenith Bank 1213810738 Borno State Traffic Management Agency (Overhead)	31,253	
	Zenith Bank 1217487646 Borno State Supply Company Limited (Capital Account)	(8,741)	
	ACCESS BANK 1653648065 BORNO STATE SECURITY TRUST FUND (JOINT ALL. COMMITTEE ACT)	140,191,160	
	Fidelity Bank 5030068861 Borno State Primary Health Care Development Agency	27,059,243	
	Zenith Bank 1016232908 BORNO STATE EMERGENCY MANAGEMENT AGENCY (OVERHEAD)	11,843	
	Zenith Bank 1014063690 BORNO STATE EMERGENCY MANAGEMENT AGENCY (CAPITAL)	30,321	
	ZENITH BANK 1219889550 MINISTRY OF ENVIRONMENT (ECOLOGICAL FUND ACCOUNT)	79,706,765	
	ZENITH BANK 1214345224 BORNO STATE FADAMA (NG-CARES ACCOUNT)	5,071,991	
	UBA 1003064819 SCHOOL FOR HIGHER ISLAMIC STUDIES (MOGCOLIS) OVERHEAD	8,071	
	STERLING BANK 502324344 CAREER GUIDANCE AND COUNSELLING BOARD (OVERHEAD)	3,280,207	
	ECO-BANK 2360082732 CAREER GUIDANCE AND COUNSELLING BOARD (CAPITAL)	97,583	
	UNITY BANK 0002036607 BORNO STATE ADV COUN ON PRERO	1,173	
	ECO-BANK 2362018430 BOSUBEB ETF PROJECT	1,330,055	
	FIRST BANK 2034610462 BORNO STATE UNIVERSITY	13,319,018	
	FIRST BANK 2013618931 BORNO STATE GOVT. - 5% SECURITY A/C	13,101,530	
	FIRST BANK 2027132940 GM DRUGS REVOLVING FUND ACCOUNT	7,046,818	
	ECOBANK 3122028186 BORNO STATE MDG CGS OVERHEAD COST	157,250,114	
	Zenith Bank 1010293998 BORNO STATE PILGRIMS WELFARE BOARD	245,181,534	
	ZENITH BANK 1221949109 BORNO STATE PENSION ACCOUNT	99,080,186	
	ECOBANK 3123062529 MDG CGS 2014 SPECIAL PROJECT OPS AC	17,030,052	
	ZENITH BANK 1221949408 BORNO STATE MAIN SALARY ACCOUNT	229,832,214	
	FIRST BANK 2015261609 BORNO STATE INTERNAL REVENUE SERVICE	191,700	
	FIRST BANK 2040609704 BORNO STATE MALARIA IMPACT PROJECT ACCOUNT	61,264	
	ECOBANK 3123062512 MDG CGS 2014 SPECIAL PROJECT MAIN AC	11,814,074	
	FIRST BANK 2014739413 BORNO STATE HOUSING CORPORATION	35,401	
	ECOBANK 2360082732 BORNO STATE GUIDANCE AND COUNSELLING BOARD CAPITAL ACCONUT	97,583	
	FIRST BANK 2026056526 MIN. FOR LOCAL GOVT. TOMATOES/MANGO PROCESSING FACTORY	5,904,978	
	FIRST BANK 2003362536 MIN. OF HEALTH UNICEF PROG.	2,389,010	
	ECOBANK 2362070395 BORNO PROJECT FINANCE MANAGEMENT UNIT	2,166,000	
	ECOBANK 2360051301 SHEHU GARBAI INTEGRATED QURAN MODEL SCHOOL MAIDUGURI	7,850	
	ECOBANK 2360053532 HOSPITALS MANAGEMENT BOARD NON EXPENDABLE ACCOUNT	66,756,704	
	ACCESS BANK 0004965582 BORNO STATE BOARD OF INTERNAL REVENUE	45	
	ACCESS BANK 0004966194 3% EMIRATE COUNCIL	99,086	
	ACCESS BANK 0004966345 JOINT DEV. PROJECT ACCOUNT (MIN. FOR LOCAL GOVT)	29,987	



NOTE	DETAILS	2022 ₦	2021 ₦
	ACCESS BANK 0004966084 NEPAD BORNO STATE COORDINATING OFFICE	6,908	
	ACCESS BANK 0004966235 MAIDUGURI CENTRAL MOSQUE	780,735	
	ACCESS BANK 0049843890 MIN OF HOUSING AND RURAL ELECT (PROJECT)	152,992	
	ACCESS BANK 0004966369 BORNO SUPPLY COMPANY LIMITED	106,358	
	ZENITH BANK 1012790965 BORNO STATE MAIN SALARY ACCOUNT	16,187,699	
	ZENITH BANK 1012790996 STATE STATUTORY PENSIONS SALARY ACCOUNT	10,331,119	
	ZENITH BANK 1012790972 OFFICE OF THE ACCOUNTANT GENERAL SALARY ACCOUNT	5,263	
	ZENITH BANK 1012791027 OFFICE OF THE SSG SALARY ACCOUNT	66,261	
	ZENITH BANK 1012792158 SHARIA COURT OF APPEAL SALARY ACCOUNT	5,621	
	ZENITH BANK 1012792189 URBAN PLANNING & DEVELOPMENT BOARD SALARY ACCOUNT	128	
	ZENITH BANK 1012792196 BRNO STATE I/ELECTORAL COMM SAL AC	48,638	
	ZENITH BANK 1222897582 COMMITTEE ON FLOOD CONTROL & OTHER RELATED MATTERS	7,314	
	ZENITH BANK 1012792275 EL-KANEMI WARRIORS FTB/CLUB SAL AC	41	
	ZENITH BANK 1012792354 NOMADIC EDUCATION SALARY ACCOUNT	43,446	
	ZENITH BANK 1013480777 BORNO STATE 2500 HOUSING UNIT PRJT ACC	24,531,649	
	ZENITH BANK 5070486211 BORNO STATE PHC MOU BASKET FUND ACCT	2,349,680	
	ZENITH BANK 5070794866 Borno St. Multi-Sec Crisis Recovery (DOLLAR)	1,867,698	
	ZENITH BANK 1015400500 Borno St. Multi-Sec Crisis Recovery	44,195,326	
	ZENITH BANK 1013042843 Borno State Govt Sure-P Account	4,989,898	
	ZENITH BANK 1011424566 20% Local Govt joint Dev. A/C	11,953,035	
	ZENITH BANK 1014930365 Borno St. Comm & Social Dev. Agency	39,529	
	ZENITH BANK 1015301944 Borno St. Comm & Social Dev. Agency	50,518	
	ZENITH BANK 1013604067 Borno State Gov. (LG) Police Ref	16	
	ZENITH BANK 1011495191 Interest Earned on 20% LG Joint Dev.	6,485,788	
	ZENITH BANK 1213722262 Borno St. Ecological Fund (LG)	302,215,819	
	ZENITH BANK 1220843121 BORNO STATE CONTRIBUTION HEALT CARE MGT	9,636,071	
	ZENITH BANK 1216487584 KALA BALGE LGA LEGISLATIVE ACCOUNT	14,179	
	ZENITH BANK 1011296879 KALA BALGE LGA	76,277	
	JAIZ BANK 0005183814 BORNO STATE PILGRIMS WELFARE BOARD HAJJ	9,398,730	
	FIRST BANK 2031588023 BOSUBEBE PENSION FUND ACCT	1,588,549	
	ZENTIH BANK 1017018471 BO ST ADOLESCENT GIRLS INI FOR LEARNING	287,842,086	
	Zenith Bank 1014387316 State Primary Healthcare Devt- Other Accts(Borno State Tripartite Rib Fund)	327,059,023	120,488,449
	Other Balances	9,461,069,882	
	Sub Total	27,881,427,064	15,390,236,105
	Grand Total	30,030,605,702	19,975,326,966

**NOTE 17 - INVESTMENTS****NOTES TO THE FINANCIAL STATEMENTS** FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
			₦	₦
17		INVESTMENTS		
	31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	57,517,110	57,517,110
	31090102	LOCAL INVESTMENTS: NON QUOTED COMPANIES	36,077,510	36,077,510
		INVESTMENTS THROUGH BORNO INVESTMENT	300,000,050	300,000,050
			393,594,670	393,594,670

**NOTE 18 - STAFF ADVANCES****NOTES TO THE FINANCIAL STATEMENTS** FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
			₦	₦
18		ADVANCES		
	31060101	PERSONAL ADVANCES	102,380,185	102,380,185
	22030101	MOTOR CYCLE ADVANCES	-	-
			102,380,185	102,380,185

**NOTE 19 - LOAN TO OTHER GOVERNMENT ENTITIES****NOTES TO THE FINANCIAL STATEMENTS** FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
19			₦	₦
		RECOVERIES		
		ANCHOR BORROWERS -RECOVERIES	838,717,757	-
			838,717,757	-

**NOTE 20 - LOAN TO OTHER GOVERNMENT ENTITIES**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
20			₦	₦
		LOAN TO OTHER GOVT ENTITIES		
		Loan to Other Government Entities	1,216,250,297	1,216,250,297
			1,216,250,297	1,216,250,297

**NOTE 21 - LOAN REVOLVING FUND**
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
21		LOAN REVOLVING FUND	₦	₦
	46010408	Loan Revolving Fund	162,257,636	162,257,636
			162,257,636	162,257,636



NOTE 22 - HOUSING FUND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DETAILS	2022	2021
22			₦	₦
		HOUSING FUND		
	41030206	HOUSING FUND	988,412,533	595,956,162
			988,412,533	595,956,162

**NOTE 23 - SCHEDULE OF LOANS & OTHER LIABILITIES****NOTES TO THE FINANCIAL STATEMENTS** FOR THE YEAR ENDED 31ST DECEMBER, 2022

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 01/01/2022	Loan amount received during the Year	Repayments during the year	Balance C/Forward 31/12/2022
			₦	₦	₦	₦
23A		LOAN SCHEDULE				
	14030101	CBN BUDGET SUPPORT	15,847,708,989		1,858,897,413	13,988,811,576
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)	10,802,358,027		2,356,743,498	8,445,614,529
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)	6,668,886,456		0	6,668,886,456
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY	5,551,238,268		1,520,109,285	4,031,128,983
	14030105	FAMILY HOMES	5,074,095,378		485,828,075	4,588,267,303
	14030106	FOREIGN LOAN	5,543,019,623		309,790,790	5,233,228,833
	14030107	ACCELERATED AGRIC DEVELOPMENT	716,543,564		807,042,288	-90,498,724
	14030108	HEALTH CARE DEDUCTIONS	3,207,914,183		439,885,713	2,768,028,470
	14030109	GRATUITY LOAN-ZENITH BANK	8,608,182,000		3,186,562,460	5,421,619,540
		FAAC purchase of Software Data Book(1st	-9,321,595		-	-9,321,595
		ECOLOGICAL FUND	-928,681,646		1,270,934,040	-2,199,615,686
		LIQUIDATION OF JUDGEMENT DEBT	-10,435,841		-	-10,435,841
		CBN DCRR FACILITY	1,000,000,000	5,000,000,000	150,000,000	5,850,000,000
		ZENITH BANK SHORT TERM LOAN	-91,366,080		-	-91,366,080
		CBN BRIDGING LOAN	3,007,180,457	15,035,902,286	-	18,043,082,743
		SUB-TOTAL (A)	64,987,321,784	20,035,902,286	12,385,793,562	72,637,430,508
23B		OTHER LIABILITIES				
		CONTRACTORS ARREARS	4,597,211,066	-	-	4,597,211,066
		PENSION AND GRATUITIES ARREAS	6,687,555,221	-	-	6,687,555,221
		SALARY AND OTHER STAFF CLAIMS	316,273,101	-	-	316,273,101
		SUB-TOTAL (B)	11,601,039,388	-	-	11,601,039,388
		GRAND TOTAL =(A) + (B)	76,588,361,172	20,035,902,286	12,385,793,562	84,238,469,896

NOTE

- Opening and Closing balances of outstanding Loans and Other Liabilities in the sum of ₦76,588,361,172 and ₦84,238,469,896 respectively were not disclosed in the Statement 2 (Statement of Assets and Liabilities) of the Financial Statements as the State is still on Cash Basis of Accounting. However, all Assets and Liabilities of the State shall be recognised in the Accounts as the State Government is making efforts to migrate to Accrual Basis of Accounting in 2024.
- i Total amount of Loans received during the year amounted to ₦20,035,902,286 while Loan Repayment amounted to ₦12,385,793,562
- ii Payment of Arrears to Contractors and Pensioners has been treated as Expenditure in Statement 3 and 4 in the Financial Statements.
- iii The Closing outstanding balance of Loans and Liabilities of the State is currently being reconciled with DMO to agree the balance with the DMO

