



REPORT OF THE AUDITOR GENERAL

ON THE

ACCOUNTS OF THE GOVERNMENT OF BORNO STATE OF NIGERIA

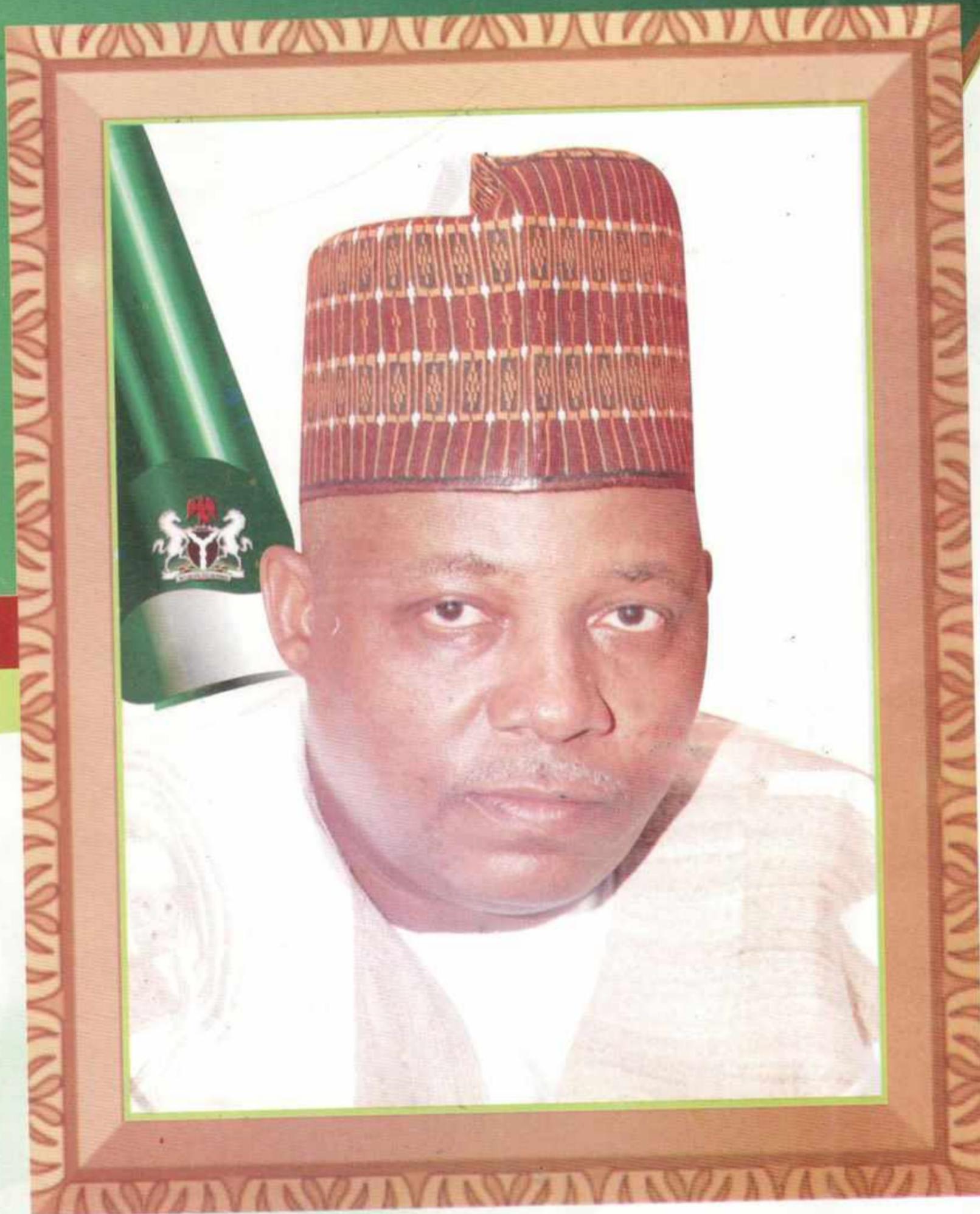
FOR

THE YEAR ENDED 31ST DECEMBER, 2013

TO

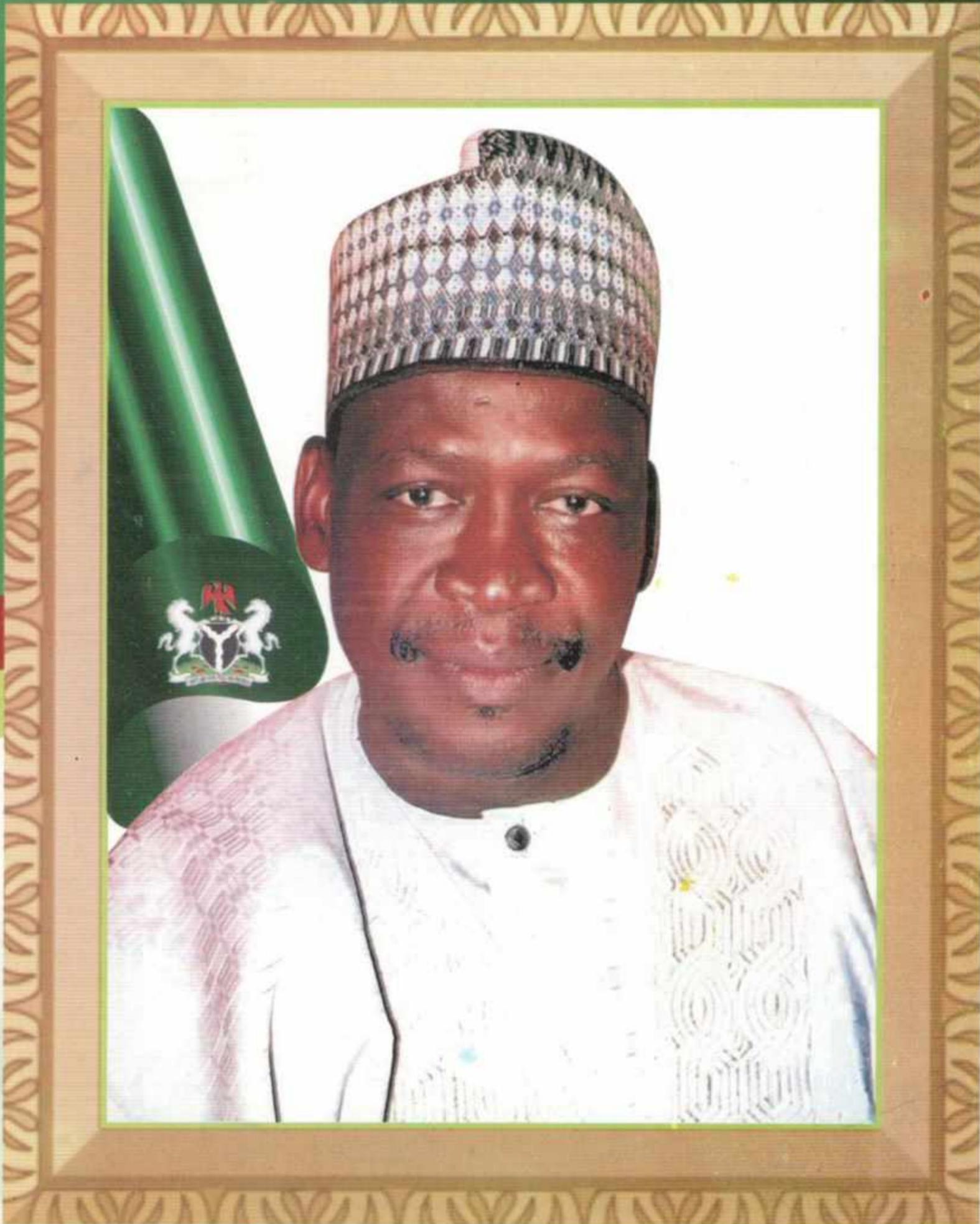
THE BORNO STATE HOUSE OF ASSEMBLY





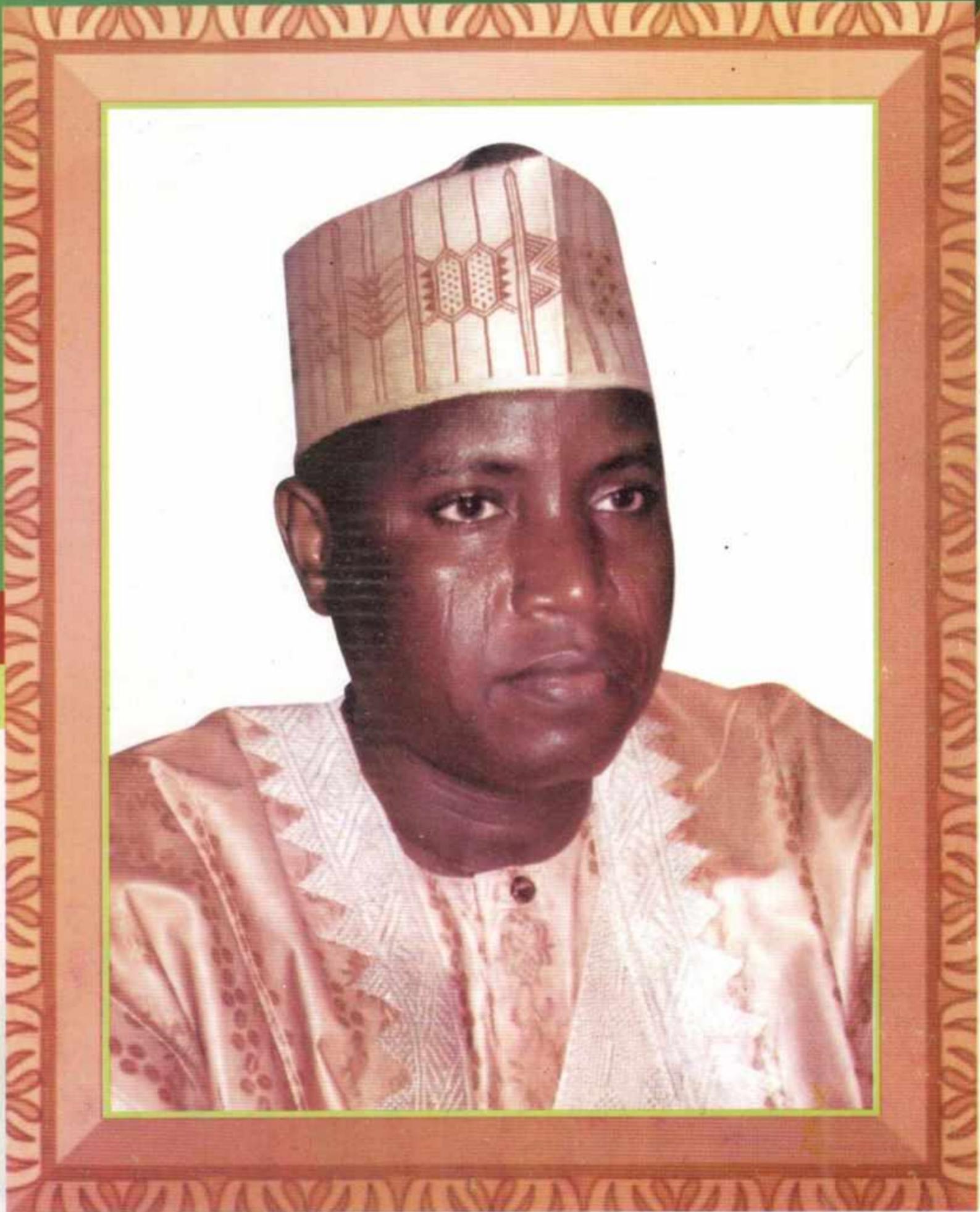
His Excellency
HON. ALHAJI KASHIM SHETTIMA
The Executive Governor of Borno State





His Excellency
ALH. USMAN MAMMAN DURKWA
Deputy Governor of Borno State





RT. HON. ABDULKARIM LAWAN

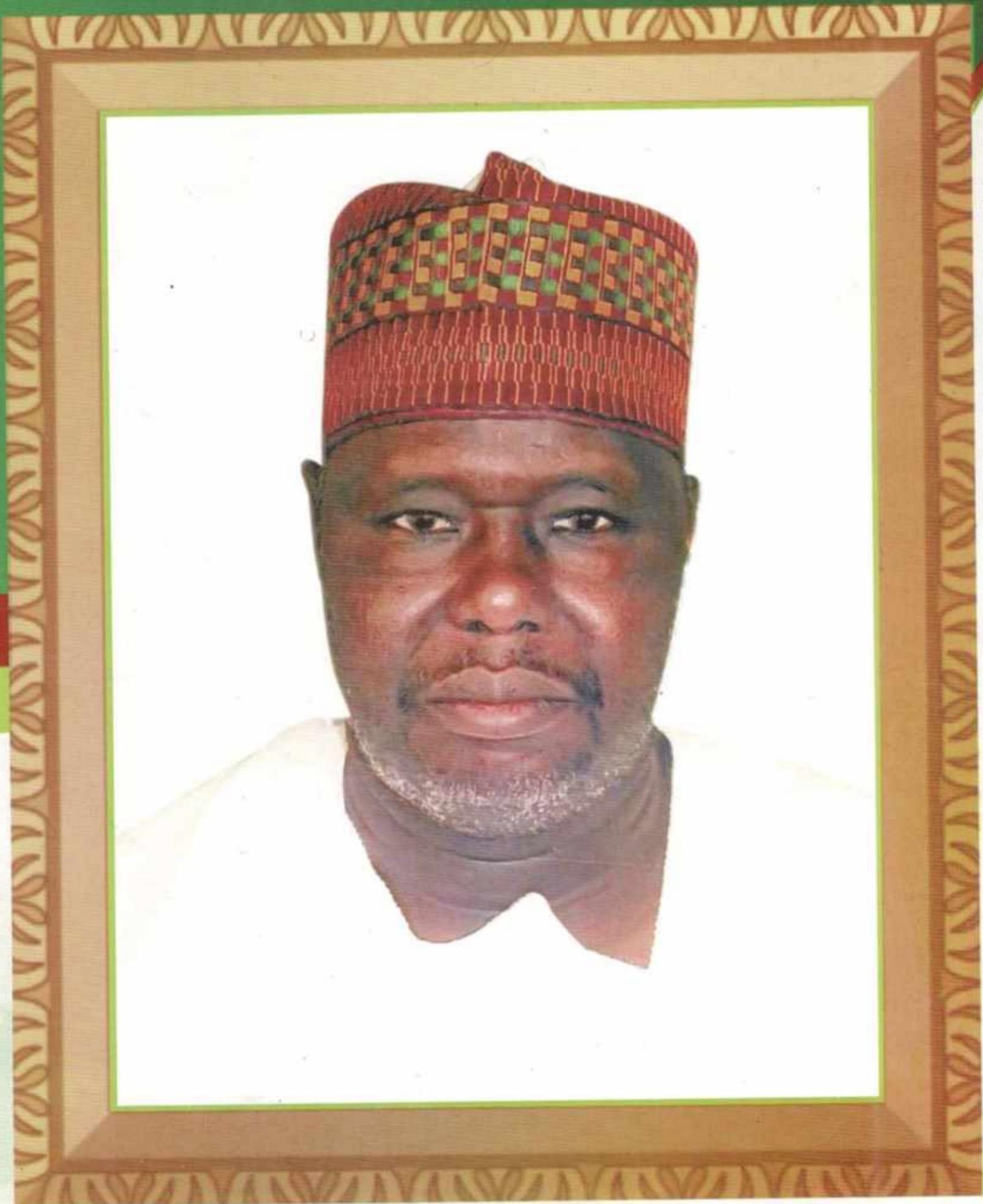
Speaker, Borno State House of Assembly





His Royal Highness
ALH. (DR.) ABUBAKAR IBN UMAR GARBAL EL-KANEMI, CFR
The Shehu of Borno





ALHAJI SHETTIMA BUKAR B.SC (ACCT) MBA FCPA FCNA
State Auditor General, Borno State.

*REPORT OF THE STATE AUDITOR GENERAL
ON THE ACCOUNTS OF THE GOVERNMENT
OF BORNO STATE OF NIGERIA FOR THE
YEAR ENDED 31ST DECEMBER, 2013 TO THE
BORNO STATE HOUSE OF ASSEMBLY*



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PART I

1.0 INTRODUCTION

An effective auditing pinpoints the gap between what it is and what is supposed to be; and this gap is being bridged by way of ensuring compliance with professional and ethical standards among which are The Audit Act 1952 (As amended); Finance (Control and Management) Act 1958 (As amended); Fiscal Responsibility Act 2007; the Audit Law (Chapter 15) of the Laws of Borno State of Nigeria 1994, Financial Regulations; Financial and Administrative Circulars; and other Laws enacted and domesticated by the State House of Assembly.

The Financial Regulations (2009 Edition) and the Public Sector Auditing Standards 1997 precisely enumerated that the Auditor General shall conduct the following statutory functions and satisfy himself about:

- ⇒ Financial Audit; to determine in accordance with extant laws whether Government Accounts have been satisfactorily and faithfully kept;
- ⇒ Appropriation Audit; to ensure that funds are expended as appropriated by the State House of Assembly;
- ⇒ Financial Control Audit; to ensure that laid down procedures are being observed in tendering contracts and storekeeping with a view to preventing waste, pilferage and extravagance;
- ⇒ Value-for-Money (Performance) Audit; to ascertain the level of economy, efficiency and effectiveness derived from government projects and programmes.

Pursuant to the above and in conformity to the provision of Section 125 (2 - 4) of the Constitution of the Federal Republic of Nigeria, 1999 (As Amended), the accounts of the Government of Borno State and the Financial Statements for the year ended 31st December 2013 have been examined under my direction.

In compliance with the provision of Section 125 (5), it is my humble honour and privilege to submit to the Honourable House of Assembly of Borno State, the Annual Report of the State Auditor General on the accounts of the Government of Borno State for the financial year ended 31st December 2013.

RESPONSIBILITY FOR ACCOUNTS AND FINANCIAL STATEMENTS

While the Auditor General audits the books and records of accounts of the Government; in accordance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 (As Amended), Financial Regulation (Chapter 1) and the Public Finance (Control and Management) Law 1958 (As Amended); the Accountant General is responsible for the preparation and keeping of those books/records and the Financial Statements of the State.

SUBMISSION OF FINANCIAL STATEMENTS BY THE ACCOUNTANT GENERAL

The Accountant General submitted to me the Draft of the Borno State Government Annual Accounts/Financial Statements with their related Notes/Schedules for the financial year ended 31st December 2013 on the 28th October 2014, which was about two (2) months behind schedule. Audit Law (Chapter 15) of the Laws of Borno State of Nigeria 1994 refers. Despite this, due to the exigencies of the work and attendant harmonization of the accounts, the constitution timeframe for this report after receipt of the Draft financial Report from the Accountant General was not met, this is highly regretted.

ACKNOWLEDGEMENT

I most appreciate the Accounting Officers of various Ministries and Departments for having made adequate and early rendition of their appropriation accounts, which facilitated our audit. Nonetheless, I must reiterate that there is room for improvement.

I highly acknowledge the co-operation of the Accountant General.

I gladly commend the commitment, selflessness, loyalty and patriotism exhibited by the Final Accounts Audit team and indeed the entire members of staff of the Office of the State Auditor General, especially the hardworking ones whose effort made this report a reality.

Finally, I am very grateful to His Excellency, the Executive Governor of Borno State Hon. Kashim Shettima for his positive disposition towards the Office of the State Auditor General; and for providing all the logistics needed for the processing and production of this report.

Office of the State Auditor General.
Maiduguri



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

AUDIT CERTIFICATE

The Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31st December 2013 have been examined in compliance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended).

Basis of Opinion

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

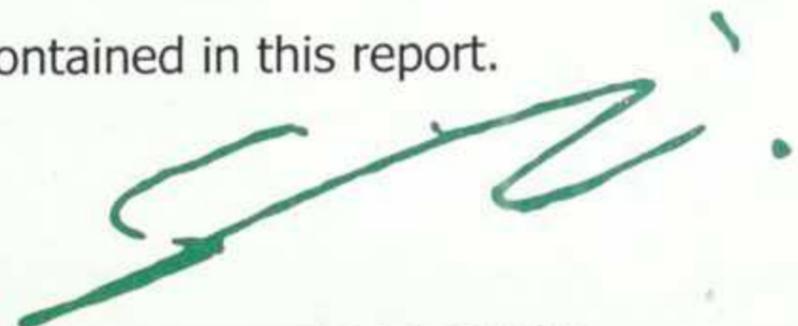
Proper returns have been rendered by Ministries, Departments and Agencies/Parastatals in compliance with the Public Finance (Control and Management) Laws 1958.

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

Opinion

In compliance with Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended), the Financial Statements are found to be in order. In my opinion, I certify that the Financial Statements Numbers 3, 4, 5 and 6 together with their related Notes/Schedules set out on pages 37 to 80 give a true and fair view of the state of affairs of the Government of Borno State as at 31st December 2013 subject to comments contained in this report.

Office of the State Auditor General.
Maiduguri



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

2.0 GENERAL OBSERVATIONS:

2.1 Internal Audit and Internal Control

It was observed during the year under review that none of the Internal Auditors in the Ministries, Departments and Agencies sent in any report to my Office in compliance with Financial Regulation No. 1706. Also, the Internal Audit function of prepayment checks supposed to be conducted on payment vouchers were weakly performed in many instances. This is for the fact that during examination of records of Ministries, Departments and Agencies in the year, many of the essential elements required of a valid payment voucher were lacking. For instance it was observed that Internal Audit certification on payment vouchers and other accounting books and records examined, which should best be authenticated by "Internal Audit Stamp" pursuant to Financial Regulation No.1710, is lacking or has not been obeyed by most of the Internal Auditor. They have rather been using a Green pen to tick which is restricted to the members of the Office of the State Auditor General as far as accounting books and records are concerned contravening Financial Regulation No.3002.

Audit opinion for the way forward for the lapses observed:

- i. That the Accountant General and the Permanent Secretaries under whom the Internal Auditors operate should take necessary steps to ensure that Internal Auditors adhere strictly to rules, policies and guides in discharge of their duties.
- ii. That the Accountant General and the Permanent Secretaries should organize training for serving Internal Auditors in order to improve their skills.

2.3 Certification of Retirement Benefits

In the financial year ended 31st December 2013, there was a total of one thousand one hundred and sixty seven (1,167) officers who left the service of Borno State Government through voluntary and compulsory or mandatory retirement, withdrawal of service and through death in active service. The financial commitment of government to that effect involved a total sum of ₦3,238,418,087.19 (three billion two hundred and thirty eight million four hundred and eighteen thousand and eighty seven naira and nineteen kobo) for both gratuity and pension. This is tabulated below:

S/No	TYPE/CATEGORY OF BENEFITS	No. Of CASES	GRATUITY (₦)	PENSION (₦)
1	Retirement and Withdrawal	904	2,128,700,491.43	592,825,319.86
2	Death in active service	263	399,428,685.84	117,463,590.06
		1167	2,528,129,177.27	710,288,909.92

The Office of the State Auditor General through the pre-payment audit of retirement/death benefits of officers has saved government the sum of ₦122,963,323.64 (one hundred and twenty two million nine hundred and sixty three thousand three hundred and twenty three naira and sixty four kobo) due to overstay in service, wrong placement of officers' Grade Levels and steps especially etc. These amounts were endorsed against their gratuity for deductions during payment.

This Office strongly advice all Accounting officers in Ministries, Departments and Agencies (MDAs) to take proactive measures to ensure the issue of overstay in service, wrong placement of Grade Levels/steps are checked while officers are still in service. This will save a lot to the government to execute other pressing needs.

Henceforth, any officer found in contravention of the above, will compel the officer to pay all overpayments from over-grading and wrong placement for the period of time the officer enjoyed.

3.0 ANALYSIS OF BUDGET IMPLEMENTATION

This segment of the report, deals with the analysis of the actual revenue generation performance put against the approved budget. Ascertaining whether or not revenue target was met; and the degree of the performance. Similarly, the expenditure aspect is evaluated to determine whether there was compliance with expenditure projections made in the Appropriation Act for the year 2013, which was provided for in the various Appropriation Warrants issued by the Accountant General.

The 2013 budget was tagged the budget of ECONOMIC REGENERATION FOR SUSTAINABLE DEVELOPMENT, which was predicated on a six (6) point policy thrust enumerated below:

- a) Provision of inputs, training of the required manpower and mobilization of the citizens to actively participate in agriculture as a means of youth employment and food production.
- b) Rehabilitation and renovation of school infrastructures, improvement in the welfare of students and teachers and provision of instructional materials to ensure functional education for our citizens.
- c) Construction and rehabilitation of all state roads to open up the rural areas for easy evacuation of agricultural produce and enhance transportation as well as ensure environmental sanitation and Afforestation.
- d) Rehabilitation of health infrastructures, training and employment of more doctors and nurses, provision of essential drugs and equipment and mobilization of the people to participate in the immunization exercises and ensure proper hygiene as well as reduction of maternal and child mortality.

- e) Provision of portable water for human and animal consumption, reform of the civil service and strengthening the institutions of Government for effective service delivery.
- f) Strengthening the apparatus security management, mobilization of the citizenry to be security conscious and continuous appeal to aggrieved parties for dialogue and peaceful reconciliation.

In order to achieve the government objective of the Budget of Economic Regeneration for Sustainable Development, the sum of ₦58,039,823,940.63 (fifty eight billion and thirty nine million eight hundred and twenty three thousand nine hundred and forty naira sixty three kobo) was allocated for recurrent expenditure, while the capital expenditure was earmarked the sum of ₦134,656,994,894.63 (one hundred and thirty four billion six hundred and fifty six million nine hundred and ninety four thousand eight hundred and ninety four naira and sixty three kobo), thus giving a budget size of ₦192,696,818,835.26 (one hundred and ninety two billion six hundred and ninety six million eight hundred and eighteen thousand eight hundred and thirty five naira and twenty six kobo). The recurrent expenditure represents 30.12% of the total budget and 69.88% stood for capital expenditure. This budget size comprises of the initial Approved Budget of ₦189,330,666,950.00 (one hundred and eighty nine billion three hundred and thirty million six hundred and sixty six thousand nine hundred and fifty naira) and Supplementary Budget and Virement/Special Warrants of ₦3,366,151,885.74 (three billion three hundred and sixty six million one hundred and fifty one thousand eight hundred and eighty five naira and seventy four kobo) made for the year ended 31st December 2013.

The budget was expected to be financed by Internally Generated Revenue (IGR) of ₦35,143,323,511.00 (thirty five billion one hundred and forty three million three hundred and twenty three thousand five hundred and eleven naira),

Allocation from the Federation Account of ₦108,796,103,000.00 (one hundred and eight billion seven hundred and ninety six million one hundred and three thousand naira) and Capital Receipts of ₦133,495,564,111.00 (one hundred and thirty three billion four hundred and ninety five million five hundred and sixty four thousand one hundred and eleven naira), which total to ₦277,414,990,622.00 (two hundred and seventy seven billion four hundred and fourteen million nine hundred and ninety thousand six hundred and twenty two naira) only revealing a surplus of ₦84,718,171,786.74 (eighty four billion seven hundred and eighteen million one hundred and seventy one thousand seven hundred and eighty six naira and seventy four kobo).

The paragraphs that follow are intended to explain the budget performance by matching the budgeted figures against the actual amount realized. This is for both revenue and expenditure. This will help in comparing actual performance with proposed government policies/programmes detailed in the six point (6) points policy thrust enumerated earlier and as detailed in the year 2013 Approved Budget.

3.1 Recurrent Revenue Performance

The recurrent revenue projection was made on ten (10) Revenue Heads (i.e. major classes of revenue) for both internally generated revenue (IGR) and the receipt from the Federation Account Allocation.

Internally Generated Revenue Performance

In the year 2013 the Internally Generated Revenue (IGR) has nine (9) Revenue Heads with two hundred and eighty four (284) subheads (i.e. different types of revenue sources). Out of the two hundred and eighty four (284) subheads, two hundred and eight (208) subheads have budgetary allocation of the sum of ₦35,143,323,511.00 (thirty five billion one hundred and forty three million three hundred and twenty three thousand five hundred and eleven naira) while the remaining seventy six (76) subheads have either zero budgetary allocation or an

expression of token (10t) of unspecified amount. However, five (5) of the of seventy six (76) subheads although having no budgetary provision, revenue were shown to have been collected on them to the tune of ₦55,796,590.47 (fifty five million seven hundred and ninety six thousand five hundred and ninety naira and forty seven kobo).

On the other hand from the two hundred and eight (208) subheads with approved budgetary allocation, only fifty (50) subheads, which are 24.04% of the subheads with budgetary provision, were observed to have had collections made or revenue realized from them. Therefore fifty five (55) subheads out of the entire two hundred and eighty four (284) Internally Generated Revenue (IGR) subheads showed to have collected revenue on them, which is 19.37% performance. This is however not impressive, but indicated improvement over that of the year 2012; because out of two hundred and seventy seven (277) Internally Generated Revenue (IGR) subheads in the year 2012 revenues were realized from only twenty four (24) subheads, indicating 8.66% performance.

The actual Internally Generated Revenue (IGR) for the year under review, amounted to a total sum of ₦1,451,164,741.24 (one billion four hundred and fifty one million one hundred and sixty four thousand seven hundred and forty one naira and twenty four kobo). This amount represents 4.13% of the budgeted internally generated revenue (IGR) while 95.87% represents one hundred and fifty eight (158) subheads from which no revenue was realized from them, although they have budgetary provision allocated to them. They therefore remain unutilized or untapped or sources of revenue in the year under review.

The table below lists out the subheads from which no revenue was realized from them showing also the Ministries, Departments and Agencies responsible for the collection of the said revenues.

TABLE FOR REVENUES NOT COLLECTED

HEAD 401: TAXES				
SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
BOARD OF INTERNAL REVENUE				
5	Stamp Duties	20,750,000.00	-	20,750,000.00
8	Capital Gains Tax	2,050,000.00	-	2,050,000.00
HEAD 402: FINES AND FEES				
BOARD OF INTERNAL REVENUE				
1	Penalty for offences	10,500,000.00	-	10,500,000.00
5	GSM Operators Fees	500,000,000.00	-	500,000,000.00
6	Bank Operators Fees	500,000,000.00	-	500,000,000.00
MINISTRY OF LANDS AND SURVEY				
10	Petrol Filling Station fees	13,283,000.00	-	13,283,000.00
12	Site Plan Processing Fees	3,623,000.00	-	3,623,000.00
13	Survey Charges Fees	9,450,000.00	-	9,450,000.00
14	Development Levy Fees	12,600,000.00	-	12,600,000.00
16	Site and Services Scheme	2,100,000.00	-	2,100,000.00
18	Betterment Charges	2,100,000.00	-	2,100,000.00
19	Change of Purpose fees	3,570,000.00	-	3,570,000.00
20	Surrender & Sub-division fees	788,000.00	-	788,000.00
21	Regrant fees	725,000.00	-	725,000.00
22	Devolution Order fees	630,000.00	-	630,000.00
MIN. OF HOUSING & RURAL ELECT.				
23	Rent from staff quarters	10,000,000.00	-	10,000,000.00
MIN. OF WORKS AND TRANSPORT				
24	Tender fees	10,000,000.00	-	10,000,000.00
26	Agency fees	5,000,000.00	-	5,000,000.00
27	Road cutting	3,000,000.00	-	3,000,000.00
28	Workshop private repairs		-	

		5,000,000.00		5,000,000.00
29	Direct Labour Charges	21,000,000.00	-	21,000,000.00
MIN. OF AGRIC & NATURAL RES.				
31	Produce buying License /Cert. of Registration	500,000.00	-	500,000.00
MIN. OF ANIMALS & FISHERIES				
38	Poultry Production Annual Registration fees	1,575,000.00	-	1,575,000.00
39	Livestock Poultry fees and Milk Product Registration fees	1,050,000.00	-	1,050,000.00
40	Registration of Private Veterinary Clinics	230,000.00	-	230,000.00
MINISTRY OF EDUCATION				
47	Registration/Renewal of Private Schools	5,000,000.00	-	5,000,000.00
48	Games PTA and Medicals	7,875,000.00	-	7,875,000.00
50	Exams Fees: Local Governments	33,763,000.00	-	33,763,000.00
52	Education Levy	630,000.00	-	630,000.00
54	School Fees (Parents Contrib.)	26,791,000.00	-	26,791,000.00
MIN. OF POVERTY ALLEVIATION				
55	Registration of Social Clubs/Associations	1,000,000.00	-	1,000,000.00
56	Cooperative Flour Mills	200,000.00	-	200,000.00
57	Printing Press	5,250,000.00	-	5,250,000.00
59	Audit and Supervision fees	2,625,000.00	-	2,625,000.00
HIGH COURT OF JUSTICE				
66	Probate	1,800,000.00	-	1,800,000.00
AREA COURTS				
69	Court Fines	700,000.00	-	700,000.00
70	Court Fees	1,500,000.00	-	1,500,000.00
OFFICE OF STATE AUDITOR GENERAL				
73	Registration & Renewal of Audit Fees	150,000.00	-	150,000.00
MIN. OF HOME AFFAIRS, INF & CUL.				
74	Fire Safety Charges	1,050,000.00	-	1,050,000.00
75	Information Institute	10,500,000.00	-	10,500,000.00
MIN. OF URBAN & RURAL WATER				
76	Non Refundable fees on Tender Documents	2,100,000.00	-	2,100,000.00

HEAD 403: LICENSES				
MIN. OF ANIMALS & FISHERIES				
12	Ice Complex Operation Licenses	3,000,000.00	-	3,000,000.00
MIN. OF HEALTH				
14	Certification of Medical Fitness for Food Handlers	1,840,000.00	-	1,840,000.00
15	Patent Medicine Vendor Licenses	1,320,000.00	-	1,320,000.00
MIN. OF HOME AFFAIRS, INF & CUL.				
17	Cinema Licenses	42,000.00	-	42,000.00
18	Auctioneers Licenses	158,000.00	-	158,000.00
MIN. OF POVERTY ALLEVIATION				
20	Commercial Video Licenses	525,000.00	-	525,000.00
MINISTRY OF ENVIRONMENT				
23	Trophy Dealer Licenses	200,000.00	-	200,000.00
HEAD 404: EARNINGS AND SALES				
MINISTRY OF FINANCE				
4	Sales of Govt. Boarded Plants & Vehicles	347,288,000.00	-	347,288,000.00
MINISTRY OF BUDGET & PLANNING				
5	Sales of Printed Budget	263,000.00	-	263,000.00
GOVERNOR'S OFFICE				
6	Identity Card Charges	5,000.00	-	5,000.00
MINISTRY OF LANDS AND SURVEY				
9	Improvement Sales	6,825,000.00	-	6,825,000.00
10	Replacement of Broken Beacons	525,000.00	-	525,000.00
MIN. OF WORKS AND TRANSPORT				
11	Hire of plants and equipments	4,200,000.00	-	4,200,000.00
12	Private Repairs of Vehicles etc	1,050,000.00	-	1,050,000.00
13	Hiring of Marini Asphalt Mixing Plant	2,100,000.00	-	2,100,000.00
14	Hiring of Quarries and selling of Chippings	2,100,000.00	-	2,100,000.00
MIN. OF AGRIC & NATURAL RES.				
16	Sales of Fertilizer from BOFCO Plant	1,050,000,000.00	-	1,050,000,000.00

17	Fertilizer sales	1,022,674,709.00	-	1,022,674,709.00
18	Sales of tree seedling and vegetables	70,000,000.00	-	70,000,000.00
19	Seed multiplication sales	50,000,000.00	-	50,000,000.00
20	Fish sales	1,500,000.00	-	1,500,000.00
21	Irrigative scheme water charges	10,000,000.00	-	10,000,000.00
23	treatment by pest control storage	525,000.00	-	525,000.00
27	Sales of Poultry product	20,000,000.00	-	20,000,000.00
28	Sales of dairy product	15,000,000.00	-	15,000,000.00
29	livestock investigation and breeding centres/ project	500,000.00	-	500,000.00
30	Grazing Reserve Permit	200,000.00	-	200,000.00
31	Registration of Poultry farmers feeds sales etc.	100,000.00	-	100,000.00
32	Sales of Day Old Chicks & Table eggs	10,000,000.00	-	10,000,000.00
33	Sales of Supplementary feeds	100,000.00	-	100,000.00
34	P .D .H .C . Rents	105,000.00	-	105,000.00
38	Sales of Grains	105,000,000.00	-	105,000,000.00
40	Rentage of Poultry Holding	525,000.00	-	525,000.00
43	Fadama Cultivation & Clearance	2,000,000.00	-	2,000,000.00
46	Poultry farmers registration	210,000.00	-	210,000.00
47	Lease/rent of shops and stores	105,000.00	-	105,000.00
MINI. OF HOUSING & R. ELECTR				
48	Building plan sales	263,000.00	-	263,000.00
49	Sales of dilapidated public building	8,000,000.00	-	8,000,000.00
MINISTRY OF ENVIRONMENT				
54	Registration of Private Nurseries	105,000.00	-	105,000.00
MIN. OF TRADE, INV & TOURISM				
55	Hire of petroleum tankers	1,037,000.00	-	1,037,000.00
56	Eleven filling stations	1,071,000.00	-	1,071,000.00
57	Block making industries	200,000.00	-	200,000.00

58	Sales of Weight and Measures	4,200,000.00	-	4,200,000.00
59	Maiduguri Amusement Park	10,000,000.00	-	10,000,000.00
60	Baba Gana Grema Base Camp at Sambisa	525,000.00	-	525,000.00
61	Sanda Kyarimi Park Craft Shop	210,000.00	-	210,000.00
62	Soda Ash Plant	84,000,000.00	-	84,000,000.00
63	Boplas Industry Ltd	400,000,000.00	-	400,000,000.00
65	Neital Shoes Nigeria Ltd	1,374,408,000.00	-	1,374,408,000.00
66	Borno Wire Industry	97,860,000.00	-	97,860,000.00
67	Maiduguri International Hotel	105,000,000.00	-	105,000,000.00
68	Borno State Hotel, Kaduna	10,500,000.00	-	10,500,000.00
GOVERNOR'S OFFICE				
69	Sales of Property at Abuja/ Renewing of Leasing	2,100,000.00	-	2,100,000.00
MIN. OF HOME AFFAIRS & INF & CUL.				
70	Workshop Earnings	55,000.00	-	55,000.00
72	Printing charges	5,500,000.00	-	5,500,000.00
74	Sales of photographs	1,000,000.00	-	1,000,000.00
75	Sales of Information publication	6,000,000.00	-	6,000,000.00
76	Advertisement	10,500,000.00	-	10,500,000.00
ESTABLISHMENT & MGT SERVICES				
77	Sales of APER forms	1,050,000.00	-	1,050,000.00
78	Sales of Leave Grant forms	1,050,000.00	-	1,050,000.00
79	Sales of In-Service and bond forms	1,050,000.00	-	1,050,000.00
80	Sales of Leave Without Pay forms	105,000.00	-	105,000.00
81	Sales of Inter-Ministerial and Inter-State transfer forms	105,000.00	-	105,000.00
82	Sales of Urgent, 'NOW' & KIV Slips	158,000.00	-	158,000.00
MIN. OF WOMEN AFFAIRS & S. DEVT				
83	Sales of Blind Workshop Products & Auditorium/Women Dev. Centre	500,000.00	-	500,000.00
84	Sales of Products: Cottage Indust	800,000.00	-	800,000.00

	CIVIL SERVICE COMMISSION			
85	Sales of Civil Service Forms	84,000.00	-	84,000.00
	MINISTRY OF HEALTH			
87	Drug Revolving Fund Scheme	157,500,000.00	-	157,500,000.00
88	Sales of Yellow Cards	1,732,500.00	-	1,732,500.00
89	Sales of Admission forms :Sch of Nursing	350,000.00	-	350,000.00
91	Sales of Admission forms :Sch of Midwifery	350,000.00	-	350,000.00
	LOCAL GOVT SERVICE COMMISSION			
93	Application Forms for LG Staff GL 06 to 10	10,000.00	-	10,000.00
	MIN. OF POVERTY ALLEVIATION			
95	Poverty Alleviation Programme	735,000,000.00	-	735,000,000.00
	JUDICIAL SERVICE COMMISSION			
99	Sales of JSC Forms and OFIHS	26,000.00	-	26,000.00
	HEAD 405: RENT ON GOVT PROPERTY			
	GOVERNMENT HOUSE			
1	Liaison Off. Lagos, Abuja and Kaduna (Boarding/Lodging)	315,000.00	-	315,000.00
	MINISTRY OF FINANCE			
4	Rent on staff quarters	1,158,000.00	-	1,158,000.00
5	Rent from Borno Guest House Marniona Road Kaduna	23,153,000.00	-	23,153,000.00
6	Rent from Kaduna, Abuja and Lagos Property	46,305,000.00	-	46,305,000.00
	MIN. OF POVERTY ALLEVIATION			
7	Youth Centre	100,000.00	-	100,000.00
	MINI. OF HOUSING & R. ELECTR			
9	777 Housing Estate	20,331,000.00	-	20,331,000.00
10	Abagana Terab Housing Estate	12,004,000.00	-	12,004,000.00
	HEAD 406: INTEREST REPAYMENT AND DIVIDENDS			
	MINISTRY OF FINANCE			
3	Admi. charges Motor Vehicles, Motor cycles and Bicycles	48,510,000.00	-	48,510,000.00
5	Interest and Dividends	6,858,911,000.00	-	6,858,911,000.00
	HEAD 407: REIMBURSEMENT			
	MINISTRY OF FINANCE			

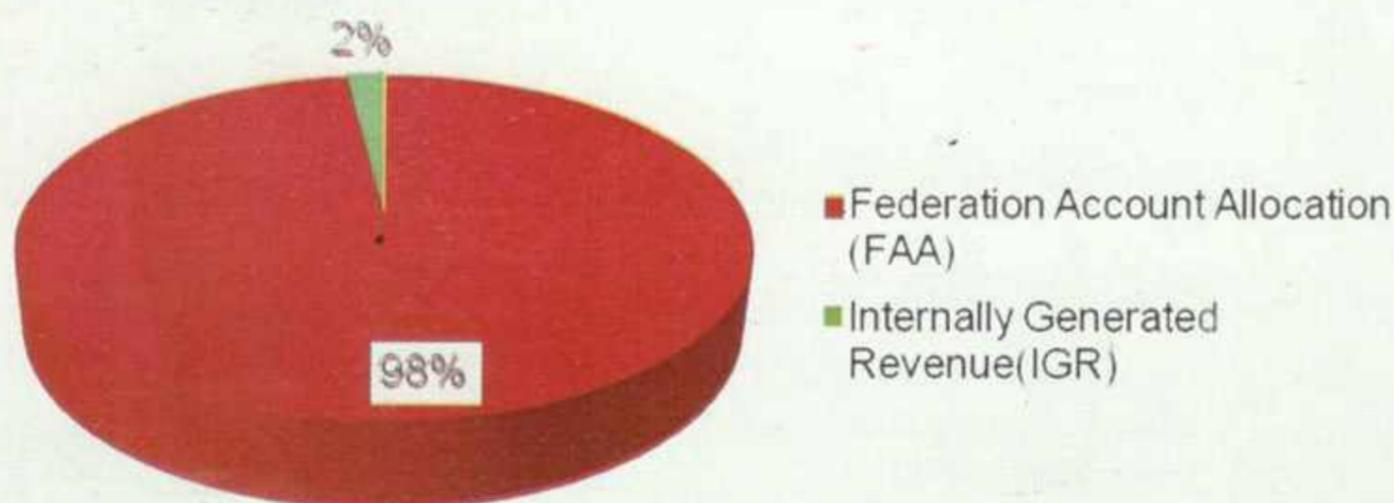
1	Reimbursement of Pension from Federal Govt.	8,701,000.00	-	8,701,000.00
HIGH COURT OF JUSTICE				
2	Judges Salaries and Overhead from the FAC	105,714,000.00	-	105,714,000.00
HEAD 408: MISCELLANEOUS REV.				
MINISTRY OF FINANCE				
6	Registration of Contractors	50,000,000.00	-	50,000,000.00
8	Arrears of Revenue	5,181,750.00	-	5,181,750.00
LOCAL GOVT. PENSION BOARD				
11	Federal Govt. Contribution	21,224,312.00	-	21,224,312.00
12	2.5% State Govt. Contribution	694,294,000.00	-	694,294,000.00
13	7.5% Local Govt: Contribution of Personnel Emolument	2,362,295,000.00	-	2,362,295,000.00
16	5% Federal Govt. Quarterly Contribution	22,285,000.00	-	22,285,000.00
LOCAL GOVT. AUDIT DEPARTMENT				
19	Contribution from Local Govt Joint Account committee	38,850,000.00	-	38,850,000.00
20	2.5% State Govt. Contr towards UBE Teachers Pension	80,216,000.00	-	80,216,000.00
21	7% Local Govt. Contr towards Teachers Pension.	160,432,000.00	-	160,432,000.00
LOCAL GOVT. SERVICE COMMISSION				
22	1% Training Fund from LG Joint Acct	360,000,000.00	-	360,000,000.00
MIN. FOR LOCAL GOVT. & C. AFF				
23	Contri from LG Joint Account Cttee	126,000,000.00	-	126,000,000.00
HEAD 410: SUMMARY FOR BOARDS PARASTATALS				
1	Hospital Management Board	4,200,000.00	-	4,200,000.00
3	Borno State Sports Council	11,550,000.00	-	11,550,000.00
5	Borno State Radio and Television	73,000,000.00	-	73,000,000.00
7	Council for Arts and Culture	28,000,000.00	-	28,000,000.00
8	Borno Express Transport Corporation	484,100,000.00	-	484,100,000.00
9	Housing Corporation	52,758,000.00	-	52,758,000.00
10	Mohd Goni Coll. Of Legal & Islamic Studies	5,062,240.00	-	5,062,240.00
11	School for Higher Islamic Studies	2,625,000.00	-	2,625,000.00

13	Borno State Library Board	28,000,000.00	-	28,000,000.00
16	Education Endowment Fund	1,000,000.00	-	1,000,000.00
18	Agency for Mass Literacy	1,500,000.00	-	1,500,000.00
19	Borno State Scholarship Board	500,000.00	-	500,000.00
21	Borno State Hotels Board	209,416,000.00	-	209,416,000.00
22	M/guri Kano Motor Park & Market	6,925,000.00	-	6,925,000.00
23	Borno College of Business & Management Studies	1,336,000.00	-	1,336,000.00
25	Borno State Urban Planning & Development Board	24,000,000.00	-	24,000,000.00
26	Borno State Independent Electoral Commission	52,500,000.00	-	52,500,000.00
27	Monday Market Company Ltd	199,976,000.00	-	199,976,000.00
29	Borno State Universal Basic Education Board	8,101,261,000.00	-	8,101,261,000.00
30	Borno Livestock Company	3,780,000.00	-	3,780,000.00
		27,330,317,511.00	0.00	27,330,317,511.00

Similarly the approved budgetary revenue from the Federation Account Allocation was a total sum of ₦108,796,103,000.00 (one hundred and eight billion seven hundred and ninety six million one hundred and three thousand naira) only while the actual collection was ₦71,591,043,748.30 (seventy one billion five hundred and ninety one million and forty three thousand seven hundred and forty eight naira and thirty kobo). This represents 65.80% of the Approved Budget showing shortfall of 34.20% of the approved budget. It is also observed that the actual receipt from Federation Account Allocation accounts for 98.02% of the overall recurrent revenue of the state for the year under review, where the internally generated revenue (IGR) stood at only 1.98%.

Below is the pictorial presentation of Recurrent Revenue profile for the year 2013:

RECURRENT REVENUE PERFORMANCE



This is a clear indication that if for any reason there is dwindling in fortunes of oil revenue in Nigeria, which is the main source of the Federation Account; there would be failure in the entire state government system. This calls for concerted effort for exploration and diversification of other sources of internally generated revenue (IGR).

It is worthy to note that the actual receipt from the Federation Account Allocation for the year 2013 increased by 16.85% over that of the year 2012. Below is the table showing breakdown of recurrent revenue collections:

TABLE SHOWING RECURRENT REVENUE COLLECTION & PERFORMANCE

HEAD	DESCRIPTION	APPROVED BUDGET (₦)	ACTUAL REVENUE (₦)	VARIANCE (₦)	PERFORMANCE %
	(A) Internally Generated Revenue				
401	Taxes	5,563,550,000.00	1,043,498,164.71	4,520,051,835.29	18.75
402	Fines and fees	2,001,269,000.00	124,300,772.05	1,876,968,227.95	6.21
403	Licenses	105,635,000.00	35,048,747.00	70,586,253.00	33.18
404	Earnings and Sales	6,926,501,209.00	27,244,005.54	6,899,257,203.46	0.39
405	Rent on Govt. property	115,366,000.00	1,697,441.94	113,668,558.06	1.47
406	Interest Repayments and Dividend	6,907,421,000.00	0.00	6,907,421,000.00	0.00
407	Re-imburement	114,415,000.00	0.00	114,415,000.00	0.00
408	Miscellaneous Rev.	3,920,778,062.00	255,000.00	3,920,523,062.00	0.01
410	Boards and Parastatals	9,488,388,240.00	219,120,610.00	9,269,267,630.00	2.31
		35,143,323,511.00	1,451,164,741.24	33,692,158,769.76	4.13

(B) Federation Account Allocation:					
409i	Statutory Allocation	80,300,000,000.00	48,077,351,098.21	32,222,648,901.79	59.87
409ii	Value Added Tax (VAT)	13,496,103,000.00	8,980,702,738.52	4,515,400,261.48	66.54
409iii	Excess Crude Oil	15,000,000,000.00	1,178,271,485.00	5,820,427,140.59	61.20
409iv	Special Funds	0.00	8,001,301,374.41	(8,001,301,374.41)	-
	SURE-P	0.00	3,190,935,291.30	(3,190,935,291.30)	-
		108,796,103,000.00	69,428,561,987.44	31,366,239,638.15	63.82
	Grand Total (A+B)	143,939,426,511.00	70,879,726,728.68	73,059,699,782.32	49.24

I wish to further reiterate as always done that government Ministries, Departments and Agencies that are concerned with revenue generation or collection to put in more synergy so that proper recording and accounting of all monies collected are made. It is doubtful to rule out faulty procedures in revenue generation mechanism or the accounting system considering the magnitude of subheads with zero or very minimal collection, which in so many cases are less than 10% of the estimated collection. This is evident from the above table that in year 2013, only 4.13% of the ₦35,143,323,511.00 (thirty five billion one hundred and forty three million three hundred and twenty three thousand five hundred and eleven naira) of the estimated Internally Generated Revenue (IGR) was collected.

More often, the recent insurgency has been adduced as the main cause of the low level of revenue collection in the state, but we should not allow this to weigh us down to a standstill.

In view of this it is Audit opinion that serious synergy with high level collaboration, coordination, cooperation and as well as political will is necessary to address the anomalies.

3.2 Revenue Shortfalls and Surpluses.

From the table in paragraph 3.1 above, the total sum of ₦33,692,158,769.76 (thirty three billion six hundred and ninety two million one hundred and fifty eight thousand seven hundred and sixty nine naira and seventy six kobo) has

been observed as revenue shortfalls on the nine (9) Revenue Heads of the internally generated revenue (IGR) for the financial year ended 31st December 2013. The shortfalls represent 95.87% of the approved budget of the affected Revenue Heads, which means that 95.87% of the projected revenue for the internally generated revenue (IGR) could not be realized or collected. On the other hand, the shortfalls on the Statutory Revenue Allocation (i.e. Federation Accounts Allocation) stood at 34.20% of the projected revenue for the year 2013.

Despite the shortfalls indicated on the overall revenue heads, there were some few subheads on which surplus collections were revealed. From the table below, seventeen (17) subheads revealed that actual revenue collections on them exceeded the approved budgetary provision. Fifteen (15) of these subheads are in respect of internally generated revenue (IGR) amounting to the total sum of ₦192,994,836.95 (one hundred and ninety two million nine hundred ninety four thousand eight hundred and thirty six naira and ninety five kobo), while the other two (2) subhead is in respect of Federation Account Allocation subheads involving a total sum of ₦11,192,236,665.71 (eleven billion one hundred and ninety two million two hundred and thirty six thousand six hundred and sixty five naira and seventy one kobo). The table below gives detail of the revenue surpluses:

TABLE SHOWING SURPLUSES OF RECURRENT REVENUE IN YEAR 2013

HEAD/ SUBHEAD	DESCRIPTION	APPROVED BUDGET (₦)	ACTUAL REVENUE (₦)	SURPLUSES (₦)
	(A) Internally Generated Revenue			
402/7	Application for Statutory Right of Occupancy	0.00	872,205.75	872,205.75
402/9	Penal Rent Fees	10,868,000.00	16,638,935.73	5,770,935.73
402/36	Meat inspection Fees	120,000.00	6,862,372.00	6,742,372.00
402/37	Cottage Industry Products	63,000.00	142,520.00	79,520.00
402/45	Tender Fees: Building	2,500,000.00	3,190,300.00	690,300.00
402/46	Tender Fees: General Supplies	100,000.00	283,800.00	183,800.00
402/63	Vetting of Contracts fee	0.00	45,057,740.47	45,057,740.47
402/72	Court Fees	11,000.00	155,900.00	144,900.00

403/5	Trade Cattle License	450,000.00	4,092,920.00	3,642,920.00
404/15	Repayment of Tractor on Hire Purchase	0.00	4,131,450.00	4,131,450.00
404/21	Tractor Hiring Unit Services	0.00	6,115,400.00	6,115,400.00
404/90	Sales of Admission Forms: School of Health Technology	350,000.00	902,000.00	552,000.00
405/8	Rent on Shopping Complex at 303 Housing Estate.	0.00	237,000.00	237,000.00
408/10	Tender Fees: General	0.00	255,000.00	255,000.00
410/6	Ramat Polytechnic Maiduguri	64,589,000.00	183,108,293.00	118,519,293.00
		79,051,000.00	272,045,836.95	192,994,836.95
	(B) Federation Account Allocation			
409iv	Special funds	0.00	8,001,301,374.41	8,001,301,374.41
	SURE-P	0.00	3,190,935,291.30	3,190,935,291.30
	Grand Total (A + B)	79,051,000.00	11,464,282,502.66	11,385,231,502.66

The table above revealed that the overall surplus on the seventeen (17) subheads of the Recurrent Revenue Heads amount to the sum of ₦11,385,231,502.66 (eleven billion three hundred and eighty five million two hundred and thirty one thousand five hundred and two nine naira and sixty six kobo) where about seven (7) of the subheads do not have budgetary provision.

Comparing this performance with year 2012 the number of subheads that revealed surpluses increased substantially but the amount of surpluses has reduced in the year under review, 2013.

3.3 Capital Receipts Performance.

The Capital Receipts has six (6) Receipts Heads, but only one (1) Head that could be classified as Revenue Head, that is Head 544 – Grants, which has thirteen (13) subheads, but one subhead was shown to have no budgetary allocation. The budgetary provision on the Head 544 for the year 2013 stood at total sum of ₦3,391,460,111.00 (three billion three hundred and ninety one million four hundred and sixty thousand one hundred and eleven naira) only. From the twelve (12) subheads with budgetary provision, receipts were made on six (6) subheads with a total sum of ₦2,291,102,018.69 (two billion two hundred

and ninety one million one hundred and two thousand and eighteen naira and sixty nine kobo). This represents 67.55% of the total estimated grants for the year under review. Thus 33.45% of the estimated receipts remain as shortfall or uncollected for the year.

In comparison with year 2012, improvement in performance (%) in the year 2013 has been noted. Similarly 31.08% of receipts in 2012 have increased over the year 2013.

It is worthy to reiterate that support in terms of grants from the Federal Government and other donor organizations are commendable.

3.4 Capital Expenditure Performance:

The capital expenditure performance is an indicator of physical services provision to the citizenry. The sectors performances describe the type of services provided to the people. Analysis of the sectors performances is done by putting the actual expenditure against the budgeted allocations on basis of the sectors and thus obtaining their percentage, which are presented in the table below.

The year 2013 overall actual performance against the approved budgetary allocation for all the sectors stood at 24.05%. This indicates decrease from that of the year 2012, which was 29.93%.

The table below shows Capital Expenditure performance for the year 2013.

TABLE SHOWING CAPITAL EXPENDITURE PERFORMANCE FOR 2013

HEAD	DESCRIPTION	APPROVED BUDGET (₦)	ACTUAL EXPENDITURE (₦)	PERFORMANCE %
	<u>Economic Sector</u>			
550	Agriculture and Rural Devt	8,390,472,220.00	2,396,437,764.38	28.56
551	Livestock	2,623,000,000.00	143,498,435.40	5.47
552	Forestry	1,240,657,886.00	222,128,886.00	17.90
553	Fisheries	520,000,000.00	0.00	0.00
554	Manufacturing	1,620,000,000.00	358,030,125.11	22.10

555	Energy	2,358,272,656.97	849,172,656.97	36.00
556	Commerce, Finance, Cooperatives and Tourism	7,208,055,597.00	847,277,695.91	11.75
557	Transport	28,787,848,575.00	2,805,428,042.31	09.75
		52,748,306,934.97	7,601,973,606.45	14.41
	<u>Social Sector</u>			
558	Education	16,274,201,478.08	5,971,910,921.16	36.70
559	Health	11,863,760,658.58	3,497,808,081.50	29.48
560	Information	4,170,000,000.00	801,468,323.75	19.22
561	Social Development	2,565,800,000.00	669,335,215.05	26.09
562	Community Development	1,987,998,200.00	634,048,252.79	31.89
		36,861,760,336.66	11,574,570,794.25	31.40
	<u>Environmental and Regional Development</u>			
563	Survey and Mapping	520,000,000.00	14,935,400.00	2.87
564	Urban and Regional Planning	7,250,000,000.00	4,442,501,974.93	61.28
565	Water Supply	6,052,129,000.00	2,371,328,789.88	39.18
566	Housing	5,849,995,963.83	2,327,955,002.31	39.79
567	Sewages and Drainages	4,100,000,000.00	1,193,968,015.82	29.12
		23,772,124,963.83	10,350,689,182.94	43.54
	<u>Administration Sector</u>			
568	General Administration	21,274,802,659.17	7,807,876,239.00	36.70
		134,656,994,894.63	37,335,109,822.64	24.05

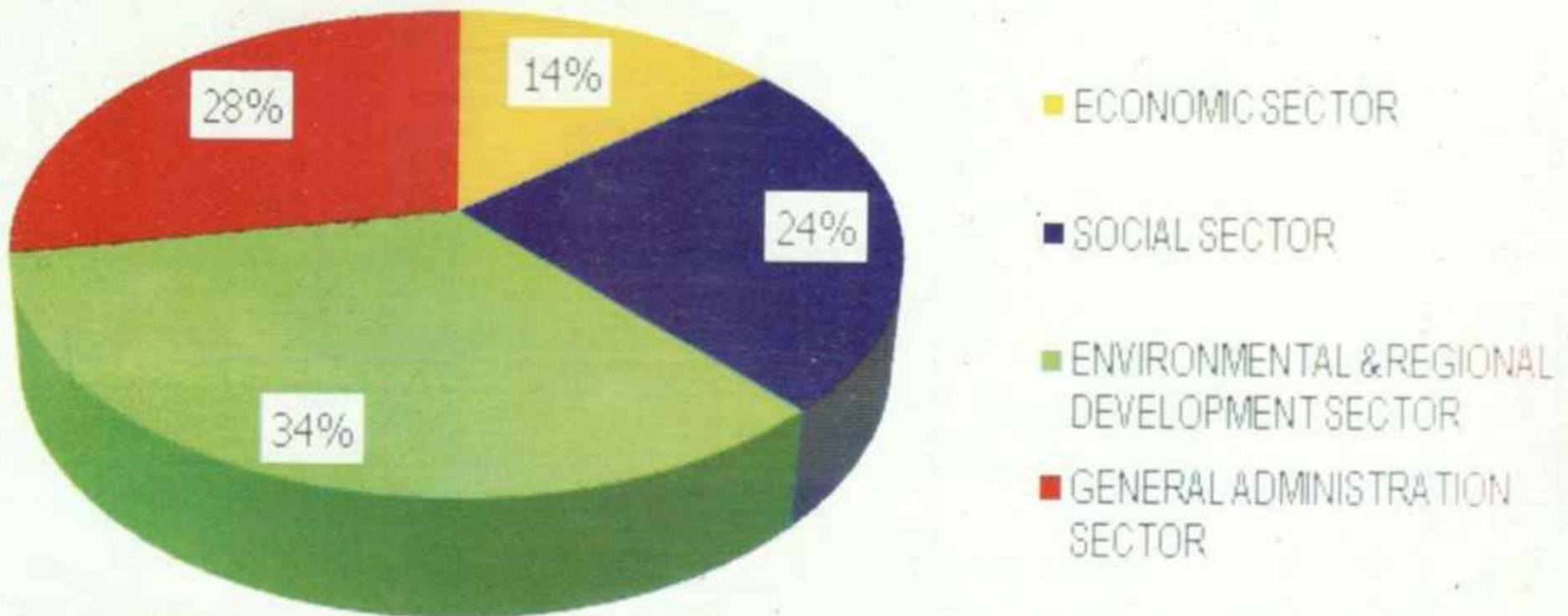
From the above table, putting the actual expenditure of a sector against budgetary provisions of the sector, the Environmental and Regional Development Sector and the Administration sectors showed performance of 43.54% and 36.70% respectively. These are rated the most significant of the sectors for the year 2013. The Social Services and the Economic Sectors followed with performances of 31.40% and 14.41% respectively.

However, the performance percentage (%) of each sector put against the overall total of the individual sectorial performance percentages (%) indicates the

following: Economic Sector – 14%, Social Sector – 24%, Environmental and Regional Sector – 34% and the Administration Sector – 28%.

Below is pie chart presentation of the above analysis:

CAPITAL EXPENDITURE PERFORMANCE

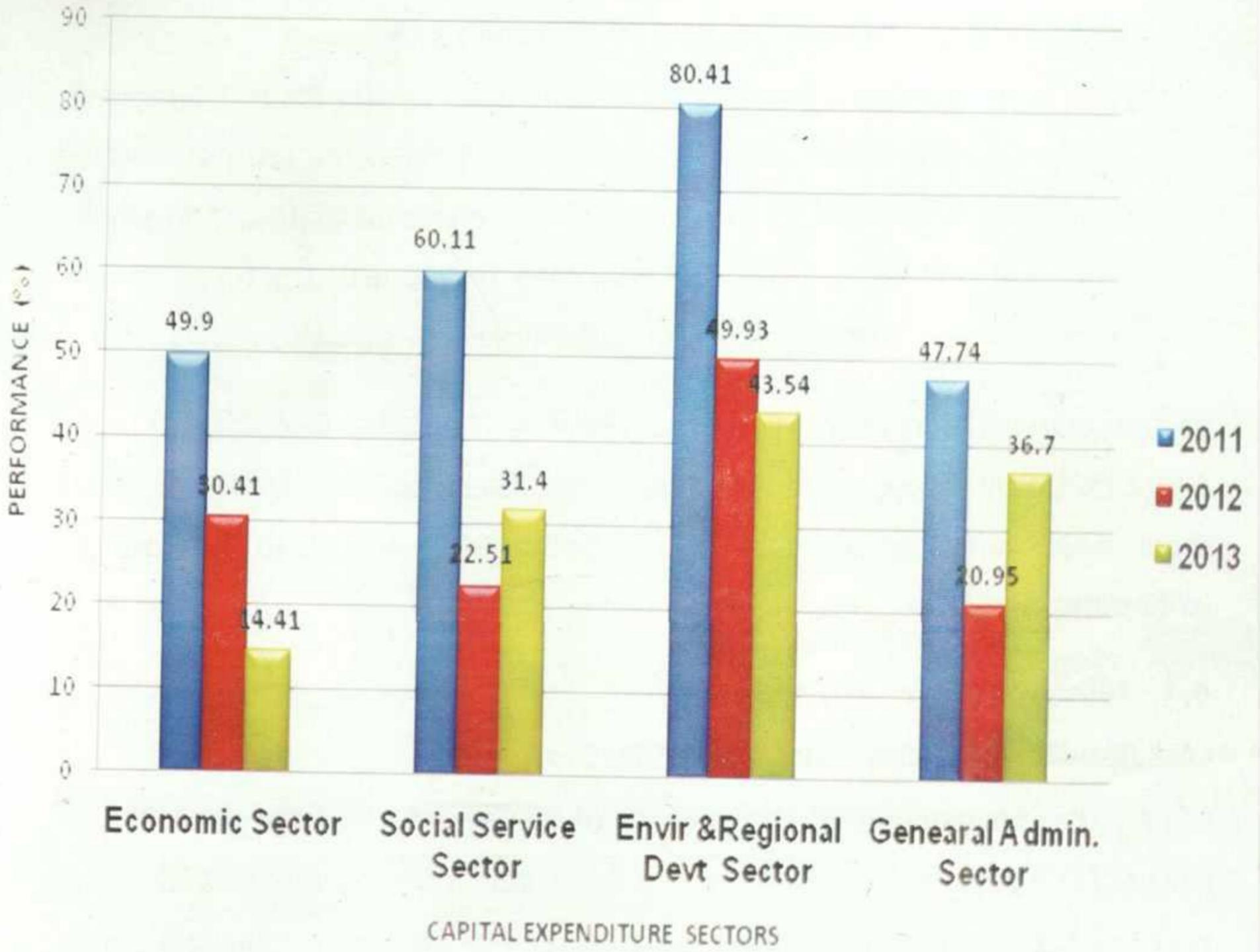


Comparatively, financial year 2012 actual expenditure performances according to the sectors were: Economic Sector 30.44%; Social Services Sector 22.51% while Environmental and Regional Development and the General Administration sectors showed 49.18% and 20.95 respectively.

There were substantial decline in Economic and Environmental and Regional Development sectors performances in the year 2013 from that of 2012. However, the Social Services and General Administration sectors showed significant increase in their performance in the year 2013 from that of 2012.

In all the sectors, putting actual expenditure against the budgetary allocation of each sector decreases in budget performance were recorded in the years 2012 and 2013 as against the year 2011.

Graphical presentation of years 2011, 2012 and 2013 comparative analysis of capital expenditure budget performance is as below:



4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

This part of the report concerns with observations arising from the regular audit examination of Ministries, Departments and Agencies (MDAs). These observations were brought to the notice of the accounting officers for their comments and necessary action but remained unresolved due to either no reply or unsatisfactory explanations up to the time of writing this report.

In the year under review, 2013, the following Ministries, Departments and Agencies (MDAs) have various unresolved observations as shown against them, which remained so as at 31st December, 2013 and up to the time of writing this report.

4.1 Ministry of Health:

Lack of Adequate Supporting Documents

During the examination of the records of the Ministry for the year 2013, eleven (11) payment vouchers with a total sum of ₦151,897,889.70 (one hundred and fifty one million eight hundred and ninety seven thousand eight hundred and eighty nine naira and seventy kobo) in respect of capital expenditure were observed not to have been attached the necessary supporting documents, and some lacked approval for the payments and relevant signatures.

The Accounting Officer was communicated the above observations for his comments and necessary action. His reply is being awaited.

4.2 Ministry of Home Affairs, Information and Culture:

Overpayment of Salaries

Pursuant to the audit of salaries records of the ministry, overpayment of salaries was revealed in respect of three (3) staffs, which involves a total sum of ₦1,899,611.21 (one million eight hundred and ninety nine thousand six

hundred and eleven naira and twenty one kobo). This was as result of non-stoppage of salaries of these offices that left the service at various dates but their salaries continued to flow for some times in the year 2013.

Lack of Adequate Supporting Documents

During the audit of the records of the ministry for 2013, twenty one (21) payment vouchers for both the recurrent and capital expenditures involving a total sum of ₦104,887,262.16 (one hundred and four million eight hundred and eighty seven thousand two hundred and sixty two naira and sixteen kobo) were observed not to have been attached the necessary and or relevant supporting documents; and were so queried.

The attention of the Accounting Officer was drawn to all the anomalies where he was requested to comment on the observations and or queries. His reply has not been received.

4.3 Ministry of Environment:

Lack of Adequate Supporting Documents

During audit of payment vouchers of the Ministry eight (8) payment vouchers of the capital expenditures for year 2013 involving a total sum of ₦85,850,000.00 (eighty five million eight hundred and fifty thousand naira) were observed not to have been attached the necessary and or relevant supporting documents.

Audit Queries

Similarly, four (4) payment vouchers involving a total sum of ₦30,691,000.00 (thirty million six hundred and ninety one thousand naira) were queried for lack of attaching relevant supporting documents and non-signing of the payment vouchers by the payee.

The Accounting Officer was communicated the above observations/queries for his comments and necessary action. His reply is being awaited.

4.4 Ministry of Animal Resources and Fisheries Development:

Overpayment of Salaries

Pursuant to the audit of salaries records of the Ministry, overpayment of salaries was revealed in respect of eleven (11) officers, which involves a total sum of ₦6,740,266.36 (six million seven hundred and forty thousand two hundred and sixty six naira and thirty six kobo). This was as result of non-stoppage of salaries of these offices that left the service at various dates but their salaries continued to flow for some times in the year 2013.

The accounting Officer was communicated, where he was requested to comment on the observations and or ensure recovery of the overpaid sum but his reply is yet to be received up to the time of writing this report.

Lack of Adequate Supporting Documents

During audit of payment vouchers of the Ministry six (6) payment vouchers of the capital expenditures for year 2013 involving a total sum of ₦77,995,993.76 (seventy seven million nine hundred and ninety five thousand nine hundred and ninety three naira and seventy six kobo) were observed not to have been attached the necessary and or relevant supporting documents like approvals for payment, supporting receipts and appending of payees signature.

The Accounting Officer was communicated the above observations/queries for his comments and necessary action. His reply is being awaited.

4.5 Ministry of Trade, Investment and Tourism:

Lack of Adequate Supporting Documents

During the audit of the year 2013 records of the Ministry, six (6) payment vouchers for both the recurrent (overhead costs) and capital expenditures involving a total sum of ₦11,496,457.00 (eleven million four hundred and ninety six thousand four hundred and fifty seven naira) were observed not

to have been attached the necessary and or relevant supporting documents; and were so queried.

The attention of the Accounting Officer was drawn to all the anomalies where he was requested to comment on the observations and or queries. His reply has not been received.

4.6 Board of Internal Revenue Service:

Unaccounted of Revenue

During examination of records of the Motor Licenses Authority of the Board of the Internal Revenue Service, the sum of ₦10,624.00 was not remitted into the Government purse, which remain unaccounted for up to the time of writing this report.

The attention of the Accounting Officer was drawn to the anomaly where he was requested to comment on the observations or query. His reply is being awaited.

5.0 PARASTATALS AUDIT

The Borno State Approved Budget for the year 2013 showed that there were fifty six (56) Boards and Parastatals and companies of the State. Out of this number eight (8) are under the category of companies and forty eight (48) are classified as Boards and Parastatals. From the Boards and Parastatals, eleven (11) were established, but cannot trace the Edict or Act of House of Assembly of the State backing their establishment while thirty seven (37) were established by Edict and or Act of the House of Assembly of the State, which have been traced and record available.

The audit examination of the Boards and Parastatals is guided by the provisions of Section 125(3-4) of the Constitution of the Federal Republic of Nigeria 1999 (Amended), while audit of the companies are guided by the Companies and Allied Matters Act (CAMA), 2004.

In conformity with the above quoted provisions of the Constitution of the Federal Republic of Nigeria 1999 (Amended), in the year 2013 out of the thirty seven (37) Boards and Parastatals, five (5) have engaged the services of External Auditors in order to audit their records and books of accounts up to the year 2014 and work would appear to be in progress; and the remaining twenty eight (28) Boards and Parastatals have not made any effort for the audit of their financial statements.

The inability of auditing these organizations as at when due is worrisome, considering the huge sum of money spent on these organizations in terms of salaries and other recurrent and capital projects. Timely information from the audited accounts is very helpful for management decision purposes, which is virtually lacking.

It is worth mentioning, but worrisome to note that the accounts of these organizations have not been audited as at this year 2015 for a minimum period of three (3) years to a maximum of about ten (10) years. The principal reason forwarded has been lack of fund to pay Audit fees for engaging the services of the External Auditors.

The Federal Government of Nigeria has approved adoption into the Public Service of the Federation the International Public sector Accounting Standards (IPSAS) since July 2010 where implementation for IPSAS Cash has commenced in the year 2015 and the IPSAS Accrual is billed to commence January 2016. It is a national policy where Borno State is not an exception. And for a successful and effective migration from the present Cash Basis Accounting Policy to the International Public Sector Accounting Standards (IPSAS) Cash or Accrual, auditing of all accounts of the State Government for all Ministries, Departments and Agencies (MDAs) is necessary.

In view of the above, it is my opinion that Government should take positive steps towards ensuring the audit of the State Boards, Commissions, Agencies, Corporations and Parastatals; that funds should be provided for the payment of Audit fees through the Office of the State Auditor General. This will enhance quality work/reports, objectivity in reporting and independence of the Auditors and as well as timely completion of the work.

On the other hand it has been observed that most of these Boards, Companies and Agencies of government do not have Board of Directors and governing councils especially in tertiary institutions. This has affected the Management decision making process, in the areas of policy formulation and implementation allowing their chief executives to take certain critical decisions

contrary to the laws establishing them. This has negative consequences in areas of employment; promotion; discipline and even financial decisions.

It is Audit opinion that Board of Directors and Governing Councils should be appointed to Government Companies, Corporations and Boards/Agencies and Tertiary Institutions as the case may be in accordance with the laws establishing them for effective and efficient performance.

6.0 STAFF MATTERS:

In the year 2013 the Office of the State Auditor General had staff strength of one hundred and forty nine (149) employees. Some staffs are undergoing in-service training/studies in different Institutions of higher learning across the state, which is very essential for capacity building and enhancing productivity of the officers and the service. Similarly, with regard to boosting the morale of officers, fifty (50) officers from both the senior and junior cadres were promoted in the year under review.

In the year 2013 six (6) officers have retired after putting in 35 years of meritorious service, and two (2) other officers died in active service.

Currently (year 2016), the Office of the State Auditor General is experiencing short supply of manpower in respect of Clerical Assistant, Clerical Officer and the Messenger cadres. For example, there is only one (1) messenger for the whole of the Office with six (6) departments. In view of this the Office of the State Auditor General is requesting for the recruitment of officers for the above mentioned cadres.

Similarly the Office has problem of inadequate functional motor vehicles for the day to day running of her activities. Travels to conduct, especially verification of capital projects executed by Government spread across the State have been difficult if not impossible. Apart from the Official car of the Auditor General, there are only two (2) aged Peugeot Pick-up and Station Wagon, which are grossly inadequate and this affects the effective discharge of the functions of the Office.

Funding has been another major cause of concern for effective performance of the Office. In the year under review, 2013, the Approved Budget allocated

to this Office excluding personnel cost (salaries) was the sum of one hundred and thirty five million six hundred and forty four thousand three hundred and fifty naira (₦135,644,350.00) only for her capital and recurrent expenditure, however only less than 15% of the approved allocation was accessed.

It is therefore my humble request that Government should prioritize the Office of the State Auditor General by granting the Office adequate financial autonomy to enable her to discharge the onerous statutory duties bestowed upon her, which will help in ensuring accountability, probity and transparency in government business.

STATEMENT No. 1

RESPONSIBILITY FOR FINANCIAL STATEMENT

The Financial Statements and their related Notes on pages 38 to 80 have been prepared in accordance with the provisions of the Public Finance (Control and Management) Law 1958 as amended.

The format and structure of presentation of the Statements are in agreement with the approved standardization of Federal, States and Local Government Accounts in Nigeria as adopted by the Federation Accounts Allocation Committee (FAAC). The Financial Statements comply with the generally accepted accounting practice.

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

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



ALH. MOHAMMED ABBA SANDA, FCPA, FCNA
ACCOUNTANT GENERAL,
BORNO STATE.

PART II

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

DETAILS	NOTES	ACTUAL 2013	ACTUAL 2012
Cash Flow from Operating Activities.			
<i>Receipts</i>			
Statutory Allocations	3	48,077,351,098.21	39,855,742,601.43
Value Added Tax (VAT)	4	8,980,702,738.52	7,402,044,634.80
Excess Crude Oil	5	1,178,271,485.00	6,716,330,677.91
Special Funds	5	8,001,301,374.41	7,293,838,255.41
SURE-P	5	3,190,935,291.30	-
Internally Generated Revenue	6	1,451,164,741.24	1,268,948,935.16
Grants/Contributions	7	2,291,102,018.69	1,935,363,032.06
Total Receipts		73,170,828,747.37	64,472,268,136.77
<i>Payments</i>			
Personnel Emoluments	8	27,206,339,129.60	25,884,218,190.41
Overhead Cost	9	10,871,687,510.97	9,000,457,164.17
CRF Charges	10	63,139,428.00	63,139,428.00
Miscellaneous expenses	11	1,486,429,037.80	2,995,433,179.00
Pension and Gratuity	12	3,907,140,430.38	4,489,771,244.95
Total Payments		43,534,735,536.75	42,433,019,206.53
Net Cash Flow from Operating Activities		29,636,093,210.62	22,039,248,930.24
Cash Flow from Investment Activities			
Capital Expenditure	13	37,335,109,822.27	29,854,934,694.26
Purchase/Construction of Assets	-	-	-
Net Cash Flow from Investing Activities		(37,335,109,822.27)	(29,854,934,694.26)
Cash Flow from Financial Activities			
Repayment of Loans	14	(101,498,443.78)	1,910,539,939.16
Other FAAC Source Deductions		(329,458,472.00)	-
Net Cash Flow from Financing Activities		(552,692,356.47)	(1,910,539,939.16)
Movement in other cash equivalent accounts:			
Net (Increase) Decrease in Investment and Advances		(166,681,185.00)	-
Net Increase (Decrease) in Deposits		365,002,052.00	-
Total Cash Flow from other cash equivalent account		198,320,867.00	-
Net Increase/Decrease in Cash & its Equivalent		(7,931,652,660.43)	(9,726,225,703.18)
Cash & its Equivalent as at 1/1/2013	15	17,273,312,655.80	26,999,538,358.98
Cash & its Equivalent as at 31/12/2013	16	9,341,659,995.37	17,273,312,655.80

The accompanying notes are an integral part of these statements.

STATEMENT NO 4

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2013.

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

The accompanying notes are an integral part of these statements.

STATEMENT NO. 5

STATEMENT OF CONSOLIDATED REVENUE FUND AS AT 31ST DECEMBER 2013.

DETAILS	BUDGET	ACTUAL	VARIANCE
<i>Opening Balance</i>		15,717,881,255.93	
ADD: REVENUE (INCOME)			
Taxes	5,563,550,000.00	1,043,498,164.71	4,520,051,835.29
Fines and Fees	1,987,657,000.00	124,300,772.05	1,863,356,227.95
Licenses	105,635,000.00	35,048,747.00	70,586,253.00
Earnings and Sales	6,926,501,209.00	27,244,005.54	6,899,257,203.46
Rent on Govt. Property	115,366,000.00	1,697,441.94	113,668,558.06
Interest Repayment	6,907,421,000.00	-	6,907,421,000.00
Reimbursement	114,415,000.00	-	114,415,000.00
Miscellaneous Revenue	3,920,778,062.00	255,000.00	3,920,523,062.00
Statutory Allocation	80,300,000,000.00	48,077,351,098.21	32,222,648,901.79
Boards and Parastatals	9,488,388,240.00	219,120,610.00	9,269,267,630.00
Excess Crude Oil	15,000,000,000.00	1,178,271,485.00	13,821,728,515.00
SURE-P	-	3,190,935,291.30	(3,190,935,291.30)
Special Funds	-	8,001,301,374.41	(8,001,301,374.41)
TOTAL REVENUE (a)	130,429,711,511.00	77,815,403,624.21	52,614,307,886.79
LESS: EXPENDITURE			
Personnel	28,943,823,121.06	27,206,339,129.60	1,737,483,991.46
Overhead Costs	13,513,201,480.00	10,871,687,510.97	2,641,513,969.03
Pension and Gratuities	6,315,085,397.68	3,907,140,430.38	2,407,944,967.30
Consolidated Rev Fund Charges	73,616,377.68	63,139,428.00	10,476,949.68
Miscellaneous expenses	4,740,273,542.29	1,486,429,037.80	3,253,844,504.49
Grants	3,483,905,421.92	-	3,483,905,421.92
TOTAL EXPENDITURE (b)	57,069,905,340.63	43,534,735,536.75	13,535,169,803.88
OPERATING BALANCE (a-b)	73,359,806,170.37	34,280,668,087.46	39,079,138,082.91
APPROPRIATION/TRANSFERS			
Capital Development Fund		27,979,572,157.00	(27,979,572,157.00)
Loan Repayment Fund	969,918,600.00	101,498,443.78	868,420,158.22
Other FAAC Source Deductions		329,458,472.00	(329,458,472.00)
CLOSING BALANCE	74,329,724,770.37	7,910,885,335.85	66,418,839,435.52

The accompanying notes are an integral part of these statements.

STATEMENT NO 6.

STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31ST DECEMBER 2013.

DETAILS	BUDGET	ACTUAL	VARIANCE
Opening Balance	36,681,246,435.00	1,356,933,023.49	35,324,313,411.51
ADD: CAPITAL RECEIPTS			
Transfer from Consoli. Rev. Fund	90,721,008,565.00	27,979,572,157.00	62,741,436,408.00
Value Added Tax (VAT)	13,496,103,000.00	8,980,702,738.52	4,515,400,261.48
Education Dev. Fund Receipts			-
External loans	-	-	-
Internal Loan			-
Grants/Subvention	3,391,460,111.00	2,291,102,018.69	1,100,358,092.31
Miscellaneous	2,701,849,000.00		2,701,849,000.00
TOTAL CAPITAL RECEIPTS (a)	146,991,667,111.00	40,608,309,937.70	106,383,357,173.30
LESS: CAPITAL EXPENDITURE			
Economic Sector			
Agriculture	8,390,472,220.00	2,396,437,764.38	5,994,034,458.62
Livestock	2,623,000,000.00	143,498,435.40	2,479,501,564.60
Forestry and Wildlife	1,240,657,886.00	222,128,886.00	1,018,529,000.00
Fishery	520,000,000.00	-	520,000,000.00
Manufacturing	1,620,000,000.00	358,030,125.11	1,281,969,874.89
Power	2,358,272,656.97	849,172,656.97	1,509,100,000.00
Commerce & Finance	7,208,055,597.00	847,277,695.91	6,360,777,901.09
Transport	28,787,848,575.00	2,805,428,042.31	25,982,420,532.69
Social Service Sector			
Education	16,274,201,478.08	5,971,910,921.16	10,302,290,556.92
Health	11,863,760,658.58	3,497,808,081.50	8,365,952,577.08
Information	4,170,000,000.00	801,468,323.75	3,368,531,676.25
Social Development	2,565,800,000.00	669,335,215.05	1,896,464,784.95
Community Development	1,987,998,200.00	634,048,252.79	1,353,949,947.21
Env. & Regional Dev. Sector			
Survey and Mapping	520,000,000.00	14,935,400.00	505,064,600.00
Urban and Regional Planning	7,250,000,000.00	4,442,501,974.93	2,807,498,025.07
Water Supply	6,052,129,000.00	2,371,338,789.88	3,680,800,210.12
Housing	5,849,995,963.83	2,327,955,002.31	3,522,040,961.52
Sewage	4,100,000,000.00	1,193,968,015.82	2,906,031,984.18
Administrative Sector			
General Administration	21,274,802,659.17	7,807,876,239.00	13,466,926,420.17
TOTAL EXPENDITURE (b)	134,656,994,894.63	37,335,109,822.27	97,321,885,072.36
CLOSING BALANCE (a-b)	12,334,672,216.37	1,232,453,795.03	11,102,218,421.34

The accompanying notes are an integral part of these statements.

NOTES TO STATEMENTS NO 3, 4, 5 AND 6

Notes 3, 4 and 5.

HEAD: 409 STATE SHARE OF STATUTORY ALLOCATION.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	State Share of Statutory Allocation	80,300,000,000.00	48,077,351,098.21	32,222,648,901.79
2	Value Added Tax (VAT)	13,496,103,000.00	8,980,702,738.52	4,515,400,261.48
3	Excess Crude Oil	15,000,000,000.00	1,178,271,485.00	13,821,728,515.00
4	Special Funds	-	8,001,301,374.41	(8,001,301,374.41)
	SURE-P	-	3,190,935,291.30	(3,190,935,291.30)
		108,796,103,000.00	69,428,561,987.44	39,637,541,012.56

Note 6.

HEAD:401 TAXES

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

HEAD: 402 FINES AND FEES.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Penalty for offences	10,500,000.00	-	10,500,000.00
2	Motor Vehicle Registration fees	100,000,000.00	33,814,050.00	66,185,950.00
3	Taxi Registration Fees	1,000,000.00	137,500.00	862,500.00
4	Road Traffic Regulation fees	1,000,000.00	220,400.00	779,600.00
5	Deed preparation fees	500,000,000.00	130,426.49	499,869,573.51
6	Document Registration and Search fees	500,000,000.00	-	500,000,000.00
7	Application for Statutory Right of Occupancy	-	872,205.75	(872,205.75)
8	Petrol Filling Station fees	31,500,000.00	-	31,500,000.00
9	Penal Rent Fees	10,868,000.00	16,636,935.73	(5,768,935.73)
10	Site Plann Processing Fees	13,283,000.00	-	13,283,000.00
11	Survey Charges Fees	473,000.00	166,721.61	306,278.39
12	Development Levy Fees	3,623,000.00	-	3,623,000.00
13	Tenement Rate	9,450,000.00	-	9,450,000.00
14	Site and Services Scheme	12,600,000.00	-	12,600,000.00
15	Land Used Fees	2,100,000.00	-	2,100,000.00
16	Betterment Charges	-	-	-
17	Change Purpose fees	2,100,000.00	-	2,100,000.00
18	Sub-division fees	3,570,000.00	-	3,570,000.00
19	Regrant fees	788,000.00	-	788,000.00
20	Devolution Order fees	725,000.00	-	725,000.00
21	Rent from staff quarters	630,000.00	-	630,000.00
22	Tender fees	10,000,000.00	-	10,000,000.00
23	Services fees	-	-	-
24	Agency fees	5,000,000.00	-	5,000,000.00
25	Road cutting	3,000,000.00	-	3,000,000.00
26	Workshop private repairs	5,000,000.00	-	5,000,000.00
27	Direct Labour Charges	21,000,000.00	-	21,000,000.00

29	Produce buying license/cert. of registration	500,000.00	-	500,000.00
30	Produce Inspection fees	1,575,000.00	1,172,450.00	402,550.00
31	Produce road checkpoint	-	-	-
32	Trade Cattle fees	15,000,000.00	7,646,920.00	7,353,080.00
33	Hides and Skin fees	220,000.00	173,300.00	46,700.00
34	Meat inspection fees	120,000.00	6,862,372.00	(6,742,372.00)
35	Cottage Industry Products	63,000.00	146,520.00	(83,520.00)
36	Poultry Production Annual Registration fees	1,575,000.00	-	1,575,000.00
37	Livestock Poultry fees and Milk Product Reg. Fee	1,050,000.00	-	1,050,000.00
38	Registration of Private Veterinary Clinics	230,000.00	-	230,000.00
39	Artificial insemination	-	-	-
40	Range management and Grazing Reserve fees	-	-	-
41	Sch. fees Students in Post Primary Institutions	5,000,000.00	3,369,300.00	1,630,700.00
42	School fees Shehu Garbai	1,000,000.00	283,800.00	716,200.00
43	Tenders fees building	2,500,000.00	3,190,300.00	(690,300.00)
44	Tender fees general supplies	100,000.00	283,800.00	(183,800.00)
45	Registration/renewal of private schools	5,000,000.00	-	5,000,000.00
46	Games PTA and Medicals	7,875,000.00	-	7,875,000.00
47	Exams Fees Parents	28,062,000.00	179,100.00	27,882,900.00
48	Exams Fees, Local Govts	33,763,000.00	-	33,763,000.00
49	Sales of Forms Shehu Garbai Primary One	-	-	-
50	Education Levy	630,000.00	-	630,000.00
51	Education Tax	-	-	-
52	School Fees (Parents Contrib.)	26,791,000.00	-	26,791,000.00
53	Registration of Social Clubs/Associations	1,000,000.00	-	1,000,000.00
54	Cooperative Flour Mills	200,000.00	-	200,000.00
55	Printing Press	5,250,000.00	-	5,250,000.00
56	Registration fees Cooperative Societies	1,575,000.00	418,500.00	1,156,500.00
57	Audit and Supervision fees	2,625,000.00	-	2,625,000.00
58	Registration of Business Premises	15,750,000.00	1,068,900.00	14,681,100.00
59	Court Fines (Sanitation)	-	-	-
60	Court Fines (Rent Tribunal)	-	-	-
61	Vetting of Contracts	-	45,057,740.47	(45,057,740.47)
62	Court fees	1,500,000.00	424,900.00	1,075,100.00
63	Court fines	1,500,000.00	63,600.00	1,436,400.00
64	Probate	1,800,000.00	-	1,800,000.00
65	Litigation fees	-	-	-
66	Application forms	700,000.00	-	700,000.00
67	Court fines	1,500,000.00	-	1,500,000.00
68	Court fees	525,000.00	45,130.00	479,870.00
69	Probate fees	11,000.00	-	11,000.00
70	Court fees	11,000.00	155,900.00	(144,900.00)
71	Registration and Renewal of Audit Fees	150,000.00	-	150,000.00
72	Fire Safety Charges	1,050,000.00	-	1,050,000.00
73	Information Institute	10,500,000.00	-	10,500,000.00
74	Non refundable fees on Tender Documents	2,100,000.00	-	2,100,000.00
75	Parks and Garden fees	560,646,000.00	1,780,000.00	558,866,000.00
		1,987,657,000.00	124,300,772.05	1,863,356,227.95

HEAD: 403 LICENCES

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Motor Vehicle Licences	42,000,000.00	18,557,925.00	23,442,075.00
2	Driving Licences/Learners Permits	31,500,000.00	6,849,902.00	24,650,098.00
3	Certificate of Road Worthness	10,500,000.00	4,804,250.00	5,695,750.00
4	Way Leave Licences	-	-	-
5	Trade Cattle Licences	450,000.00	4,092,920.00	(3,642,920.00)
6	Hide and Skin Licences	450,000.00	75,850.00	374,150.00
9	Range Mangt. Grazing reserve estabs	-	-	-
10	Fish inspection and licences	7,500,000.00	21,500.00	7,478,500.00
11	Fish sales	3,000,000.00	195,400.00	2,804,600.00
12	Ice Complex Operation Licences	3,000,000.00	-	3,000,000.00
13	Medical Practitioner/Clinic Registration	3,150,000.00	451,000.00	2,699,000.00

14	Certification of Medical Fitness for food handlers	1,840,000.00	-	1,840,000.00
15	patent Medicine Vendor Lincences	1,320,000.00	-	1,320,000.00
16	Drug/Pharmaceutical Chemist	-	-	-
17	Cinema Lincences	42,000.00	-	42,000.00
18	Auctioneers Lincences	158,000.00	-	158,000.00
19	Snooker Lincences	-	-	-
20	Commercial Video Lincences	525,000.00	-	525,000.00
21	Lincences for Surface Tanks	-	-	-
22	Hunting Lincences	-	-	-
23	Trophy Dealer Lincences	200,000.00	-	200,000.00
		105,635,000.00	35,048,747.00	70,586,253.00

HEAD: 404 EARNING FROM SALES.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Unallocated stores	-	-	-
2	Sales of Condemned stores	59,881,000.00	60,000.00	59,821,000.00
3	Owner Occupier Scheme (Civil Servant)	1,050,000,000.00	2,147,167.84	1,047,852,832.16
4	Sales of Govt.Boarded Plants & Vehicles	347,288,000.00	-	347,288,000.00
5	Sales of Printed Budget	263,000.00	-	263,000.00
6	Identity Card Charges	5,000.00	-	5,000.00
7	Recovery of Compensation	3,150,000.00	28,224.20	3,121,775.80
8	Sales of Map	315,000.00	236,050.00	78,950.00
9	Improvement Sales	6,825,000.00	-	6,825,000.00
10	Replacement of Broken Beacons	525,000.00	-	525,000.00
11	Hire of plants and equipments	4,200,000.00	-	4,200,000.00
12	Private repairs of vechiles etc	1,050,000.00	-	1,050,000.00
13	Hiring of Marini Asphalt Mixing Plant	2,100,000.00	-	2,100,000.00
14	Hiring of Quarries and selling of Chippings	2,100,000.00	-	2,100,000.00
15	Repayment of tractor on hire purchase	-	4,131,450.00	(4,131,450.00)
16	Sales of Fertilizer from BOFCO Plant	1,050,000,000.00	-	1,050,000,000.00
17	Fertilizer sales	1,022,674,709.00	-	1,022,674,709.00
18	Sales of tree seedling and vegetables	70,000,000.00	-	70,000,000.00
19	seed multiplication sales	50,000,000.00	-	50,000,000.00
20	Fish sales	1,500,000.00	-	1,500,000.00
21	Irrigative scheme water charges	10,000,000.00	-	10,000,000.00
22	sales of fruits & vegetables.	-	-	-
23	treatment by pest control storage	525,000.00	-	525,000.00
24	Tractor hiring unit services	-	6,115,400.00	(6,115,400.00)
25	Land clearing	-	-	-
26	Tripanosomiasis treatment	-	-	-
27	Sales of Poultry product	20,000,000.00	-	20,000,000.00
28	Sales of dairy product	15,000,000.00	-	15,000,000.00
29	livestock investigation and breeding centres/ project	500,000.00	-	500,000.00
30	Grazing Reserve Permit	200,000.00	-	200,000.00
31	Registration of Poutry farmers feeds sales etc.	100,000.00	-	100,000.00
32	Sales of Day Old Chicks & Table eggs	10,000,000.00	-	10,000,000.00
33	Sales of Supplementary feeds	100,000.00	-	100,000.00
34	P .D .H .C . Rents	105,000.00	-	105,000.00
35	Wheat/Rice Sales	-	-	-
36	Sales of Mini Flour Mills and Grain Threshers	-	-	-
37	Sales of irrigation pumps	-	-	-
38	Sales of Grains	105,000,000.00	-	105,000,000.00
39	Animal Feed Mill	-	-	-
40	Rentage of Poultry Holding	525,000.00	-	525,000.00
41	Crops Processing	-	-	-
42	irrigation Scheme Water Charges	-	-	-
43	Fadama Cultivation & Clearnce	2,000,000.00	-	2,000,000.00
44	Hire of Plant & tube Well Equipment	-	-	-
45	Sales of Water Pumps to farmers	-	-	-

46	Poultry farmers registration	210,000.00	-	210,000.00
47	Lease/rent of shops and stores	105,000.00	-	105,000.00
48	Building plan sales	263,000.00	-	263,000.00
49	Sales of dillapidated public building	8,000,000.00	-	8,000,000.00
50	Owner Occupier Scheme (Non-Civil Servant)	15,000,000.00	1,200,000.00	13,800,000.00
51	Sales of Seedlings and charge of fire wood on transit	3,150,000.00	30,000.00	3,120,000.00
52	Sales of Gum Arabic seedlings	-	-	-
53	Lease of Gum-Arabic Plantation	-	-	-
54	Registration of Private Nurseries	105,000.00	-	105,000.00
55	Hire of petroleum tankers	1,037,000.00	-	1,037,000.00
56	Eleven filling stations	1,071,000.00	-	1,071,000.00
57	Block making industries	200,000.00	-	200,000.00
58	Sales of Weight and Measures	4,200,000.00	-	4,200,000.00
59	Maiduguri Amusement Park	10,000,000.00	-	10,000,000.00
60	Baba Gana Grema Base Camp at Sambisa	525,000.00	-	525,000.00
61	Sanda Kyarimi Park Craft Shop	210,000.00	-	210,000.00
62	Soda Ash Plant	84,000,000.00	-	84,000,000.00
63	Boplas Industry Ltd	400,000,000.00	-	400,000,000.00
64	Cottage Industry Products	-	-	-
65	Neital Shoes Nigeria Ltd	1,374,408,000.00	-	1,374,408,000.00
66	Borno Wire Industry	97,860,000.00	-	97,860,000.00
67	Maiduguri International Hotel	105,000,000.00	-	105,000,000.00
68	Borno State Hotel, Kaduna	10,500,000.00	-	10,500,000.00
69	Sales of Property at Abuja/Renewing or Leasing	2,100,000.00	-	2,100,000.00
70	Workshop Earnings	55,000.00	-	55,000.00
71	Machine repairs	-	-	-
72	Printing charges	5,500,000.00	-	5,500,000.00
73	Government Printers sales of publication/exercise books	-	-	-
74	Sales of photographs	1,000,000.00	-	1,000,000.00
75	Sales of Information publication	6,000,000.00	-	6,000,000.00
76	Advertisement	10,500,000.00	-	10,500,000.00
77	Sales of APER forms	1,050,000.00	-	1,050,000.00
78	Sales of Leave grant forms	1,050,000.00	-	1,050,000.00
79	Sales of In-Service and bond forms	1,050,000.00	-	1,050,000.00
80	Sales of leave without pay forms	105,000.00	-	105,000.00
81	Sales of Inter-Ministerial and Inter-State transfer forms	105,000.00	-	105,000.00
82	Sales of Urgent, 'NOW' & KIV Slips	158,000.00	-	158,000.00
83	Sales of Blind workshop products	500,000.00	-	500,000.00
84	Sales of products	800,000.00	-	800,000.00
85	Sales of Civil Service Forms	84,000.00	-	84,000.00
86	Sales of Law Books	-	-	-
87	Drug Revolving Fund Scheme	157,500,000.00	-	157,500,000.00
88	Sales of Yellow Cards	1,732,500.00	-	1,732,500.00
89	Sales of Adimission forms :Sch of Nursing	350,000.00	-	350,000.00
90	Sales of Admission forms :Sch of Health Tech.	350,000.00	902,000.00	(552,000.00)
91	Sales of Admission forms :Sch of Mid-Wifery	350,000.00	-	350,000.00
92	Sales of tender documents	-	-	-
93	Application Forms for LG Staff GL 06 to 10	10,000.00	-	10,000.00
94	Sales of Pilot Flour Mills Products	-	-	-
95	Poverty Alleviation Programm	735,000,000.00	-	735,000,000.00
96	House of Assembly Printing Press	-	-	-
97	Sales of Hansard Publication	-	-	-
98	Water Rates	49,350,000.00	12,393,713.50	36,956,286.50
99	Sales of JSC Forms and OFIHS	26,000.00	-	26,000.00
		6,926,501,209.00	27,244,005.54	6,899,257,203.46

HEAD: 405 RENT ON GOVERNMENT PROPERTY.

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

HEAD: 406 INTEREST AND DIVIDENDS.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Interest Bank Deposit	-	-	-
2	Interest Loan to Local Govt.	-	-	-
3	Admi. charges M/Vehicles, Motor cycles and Bicycles	8,510,000.00	-	48,510,000.00
4	Administrative charges staff housing Loans	-	-	-
5	Interest and Dividends	6,858,911,000.00	-	6,858,911,000.00
6	Sales of Shares (BOPLAS)	-	-	-
		6,907,421,000.00	-	6,907,421,000.00

HEAD: 407 REIMBURSEMENT.

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

HEAD: 408 MISCELLANEOUS REVENUE.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Commodity Board contribution to pest control	-	-	-
2	Experiment institute of Agric Research (subvention)	-	-	-
3	Children National Day Federal Govt. grant.	-	-	-
4	Public collection fees	-	-	-
5	Contrib. in respect of Seconded Officers retirement benefit	-	-	-
6	Registration of Contractors	50,000,000.00	-	50,000,000.00
7	Refund of Overtime	-	-	-
8	Arrears of Revenue	5,181,750.00	-	5,181,750.00
9	Recovery Fund revenue	-	-	-
10	Tender Fees General	-	255,000.00	(255,000.00)
11	Federal Govt. Contribution	21,224,312.00	-	22,285,000.00
12	2.5% State Govt. Contribution	694,294,000.00	-	694,294,000.00
13	7.5% Local Govt. Contr. of personell emolument	2,362,295,000.00	-	2,362,295,000.00
14	Emirate and Traditional Council Arrears	-	-	-
15	Interest and Dividends	-	-	-
16	5% Federal Govt. Quarterly Contribution	22,285,000.00	-	22,285,000.00
17	State Govt. Contribution	-	-	-
18	Local Govt. Contribution	-	-	-
19	Emirate and Traditional Council contribution	38,850,000.00	-	38,850,000.00
20	2.5% State Govt. Contr towards UBE Teachers Pension	80,216,000.00	-	80,216,000.00
21	7% Local Govt. Contr towards Teachers Pension.	160,432,000.00	-	160,432,000.00
22	1% Training fund from LG joint account	360,000,000.00	-	360,000,000.00
23	Contrib from LG Joint Account Committee	126,000,000.00	-	126,000,000.00
		3,920,778,062.00	255,000.00	3,921,583,750.00

HEAD: 410 BOARDS AND PARASTATALS.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Hospital Management Board	4,200,000.00	-	4,200,000.00
2	Kashim Ibrahim College of Education	29,966,000.00	14,388,166.00	15,577,834.00
3	Borno State Sports Council	11,550,000.00	-	11,550,000.00
4	Umar Ibn Ibrahim Coll. of Educ. Science & Tech	25,462,000.00	12,984,610.00	12,477,390.00
5	Borno State Radio and Television	73,000,000.00	-	73,000,000.00
6	Ramat Polytechnic Maiduguri	64,589,000.00	183,180,293.00	(118,591,293.00)
7	Council for Arts and Culture	28,000,000.00	41.00	27,999,959.00
8	Borno Express Transport Corporation	484,100,000.00	-	484,100,000.00
9	Housing Corporation	52,758,000.00	-	52,758,000.00
10	Mohd Goni Coll. Legal & Islamic Studies	5,062,240.00	-	5,062,240.00
11	School for Higher Islamic Studies	2,625,000.00	-	2,625,000.00
12	Borno State Agricultural Development Programme	-	-	-
13	Borno State Library Board	28,000,000.00	-	28,000,000.00
14	Borno State Enviromental Protection Agency	-	-	-
15	College of Education Waka-Biu	26,050,000.00	1,680,000.00	24,370,000.00
16	Education Endoument Fund	1,000,000.00	-	1,000,000.00
17	Mohamet Lawan College of Agriculture	8,232,000.00	4,983,500.00	3,248,500.00
18	Agency for Mass Literacy	1,500,000.00	-	1,500,000.00
19	Borno State Scholarship Board	500,000.00	-	500,000.00
20	Borno State Agricultural Mechanization Authority	42,600,000.00	1,904,000.00	40,696,000.00
21	Borno State Hotels Board	209,416,000.00	-	209,416,000.00
22	M/guri Kano Motor Park and Market	6,925,000.00	-	6,925,000.00
23	Borno College of Business & Management Studies	1,336,000.00	-	1,336,000.00
24	Council on Prerogative of Mercy	-	-	-
25	Borno State Urban Planning & Dev. Board	24,000,000.00	-	24,000,000.00
26	Borno State Independent Electoral Commission	52,500,000.00	-	52,500,000.00
27	Monday Market Com. Ltd.	199,976,000.00	-	199,976,000.00
28	Rural Electrification Board	-	-	-
29	Borno State Unversal Basic Education Board	8,101,261,000.00	-	8,101,261,000.00
30	Borno Livestock Company	3,780,000.00	-	3,780,000.00
		9,488,388,240.00	219,120,610.00	9,269,267,630.00

HEAD: 411 STABILIZATION REVENUE.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Stabilization Revenue	-	-	-

Note 7

CAPITAL RECEIPTS

HEAD:540 OPENING BALANCE

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

HEAD:541TRANSFER FROM CONSOLIDATED REVENUE FUND.

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1 Transfer from Consolidate Revenue Fund	90,721,008,565.00	-	90,721,008,565.00

HEAD:542 EXTERNAL LOANS

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

HEAD:543 INTERNAL LOANS

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

HEAD:544 GRANTS

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1	UNICEF Assisted Dev.Programme	150,000,000.00	-	150,000,000.00
2	Federal Grant for Ecological Fund	600,000,000.00	445,031,720.41	154,968,279.59
3	United Nation's Fund for Population Activities (UNFPA)	40,000,000.00	-	40,000,000.00
4	Federal Grant for Educational Dev.(UBE)	873,000,000.00	-	873,000,000.00
5	African Prog for Onchocerciasis Control (APOC)Asst	4,110,111.00	12,273,222.00	(8,163,111.00)
6	Education Tax Fund	431,000,000.00	740,000,000.00	(309,000,000.00)
7	Canadian Int'L.Dev.Agency (CIDA)	-	-	-
8	Netherlands Assistance to Leprosy Control	3,200,000.00	11,900,759.68	(8,700,759.68)
9	Special Programme for Food Security (SPFS)	45,000,000.00	-	45,000,000.00
10	Local Govt.Contribution to UBE	475,000,000.00	-	475,000,000.00
11	Recurrent Surplus from Primary Education Board	21,150,000.00	294,396,316.60	(273,246,316.60)
12	Universal Basic Education Self-Help Project	199,000,000.00	-	199,000,000.00
13	MDG 50% FGN Contribution to States	550,000,000.00	787,500,000.00	(237,500,000.00)
		3,391,460,111.00	2,291,102,018.69	1,100,358,092.31

HEAD:545 MISCELLANEOUS

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

Note 8

Personnel Cost.

MIN/DEPT	BUDGET	ACTUAL	VARIANCE
GOVERNMENT HOUSE	599,399,000.00	585,969,320.79	13,429,679.21
S S G	211,475,995.33	211,475,995.33	-
HEAD OF SERVICE	103,863,876.39	103,863,876.39	-
ESTABLISHMENT	31,642,000.00	21,772,163.23	9,869,836.77
PENSION DEPARTMENT	10,987,599.58	10,987,599.58	-
AGRIC AND NAT RESOURCES	780,799,082.19	780,799,082.19	-
COM INDUSTRY AND TURISM	152,489,730.86	152,489,730.86	-
MINISTRY OF EDUCATION	290,937,528.70	284,086,924.49	6,850,604.21
MINISTRY OF FINANCE	620,698,073.95	620,698,073.95	-
MINISTRY OF HEALTH	1,051,813,312.99	1,022,707,131.19	29,106,181.80
HOME AFFAIRS AND INFORMATION	392,651,392.99	392,651,392.99	-
MINISTRY OF JUSTICE	195,633,103.50	181,245,112.99	14,387,990.51
MINISTRY OF WORKS AND TRANSPORT	692,331,687.41	692,331,687.41	-
WOMEN AFFAIRS AND SOC DEV.	215,756,026.57	215,756,026.57	-
MINISTRY OF HOUSING AND RURAL ELECTRIFICATION	44,238,997.93	44,238,997.93	-
MINISTRY OF SPORTS	79,498,000.00	51,587,109.26	27,910,890.74
URBAN AND RURAL WATER SUPPLY	624,812,872.00	624,812,872.00	-
MIN. OF RELIGIOUS AFFAIRS	73,646,000.00	58,596,650.78	15,049,349.22
MINISTRY OF ENVINROMENT	326,876,320.15	326,876,320.15	-

MINISTRY OF LAND AND SURVEY	316,026,445.59	316,026,445.59	-
LOCAL GOVT AND CHIEFTANCY AFF.	75,253,738.81	75,253,738.81	-
MINISTRY OF POVERTY ALLEVIATION	206,548,470.39	206,548,470.39	-
OFFICE OF THE AUDITOR GENERAL	128,018,718.45	122,980,157.85	5,038,560.60
CIVIL SERVICE COMMISSION	63,745,706.20	63,745,706.20	-
LOCAL GOVT SERVICE COMMISSION	63,156,594.04	63,156,594.04	-
HOUSE OF ASSEMBLY	281,851,255.83	281,851,255.83	-
LOCAL GOVT AUDIT DEPARTMENT	87,676,000.00	84,651,152.72	3,024,847.28
HIGH COURT OF JUSTICE	402,546,569.22	402,546,569.22	-
AREA COURTS	225,758,990.88	225,758,990.88	-
SHARIA COURT	53,699,526.25	53,699,526.25	-
JUDICIAL SER COMMISSION.	38,358,000.00	33,819,581.20	4,538,418.80
HOUSE OF ASSEMBLIES SERVICE COMMISSION	8,646,680.05	2,156,543.16	6,490,136.89
STATE INDEPENDENT ELECTORAL COMMISSION	58,538,000.00	49,293,636.10	9,244,363.90
MINISTRY OF HIGHER EDUCATION	44,388,957.33	44,388,957.33	-
MINISTRY OF BUDGET AND PLANNING	184,482,735.83	184,482,735.83	-
MINISTRY OF ANIMALS AND FISHERIES	614,357,342.98	614,357,342.98	-
MIN. OF INTER GOVERNMENTAL AFFAIRS	36,360,000.00	6,017,512.09	30,342,487.91
SUB TOTAL	9,388,964,332.39	9,213,680,984.55	135,696,496.03

BOARDS & PARASTATALS

438/1	H M B HQS	4,560,817,586.76	4,560,696,167.27	121,419.49
438/2	KASHIM COLL. OF EDUC.	1,048,660,289.37	1,048,660,289.37	-
438/3	SPORTS COUNCIL	213,941,007.52	213,941,007.52	-
438/4	EL-KANEMI	64,673,604.38	64,673,604.38	-
438/5	UMAR IBN IBRAHIM COLL. EDUC	764,724,325.83	764,724,325.83	-
438/6	RAMAT POLYTECHNIC	1,434,381,116.31	1,434,381,116.31	-
438/7	BORNO RADIO TEL.	347,100,327.24	347,100,327.24	-
438/8	COUNCIL FOR ARTS & CULTURE	79,257,846.58	79,257,846.58	-
438/9	RURAL ELECTRIFICATION	171,311,896.96	171,311,896.96	-
438/10	ISLAMIC PREACHING	12,846,000.00	12,069,687.86	776,312.14
438/11	MOHD. GONI LEGAL ISLAMIC	531,273,670.36	531,273,670.36	-
438/12	SCHOOL OF HIGHER ISLAMIC	243,389,133.32	243,389,133.32	-
438/13	PILGRIMS WELFARE	37,612,000.00	34,942,503.37	2,669,496.63
438/14	BOSADP	868,344,000.00	761,197,830.89	107,146,169.11
438/15	STATE LIBRARY BOARD	117,667,000.00	87,058,499.51	30,608,500.49
438/16	ENVIRONMENTAL PROTECTION	385,405,000.00	346,916,413.98	38,488,586.02
438/17	COLL. OF EDUC. BIU	732,451,911.00	655,583,836.73	76,868,074.27
438/18	AGRIC. MECHANIZATION AUTHORITY	111,623,000.00	60,927,930.77	50,695,069.23
438/19	EDUCATION ENDOWMENT FUND	12,234,000.00	8,282,931.73	3,951,068.27
438/20	MOH.LAWAN COLL. OF AGRIC.	453,941,000.00	297,983,697.36	155,957,302.64
438/21	BOARD OF INTERNAL REVENUE	194,372,000.00	169,816,313.90	24,555,686.10
438/22	National Youth Service Corps	8,318,000.00	8,318,000.00	-
438/23	AGENCY FOR MASS LITERACY	474,429,292.32	474,429,292.32	-
438/24	SCHOLARSHIP BOARD	28,798,522.48	28,798,522.48	-
438/25	PREROGATIVE OF MERCY	17,779,000.00	12,761,362.84	5,017,637.16
438/26	Borno State Housing Corporation	100,000,000.00	-	100,000,000.00
438/27	Forest Reserves Management	-	-	-
438/28	Borno Investment Company	17,144,000.00	-	17,144,000.00
438/29	NEITAL NIGERIA LIMITED	31,744,000.00	31,742,170.16	1,829.84
438/30	NOMADIC EDUCATION	13,818,000.00	13,006,118.49	811,881.51
438/31	ISLAMIC RESEARCH CENTRE	22,816,650.30	22,816,650.30	-
438/32	PRIMARY SCH. EDUC. MGT. BOARD	414,471,975.73	8,077,593.79	406,394,381.94
438/33	Borno Express Transport Corp	70,625,000.00	-	70,625,000.00
438/34	Borno State Tropical Forest Action Prog.	-	-	-

438/35	STATE AFFORESTATION PROJECT.	111,184,509.90	111,184,509.90	-
438/36	Borno State Hotels Limited	50,071,000.00	-	50,071,000.00
438/37	BORNO SUPPLY COMPANY	24,146,000.00	17,702,064.43	6,443,935.57
438/38	TEACHING SERVICE BOARD	5,067,894,831.78	5,067,894,831.78	-
438/39	URBAN PLAN. & DEV. BOARD	156,478,000.00	48,771,872.01	107,706,127.99
438/40	Local Govt. Pension Board	7,363,000.00	-	7,363,000.00
438/41	Borno Livestock Projecty	23,120,000.00	-	23,120,000.00
438/42	COLL. OF BUSS. & ADMIN. KONDUGA	182,631,329.31	182,631,329.31	-
438/43	MAIDUGURI INTERNATIONAL HOTEL	3,362,620.00	3,362,620.00	-
438/44	M/DURI Kano Motor Park and Market	9,608,000.00	-	9,608,000.00
438/45	Boplas Industries Limited	11,252,000.00	-	11,252,000.00
438/46	RURAL WATER SUPPLY AGENCY	41,639,554.19	41,639,554.19	-
438/47	SODA ASH COMPANY LIMITED	8,650,000.00	4,628,358.85	4,021,641.15
438/48	Maiduguri Monday Market Company Ltd.	100,000,000.00	-	100,000,000.00
438/49	BORNO WIRE AND NAIL COMPANY LTD	7,723,787.03	7,723,787.03	-
438/50	Borno State Board for Quranic/Arabic Education	55,328,000.00	-	55,328,000.00
438/51	Borno State Councils of Ulamas	338,000.00	-	338,000.00
438/52	HIV AIDS Prog.Dev.Project	1,106,000.00	-	1,106,000.00
438/53	Informatic Institute	6,158,000.00	-	6,158,000.00
438/54	New Partnership for Africa Dev. (NEPAD)	5,944,000.00	-	5,944,000.00
438/55	Road Maint.Agency	45,369,000.00	4,687,822.56	40,681,177.44
438/56	Water Supply and Sanitation Agency	49,520,000.00	8,292,653.37	41,227,346.63
	SUB TOTAL	19,554,858,788.67	17,992,658,145.05	1,562,200,643.62
	GRAND TOTAL	28,943,823,121.06	27,206,339,129.60	1,697,897,139.65

Note 9

Overhead Cost.

MINISTRY: Government House

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

MINISTRY: Deputy Governor's Office

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
412/2	Transport and Traveling	28,941,150.00	-	28,941,150.00
412/3	Utility Service	116,550.00	-	116,550.00
412/4	Telephone and Postal Service	1,158,150.00	-	1,158,150.00
412/5	Stationery	11,576,250.00	-	11,576,250.00
412/6	Maint.of Office Furniture and Equipment	13,891,500.00	-	13,891,500.00
412/7	Maint. of Vehicles and Other Capital Assets.	13,891,500.00	-	13,891,500.00
412/8	Consultancy Services	1,158,150.00	-	1,158,150.00
412/9	Grants, Contributions/Subventions	1,158,150.00	-	1,158,150.00
412/10	Training and Staff Development	1,158,150.00	-	1,158,150.00

412/11	Entertainment and Hospitality	6,750,000.00	6,750,000.00	-
412/12	Miscellaneous Expenses	579,600.00	-	579,600.00
412/13	Loans: Bicycles etc.	-	-	-
412/14	Medical Expenses.	11,576,250.00	-	11,576,250.00
91,955,400.00	6,750,000.00	85,205,400.00		

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

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

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

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Traveling	15,716,420.00	3,000,000.00	12,716,420.00
413/3	Utility Service	1,229,550.00	90,000.00	1,139,550.00
413/4	Telephone and Postal Service	410,550.00	-	410,550.00
413/5	Stationery	10,500,000.00	2,565,000.00	7,935,000.00
413/6	Maint.of Office Furniture and Equipment	7,762,000.00	7,762,000.00	-
413/7	Maint.of Vehicles and Other Capital Assets.	2,728,950.00	60,000.00	2,668,950.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	29,601,600.00	21,150,000.00	8,451,600.00
413/11	Entertainment and Hospitality	1,092,000.00	35,000.00	1,057,000.00
413/12	Miscellaneous Expenses	13,232,730.00	13,232,730.00	-
413/13	Loans: Bicycles etc.	-	-	-
413/14	Centre for mgt dev NE zonal office	82,687,500.00	12,500,000.00	70,187,500.00
413/15	Health Manpower Mgt, Training and Awareness	87,937,500.00	2,500,000.00	85,437,500.00
		252,898,800.00	62,894,730.00	190,004,070.00

MINISTRY: Establishment Department.

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

MINISTRY: Pension Department.

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

MINISTRY: Monitoring and Special Duties.

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

MINISTRY: Department of Political and Cabinet.

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

MINISTRY: Liaison Office Lagos.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Traveling	2,160,900.00	-	2,160,900.00
413/3	Utility Service	478,800.00	-	478,800.00
413/4	Telephone and Postal Service	669,900.00	-	669,900.00
413/5	Stationery	383,250.00	-	383,250.00
413/6	Maint.of Office Furniture and Equipment	383,250.00	-	383,250.00
413/7	Maint.of Vehicles and Other Capital Assets	1,003,800.00	-	1,003,800.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-

413/10	Training and Staff Development	192,150.00	-	192,150.00
413/11	Entertainment and Hospitality	192,150.00	-	192,150.00
413/12	Miscellaneous Expenses	192,150.00	-	192,150.00
413/13	Loans: Bicycles etc.	-	-	-
		5,656,350.00	-	5,656,350.00

MINISTRY: Liaison Office Abuja and Kaduna.

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

MINISTRY: State Emergency Relief Agency (SERA)

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

MINISTRY: Department of Parastatals.

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

MINISTRY: Ministry of Agriculture and Natural Resources.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
414/2	Transport and Traveling	4,978,050.00	2,170,000.00	2,808,050.00
414/3	Utility Service	2,722,650.00	150,000.00	2,572,650.00
414/4	Telephone and Postal Service	717,150.00	-	717,150.00
414/5	Stationery	956,550.00	341,300.00	615,250.00

414/6	Maint.of Office Furniture and Equipment	4,341,750.00	486,300.00	3,855,450.00
414/7	Maint. of Vehicles and Other Capital Assets	2,865,450.00	983,900.00	1,881,550.00
414/8	Consultancy Services	4,093,950.00	-	4,093,950.00
414/9	Grants, Contributions/Subventions	478,800.00	-	478,800.00
414/10	Training and Staff Development	6,686,400.00	60,000.00	6,626,400.00
414/11	Entertainment and Hospitality	1,046,850.00	290,000.00	756,850.00
414/12	Miscellaneous Expenses	2,876,995.00	2,876,995.00	-
414/13	Loans: Bicycles etc.	-	-	-
414/14	Medical Expenses.	956,550.00	80,800.00	875,750.00
		32,721,145.00	7,439,295.00	25,281,850.00

MINISTRY: Ministry of Commerce, Industries and Tourism

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
415/2	Transport and Traveling	4,502,400.00	870,000.00	3,632,400.00
415/3	Utility Service	956,550.00	-	956,550.00
415/4	Telephone and Postal Service	336,000.00	-	336,000.00
415/5	Stationery	1,819,650.00	845,000.00	974,650.00
415/6	Maint.of Office Furniture and Equipment	4,134,900.00	925,000.00	3,209,900.00
415/7	Maint.of Vehicles and Other Capital Assets	4,776,450.00	3,250,000.00	1,526,450.00
415/8	Consultancy Services	478,800.00	-	478,800.00
415/9	Grants, Contributions/Subventions	49,350.00	-	49,350.00
415/10	Training and Staff Development	1,911,000.00	-	1,911,000.00
415/11	Entertainment and Hospitality	956,550.00	110,000.00	846,550.00
415/12	Miscellaneous Expenses	3,003,200.00	3,003,200.00	-
415/13	Loans: Bicycles etc.	96,600.00	-	96,600.00
		23,021,450.00	9,003,200.00	14,018,250.00

MINISTRY: Ministry of Education

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

MINISTRY: Ministry of Finance , Finance HQ

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

MINISTRY: Office of the Accountant General

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
417/2	Transport and Traveling	12,472,950.00	650,000.00	11,822,950.00
417/3	Utility Service	5,003,250.00	-	5,003,250.00
417/4	Telephone and Postal Service	727,650.00	-	727,650.00
417/5	Stationery	136,500,000.00	73,665,000.00	62,835,000.00
417/6	Maint.of Office Furniture and Equipment	7,965,000.00	7,965,000.00	-
417/7	Maint. of Vehicles and Other Capital Assets	7,276,500.00	144,940.00	7,131,560.00
417/8	Consultancy Services	-	-	-
417/9	Grants, Contributions/Subventions	500,000.00	500,000.00	-
417/10	Training and Staff Development	105,000,000.00	630,000.00	104,370,000.00
417/11	Entertainment and Hospitality	10,500,000.00	540,000.00	9,960,000.00
417/12	Miscellaneous Expenses	8,359,050.00	-	8,359,050.00
417/13	Loans: Bicycles etc.	-	-	-
417/14	Metainance and Fueling of Generator	31,500,000.00	450,060.00	31,049,940.00
417/15	Allowance for NYSC Members	157,500,000.00	-	157,500,000.00
417/16	IPSAS	350,000,000.00	46,858,100.00	303,141,900.00
		833,304,400.00	131,403,100.00	398,759,400.00

MINISTRY: Ministry of Health.

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

MINISTRY: Ministry of Home Affairs, Information & Culture.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
419/2	Transport and Traveling	5,933,550.00	14,000.00	5,919,550.00
419/3	Utility Service	2,865,450.00	625,000.00	2,240,450.00
419/4	Telephone and Postal Service	955,500.00	-	955,500.00
419/5	Stationery	10,970,400.00	81,400.00	10,889,000.00

419/6	Maint.of Office Furniture and Equipment	4,341,750.00	19,000.00	4,322,750.00
419/7	Maint. of Vehicles and Other Capital Assets	4,775,400.00	899,600.00	3,875,800.00
419/8	Consultancy Services	546,000.00	-	546,000.00
419/9	Grants, Contributions/Subventions	56,848,050.00	-	56,848,050.00
419/10	Training and Staff Development	13,643,700.00	-	13,643,700.00
419/11	Entertainment and Hospitality	10,914,750.00	-	10,914,750.00
419/12	Miscellaneous Expenses	7,717,500.00	250,000.00	7,467,500.00
419/13	Loans: Bicycles etc.	-	-	-
		119,512,050.00	1,889,000.00	117,623,050.00

MINISTRY: Ministry of Justice

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
420/2	Transport and Traveling	8,310,510.00	8,310,510.00	-
420/3	Utility Service	910,350.00	335,000.00	575,350.00
420/4	Telephone and Postal Service	1,819,650.00	10,000.00	1,809,650.00
420/5	Stationery	4,548,600.00	2,280,040.00	2,268,560.00
420/6	Maint. of Office Furniture and Equipment	6,220,900.00	6,220,900.00	-
420/7	Maint. of Vehicles and Other Capital Assets	8,481,950.00	8,481,950.00	-
420/8	Consultancy Services	1,819,650.00	1,430,000.00	389,650.00
420/9	Grants, Contributions/Subventions	1,819,650.00	-	1,819,650.00
420/10	Training and Staff Development	6,878,500.00	6,878,500.00	-
420/11	Entertainment and Hospitality	4,906,410.00	4,906,410.00	-
420/12	Miscellaneous Expenses	40,493,700.00	40,493,700.00	-
420/13	Car /Bicycles Loans, etc.	17,647,730.00	100,000.00	17,547,730.00
		103,857,600.00	79,447,010.00	24,410,590.00

MINISTRY: Ministry of Works & Transport

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

MINISTRY: Ministry of Women Affairs & Social Development

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
422/2	Transport and Traveling	23,124,150.00	6,876,000.00	16,248,150.00
422/3	Utility Service	9,551,850.00	3,000,000.00	6,551,850.00
422/4	Telephone and Postal Service	192,150.00	-	192,150.00
422/5	Stationery	2,275,350.00	-	2,275,350.00
422/6	Maint.of Office Furniture and Equipment	4,341,750.00	3,000,000.00	1,341,750.00
422/7	Maint.of Vehicles and Other Capital Assets	6,367,200.00	-	6,367,200.00
422/8	Consultancy Services	-	-	-
422/9	Grants, Contributions/Subventions	-	-	-
422/10	Training and Staff Development	1,819,650.00	-	1,819,650.00
422/11	Entertainment and Hospitality	286,650.00	-	286,650.00
422/12	Miscellaneous Expenses	1,984,500.00	1,000,000.00	984,500.00
422/13	Loans: Bicycles etc.	-	-	-
422/14	Special Expenditure	-	-	-
422/15	Feeding of Inmates (Remand Home)	5,730,900.00	-	5,730,900.00
		55,674,150.00	13,876,000.00	41,798,150.00

MINISTRY: Ministry of Housing and Rural Electrification

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

MINISTRY: Ministry of Sports Development

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

MINISTRY: Ministry of Urban and Rural Water Supply

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

MINISTRY: Ministry of Religious Affairs & Special Education

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
426/2	Transport and Traveling	27,339,900.00	16,200,000.00	11,139,900.00
426/3	Utility Service	4,548,600.00	-	4,548,600.00
426/4	Telephone and Postal Service	1,819,650.00	-	1,819,650.00
426/5	Stationery	9,096,150.00	7,500,000.00	1,596,150.00
426/6	Maint.of Office Furniture and Equipment	9,096,150.00	-	9,096,150.00
426/7	Maint. of Vehicles and Other Capital Assets	25,987,500.00	-	25,987,500.00
426/8	Consultancy Services	3,638,250.00	-	3,638,250.00
426/9	Grants, Contributions/Subventions	4,548,600.00	-	4,548,600.00
426/10	Training and Staff Development	8,662,500.00	-	8,662,500.00

426/11	Entertainment and Hospitality	8,186,850.00	-	8,186,850.00
426/12	Miscellaneous Expenses	574,700,000.00	495,300,000.00	79,400,000.00
426/13	Loans: Bicycles etc.	-	-	-
426/14	Special Education for the Blind	9,096,150.00	400,000.00	8,696,150.00
426/15	Special Expenditure (Ramadan Programme)	407,500,000.00	178,935,000.00	228,565,000.00
		1,094,220,300.00	698,335,000.00	395,885,300.00

MINISTRY: Ministry of Environment

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
427/2	Transport and Traveling	5,934,600.00	4,211,000.00	1,723,600.00
427/3	Utility Service	2,578,800.00	-	2,578,800.00
427/4	Telephone and Postal Service	239,400.00	-	239,400.00
427/5	Stationery	3,535,350.00	305,000.00	3,230,350.00
427/6	Maint.of Office Furniture and Equipment	3,417,750.00	-	3,417,750.00
427/7	Maint. of Vehicles and Other Capital Assets	4,298,700.00	213,000.00	4,085,700.00
427/8	Consultancy Services	1,911,000.00	35,000.00	1,876,000.00
427/9	Grants, Contributions/Subventions	2,388,750.00	-	2,388,750.00
427/10	Training and Staff Development	28,655,450.00	600,000.00	28,055,450.00
427/11	Entertainment and Hospitality	1,312,500.00	17,000.00	1,295,500.00
427/12	Miscellaneous Expenses	1,559,250.00	50,105.00	1,509,145.00
427/13	Loans: Bicycles etc.	-	-	-
		55,831,550.00	5,431,105.00	50,400,445.00

MINISTRY: Ministry of Lands & Survey

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

MINISTRY: Ministry For Local Govt. & Chieftaincy Affairs

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
429/2	Transport and Traveling	26,453,513.00	15,381,500.00	11,072,013.00
429/3	Utility Service	956,550.00	-	956,550.00
429/4	Telephone and Postal Service	956,550.00	35,800.00	920,750.00
429/5	Stationery	14,184,000.00	14,184,000.00	-
429/6	Maint. of Office Furniture and Equipment	4,341,750.00	1,337,000.00	3,004,750.00
429/7	Maint. of Vehicles and Other Capital Assets	50,140,650.00	386,500.00	49,754,150.00
429/8	Consultancy Services	477,750.00	-	477,750.00
429/9	Grants, Contributions/Subventions	956,550.00	-	956,550.00
429/10	Training and Staff Development	1,911,000.00	331,600.00	1,579,400.00
429/11	Entertainment and Hospitality	1,911,000.00	-	1,911,000.00
429/12	Miscellaneous Expenses	100,735,637.00	100,735,637.00	-
429/13	Loans: Bicycles etc.	1,911,000.00	-	1,911,000.00
		204,935,950.00	132,392,037.00	72,543,913.00

MINISTRY: Ministry of Poverty Alleviation & Youth Empowerment

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
430/2	Transport and Traveling	7,175,700.00	3,976,000.00	3,199,700.00
430/3	Utility Service	2,865,450.00	-	2,865,450.00
430/4	Telephone and Postal Service	1,911,000.00	-	1,911,000.00
430/5	Stationery	2,865,450.00	320,000.00	2,545,450.00
430/6	Maint. of Office Furniture and Equipment	1,736,700.00	380,000.00	1,356,700.00
430/7	Maint. of Vehicles and Other Capital Assets	2,388,750.00	-	2,388,750.00
430/8	Consultancy Services	1,911,000.00	-	1,911,000.00
430/9	Grants, Contributions/Subventions	478,800.00	-	478,800.00
430/10	Training and Staff Development	2,865,450.00	-	2,865,450.00
430/11	Entertainment and Hospitality	4,776,450.00	100,262.50	4,676,187.50
430/12	Miscellaneous Expenses	7,176,750.00	102,000.00	7,074,750.00
430/13	Loans: Bicycles etc.	-	-	-
		36,151,500.00	4,878,262.50	31,273,237.50

MINISTRY: Office of the Auditor General

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

MINISTRY: Civil Service Commission

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

MINISTRY: Local Government Service Commission.

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

MINISTRY: Borno State House of Assembly.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
434/2	Transport and Traveling	1,247,496,500.00	1,247,496,500.00	-
434/3	Utility Service	52,528,350.00	911,375.00	51,616,975.00
434/4	Telephone and Postal Service	9,694,650.00	470,000.00	9,224,650.00
434/5	Stationery	14,326,200.00	4,198,480.00	10,127,720.00
434/6	Maint.of Office Furniture and Equipment	3,264,850.00	3,264,850.00	-
434/7	Maint. of Vehicles and Other Capital Assets	47,752,950.00	23,198,800.00	24,554,150.00
434/8	Consultancy Services	11,460,750.00	616,500.00	10,844,250.00
434/9	Grants, Contributions/Subventions	29,389,000.00	29,389,000.00	-
434/10	Training and Staff Development	76,403,250.00	9,420,000.00	66,983,250.00
434/11	Entertainment and Hospitality	58,856,350.00	58,856,350.00	-
434/12	Miscellaneous Expenses	1,048,751,550.00	520,445,417.20	528,306,132.80
434/13	Loans: Bicycles etc.	14,326,200.00	-	14,326,200.00
434/14	Purchase of Vehicles	158,157,100.00	-	158,157,100.00
		2,772,407,700.00	1,898,267,272.20	874,140,427.80

MINISTRY: Local Govt. Audit Department.

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

BOARDS AND PARASTATALS OVERHEAD COST

HEAD	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
438/1	HOSPITALS MANAGEMENT BOARD	680,033,000.00	149,456,024.00	530,576,976.00
438/2	SIR KASHIM COLLEGE OF EDUC. M/GURI.	48,911,000.00	120,000.00	48,791,000.00
438/3	BORNO STATE SPORTS COUNCIL	63,911,000.00	2,545,000.00	61,366,000.00
438/4	EL-KANEMI WARRIORS FOOTBALL CLUB	49,389,000.00	21,750,000.00	27,639,000.00
438/5	UMAR IBN IBRAHIM COL.. EDC, SCI. & TECH. BAMA	11,197,000.00	120,000.00	11,077,000.00
438/6	RAMAT POLYTECHNIC MAIDUGURI	12,618,000.00	-	12,618,000.00
438/7	BORNO RADIO TELEVISION CORPORATION.	52,636,000.00	-	52,636,000.00
438/8	COUNCIL FOR ARTS & CULTURE	35,854,000.00	495,000.00	35,359,000.00
438/9	RURAL ELECTRIFICATION BOARD	5,934,000.00	-	5,934,000.00
438/10	ISLAMIC RELIGION PREACHING BOARD	13,575,000.00	100,000.00	13,475,000.00
438/11	MOHD. GONI COLL. OF LEGAL & ISL.. STUDIES	11,272,000.00	100,000.00	11,172,000.00
438/12	SCHOOL OF HIGHER ISLAMIC STUDIES	2,356,000.00	20,000.00	2,336,000.00
438/13	PILGRIMS WELFARE BOARD	113,970,000.00	113,970,000.00	-
438/14	BORNO STATE AGRIC. DEVT PROG. (BOSADP)	15,484,000.00	1,000,000.00	14,484,000.00
438/15	STATE LIBRARY BOARD	4,787,000.00	100,000.00	4,687,000.00
438/16	BORNO STATE ENVIRON. PROTECTION AGENCY	52,785,000.00	600,000.00	52,185,000.00
438/17	COLLEGE OF EDUCATION WAKA-BIU	10,709,000.00	120,000.00	10,589,000.00
438/18	AGRICULTURAL MECHANIZATION AUTHORITY	4,023,000.00	30,000.00	3,993,000.00
438/19	EDUCATION ENDOWMENT FUND	4,502,000.00	40,000.00	4,462,000.00
438/20	MOHAMMET LAWAN COL. OF AGRICULTURE	12,138,000.00	250,000.00	11,888,000.00
438/21	BOARD OF INTERNAL REVENUE SERVICE	49,504,000.00	-	49,504,000.00

438/22	NATIONAL YOUTH SERVICE CORPS (N.Y.S.C.)	3,069,000.00	-	3,069,000.00
438/23	AGENCY FOR MASS LITERACY	5,993,000.00	50,000.00	5,943,000.00
438/24	BORNO STATE SCHOLARSHIPS BOARD	24,320,000.00	24,320,000.00	-
438/25	COUNCIL FOR PREROGATIVE OF MERCY	4,979,000.00	7,500.00	4,971,500.00
438/26	BORNO STATE HOUSING CORPORATION	18,142,111.92	-	18,142,111.92
438/27	FOREST RESERVE MGT.	3,069,000.00	-	3,069,000.00
438/28	BORNO INVESTMENT COMPANY	13,097,000.00	-	13,097,000.00
438/29	NEITAL NIGERIA LIMITED	21,053,000.00	50,000.00	21,003,000.00
438/30	NOMADIC EDUCATION	5,852,000.00	-	5,852,000.00
438/31	ISLAMIC RESEARCH CENTRE	2,016,000.00	25,000.00	1,991,000.00
438/32	PRIMARY SCH. EDUC. MGT. BOARD	473,094,945.63	473,094,945.63	-
438/33	BORNO EXPRESS TRANSPORT CORPORATION	122,279,000.00	-	122,279,000.00
438/34	TROPICAL FOREST ACTION PROGRAMME	2,592,000.00	-	2,592,000.00
438/35	BORNO STATE AFFORESTATION PROJECT	12,637,000.00	80,000.00	12,557,000.00
438/36	STATE HOTEL LIMITED, MAIDUGURI	13,029,686.00	13,029,686.00	-
438/37	BORNO SUPPLY COMPANY	3,786,000.00	-	3,786,000.00
438/38	TEACHING SERVICE BOARD	108,593,055.23	6,000,000.00	102,593,055.23
438/39	URBAN PLANNING & DEVELOPMENT BOARD	7,844,000.00	100,000.00	7,744,000.00
438/40	LOCAL GOVT. PENSION BOARD	2,114,000.00	-	2,114,000.00
438/41	BORNO LIVESTOCK PROJECT	5,934,000.00	-	5,934,000.00
438/42	COLL. OF BUSS. & ADMIN. STUDIES KONDUGA	43,497,824.00	80,000.00	43,417,824.00
438/43	MAIDUGURI INTERNATIONAL HOTEL	52,685,829.00	-	52,685,829.00
438/44	MAIDUGURI KANO MOTOR PARK & MARKET	2,407,000.00	-	2,407,000.00
438/45	BOPLAS INDUSTRIES LIMITED	8,217,000.00	3,585,000.00	4,632,000.00
438/46	RURAL WATER SUPPLY AGENCY	18,000,000.00	18,000,000.00	-
438/47	SODA ASH COMPANY LIMITED	5,934,000.00	25,000.00	5,909,000.00
438/48	MAIDUGURI MONDAY MARKET COMPANY LTD.	84,000,000.00	84,000,000.00	-
438/49	BORNO WIRE AND NAIL COMPANY LTD	4,397,000.00	25,000.00	4,372,000.00
438/50	BOARD FOR QURANIC AND ARABIC EDUCATION	2,280,000.00	500,000.00	1,780,000.00
438/51	COUNCIL OF ULAMAS	2,280,000.00	-	2,280,000.00
438/52	HIV/AIDS PROGRAMME DEV. PROJECT	9,525,000.00	-	9,525,000.00
438/53	INFORMATICS INSTITUTE	1,376,200.00	-	1,376,200.00
438/54	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	9,840,000.00	-	9,840,000.00
438/55	ROAD Maint. AGENCY	500,000,000.00	500,000,000.00	-
438/56	WATER SUPPLY AND SANITATION AGENCY	5,250,000.00	-	5,250,000.00
		2,858,771,651.78	1,413,788,155.63	1,444,983,496.15

MINISTRY: Judiciary - High Court of Justice

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

MINISTRY: Judiciary - Area Courts Division

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

MINISTRY: Judiciary - Sharia Court of Appeal

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

MINISTRY: Judiciary - Judicial Service Commission.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2	Transport and Traveling	2,113,650.00	-	2,113,650.00
439/3	Utility Service	288,750.00	-	288,750.00
439/4	Telephone and Postal Service	97,650.00	-	97,650.00
439/5	Stationery	286,650.00	36,000.00	250,650.00
439/6	Maint.of Office Furniture and Equipment	477,750.00	4,500.00	473,250.00
439/7	Maint. of Vehicles and Other Capital Assets	478,800.00	328,000.00	150,800.00
439/8	Consultancy Services	477,750.00	-	477,750.00
439/9	Grants, Contributions/Subventions	-	-	-
439/10	Training and Staff Development	36,000.00	36,000.00	-
439/11	Entertainment and Hospitality	221,500.00	221,500.00	-
439/12	Miscellaneous Expenses	477,750.00	139,882.00	337,868.00
439/13	Loans: Bicycles etc.	-	-	-
		4,956,250.00	765,882.00	4,190,368.00

Note 10

436: Consolidated Revenue Fund Charges (CFR)

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

Note 11

437: Miscellaneous Expenses.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
437/1	Hospitality	287,670,600.00	-	287,670,600.00
437/2	Duty Visit Outside Nigeria	489,036,739.00	489,036,739.00	-
437/3	Committees and Commission	84,506,300.00	84,506,300.00	-
437/4	House Rents	27,928,950.00	19,500,000.00	8,428,950.00
437/5	Payments for postal facilities and telephones	15,165,150.00	3,000,000.00	12,165,150.00
437/6	Special Conveyance and Bank Charges	24,600,450.00	1,422,170.34	23,178,279.66
437/7	Insurance Covers Bond	-	-	-
437/8	Govt. Fund and unallocated Stores	-	-	-
437/9	Settlement of NEPA Bills	94,549,350.00	65,500,000.00	29,049,350.00
437/10	Refund and Damages General	-	-	-
437/11	Ceremonial and Touring allowance	-	-	-
437/12	Compensation General	-	-	-
437/13	Passages of Expatriates Staff	8,596,350.00	-	8,596,350.00
437/14	Air passengers Insurance	8,596,350.00	-	8,596,350.00
437/15	Purchase of Shares	-	-	-
437/16	Govt. Coastal Agency for share of Expenses	-	-	-
437/17	Nigeria Social Insurance Trust Fund	-	-	-
437/18	Charitable Grants	143,256,750.00	105,400,000.00	37,856,750.00
437/19	Maintenance of Kaduna House	-	-	-
437/20	Purchase and Replacement of M/ Vehicles	1,490,475,000.00	102,053,333.34	1,388,421,666.66
437/21	Purchase of Electrical Appliances	2,865,450.00	-	2,865,450.00
437/22	Govt. Contingency Fund and Security Fund	762,161,400.00	403,694,994.62	358,466,405.38
437/23	Finance Charge on Motor Vehicle Loans	1,911,000.00	-	1,911,000.00
437/24	Political Transition Programme	551,250,000.00	2,500,000.00	548,750,000.00
437/25	Stablization Fund Account	-	-	-
437/26	Logistics for Security Enforcement	-	-	-
437/27	Insurance Cover Govt. Properties	4,776,450.00	-	4,776,450.00
437/28	Replacement & Maint. of Computer Hardware	19,101,600.00	-	19,101,600.00
437/29	Computer Consumables Soft Wares	206,015,500.50	206,015,500.50	-
437/30	Printing of Security Documents	23,877,000.00	-	23,877,000.00
437/31	Motor Vehicle Loans to Civil Servants	383,683,152.79	-	383,683,152.79
437/32	Furniture Loan to Civil Servants	110,250,000.00	3,800,000.00	106,450,000.00
		4,740,273,542.29	1,486,429,037.80	3,253,844,504.49

Note 12

441: Pensions & Gratuities

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

Note 9 Continued

442: Borno State House of Assembly Service Commission

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

STATE INDEPENDENT ELECTORAL COMMISSION

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

MINISTRY: Ministry of Higher Education.

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

MINISTRY:Ministry of Budget and Planning.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
445/2	Transport and Traveling	3,466,050.00	2,356,000.00	1,110,050.00
445/3	Utility Service	478,800.00	-	478,800.00
445/4	Telephone and Postal Service	192,130.00	-	192,130.00
445/5	Stationery	7,640,850.00	-	7,640,850.00
445/6	Maint. of Office Furniture and Equipment	4,776,450.00	-	4,776,450.00
445/7	Maint. of Vehicles and Other Capital Assets	6,159,300.00	-	6,159,300.00
445/8	Consultancy Services	97,650.00	-	97,650.00
445/9	Grants, Contributions/Subventions	97,650.00	-	97,650.00
445/10	Training and Staff Development	764,400.00	-	764,400.00
445/11	Entertainment and Hospitality	478,800.00	-	478,800.00
445/12	Miscellaneous Expenses	3,823,050.00	-	3,823,050.00
445/13	Loans: Bicycles etc.	192,150.00	-	192,150.00
445/14	Purchase & Maint. of Computer/Instaln of Internet	16,141,650.00	-	16,141,650.00
445/15	Statistical Investigation and Documentation	2,205,000.00	-	2,205,000.00
445/16	Monitoring, Evaluation, UNDP and Debt Mgt	862,050.00	-	862,050.00
445/17	United Nation Population Fund (UNFPA)	383,250.00	-	383,250.00
445/18	United Nation Children Educ. Fund (UNICEF)	10,883,250.00	-	10,883,250.00
445/19	State Manpower Committee	5,512,500.00	-	5,512,500.00
445/20	National Strategy for the Dev. of Statistics	5,512,500.00	-	5,512,500.00
445/21	Millenium Development Goals (MDG)	10,500,000.00	-	10,500,000.00
		80,167,480.00	2,356,000.00	77,811,480.00

MINISTRY: Ministry of Animal Resources and Fisheries Devt.

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

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

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

Note 13

Capital Expenditures

SECTOR: Economic

HEAD: 550

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10101 Integrated Agric. and Rural Infrastructural Dev.	200,000,000.00	35,139,200.00	164,860,800.00
10102 Development of Farm Service Centre	180,000,000.00	48,300,000.00	131,700,000.00
10103 Agricultural Mechanization	220,275,000.00	204,997,354.95	15,277,645.05
10104 Intermediate Agricultural Technology	80,000,000.00	-	80,000,000.00
10105 Seed Multiplication and Distribution	110,000,000.00	72,931,544.40	37,068,455.60
10106 Vegetable and Fruit Crop Multiplication	100,000,000.00	20,410,000.00	79,590,000.00
10107 Soil Conservation	15,000,000.00	500,000.00	14,500,000.00
10108 Buffer Stock	250,000,000.00	7,000,000.00	243,000,000.00
10109 Produce Inspection	19,000,000.00	10,000,000.00	9,000,000.00
10110 Storage Pest Control	87,990,000.00	87,990,000.00	-
10111 Field Pest and Disease Control	300,000,000.00	107,426,365.00	192,573,635.00
10112 Jaffi Irrigation Scheme	70,725,000.00	-	70,725,000.00
10113 Ngabu Irrigation Scheme	75,000,000.00	-	75,000,000.00
10114 Small Dams and Minor Irrigation Scheme	200,000,000.00	10,601,700.00	189,398,300.00
10115 Water Conservation	75,000,000.00	26,000,000.00	49,000,000.00
10116 Accelerated Wheat and Rice Production	50,000,000.00	7,000,000.00	43,000,000.00
10117 Planning, Monitoring and Evaluation	250,000,000.00	5,560,000.00	244,440,000.00
10118 Mohamet Lawan College of Agriculture	-	-	-

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10120	Grain Threshers	210,000,000.00	13,405,000.00	196,595,000.00
10121	Yau Irrigation Scheme	200,000,000.00	44,616,100.00	155,383,900.00
10122	Borno State Agric. Mechanization Authority	800,000,000.00	218,078,320.00	581,921,680.00
10123	Industrial Cotton/Groundnut Produc. Prog.	80,000,000.00	59,000,000.00	21,000,000.00
10124	Soil Fertility and Fertilization Deve. Programme	30,000,000.00	29,000,000.00	1,000,000.00
10125	Procurement of Chemical Fertilizers	1,500,000,000.00	496,352,734.72	1,053,647,265.28
10126	Proc. of Raw Mat. for the Fertilizer Plant	1,200,000,000.00	308,900,938.31	891,099,061.69
10128	Rural Dev. Prog. (Rural Housing Scheme)	120,000,000.00	-	120,000,000.00
10129	Community Mobilization and Monitoring	50,000,000.00	9,547,400.00	40,452,600.00
10130	Crop Processing and Storage Handling	190,000,000.00	56,000,945.00	133,999,055.00
10131	Earth Dams, drainages and flood control	72,482,220.00	72,482,220.00	-
10132	Artisan Skills Acquisition and Development	15,000,000.00	-	15,000,000.00
10133	Rural Farmers Road	-	-	-
10135	Farmers Loan Scheme	540,000,000.00	485,000,000.00	55,000,000.00
10136	Konduga Irrigation Scheme	50,000,000.00	-	50,000,000.00
10137	Damasak Irrigation Scheme	50,000,000.00	130,000.00	49,870,000.00
10138	Cultivation 5000 Hectres & Proc. of Agric Mech	1,000,000,000.00	10,067,942.00	989,932,058.00
		8,390,472,220.00	2,396,437,764.38	5,994,036,455.62

SECTOR: Economic

HEAD: 551

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10201	Animal Health Programme	105,000,000.00	-	105,000,000.00
10202	Range Management	80,000,000.00	26,000,000.00	54,000,000.00
10203	Hide and Skin Development	95,000,000.00	-	95,000,000.00
10204	Poultry Development	155,000,000.00	4,237,838.00	150,762,162.00
10205	Sheep and Goats Development	50,000,000.00	-	50,000,000.00
10206	Dairy Development	200,000,000.00	4,320,600.00	195,679,400.00
10207	Water for Livestock Development	106,000,000.00	-	106,000,000.00
10208	Artificial Insemination (Gombole Cattle Ranch)	80,000,000.00	-	80,000,000.00
10209	Veterinary Public Health	210,000,000.00	-	210,000,000.00
10210	Veterinary Hospital and Clinics	315,000,000.00	-	315,000,000.00
10211	Control Post	105,000,000.00	-	105,000,000.00
10212	Veterinary Equipment	95,000,000.00	-	95,000,000.00
10213	Veterinary Laboratories	63,000,000.00	-	63,000,000.00
10214	Borno State Livestock Company (BOLCO)	200,000,000.00	17,600,000.00	182,400,000.00
10215	Animals Drugs Revolving Fund Scheme	105,000,000.00	-	105,000,000.00
10216	Livest. Invest. and Breeding Centre (LIBCS)	104,000,000.00	84,565,298.40	19,434,701.60
10217	Supplementary Feed	52,000,000.00	366,000.00	51,634,000.00
10218	Planning, Monitoring and Evaluation	118,000,000.00	-	118,000,000.00
10219	Recovery of Pregnant Animals at the Abattoirs	53,000,000.00	-	53,000,000.00
10220	Zoonosis Control Programme	100,000,000.00	-	100,000,000.00
10221	Integrated Livestock Market	100,000,000.00	-	100,000,000.00
10222	Poultry Production	32,000,000.00	6,408,699.00	25,591,301.00
10223	National T.B Centre Program	100,000,000.00	-	100,000,000.00
		2,623,000,000.00	143,498,435.40	2,479,501,564.60

SECTOR: Economic

HEAD: 552

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10301	Arid Zone Afforestation Project	30,000,000.00	1,000,000.00	29,000,000.00
10302	Wild Life Management and Control	30,000,000.00	-	30,000,000.00
10303	Sanda Kyarimi Park Zoo Management	95,657,886.00	95,657,886.00	-
10304	Molai Safari Park	16,000,000.00	4,000,000.00	12,000,000.00
10305	Games Reserve	200,000,000.00	-	200,000,000.00
10306	Forestry Field Maint.Unit	30,000,000.00	-	30,000,000.00
10307	Nigeria/Canada Environment Programme	-	-	-
10308	Nursery development	105,000,000.00	9,850,000.00	95,150,000.00

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10309	Community Woodlot	7,000,000.00	-	7,000,000.00
10310	Gum Arabic Development	75,000,000.00	41,000,000.00	34,000,000.00
10311	Forest reserve Development	28,000,000.00	-	28,000,000.00
10314	Industrial Tree Crop Production	11,000,000.00	-	11,000,000.00
10315	Sand Dunes Stabilization	13,000,000.00	-	13,000,000.00
10316	Forestry Infrastructural Development	32,000,000.00	-	32,000,000.00
10317	Nigerian Tropical Forest Action Plan	15,000,000.00	-	15,000,000.00
10318	Forest Reserve Management (WUDA-TAYE)	42,000,000.00	-	42,000,000.00
10319	Nigeria/Niger Desertification Control	12,000,000.00	-	12,000,000.00
10320	National Tree Planting Campaign	210,000,000.00	5,000,000.00	205,000,000.00
10321	Drought and Desertification Control	40,000,000.00	-	40,000,000.00
10322	Panning and Monitoring	12,000,000.00	-	12,000,000.00
10323	New Forestry Zonal Offices and Staff Quarters	12,000,000.00	-	12,000,000.00
10324	Borno State Afforestation Project	75,000,000.00	65,621,000.00	9,379,000.00
10325	Climate Change/Alternative Energy	150,000,000.00	-	150,000,000.00
		1,240,657,886.00	222,128,886.00	1,018,529,000.00

SECTOR: Economic

HEAD: 553

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

SECTOR: Economic

HEAD: 554

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10502	Industrial Layout	50,000,000.00	-	50,000,000.00
10503	Entrepreneurship Development Programme	50,000,000.00	-	50,000,000.00
10504	Cottage Industry	400,000,000.00	-	400,000,000.00
10505	Mineral Exploration	50,000,000.00	-	50,000,000.00
10506	Raw Material Display Centre	60,000,000.00	-	60,000,000.00
10507	Investment Promotion Council	60,000,000.00	6,000,000.00	54,000,000.00
10509	Neital Nigeria Ltd.	150,000,000.00	30,000,000.00	120,000,000.00
10510	Borno Wire Industries Limited	80,000,000.00	-	75,000,000.00
10511	Pompomari Soda Ash Production Company Ltd.	170,000,000.00	39,500,000.00	130,500,000.00
10512	Establishment f Mining Company	50,000,000.00	-	35,500,000.00
10513	BOPLAS Industries Ltd.	150,000,000.00	139,530,125.11	10,469,874.89
10514	Pharmaceutical Industry	50,000,000.00	-	50,000,000.00
10515	Estab. of Groundnut oil Processing Mills	50,000,000.00	-	50,000,000.00
10516	Borno Tomato & Pepper Proce. Comp. (BOTOPEP)	250,000,000.00	123,000,000.00	127,000,000.00
		1,620,000,000.00	358,030,125.11	1,281,969,874.89

SECTOR :Economic

HEAD: 555

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10601	Rural Electrification	608,272,656.97	608,272,656.97	-
10602	Electrification of Malamfatori TownshiRural	100,000,000.00	-	100,000,000.00
10603	State's Contr. to Integrated Power Pro. (NIPP)	700,000,000.00	240,900,000.00	459,100,000.00
10604	Electrification of 1000 Housing Estate in M/guri	50,000,000.00	-	50,000,000.00
10605	Recons. of M/guri to Gamboru/Ngala ITC	700,000,000.00	-	700,000,000.00
10606	Proc. of Gen., Cranes, Lorry Trailers,etc	200,000,000.00	-	200,000,000.00
		2,358,272,656.97	849,172,656.97	1,509,100,000.00

SECTOR: Economic

HEAD: 556

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10701	Development of Tourism Centre	183,951,425.00	60,580,573.49	123,370,851.51
10702	Amusement Park	130,000,000.00	1,950,000.00	128,050,000.00
10703	Construction of Zonal Office	60,000,000.00	-8,500,000.00	51,500,000.00
10704	Borno State Supply Company	300,000,000.00	-	300,000,000.00
10705	Weights and Measures	10,000,000.00	-	10,000,000.00
10706	Dev. and Establishment of Free Trade Zones	45,000,000.00	-	45,000,000.00
10707	Consumer Protection Council	20,000,000.00	-	20,000,000.00
10708	Borno State Hotel, Maiduguri	150,000,000.00	65,551,297.00	84,448,703.00
10709	Borno State Hotels in other towns.	321,104,172.00	47,890,000.00	273,214,172.00
10710	Co-operative Flour Mills, Maiduguri	200,000,000.00	-	200,000,000.00
10711	Co-operative Consumer Shop	16,000,000.00	-	16,000,000.00
10712	Co-operative Printing Press, Maiduguri	100,000,000.00	-	100,000,000.00
10713	Zonal and Co-operative Area Offices	52,000,000.00	-	52,000,000.00
10714	International Hotel, Maiduguri	200,000,000.00	-	200,000,000.00
10715	Pur. of M/cycles (For Commence Zonal Offices)	15,000,000.00	-	15,000,000.00
10716	Fisheries Cold Room	21,000,000.00	-	21,000,000.00
10717	Poverty Alleviation Programme	2,000,000,000.00	305,570,000.00	1,694,430,000.00
10718	Proc. of safes and Cons. of Strong Room	30,000,000.00	-	30,000,000.00
10719	Borno State Premier Property Dev. Company	60,000,000.00	-	60,000,000.00
10720	Borno Express Transport Corporation	500,000,000.00	64,000,000.00	436,000,000.00
10721	Borno State Central Store	250,000,000.00	41,650,000.00	208,350,000.00
10722	Board of Internal Revenue	263,000,000.00	-	263,000,000.00
10723	Borno Investment Company Limited	520,000,000.00	-	520,000,000.00
10724	Export Promotion Council	30,000,000.00	-	30,000,000.00
10725	Monday Market Company Ltd.	61,000,000.00	5,685,825.42	55,314,174.58
10726	Pre-season Loan and micro credit scheme	1,000,000,000.00	238,400,000.00	761,600,000.00
10727	Sambisa tourist Centre	100,000,000.00	-	100,000,000.00
10728	Container Freight Station, Maiduguri	40,000,000.00	-	40,000,000.00
10729	Trade Fairs & Exh.(both local & international)	80,000,000.00	7,500,000.00	72,500,000.00
10730	Production of Tourism Information	20,000,000.00	-	20,000,000.00
10731	Computer Centre:Ministry of Finance	50,000,000.00	-	50,000,000.00
10732	Export Production Villages	30,000,000.00	-	30,000,000.00
10733	Small Scale Industries Credit Scheme	150,000,000.00	-	150,000,000.00
10734	Construction of Bama Central Market	200,000,000.00	-	200,000,000.00
		7,208,055,597.00	847,277,695.91	6,360,777,901.09

SECTOR: Economic

HEAD: 557

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10802	Dikwa-Gulumba-Banki Road.	1,000,000,000.00	-	1,000,000,000.00
10803	Yimirshika -Sakwa - Marama - Kidang - Numan Rd	-	-	-
10804	Bitu - Izge Road	40,000,000.00	-	40,000,000.00
10805	Shani - Kubo - Bargu Road	300,000,000.00	-	300,000,000.00
10806	Wamdeo - Mussa - Huyim - Dille - Lassa Road	300,000,000.00	-	300,000,000.00
10807	Purc. & Refurbishing of Road Plant & Equip.	1,000,000,000.00	59,301,687.79	940,698,312.21
10808	Biu - Army Barracks - Kida Road	60,000,000.00	-	60,000,000.00
10809	Ngala - Kala Balge Road	400,000,000.00	-	400,000,000.00
10810	Maiduguri - Ladi Bida - Monguno Road	100,000,000.00	-	100,000,000.00
10811	Mandaragirau - Ngulde - Askira Road	100,000,000.00	-	100,000,000.00
10812	River Yedzaram Bridge	-	-	-
10813	Miringa - Gunda Road	200,000,000.00	-	200,000,000.00
10814	Shani - Gwaskara - Buma - Marama Road	50,000,000.00	-	50,000,000.00

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10815	Kwaya Bura - Biu - Numa Junction Road	100,000,000.00	-	100,000,000.00
10816	Yawulari - Dubulu - Talala Road	100,000,000.00	-	100,000,000.00
10817	Damasak - Malamfatori Road	1,008,373,766.99	-	1,008,373,766.99
10818	Gajiyara - Tare Road	200,000,000.00	-	200,000,000.00
10819	Damasak - Duje - Diffa Road	-	-	-
10820	Kabara - Teli - Fikahyel Road	80,000,000.00	-	80,000,000.00
10821	Kwaya Kusar - Yimirdlang - Peta Road	-	-	-
10822	Wiza - Koghum Road	300,000,000.00	-	300,000,000.00
10823	Lassa - Kautikari - Chibok - Forfor - Kobu Road	200,000,000.00	-	200,000,000.00
10824	Bama - Dikwa Road	400,000,000.00	-	400,000,000.00
10825	Kukawa - Gudumbali Road	400,000,000.00	-	400,000,000.00
10826	Gongolong - Zabarmari Road	500,000,000.00	-	500,000,000.00
10827	Ngala Township Roads	1,000,000,000.00	-	1,000,000,000.00
10828	Feeder Roads	1,491,626,233.01	-	1,491,626,233.01
10829	Rehab. of the Tarmac of the M/guri Inter. Airport	-	-	-
10830	Kauri - Yale Feeder Road	80,000,000.00	-	80,000,000.00
10831	Sandiya - Yajiwa Road	100,000,000.00	-	100,000,000.00
10832	Borno State Airline	-	-	-
10833	Gamboru-Wulgo Road Rehabilitation	100,000,000.00	-	100,000,000.00
10834	Damboa-Ngwalmari-Mulgwai-Malari Road	70,000,000.00	-	70,000,000.00
10835	Azir-Wawa-Korede-Ajigin-Talala Road	100,000,000.00	-	100,000,000.00
10836	Balbaya Access Road	100,000,000.00	-	100,000,000.00
10837	Dali Access Road	100,000,000.00	-	100,000,000.00
10838	Jaragol Access Road	30,000,000.00	-	30,000,000.00
10839	Borno State Road Maint. Agency (BORMA)	40,000,000.00	23,000,000.00	17,000,000.00
10840	Dikwa-Ngala Road (Federal)	-	-	-
10841	Planning and monitoring	20,000,000.00	-	20,000,000.00
10842	Damboa-Chibok-Mbalala Road	1,500,000,000.00	-	1,500,000,000.00
10843	Gwoza-Damboa-Ngamdu Road	3,000,000,000.00	-	3,000,000,000.00
10844	Bama-Gulumba Road	2,600,000,000.00	-	2,600,000,000.00
10845	Benisheik-Foi Road	4,000,000,000.00	-	4,000,000,000.00
10846	Dikwa-Marte-Monguno Road	4,617,848,575.00	2,723,126,354.52	1,899,122,220.48
10847	Marte-Kirnawa-Baderi Road	3,000,000,000.00	-	3,000,000,000.00
		28,787,848,575.00	2,805,428,042.37	25,982,428,532.69

SECTOR: Social

HEAD: 558

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

20120	UNICEF (Assistance Programme)	378,381,575.19	-	378,381,575.19
20121	Universal Basic Education (UBE)	1,700,000,000.00	30,000,000.00	1,670,000,000.00
20122	Primary Education Borad Headquters	51,600,000.00	32,000,000.00	19,600,000.00
20123	Establishment of Science Academyin M/guri	100,000,000.00	-	100,000,000.00
20124	Education Enowment Fund	196,274,424.81	196,274,424.81	-
20125	M/Cycles Loans for Secondary Sch. Teachers	100,000,000.00	-	100,000,000.00
20126	Contr.towards the constr of Islamiya Schools	100,000,000.00	-	100,000,000.00
20127	UNESCO Clubs	25,344,000.00	25,344,000.00	-
20128	Education for All (EFA)	-	-	-
20129	Examination Fees	100,000,000.00	147,000.00	99,853,000.00
20130	Borno State University	412,948,431.08	185,437,313.26	227,511,117.82
20131	Purchase of Books in Seven Subjects	250,000,000.00	1,000,000.00	249,000,000.00
20132	Students Feeding	200,000,000.00	-	200,000,000.00
	Mohamet Lawan College of Agric	1,310,000,000.00	88,651,600.00	1,221,348,400.00
	College of Business and Admin. Konduga	1,300,000,000.00	48,469,570.70	1,251,530,429.30
		16,274,201,478.08	5,971,910,921.16	10,302,290,556.92

SECTOR: Social

HEAD: 559

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20201	State Specialist Hospital, Maiduguri	500,000,000.00	74,736,745.42	425,263,254.58
20202	Refferal Hospitals	212,091,869.70	47,599,104.00	164,492,765.70
20203	Other General Hospitals	878,385,929.88	878,385,929.88	-
20204	Nursing Home, Maiduguri	400,000,000.00	76,556,144.65	323,443,855.35
20205	Epidemiological Services	45,067,221.00	34,204,800.00	10,862,421.00
20206	Sch. of nursing, Midwifery and health Tech.	600,000,000.00	259,680,230.86	340,319,769.14
20207	Maternal and Child Helth Care	200,000,000.00	29,340,000.00	170,660,000.00
20208	Health Education & School Health Services	50,220,000.00	50,220,000.00	-
20209	Health Mgt. Info Sys.& Health system Research	30,000,000.00	-	30,000,000.00
20210	Private Hospitals & Drug Vendors Inspectorate	300,000,000.00	-	300,000,000.00
20211	Drugs Revolving Fund Scheme	63,557,559.00	63,557,559.00	-
20212	State Secretariat/202 Housing Estate Clinics	300,000,000.00	-	300,000,000.00
20213	Health System Fund	200,000,000.00	160,000,000.00	40,000,000.00
20214	Aids Control Programme	49,303,500.00	49,303,500.00	-
20215	Tuberculosis/Leprosy Control Programme	600,000,000.00	16,796,000.00	583,204,000.00
20216	Primary Health Centres (PHC)	300,000,000.00	99,386,083.31	200,613,916.69
20217	National Immunization Days (NID)	410,832,779.00	410,832,779.00	-
20218	Health Insurance Scheme	-	-	-
20219	Post-Graduate Training for Health Personnel	200,000,000.00	-	200,000,000.00
20220	Food and Drug Information Centre	50,000,000.00	-	50,000,000.00
20221	Community & Reproductive Health Services (UNFPA)	-	-	-
20222	Construction of Staff Quarters	400,000,000.00	365,964,427.15	34,035,572.85
20223	Health Policy and Systems Development	50,000,000.00	-	50,000,000.00
20224	Guinea Worm Control Programme	20,000,000.00	-	20,000,000.00
20225	Roll Back Malaria Programme	150,000,000.00	-	150,000,000.00
20226	Schistosomiasis Control Programme	30,000,000.00	-	30,000,000.00
20227	Zonal Health Offices	250,000,000.00	-	250,000,000.00
20228	Procurement of Hospital Equipment	1,000,000,000.00	459,209,201.74	540,790,798.26
20229	Ministry of Health Headquarters	200,000,000.00	62,484,417.70	137,515,582.30
20230	Hospital Management Board HQ	88,805,083.04	88,805,083.04	-
20231	New General Hospital, Bulumkutu, M/guri	464,100,000.00	24,720,417.40	439,379,582.60
20232	General Hospital, Askira	25,000,000.00	-	25,000,000.00
20233	Onchocerciasis Control Programme	100,000,000.00	-	100,000,000.00
20234	Construction General Hospital Chibok	100,000,000.00	-	100,000,000.00
20235	General Hospital, Gudumbali	250,000,000.00	-	250,000,000.00
20236	General Hospital, Briyel	100,000,000.00	-	100,000,000.00
20237	General Hospital, Rann	150,000,000.00	-	150,000,000.00
20238	Eye Hospital, M/guri	250,000,000.00	-	250,000,000.00

20239	Dental Hospital, M/guri	20,000,000.00	10,755,041.65	9,244,958.35
20240	Psychiatric Hospital, M/guri	157,776,100.26	-	157,776,100.26
20241	Chest Disease Clinic	300,000,000.00	-	300,000,000.00
20242	Renovation of PHC Baga	500,000,000.00	-	500,000,000.00
20243	General Hospital, Abadam	100,000,000.00	-	100,000,000.00
20244	Bird Flu Control Programme	300,000,000.00	-	300,000,000.00
20245	Construction of Othepaedic Hospital	250,000,000.00	-	250,000,000.00
20246	Medical Board Referrals	218,620,616.70	218,620,616.70	-
20247	Construction of Chest Hospital	500,000,000.00	820,000.00	499,180,000.00
20248	General Hospital Gongulong	500,000,000.00	15,830,000.00	484,170,000.00
		11,863,760,658.58	3,497,808,081.50	8,365,952,577.08

SECTOR: Social

HEAD: 560

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20301	Publicity & Purchase of Public Address System	750,000,000.00	461,890,189.59	288,109,810.41
20302	Staff Qtrs for Inform. Officers in Zonal Offices	100,000,000.00	-	100,000,000.00
20303	Government Printing Press	500,000,000.00	2,000,000.00	498,000,000.00
20304	Open Air Theatre	150,000,000.00	-	150,000,000.00
20305	Borno State Radio and Televisision	800,000,000.00	297,120,150.00	502,879,850.00
20306	Zonal Information Centre	-	-	-
20307	Resuscitation of State Newspaper	50,000,000.00	-	50,000,000.00
20308	Print Cal., Almanac, Diaries, Posters, Billboards	670,000,000.00	-	670,000,000.00
20309	Production of Moblizer Magazine	10,000,000.00	-	10,000,000.00
20310	Refurbishing of Photo Colour Laboratory	40,000,000.00	-	40,000,000.00
20311	Indoor Theatre	200,000,000.00	-	200,000,000.00
20312	State Archives	150,000,000.00	-	150,000,000.00
20313	Advocacy Programme (UNFPA)	-	-	-
20314	Zonal Fire Service Stations and Equipment	700,000,000.00	40,457,984.16	659,542,015.84
20315	Informatics Institute	-	-	-
20316	Tourists' Shops (Arts Council)	50,000,000.00	-	50,000,000.00
		4,170,000,000.00	801,468,323.75	3,368,531,676.25

SECTOR: Social

HEAD: 561

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20401	Destitute and Refugees Transit Camp at Ngala	35,000,000.00	-	35,000,000.00
20402	Improvement of Approved School at Maiduguri	40,000,000.00	-	40,000,000.00
20403	Impr. of Remand Home at M/guri & Bama	70,000,000.00	-	70,000,000.00
20404	Construction of Workshop for the Handicapped	50,000,000.00	-	50,000,000.00
20405	Blind farm Centre Muna	40,000,000.00	1,000,000.00	39,000,000.00
20406	Alh. Mohd Goni International Stadium Com.	1,000,000,000.00	239,612,838.81	760,387,161.19
20407	Citizenship and Leadership Centre Gava	40,000,000.00	-	40,000,000.00
20408	Youth Centre at L.G.A.s	100,000,000.00	3,600,000.00	96,400,000.00
20409	El-Kanemi Worriors Stadium M/guri	100,000,000.00	98,180,525.00	1,819,475.00
20410	Community Based Vocational Rehabilitation	40,000,000.00	11,839,000.00	28,161,000.00
20411	UNICEF Counterpart Funding	-	-	-
20412	Cottage Industries	59,000,000.00	-	59,000,000.00
20413	Women Development Centres	70,000,000.00	18,500,000.00	51,500,000.00
20414	Orphanage and Widows Centres	34,000,000.00	34,000,000.00	-
20415	Women in Agriculture	50,000,000.00	12,000,000.00	38,000,000.00
20416	FSP Primary School, Maiduguri	60,000,000.00	15,816,519.48	44,183,480.52
20417	Model Child Development Centre	30,000,000.00	-	30,000,000.00
20418	Girl Child Education Centre	50,000,000.00	12,000,000.00	38,000,000.00
20419	Day Care Centre	15,000,000.00	-	15,000,000.00
20420	Children in difficult circumstance	56,000,000.00	35,878,000.00	20,122,000.00
20421	Children Home, Maiduguri	6,800,000.00	6,800,000.00	-
20422	Mini Stadia in Local Govt. Areas	200,000,000.00	-	200,000,000.00
20423	Women Mobilization	100,000,000.00	63,559,331.76	36,440,668.24

20424	Special Asst. to Sports Clubs and Assoc.	200,000,000.00	59,549,000.00	140,451,000.00
20425	Borno State Sports Council	100,000,000.00	57,000,000.00	43,000,000.00
20426	Office Extension of Ministry of Women Affairs	20,000,000.00	-	20,000,000.00
		2,565,800,000.00	669,335,215.05	1,896,464,784.95

SECTOR: Social**HEAD: 562**

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

SECTOR: Environmental & Regional Dev.**HEAD: 563**

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

SECTOR: Environmental & Regional Dev.**HEAD: 564**

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

SECTOR: Environmental & Regional Dev.**HEAD: 565**

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

SECTOR: Environmental & Regional Dev.

HEAD: 567

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

SECTOR: General Administration

HEAD: 568

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
40101	Musa Usman Secretariat, Maiduguri	3,066,520.00	3,066,520.00	-
40102	College of Business & Mgt Studies Konduga	-	-	-
40103	Council Affairs and Special Services	20,000,000.00	6,000,000.00	14,000,000.00
40104	Government Lodges	113,891,351.51	50,718,377.11	63,172,974.40
40105	Abuja/Lagos Liaison Offices	200,000,000.00	25,300,000.00	174,700,000.00
40106	Proc. of Office Equipt (Budget and Planning)	60,000,000.00	-	60,000,000.00
40107	Borno State Properties in Kaduna	100,000,000.00	23,095,304.99	76,904,695.01
40108	High Court Halls	220,000,000.00	2,305,047.00	217,694,953.00
40109	High Court Judges' Residences	150,000,000.00	14,236,283.91	135,763,716.09
40110	Sharia Court of Appeal Complex	100,000,000.00	60,000.00	99,940,000.00
40111	Magistrate Court Halls	105,000,000.00	4,570,000.00	100,430,000.00
40112	Magistrate Residences	100,000,000.00	-	100,000,000.00
40113	Library Services of the Ministry of Justice	20,000,000.00	187,200.00	19,812,800.00
40114	Branch Offices of the Ministry of Justice	100,000,000.00	18,000,210.00	81,999,790.00
40115	Law Reform Commission	20,000,000.00	-	20,000,000.00
40116	Government Quarters of All Catagories	577,671,814.75	577,671,814.75	-
40117	Street Light	390,981,050.00	390,981,050.00	-
40118	Traffic Control Light	100,000,000.00	-	100,000,000.00
40119	Area and Divisional Engineer's Zonal Offices	30,000,000.00	-	30,000,000.00
40120	ShariaArea Courts	150,000,000.00	-	150,000,000.00
40121	Asphalt Marini Plant	500,000,000.00	-	500,000,000.00
40122	Vehicle Inspection Offices	100,000,000.00	-	100,000,000.00
40123	Local Government & Chieftaincy Affairs	650,000,000.00	-	650,000,000.00
40124	Feasibility Studies	20,000,000.00	-	20,000,000.00
40125	Statistical Zonal Offices	50,000,000.00	4,750,000.00	45,250,000.00
40126	Borno State Pilgrims Welfare Board	230,000,000.00	103,989,029.44	126,010,970.56
40127	Emirs Palaces	250,000,000.00	197,162,188.48	52,837,811.52
40128	Judicial Service Commission	202,000,000.00	-	202,000,000.00
40129	State Emergency Relief Agency	1,500,000,000.00	1,410,300,000.00	89,700,000.00
40130	NYSC Permanent Camp	100,000,000.00	-	100,000,000.00
40131	Local Government Service Commission	54,000,000.00	-	54,000,000.00
40132	State Econ. Empower. & Dev. Strategy (SEEDS)	201,906,500.00	201,906,500.00	-
40134	Borno State Civil Service Commission	100,000,000.00	28,585,617.94	71,414,382.06
40135	Borno State House of Assembly	500,000,000.00	-	500,000,000.00
40136	Population Development Planning (UNFPA)	100,000,000.00	-	100,000,000.00
40138	Council on Prerogative of Mercy	135,000,000.00	25,600,000.00	109,400,000.00
40139	Local Government Pension Board Office	50,000,000.00	-	50,000,000.00
40140	Borno State Pension Office	30,000,000.00	-	30,000,000.00
40141	Logistics Support (HOS)	80,000,000.00	-	80,000,000.00
40142	Local Government Audit	203,800,123.00	43,500,000.00	160,300,123.00
40143	Production and Printing of Budget	50,000,000.00	43,710,000.00	6,290,000.00
40144	State Mechanical Workshop	100,000,000.00	-	100,000,000.00
40145	Prog. Planning, Mornitoring & Eval. (UNICEF)	100,000,000.00	-	100,000,000.00

40146	Government House	550,000,000.00	174,034,941.48	375,965,058.52
40147	Zakat and Ulamas Board	30,000,000.00	-	30,000,000.00
40148	Constituency Development Fund	2,000,000,000.00	90,000,000.00	1,910,000,000.00
40149	Borno State Islamic Religion Preaching Board	40,000,000.00	-	40,000,000.00
40150	Guest Houses for Borno State Emirs in Maiduguri	50,000,000.00	-	50,000,000.00
40151	BOSIEC Secretariat	59,187,946.93	-	59,187,946.93
40152	City Gates & Beautification of Roundabout	50,000,000.00	-	50,000,000.00
40153	YS II Bama Road Block	20,000,000.00	12,491,070.00	7,508,930.00
40154	Constr. of an Office Block (Religious Affairs)	155,358,836.24	98,035,882.13	57,322,954.11
40155	State Audit Zonal Office	100,000,000.00	19,000,000.00	81,000,000.00
40156	New Partnership for Africas Dev. (NEPAD)	250,000,000.00	-	250,000,000.00
40157	Take-off Quranic and Arabic Education	50,000,000.00	-	50,000,000.00
40158	Road Furniture	20,000,000.00	-	20,000,000.00
40159	Pedestrian Bridge	30,000,000.00	-	30,000,000.00
40160	Building of State Islamic Library	30,000,000.00	-	30,000,000.00
40161	Islamiya Secondary Schools	50,000,000.00	28,500,000.00	21,500,000.00
40162	Islamic and Vocational Training Centres	50,000,000.00	-	50,000,000.00
40163	Const and Rehab. of mosques in Borno state	700,000,000.00	43,447,977.00	656,552,023.00
40164	Borno State House of Assembly Commission	459,318,955.87	-	459,318,955.87
40165	Sanitation Courts	72,000,000.00	-	72,000,000.00
40166	Revenue Courts	30,000,000.00	-	30,000,000.00
40167	Fencing and Dev. of Muslim Cemeteries	50,000,000.00	-	50,000,000.00
40168	Integration of Tsangaya School into UBE System	60,000,000.00	-	60,000,000.00
40169	Provision of Some Infrastructure at the BOSHA	10,000,000.00	-	10,000,000.00
40170	Comp. Net. of Ministries, Depts & Parastatals	80,000,000.00	-	80,000,000.00
40171	Construction of New Government Lodges	256,000.00	256,000.00	-
40172	Weigh Bridges	20,000,000.00	-	20,000,000.00
40173	Wind Mill/solar plant for power generation	50,000,000.00	-	50,000,000.00
40174	Professional Training and Mandatory Payments	175,000,000.00	175,000,000.00	-
40175	MDGs-CGs 50% contribution by the state	1,363,157,253.00	963,157,253.00	400,000,000.00
40176	Construction of sharia court judges' residences	132,000,000.00	26,000,000.00	106,000,000.00
40177	Publication of laws of Borno State	76,000,000.00	76,000,000.00	-
40178	Procurement of Vehicle for Emirs in the State	50,000,000.00	-	50,000,000.00
40179	Political Education	30,000,000.00	-	30,000,000.00
40180	Procurement of Security Equipment	800,000,000.00	-	800,000,000.00
40181	Human Resource Development (HOS)	50,000,000.00	-	50,000,000.00
40182	Centre for mgt dev NE zonal office	60,000,000.00	-	60,000,000.00
40183	State Comm. on Food and Nutrition Prog.	40,000,000.00	-	40,000,000.00
40184	Construction of Borno House at Abuja	3,000,000,000.00	1,361,051,663.90	1,638,948,336.10
40185	Office Complex for Pilgrims Welfare Board	-	-	-
40186	Min. of Inter-Govt Affairs & Special Duties	1,000,000,000.00	-	1,000,000,000.00
40187	Ministry of Religious Affairs	1,565,206,307.87	1,565,206,307.87	-
		21,274,802,659.17	7,807,876,239.00	13,466,926,420.17

SECTOR: Environmental & Regional Dev.

HEAD: 566

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30402	Ramat Shopping Complex, Maiduguri	194,366,062.50	172,217,595.62	22,148,466.88
30403	Housing Estate, Maiduguri	781,761,776.67	781,761,776.67	-
30404	Housing Estate in Other Towns	100,000,000.00	-	100,000,000.00
30405	Legislative Village, Maiduguri	100,000,000.00	-	100,000,000.00
30406	Housing Estate along Biu - Damboa Road M/guri	-	-	-
30409	700 Housing Estate along Kano Road M/guri	160,000,000.00	30,000,000.00	130,000,000.00
30410	Planning and Monitoring	10,000,000.00	-	10,000,000.00
30411	Abba Gana Terab Housing Estate, M/guri	57,633,937.50	11,000,000.00	46,633,937.50
30412	Purchase of Houses in Abuja	200,000,000.00	-	200,000,000.00

30413	Constructon of 1000 Housing Units in M/guri	3,082,995,963.83	1,327,975,630.02	1,755,020,333.81
30414	Legacy Garden Cons. of 30 Blocks of 3 Storeys	618,238,223.33	-	618,238,223.33
	Const. Of Offices for Housing and Rural Electr.	545,000,000.00	5,000,000.00	540,000,000.00
		5,849,995,963.83	2,327,955,002.31	3,522,040,961.52

Note 14

440: Loans Repayments

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

Note 15

SCHEDULE OF OPENING BANK AND CASH BALANCES

PRIOR YEAR ADJUSTMENT

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

DETAILS OF THE ADJUSTED CASH AND BANK BALANCES:

ACCOUNT NAME

Sharia Court of Appeal	521,703.63
Ministry of Home Affairs, Information and Culture	13,903.29
Ministry of Women Affairs and Social Development	258,952.27
Area Courts Division	45,861.09
Ministry of Budget and Planning	14,604.75
State Pension Board	730,948.08
Ministry of Commerce, Industry and Tourism	14,076,366.03
Ministry of Poverty Alleviation and Youth Empowerment	465,248.92
Office of the Secretary to the State Government (S.S.G.)	6,327,186.11
Ministry of Urban and Rural Water Supply	26,977,135.02
Civil Service Commission (C.S.C)	898,179.24
Ministry for Local Government and Chieftaincy Affairs	944,754.49
Office of the State Auditor General	189,240.52
Ministry of Agriculture and Natural Resources	63,524,104.54
Ministry of Housing and Rural Electrification	138,592,270.03
Borno State House of Assembly (BOSHA)	33,592,692.52
Ministry of Religious Affairs and Special Education	26,203.46
Ministry of Lands and Survey	4,659,210.71
Office of the Head of Civil Service (HOS)	7,708.44
Ministry of Education	99,029,098.00
Ministry of Justice	5,998,820.89

Ministry of Animal Resources and Fisheries Development	13,681,556.26
Ministry for Inter-Governmental Affairs	513,584.84
Ministry of Sports Development	7,460,099.00
Ministry of Higher Education	17,302,780.79
Urban Planning and Development Board	115,334.63
Ministry of Works and Transport	859,447,861.00
Ministry of Environment	6,415,040.75
Ministry of Health	43,921,140.97
Government House	1,484,629.76
Office of the Accountant General	2,618,458.86
BORNO STATE PROJECT ACCOUNT (FBN)	9,219,065,073.52
BOARD OF INTERNAL REVENUE SERVICE	1,865,250.22
Disposal Unservicable Vehicles	91,586,747.66
BOSG 5% SECURITY	86,869,160.42
DISPOSAL OF GOVT. QUARTERS	19,822,082.99
BORNO STATE UNIVERSITY COMMISSION	174,894.42
BOSG Central Account	1,290,149,796.87
BOSG Excess Crude Account (Access)	256,739.79
BOSG Projects Account II (Access)	3,313,848.29
BOSG Capital Project (1000 Housing Project)	118,668.49
BOSG Interest Earned Account A/c	609,537,534.63
BSBIR Non-Expendable A/c	236,897,070.59
BOSG Project Accrued Interest A/c	182,966.82
Gratuity Account	154,711,537.47
BOSG Projects Account II (Zenith Bank)	4,208,402,624.73
TOTAL	17,273,312,655.80

Note 16

SCHEDULE OF CLOSING BANK AND CASH BALANCES

Ministry of Trade, Investment and Tourism	19,639,188.00
Board of Internal Revenue - Cattle Fees	2,387,300.00
Board of Internal Revenue - Parastatals Revenue	55,679.00
Board of Internal Revenue - Ministry of Education	6,965,062.00
Board of Internal Revenue - Customised Driver's Licence	7,390,472.00
Board of Internal Revenue - Certificate of Road Worthiness	3,412,718.00
Ministry of Lands and Survey - Revenue Loan Account	10,314,272.00
Board of Internal Revenue - Withholding Tax	21,134,806.00
Board of Internal Revenue - PAYE (Local Governments)	92,878,611.00
Board of Internal Revenue - Withholding Tax	21,317,516.00
Board of Internal Revenue - Direct Assessment	710,000.00
Board of Internal Revenue - Zonal Offices	84,000.00
Board of Internal Revenue - Maiduguri Revenue Office	10,400.00
Board of Internal Revenue - Bulumkuttu Revenue Office	-
Board of Internal Revenue - Bolori Revenue Office	34,000.00
Board of Internal Revenue - Custom Revenue Office	-
Board of Internal Revenue - Non Expendable	354,801,367.00
Board of Internal Revenue - PAYE	60,714,582.17
Board of Internal Revenue - National Vehicle Number Plate	7,825,873.00
Board of Internal Revenue - Motor Licence Authority	4,657,670.00
Borno State Non-Expendable Revenue I	639,675.00
Borno State Non-Expendable Revenue II	3,209,902.00
BOSG Non-Expendable Revenue Account	182,281,416.00
Ministry of Health (Non-Withdrawal)	15,903.00
Ministry of Health (Non-Withdrawal Act.)	13,576,256.00
Ministry of Agriculture (Fertilizer 2010)	43,426,018.00

Ministry of Agriculture - Tractor Hire	80,661,877.00
BOSG Disposal of Gov't Housing	4,457,024.00
BOSG Disposal of Gov't Quarters	19,774,599.00
Disposal of Gov't Vehicles	468,019.00
Disposal of State Gov't Unserviceable	90,898,242.00
Ministry of Lands and Survey - Devt Levy Account	5,722,754.00
BOSG Fertilizer Sale	-
BOSG Central Account	78,827,249.00
BOSG Sure-P Account	314,899,805.00
BOSG Project Account	2,250,748,127.00
Project Account- State	3,411,180,767.00
Central Account Borno State	96,217.00
Borno State Project Account II	3,343,290.00
Borno State Capital Project Act. (1000 H.P)	117,668.00
Special Project Account	2,389,182.00
BOSG Project Account	2,188,841.00
Borno State Joint Proj. Accrued Interest Account	8,116,026.00
Borno State Excess Crude Account	360,188.00
Capital Project Interest Account	81,658.00
BOSG Interest Earned Account	148,369,163.00
Borno State Proj. Accrued Interest Account	182,967.00
BOSG University Donation Account	25,000,000.00
1000 Housing Project	-
1000 Housing Units Tax Account	-
Shettima Ali Monguno Estate Proj.	15,187,172.00
Borno State Special Dollar (HIV)	2,772.00
Borno State HIV Draw Down	1,710,309.00
700-Housing Project Account	3,920.00
700-Housing Operations Account	7,051.00
700-Housing Tax Account	7,051.00
500-Housing Operations Account	9,862.00
500-Housing Project Account	7,123.00
Joint Development Project Account	1,206,318.00
Herwa Peace Housing Estate Construction Comm	-
NEPAD Borno State Coordinating Office	6,908.00
Borno State Salary Account	-
BOSG Salary Account	-
Borno State Govt Salary Account	-
Special E. C. Account	1,311.00
Resuscitation of primary Schools	-
State Salaries	5,279,122.00
Gratuity Account	85,251,861.00
Pension & Gratuity	3,576.00
BOSG Leave Grant Account	2,233,300.00
BOSG Relief Fund	280,469,375.20
BOSG 5% Security	-
Revenue Mobilization & Alloc. Comm. Account	-
BOSG LGBudget Differential	-
Plant Quarantine Service	-
Sub.Total	7,696,753,380.37

MDAs Recurrent Accounts Cash and Bank Balances

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

MDAs Capital Accounts Cash and Bank Balances

Government House	
Office of the Secretary to the State Government	35,046,396.00
Office of the Head of Service	-
Establishment Department	-
Pension Department	-
Department of Political	-
Office of the State Auditor General	-
Civil Service Commission	-
Local Government Service Commission	-
Borno State House of Assembly	-
Office of the Auditor General Local Govt	8,035.00
Ministry of Home Affairs, Information and Culture	8,906,219.00
Ministry of Inter-Governmental Affairs and Special Duties	-
Ministry of Agriculture and Natural Resources	26,375,527.00

Ministry of Trade, Investment and Tourism	12,801,786.00
Ministry of Finance (Hqtrs)	4,792.00
Office of the Accountant General	-
Ministry of Housing and Rural Electrification	116,674,574.00
Ministry of Urban and Rural Water Supply	103,798,524.00
Ministry of Works and Transport	779,902,401.00
Ministry of Lands and Survey	283,157.00
Ministry of Budget and Planning	-
Ministry of Animal Resources & Fisheries Development	993.00
Ministry of Justice	92,252.00
Area Courts Division	-
Sharia Court of Appeal	-
Judicial Service Commission	-
Ministry of Women Affairs and Social Development	-
Ministry of Sports Development	1,351,561.00
Ministry of Environment	-
Ministry of Religious Affairs and Special Education	15,235,976.00
Ministry of Local Government & Chieftaincy Affairs	5,123,994.00
Ministry of Poverty Alleviation & Youth Empowerment	44,938,748.00
Ministry of Health	4,552.00
Ministry of Health UNICEF Programme	48,554,120.00
Ministry of Education	13,878,462.00
Ministry of Higher Education	18,134,931.00
Sub Total	1,336,742.00
	1,232,453,742.00

Other Government Funds: Cash and Bank Balances

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

GRAND TOTAL

9,341,659,995.37

Note 17
Investments

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

Note 18

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

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

Note 19 & 21
Loan Suspense

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

Note 20
Other Government Funds.

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

