



REPORT OF THE AUDITOR GENERAL

ON THE

ACCOUNTS

OF BORNO STATE

GOVERNMENT

FOR THE YEAR

ENDED 31ST DECEMBER, 2020

TO THE BORNO STATE HOUSE OF ASSEMBLY



BORNO STATE GOVERNMENT OF NIGERIA

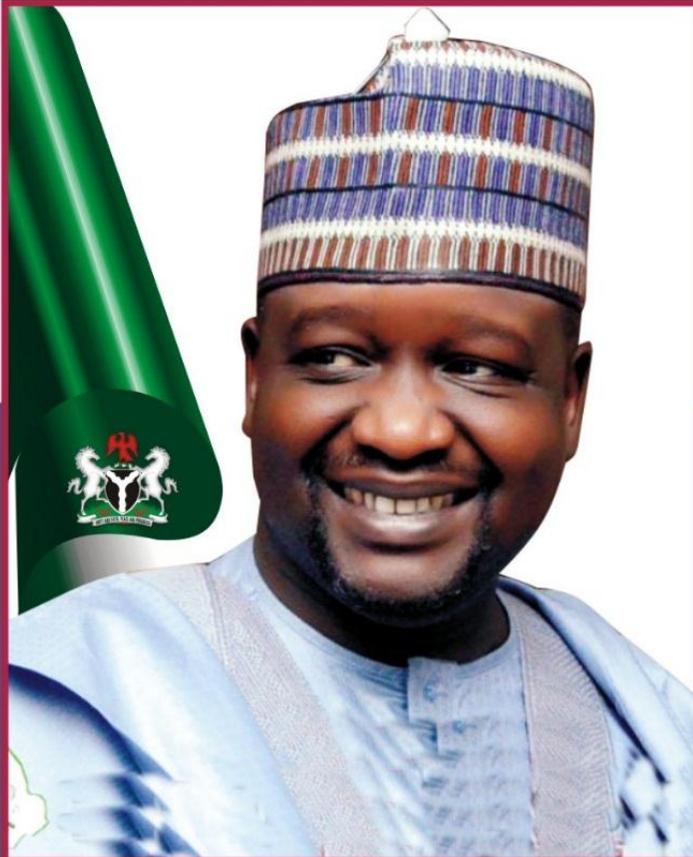
**ANNUAL REPORT OF THE STATE AUDITOR GENERAL
ON THE ACCOUNTS OF
THE GOVERNMENT OF BORNO STATE**

FOR THE YEAR ENDED 31ST DECEMBER, 2020

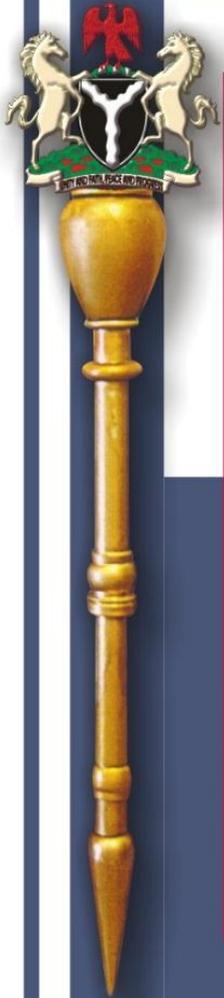
TO THE BORNO STATE HOUSE OF ASSEMBLY



His Excellency
PROF. BABAGANA UMARA ZULUM FNSE, Mni
The Executive Governor of Borno State



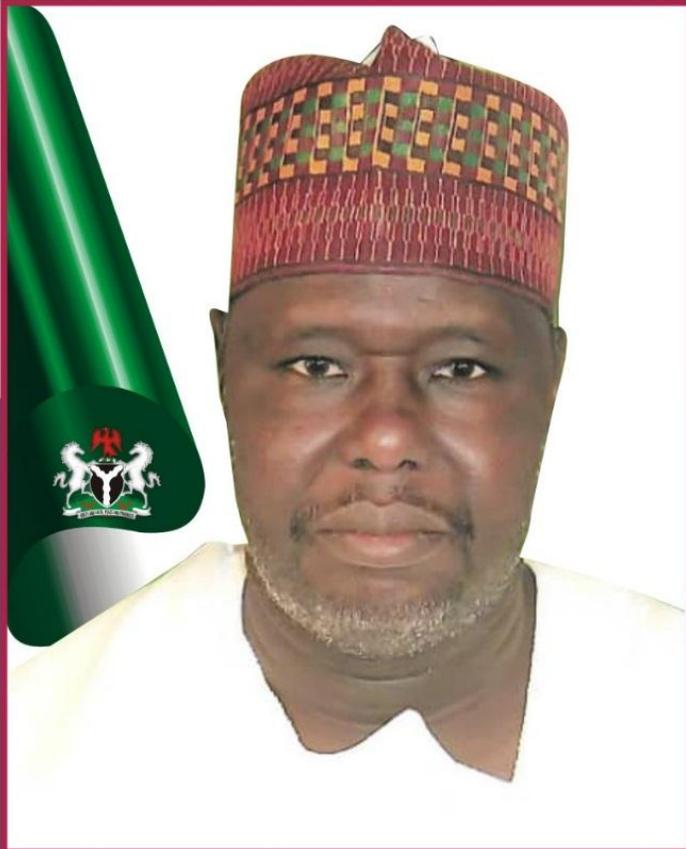
His Excellency
HON. UMAR KADAFUR
Deputy Governor of Borno State



RT. HON. ABDULKARIM LAWAN
Speaker, Borno State House of Assembly



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



ALHAJI SHETTIMA BUKAR

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



BORNO STATE GOVERNMENT OF NIGERIA

**ANNUAL REPORT OF THE STATE AUDITOR GENERAL
ON THE ACCOUNTS OF THE GOVERNMENT OF BORNO
STATE FOR THE YEAR ENDED 31ST DECEMBER, 2020
TO THE BORNO STATE HOUSE OF ASSEMBLY**

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THE ANNUAL REPORT OF THE STATE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF BORNO STATE FOR THE YEAR ENDED 31ST DECEMBER, 2020 TO THE BORNO STATE HOUSE OF ASSEMBLY.

1.0 INTRODUCTION

In compliance with the Constitution of the Federal Republic of Nigeria 1999, (As amended) Section 125 (2); the Public Sector Auditing Standards, 1997, and the Borno State Audit Law, 2021, the accounts of the Government of Borno State and the Financial Statements for the year ended 31st December, 2020 together with the individual accounts maintained by Ministries, Departments and Agencies have been audited under my direction. I conducted my audit in accordance with the laws and standards quoted above. Those Laws and Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatements. Therefore, my responsibility in that direction is to express an independent opinion on the financial statements based on the audit whether they show a true and fair view, and the orderliness or not of the individual accounts maintained by the Ministries, Departments and Agencies (MDAs).

The audit involved the performance of procedures, the selection of which depends on the Auditors' judgment to obtain audit evidence about the amounts and disclosures in the financial statements. Evaluation of the appropriateness of the accounting policies used and the reasonableness of the overall presentation of the financial statements was also conducted. I believe the audit has provided reasonable evidence and assurances sufficient and appropriate to provide a basis for my audit opinion.

I have therefore, certified the individual accounts maintained by Ministries, Departments and Agencies (MDAs) that they are in order, subjects to comments contained in this report while irregularities have been communicated through various letters, reports and queries to the respective Accounting Officers. And all unresolved issues are presented in this report.

Responsibility for Accounts and Financial Statements

The Accountant General, in accordance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 (As Amended), Financial Regulations (Chapter 1) and the Public Finance (Control and Management) Law 1958 (As Amended) is responsible for the keeping and maintenance of the various books of accounts that provides adequate and reasonable assurances that transactions are appropriately recorded in line with statutory authority; and for the preparation of the State's Annual Financial Statements and their related Notes. The Accounts and the Financial Statements were prepared in line with the International Public Sector Accounting Standards (IPSAS) Cash Basis.

Responsibility of the Auditor General

My responsibility is to express an independent opinion on the financial statements based on the audit conducted. I conducted my audit in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (As amended) and the Borno State Audit Law, 2021.

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

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

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

Responsibility of the State Public Accounts Committee

It is the responsibility of the Public Accounts Committee of the State House of Assembly to review the annual Report of the Auditor General with a view to ensuring enforcement of the recommendations made in the report and impose sanctions where appropriate.

Submission of Financial Statements

The Annual Financial Statements of the Government of Borno State for the year ended 31st December 2020 together with their related Notes were first submitted to me on 24th May, 2021 by the Accountant General, Borno State. Following observations raised pursuant to the audit, the Statements were returned to the Accountant General for correction and eventually the clean copy was received on 10th June, 2020. This was finally confirmed by me and found to be in order and reproduced as part of this report from pages 49 to 153.

In fulfilment of the requirement of Section 125 (5), I hereby submit the Annual Report of the State Auditor General on the accounts of the Government of Borno State for the financial year ended 31st December, 2020 to the Honourable House of Assembly of Borno State for consideration.

ACKNOWLEDGEMENT

I wish to commend the Accountant General and his staff for being prompt in rendition of the Annual Financial Statements. I also acknowledge the Accounting Officers of the various Ministries and Departments who have tried in prompt rendition of their Financial Transcript, which facilitated my audit for the year under review.

Worthy of recognition also is the contributions, hard work and good spiritedness of the members of staff of the Office of the Auditor General. I wish to highly commend especially, the commitment, selflessness, loyalty, and patriotism exhibited by the Final Accounts Audit Team and the Committee charged with Drafting of this Annual Report.

Above all, I wish to express my heartfelt gratitude and that of the entire staff of the Office of the State Auditor-General to His Excellency Engr Prof. Babagana Umara Zulum mni, the Executive Governor of Borno State for his positive disposition towards the Office, without which the processing and production of this report would not have come to fruition. This will ultimately improve our efficiency and effectiveness.



ALH. SHETTIMA BUKAR, *FCPA, FCNA*
AUDITOR GENERAL, BORNO STATE.
31st May, 2021

AUDIT CERTIFICATE

In accordance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021, I have examined the Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31st December 2020.

Basis of Opinion

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

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

Opinion

In my opinion, pursuant to Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) and the Borno State Audit Law, 2021, the Financial Statements Numbers 1, 2, 3 and 4 i.e. Statement of Cash Flow; Statement of Assets and Liabilities; Statement of Consolidated Revenue Fund, and Statement of Capital Development Fund together with their related Notes set out on pages 49 to 153 are in agreement with the books of accounts and records and show a true and fair view of the Financial position of the Government of Borno State for the year ended 31st December, 2020 and the transactions for the fiscal year ended on that date.

Special Opinion

The State is eligible to receive grant financing from the Federal Government subject to performance against predefined criteria in the World Bank assisted States Fiscal Transparency, Accountability and Sustainability Program for Results (SFTAS PforR). The receipts are in Notes 12(a) and 12(b) whereas the expenditures are in Notes 4, 6, 15 and 15A respectively in the attached General-Purpose Financial Statements (GPFS) of Borno State Government. In my opinion Notes 4, 6, 12 and 15 presents fairly in all material respects the funds received and expended against the SFTAS Program by the State for the year ended December 31, 2020.



ALH. SHETTIMA BUKAR, *F CPA, F CNA*
AUDITOR GENERAL, BORNO STATE.
31st May, 2021

2.0 GENERAL OBSERVATIONS:

2.1 Internal Audit and Internal Control

The pattern and way the accounting books and records are maintained as observed in most of the Ministries, Departments and Agencies (MDAs) during routine examination of their records indicated inadequate control system.

The shortcomings noted are highlighted below:

- Salaries vouchers and related records are not readily available since the commencement of staff Biometric exercise in year 2016 to date, however, effort was put in for the year 2020 payroll audit where some records were provided and appreciable level of the audit was conducted which is a step forward,
- Improper classifications of payments to the Economic Codes,
- Many payment vouchers raised were lacking the necessary documentary evidence to justify the payments made. This include documents like approvals for the expenditure, receipts, Store Receipt Vouchers (SRV) for supplies or purchases which means that they are either not supplied or not taken on charge,
- Some vouchers were not signed by the relevant parties to the payment vouchers like signatures of the Officer controlling Vote (i.e authorizing Officer), the payee etc,
- Most Cash Advances, which come as Imprests were not retired in most of the MDAs until pressed by audit staff,
- Deductions made in respect of Withholding Tax (WHT) and Value Added Tax (VAT) have no supporting documents,
- In some cases, payment vouchers were not checked by Internal Auditors and where they do, they only stamp the vouchers after payments have been made thus defying the essence of the audit.
- The Internal Audit certification on payment vouchers and other accounting books and records examined which should best be authenticated by “Internal Audit Stamp” as set out in Financial Regulation No.1710, is lacking

or has not been complied with by most of the Internal Auditors. However, the use of 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 as provided by Financial Regulations No.3002 has reduced.

- Inexperience or lukewarm attitude on the part of some accounts staff in attaching supporting documents to payment vouchers is very prevalent in most of the MDAs.

Recommendations:

The above shortcomings are the very more reasons for most of the Audit Queries issued. And these can be reduced if not eliminated through:

- i. Effective supervision and continuous training of concerned officers by both the Accounting Officers and the Office of the Accountant General.
- ii. The Accountant General must empower the Inspectorate Unit of the Department of Inspectorate and Internal Audit to conduct constant visitation of Ministries, Departments and Agencies (MDAs) with a view to inspect and effect correction of observed errors immediately as they occur
- iii. The Accountant General should also reinvigorate the sense of responsibility and powers of Internal Auditors in discharge of their duties. If they can rise to the occasion, there would be great improvement in payment vouchers documentation.
- iv. Accounting officers, Directors of Finance and Accounts and staff should embrace the Internal Audit functions as paramount without which the accountability process is incomplete.

2.2 Submission of Important Financial, Budgetary and Administrative Documents.

As observed under Internal Audit and Internal Control in Section 2.1 above, there were also lapses in the Submission of some Important Financial, Budgetary and Administrative Documents. This has been reported in my previous reports and yet they persist without any remedy. The importance of these documents cannot be overemphasized because they help to avail timely, relevant, and reliable financial and management information for management decision. However, it is unfortunate that in recent times, and even in the year under review (i.e.,2020), copies of Contract Agreements; Approvals for Employment; Council Conclusions on Government programmes and activities; were not forwarded to the Office of the State Auditor General, and where they are forwarded, it used to be very much untimely. However, improvement has been recorded in the year under review for the submission of copies of Conveyance of Approvals for Payments for different recurrent and capital projects by Ministry of Budget and Planning to the Office of the State Auditor General.

Recommendation:

In view of the above, this Office wishes to emphasize the need for:

- i. Accounting Officers to put in more synergy towards ensuring efficiency in government business by ensuring that relevant documents, information etc. are made available to the Auditor General or his staff as the case may be.
- ii. Proper Implementation of the International Public Sector Accounting Standards (IPSAS), the importance of which includes; Greater Disclosure of Information, leading to Transparency; Integrity; Accountability and Comparability will greatly mitigate against the challenges or shortcomings of submission of copies of Contract Agreements; Approvals for Employment; Council Conclusions on Government programmes; copies of Conveyance of Approvals for Payments and Establishment circulars etc. and shall no longer be a tedious task.
- iii. Ensure effective circulation of Government Circulars, Policies and Programs to relevant Government bodies.

2.3 Pension and Gratuity

The pre-payment audit of retirement and death benefits (pension and gratuity) files of staff in the state service in the year 2020 was conducted, where eight hundred and forty three (843) files were processed in respect of mandatory, voluntary retirement and withdrawal of service which involved the sum of seven hundred and thirty nine million six hundred and seventy two thousand two hundred and ninety five naira and sixty kobo (₦739,672,295.60) only for pension while gratuity was the total sum of two billion seven hundred and eighty two million two hundred and ninety thousand nine hundred and twenty two naira and ninety five kobo (₦2,782,290,922.95).

Similarly, two hundred and one (201) files were treated in respect of officers who died in active service, which involve the sum of six hundred and thirty two million six hundred and forty four thousand seven hundred and three naira and fifty five kobo (₦632,644,703.55) only for their five (5) years pension, while gratuity stood at the sum of four hundred and seventy three million seven hundred and sixteen thousand one hundred and forty one naira and twenty five kobo (₦473,716,141.25) only.

Therefore the cumulative total of the mandatory and voluntary retirement, withdrawal of service and those who died in active service were one thousand and forty four (1,044) files, which were processed involving grand totals of pension one billion three hundred and seventy two million three hundred and sixteen thousand nine hundred and ninety nine naira and fifteen kobo (₦1,372,316,999.15) only and gratuity of three billion two hundred and fifty six million seven thousand s sixty four naira and twenty kobo (₦3,256,007,064.20) only. The details of the above are tabulated according to Ministries, Departments and Agencies (MDAs) on page 11.

Savings:

During the pre-payment audit of staff terminal benefits savings were recorded. The savings were as a result of officers who overstayed in service, that is stayed above the normal duration of service either by age or by service year; continuation of flow of salaries after an officer had retired or beyond date of death for officers who died in active service, which are due to non-timely stoppage of retiring or deceased officers' salaries. These are regarded as overpayments and are endorsed against the officers' Gratuity Payable for deduction when payments are made for the gratuities. Therefore, during the year 2020, the total savings recorded was a total sum of one hundred and fifty one million five hundred and five thousand six hundred and eighty five naira and thirty eight kobo (₦151,505,685.38) only.

Recommendation:

- i. That Ministries, Department and Parastatals should draw a comprehensive Staff Nominal Roll, which will help monitor service period of their staff so as to advice and draw attention of all officers due to retire to submit in time their letter of notice of retirement.
- ii. Periodic orientation and sensitization of the state labour force of the importance of adhering to timely exit to both the officer and the Government.

Table Showing Retirement & Death Benefits according to MDAs for 2020

S/No	MINISTRIES, DEPARTMENTS & AGENCIES	RETIREMENT/WITHDRAWAL OF SERVICE			DEATH IN ACTIVE SERVICE			TOTAL No. OF RETIRE D & DEAD OFFICE RS	TOTAL PENSION FOR THE YEAR (N)	TOTAL GRATUITY FOR THE YEAR (N)
		No. OF RETIREES	PENSION (N)	GRATUITY (N)	No. OF DEATH	5 YEARS PENSION (N)	GRATUITY (N)			
1	Government House	6	2,627,521.44	10,222,915.12	3	4,061,991.15	3,027,307.09	9	6,689,512.59	13,250,222.21
2	Governor's Office	10	13,128,247.92	45,737,085.45	3	5,209,562.90	3,757,981.09	13	18,337,810.82	49,495,066.54
3	Office of the Head of Service	6	16,344,270.25	53,598,754.15	1	4,617,016.00	3,338,475.80	7	20,961,286.25	56,937,229.95
4	Borno State House of Assembly	5	6,126,107.79	22,929,250.79	0	0	0	5	6,126,107.79	22,929,250.79
5	Office of the State Auditor General	3	2,594,956.80	9,726,948.12	1	2,814,652.80	2,043,229.44	4	5,409,609.60	11,770,177.56
6	Borno State Civil Service Commission	2	1,786,297.44	6,694,241.52	0	0	0	2	1,786,297.44	6,694,241.52
7	Local Government Service Commission	1	4,804,299.50	14,412,898.50	1	3,243,636.00	2,398,324.80	2	8,047,935.50	16,811,223.30
8	Office of the Auditor General for Local Gov't	6	8,312,306.35	31,042,489.94	0	0	0	6	8,312,306.35	31,042,489.94
9	Ministry of Home Affairs, Information & Culture	7	5,702,385.72	21,278,962.46	8	27,837,817.65	20,725,999.24	15	33,540,203.37	42,004,961.70
10	College of Business & Mgt Studies Konduga	1	344,689.51	1,235,137.43	0	0	0	1	344,689.51	1,235,137.43
11	Borno Radio Television Corporation (BRTV)	8	5,062,149.95	18,793,292.83	0	0	0	8	5,062,149.95	18,793,292.83
12	Ministry of Agriculture & Natural Resources	13	13,431,604.22	50,067,512.36	2	2,200,389.00	1,594,525.23	15	15,631,993.22	51,662,037.59
13	Ministry of Trade, Investment & Tourism	5	5,285,901.85	16,536,243.82	2	4,979,422.80	3,681,754.44	7	10,265,324.65	20,217,998.26
14	Ministry of Finance, Budget & Planning (Finance)	46	47,725,753.44	179,193,614.47	6	22,954,952.05	17,103,596.71	52	70,680,705.49	196,297,211.18
15	Neital Nigeria Limited	1	0	1,504,926.00	0	0	0	1	0	1,504,926.00
16	Ministry of Water Resources	42	28,991,273.88	104,416,803.95	14	32,874,935.05	25,165,721.70	56	61,866,208.93	129,582,525.65
17	Ministry of Works	33	30,779,757.13	106,175,508.77	6	15,890,787.60	11,805,462.30	39	46,670,544.73	117,980,971.07
18	BOGIS/ Lands and Survey	12	13,472,645.60	50,453,106.60	4	10,203,927.60	4,846,758.34	16	23,676,573.20	55,299,864.94

19	Ministry for Religious Affairs & Special Educ.	1	232,577.28	833,401.92	0	0	0	1	232,577.28	833,401.92
20	Ministry of Animal Resources & Fisheries Devt.	11	13,086,526.16	48,622,599.10	3	4,508,950.95	3,320,923.43	14	17,595,477.11	51,943,522.53
21	Borno State Rural Electrification Board (REB)	5	2,819,534.57	10,541,108.01	1	2,503,965.60	1,864,733.28	6	5,323,500.17	12,405,841.38
22	Borno State Housing Corporation	8	4,138,795.73	15,501,333.18	0	0	0	8	4,138,795.73	15,501,333.18
23	Borno State Agricultural Mech. Authority (BOSAMA)	2	1,229,162.24	4,577,785.62	2	6,263,148.00	4,626,998.02	4	7,492,310.24	9,204,783.64
24	Borno State Agricultural Development Program	78	71,324,024.71	270,564,597.78	3	9,839,737.30	7,343,404.78	81	81,163,762.01	277,908,002.56
25	Mohammed Lawan College of Agriculture	6	10,056,216.11	37,560,026.97	2	5,848,367.00	5,227,979.37	8	15,904,583.11	42,788,006.34
26	Borno State Board of Internal Revenue	8	10,043,044.60	37,491,346.08	0	0	0	8	10,043,044.60	37,491,346.08
27	Borno State Urban Planning & Devt. Board	1	1,432,415.48	5,342,522.61	1	2,329,990.20	1,708,660.08	2	3,762,405.68	7,051,182.69
28	Borno State Wire and Industry	1	281,225.28	1,024,463.52	0	0	0	1	281,225.28	1,024,463.52
29	Rural and Urban Water Supply	3	2,696,012.30	10,027,524.38	0	0	0	3	2,696,012.30	10,027,524.38
30	Borno Supply Company	0	0	0	2	4,478,227.20	3,273,738.51	2	4,478,227.20	3,273,738.51
31	Borno State Road Maintenance Agency	1	166,422.38	554,741.28	0	0	0	1	166,422.38	554,741.28
32	Ministry of Justice	3	2,382,318.98	9,617,900.09	2	8,217,791.50	6,102,326.76	5	10,600,110.48	15,720,226.85
33	High Court of Justice	8	9,228,685.59	28,873,156.49	0	0	0	8	9,228,685.59	28,873,156.49
34	Mohd Goni College of Legal & Islamic Studies	15	20,954,940.45	78,356,346.11	3	16,218,887.80	11,860,226.71	18	37,173,828.25	90,216,572.82
35	Area Courts	1	507,249.21	1,888,094.30	1	8,012,003.10	5,976,521.22	2	8,519,252.31	7,864,615.52
36	Sharia Court	2	1,161,222.67	4,267,681.64	0	0	0	2	1,161,222.67	4,267,681.64
37	Ministry of Women Affairs & Social Development	15	6,203,823.35	23,073,845.94	1	1,598,812.80	1,156,064.64	16	7,802,636.15	24,229,910.58
38	Ministry of Environment	13	5,439,128.85	20,492,160.79	6	6,614,985.00	5,017,219.15	19	12,054,113.85	25,509,379.94
39	Ministry of Poverty Allev. & Youth Empowerment	2	851,376.80	3,099,040.15	3	10,301,254.80	7,670,559.84	5	11,152,631.60	10,769,599.99
40	Ministry of Sports Development	4	3,664,782.70	13,692,729.14	1	1,596,633.60	1,177,517.28	5	5,261,416.30	14,870,246.42

41	Ministry of Health and Human Services	21	25,343,569.75	91,069,483.97	7	18,079,224.35	13,412,849.78	28	43,422,794.10	104,482,333.75
42	Ministry of Education	7	4,255,969.92	15,894,719.67	2	4,076,654.40	2,983,567.44	9	8,332,624.32	18,878,287.11
43	Ministry of Higher Education	1	1,534,079.04	5,752,796.40	0	0	0	1	1,534,079.04	5,752,796.40
44	Council for Arts and Culture	0	0	0	4	3,049,074.00	932,577.12	4	3,049,074.00	932,577.12
45	Hospitals Management Board (HMB)	135	106,072,051.65	343,562,662.17	43	177,629,610.45	139,313,703.03	178	283,701,662.10	482,876,365.20
46	Sir Kashim Ibrahim College of Education	24	2,185,238.64	106,542,261.43	1	2,971,157.80	2,185,238.64	25	5,156,396.44	108,727,500.07
47	Umar Ibn Ibrahim El-Kanemi College of Education Science & Technology Bama	24	34,286,282.89	127,464,481.55	9	35,897,768.35	26,424,972.08	33	70,184,051.24	153,889,453.63
48	Ramat Polytechnic Maiduguri	34	38,997,820.02	143,679,476.91	12	52,858,851.90	37,461,338.77	46	91,856,671.92	181,140,815.68
49	Borno State Library Board	2	1,934,912.05	7,230,460.85	0	0	0	2	1,934,912.05	7,230,460.85
50	Borno State Environmental Protection Agency	21	8,430,853.00	31,422,745.59	5	11,920,678.15	8,870,878.81	26	20,351,531.15	40,293,624.40
51	College of Education Waka-Biu	10	6,816,414.23	25,151,806.36	5	10,311,571.50	7,375,026.48	15	17,127,985.73	32,526,832.84
52	Borno State Agency for Mass Literacy	8	3,438,134.36	12,555,808.41	4	5,687,062.80	4,245,351.84	12	9,125,197.16	16,801,160.25
53	Borno State Universal Basic Education Board	1	334,799.27	1,219,625.91	2	3,813,892.25	2,997,014.16	3	4,148,691.52	4,216,640.07
54	Teaching Service Board (TSB)	159	131,353,612.39	499,719,556.51	25	81,127,312.15	61,697,613.85	184	212,480,924.54	561,417,170.36
55	Borno State Pilgrims Welfare Board	1	268,904.16	1,002,939.84	0	0	0	1	268,904.16	1,002,939.84
		843	739,672,295.60	2,782,290,922.95	201	632,644,703.55	473,716,141.25	1044	1,372,316,999.15	3,256,007,064.20

3.0 APPRAISAL OF BUDGET PERFORMANCE

This segment of the report deals with the comparative analysis of the actual revenue generation performance and actual expenditure performance put against their approved budget for the year under review. The purpose is for ascertaining whether or not revenue targets were met, and the degree of their performance. Similarly, the expenditure aspect is evaluated to determine whether there was conformity or not with the expenditure projections as contained in the Appropriation Law of the year 2020.

The year 2020 Budget was tagged “Budget of Recovery and Stabilization” and had a budget size of One hundred and eight billion eight hundred and sixty-two million three hundred and forty-eight thousand naira (~~₦~~108,862,348,000) only for both Capital and Recurrent expenditure. The Capital expenditure was put at fifty two billion three hundred and thirty nine million three hundred and seventy six thousand naira (~~₦~~52,339,376,000) only while the recurrent expenditure was put at fifty six billion five hundred and twenty two million and nine hundred and seventy two thousand naira (~~₦~~56,522,972,000) only.

The budget was expected to be financed by Statutory Allocation from the Federation Account of forty seven billion four hundred and thirty nine million seven hundred and seven thousand naira (~~₦~~47,439,707,000) only; Capital Revenue of forty billion five hundred and fifteen million nine hundred and fifty thousand naira (~~₦~~40,515,950,000) only; Internally Generated Revenue (IGR) of eighteen billion, four hundred and six million six hundred and ninety one thousand naira (~~₦~~18,406,691,000) only; and capital receipt Opening balance of two billion and five hundred million naira (~~₦~~2,500,000,000.00) only. Summary of 2020 approved Revised Budget is shown below:

Summary of 2020 Approved Revised Budget:

REVENUE:

Recurrent Revenue:	₦	(%)
Statutory Allocation (FAAC)	- 47,439,707,000	- 43.58
Internally Generated Revenue (IGR)	- 18,406,691,000	- 16.91
Capital Revenue:		
Total Capital Receipt	- 40,515,950,000	- 37.22
Opening balance	- <u>2,500,000,000</u>	- <u>2.29</u>
Total Revenue	- <u>108,862,348,000</u>	- <u>100.00</u>

Expenditure:

Capital expenditure	- 52,339,376,000	- 48.08
Recurrent expenditure	- <u>56,522,972,000</u>	- <u>51.92</u>
Total expenditure	- <u>108,862,348,000</u>	- <u>100.00</u>

The subsequent paragraphs are intended to measure the budget performance by matching the approved budget and actual performance for both expenditure and the revenue.

3.1 Recurrent & Capital Revenue Performance

Recurrent Revenue Performance

The recurrent revenue estimate was predicted on receipts from the Internally Generated Revenue (IGR) and federation Account Allocation.

Internally Generated Revenue (IGR) Performance

In the year 2020, the actual Collection for Internally Generated Revenue (IGR) was fourteen billion eight hundred and seventy seven million three hundred and ninety nine thousand two hundred and fifty one naira (₦14,877,399,251) only out of the budgeted figure of eighteen billion four hundred and six million six hundred and ninety one thousand naira (₦18,406,691,000) only. The performance of the actual Internally Generated Revenue (IGR) to the budgeted figure and other details are tabulated in the below table.

Table Showing Internally Generated (IGR) Collection and Performance for 2020

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET(₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Direct Taxes	10,468,168,549	9,514,553,000	4,199,003,000	(953,615,549)	110.02
Licenses	68,460,395	1,992,388,000	2,032,388,000	1,923,927,605	3.44
Fees	778,367,981	1,545,126,000	1,624,561,000	766,758,019	50.38
Fines	-	182,614,000	182,614,000	182,614,000	0.00
Sales	196,297,012	2,161,884,000	1,309,162,000	1,965,586,988	9.08
Earnings	339,360,243	435,070,000	822,000,000	95,709,757	78.00

Sales/Rent of Government Building	86,432,892	89,444,000	89,444,000	3,011,108	96.63
Sales/Rent of Land and Others	268,403,867	576,779,000	310,691,000	308,375,133	46.53
Interest Earned	174,495	10,000,000	10,000,000	9,825,505	1.74
Boards and Parastatals	-	790,442,000	790,442,000	790,442,000	0.00
Sub-Total Independent Revenue	12,205,665,434	17,298,300,000	11,370,305,000	5,092,634,566	70.56
Revenue from other sources:					
Other Receipts by MDAs	-	0.00	0.00	0.00	0.00
Receipt from Other Government Fund	-	0.00	0.00	0.00	0.00
Domestic Aid	2,671,733,817	1,108,391,000	2,903,391,000	(1,563,342,817)	0.00
Total Other Government Revenue	2,671,733,817	1,108,391,000	2,903,391,000	(1,563,342,817)	241.05
Grand Total Independent Revenue (IGR)	14,877,399,251	18,406,691,000	14,273,696,000	3,529,291,749	80.83

By comparing the total Actual Internally Generated Revenue (IGR) collection with the budgeted figure in the above table, it can be observed that 80.83% represents the actual collections, while 19.17% of the budgeted IGR could not be accessed, which is translated as revenue shortfall for the year 2020. However, in terms of actual collection figures, the year 2020 collections is greater than that of year 2019 by 207.75% which is equivalent to the sum of ₦10,043,200,140 only.

Federation Account Allocation Performance

The approved budget for revenue from the Federation Account Allocation was a total of forty seven billion four hundred and thirty nine million seven hundred and seven thousand naira (₦47,439,707,000) only; the actual collection on the other hand was sixty three billion forty five million one hundred and ninety thousand seven hundred and ninety four naira (₦63,045,190,794) only, which represents 132.90% of the approved budget, indicating a rise up of 32.90%. Furthermore, the receipts from the Federation Account Allocation for the year 2020 is lesser than that of 2019 by fourteen billion four hundred and twenty six million eight hundred and sixty nine thousand six hundred and eighty two naira (₦14,426,869,682) only.

In the same vein, the actual revenue from the federation Account Allocation represents 80.91% of the total Actual Recurrent Revenue of the State for the year under review. The detail is presented in the table below:

Table Showing Statutory Revenue (FAAC) Performance for 2020

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Statutory Revenue Allocation	42,113,449,591	31,855,720,000	65,530,590,000	(10,257,729,591)	132.2
Statutory Allocation: Excess crude	910,170,928	3,363,744,000	11,404,801,000	2,453,573,072	27.06
Excess Bank charges	33,235,751	-	-	(33,235,751)	0.00
Share of Federation Account Allocation-Exchange Gain	1,289,199,965	-	-	(1,289,074,204)	0.00
Solid Minerals	71,254,929	-	-	(71,254,929)	0.00

Additional Fund from NNPC	142,882,304	-	-	(142,882,304)	0.00
Forex Equalization	533,163,503	-	-	(533,163,503)	0.00
FGN Intervention	1,096,775,009	-	-	(1,096,775,009)	0.00
Non- Oil Revenue	393,956,541	-	-	(393,956,541)	0.00
Share of 50 Billion to States	437,729,489	-	-	(437,729,489)	0.00
Value Added Tax Allocation	16,023,372,784	12,220,243,000	17,920,243,000	(3,803,129,784)	131.12
Total Revenue from Federation Account	63,045,190,794	47,439,707,000	94,855,634,000	(15,605,483,794)	132.90

Capital Revenue Performance.

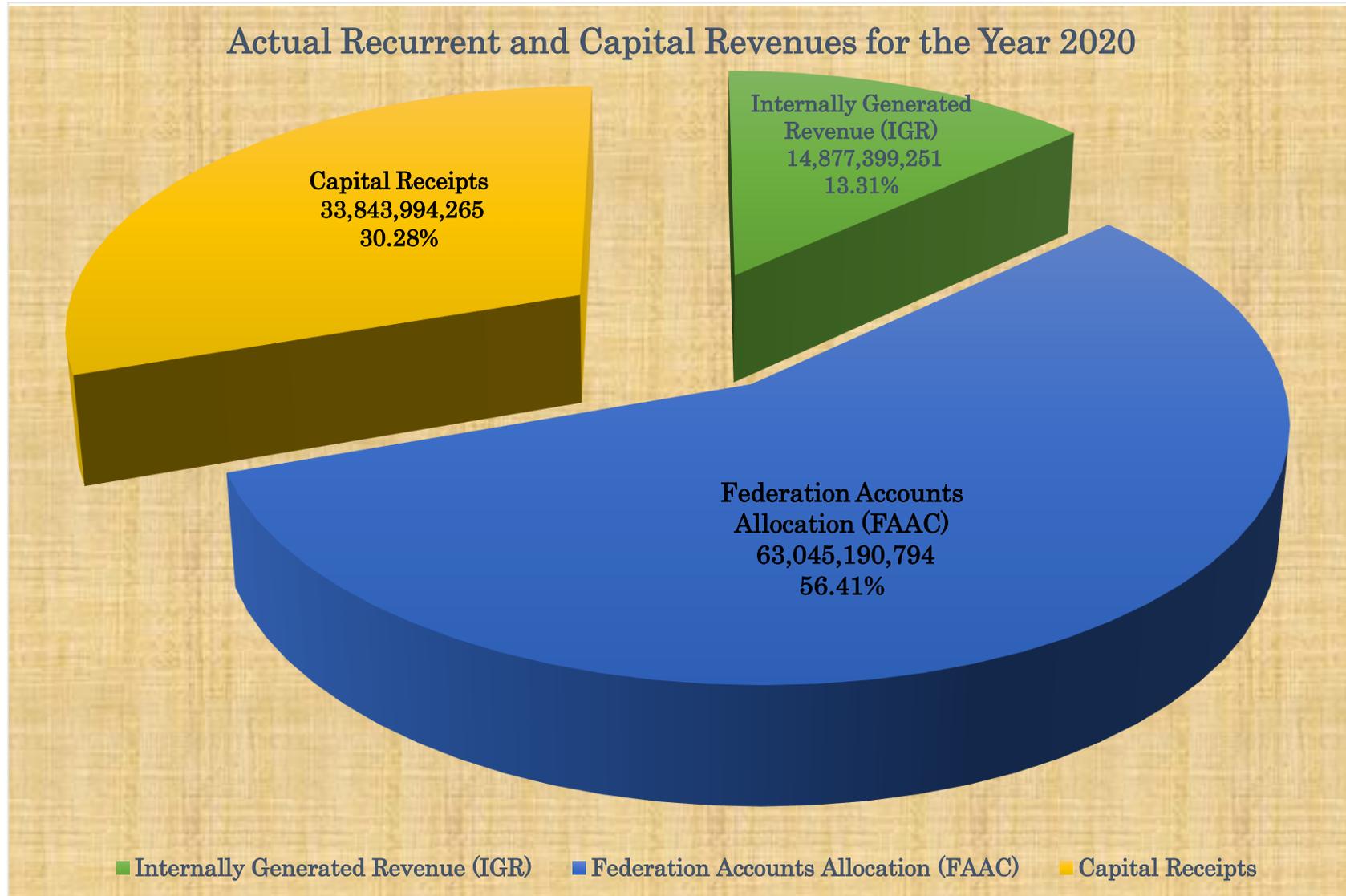
The approved revised budget for Capital Receipt for the Year 2020 was a total sum of forty billion five hundred and fifteen million and nine hundred and fifty thousand naira (~~₦~~40,515,950,000) only, and the actual receipt was a total sum of thirty three billion eight hundred and forty three million nine hundred and ninety four thousand two hundred and sixty five naira (~~₦~~33,843,994,265) only. This represents 83.53% of the total estimated grants and receipts for the year under review, and therefore, revealing a deficit of ~~₦~~6,671,955,735 representing 16.47% of the budget. The details are tabulated hereunder:

Table showing Capital Revenue Performance for 2020

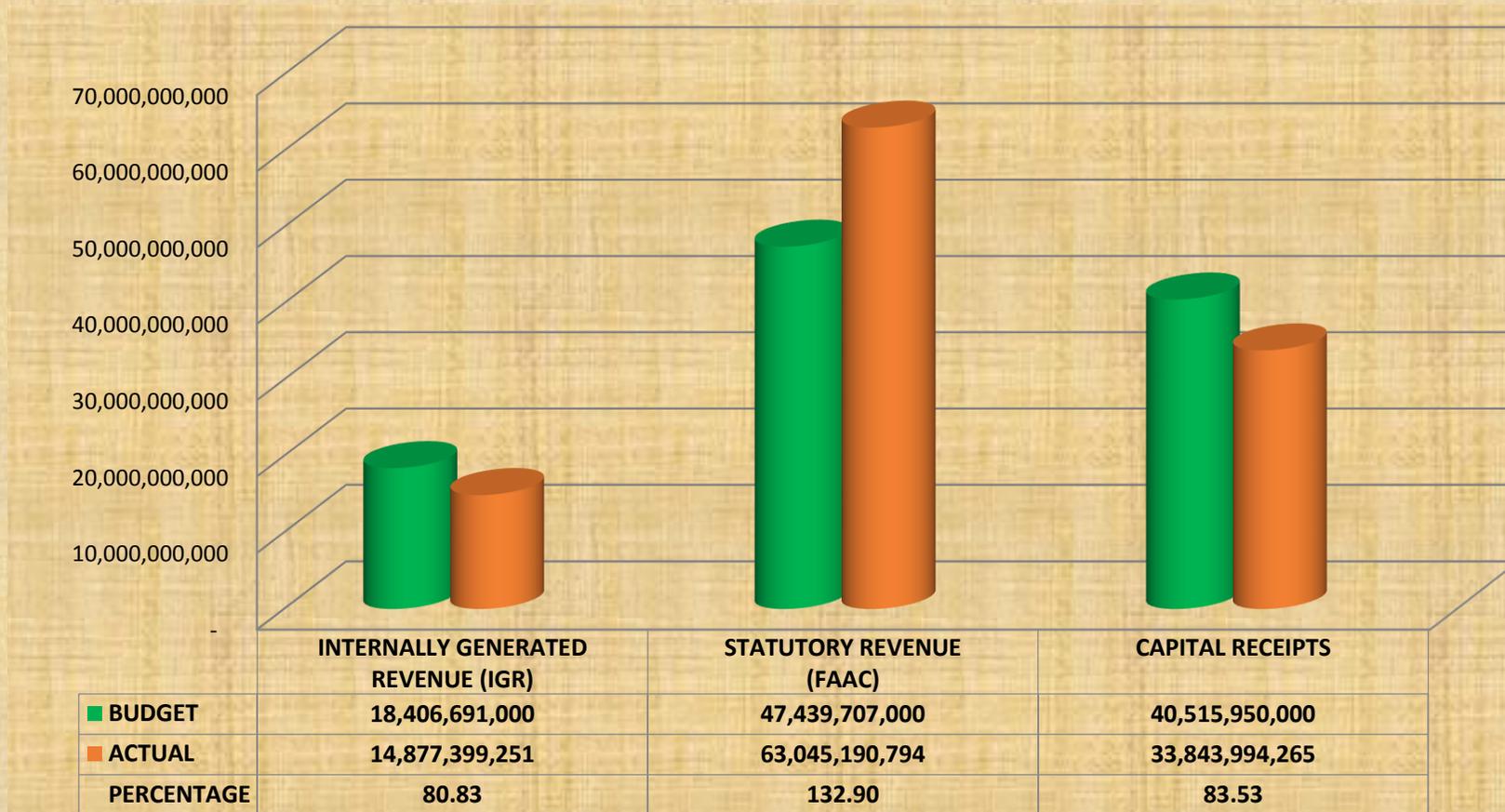
DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Capital Receipts:					
Proceeds from Aids and Grants	11,382,004,999	21,605,950,000	28,64,893,000	10,223,945,001	52.68
External Grants	-	-	-	-	0.00
Domestic Loans and Borrowing	21,198,750,000	9,500,000,000	6,000,000,000	(11,698,750,000)	223.14
Other Capital Receipts	1,263,239,266	9,410,000,000	500,000,000	8,146,760,734	13.42
Total Capital Revenue	33,843,994,265	40,515,950,000	35,264,893,000	6,671,955,735	83.53

Comparing the actual Capital Receipts for the year 2020 with that of 2019, receipts in the year 2020 is higher by thirty two billion seven hundred and eighty seven million nine hundred and eighty nine thousand four hundred and forty five naira (₦32,787,989,445.00) only, which represents 3,204.91%.

The Recurrent and Capital Revenues presented above are further analyzed in chart forms as follows:



Budgeted and Actual Revenues Performance for the Year 2020



3.2 Revenue Shortfalls:

As observed in paragraph 3.1 above, the total shortfall from the budgeted Internally Generated Revenue (IGR) for the year 2020 was a total sum of three billion five hundred and twenty nine million two hundred and ninety one thousand seven hundred and forty nine naira (₦3,529,291,749) only, which represent 19.17% of the Internally Generated Revenue (IGR) budget arising from all the Revenue codes.

Nevertheless, of more concern are the revenue codes of some Ministries, Departments and Agencies (MDAs) where there were no collections of a single kobo made from them, i.e. no revenue was realized from them. Out of the budgeted Internally Generated Revenue (IGR) figures of eighteen billion four hundred and six million six hundred and ninety one thousand naira (₦18,406,691,000) only, Revenue Codes with budgeted sum of one billion five and forty six million four hundred and forty two thousand naira (₦1,546,442,000) only have been observed to have Zero collection. The details are tabulated below:

Table Showing Areas with Zero IGR Collection in the Year 2020

SN	REVENUE SOURCES & MDAs	BUDGET (₦)	ACTUAL (₦)	VARIANCE (₦)
1	LICENCES:			
	Ministry of Home Affairs, Information & Culture	80,470,400	0.00	80,470,400
	Ministry of Environment	12,600	0.00	12,600
2	FEES:			
	Ministry of Works	263,720,000	0.00	263,720,000
	Office of the Auditor General	210,000	0.00	210,000

	Ministry of Home Affairs, Information & Culture	1,158,000	0.00	1,158,000
3	FINES:			
	Borno State Internal Revenue Service	114,724,000	0.00	114,724,000
	Ministry of Education	66,690,000	0.00	66,690,000
	Ministry of Justice	1,200,000	0.00	1,200,000
4	SALES:			
	Ministry of Housing and Energy	62,457,000	0.00	62,457,000
	Ministry of Women Affairs and Social Development	6,420,000	0.00	6,420,000
	Ministry of Trade, Investment & Tourism	251,000	0.00	251,000
	Judicial Service Commission	32,000	0.00	32,000
	Governor's Office	5,015,000	0.00	5,015,000
	Ministry of Home Affairs, Information and Culture	32,184,000	0.00	32,184,000
	Civil Service Commission	200,000	0.00	200,000
	Local Government Service Commission	10,000	0.00	10,000
	Borno State Housing Corporation	93,528,000	0.00	93,528,000
	Borno State Agricultural Mechanization Agency	35,000,000	0.00	35,000,000
	Borno State Hotels	10,000,000	0.00	10,000,000
	Borno Radio Television Corporation	260,683,000	0.00	260,683,000
5	EARNINGS:			
	Ministry of Works	303,070,000	0.00	303,070,000
	Ministry of Transport	122,000,000	0.00	122,000,000

6	SALES /RENT OF GOVT BUILDINGS			
	Ministry of Finance, Budget and Planning	27,607,000	0.00	27,607,000
7	SALES /RENT ON LANDS AND OTHERS			
	Ministry Finance, Budget and Planning	59,800,000	0.00	59,800,000
	Grand Total	1,546,442,000	0.00	1,546,442,000

Recommendation

- i- Centralize the issuance of the Revenue Collectors' Receipts and the Treasury Receipt.
- ii- Improve the supervision of Revenue Collectors by conducting a periodic random inspection of the Revenue Collectors' activities by superiors.
- iii- Since State Internal Revenue Board Law has been reviewed, other Laws of Tertiary Institutions and other Revenue Generating Agencies should be visited to help in strengthening the institutional and Regulatory framework for revenue generation in the State.
- iv- Ensure adequate database of all taxable/revenue generating entities.
- v- That there should be effective collaboration between the revenue generating Ministries, Departments and Agencies (MDAs), and Borno State Internal Revenue Service and Office of the Accountant-General for adequate accounting and recording of revenue generated.

3.3 Recurrent Expenditure Performance

Recurrent expenditure refers principally to expenditure on operational activities i.e. running cost, wages and salaries, (which include pension and gratuity), procurement of goods and service, current grants and subsidies and servicing of loans/debt (both internal and external) etc. And so the recurrent expenditure budget for the year 2020 was fifty six pbillion five hundred and twenty two million nine hundred and seventy two thousand naira (N56,522,972,000)only representing 51.46% of the total budget for the year as shown above in the summary of revised budget. The actual performance was a total sum of fifty seven billion nine hundred and seventy four million three hundred and forty four thousand one hundred and nine naira (N57,974,344,109)only, representing 102.57% of the Recurrent expenditure budget for the year under review. The details are tabulated blow:

Table showing Recurrent Expenditure Performance for the Year 2020

DESCRIPTION	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Personnel Cost- MDAs (excluding pension)	21,228,127,916	29,502,723,000	31,291,333,000	8,274,595,084	71.93
Pension and Gratuity	6,307,033,687	6,210,000,000	9,210,000,000	(97,033,687)	101.56
Overhead Cost- MDAs	15,676,463,198	20,659,549,000	30,512,291,000	4,983,085,802	75.88
Consolidated Revenue Fund charges	0	150,700,000	150,700,000	150,700,000	0.00
Subvention/Grants to Boards and Parastatals	11,527,427,576	-	-	(11,527,427,576)	0.00
Repayment of Loans	3,397,585,809	0.00	0.00	(3,397,585,809)	0.00
Debt charges	98,615,000	0.00	0.00	(98,615,000)	0.00
Total	58,235,253,186	56,522,972,000	71,164,324,000	(1,712,281,186)	103.03

Therefore, as shown in the above table, the overall performance of the recurrent expenditure in relation to the budgeted provision showed an impressive performance of 103.03%. In the same vein, the individual components of the recurrent expenditure showed a commendable performance in the range of 71.93% to 101.56%.

3.4 Capital Expenditure Performance.

The Capital expenditure performance analyzes the infrastructural facilities and service provided to the citizenry. The sectors performances explain the type of services provided to the people. Analysis of sectoral performances is done by matching the actual against the budget provisions on basis of the sectors, which are tabulated below:

Table Showing Capital Expenditure Performance for the Year 2020

EXPENDITURE SECTORS	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Administrative sector	2,768,127,753	3,649,000,000	9,214,500,000	880,872,247	75.86
Economic Sector	26,044,064,783	28,995,000,000	47,474,000,000	2,950,935,217	89.82
Law and Justice Sector	88,600,572	323,176,000	1,148,223,000	234,575,428	27.42
Social Services Sector	10,308,006,735	19,372,200,000	17,893,176,000	9,064,193,265	53.21
Total	39,208,799,843	52,339,376,000	75,729,899,000	13,130,576,157	74.91

As shown in the table above, the overall performance of 2020 capital expenditure was 74.91%, meaning that from the approved budget of fifty two billion three hundred and thirty nine million three hundred and seventy six thousand naira (₦52,339,376,000) only, the sum of thirty nine billion two hundred and eight million seven hundred and ninety

nine thousand eight hundred and forty three naira (N39,208,799,843) only was the actual expenditure for the provision of infrastructural facilities and basic service to the citizens, which stood at 74.91% as indicated above, where 25.09% of the budget could not be realized.

Nevertheless, the actual performance for the year under review slightly exceeded that of the year 2019 in terms of actual amount spent, indicating a gradual improvement in provision of basic facilities and service. However, in terms of percentage performance in relation to the budgets of the years 2019 and 2020, performance of the year 2020 exceeded that of the year 2019 by 26.60%.

Similarly, while matching the actual expenditure of a sector against its budgeted provision, the following performances were revealed: Economic Sector showed performance of 89.82% and rated the most significant performance; Administrative Sector and Social Services Sector followed with 75.86% and 53.21% respectively, while Law and Justice Sector accounted for 27.42% performance. And by comparing the Sectoral performances for the years 2019 and 2020, almost all sectors showed an increase, thus showing increase in the level of efficiency and effectiveness in governance with improved level of blocking pilferages leading to improved performance. This is shown as follows:

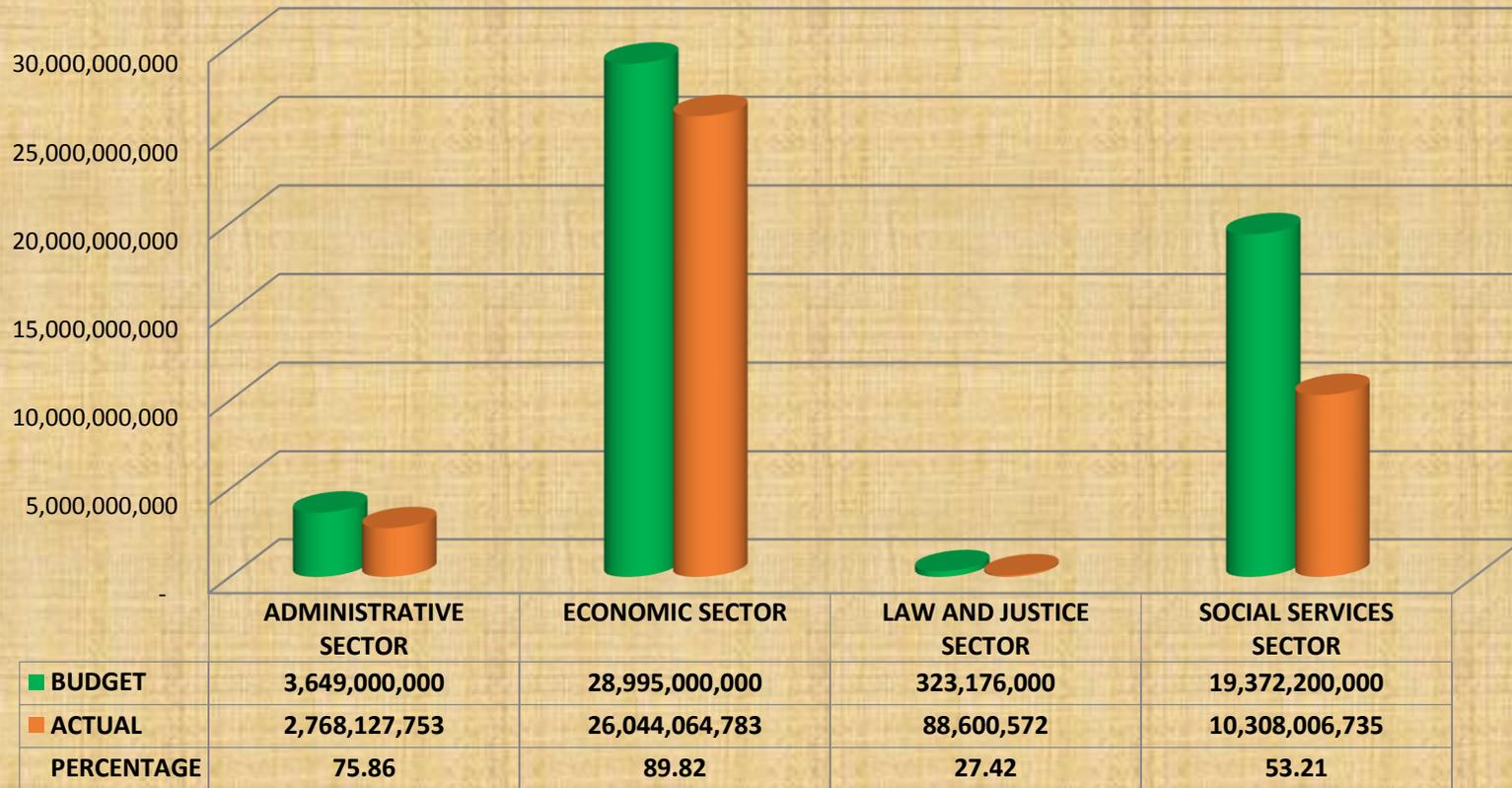
- Administrative Sector from 16.70% in 2019 to 75.86% in 2020
- Economic Sector from 61.96% in 2019 to 89.82% in 2020
- Law and Justice Sector from 22.97% in 2019 to 27.42% in 2020
- Social Services Sector from 43.60% in 2019 to 53.21% in 2020

The above analysis was arrived at by putting the Actual Expenditure against the Budgeted Expenditure, however, analyzing the group (sectors) actual expenditure on pie chart presentation revealed that the Economic Sector accounted

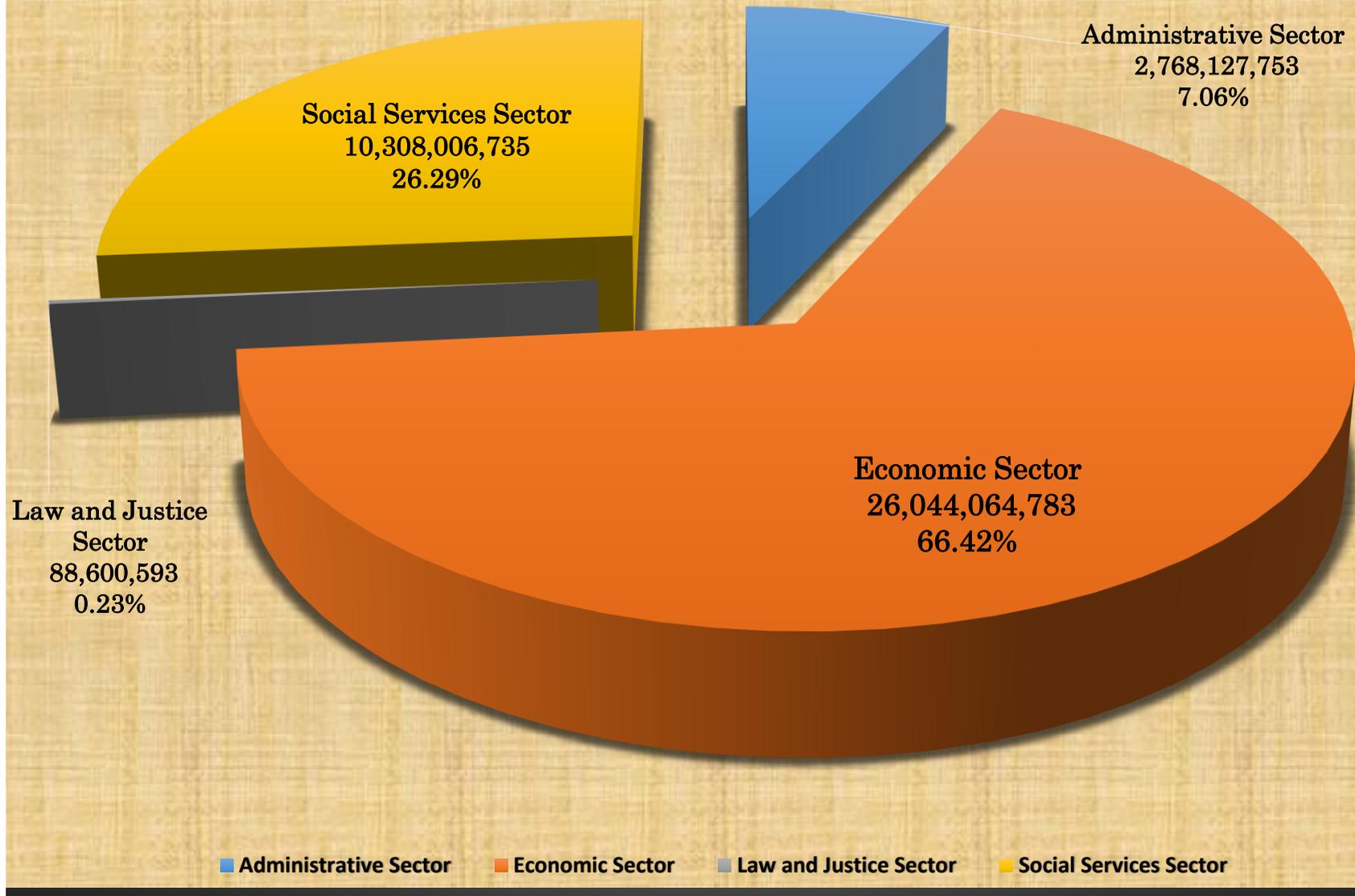
for 66.42% of the total actual capital expenditure for the year; Social Services Sector 26.29%; Administrative Sector indicated 7.06%, while Law and Justice Sector stood at 0.23%.

The above analysis are here presented on a bar chart for the comparison of Budgeted Capital Expenditure and the Actual components, while a pie chart presentation is made for the Sectoral performances of the Actual Expenditure. These are shown below:

Budgeted and Actual Capital Expenditure Performance for the Year 2020



Actual Capital Expenditure performance for the Year 2020



4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

During the year 2020, audit was conducted in Ministries, Departments and Agencies (MDAs) in respect of recurrent (i.e. Salaries and Overhead) and capital expenditures; inspection of offices and stores and revenue generated and receipts. Pursuant to the audit, observations were raised and are treated under this section of the report. These observations are in the form of Queries and Inspection/Examination Reports, which were brought to the attention of the Accounting officers for their necessary action to resolve them. However, up to the time of writing this report these observations remained unresolved due to either no reply or unsatisfactory replies.

The details of the unresolved Audit Queries and or Inspection/ Examination Reports as at 31st December, 2020 and up to the time (July 2021) of writing this report are presented below based on the affected Ministries, Departments and Agencies (MDAs).

There are also presented here, unresolved Audit Queries and Audit Inspection/Examination Reports for the previous year 2019, which were not processed and or audit of the MDAs not concluded at the time of writing the previous year's Annual Report of the Auditor General.

4.1 Audit Queries

For the accounting year 2020 nine (9) Audit Query so far were issued from two Ministries involving a total sum of twenty two million and one hundred and fifty five thousand eight hundred naira (N22,155,800) only and they remained unresolved as at the time of writing this report. These queries were issued to the Ministries for lack of attaching official receipts, receipts for materials, approvals and non-signing of the payment vouchers by the payee and stamping of the Internal Auditor.

Similarly, during writing of the Annual Report for the year 2019, there were unprocessed queries which were not included in the 2019 Report, which are material for inclusion in this year 2020 Auditor General's Annual Report. These are twenty (20) queries involving a total sum of three hundred and ninety-two million four hundred and fifty thousand four hundred and twenty-three naira and twenty-nine kobo (₦392,450,423.29) only, which were issued in respect of four (4) Ministries. And these queries were also not responded to up to the time of writing this report. The queries were issued for improprieties like lack of attaching the relevant supporting documents to the payment vouchers, non-signing of the payment vouchers by payees and other relevant officers, incomplete documentations of the payment vouchers etc.

Table below is the summary of the Audit Queries, which are further analyzed in detail according to Ministries, Departments and agencies after the tabular presentation.

Table showing Summary of Audit Queries Issued

S/NO	MINISTRY/DEPARTMENT	NO. OF QUERIES ISSUED	AMOUNT INVOLVED (₦)	REMARK
1	Ministry of Home Affairs, Information and Culture	5	21,650,000.00	Not Cleared
2	Ministry of Housing and Energy	4	505,800.00	Not Cleared
	Sub-Total 2020	09	22,155,800.00	
3	Ministry of Agriculture and Natural Resources	1	357,720.00	Not Cleared

4	Ministry of Housing and Energy	2	1,120,000.00	Not Cleared
5	Ministry of Religious Affairs and Special Education	15	350,972,703.29	Not Cleared
6	Ministry for Local Governments and Emirate Affairs	2	40,000,000.00	Not Cleared
	Sub- Total 2019	20	392,450,423.29	
	GRAND TOTAL	29	414,606,223.29	

4.1A Ministry of Home Affairs, Information and Culture:

Audit Queries

During the audit of payment vouchers for both capital and overhead cost expenditures for the year 2020, five (5) payment vouchers from Capital Expenditure account were observed not to have been attached the relevant supporting documents (Internal Approvals, signatures of payees, and stamp and signature of Internal Auditor) thus resulting into querying this payment voucher, which involves the total sum of twenty-one million and six hundred and fifty thousand naira (₦21,650,000.00) only.

The attention of the accounting officer was drawn to these anomalies, where he was requested to comment there on, but his reply has not been received up to the time of writing this report. The details are shown in the table below.

Table Showing Details of Queries Issued for 2020- (Min. of Home Affairs, Information & Culture)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.01/2020	3008	October 2020	Pauline Kuje Vana (Sec. NAWOJ)	5,000,000.00	Payment to carry out Nationwide campaign and attend Triennial Delegates Conference Holding at Minna, Niger State.	Lack of Official Receipts of NAWOJ.
2	AQM. 02/2020	3005	December 2020	Mohammed Yarima (DGP)	550,000.00	Payment to undertake work on printing machines.	Lack of Internal Approval, Receipts for the work undertaken, Stamp and Signature of Internal Auditor, and Signature of Payee.
3	AQM. 03/2020	3002	December 2020	TREFOIL NETWORKS	1,100,000.00	Installation of Satellite at BRTV	Lack of Internal Approval, Receipts for the payment, Stamp and Signature of Internal Auditor, and Signature of Payee.
4	AQM. 04/2020	3003	December 2020	TREFOIL NETWORKS	14,000,000.00	Satellite at BRTV and Accessories	Lack of Internal Approval, Receipts for the payment, Stamp and Signature of Internal Auditor, and Signature of Payee.
5	AQM.05/2020	3004	December 2020	TREFOIL NETWORKS	1,000,000.00	Satellite at BRTV and Accessories	Lack of Internal Approval, Receipts for the payment, Stamp and Signature of Internal Auditor, and Signature of Payee.
	TOTAL				21,650,000.00		

4.1B Ministry of Housing and Energy:

Audit Queries

During audit of payment vouchers for Capital Expenditure and other charges (Overhead Cost), four (4) payment vouchers for Overhead Cost Charges involving a total sum of five hundred and five thousand eight hundred naira (N505,800.00) only were queried for lack of attaching relevant supporting documents to the payment vouchers like Internal Approval, Receipts for the payments, Stamp and signature of Internal Auditor and some for non-signing of the payment vouchers by the payees.

Similarly, two (2) payment vouchers involving the sum of one million one hundred and twenty thousand naira (N1,120,000.00) only for Overhead Cost for the year 2019 were queried for lack of attaching relevant supporting documents to the payment vouchers and some for non-signing of the payment vouchers by the payees. At as at the time of writing the 2019 Annual Report the processes for these queries were not concluded.

The attention of the Accounting Officer was drawn to all the anomalies where he was requested to comment on the queries. His reply has not been received. The details are tabulated below:

Table Showing Details of Queries Issued for 2020 and 2019 - (Min. of Housing and Energy)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.6/2020	2011	February 2020	Dir. Finance and Accounts	10,000	Procurement of Photocopier Accessories	Lack of Internal Approval and signature of Payee
2	AQM.7/2020	2004	April 2020	Ya'Fanna Modu	50,000	Refund of Nig. Society of Engineers (NSE) Registration Fee	Lack of Internal Approval, Registration Receipt, Internal Auditor Stamp and Signature

3	AQM.8/2020	2007	February 2018	Shettima Bukar	145,800	Procurement of Drawing Materials.	Lack of Internal Approval & Store Receipt Voucher (SRV)
4	AQM.9/2020	2015	February 2018	Perm. Sec (Mohammed Abdu)	300,000	Special Imprest	Lack of Internal Approval Store Receipt Voucher (SRV), Signature of Payee & Fake Receipt attached to the payment voucher.
	2019 Queries						
5	AQM.113/2019	2008	March 2019	Dir. Admin & Supply	120,000	Security Outfit Wages for the Month of March 2019	Lack of Approval for the payment
6	AQM.114/2019	2002	June 2019	Perm. Sec MH&E (Moh'd Abdu)	1,000,000	Fund Transfer from Overhead Account to Capital Account.	Lack of Approval for the fund transfer.
	TOTAL				1,120,000		

4.1C Ministry of Agriculture and Natural Resources:

Audit Queries

During audit of payment vouchers for other charges (Overhead Cost) and Capital expenditures for the year 2019, one (1) payment voucher involving a sum of three hundred and fifty seven thousand seven hundred and twenty naira (N357,720) only was queried for lack of attaching to the payment vouchers duly signed list of claimants of Supervision allowance. At the time of writing the Annual Report for the year 2019, processes of this query was not concluded and it remained unanswered 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 query, but his reply has not been received up to the time of writing this report. Detail tabulated here under:

Table Showing Details of Query issued for 2019 - (MANR)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.112/2019	3017	December 2019	Baba Gana Soye (D.R.D)	357,720	Payment for Supervision of Projects at Forestry Research Institute of Nigeria, Gongulong	Lack of Supervision Fee Claimants' List duly signed
	TOTAL				357,720		

4.1D Ministry of Religious Affairs and Special Education:

Audit Queries

During the audit of the payment vouchers for both Capital and Overhead Cost expenditures for the year 2019, fifteen (15) payment vouchers were observed not to have been attached the relevant supporting documents, thus resulting into querying these payment vouchers, which involve the total sum of three hundred and fifty million nine hundred and seventy two thousand seven hundred and three naira and twenty nine kobo (₦350,972,703.29) only. As at the time of writing the 2019 Annual Report, the processes for these queries were not concluded and so not included in the 2019 Annual Report.

The attention of the Accounting officer was drawn to these queries where he was requested to comment there on, but his reply has not been received up to the time of writing this report. The details are shown below:

Table Showing Details of Queries Issued for 2019 - (Min. of Religious Affairs & Special Education)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.47/2019	3001	January 2019	AKY NIG. LTD/ Other	28,580,000.00	Payment to purchase Sallaya Royal Carpets to five (5) Mosques	Purchase not according to Approval; Unaccounted sum of ₦1,498,500; Receipt & Invoice not genuine.
2	AQM.48/2019	3002	January 2019	Engr Waziri K. Mala	22,999,543.63	Payment for Construction of Pulka Jumma'at Mosque at Gwoza LGA.	Lack of Contract Agreement; Bill of Quantity, Receipts or Invoices
3	AQM.49/2019	3002	April 2019	Director Religious Affairs (Umar Ali)	13,400,000.00	Payment for the Purchase of Islamic Books to selected Islamiya/ Sangaya Schools within the State.	Lack of Store Receipt Voucher and List of selected Islamiya/ Sangaya Schools.
4	AQM.50/2019	3003 ^A	April 2019	Askira Emirate Council	21,277,420.00	Payment for the Rehabilitation/ Renovation of Askira Central Mosque (Masjid)	Lack of Internal Approval, Bill of Quantity, Receipts/Invoices and Payee Signature.
5	AQM.51/2019	3003 ^B	April 2019	Dir. Planning & Research	3,000,000.00	Payment for Supervision of Askira Central Mosque and Monitoring	Lack of Internal Approval; details of Supervision and Monitoring Activities – Receipts for fueling etc; and Payee Signature.
6	AQM.52/2019	3005 ^B	April 2019	Abdulkadir Jibril (Dir.P.R.S)	4,000,000.00	Payment to Assist Christian Faithfuls in the State to Celebrate 2019 Easter.	Lack of Internal Approval; Details of Expenditure; Receipts and Payee Signature.
7	AQM.53/2019	3009	April 2019	Dir. Planning	29,912,000.00	Payment for Construction of New Gajiram 500 Housing Unit Jumma'at Mosque (Masjid)	Lack of Bill of Quantity, Receipts/Invoices for Materials; Payee Signature.

8	AQM.54/2019	3002	May 2019	Hon. Comm (Fannarambe)	18,000,000.00	Payment to Procure Rooms and Shops at Goni Kuriya Jumma'at Mosque (Masjid for Expansion)	Lack of Internal Approval; Copies of Documents for Rooms & Shops purchased and Payee Signature
9	AQM.55/2019	3002	August 2019	Chairman Committee (S.S.A. Ahmed Sanda)	150,000,000.00	Payment for Purchase and Distribution of Rams for 2019 Eid-Kabir Celebration.	Lack of Documents/ Receipts for N5,000,000 earmarked for Medication & Distribution and other Logistics; and Payee Signature on the Payment voucher.
10	AQM.56/2019	3001	Sept. 2019	Director P.R.S.	26,603,739.66	Payment for the Construction of Gomari Costain Jumma'at Mosque (Masjid)	Lack of Bill of Quantity for the Construction, and Receipts/ Invoices for Materials etc.
11	AQM.57/2019	3004	Nov. 2019	Zakariya Abdullahi (Higher Technical Officer)	2,700,000.00	Payment for the Renovation of Furi Village Five Daily Prayer Mosque (Masjid)	Lack of Bill of Quantity for the Construction, and Receipts/ Invoices for Materials etc.
12	AQM.58/2019	3006	Dec. 2019	Dir. P R S (Bashehuri)	30,000,000.00	Payment for the Renovation of Biu Central Mosque (Masjid)	Lack of Bill of Quantity for the Construction, and Receipts/ Invoices for Materials etc.
13	AQM.59/2019	2003	August 2019	Perm. Sec. (Alh. G. Zanna)	440,000.00	Payment for the Repairs of Ministry's Leaking Roof and Suck away	Lack of Approval; Receipts/ or Invoices Signature of Payee.
14	AQM.60/2019	2009	August 2019	Director DA'wah (Falmata Ali Kawu)	40,000.00	Payment to Purchase Islamic Books	Lack of Approvals; Invoices for the Books & Store Receipt Voucher (SRV)
15	AQM.61/2019	2020	August 2019	Fatsuma Mohammed D.	20,000.00	Payment for Purchase of Stationery.	Lack of Approvals & Store Receipt Voucher (SRV)
	TOTAL				350,972,703.29		

4.1E Ministry for Local Governments and Emirate Affairs:

Audit Queries

Two (2) payment vouchers involving the sum of forty million naira (N40,000,000.00) only for capital expenditure for the year 2019 were queried for non-deduction of relevant taxes from the payments as provided in the Contract Agreement amounting to N2,200,000.00. As at the time of writing the Annual Report for the year 2019, processes of these queries were not concluded; and these queries remained unanswered up to the time of writing this report.

The attention of the Accounting Officer was drawn to the anomalies where he was requested to comment on the query; but his reply has not been received up to the time of writing this report.

Table Showing Details of Queries Issued for 2019- (Ministry for LGEA)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT N	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.2/2019	3002	June 2019	ALBAYS COMMUNICATION LTD	20,000,000.00	Payment for the Construction of Office Complex to Local Government Pension Board	Non-Deduction of 5% Value Added Tax (VAT) – N1,000,000.00; 5% Withholding Tax (WHT) – N1,000,000.00; & 1% Vetting Fee – N200,000.00 from the payment made.
2	AQM.2/2019	3001	October 2019	ALBAYS COMMUNICATION LTD	20,000,000.00	Payment for the Construction of Office Complex to Local Government Pension Board	Non-Deduction of 5% Value Added Tax (VAT) – N1,000,000.00; 5% Withholding Tax (WHT) – N1,000,000.00; & 1% Vetting Fee – N200,000.00 from the payment made.
	TOTAL				40,000,000.00		

4.2 Inspection of Salaries and Stores:

Inspection of Store and Stores records for various Ministries were carried out, but generally most of the Ministries, Department and Agencies lack adequate Store records like Stores Ledger, Stores Receipt Vouchers (SRV), Stores Issue Vouchers (SIV) etc. Inventory of offices were not maintained in many of the Ministries, Department and Agencies.

Salaries vouchers and related records have not been readily available since the commencement of Staff Biometric exercise in year 2016 to date, however, effort was put in for the year 2020 payroll audit where some records were provided, and appreciable level of the audit was conducted which is a step forward. However, records like Pay Record Cards Staff Nominal Roll, which are not dependent on the Biometric, and which ought to be available are not maintained by most of the Ministries, Department and Agencies.

For the year under review (i.e. 2020), the State Biometric Salary Payroll was examined, and the following have been observed:

Table showing summary of Monthly Salary Bill and Staff strength of Borno State.

MONTH OF ACCOUNT	No. OF STAFF	BASIC SALARY	TOTAL ALLOWANCES	TOTAL GROSS	TOTAL DEDUCTIONS	NET PAY
JANUARY	17112	1,446,950,848.87	341,138,528.25	1,788,089,377.12	122,633,090.20	1,665,456,286.92
FEBRUARY	17206	1,400,339,711.95	403,067,256.94	1,803,406,968.89	118,688,838.17	1,684,718,130.72
MARCH	17224	1,398,121,051.33	402,436,539.18	1,800,557,590.51	118,458,832.80	1,682,098,757.71

APRIL	17177	1,391,995,678.39	402,627,123.17	1,794,622,801.56	121,645,583.36	1,672,977,218.20
MAY	17144	1,387,705,844.24	401,517,701.22	1,789,223,545.46	121,303,021.63	1,667,920,523.83
JUNE	16698	1,348,653,636.74	393,012,346.27	1,741,665,983.01	120,721,343.14	1,620,944,639.87
JULY	16470	1,339,286,566.79	392,511,079.87	1,731,797,646.66	125,679,618.08	1,606,118,028.58
AUGUST	16547	1,334,754,675.13	393,501,636.99	1,728,256,312.12	121,879,430.60	1,606,376,881.52
SEPTEMBER	16483	1,328,963,878.68	389,976,484.45	1,718,940,363.13	121,167,454.71	1,597,772,908.42
OCTOBER	16422	1,319,413,317.92	386,132,955.47	1,705,546,273.39	120,329,236.11	1,585,217,037.28
NOVEMBER	16320	1,307,905,125.04	381,226,290.87	1,689,131,415.91	120,010,616.19	1,569,120,799.72
DECEMBER	16240	1,297,276,520.98	379,262,629.63	1,676,539,150.61	119,233,432.80	1,557,305,717.81
		16,301,366,856.06	4,666,410,572.31	20,967,777,428.37	1,451,750,497.79	19,516,026,930.58

The above is inclusive of COVID-19 Expenditure for Salaries and allowances amounting to ₦2,892,292,500.

While commending the State Governor, His Excellency Professor Babagana Umara Zulum for his tenacity on the Computerization of the State Payroll System and the Final Account preparation, and the training of Staff of the Office of the Accountant General for effective operation of the system; the Office of the State Auditor General is requesting for inclusion of her staff to partake in the ongoing training on Payroll and Final Accounts E-preparation. Also wish to request for provision and training of staff of the Office of the Auditor General on Auditing Software to package help the Office keep pace with the current automation trend.

5.0 PARASTATALS AUDIT

The auditing of Boards and Parastatals is conducted in accordance with the provisions of Section 125(3-4) of the Constitution of the Federal Republic of Nigeria 1999 (As Amended), while auditing of Government Companies is guided by the Companies and Allied Matters Act (CAMA), 2004.

The position of audited accounts for Boards and Parastatals as at 31st December, 2020, are as follows:

a) Six (6) Agencies have their accounts audited up to the year ended 31st December 2020; however, review of these audited accounts is yet to be concluded for arriving at any observation that might come therefrom. The organizations include the following:

- Borno State Scholarships Board
- Borno State Housing Corporation
- Borno State Road Maintenance Agency (BORMA)
- Borno State Board of Internal Revenue
- Borno State Primary Health Care Development Agency (SPHCDA)
- Mohammed Goni College of Legal and Islamic Studies (MOGOCOLIS)

b) Twelve (12) organizations have submitted their Draft Accounts and waiting for commencement and conclusion of procedures for Appointment of Audit Firms and the subsequent audit. These are as follows:

- Abba Ashigar College of Business and Management studies Konduga - Accounts for Year 2020
- Sir Kashim Ibrahim College of Education, Maduguri - - - Accounts for Year 2020
- Hospitals Management Board (HMB) - - - - - Accounts for Years 2011 - 2019

- Borno State Pilgrims Welfare Board - - - - - Accounts for Years 2013 - 2020
- Borno State Environmental Protection Agency (BOSEPA) - - - Accounts for Years 2019 - 2020
- Borno State Urban Planning and Development Board - - - Accounts for Year 2020
- Ramat Polytechnic Maiduguri - - - - - Accounts for Years 2017 - 2020
- Borno Express Transport Corporation - - - - - Accounts for Year 2020
- Borno State Education Trust Fund - - - - - Accounts for Year 2020
- Borno State Geographic Information Service (BOGIS) - - - Accounts for Year 2020
- Borno State Rural Electrification Board (REB) - - - - - Accounts for Years 2019 - 2020
- Borno State Healthcare Management Agency (BOSCHMA) - - - Accounts for Year 2020

c) Fifteen (15) other Boards and Parastatals have also been observed for not taking steps for audit of their records/accounts of mostly two (2) years. Below is the list of the organizations with their date of last audited:

- College of Education Waka-Biu - - - - - Last Audited Accounts, Year 2018
- Borno State Agency for Mass Literacy - - - - - Last Audited Accounts, Year 2018
- Borno State Sports Council - - - - - Last Audited Accounts, Year 2018
- Borno State Library Board - - - - - Last Audited Accounts, Year 2018
- Borno State Prerogative of Mercy - - - - - Last Audited Accounts, Year 2018
- Borno State Agricultural Mechanization Authority (BOSAMA) - - Last Audited Accounts, Year 2018
- Borno Radio Television Corporation (BRTV) - - - - - Last Audited Accounts, Year 2018
- El-Kanemi Warriors Football Club - - - - - Last Audited Accounts, Year 2018
- Maiduguri Kano Motor Park & Market - - - - - Last Audited Accounts, Year 2018
- Borno State Teaching Service Board (TSB) - - - - - Last Audited Accounts, Year 2018

- Borno State Council for Arts and Culture - - - - - Last Audited Accounts, Year 2018
- Borno State Universal Basic Education - - - - - Last Audited Accounts, Year 2018
- College of Nursing and Midwifery - - - - - Last Audited Accounts, Year 2018
- Borno State College of Health Technology - - - - - Last Audited Accounts, Year 2018
- Mohamet Lawan College of Agriculture, Maiduguri - - - - - Last Audited Accounts, Year 2018

I wish to emphasize as in my previous reports, that despite paucity of fund in Government generally, and the competing demands, the audit of the State Boards, Commissions, Agencies, Corporations and Parastatals should be given priority. And therefore, recommend as follows:

- i. Despite competing demands, funds should be provided for the payment of Audit fees to external auditors that may be engaged
- ii. The funds for the Audit fees should be under the custody of the Office of the state Auditor General. This will enhance the quality of the work or reports, objectivity and independence of the Auditors and as well as timely completion of the work,
- iii. Appoint Board members to Parastatals: the importance of Board members cannot be overemphasized, because vital decision making on policy matters and supervision affecting the Parastatals can best be made by Board members in accordance with the laws establishing them.

6.0 STAFF MATTERS:

At the beginning of the year 2020, the Office of the State Auditor General had one hundred and eight (108) officers, but during the year due to retirement, the staff strength reduced to one hundred and seven (107) staffs of all cadres.

Currently, as of July 2021, due to transfer and mass retirement of officers the Office has a staff strength of eighty-six (86), which will also reduce by the end of the year. And as a result of this massive retirement a big vacuum is created thereby making short supply of manpower generally. In view of this, the Office of the State Auditor General is requesting for the recruitment of officers in order to fill up the gaps.

Similarly, the Office is short of 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 aged Official car of the Auditor General, there is no single utility vehicle in the office. There were only two (2) aged Peugeot Pick-up and Station Wagon, which were collected and auctioned by the Government Committee on Unserviceable Vehicles put in place last year 2020.

I wish to use this opportunity to earnestly appreciate both State Executive and the State Legislature for the Borno State Audit Law, 2021. The timely presentation of the Audit Bill, speedy passage into Law and timely assent of the Law are acknowledged and highly appreciated. I am humbly hoping for early implementation of the Law as Circular to that effect has since been issued. This will enable the Office of the State Auditor General to take advantage of both the Administrative and Financial (i.e., funding of operations and Staff allowances) Autonomy as enshrined in the Law for effective and efficient functioning of the Office, which will help in ensuring accountability, probity, and transparency in government business.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements for the financial year 2020 have been prepared in accordance with the provisions of the Financial (Control and Management) Act 1958 Cap 144 LFN as amended. The Financial Statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the Generally Accepted Accounting Principles (GAAP).

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

I confirm that the Financial Statements reflect the true financial position and operations of the Borno State Government as at December 31, 2020. The Accountant-General accepts responsibility for the integrity of this Financial Statements and their compliance with the Finance (Control and Management) Act 1958 as amended, and the International Public Sector Accounting Standards (IPSAS).



UMAR ALI KA'ANA, *FCMA*
ACCOUNTANT-GENERAL, BORNO STATE.

31ST MAY, 2021

STATEMENT NO.1
BORNO STATE GOVERNMENT
STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER 2020

ANNUAL BUDGET 2020	DETAILS	NOTES	ACTUAL 2020	ACTUAL 2019
₦			₦	₦
	<u>CASH FLOW FROM OPERATING ACTIVITIES</u>			
	<u>RECEIPTS:</u>			
35,219,464,000	Statutory Allocation; FAAC	1	47,021,818,011	64,399,016,361
12,220,243,000	Value Added Tax Allocation	1	16,023,372,784	13,073,044,115
47,439,707,000	Sub-total - Statutory Allocation		63,045,190,794	77,472,060,476
9,514,553,000	Direct Taxes	2	10,468,168,549	4,468,788,309
1,992,388,000	Licences	2	68,460,395	104,440,782
1,545,126,000	Fees:	2	778,367,981	94,035,909
182,614,000	Fines:	2	-	0
2,161,884,000	Sales:	2	196,297,012	7,926,735
435,070,000	Earnings:	2	339,360,243	0
89,444,000	Sales/Rent on Government Land /Buildings:	2	86,432,892	0
576,779,000	Rent/Hire of Land and others	2	268,403,867	0
0	Investment Income		-	3,841,366
ANNUAL BUDGET 2020	DETAILS	NOTES	ACTUAL 2020	ACTUAL 2019

₦			₦	₦
10,000,000	Interest Earned	2	174,495	0
1,108,391,000	Aid and Grants	3	2,671,733,817	0
790,442,000	Revenues from Boards & Parastatals		-	90,614,856
18,406,691,000	Sub-total - Independent Revenue		14,877,399,251	4,769,647,957
0	Other Source of Capital Receipts		-	64,551,154.00
65,846,398,000	Total Receipts		77,922,590,046	82,306,259,587
	<u>Payments:</u>			
26,592,723,000	Personnel Cost	4	(18,335,835,416)	(21,923,077,032)
2,910,000,000	COVID-19 Expenditure – Salaries and Allowances	4A	(2,892,292,500)	
6,210,000,000	Pension and Gratuity (Funded Benefits)	5	(6,307,033,687)	(8,193,653,086)
20,659,549,000	Overhead Charges:	6	(15,676,463,198)	(15,640,986,213)
150,700,000	Consolidated Revenue Fund Charges	7	-	-
-	Grant/Subvention to Parastatals:	8	(11,527,427,576)	(838,577,178)
-	Debt Charges	9	(98,615,000)	-
56,522,972,000	Total Payments		(54,837,667,378)	(46,596,293,509)
	<i>Net cashflow from Operating activities</i>		23,084,922,668	35,709,966,078
ANNUAL BUDGET 2020	DETAILS	NOTES	ACTUAL 2020	ACTUAL 2019

₦			₦	₦
	<u>CASHFLOWS FROM INVESTMENT ACTIVITIES:</u>			
	<u>By Sectors</u>			
	Capital Expenditure: Funded from Aids & Grants:			
(3,279,000,000)	Capital Expenditure: Administrative Sector:	15	(1,229,608,124)	(2,272,961,218)
(23,323,000,000)	Capital Expenditure: Economic Sector:	15	(16,776,155,920)	(23,843,442,990)
(323,176,000)	Capital Expenditure: Law & Justice:	15	(88,600,572)	(194,827,600)
-	Capital Expenditure: Regional Development:		-	-
(9,382,200,000)	Capital Expenditure: Social Service Sector:	15	(6,262,603,593)	(12,111,302,657)
(16,032,000,000)	COVID 19 Expenditure- Capital Related Expenditure	15a	(14,851,831,634)	-
(52,339,376,000)	<i>Net cashflow from Investment activities</i>		(39,208,799,843)	(38,422,534,464)
	<u>CASHFLOWS FROM FINANCING ACTIVITIES:</u>			
21,605,950,000	External Grants-Others	12a	11,382,004,999	-
-	External Grants	12b	1,263,239,266	-
9,500,000,000	Proceeds from Internal Loans	13	21,198,750,000	700,000,000
5,810,000,000	Capital Receipts from Local Grants	14	-	356,004,820
3,600,000,000	Proceeds from External Loan:		-	-
-	Repayments	10	(3,397,585,809)	(4,774,373,742)
40,515,950,000	Net Cashflows From Financing Activities:		30,446,408,456	(3,718,368,922)
ANNUAL BUDGET 2020				
	DETAILS	NOTES	ACTUAL 2020	ACTUAL 2019
₦			₦	₦

Movement in Other Cash Equivalent Accounts				
	Net (Increase)/Decrease in Investments		(300,000,050)	(3,741,617)
	Net (Increase)/Decrease in Staff Loans and Advances		(51,803,000)	38,272,370
	Net Increase /(Decrease) in Deposits			253,432,110
	National Housing Fund			(211,279,432)
	Net (Increase)/Decrease in Loan to Other Govt. Entities		-	(1,000,000,000)
	Total Cashflow From Other Cash Equivalent Accounts		(351,803,050)	(923,316,569)
	Net Cash For The Year		13,970,728,231	(7,354,253,877)
	Cash & its Equivalent as at 01/01/2020		4,030,596,223	11,384,850,100
	Cash & its Equivalent as at 31/12/2020		18,001,324,453	4,030,596,223

The Accompanying Notes Form Part of these statements



UMAR ALI KA'ANA, *FCNA*
 ACCOUNTANT-GENERAL, BORNO STATE.
 31ST MAY, 2021

STATEMENT NO.2
BORNO STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITY FOR THE YEAR ENDED 31ST DECEMBER 2020

Details	Notes	ACTUAL 2020 ₦	ACTUAL 2019 ₦
<u>ASSETS</u>			
Liquid Assets:			
Cash Held by OAG:			
Cash Balances with Sub-Treasuries	16	13,069,643,645	2,504,023,660
Cash Held by MDAs- Overhead	16	25,342,903	159,422,171
Cash Held by MDAs- Capital	16	326,464,183	1,094,832,626
Cash Held - Other Government Fund	16	-	61,927,658
Cash in Transit- MDAs	16	-	210,390,108
Cash Held- Other MDAs	16	4,579,873,722	-
TOTAL LIQUID ASSETS		18,001,324,453	4,030,596,223
<u>Investments and Other Cash Assets: -</u>			
State Government Investments	17	393,594,670	93,594,620
Imprests: -		-	-
Advances: -	18	110,380,185	58,577,185
Loan to Other Government Entities	19	1,216,250,297	1,216,250,297
Sub-Total -Investments and Other Cash Assets		1,720,225,152	1,368,422,102
TOTAL INVESTMENT AND OTHER CASH ASSETS		19,721,549,605	5,399,018,325

Details	Notes	ACTUAL 2020 ₦	ACTUAL 2019 ₦
<u>LIABILITIES</u>			
<u>PUBLIC FUNDS</u>			
Consolidated Revenue Fund:		14,945,955,358	3,258,618,500
Capital Development Fund:		4,609,743,732	1,974,549,309
Loan Revolving Fund	20	162,257,636	162,257,636
Housing Fund	21	3,592,880	3,592,880
TOTAL PUBLIC FUNDS		19,721,549,605	5,399,018,325
<u>OTHER LIABILITIES</u>			
Deposits:-		0	0
TOTAL LIABILITIES		19,721,549,605	5,399,018,325

The Accompanying Notes form part of these statements



UMAR ALI KA'ANA, FCNA
ACCOUNTANT-GENERAL, BORNO STATE.
31st MAY, 2021

STATEMENT NO.3
BORNO STATE GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND FOR THE YEAR ENDED 31ST DECEMBER 2020

ACTUAL PREVIOUS YEAR. 2019	DETAILS	NOTES	ACTUAL 2020	FINAL BUDGET 2020	INITIAL/ORIG. BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE
₦			₦	₦	₦	₦	%
8,069,594,053	Opening Balance: - (A)		3,258,618,500	-	-	-	
	<i>ADD REVENUE:</i>						
64,399,016,361	Statutory Allocation; FAAC	1	47,021,818,010	35,219,464,000	76,935,391,000	(41,715,927,000)	134
13,073,044,115	Value Added Tax Allocation	1	16,023,372,784	12,220,243,000	17,920,243,000	(5,700,000,000)	131
77,472,060,476	Sub-total - Statutory Allocation (B)		63,045,190,794	47,439,707,000	94,855,634,000	(47,415,927,000)	133
-	Direct Taxes	2	10,468,168,549	9,514,553,000	4,199,003,000	5,315,550,000	110
1,835,324,605	Licences	2	68,460,395	1,992,388,000	2,032,388,000	(40,000,000)	3
-	Mining Rents		-	-	-	-	
-	Royalties		-	-	-	-	
-	Fees:	2	778,367,981	1,545,126,000	1,624,561,000	(79,435,000)	50
-	Fines:	2	-	182,614,000	182,614,000	-	-
-	Sales:	2	196,297,012	2,161,884,000	1,309,162,000	852,722,000	9
ACTUAL PREVIOUS YEAR. 2019	DETAILS	NOTES	ACTUAL 2020	FINAL BUDGET 2020	INITIAL/ORIG. BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE

₦			₦	₦	₦	₦	%
-	Earnings:	2	339,360,243	435,070,000	822,000,000	(386,930,000)	78
-	Sales/Rent on Government Buildings:	2	86,432,892	89,444,000	89,444,000	-	97
-	Sales/Rent on Lands and Others:	2	268,403,867	576,779,000	310,691,000	266,088,000	47
-	Repayment- General:	2	-	-	-	-	
3,841,366	Investment Income	2	-	-	-	-	
-	Interest Earned	2	174,495	10,000,000	10,000,000	-	2
-	Re-imburement	2	-	-	-	-	
	Domestic Aid	3	2,671,733,817	1,108,391,000	2,903,391,000	(1,795,000,000)	241
90,614,856	Revenue Board & Parastatals		-	790,442,000	790,442,000	-	-
1,929,780,827	Sub-total - Independent Revenue (C)		14,877,399,251	18,406,691,000	14,273,696,000	4,132,995,000	81
	Other Sources						
64,551,154	Receipts from other Government Fund		-	-	-	-	
253,432,110	Deposit Receipts		-	-	-	-	
317,983,264	Sub-Total Other Sources (D)		-	-	-	-	
79,719,824,567	TOTAL REVENUE: (E) =(B)+(C)+(D)		77,922,590,045	65,846,398,000	109,129,330,000	(43,282,932,000)	118
87,789,418,620	TOTAL AVAILABLE FUNDS (F)= (A)+(E)		81,181,208,545	65,846,398,000	109,129,330,000	(43,282,932,000)	123
	<i>LESS EXPENDITURE</i>						
21,923,077,032	Personnel Cost	4A	18,335,835,416	26,592,723,000	31,291,333,000	4,698,610,000	69

	COVID 19 Exp- Salary & Allowances	4B	2,892,292,500	2,910,000,000			99
8,193,653,083	Pension and Gratuity	5	6,307,033,687	6,210,000,000	9,210,000,000	3,000,000,000	102
16,479,563,395	Overhead Charges:	6	15,676,463,198	20,659,549,000	39,722,291,000	12,852,742,000	58
-	Consolidated Revenue Fund Charges	7	-	150,700,000	150,700,000	-	-
-	Grant/Subvention to Parastatals:	8	11,527,427,576	-	-	-	-
	Debt Charges	9	98,615,000	-	-	-	-
46,596,293,510	Sub-Total Expenditure		54,837,667,378	56,522,972,000	80,374,324,000	24,351,352,000	98
	Other Recurrent Payments/Expenditure						
4,774,373,741	Loan Repayments	10	3,397,585,809				
51,370,667,251	TOTAL EXPENDITURE:		58,235,253,187				
36,418,751,369	OPERATING BALANCE:		22,945,955,358				
	APPROPRIATIONS/TRANSFERS:						
36,000,000,000	Transfer to Capital Development Fund:	11	(8,000,000,000)				
418,751,369	Closing Balance:		14,945,955,358				

The Accompanying Notes form part of these statements



UMAR ALI KA'ANA, *FCNA*
ACCOUNTANT-GENERAL, BORNO STATE.
31st MAY, 2021

STATEMENT NO.4
BORNO STATE GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND FOR THE YEAR ENDED 31ST DECEMBER, 2020

ACTUAL PREVIOUS YEAR. 2019	DETAILS	Notes	TOTAL CAPITAL EXPENDITURE 2020	FINAL BUDGET 2020	INITIAL/ ORIG. BUDGET 2020	SUPPLEMENTARY BUDGET 2020	VARIANCE
₦			₦	₦	₦	₦	%
3,341,078,954	Opening Balance:(A)		1,974,549,309	2,500,000,000	2,500,000,000	0	
	ADD REVENUE						
36,000,000,000	Transfer From Consolidated Revenue Fund:	11	8,000,000,000	9,323,426,000	37,965,006,000	(28,641,580,000)	86
-	External Grants	12a	11,382,004,999	20,605,950,000	27,764,893,000	(7,158,943,000)	55
	Covid -19 Grants	12b	1,263,239,266	8,910,000,000			
-	External Loans States		-	3,600,000,000	1,500,000,000	2,100,000,000	-
700,000,000	Internal Loans	13	21,198,750,000	9,500,000,000	6,000,000,000	3,500,000,000	223
356,004,820	Other Capital Receipts	14	-	-	-	-	
37,056,004,820	SUB-TOTAL		41,843,994,265	49,839,376,000	73,229,899,000	(23,390,523,000)	84
40,397,083,774	TOTAL REVENUE AVAILABLE:		43,818,543,574	52,339,376,000	75,729,899,000	(23,390,523,000)	84
	LESS CAPITAL EXPENDITURE						
2,272,961,218	Administrative Sector	15	1,229,608,124	3,279,000,000	9,214,500,000	5,935,500,000	37
23,843,442,990	Economic Sector	15	16,776,155,920	23,323,000,000	47,474,000,000	24,151,000,000	72
194,827,600	Law and Justice Sector	15	88,600,572	323,176,000	1,148,223,000	825,047,000	27
12,111,302,657	Social Sector	15	6,262,603,593	9,382,200,000	17,893,176,000	8,510,976,000	67
	Covid 19 Expenditure	15a	14,851,831,634	16,032,000,000			93
38,422,534,465	TOTAL CAPITAL EXPENDITURE:		39,208,799,843	52,339,376,000	75,729,899,000	23,390,523,000	75
1,974,549,309	CLOSING BALANCE:		4,609,743,732				

The Accompanying Notes form part of these statements



UMAR ALI KA'ANA, FCNA
ACCOUNTANT-GENERAL, BORNO STATE.
31st MAY, 2021

NOTE 1A
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	DETAILS	Actual 2020	Total Budget 2020	Variance	2019
1		₦	₦	%	₦
A	Share of Statutory Allocation from FAAC				
	Net Share of Statutory Allocations	38,976,772,859			46,384,657,663
	Add: Deductions at Source	3,136,676,732			4,774,373,740
	Gross Receipt Of Statutory Allocation (A1)	42,113,449,591	31,855,720,000	132	51,159,031,403
	Share of Statutory Allocation -others (A2)	4,908,368,419	3,363,744,000	146	13,239,984,958
	Total FAAC Allocation to State	47,021,818,010	35,219,464,000	134	64,399,016,361
	B. Value Added Tax				
	Share of Value Added Tax (VAT)	16,023,372,784	12,220,243,000	131	13,073,044,115
	TOTAL	63,045,190,794	47,439,707,000	133	77,472,060,476
A1	DETAILS OF GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)				
		A	B		
	MONTH	GROSS RECEIPT	DEDUCTIONS AT SOURCE	NET RECEIPTS	2019
		₦	₦	₦	₦
	JANUARY	4,509,588,731	492,621,009	4,016,967,721	4,241,063,306
	FEBRUARY	4,044,209,478	492,621,009	3,551,588,469	3,868,499,037
	MARCH	3,571,537,233	528,406,074	3,043,131,159	3,673,358,094
	APRIL	3,619,024,768	528,406,074	3,090,618,694	3,463,174,279

	MAY	2,822,316,064	528,406,074	2,293,909,990	3,982,686,648
	JUNE	3,183,756,369	52,767,829	3,130,988,540	4,457,718,566
	JULY	3,344,362,385	115,191,267	3,229,171,118	4,874,262,838
	AUGUST	4,232,519,744	73,575,642	4,158,944,102	4,748,997,976
	SEPTEMBER	4,186,972,456	79,295,438	4,107,677,018	4,781,352,166
	OCTOBER	2,677,731,321	79,295,438	2,598,435,883	4,652,910,809
	NOVEMBER	2,761,900,650	79,295,438	2,682,605,212	4,588,729,432
	DECEMBER	3,159,530,391	86,795,438	3,072,734,953	3,826,278,252
	TOTAL	42,113,449,592	3,136,676,732	38,976,772,859	51,159,031,404
A2	OTHER ALLOCATION -MONTHLY BREAKDOWN				
	MONTH	GROSS RECEIPTS	DEDUCTIONS AT SOURCE	NET RECEIPTS	2019
		₦	₦	₦	₦
	JANUARY	9,192,747	-	9,192,747	7,648,269
	FEBRUARY	156,724,868	-	156,724,868	676,205,796
	MARCH	121,586,627	-	121,586,627	422,584,220
	APRIL	494,907,440	-	494,907,440	836,574,073
	MAY	1,201,233,019	-	1,201,233,019	10,604,233,265
	JUNE	228,153,135	-	228,153,135	8,983,432
	JULY	779,670,697	-	779,670,697	8,072,518
	AUGUST	1,243,515,717	-	1,243,515,717	7,869,181
	SEPTEMBER	613,461,085	-	613,461,085	175,704,072
	OCTOBER	59,923,083	-	59,923,083	7,341,734
	NOVEMBER	-	-	-	75,013,799
	DECEMBER	-	-	-	409,754,598
	TOTAL	4,908,368,419	-	4,908,368,419	13,239,984,957

A3	FURTHER BREAK DOWN OF OTHER ALLOCATION				
		ACTUAL 2020	BUDGET	VARIANCE	2019
		₦	₦	%	₦
	FAAC- Share of Augmentation	-	0		418,907,121
	FAAC- NISS Inflow/Stabilization	-	0		-
	FAAC- Excess Bank Charges	33,235,751	0		121,639,555
	FAAC- Exchange Gain	1,289,199,964	0		85,497,411
	FAAC- Share of Solid Minerals	71,254,929	0		66,369,364
	Refund of Paris Club Loan Over Deduction	-	0		10,861,096,174
	Additional Fund from NNPC	142,882,304	0		76,164,931
	Forex Equalization	533,163,503	0		1,610,310,401
	Excess Crude Revenue	910,170,928	3,363,744,000	27	-
	FGN Intervention	1,096,775,009	0		-
	Non Oil Revenue	393,956,540	0		-
	Share of N50Billion to States	437,729,489	0		-
		4,908,368,419	3,363,744,000	146	13,239,984,957

NOTE 1B
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	DETAILS				
1B	VALUE ADDED TAX (VAT)				
	MONTH	ACTUAL AMOUNT	BUDGET 2020	VARIANCE	2019
		₦	₦	%	₦
	JANUARY	1,262,843,887	1,018,353,583	124	1,123,572,974
	FEBRUARY	1,131,825,445	1,018,353,583	111	1,152,932,007
	MARCH	1,088,951,100	1,018,353,583	107	1,069,119,808
	APRIL	1,317,615,574	1,018,353,583	129	1,023,526,029
	MAY	1,030,850,290	1,018,353,583	101	1,066,256,624
	JUNE	1,133,126,883	1,018,353,583	111	1,182,122,707
	JULY	1,396,848,786	1,018,353,583	137	1,203,019,198
	AUGUST	1,437,191,506	1,018,353,583	141	1,053,943,868
	SEPTEMBER	1,630,139,993	1,018,353,583	160	989,719,036
	OCTOBER	1,537,034,709	1,018,353,583	151	1,034,450,246
	NOVEMBER	1,377,443,324	1,018,353,583	135	1,168,507,398
	DECEMBER	1,679,501,287	1,018,353,583	165	1,005,874,219
	TOTAL	16,023,372,784	12,220,243,000	131	13,073,044,115

**NOTE 2 – INTERNALLY GENERATED REVENUE (IGR)
BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020.

NOTE	DETAILS	Ref. Note	Actual 2020	Final Budget 2020	Original Budget 2020	Variance	2019
2	INTERNALLY GENERATED REVENUE						
2a	TAXES		₦	₦	₦	%	₦
	PERSONAL TAXES (A)		9,340,712,967	8,473,673,000	3,368,123,000	110	3,731,870,774
	WITHHOLDING TAXES (B)		1,010,441,541	227,184,000	127,184,000	445	736,917,535
	STAMP DUTIES (C)		38,012,537	77,774,000	67,774,000	49	-
	CAPITAL GAINS TAX (D)		79,001,504	735,922,000	635,922,000	11	-
	OTHER TAXES- HOTEL OCCUPANCY TAX		-	100,000,000	100,000,000	-	-
	TOTAL TAXES		10,468,168,549	9,614,553,000	4,299,003,000	109	4,468,788,309
(A)	PERSONAL TAXES						
	Month		Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
			₦	₦	₦	%	₦
	January		352,122,944			-	
	February		305,100,661			-	
	March		2,406,380,362			-	
	April		291,752,351			-	
	May		416,517,770			-	
	June		448,872,238			-	
	July		531,533,691			-	

	August		2,503,700,656				-	
	September		430,758,916				-	
	October		264,764,396				-	
	November		327,666,784				-	
	December		1,061,542,198				-	
	TOTAL		9,340,712,967	8,473,673,000	4,199,003,000	110	3,731,870,774	
(B)	WITHHOLDING TAX							
			Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019	
			₦	₦	₦	%	₦	
	TOTAL		1,010,441,541	227,184,000	127,184,000	445	736,917,535	
(C)	STAMP DUTY							
	Month		Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019	
			₦	₦	₦	%	₦	
	January		-			-		
	February		(100)			-		
	March		-			-		
	April		(50)			-		
	May		-			-		
	June		-			-		
	July		-			-		
	August		-			-		
	September		-			-		
	October		-			-		
	November		-			-		
	December		38,012,687			-		
	TOTAL		38,012,537	77,774,000	67,774,000	49	-	

(D)	CAPITAL GAIN TAX							
		Month		Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
		January		-			-	
		February		-			-	
		March		-			-	
		April		-			-	
		May		-			-	
		June		-			-	
		July		-			-	
		August		-			-	
		September		-			-	
		October		-			-	
		November		-			-	
		December		79,001,504			-	
		TOTAL		79,001,504	735,922,000	635,922,000	11	-
2b	LICENCES							
	ECONOMIC CODE	DESCRIPTION		Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
	12020101	MOTOR VEHICLE LICENCE		43,610,000	623,598,000	623,598,000	7	
	12020102	DRIVING LICENCE/LEARNERS' PERMIT		60,000	437,491,000	437,491,000	0	
		CERTIFICATE OF ROAD WORTHINESS		-	122,786,400	122,786,400	-	
	12020104	CERTIFICATE OF MEDICAL FITNESS FOR FOOD HANDLERS		-	2,272,000	2,272,000	-	
	12020105	RADIO/TELEVISION STATION LICENSES – MAST		347,500	500,000,000	500,000,000	0	
	12020122	TROPHY DEALER LICENCES		-	12,600	12,600	-	
	12020123	PATENT MEDICINE VENDOR LICENCES		24,442,895	302,000,000	302,000,000	8	

	12020128	CINEMA LICENCES		-	348,000	48,000	-	
	12020117	AUCTIONEERS LICENCES		-	180,000	180,000	-	
	12020126	MEDICAL PRACTITIONERS/CLINIC REG.		-	4,000,000	4,000,000	-	
		TOTAL		68,460,395	1,992,688,000	1,992,388,000	3	104,440,782
		BREAKDOWN OF LICENCES BY MDAs						
		DESCRIPTION		Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
	022000800100	BORNO STATE INTERNAL REVENUE SERVICE		67,297,895	1,895,585,000	1,895,585,000	4	1,827,787,105
	021500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		347,500	428,000	428,000	81	80,500
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE		-	80,470,400	80,042,000	-	-
	052100100100	MINISTRY OF HEALTH		815,000	8,272,000	8,272,000	10	7,457,000
	053501600100	MINISTRY OF ENVIRONMENT		-	12,600	12,600	-	-
		TOTAL		68,460,395	1,992,388,000	2,032,388,000	3	1,835,324,605
2c		FEES						
	ECONOMIC CODE	DESCRIPTION		Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
	12020124	TRACTOR HIRING SERVICES - EARNINGS		22,007,950	-	-	-	
	12020126	MEDICAL PRACTITIONER/CLINIC REGISTRATION FEES		16,259,000	-	-	-	
	12020401	TAXI REGISTRATION FEES		95,320,696	73,449,000	73,449,000	130	
	12020116	TRADE CATTLE FEES		-	23,102,000	23,102,000	-	

12020434	REGISTRATION OF SOCIAL CLUBS & ASSOCIATIONS	-	2,111,000	2,111,000	-	
12020402	ROAD TRAFFIC REGULATION FEES	151,210	1,403,000	1,403,000	11	
12020426	HIDES AND SKIN FEES	-	23,102,000	23,102,000	-	
12020108	HIDES AND SKIN LICENCE	-	566,000	566,000	-	
12020435	COOPERATIVE FLOUR MILLS	-	280,000	280,000	-	
12020403	MOTOR VEHICLE REGISTRATION FEES	-	127,184,000	127,184,000	-	
12020723	PRINTING PRESS	-	450,000	450,000	-	
12020404	REGISTRATION OF CONTRACTORS	462,000	56,779,000	56,779,000	1	
12020419	GSM OPERATORS' FEES	-	-	25,000,000	-	
12020405	TENDER FEES – GENERAL	3,272,196	22,878,000	22,878,000	14	
12020405	BANK OPERATORS' FEES	-	-	25,000,000	-	
12020406	LAMISULA TAILORING AND FASHION PLAZA	-	1,520,000	1,520,000	-	
12020418	VALUATION FEES	310,000	-	-	-	
12020424	PRODUCE BUYING LICENSE/ CERTIFICATE OF REGISTRATION	2,769,482	-	-	-	
12020427	MEAT INSPECTION FEES	27,172,696	-	-	-	
12020428	POULTRY FARMERS REGISTRATION	130,346,650	-	-	-	
12020432	REGISTRATION/RENEWAL OF PRIVATE SCH	-	6,500,000	6,500,000	-	
12020445	FIRE SAFETY CHARGES	-	1,158,000	1,158,000	-	
12020430	GRAZING FEES	35,000	-	-	-	
12020436	REG. AND RENEWAL OF AUDIT FEES	-	210,000	210,000	-	
12020436	AUDIT AND SUPERVISION FEES	3,004,000	-	-	-	

12020437	REGISTRATION OF BUSINESS PREMISES	24,349,078	15,000,000	15,000,000	162
12020438	VETTING FEES	108,555,894	210,080,000	210,080,000	52
12020439	HIGH COURT FEES	10,450,000	1,000,000	1,000,000	1,045
12020440	HIGH COURT PROBATE	-	1,000,000	1,000,000	-
12020441	AREA COURT FEES	-	95,000	95,000	-
12020443	SHARIA COURT FEES	-	15,000	15,000	-
12020440	ROAD CUTTING	-	150,000	150,000	-
12020441	WORKSHOP PRIVATE REPAIRS	-	70,000	70,000	-
12020442	DIRECT LABOUR CHARGES	-	300,000,000	300,000,000	-
12020443	WERGHT AND MEASURE FEES	-	10,000,000	10,000,000	-
12020447	ENVIRONMENTAL IMPACT ASSESSMENT FEES	-	-	-	-
12020448	DEVELOPMENT LEVY FEES	-	15,315,000	15,315,000	-
12020449	BILLBOARD ERECTION FEES	-	-	-	-
12020450	PARKS AND GARDEN FEES	878,383	8,820,000	8,820,000	10
12020425	PRODUCE INSPECTION FEES	-	1,703,000	1,703,000	-
12020451	MEDICAL CONSULTANCY FEES	160,000,000	-	-	-
12020433	EXAM FEES PARENTS	-	85,000,000	85,000,000	-
12020433	EXAM FEES LOCAL GOVTS/PARENTS CONTR.	-	110,000,000	110,000,000	-
12020452	LABORATORY FEES	27,514,528	-	-	-
12020434	ASSOCIATION FEES	12,268,546	-	-	-
12020406	APPLICATION FEES- ROC AND COO	-	15,000,000	13,210,000	-
12020454	BIRTH & DEATH REGISTRATION FEES	430,000	-	-	-

12020705	PETROL FILLING STATION FEES	-	10,560,000	15,531,000	-		
12020454	REGISTRATION OF PRIVATE VET CLINICS	-	331,000	331,000	-		
12020455	CHANGE OF OWNERSHIP FEES	12,834,650	50,000,000	50,000,000	26		
12020456	APPLICATION FEES	68,516,673	180,000,000	180,000,000	38		
12020457	PARKING FEES	14,754,802	50,000,000	50,000,000	30		
12020458	ERECTION OF GSM MASTS	32,527,865	100,000,000	100,000,000	33		
12020459	CABLE LAYING PERMIT	3,630,682	40,295,000	40,295,000	9		
12020460	FIBRE OPTIC INSTALLATION	-	-	-	-		
12020465	REGISTRATION OF PRIVATE NURSERIES	546,000		26,254,000			
	TOTAL	778,367,981	1,545,126,000	1,624,561,000	50	94,035,910	
	BREAKDOWN OF FEES BY MDAs						
ADMIN CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019	
		₦	₦	₦	%	₦	
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA	2,269,550	1,540,000	1,540,000	147	-	
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	164,309,713	80,099,000	159,534,000	205	-	
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	16,259,000	50,000,000	50,000,000	33	-	
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	22,004,950	202,036,000	202,036,000	11	46,810,916	
051705600100	BORNO STATE SCHOLARSHIPS BOARD	356,300	11,000,000	11,000,000	3	-	
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	23,430,602	42,400,000	42,400,000	55	-	

051701900200	COLLEGE OF EDUCATION WAKA - BIU		41,826,631	8,400,000	8,400,000	498	-
032600100200	HIGHER ISLAMIC SCHOOL		3,420,482	-	-	-	-
022206200100	KANO MOTOR PARK AND MARKET		1,727,580	-	-	-	-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		778,383	1,500,000	1,500,000	52	-
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		4,112,367	46,738,000	46,738,000	9	-
051700100100	MINISTRY OF EDUCATION		290,446,650	205,200,000	205,200,000	142	1,000,000
052501600100	MINISTRY OF ENVIRONMENT		5,635,400	8,820,000	8,820,000	64	-
022000100100	MINISTRY OF FINANCE-HQTRS		310,000	62,457,000	62,457,000	0	-
052100100100	MINISTRY OF HEALTH		3,000	6,136,000	6,136,000	0	-
032600100100	MINISTRY OF JUSTICE		87,127,917	202,110,000	202,110,000	43	32,224,994
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		462,000	2,250,000	2,250,000	21	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		3,630,682	15,000,000	15,000,000	24	1,000,000
022900100100	MINISTRY OF TRANSPORT		27,072,696	60,000,000	60,000,000	45	-
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		9,145,769	21,500,000	21,500,000	43	-
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		903,472	14,000,000	14,000,000	6	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		35,000	-	-	-	-
051701800100	RAMAT POLYTECHNIC MAIDUGURI		22,556,510	87,552,000	87,552,000	26	-
051901900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		37,047,035	131,800,000	131,800,000	28	-
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		16,496,292	19,500,000	19,500,000	85	-
-	MINISTRY OF LAND AND SURVEY		-	-	-	-	13,000,000

	023400100100	MINISTRY OF WORKS		-	263,720,000	263,720,000	-	
	014000100100	OFFICE OF THE AUDITOR GENERAL-STATE		-	210,000	210,000	-	
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION		-	1,158,000	1,158,000	-	
		TOTAL		781,367,981	1,545,126,000	1,624,561,000	51	94,035,910
2d		FINES						
	ECONOMIC CODE	DESCRIPTION		Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
	12020500	PENALTY OF TAX OFFENDERS		-	114,724,000	114,724,000	-	
	12020501	EDUCATION LEVY		-	66,690,000	66,690,000	-	
	12020501	HIGH COURT FINES		-	1,000,000	1,000,000	-	
	12020502	AREA COURT FINES		-	200,000	200,000	-	
		TOTAL		-	182,614,000	182,614,000	-	-
		FINES						
	ECONOMIC CODE	BREAKDOWN OF FINES BY MDAs		Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
	022000800100	BORNO STATE INTERNAL REVENUE SERVICE		-	114,724,000	114,724,001	-	
	051700100100	MINISTRY OF EDUCATION		-	66,690,000	66,690,000		
	032600100100	MINISTRY OF JUSTICE		-	1,200,000	1,200,000	-	
		TOTAL		-	182,614,000	182,614,000	-	-
2e		SALES						

ECONOMIC CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
		₦	₦	₦	%	₦
12020601	SALES OF CONDEMNED STORE	16,622,851	3,200,000	3,423,000	519	
12020624	WORKSHOP EARNINGS	-	6,064,000	6,064,000	-	
12020601	WATER RATES	-	20,000,000	20,000,000	-	
12020612	DRUGS -REVOLVING SCHEME	-	1,931,000	1,931,000	-	
12020602	OWNER OCCUPIER SCHEME (CIVIL SERVANTS)	42,775,390	1,176,457,000	314,429,000	4	
12020634	PRINTING CHARGES	-	6,246,000	6,246,000	-	
12020638	SALES OF YELLO CARDS	-	2,272,000	2,272,000	-	
12020603	SALES OF GOVT. BOARDED PLANTS & VEHICLES	83,925,227	414,091,000	414,091,000	20	
12020603	IMPROVEMENT SALES	-	-	8,712,000	-	
12020631	IDENTITY CARD CHARGES	-	2,504,000	2,504,000	-	
12020604	SALES OF PRINTED BUDGET	2,233,000	200,000	200,000	1,117	
12020635	SALE OF PHOTOGRAPH	-	1,136,000	1,136,000	-	
12020605	SALES OF INFORMATION PUBLICATION	-	6,814,000	6,814,000	-	
12020606	ADVERTISEMENT	-	11,924,000	11,924,000	-	
12020608	SALES OF BROKEN BEACONS	273,363	500,000	671,000	55	
12020637	SALE OF SEEDLINGS	-	4,255,000	4,255,000	-	
12020609	REGISTRATION OF PRIVATE NURSERIES	-	131,000	131,000	-	
12020614	SALES OF URGENT 'NOW' & K.I.V SLIPS	4,559,589	-	-	-	
12020633	SALES OF PROPERTY AT ABUJA	-	2,511,000	2,511,000	-	
12020616	SALE OF APPLICATION FORMS	4,833,600	1,397,000	1,397,000	346	
12020642	SALES COOPERATIVE FLOUR MILLS PRODUCTS	41,073,992	-	-	-	
12020803	AUDITORIUM/WOMEN DEV. CENTRE	-	205,600,000	205,600,000	-	

-	FSP 94 SHOPPING COMPLEX	-	280,980,000	280,980,000	-	
12020710	SANDA KYARIMI PARK CRAFT SHOP	-	760,000,000	760,000,000	-	
	TOTAL	196,297,012	2,908,213,000	2,908,213,000	7	7,926,735
	BREAKDOWN OF SALES BY MDAs					
ADMIN CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
		₦	₦	₦	%	₦
026000300100	AGENCY FOR GEOGRAPHIC INFORMATION SERVICE	4,109,594	3,500,000	12,806,000	117	-
022205400100	BORNO EXPRESS TRANSPORT CORPORATION	4,850,000	50,000,000	50,000,000	10	-
022000300100	DEPT OF BUDGET AND PLANNING	180,000	200,000	200,000	90	-
051701900200	COLLEGE OF EDUCATION WAKA - BIU	1,546,600	-	-	-	-
032600600100	HIGHER ISLAMIC SCHOOL	170,000	-	-	-	-
052110200100	HOSPITALS MANAGEMENT BOARD	78,999,382	44,299,000	44,299,000	178	-
053500100100	MINISTRY OF ENVIRONMENT	273,363	4,386,000	4,386,000	6	-
022000100100	MINISTRY OF FINANCE-HQTRS	4,559,589	1,528,091,000	666,063,000	0	7,926,735
052100100100	MINISTRY OF HEALTH	68,599,744	5,558,000	5,558,000	1,234	-
025200100100	MINISTRY OF WATER RESOURCES	14,566,257	20,000,000	20,000,000	73	-
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	5,833,000	-	-	-	-
051701800100	RAMAT POLYTECHNIC MAIDUGURI	12,609,483	-	-	-	-
025399100100	MINISTRY OF HOUSING & ENERGY	-	62,457,000	62,457,000	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS & SOCIAL	-	6,420,000	6,420,000	-	-
022200100100	MINISTRY OF TRADE & INVESTMENTS	-	251,000	251,000	-	-
031801100100	JUDICIAL SERVICE COMMISSION	-	32,000	32,000	-	-
011100100100	GOVERNOR'S OFFICE	-	5,015,000	5,015,000	-	-
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION	-	32,184,000	32,184,000	-	-

	014700100100	CIVIL SERVICE COMMISSION		-	200,000	-	-	
	014700200100	LOCAL GOVT SERVICE COMMISSION		-	10,000	10,000	-	
	023500100100	BORNO STATE HOUSING CORPORATION		-	93,528,000	93,528,000	-	
	021511500100	BORNO STATE AGRIC. MERCHANIZATION		-	35,000,000	35,000,000	-	
	022205200100	BORNO STATE HOTELS		-	10,000,000	10,000,000	-	
	012300400100	BRTV		-	260,683,000	260,683,000	-	
		TOTAL		196,297,012	2,161,814,000	1,308,892,000	9	7,926,735
2f		EARNINGS						
	ECONOMIC CODE	DESCRIPTION		Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
	12020702	EARNINGS FROM REPAIRS OF PRIVATE VEHICLES ETC		183,058,864	70,000	-	261,513	-
	12020703	HIRING OF PLANTS & EQUIPMENT		0	4,000,000	3,000,000	-	
	12020711	EARNINGS FROM LIAISON OFFICES' BOARDING & LODGING		150,011,629	-	-	-	-
	12020703	EARNINGS FROM HIRING OF MARINI ASPHALT		-	2,000,000	-	-	
	12020711	EARNINGS FROM QUARIES & CHIPPINGS		-	300,000,000	-	-	
	12020713	EARNINGS FROM THE USE OF GOVT. HALLS		2,289,750	10,000,000	-	23	-
	12020162	TRICYCLE RIDER DAILY DUES		-	110,000,000	810,000,000	-	
		CAR SERVICE BAY			9,000,000	9,000,000	-	
	12020722	EARNINGS FROM WORKSHOP		4,000,000			-	
		TOTAL		339,360,243	435,070,000	822,000,000	78	-
		BREAKDOWN OF EARNINGS BY MDAs						

	ADMIN CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
			₦	₦	₦	%	₦
	022205400100	BORNO EXPRESS TRANSPORT CORPORATION	183,808,173	-	-	-	-
	012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	101,359,853	-	-	-	-
	032600300100	HIGHER ISLAMIC SCHOOL	1,539,750	-	-	-	-
	052110200100	HOSPITALS MANAGEMENT BOARD	51,737,467	-	-	-	-
	051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	165,000	10,000,000	-	2	-
	032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	750,000	-	-	-	-
	022900100100	MINISTRY OF WORKS	-	303,070,000	-	-	-
	022900200200	MINISTRY OF TRANSPORT	-	122,000,000	822,000,000	-	-
		TOTAL	339,360,243	435,070,000	822,000,000	78	-
2g		HIRE/ RENT OF GOVERNMENT PROPERTIES					
	ECONOMIC CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
			₦	₦	₦	%	₦
	12020803	RENT FROM GOVERNMENT ESTATES	7,106,521	38,557,000	38,557,000	18	-
	12020804	RENT FROM GOVERNMENT COMMERCIAL SHOPS/STORES	14,665,032	38,963,000	38,963,000	38	-
	12020801	RENT -STAFF QUARTERS	515,283	11,924,000	11,924,000	4	-
	12020906	RENTS & PREMIUM ON THE ALLOCATION OF LAND	64,146,056	-	-	-	-
		TOTAL	86,432,892	89,444,000	89,444,000	97	-
		BREAKDOWN OF HIRE/RENT BY MDAs					

	ADMIN CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
			₦	₦	₦	%	₦
	022205400100	BORNO EXPRESS TRANSPORT CORPORATION	7,106,521	-	-	-	-
	025300100100	MINISTRY OF HOUSING & ENERGY	14,665,032	61,837,000	61,837,000	24	
	022205200100	BORNO STATE HOTELS	515,283	-	-	-	-
	025301000100	BORNO STATE HOUSING CORPORATION	64,146,056	-	-	-	-
	022000100100	MINISTRY OF FINANCE	-	27,607,000	27,607,000	-	
		TOTAL	86,432,892	89,444,000	89,444,000	97	-
2h		HIRE/ RENT OF LAND AND OTHERS					
	ECONOMIC CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
			₦	₦	₦	%	₦
	12020901	GROUND RENT	268,403,867	486,479,000	250,891,000	55	
	12020902	RENT -GWARIMPA HOUSING ESTATE	-	59,800,000	45,000,000	-	
	12020902	RENT -WUYE ESTATE	-	30,500,000	14,800,000	-	
		TOTAL	268,403,867	576,779,000	310,691,000	47	-
		BREAKDOWN OF HIRE/RENT BY MDAs					
	ADMIN CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019

			₦	₦	₦	%	₦
	026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	268,403,867	486,479,000	250,891,000		
	022000100100	MINISTRY OF FINANCE	-	59,800,000	59,800,000	-	
		TOTAL	268,403,867	546,279,000	310,691,000	49	
2i		INTEREST EARNED					
	ECONOMIC CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
			₦	₦	₦	%	₦
	12021201	INTEREST FROM BANK DEPOSITS	174,495	10,000,000	10,000,000	2	-
		TOTAL	174,495	10,000,000	10,000,000	2	
2j		INVESTMENT INCOME					
	ADMIN CODE	DESCRIPTION	Actual 2020	Total Budget 2020	Original Budget 2020	Variance	2019
			₦	₦	₦	%	₦
	022000100100	MINISTRY OF FINANCE, BUDGET & PLANNING	-	-	-	-	3,841,366

NOTE 3 – AIDS AND GRANTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020.

NOTE	DETAILS					
3	AID AND GRANTS					
		Ref. Note	Actual 2020	Total Budget 2020	Variance	2019
			₦	₦	%	₦
3	DOMESTIC AID					
	PRIMARY HEALTHCARE DEVELOPMENT AGENCY		902,702,998			
	STATE MINISTRY OF EDUCATION		23,439,500			
	STATE UNIVERSAL BASIC EDUCATION BOARD		1,648,474,579			
	STATE RURAL WATER SUPPLY AND SANITATION AGENCY		97,116,740			
	TOTAL AIDS AND GRANTS		2,671,733,817	-	-	-
3a	PRIMARY HEALTHCARE DEVELOPMENT AGENCY		Actual 2020	Total Budget 2020	Variance	2019
			₦	₦	%	₦
	Bill & Melinda Foundation		315,155,434			
	Women Commission for Refugees		121,641,149			
	United Nations Children Funds for Education		436,930,451			
	Dangote Foundation		28,975,963			
			902,702,997			

3b	STATE MINISTRY OF EDUCATION		Actual 2020	Total Budget 2020	Variance	2019
			₦	₦	%	₦
	United Nations Children Funds for Education		23,439,500			
3c	STATE RURAL WATER SUPPLY AND SANITATION		Actual 2020	Total Budget 2020	Variance	2019
			₦	₦	%	₦
	United Nations Children Funds for Education		97,116,740			
3d	STATE UNIVERSAL BASIC EDUCATION BOARD		Actual 2020	Total Budget 2020	Variance	2019
			₦	₦	%	₦
	United Nations Children Funds for Education		1,519,947,079			

NOTES 4 AND 5 - PERSONNEL COSTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	CODE	DETAILS	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
4		PERSONNEL COST		₦	₦	%	₦
		SALARY (A)		18,075,484,928	26,592,723,000	72	21,923,077,032
		NON-REGULAR ALLOWANCES (B)		260,350,488	250,000,000	104	
						-	
		TOTAL SALARIES		18,335,835,416	26,840,723,000	72	21,923,077,032
4A		BREAKDOWN OF SALARIES					
		NET SALARY PAYMENT		16,623,734,431		-	
		ADD DEDUCTIONS -UNION DUES		376,985,102		-	
		-PAYE		451,828,389		-	
		-OTHER DEDUCTIONS		622,937,006		-	
		TOTAL SALARIES		18,075,484,928	26,840,723,000	71	21,923,077,032

BREAKDOWN OF SALARIES BY MDAS				Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
		SECTORS					
	01	ADMINISTRATIVE SECTOR		2,014,045,632	3,506,511,000	57	2,355,380,671
	02	ECONOMIC SECTOR		3,543,065,992	5,398,955,000	66	4,616,181,926
	03	LAW AND JUSTICE SECTOR		1,652,091,727	2,004,146,000	82	1,525,914,244
	05	SOCIAL SECTOR		10,866,281,577	15,683,111,000	74	13,425,600,191
		TOTAL		18,075,484,928	26,592,723,000	71	21,923,077,032
	ADMIN CODE	ADMINISTRATIVE SECTOR		Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
	011100100100	GOVERNMENT HOUSE		932,716,342	175,000,000	533	154,800,000
	011101300100	OFFICE OF SECRETARY TO THE STATE GOVERNMENT		-	755,000,000	-	583,506,300
	011103500100	BORNO STATE PENSIONS DEPARTMENT		6,798,987	4,600,000	148	3,832,000
	011113200100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		1,038,377	30,000,000	3	21,623,980
	011200100100	STATE ASSEMBLY MANAGEMENT/ADMINISTRATION		74,094,688	63,000,000	118	592,432,700
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		292,732,535	260,213,000	112	198,963,800

012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)		274,397,255	265,000,000	104	125,175,137
012500100100	HEAD OF SERVICE		234,214,065	515,000,000	45	204,558,600
014000100100	OFFICE OF THE STATE AUDITOR GENERAL		158,589,140	118,327,000	134	98,480,000
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL		390,543	107,341,000	0	77,796,400
014700100100	CIVIL SERVICE COMMISSION		34,415,261	96,000,000	36	78,200,000
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		4,658,440	12,134,000	38	32,633,600
012500500100	ESTABLISHMENT DEPARTMENT		-	29,500,000	-	23,010,000
011101800100	PROJECT MONITORING & SPACIAL DUTIES		-	11,800,000	-	6,084,000
011101700100	CABINET AND COUNCIL AFFAIRS		-	11,800,000	-	9,204,000
011102100100	LIASON OFFICE, LAGOS		-	1,730,000	-	1,549,400
011102100200	LIASON OFFICE, ABUJA/KADUNA		-	22,570,000	-	16,770,000
011118400100	PARASTATALS DEPARTMENT		-	9,190,000	-	6,864,000
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-	83,000,000	-	61,620,000
011103300100	HIV/AIDS PROGRAMME DEV. PROJECT		-	900,000	-	593,475
	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)		-	0	-	656,499

011103500200	LOCAL GOVERNMENT PENSION BOARD	-	8,406,000	-	8,774,108
011103700100	PILGRIMS WELFARE BOARD	-	31,000,000	-	20,351,467
	INFORMATICS INSTITUTE	-	0	-	328,249
011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	-	10,000,000	-	27,572,956
011103500100	PENSION DEPARTMENT		0	-	
011200000000	BORNO STATE HOUSE OF ASSEMBLY		635,000,000	-	
	TOTAL		2,014,045,632	3,256,511,000	62
	ECONOMIC SECTOR		Actual 2020	Final Budget 2020	Variance
			₦	₦	%
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		610,846,372	380,852,000	160
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE		327,615,626	339,000,000	97
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME		119,798,490	355,400,000	34
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT		422,844,688	715,269,000	59
022000100100	MINISTRY OF FINANCE-HQTRS		320,796,986	40,000,000	802
022000300100	DEPARTMENT OF BUDGET & PLANNING		241,226,104	321,000,000	75
					-

022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM		90,096,239	115,000,000	78	89,962,900
022205900100	BORNO WIRE AND NAIL COMPANY		5,738,875	8,300,000	69	5,444,941
022206000100	NEITAL NIGERIA LIMITED		26,943,254	22,000,000	122	14,771,226
022206100100	BORNO SUPPLY COMPANY (BOSCO)		13,542,632	13,000,000	104	10,198,055
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		13,032,000	6,000,000	217	-
023100300100	RURAL ELECTRIFICATION BOARD		107,550,847	74,531,000	144	110,552,306
023400100100	MINISTRY OF WORKS		467,586,046	540,000,000	87	479,038,000
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)		1,502,242	-	-	70,061,568
025200100100	MINISTRY OF WATER RESOURCES		487,012,545	598,000,000	81	496,800,000
025300100100	MINISTRY OF HOUSING AND ENERGY		2,879,135	52,509,000	5	28,200,200
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		3,868,324		-	
026000100100	MINISTRY OF LANDS & SURVEY		164,726,583	228,645,000	72	192,572,300
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SERVICE		31,712,542		-	-
022000300100	DEPARTMENT OF BUDGET & PLANNING		-		-	241,380,000
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		-	350,000,000	-	257,973,826
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		-	14,974,000	-	11,300,860
022205600100	MAIDIGURI INTERNATIONAL HOTEL			2,000,000	-	4,595,493

022205400200	MAIDIGURI KANO MOTOR PARK AND MARKET			22,700,000	-	14,902,526
022205700100	BOPLAS INDUSTRIES LIMITED			37,000,000	-	24,290,461
022205800100	SODA ASH COMPAY LIMITED			15,500,000	-	19,301,969
022205400100	MAIDUGERI MONDAY MARKET COMPANY LIMITED			11,400,000	-	7,484,088
012305700100	COUNCIL FOR ARTS AND CULTURE			90,000,000	-	55,802,411
022905300100	BORNO EXPRESS TRANSPORT CORPORATION			128,473,000	-	81,059,895
025301000100	BORNO STATE HOUSING CORPORATION			104,869,000	-	54,489,413
022201800100	BORNO INVESTMENT COMPANY LIMITED			24,864,000	-	15,890,557
021511100100	BORNO STATE AGRICULTURAL MERCHANIZATION AUTHORITY			110,000,000	-	218,584,817
021511000100	BORNO STATE FERTILIZER COMPANY			250,000	-	164,125
022000800100	BORNO STATE BOARD OF INTERNAL REVENUE SERVICE (BIRS)		83,746,462	111,000,000	75	78,310,478
026000200100	BORNO STATE URBAN PLANNING & DEV. BOARD			64,250,000	-	41,359,434
021600200100	BORNO STATE LIVESTOCK PROJECT			10,250,000	-	6,729,114
053505600100	BORNO STATE AFFORESTATION PROJECT			101,500,000	-	77,833,203
022205200100	BORNO STATE HOTELS LIMITED			35,000,000	-	65,452,945

	025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY			91,000,000	-	49,237,421
	022900100100	MINISTRY OF TRANSPORT			1,000,000	-	-
	023400400100	ROAD MAINTENANCE AGENCY			112,719,000	-	-
		TOTAL		3,543,065,992	5,248,255,000	68	4,616,181,926
		LAW AND JUSTICE		Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
	031801100100	STATE JUDICIAL SERVICE COMMISSION		934,902,898	49,200,000	1,900	38,376,000
	032600100100	MINISTRY OF JUSTICE		14,030,644	245,776,000	6	186,988,550
	032605100100	HIGH COURT OF JUSTICE		-	700,000,000	-	537,962,100
	032605400100	AREA COURTS		-	235,000,000	-	185,640,000
	032605300100	SHARIA COURT OF APPEAL		-	78,000,000	-	115,897,080
	032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC		703,158,185	565,670,000	124	367,639,414
	032600600200	SCHOOL FOR HIGHER ISLAMIC STUDIES		-	130,000,000	-	85,204,864
	032600100200	COUNCIL ON PREROGATIVE OF MERCY		-	500,000	-	8,206,236
		TOTAL		1,652,091,727	2,004,146,000	82	1,525,914,244

	SOCIAL SECTOR		Actual 2020	Final Budget 2020	Variance	2019
			₦	₦	%	₦
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		99,414,903	115,000,000	86	126,971,700
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		90,343,829	129,150,000	70	99,889,550
051700100100	MINISTRY OF EDUCATION		30,970,448	302,000,000	10	210,229,460
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD		71,075,452	497,000,000	14	206,046,622
051700800100	BORNO STATE LIBRARY BOARD		75,755,771	134,000,000	57	86,700,413
051701000100	BORNO STATE AGENCY FOR MASS LITERACY		264,486,435	527,000,000	50	301,660,950
051701800100	RAMAT POLYTECHNIC MAIDUGURI		1,379,035,675	1,023,475,000	135	1,056,724,530
051701900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION		904,903,823	870,000,000	104	705,320,894
051701900200	COLLEGE OF EDUCATION WAKA - BIU		454,919,895	890,000,000	51	489,242,068
051701900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA		574,286,318	717,500,000	80	565,718,357
051702606300	MUSTAFA UMAR EL-KANEMI ARABIC COLLEGE MAIDUGURI		41,969,225		-	
051705400100	BORNO STATE TEACHING SERVICE BOARD		3,333,808,376	4,200,000,000	79	3,210,040,746

051705600100	BORNO STATE SCHOLARSHIPS BOARD		1,713,256	19,000,000	9	11,090,186
051800100100	MINISTRY OF HIGHER EDUCATION		24,650,118	35,000,000	70	27,320,000
052100100100	MINISTRY OF HEALTH		857,680,781	561,000,000	153	386,860,940
052110200100	HOSPITALS MANAGEMENT BOARD		1,518,358,006	5,107,263,000	87	3,203,907,300
053500100100	MINISTRY OF ENVIRONMENT		331,967,822	285,050,000	116	209,180,210
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		349,683,904	755,000,000	46	305,456,710
053905100100	BORNO STATE SPORTS COUNCIL		181,511,366	161,000,000	113	120,841,341
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB		6,013,030	83,000,000	7	43,328,931
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		54,457,696	75,563,000	72	56,132,700
055200100100	MINISTRY OF RELIGIOUS AFFAIRS		27,310,945	21,000,000	130	18,550,000
011103700100	BORNO STATE PILGRIMS WELFARE BOARD		18,529,225		-	
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA		155,727,779	212,834,000	73	115,052,538
053900100100	MINISTRY OF SPORTS DEVELOPMENT		-	43,000,000	-	32,760,000
055200300100	BORNO STATE BOARD FOR QUARANIC AND ARABIC EDUCATION		-	16,000,000	-	10,175,733
055200400100	STATE COUNCIL OF ULAMAS		-	210,000	-	141,147

055200200100	ISLAMIC RELIGIOUS PREACHING BOARD	-	14,250,000	-	9,355,110
051706500100	EDUCATION ENDOWMENT FUND	-	8,468,000	-	5,559,333
051702100100	BORNO STATE UNIVERSITY (BOSU)	-	350,000,000	-	302,049,405
051701100100	NOMADIC EDUCATION	-	13,848,000	-	8,658,565
055200500100	ISLAMIC RESEARCH CENTRE	-	18,500,000	-	11,948,281
052100300100	PRIMARY HEALTHCARE DEVELOPMENT AGENCY	-	620,000,000	-	995,007,534
052110400100	COLLEGE OF NURSING & MIDWIFERY	-	370,000,000	-	221,641,118
052110600100	COLLEGE OF HEALTH TECHNOLOGY	-	418,000,000	-	272,037,819
	LESS: COVID-19 EXPENDITURE	-	(2,910,000,000)		
	TOTAL		10,866,281,577	15,683,111,000	74
	MONTHLY BREAKDOWN OF SALARIES		Actual 2020		2019
			₦		₦
	January		1,788,089,377		
	February		1,803,406,969		
	March		1,800,557,591		
	April		1,473,256,968		
	May		1,467,857,712		

		June		1,420,300,150			
		July		1,410,431,813			
		August		1,406,890,479			
		September		1,397,574,530			
		October		1,384,180,440			
		November		1,367,765,583			
		December		1,355,173,317			
		TOTAL		18,075,484,928			21,923,077,032
		-		-		-	-
4B		NON REGULAR ALLOWANCES		Actual 2020			2019
				₦			₦
		MDAs					
	025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		6,115,415.00		-	
	011101300100	SECRETARY TO THE STATE GOVERNMENT (SSG)		126,000,000.00		250,000,000	
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		376,000.00		-	
	014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		91,379,523.00		-	
	022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		26,130,300.00		-	

	025200100100	MINISTRY OF WATER RESOURCES		10,099,250.00	-		
	026000100100	MINISTRY OF LANDS & SURVEY		200,000.00	-		
	055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		50,000.00	-		
		TOTAL		260,350,488.00	250,000,000		
4B		COVID 19 EXPENDITURE-					
		SALARIES OF MEDICAL & HEALTH WORKERS		2,232,292,500	2,250,000,000		
		ALLOWANCES OF RETIRED NURSES & MIDWIFERY		660,000,000	660,000,000		
		TOTAL COVID-19 EXPENDITURE		2,892,292,500	2,910,000,000	99.39	
				Actual 2020	Final Budget 2020	Variance	2019
5		PENSION AND GRATUITY		₦	₦	%	₦
		PENSION		6,307,033,687	3,300,000,000	191	6,307,962,523
		GRATUITY		-	2,910,000,000	-	1,885,690,563
		TOTAL		6,307,033,687	6,210,000,000	102	8,193,653,086

NOTE 6 - OVERHEAD COSTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
6				₦	₦	%	₦
		OVERHEAD					
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		299,795,805			
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		474,328,866			
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		221,198,000			
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		169,397,439			
	22020201	ELECTRICITY CHARGES		259,122,729			
	22020202	TELEPHONE CHARGES		7,228,600			
	22020203	INTERNET ACCESS CHARGES		13,793,875			
	22020204	SATELLITE BROADCASTING ACCESS CHARGES		15,140,915			
	22020205	WATER RATES		745,300			
	22020206	SEWERAGE CHARGES		44,501,400			
	22020207	LEASED COMMUNICATION LINES(S)		420,000			
	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		605,000			
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		929,175,442			
	22020302	BOOKS		26,314,900			

22020303	NEWSPAPERS		4,177,300			
22020304	MAGAZINES & PERIODICALS		2,048,600			
22020305	PRINTING OF NON-SECURITY DOCUMENTS		5,227,500			
22020306	PRINTING OF SECURITY DOCUMENTS		2,110,000			
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		303,561,316			
22020308	FIELD & CAMPING MATERIALS SUPPLIES		2,356,500			
22020309	UNIFORMS & OTHER CLOTHING		85,830,247			
22020310	TEACHING AIDS / INSTRUCTION MATERIALS		1,623,328			
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		1,195,356,058			
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		430,009,535			
22020402	MAINTENANCE OF OFFICE FURNITURE		48,107,475			
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		427,100,684			
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		13,287,400			
22020405	MAINTENANCE OF PLANTS/GENERATORS		191,705,572			
22020406	OTHER MAINTENANCE SERVICES		42,208,185			
22020410	MAINTENANCE OF STREET LIGHTINGS		183,249,168			
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS		22,234,808			
22020413	MINOR ROAD MAINTENANCE		3,640,000			

22020501	LOCAL TRAINING		39,953,580			
22020502	INTERNATIONAL TRAINING		6,661,000			
22020601	SECURITY SERVICES		1,486,212,853			
22020603	RESIDENTIAL RENT		150,000			
22020604	SECURITY VOTE (INCLUDING OPERATIONS)		2,977,241,377			
22020605	CLEANING & FUMIGATION SERVICES		8,041,571			
22020701	FINANCIAL CONSULTING		85,021,500			
22020702	INFORMATION TECHNOLOGY CONSULTING		177,541,650			
22020703	LEGAL SERVICES		119,675,450			
22020704	ENGINEERING SERVICES		85,975,026			
22020705	ARCHITECTURAL SERVICES		150,000			
22020706	SURVEYING SERVICES		80,000			
22020708	MEDICAL CONSULTING		885,000			
22020801	MOTOR VEHICLE FUEL COST		38,384,623			
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		216,465,886			
22020803	PLANT / GENERATOR FUEL COST		899,461,880			
22020901	BANK CHARGES (OTHER THAN INTEREST)		947,179			
22020904	OTHER CRF BANK CHARGES		17,513			
22020905	BANK CHARGES		4,721,958			
22021001	REFRESHMENT & MEALS		314,230,061			
22021002	HONORARIUM & SITTING ALLOWANCE		1,982,032,661			

	22021003	PUBLICITY & ADVERTISEMENTS		247,541,315			
	22021004	MEDICAL EXPENSES-LOCAL		1,771,000			
	22021006	POSTAGES & COURIER SERVICES		554,892,956			
	22021007	WELFARE PACKAGES		592,374,133			
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		81,927,000			
	22021019	MEDICAL EXPENSES-INTERNATIONAL		266,504,083			
	22021021	SPECIAL DAYS/CELEBRATIONS		62,000,000			
		TOTAL		15,676,463,198			16,479,563,395
	ADMIN. CODE	BREAKDOWN OF OVERHEAD BY SECTORS/MDAS	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
		SECTORS					
	01	ADMINISTRATIVE SECTOR		10,601,693,184	11,062,890,000	96	11,635,005,026
	02	ECONOMIC SECTOR		2,368,306,176	5,306,465,000	45	1,709,339,075
	03	LAW AND JUSTICE SECTOR		462,321,083	938,358,000	49	743,976,920
	05	SOCIAL SECTOR		2,244,142,754	3,351,836,000	67	2,391,242,374
		TOTAL		15,676,463,198	20,659,549,000	76	16,479,563,395

		ADMINISTRATIVE SECTOR	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
01120000000		STATE ASSEMBLY MANAGEMENT/ ADMINISTRATION		2,056,075,373	3,093,263,000	66	1,959,507,568
011100100100		GOVERNMENT HOUSE		6,916,382,759	4,660,000,000	148	4,878,635,670
011100100200		OFFICE OF THE DEPUTY GOVERNOR		-	1,500,200,000	-	185,467,772
011101800100		MONITORING AND SPECIAL DUTIES		-	17,000,000	-	1,240,672,463
011101800100		PROJECT MONITORING AND SPECIAL DUTIES		-	32,000,000	-	3,684,500
011101300100		OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT (SSG)		1,258,856,071	255,000,000	494	2,575,987,119
012500100100		OFFICE OF THE HEAD OF SERVICE		337,204,123	810,400,000	42	374,177,699
011103500100		PENSION DEPARTMENT		-	4,400,000	-	200,200
011101700100		CABINET AND COUNCIL AFFAIRS		-	6,200,000	-	131,145,059
011102100200		LIASON OFFICE, ABUJA/KADUNA		-	24,600,000	-	46,384,000
011113200100		MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		9,000,350	17,100,000	53	95,087,408
012300100100		MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		9,722,996	89,255,000	11	11,402,035
012500500100		ESTABLISHMENT DEPARTMENT		526,111	5,000,000	11	300,321
014000100100		OFFICE OF THE STATE AUDITOR GENERAL		8,779,906	29,905,000	29	19,905,727
014700100100		CIVIL SERVICE COMMISSION		5,119,356	41,500,000	12	13,141,322
014700200100		LOCAL GOVERNMENT SERVICE COMMISSION		26,140	9,700,000	0	71,852,563
014800100100		BORNO STATE INDEPENDENT ELECTORAL COMM.		-	45,700,000	-	5,100,000

011101800100	MINISTRY OF PROJECT MONITORING AND SPECIAL	-	0	-	1,250,000	
	UNITED NATIONS DEVELOPMENT PROGRAMME	-	0	-	250,000	
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES	-	0	-	560,000	
011103500200	LOCAL GOVERNMENT PENSION BOARD	-	30,385,000	-	2,850,000	
011103700100	PILGRIMS WELFARE BOARD	-	2,560,000	-	350,000	
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	69,124,000	-	6,513,600	
011100800100	STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	-	43,600,000	-	10,580,000	
051300100100	YOUTH EMPOWERMENT AND SUPPORT OPERATIONS	-	11,500,000	-	-	
011102100100	LIASON OFFICE LAGOS	-	5,000,000	-	-	
011118400100	PARASTATALS DEPARTMENT	-	1,390,000	-	-	
011200400100	BORNO STATE HOUSE OF ASSEMBLY COMMISSION	-	139,798,000	-	-	
014000200100	LOCAL GOVERNMENT AUDIT	-	92,020,000	-	-	
011113200101	BORNO STATE COMMUNITY AND SOCIAL DEV. AGENCY	-	21,500,000	-	-	
	HIV/AIDS PROGRAMME DEV. PROJECT	-	4,100,000	-	-	
	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	-	690,000	-	-	
	TOTAL		10,601,693,184	11,062,890,000	96	11,635,005,026

	ECONOMIC SECTOR	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
			₦	₦	%	₦
0	CENTRAL/CONSOLIDATION		(33,235,751)	-		-
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		10,695,192	27,208,000	39	8,013,234
022000100100	MINISTRY OF FINANCE-HQTRS		786,466,488	1,657,359,000	47	341,091,451
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		81,907,578	178,900,000	46	371,324,987
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		555,168,336	505,010,000	110	141,270,309
022900100100	MINISTRY OF TRANSPORT		19,147,307	61,000,000	31	1,221,604
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY		242,547,513	200,000,000	121	
025200100100	MINISTRY OF WATER RESOURCES		414,238,694	627,600,000	66	9,877,833
025300100100	MINISTRY OF HOUSING AND ENERGY		118,932,327	328,925,000	36	14,199,087
026000100100	MINISTRY OF LANDS & SURVEY		6,798,632	38,355,000	18	6,007,483
022200100100	MINISTRY OF TRADE, INVESTMENTS AND TOURISM		9,058,500	18,376,000	49	10,580,007
023400100100	MINISTRY OF WORKS		86,328,904	197,000,000	44	580,481,603
021600100100	MINISTRY OF ANIMAL RESOURCES & FISHERIES DEV,		19,853,948	45,000,000	44	8,082,559
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT		9,300,376	228,444,000	4	6,016,417
022205800100	SODA ASH COMPANY LIMITED``		-	-	-	350,000
022205900100	BORNO WIRE AND NAIL COMPANY LIMITED		-	450,000	-	350,000

012305700100	COUNCIL FOR ARTS AND CULTURE		-	29,542,000	-	350,000
022905300100	BORNO EXPRESS TRANSPORT CORPORATION		-	42,800,000	-	40,768,500
022200100100	BORNO INVESTMENT COMPANY LIMITED		-	20,989,000	-	30,800,000
022206000100	NEITAL NIGERIA LIMITED		-	13,000,000	-	350,000
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY		-	9,407,000	-	1,050,000
021510200100	BORNO STATE AGRICULTURAL DEV. PROGRAMME		-	5,147,000	-	3,500,000
021511000100	BORNO STATE FERTILIZER COMPANY		-	1,640,000	-	700,000
021502100100	MOHAMET LAWAL COLLEGE OF AGRICULTURE	6,835,984		16,350,000	42	840,000
022000800100	BORNO STATE ONTERNAL REVENUE SERVICE		-	74,929,000	-	78,654,001
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD		-	3,750,000	-	700,000
021600200100	BORNO LIVESTOCK PROJECT		-	1,450,000	-	200,000
053505600100	BORNO STATE AFFORESTATION PROJECT		-	3,800,000	-	560,000
022205200100	BORNO STATE HOTELS LIMITED		-	6,600,000	-	22,000,000
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY		-	-	-	30,000,000
022000300100	DEPARTMENT OF BUDGET & PLANNING	34,262,150		129,200,000	27	-
	MAIDUGURI INTERNATIONAL MARKET		-	-	-	-
022205400200	MAIDUGERI KANO MOTOR PARK AND MARKET		-	1,150,000	-	-
022205700100	BOPLAS INDUSTRIES LIMITED		-	26,109,000	-	-
022205400100	MAIDUGERI MONDAY MARKET		-	5,780,000	-	-

023100300100	RURAL ELECTRIFICATION BOARD		-	10,460,000	-	-
053505800100	BORNO STATE TROPICAL FOREST ACTION PLAN		-	100,000	-	-
025301000100	BORNO STATE HOUSING CORPORATION		-	33,518,000	-	-
053505700100	FOREST RESERVE MANAGEMENT		-	140,000	-	-
022206100100	BORNO SUPPLY COMPANY		-	2,000,000	-	-
023400400100	ROAD MAINTENANCE AGENCY		-	66,077,000	-	-
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY		-	38,900,000	-	-
011101000100	BORNO STATE AGENCY FOR PUBLIC PROCUREMENT		-	200,000,000	-	-
025500200100	BORNO STATE AGENCY FOR SUST. DEV. FOR HUMANITARIAN RESPONSE		-	250,000,000	-	-
022905500100	BORNO STATE TRAFIC MANAGEMENT AGENCY		-	200,000,000	-	-
	TOTAL		2,368,306,176	5,306,465,000	45	1,709,339,075
	LAW AND JUSTICE	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
			₦	₦	%	₦
032600100100	MINISTRY OF JUSTICE		272,666,519	306,995,000	89	480,401,568
032605300100	SHARIA COURT OF APPEAL		23,995,421	43,751,000	55	26,014,711
032605100100	HIGH COURT OF JUSTICE		161,424,348	506,025,000	32	234,290,641
031801100100	JUDICIAL SERVICE COMMISSION		-	37,669,000	-	1,670,000

032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES		1,358,633	15,140,000	9	700,000
032600600200	SCHOOL OF HIGHER ISLAMIC STUDIES		2,876,162	4,106,000	70	550,000
032600100200	COUNCIL ON PREROGATIVE OF MERCY		-	2,430,000	-	350,000
032605400100	AREA COURTS		-	22,242,000	-	-
	TOTAL		462,321,083	938,358,000	49	743,976,920
	SOCIAL SECTOR	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
			₦	₦	%	₦
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		9,660,000	11,700,000	83	11,624,310
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		9,260,780	40,750,000	23	14,584,244
051700100100	MINISTRY OF EDUCATION		662,720,344	1,138,000,000	58	1,176,876,314
051800100100	MINISTRY OF HIGHER EDUCATION		6,158,812	53,061,000	12	20,446,582
052100100100	MINISTRY OF HEALTH		578,044,221	338,000,000	171	409,668,608
053500100100	MINISTRY OF ENVIRONMENT		13,323,500	28,685,000	46	23,471,276
053900100100	MINISTRY OF SPORTS DEVELOPMENT		9,303,087	0	-	5,701,473
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		7,793,686	529,437,000	1	8,010,270
055200100100	MINISTRY OF RELIGIOUS AFFAIRS		695,446,450	414,000,000	168	116,158,220

052110200100	HOSPITAL MANAGEMENT BOARD	-	170,600,000	-	139,594,555
051701900100	KASHIM IBRAHIM COLLEGE OF EDUCATION	39,588,418	41,000,000	97	840,000
053905100100	BORNO STATE SPORTS COUNCIL	-	24,400,000	-	1,785,490
053905400100	EL KANEMI WARRIORS FOOTBALL CLUB	-	9,480,000	-	650,000
051701900300	UMAR IBN IBRAHIM EL KANEMI COE, SCIENCE & TECH.	19,254,849	9,500,000	203	840,000
051701800100	RAMAT POLYTECHNIC	81,932,842	8,175,000	1,002	840,000
055200200100	ISLAMIC RELIGIOUS PREACHING BOARD	-	360,000	-	1,010,000
051700800100	BORNO STATE LIBRARY BOARD	-	14,000,000	-	700,000
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	-	39,052,000	-	1,600,000
051701900200	COLLEGE OF EDUCATION, WAKA BIU	36,461,618	14,512,000	251	840,000
051706500100	EDUCATION ENDOWMENT FUND	-	1,170,000	-	350,000
051701000100	AGENCY FOR MASS LITERACY	-	12,856,000	-	350,000
051705600100	BORNO STATE SCHOLARSHIP BOARD	-	14,360,000	-	700,000
051702100100	BORNO STATE UNIVERSITY	-	14,100,000	-	387,862,951
051701100100	NOMADIC EDUCATION	-	472,000	-	350,000
055200500100	ISLAMIC RESEARCH CENTRE	-	1,400,000	-	550,000
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	-	223,000,000	-	51,218,081

052110400100	COLLEGE OF NURSING AND MIDWIFERY		19,623,128	15,900,000	123	700,000
052110600100	COLLEGE OF HEALTH TECHNOLOGY		51,097,476	10,600,000	482	420,000
051705400100	TEACHING SERVICE BOARD		-	16,000,000	-	13,500,000
051300100100	MINISTRY OF YOUTHS EMPOWERMENT & SPORTS		-	9,240,000	-	-
052100200100	BORNO STATE CONTRIBUTORY HMA		-	100,000,000	-	-
012500600100	BORNO COLLEGE OF BUS. AND ADMIN. STUDIES KONDUGA		4,473,544	8,066,000	55	-
055200300100	BORNO STATE BORNO FOR QUARANIC & ARABIC EDU.		-	110,000	-	-
055200400100	BORNO STATE COUNCIL OF ULAMAS		-	950,000	-	-
052100300100	PRIMARY HEALTH CARE DEV. AGENCY		-	38,900,000	-	-
	TOTAL		2,244,142,754	3,351,836,000	67	2,391,242,374

NOTE 7 - CONSOLIDATED REVENUE FUND CHARGES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS					
7		CONSOLIDATED REV. FUND CHARGES					
			Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
		CONSOLIDATED REV. FUND CHARGES		-	150,700,000	0	0

NOTE 8 - GRANTS TO GOVERNMENT ENTITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS					
8		GRANTS TO OTHER GOVT. ENTITIES					
			Ref. Note	Actual 2020	Total Budget 2020	Variance	2019
				₦	₦	%	₦
	22040101	GRANT TO OTHER STATE GOVERNMENTS - RECURRENT		312,377,856	0	-	
	22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL		481,533,918	0	-	

	22040103	GRANT TO LOCAL GOVERNMENTS -RECURRENT		1,870,000	0	-	
	22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL		5,005,000	0	-	
	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES – RECURRENT		1,915,381,929	0	-	
	22040106	GRANT TO GOVERMENT OWNED COMPANIES – CAPITAL		8,519,500,340	0	-	
	22040109	GRANTS TO COMMUNITIES/NGOs		199,808,587	0	-	
	22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES		91,949,946	0	-	
		TOTAL GRANTS		11,527,427,576	0	-	

**NOTE 9 - PUBLIC DEBT CHARGES
BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2020	Total Budget 2020	Variance	2019
9				₦	₦	%	₦
		DEBT CHARGES					
	22060101	FOREIGN INTEREST / DISCOUNT - TREASURY BILL		86,600,000			
	22060301	INTEREST - INTERNAL PUBLIC DEBT		12,015,000			
		TOTAL DEBT CHARGES		98,615,000			

NOTE 10 – REPAYMENT OF LOANS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS					
10		LOAN REPAYMENTS					
			Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
	29010101	CBN BUDGET SUPPORT-REPAYMENT		762,835,897	0		
	29010102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)-REPAYMENT		981,976,458	0		
	29010104	EXCESS CRUDE OIL ACCOUNT FACILITY-REPAYMENT		633,378,869	0		
	29010105	FAMILY HOMES-REPAYMENT		166,462,500	0		
	29010106	FOREIGN LOAN-REPAYMENT		273,147,681	0		
	29010107	ACCELERATED AGRIC DEVELOPMENT SCHEME-REPAYMENT		311,375,328	0		
	29010108	HEALTH CARE DEDUCTIONS-REPAYMENT		7,500,000	0		
		GRATUITY LOAN – ZENITH BANK		260,909,077			
				3,397,585,809	0		4,774,373,741

**NOTE 11 - TRANSFER TO CAPITAL DEVELOPMENT FUND
BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS						
11		TRANSFER TO CDF						
			Ref. Note	Actual 2020	Final Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
	14030105	TRANSFER TO CDF TO FUND CAPITAL EXPENDITURE		9,323,426,000	9,323,426,000	37,965,006,000	100.00	36,000,000,000
				9,323,426,000	9,323,426,000	37,965,006,000	100.00	36,000,000,000

NOTE 12a - AIDS AND GRANTS

BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS						
12		EXTERNAL GRANT						
			Ref. Note	Actual 2020	Final Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
		MINISTRY OF FINANCE- SFTAS		4,218,000,000				
		PAYE REFUND BY FEDERAL GOVERNMENT TO STATE GOVERNMENT (FIRST 25%)		1,810,905,988				

		PAYE REFUND BY FEDERAL GOVERNMENT TO STATE GOVERNMENT (SECOND 25%)		1,810,905,988				
		FEDERAL GOVERNMENT INTERVENTION TO BORNO STATE (FOR BUILDING OF INTERNALLY DISPLACED PERSONS HOUSE)		3,542,193,023				
				-	16,505,950,000	27,264,893,000		
				11,382,004,999	16,505,950,000	27,264,893,000	69	-

NOTE 12b – AIDS AND GRANTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS	Ref. Note	Actual 2020	Total Budget 2020	Variance	2019
				₦	₦	%	₦
12b		COVID-19 AIDS AND GRANTS					
	14020201	CAPITAL RECEIPTS FROM LOCAL GRANTS		-			356,004,820
12c		LOCAL CONTRIBUTION FOR COVID-19 RESPONSE		263,239,266	2,650,000,000	10	-
		LOCAL CONTRIBUTION FOR COVID 19 RESPONSE- OTHERS		1,000,000,000	6,260,000,000	16	-
				1,263,239,266	8,910,000,000	13	356,004,820
12c		LOCAL CONTRIBUTION FOR COVID 19					

		United Bank for Africa (UBA) PLC		28,000,000			
		Contribution from Elder Statesmen		83,403,879			
		Aids & Grants from Other Organizations		151,835,387			
				263,239,266	2,650,000,000	10	0

NOTE 13 - LOANS RECEIVED
BORNO STATE GOVERNMENT OF NIGERIA

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS						
13		LOAN RECEIVED						
			Ref. Note	Actual 2020	Final Budget 2020	Original Budget 2020	Variance	2019
				₦	₦	₦	%	₦
	14030105	FAMILY HOMES	22	5,548,750,000	6,000,000,000	6,000,000,000	92	
	14030107	ACCELERATED AGRIC DEVT SCHEME	22	1,650,000,000	1,650,000,000	0	100	0
	14030108	HEALTH CARE DEDUCTIONS	22	2,000,000,000	2,000,000,000	0	100	
	14030109	GRATUITY LOAN-ACCESS BANK	22	12,000,000,000	0	0		
		FGN BUDGET SUPPORT		-	0	0		700,000,000
				21,198,750,000	9,650,000,000	6,000,000,000	220	700,000,000

**NOTE 14 – OTHER CAPITAL RECEIPTS
BORNO STATE GOVERNMENT OF NIGERIA**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS					
14		OTHER CAPITAL RECEIPTS					
			Ref. Note	Actual 2020	Total Budget 2020	Variance	2019
				₦	₦	%	₦
	14020201	CAPITAL RECEIPTS FROM LOCAL GOVTS		-	0		356,004,820
				-	-		356,004,820

NOTE 15 - CAPITAL EXPENDITURE
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE		DETAILS	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
15		CAPITAL EXPENDITURE					
	SECTOR CODE	ACCORDING TO SECTORS (A)					
	01	ADMINISTRATIVE SECTOR		1,229,608,124	3,279,000,000	37	2,272,961,218
	02	ECONOMIC SECTOR		16,776,155,920	23,323,000,000	72	23,843,442,990
	03	LAW AND JUSTICE		88,600,572	323,176,000	27	194,827,600
	05	SOCIAL SECTOR		6,262,603,593	9,382,200,000	67	12,111,302,656
		TOTAL CAPITAL EXPENDITURE		24,356,968,209	36,307,376,000	67	38,422,534,464
		ACCORDING TO NATURE OF EXPENDITURE (B)					
	230101	PURCHASE OF ASSETS (B1)		6,432,639,021			
	230201	CONSTRUCTION/PROVISION (B2)		11,952,875,071			
	230301	REHABILITATION/REPAIRS (B3)		4,536,967,207			
		OTHER CAPITAL EXPENDITURE (B4)		1,434,486,911			
		TOTAL CAPITAL EXPENDITURE		24,356,968,209	36,307,376,000	67	38,422,534,464

A	BREAKDOWN OF CAPITAL EXPENDITURE BY MDAS						
	01	ADMINISTRATIVE SECTOR	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
	011100100100	GOVERNMENT HOUSE		-	1,148,000,000	0	75,744,466
	011100100101	GOVERNOR'S OFFICE		-	1,150,000,000	0	1,270,138,569
	011100100200	DEPUTY GOVERNOR'S OFFICE		-	53,000,000	0	
	012500100100	HEAD OF SERVICE		-	21,000,000	0	
	011100800100	STATE EMERGENCY MANAGEMENT AGENCY			18,000,000	0	
	014000100100	OFFICE OF THE STATE AUDITOR GENERAL		5,000,000	12,000,000	42	-
	011101300100	SECRETARY TO THE GOVERNMENT OF STATE		725,990,331	-		
	012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE		133,963,366	160,000,000	84	195,988,765
	014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION		-	246,000,000	0	37,366,925
	014700100100	BORNO STATE CIVIL SERVICE COMMISSION		-	45,000,000	0	9,880,000
	011200300100	BORNO STATE HOUSE OF ASSEMBLY		-	122,000,000	0	199,900,000
	011113200100	MINISTRY OF INTER GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES		16,852,511	135,000,000	12	257,304,594
	011118400100	CAPITAL GRANTS TO BOARD & PARASTATALS		-			226,637,900
	011103500100	PENSION DEPARTMENT		-	60,000,000	0	-

011200400100	BORNO STATE ASSEMBLY COMMISSION		-	30,000,000	0	-
014000200100	AUDITOR GENERAL FOR LOCAL GOVT.		-	15,000,000	0	-
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION		-	16,000,000	0	-
011103500200	LOCAL GOVERNMENT PENSION BOARD		-	13,000,000	0	-
012300400100	BORNO RADIO TELEVISION CORPORATION		-	10,000,000	0	-
012305700100	COUNCIL OF ARTS AND CULTURE		-	10,000,000	0	-
012301300100	GOVERNMENT PRINTING PRESS		-	15,000,000	0	-
			881,806,208	3,279,000,000	27	
	TOTAL					2,272,961,219
02	ECONOMIC SECTOR	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
			₦	₦	%	₦
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES		1,358,723,212	155,000,000	877	876,987,070
022000100100	MINISTRY OF FINANCE-HQTRS		2,627,866,221	2,670,000,000	98	2,455,961,672
022800100100	MIN. OF SCIENCE, TECHNOLOGY & INNOVATION		634,455,521	1,267,000,000	50	-
022900100100	MINISTRY OF TRANSPORT		136,050,350	86,000,000	158	-
022000700100	OFFICE OF THE ACCOUNTANT GENERAL		642,256,000	-	-	-
025200100100	MINISTRY OF WATER RESOURCES		1,218,561,097	1,405,000,000	87	1,076,176,744

026000100100	MINISTRY OF LANDS & SURVEY		1,012,856,266	-		536,567,000
022200100100	MINISTRY OF TRADE & INVEST		1,385,129,314	670,000,000	207	349,293,282
025300100100	MINISTRY HOUSING		919,040,858	809,000,000	114	1,219,518,474
023400100100	MINISTRY OF WORKS		2,632,680,167	2,306,500,000	114	5,204,672,858
021600100100	MINISTRY OF ANIMALS AND FISHERIES		127,641,214			65,877,577
025500100100	MINISTRY OF RECONSTRUCTION & REHAB.		3,065,692,543	8,992,000,000	34	4,761,712,144
	CAPITAL GRANTS TO BOARDS & PARASTATALS		-	-		7,296,676,169
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)		-	45,000,000	0	
021511100100	BORNO STATE AGRICULTURAL MECH. SCHEME		-	29,000,000	0	
023400400100	BORNO ROAD MAINTENANCE AGENCY		-	1,475,000,000	0	
022905300100	BORNO EXPRESS TRANSPORT CORPORATION		-	450,000,000	0	
022205700100	BOPLAS INDUSTRIES LIMITED		-	40,000,000	0	
022206000100	NEITA NIGERIA LIMITED		-	16,000,000	0	
022205900100	WIRE AND NAIL COMPANY LIMITED		-	3,000,000	0	
022205400200	KANO MOTOR PARK AND MARKET		-	34,000,000	0	
022201800100	BORNO INVESTMENT COMPANY LIMITED		-	1,020,000,000	0	
022206100100	BORNO SUPPLY COMPANY LIMITED		-	112,000,000	0	
022205200100	BORNO STATE HOTELS LIMITED		-	20,000,000	0	

022205400100	MONDAY MARKET COMPANY		-	-		
022000800100	BORNO STATE INTERNAL REVENUE		492,429,601	7,500,000	6566	
022000300100	MINISTRY OF BUDGET AND PLANNING		522,773,557	150,000,000	349	
026000300100	BORNO STATE AGENCY FOR GEOGRAPHIC INFORMATION SERVICE		-	575,000,000	0	
026000200100	URBAN PLANNING AND DEV. BOARD		-	10,000,000	0	
025210300100	RURAL WATER SUPPLY AND SANITATION AGENCY		-	507,000,000	0	
025301000100	HOUSING CORPORATION		-	9,000,000	0	
023100300100	RURAL ELECTRIFICATION		-	460,000,000	0	
	TOTAL		16,776,155,920	23,323,000,000	72	23,843,442,990
03	LAW AND JUSTICE			Ref. Note	Actual 2020	2019
			₦	₦	%	₦
032600100100	MINISTRY OF JUSTICE		88,600,572	137,000,000	65	175,141,450
032605100100	HIGH COURT OF JUSTICE		-	66,000,000	0	19,686,150
032605400100	AREA COURTS		-	20,000,000	0	-
032605300100	SHARIA COURT OF APPEAL		-	33,050,000	0	-
031801100100	JUDICIAL SERVICE COMMISSION		-	-		-
011118400100	CAPITAL GRANTS TO BOARDS & PARASTATALS		-			-

	032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES			48,400,000	0	
	032600600200	SCHOOL OF HIGHER ISLAMIC STUDIES			10,500,000	0	
	055200500100	ISLAMIC RESEARCH CENTRE			3,226,000	0	
	032600100200	COUNCIL ON PREROGATIVE OF MERCY			5,000,000	0	
		TOTAL			88,600,572	27	194,827,600
	05	SOCIAL SERVICES SECTOR	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
	051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT		844,401,368	806,000,000	105	3,032,442,160
	051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT		121,831,429	180,000,000	68	180,703,001
	051700100100	MINISTRY OF EDUCATION		3,488,085,291	2,789,700,000	125	3,357,877,950
	051800100100	MINISTRY OF HIGHER EDUCATION		176,807,364	7,000,000	2526	333,377,539
	052100100100	MINISTRY OF HEALTH		45,289,012	138,000,000	33	1,208,572,796
	053500100100	MINISTRY OF ENVIRONMENT		180,554,212	354,000,000	51	259,590,786
	053900100100	MINISTRY OF SPORTS DEVELOPMENT		653,158,613			411,616,000
	055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS		119,577,760	105,000,000	114	40,000,000
	055200100100	MINISTRY OF RELIGIUS AFFARIS		474,280,667	195,500,000	243	1,301,212,929

		CAPITAL GRANTS TO BOARDS & PARASTATALS		-	-		1,985,909,494
53501600100		BORNO STATE ENVIRONMENTAL PROTECT AG.		-	482,000,000	0	
51300100100		MINISTRY OF YOUTH EMPOWERMENT		-	1,205,000,000	0	
53905100100		BORNO STATE SPORTS COUNCIL		-	20,000,000	0	
12305700100		COUNCIL OF ARTS AND CULTURE		-	26,500,000	0	
52110200100		HOSPITAL MANAGEMENT BOARD		-	5,000,000	0	
52110600100		COLLEGE OF HEALTH TECHNOLOGY		-	52,000,000	0	
52110400100		COLLEGE OF NURSING AND MIDWIFERY		-	60,000,000	0	
52100300100		PRIMARY HEALTH CARE DEVELOPMENT AGENCY		-	362,000,000	0	
		BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS AND MALARIA (BOSACAM)		-	20,000,000	0	
051701000100		BORNO STATE AGENCY FOR MASS LITERACY		-	19,000,000	0	
051705400100		TEACHING SERVICE BOARD		-	10,000,000	0	
051701100100		BORNO STATE NOMADIC EDUCATION		-	-		
051700300100		STATE UNIVERSAL BASIC EDUCATION BOARD		-	660,000,000	0	
051700800100		STATE LIBRARY BOARD		-	20,000,000	0	
051705600100		BORNO STATE SCHOLARSHIP BOARD		-	702,000,000	0	
051702100100		BORNO STATE UNIVERSITY		-	755,000,000	0	

	051701900100	KASHIM IBRAHIM COLLEGE OF EDUCATION		-	17,500,000	0	
	051701900300	UMAR IBN IBRAHIM EL KANEMI COE, SCIENCE & TECHNOLOGY (UIIECOEST) BAMA		-	29,000,000	0	
	051701900200	COLLEGE OF EDUCATION WAKW BIU		9,032,000	230,000,000	4	
	051701800100	RAMAT POLYTECHNIC MAIDUGURI		-	30,000,000	0	
	012500600100	ABBA ASHIGAR COBAMS, KONDUGA		-	20,000,000	0	
	021502100100	MOHAMMET LAWAN COLLEGE OF AGRICULTURE		-	72,000,000	0	
	011103700100	PILGRIMS WELFARE BOARD		-	10,000,000	0	
		TOTAL		6,262,603,593	9,382,200,000	67	12,111,302,655
B		ACCORDING TO NATURE OF EXPENDITURE (B)	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
	230101	PURCHASE OF ASSETS					
	23010101	PURCHASE / ACQUISITION OF LAND		1,553,899,522			
	23010102	PURCHASE OF OFFICE BUILDINGS		315,216,746			
	23010104	PURCHASE MOTORCYCLES		106,760,368			
	23010105	PURCHASE OF MOTOR VEHICLES		2,527,448,617			
	23010106	PURCHASE OF VANS		58,399,800			
	23010107	PURCHASE OF TRUCKS		292,417,639			

	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		234,650,535			
	23010113	PURCHASE OF COMPUTERS		142,259,978			
	23010114	PURCHASE OF COMPUTER PRINTERS		36,185,000			
	23010117	PURCHASE OF SHREDDING MACHINES		180,000			
	23010119	PURCHASE OF POWER GENERATING SET		55,647,000			
	23010121	PURCHASE OF RESIDENTIAL FURNITURE		150,877,600			
	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		-			
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		43,966,700			
	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		137,075,023			
	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		47,769,775			
	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		-			
	23010128	PURCHASE OF SECURITY EQUIPMENT		29,500,000			
	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		84,529,412			
	23010130	PURCHASE OF RECREATIONAL FACILITIES		2,500,000			
	23010133	PURCHASES OF SURVEYING EQUIPMENT		87,187,250			
	23010139	PURCHASE OF WORKSHOP TOOL		526,168,057			
		TOTAL		6,432,639,021			

C	230201	CONSTRUCTION/ PROVISION	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		598,959,045			
	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		2,475,237,695			
	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		32,336,360			
	23020104	CONSTRUCTION / PROVISION OF HOUSING		2,092,504,676			
	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		-			
	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES					
	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		3,047,595,979			
	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		195,035,271			
	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES		-			
	23020114	CONSTRUCTION / PROVISION OF ROADS		2,378,587,350			
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		-			
	23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS		46,842,516			

	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS		201,018,157			
	23020124	CONSTRUCTION OF MARKETS/PARKS		61,739,633			
	23020125	CONSTRUCTION OF POWER GENERATING PLANTS		4,239,586			
	23020126	CONSTRUCTION/PROVISION OF CEMETERIES		13,555,000			
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		69,467,000			
	23020128	AMINITIES AND PLACE OF WORSHIP		699,756,803			
	23020129	CONSTRUCTION / ESTABLISHMENT OF TRADE FREE ZONE		36,000,000			
		TOTAL		11,952,875,071			
D	230301	REHABILITATION/ REPAIRS	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		1,497,405,196			
	23030102	REHABILITATION / REPAIRS - ELECTRICITY		771,937,208			
	23030103	REHABILITATION / REPAIRS – HOUSING		344,070,440			
	23030104	REHABILITATION / REPAIRS - WATER FACILITIES		517,757,311			
	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		-			
	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS		511,699,066			

	23030108	N/A		27,450,000			
	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS		1,230,000			
	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES		10,020,000			
	23030113	REHABILITATION / REPAIRS – ROADS		57,364,000			
	23030115	REHABILITATION / REPAIRS - WATER-WAY		47,415,700			
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		427,677,315			
	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS		181,083,000			
	23030128	REHABILITATION ROAD CONSTRUCTION PLANTS & EQUIPMENT		141,857,972			
		TOTAL		4,536,967,207			
E	230401	OTHER CAPITAL EXPENDITURE	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
	23040101	TREE PLANTING		-			
	23040102	EROSION & FLOOD CONTROL		36,903,000			
	23040103	WILDLIFE CONSERVATION		6,001,608			
	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL		9,500,000			

	23040105	WATER POLLUTION PREVENTION & CONTROL		5,000,000			
	23050101	RESEARCH AND DEVELOPMENT		683,506,714			
	23050102	COMPUTER SOFTWARE ACQUISITION		25,140,000			
	23050103	MONITORING AND EVALUATION		211,631,960			
	23050104	ANNIVERSARIES/CELEBRATIONS		454,803,567			
	23050128	HUMAN CAPITAL DEVELOPMENT		-			
	23050129	RUGA-LIVESTOCK MANAGEMENT AND DEVELOPMENT GENERAL		-			
	23050130	FISHERIES-DEVELOPMENT GENERAL		-			
	23060103	DEPRECIATION CHARGE - MOTOR VEHICLE		2,000,000			
	28010201	LOSS ON DISPOSAL OF ASSET - INVESTMENT PROPERTY		62			
		TOTAL		1,434,486,911			

NOTE 15A – COVID-19 EXPENDITURE
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE		DETAILS	Ref. Note	Actual 2020	Final Budget 2020	Variance	2019
				₦	₦	%	₦
15		CAPITAL EXPENDITURE					
	SECTOR CODE	ACCORDING TO SECTORS (A)					
	01	ADMINISTRATIVE SECTOR		51,880,639	370,000,000		
	02	ECONOMIC SECTOR		5,524,131,785	5,672,000,000		
	03	LAW AND JUSTICE		-	-		
	05	SOCIAL SECTOR		9,275,819,210	9,990,000,000		
		TOTAL CAPITAL EXPENDITURE		14,851,831,634	16,032,000,000	92.64	
		ACCORDING TO NATURE OF EXPENDITURE (B)					
	230101	PURCHASE OF ASSETS		4,965,787,323	4,710,000,000		
	230201	CONSTRUCTION/PROVISION		6,236,282,024	3,862,000,000		
	230301	REHABILITATION/REPAIRS		1,397,989,430	1,590,000,000		
		OTHER COVID RELATED EXPENDITURE		2,251,772,858	5,870,000,000		
		TOTAL CAPITAL EXPENDITURE		14,851,831,634	16,032,000,000	92.64	
	PURCHASES						

	23010122	PURCHASE OF HEALTH/ MEDICAL EQUIPMENT (MEDICAL COMSUMAMBLES/PPE) COVID 19		4,731,544,500	3,990,000,000		
	23010155	PURCHASE OF LAB EQUIPMENT		-	250,000,000		
	23010156	PURCHASE OF RUTF		-	40,000,000		
	23010157	PURCHASE OF DRUGS		-	100,000,000		
	23010127	PURCHASE OF AGRIC EQUIPMENT		-	80,000,000		
	23010143	PURCHASE OF SUBMERSIBLE PUMPS/PIPES/SPARES		204,642,823	150,000,000		
	23010144	PURCHASE OF IRRIGATION MACHINES, EQUIPMENT, & TOOLS		29,600,000	100,000,000		
				4,965,787,323	4,710,000,000		
	CONSTRUCTION/ PROVISION						
	23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS		531,281,729	25,000,000		
	23020106	CONSTRUCTION/ PROVISION OF HOSPITALS/ HEALTH CENTRES (ISOLATION CENTERS) COVID -19		3,961,259,505	3,490,000,000		
	23020101	CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS		1,536,885,790			
	23020150	CONSTRUCTION OF VET CLINICS			32,000,000		
	23020130	CONSTRUCTION OF SEWAGE/DRAINAGE			100,000,000		
	23020105	CONSTRUCTION/ PROVISION OF WATER FACILITIES		206,855,000	215,000,000		
				6,236,282,024	3,862,000,000		
	REHABILITATION/ REPAIRS						

	23030101	REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING (RAVAGED COMMUNITIES)		36,240,000	-		
	23050103	SURVELLAICE /EPEDIMOLOGY		1,302,039,939	1,460,000,000		
	23030105	REHABILITATION/ REPAIRS - HOSPITAL/HEALTH CENTRES		59,709,491	40,000,000		
	23020184	REPAIRS OF TRACTORS			90,000,000		
				1,397,989,430	1,590,000,000		
	OTHER COVID 19 RELATED EXPENDITURES						
	23050130	HUMAN CAPITAL DEVELOPMENT/TRAINING		406,491,564	20,000,000		
	23050150	COUNTERPART FUND FOR NID _s		29,492,530	60,000,000		
	23020113	GRAIN THRESHERS		530,229,746	50,000,000		
	23020118	PROVISION OF NET HOUSES		-	20,000,000		
	23020129	PROVISION OF IRRIGATION INFRASTRUCTURES		797,594,716	40,000,000		
	23050132	GRAIN RESERVE		-	1,200,000,000		
	23050133	PEST CONTROL AND CROP PROTECTION		-	200,000,000		
	23050134	CULTIVATION OF SPECIAL CROPS		-	1,360,000,000		
	23050135	FERTILIZER SUBSIDY		-	170,000,000		
	23050138	RURAL ACCESS AND AGRIC MARKETING		109,245,206	1,800,000,000		
	23020105	WATER FOR LIVESTOCK		-	40,000,000		
	23050148	LIVESTOCK MANAGEMENT		-	40,000,000		

	23050151	ARTISINAL FISHERIES		-	35,000,000		
	23050157	VERTINARY DRUGS/VACCINES		-	40,000,000		
	23040110	COMMUNITY SURVELLIANCE		-	225,000,000		
	23040109	SEWAGE AND REFUSE DISPOSAL		-	130,000,000		
	23050128	RELIEF MATERIALS FOR IDPs		-	50,000,000		
	23050129	RELIEF MATERIALS FOR VICTIMS		-	320,000,000		
	23020144	PROVISION FOR SKILL ACQUISITION WORKSHOP		-	30,000,000		
	23050142	WOMEN MOBILIZATION AND SOCIAL ORIENTATION		-	40,000,000		
	22022003	ADHOC DUTIES		10,598,910	-		
	21020100	ALLOWANCES		152,156,162			
	22022803	PLANT / GENERATOR FUEL COST		23,760,000	-		
	21010101	SALARIES		192,204,024	-		
				2,251,772,858	5,870,000,000		
	EXPENITURE ACCORDING TO MDAS						
	'01	ADMINISTRATIVE SECTOR					
	011101300100	GOVERNOR'S OFFICE		51,880,639	20,000,000		
	011101400100	STATE EMERGENCY MANAGEMENT			350,000,000		
				51,880,639	370,000,000		
	'02	ECONOMIC SECTOR					

	012600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION & RESETTLEMENT		4,036,240,000	-		
	025210300100	RURAL WATER SUPPLY AND SANITATION (RUWASA)		41,385,790	25,000,000		
	025200100100	MINISTRY OF WATER RESOURCES		6,855,000	200,000,000		
	021510100100	MINISTRY OF AGRIC & NATURAL RESOURCES		1,439,650,995	5,210,000,000		
	021600100100	MINISTRY OF ANIMALS & FISHERIES DEVELOPMENT			187,000,000		
	021510020200	BORNO STATE AGRIC MECHANIZATION AUTHORITY			50,000,000		
				5,524,131,785	5,672,000,000		
	'05	SOCIAL SECTOR					
	052100100100	MINISTRY OF HEALTH		8,962,778,981	9,130,000,000		
	052110200100	HOSPITALS MANAGEMENT BOARD		283,547,699	-		
	052100100100	PRIMARY HEALTH CARE DEVELOPMENT AGENCY		29,492,530	280,000,000		
	051700100100	MINISTRY OF EDUCATION		-	15,000,000		
	053500100100	MINISTRY OF ENVIRONMENT		-	100,000,000		
	053505500100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY		-	355,000,000		
	051400100100	MINISTRY OF WOMEN AFFAIRS		-	70,000,000		
	052110600100	COLLEGE OF HEALTH TECHNOLOGY		-	20,000,000		
	0521015001	COLLEGE OF NURSING & MIDWIFERY		-	20,000,000		
				9,275,819,210	9,990,000,000		

NOTE 16 - CASH AND ITS EQUIVALENT
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	DETAILS			2020	2019
				₦	₦
16					
A	BANKS	ACCT NO.	Consolidated Revenue Fund (CRF)		
	Mainstreet Bank		MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	1,358,286
	ZENITH	1013042850	BOSG SURE - P ACCOUNT	3,479,047	
	ZENITH	1014355706	BOSG CBN INTERVENTION FUND	36,051,519	
	ZENITH	1014381754	EXCESS CRUDE ACCOUNT - BACKED LOAN	28,238	
	ZENITH	1014669597	BOSG CBN INTERVENTION FUND 2	2,818,168	
	ZENITH	1014998301	BOSG NATIONAL HOUSING FUND	3,592,881	
	ZENITH	1015005802	BOSG BUDGET SUPPORT	4,927,728	
	ZENITH	5070563989	BOSG CENTRAL ACCOUNT	2,580	
	STERLING	0073039056	BOSG PROJECT ACCOUNT II	95,267	
	STERLING	0501410211	MIN OF TRADE INV AND TOURISM CAPITAL	553	
	GTB	210061515	BOSG SPECIAL FUND ACCOUNT	195	
	GTB	0109888962	STAFF CAR LOAN FUND (MIN OF JUSTICE)	727,003	
	GTB	0026552953	MINISTRY OF LG AND CHIEFTANCY AFFAIRS	89,915	
	ACCESS	0041562099	FURNITURE LOAN ACCOUNT	457,381	
	ACCESS	0041565540	HOUSING LOAN ACCOUNT	394,604	
	ACCESS	1403319274	BORNO STATE CBN HEALTH PROJECT ACCOUNT- LOAN A/C	1,654,248,905	

	UNITY BANK	0046215622	SSH A ALIU DIALYSIS CENTER ACCOUNT	417,461	
	POLARIS	1790102939	BOSG FERTILIZER SALE	713,546	
	POLARIS	1750014197	BORNO STATE EXPRESS REVENUE	51,720	
	POLARIS	1750011440	MINISTRY OF HIGHER EDUCATION	-	
	POLARIS	1771027879	UMARU SHEHU HOSPITAL (OVERHEAD ACCOUNT)	2,233	
	POLARIS	1771027907	UMARU SHEHU HOSPITAL (CAPITAL ACCOUNT)	2,443	
	POLARIS	1771027471	MINISTRY OF AGRIC AND NATURAL RESOURCES	-	
	ACCESS	0004965362	MINISTRY OF EDUCATION PROJECT ACCOUNT	30	
	ACCESS	0004966242	MINISTRY OF EDUCATION RENOVATION ACCOUNT	9,600	
	ACCESS	0004966156	BORNO STATE UNIVERSITY TECHNICAL COMMITTEE	91,741	
	ACCESS	0004984389	MINISTRY OF HOUSING AND RURAL ELECTRIFICATION	152,992	
	FBN	2013625384	MEMBERS CAR LOAN ACCOUNT	6,034,173	
	FBN	2013618955	BOSG DISPOSAL OF GOV'T QUARTERS	2,778,397	
	FBN	2013618979	BOSG OWNER OCCUPIER	39,307,229	
	FBN	2033386931	STATE MIN OF EDUCATION/SUBEB (ADVANCE ACCT)	8,001,032	
	FBN	2034747843	BORMA OVERHEAD ACCOUNT	91,215	
	HERITAGE	6001788575	MINISTRY FOR LOCAL GOV'T	62,374	
	UNION BANK	0024867763	MINISTRY OF WORKS AND TRANSPORT	33,768,870	
	UNION BANK	0024743548	BORNO STATE HAJ 2004	41,050	
	UNION BANK	0024743593	GOVERNOR'S OFFICE SPECIAL ACCOUNT	1,623	
	UNION BANK	0024852400	SECRETARY BSPWB	2,197	

	UNION BANK	0024828030	WAKA BIU COLLEGE OF EDUCATION	2,696	
	UNION BANK	0033995165	BORNO STATE COOP. FEED ACCOUNT	921	
	UNION BANK	0033994278	MINISTRY OF WORKS AND HOUSING TENDER FEE	2,050	
	UBA	1022751503	BORNO STATE COVID- 19 SUPPORT	684,572	
	UBA	1022757787	MINISTRY OF HIGHER EDUCATION (EDUC. DEV'T FUND)	1,550,826	
	UBA	1022546165	BORNO STATE MALARIA IMPACT ACCOUNT	35,736,909	
	Stanbic IBTC		BORNO STATE MINISTRY OF EDUCATION - ETF	5,251	
	KEYSTONE	1100007203	BORNO STATE INTEGRATED WATER RESOURCE MGT	5,348	
	KEYSTONE	11000013831	MIN OF POVERTY ALLEVIATION AND YOUTHS EMPOW.	9,685	
	KEYSTONE	1310005394	BORNO STATE HOUSING COPERATION	35,112	
	KEYSTONE	1280001623	BORNO STATE MINISTRY OF EDUCATION	325	
	JAIZ	0005085183	BORNO STATE RURAL HOUSING (MAIN)	27,776,295	
	JAIZ	0006219082	BORNO STATE RURAL HOUSING DEBT SERVICING ACCT	166,462,179	
	JAIZ	0001888056	MINISTRY RECONSTRUCTION REHABILITATION RESETTLE	71,474	
	ECO Bank		BIR-Cattle Fee	-	396,110
	Fidelity Bank		BIR-Ministry of Education	-	71,674
	Fidelity Bank		BIR-Customed Drivers Licence	-	5,385,572
	Fidelity Bank		BIR-Certificate of Road worthiness	-	2,730,490
	First Bank	2006432027	Ministry of land & survey	-	16,363,797

	First Bank	2013544553	BIR-Revenue Accounts	4,280,141	39,009,217
	Zenith Bank		BIR-Withholding Tax		28,607,285
	Zenith Bank		BIR-Direct Assessment	-	800,400
	Zenith Bank		BIR-Zonal offices	-	16,237,097
	Zenith Bank		BIR-Maiduguri Revenue Office	-	107,950
	Zenith Bank		BIR-Bulumkuttu Revenue office	-	160,400
	Zenith Bank		BIR-Bolori Revenue Office	-	102,550
	Zenith Bank		BIR-Custom Revenue Office	-	46,450
	Zenith Bank	1011977763	BIR-Nonexpendable	237,638,985	1,561,678
	Zenith Bank		BIR-PAYE	-	244,559,493
	Zenith Bank		BIR-Motor Vehicle Number Plate	-	499,132
	Zenith Bank		BIR-Motor License Authority	-	89,007
	Zenith Bank		BIR-Recovery Alc	-	3,402,070
	Zenith Bank		BOSG Central Account	-	(69,543,654)
	Zenith Bank		BOSG Sure-P Account	-	3,479,047
	Zenith Bank	1010554491	BOSG Project Account	492,958	1,000,492,308
	First Bank		Project Account-State	-	171,789
	Zenith Bank		Salary Bailout I Bank A/c	-	(57,602,874)
	Zenith Bank		Salary Bailout II Bank A/c	-	3,295,977
	Zenith Bank		Excess Crude oil Backed Bank A/c	-	(14,038,540)
	Zenith Bank		Conditional Budget Support A/c	-	43,242,728
	Zenith Bank		BOSG-State Salaries Alc	-	237,909,938
	Zenith Bank		Gratuity Account	-	74,011,765

Zenith Bank	1013547685	BOSG Leave Grant Account	59,453	59,453
GT Bank		BOSG Counterpart Fund-Ministry of Environment	-	750,290,224
Union Bank	0041113723	BOSG Salary Account	334,677	334,677
Union Bank		Central Account Borno State	96,217	96,217
Zenith Bank	1010552167	BOSG CENTRAL ACCOUNT	2,368,762,399	-
Access Bank	0003855483	B/S Capital Project Acct (1000 H.P)	117,668	117,668
U.B.A Plc	1011250105	Borno State Joint Project Account	8,115,812	8,115,816
U.B.A Plc	1011250105	Borno State Joint Accrued Interest Account	(2,223)	81,658
Access Bank	0003855218	Capital Project Interest Account	81,658	6,021,771
Zenith Bank	1011357376	BOSG Interest Earned Account	6,021,771	4,818,494
U.B.A Plc	1010124195	Borno State Proj. Accrued Interest Account	182,967	182,967
Heritage Bank	6001788410	BOSG University Donation Act.	172	172
Eco Bank		100-Housing Unit Tax Account		5,308
Access Bank	0003855160	Borno State Project Account II	3,533,496	3,499,740
Access Bank	0003855067	Borno State Excess Crude Account	380,680	377,043
U.B.A Plc		Ministry of Health (Non-withdrawal)	-	65,513
U.B.A Plc		Ministry of Health (Non-withdrawal Account)	-	15,289,496
Heritage Bank	6001788317	Disposal of Government Unserviceable	448	448
Eco Bank		BOSG Disposal of Government Housing	-	4,457,024
U.B.A Plc		Ministry of Agric Tractor Hire	-	14,326,809
Zenith Bank		Shettima A. Monguno Estate Proj.	-	96,695
Zenith Bank		Borno State Special Dollar (HIV)	-	2,673
Zenith Bank		Borno State HIV Draw Down	-	42,243

Zenith Bank		700-Housing Project Account	-	3,920
Zenith Bank		700-Housing Operation Account	-	7,051
Zenith Bank		700-Housing Tax Account	-	7,051
Zenith Bank		500-Housing Operations Account	-	9,862
Zenith Bank		500-Housing Project Account	-	7,123
Unity Bank	0001852703	Joint Development Project Act(I&II)	550,544	1,907,679
Unity Bank	0021613460	Joint Project Account (Legacy)	110,141	110,141
Unity Bank	0021005668	BOSG Special Project Account	613,985	613,985
Keystone Bank		Special Project Account	-	2,702,830
U.B.A Plc		Capital Project Account	-	16,914
Keystone Bank		Herwa Peace Housing Est.Const.com	-	9,072,488
Diamond Bank		NEPAD B/S Coordinating Office	-	6,908
		Borno State Salary Account	-	165
		BOSG Salary Account	-	219,428
Zenith Bank	1014944418	Pension & Gratuity	1,794,533,393	8,780,474
Access Bank		1000 Housing Project	-	7,752
Unity Bank	0002035691	Borno State Govt Salary Account	5,314	5,314
Access Bank	0056016123	Special Project Account	2,642,812	2,592,577
Union Bank	0024744208	BOSG Project Account	2,188,841	2,188,841
Fidelity Bank		Special E.C Account	-	1,312
GT Bank		Resuscitation of Primary Sch. Sys.	-	1,151,037
Skye Bank		BOSG Gratuity Account	-	
		MDAs Salary A/cs	-	5,961,753

	Zenith Bank		BO.ST Domiciliary A/c	-	10,345,603
	U.B.A Plc		BOSG Relief Fund A/c	-	24,849,545
	Zenith Bank		National Housing Fund Staff Contribution	-	3,592,881
	First Bank	2014856172	Borno State Project A/c-State	171,789	77,267
	Diamond Bank		BIR-PAYE (Local Government)	-	96,175
	Heritage Bank	5900005044	VIO-Road Taxes and Fees Acct	650,047	550,447
	Sterling Bank	0040599192	VIO-Revenue Account IRO	676,644	676,644
	Sterling Bank		Non-Oil Revenue Account	-	9,105,707
	Sterling Bank	0062032230	Borno State Excess Pet. Profit Tax		19,369,138
	Access Bank	0003855115	Borno State Non-Exp Rev 1	639,675	639,675
	Access Bank	0003855122	Borno State Non-Exp Rev 2	3,209,902	3,209,902
	Heritage Bank	6001788290	Min. Of Agric (Fertilizer 2010)	745,557	745,557
	First Bank		BOSG Disposal of Govt. Vehicles	-	2,778,397
	Fidelity Bank		Disposal of Govt Vehicles	-	478,035
	U.B.A Plc		Min. of Land & Survey Development Levy Account	-	231,285
	Skye Bank		BOSG Fertilizer Sale	-	713,546
			FAMILY HOMES ACCOUNT	5,548,750,000	-
			HEALTH CARE DEDUCTIONS	1,053,270,165	-
				13,069,643,645	2,504,023,660
B			MDAs Cash & Bank Balances- Overhead Costs Accounts		

	Bank	01	Administrative Sector		
	Zenith Bank	1010689562	Government House	4,543,030	43,212,980
	Zenith Bank		Office of Secretary to the State Government	-	2,849,756
	Zenith Bank	1010960715	Office of Head of Service	2,715,018	11,017,522
	Zenith Bank		Establishment Department	-	1,531
	Zenith Bank	1010293871	Pension Department	7,313	
	Zenith Bank		Department of Political	-	
	Zenith Bank	1016261751	Office of the State Auditor General	214,279	204,193
	Zenith Bank		Borno State Civil Service Commission	-	8,225
	Zenith Bank	1013107393	Borno State House of Assembly- Overhead	30,330	
	Zenith Bank	1011144303	Borno State House of Assembly- Overhead	8,063	
	Zenith Bank		Local Government Audit Department	-	13,977
	Zenith Bank		Ministry of Home Affairs, Information & Centre	-	
	Zenith Bank	1013184903	Ministry of Inter Governmental Affairs and Studies	2,170	264
	U.B.A Plc		Borno State Independent Electoral Commission	-	2,620
	Bank	02	Economic Sector		
	Zenith Bank	1012672247	Ministry of Agriculture and Nat. Resources	27,259	1,200
	Zenith Bank	1014279750	Ministry of Trade, Investment and Tourism	3,272	3,772
	Zenith Bank	1012792952	Ministry of Trade, Investment and Tourism	1,093	
	Zenith Bank	1010941402	Ministry of Finance Hqtrs)	10,717	15,136
	Zenith Bank		Office of Accountant General	-	1,442,763
	Zenith Bank		Office of Accountant General-Gratuity	-	

Zenith Bank	1011413414	Ministry of Housing and Rural Electrification	28,450	81,152
Zenith Bank	1017738225	Ministry of Water Resources	95,658	610,892
Fidelity Bank	4010207829	Ministry of Water Resources	118	
Zenith Bank	1012171867	Ministry of Works and Transport	95,746	96,349
Zenith Bank		Ministry of Lands and Survey	-	1,251
Zenith Bank	1010607438	Ministry of Budget & Planning	569	1,707
Zenith Bank	1012805757	Ministry of Animal Resources and Fisheries Development	2,228	2,554
Zenith Bank	1014557335	Ministry of Rehabilitation, Recons. & Resettlements	13,039	13,515
Zenith Bank	1016607959	Ministry of Science, Technology & Innovation	3,310,116	69,389,142
Zenith Bank	1017039623	Ministry of Transport- Overhead Account	15,038	4,572
Bank	03	Law & Justice Sector		
Zenith Bank	1010451019	Ministry of Justice	4,018,834	908,333
Eco Bank	3122010248	High Court Of Justice	798,183	398,172
Zenith Bank	1012792141	High Court Of Justice- Salary	20,186	-
Zenith Bank	1012792127	Area Courts- Salary	44	
Enterprises Bank		Sharia Court of Appeal	-	9,122
Zenith Bank	1016080305	Sharia Court of Appeal- Overhead	10,513	-

	Eco Bank	31222020283	Judicial Service Commission	741,178	306,178
	Zenith Bank	1012793667	Judicial Service Commission	3,844	-
	Bank	05	Social Service Sectors		
	Zenith Bank	1012375603	Ministry of Women Affairs & Soc. Dev	3,661	4,441
	Zenith Bank		Ministry of Sport Development	-	4,170
	Zenith Bank	1011313349	Ministry of Environment	10,362	10,912
	Zenith Bank		Ministry for Religious Affairs and special Education	-	3,213
	GT Bank		Ministry for Local Government & Emirates Affairs	-	79,870
	Eco Bank plc	2362052326	Ministry of Poverty Alleviation & Youth Empowerment	17,862	17,970
	UBA Bank		Ministry of Health and Human Services	8,556,503	3,738,560
	GT Bank		Ministry of Education	-	1,673,867
	Zenith Bank		Ministry of Education- Other Balances	36,199	
	Sterling Bank	0022925441	Ministry of Higher Education	2,028	11,952
	Eco Bank plc		Ministry of Education Tsangaya Alc	-	17,816,839
	Eco Bank plc		Education Resource Centre	-	5,454,623
			Education Resource Centre	-	8,876
				25,342,903	159,422,171
C			MDAs Cash & Bank Balances-CDF Accounts		

Bank	01	Administrative Sector		
Zenith Bank	1012375342	Government House	213	-
Zenith Bank		Office of the Secretary to the State Government	-	46,601,627
Zenith Bank		Office of the Head of Service	-	-
Zenith Bank	1010290399	Establishment Department	1,181	-
Zenith Bank	1017335686	Pension Department	26,667	-
Zenith Bank		Department of Political	-	-
Zenith Bank		Office of the State Auditor General	-	-
Zenith Bank		Civil Service Commission	-	-
Zenith Bank		Local Government Service Commission	-	-
Zenith Bank		Borno State House of Assembly	-	-
Zenith Bank		Office of the Auditor General Local Government	-	-
Zenith Bank		Min. of Home Affairs, Information & Culture	-	9,125,995
Zenith Bank	1013098321	Ministry of Inter Governmental Affairs and Special Duties	1,024	151
Zenith Bank		Ministry of Monitoring & Special Projects	-	-
		Borno state Independent Electoral commission	-	-
Bank	02	Economic Sector		
Zenith Bank	1012195072	Ministry of Agriculture and Natural Resources	279,824	44,829,852
Zenith Bank	1010810937	Ministry of Trade, Investment and Tourism	18,695	300,000,000
Zenith Bank	0501410211	Ministry of Trade, Investment and Tourism	553	
Zenith Bank	1010590415	Ministry of Finance (Hqtrs)	94,092	104,677
Zenith Bank		Office of Accountant General	-	-

	Zenith Bank	1011592801	Ministry of Housing	45,468	37,675,661
	Zenith Bank	1010602361	Ministry of Water Resources	38,770,942	88,022,892
	UBA	1004976515	Ministry of Water Resources	441,699	-
	Zenith Bank	1010447007	Ministry of Works and Transport	77,047,200	519,940
	Zenith Bank		Ministry of Land Surveys	-	104,100
	Zenith Bank	1010844754	Department of Budget and Planning	7,717	7,717
	Zenith Bank	1012805740	Ministry of Animal Resources and Fisheries Development	4,812	3,824
	Zenith Bank	1014557249	Ministry of Rehabilitation, Recons. & Resettlements	25,563,553	52,139
	Zenith Bank	1016607935	Ministry of Science, Technology & Innovation	85,025,811	26,141
	Bank	03	Law & Justice		
	Zenith Bank	1010454890	Ministry Of Justice	96,044	54,324
	Zenith Bank	1013302882	Ministry Of Justice- Other Balances	12,994,738	
	Zenith Bank		Area Courts	-	-
	Enterprises Bank		Sharia Court of Appeal	-	-
	Eco Bank		Judicial Service Commission	-	-
	Bank	05	Social Services Sector		
	Zenith Bank	1012866268	Ministry of Women Affairs & Social Development	6,005,714	467,398
	Zenith Bank		Ministry of Sport Development	-	3,824
	Zenith Bank		Ministry of Religious Affairs & Special Education	-	490
	Zenith Bank	1011313254	Ministry Of Environment	28,745	30,802
	GT Bank		Ministry of Local Government & Emirates Affairs	-	1,389,989
	Zenith Bank	1010546357	Ministry of Poverty Alleviation & Youth Empowerment	16,186	420,653

	UBA Plc		Ministry of Health and Human Services	-	54,363,989
	Zenith Bank	1012212638	Ministry of Health and Human Services	24,053,278	-
	GT Bank		Ministry of Education		501,119,467
	Zenith Bank	1012150828	Ministry of Education	55,929,682	-
	Zenith Bank		Ministry of Higher Education	10,345	9,906,974
				326,464,183	1,094,832,626
D			Other Government Funds: Cash and Bank Balances		
	Bank		Loan Fund Account Balances		
	First Bank		BOSG Owner Occupier	-	34,750,095
	First Bank		Members Car Owner Account	-	6,034,452
	Fidelity Bank	22000100100	Ministry Of Finance Car Loan	-	175,440
	Fidelity Bank	22000100100	Ministry Of Finance Furniture Loan	-	59,400
	Fidelity Bank	22000100100	Ministry Of Finance Housing Loan	-	2,866
	GT Bank	32600100100	Staff Car Loan fund (Min of Justice)	-	727,003
	First Bank		Special Funds	-	98,207
	Eco Bank		BOSG Owner Occupier Housing	-	-
	Zenith Bank		Borno State HIV Counterpart Fund	-	18,334,758
	GT Bank		Tricycle Revolving Fund Scheme	-	1,280,422
	GT Bank		Borno State GLO Fund	-	63
	First Bank		Drug Fund	-	157,373
	Zenith Bank		B.S Executive loans	-	307,579
				-	61,927,658
E			Remittances of Funds to MDAs in Transit		
		01	Administrative sector		

	11100100100	Government House	-	1,000,000
	11100100101	Governor's office	-	4,630,004
	12500100100	Office of the Head of Service	-	13,777,240
	11103500100	State Pension Department	-	500,000
	14700100100	Civil Service Commission	-	300,000
	112000000000	Borno State House of Assembly	-	-
	14700200100	Local Government Service Commission	-	100,000
	14000100100	Office of the state Auditor General	-	500,000
	12300100100	Ministry of Information, Home Affairs & Culture	-	1,000,000
	11113200100	Ministry of Inter-Governmental Affairs and Special Duties	-	69,515,920
	12500500100	Establishment Department	-	50,000
	02	Economic Sector		
	21500100100	Ministry of Agriculture and Natural Resources	-	1,000,000
	22200100100	Ministry of Trade, Investment & Tourism	-	1,000,000
	22000100100	Ministry of Finance	-	15,000,000
	22000700100	Office of the Accountant General	-	500,000
	25200100100	Ministry of Water Resources	-	8,902,000
	22000300100	Department of Budget & Planning	-	1,000,000
	23400100100	Ministry of works and Transport	-	34,942,790
	23100300100	Ministry for Housing and Rural Electrification	-	10,090,000
	26000100100	Ministry of Land & Survey	-	1,000,000
	21600100100	Ministry of Animal Resource & Fisheries Development	-	1,000,000
	25500100100	Ministry of Reconstruction, Rehabilitation & Resettlements	-	1,000,001

		22800100100	Ministry of Science, Technology and Innovation	-	1,000,000
		03	Law & Justice Sector		
		32600100100	Ministry of Justice	-	2,000,000
		32605300100	Sharia court of Appeal	-	1,000,000
		31801100100	Judicial Service Commission	-	85,000
		05	Social Service Sector		
		51300100100	Ministry of Poverty Alleviation & Youth Empowerment	-	27,000
		53900100100	Ministry of Sports Development	-	1,000,840
		55200100100	Ministry of Religious Affairs & Special Education	-	-
		51700100100	Ministry of Education	-	-
		53500100100	Ministry of Environment	-	-
		51800100100	Ministry of Higher Education	-	1,055,302
		51400100100	Ministry of Women Affairs & Social Development	-	1,000,000
		55100100100	Ministry of Local Government % Emirate Affairs	-	20,000,000
		52100100100	Ministry of Health Services & Human Services	-	16,414,011
				-	210,390,108
	Bank				
	HERITAGE BANK	6001756068	Soda Ash Plant- Overhead Account	1,886.12	-
	UBA	1015360127	BORMA- Project Account	3,676,589	-
	Fidelity Bank	6060287532	BORMA- Other Balances	3,564,063	-
	Zenith Bank	1012657499	BORMA- Project Account	232,280,351	-
	First Bank	2034747843	BORMA- Overhead Account	91,215	-
	Zenith Bank	1013123337	BORMA- Salary Account	299,653	-

UBA	1014729921	Sports Council- Overhead Account	52,641	-
Zenith Bank	1015623714	El-Kanami- Overhead Cost	2,373	-
Zenith Bank	1012795032	Teaching Service Board -Salary Account	3,557	-
Zenith Bank	1014056656	Teaching Service Board -Capital Account	2,585	-
Zenith Bank	1015499836	Teaching Service Board-Overhead Account	25,800,771	-
ECO		Hospital Management Board	3,901,002	-
GTB		Contributory Health- Capital Project	449,909	-
Fidelity Bank	5030109931	Contributory Health- Overhead Project	145,434	-
Zenith Bank	1012793650	Islamic Research Centre-Salary Account	410	-
UBA	1003064825	Islamic Research Centre-Overhead	56,653	-
UBA	0002035655	Borno State Preaching- Overhead	22,464	-
Zenith Bank	1013833311	Borno State Library Board- Capital Project	23,136	-
ECO	3412012031	Borno State Library Board- Overhead Cost	3,059	-
UBA	1013438389	Scholarship Board- Revenue Account	3,680,814	-
Zenith Bank	1010480663	Scholarship Board- Other Balances	192,858	-
Access Bank	1233850073	Security Trust Fund - Capital Project	73,899,371	-
Unity Bank	0045189564	Education Trust Fund- Capital	30,972,132	-
Fidelity Bank	5030094637	SEMA- Other Accounts	137,747	-
Zenith Bank	1014063690	SEMA- Capital Project	4,914	-
UBA	1003096230	Nomadic Education- Overhead Cost	52,179	-
Unity Bank	0002032678	Local Govt. Pension Board-Other Balances	2,014,063	-
Unity Bank	0032581098	Local Govt. Pension Board-Salary	471,618	-
Unity Bank	0032581098	Local Govt. Pension Board- Overhead	11,136	-
Zenith Bank	1010456595	Urban Planning and Development- Overhead Cost	12,028,799	-
Stanbic	0035061181	Agency for CO-RD Decv-Other Balances	15,964,830	-

Unity Bank	0002036690	College of Nursing-Revenue	302,912	-
ECO	3123005573	College of Nursing-Revenue	7,368,411	-
ECO	4522019886	College of Health Tech-Revenue	5,247,150	-
ECO	4523065976	College of Health Tech-Capital	9,740	-
ECO	3122002111	College of Health Tech-Overhead	354	-
Zenith Bank	1015664582	Agric Mechanize Agency- Capital	23,855	-
FCMB	1113899010	Agric Mechanize Agency- Overhead	3,680	-
Unity Bank	0003547043	Kano Park and Market	6,503	-
FBN	2031369965	Kashim College of Education - Revenue	1,849,691,759	-
FBN	2033121323	Kashim College of Education - Revenue	1,713,815	-
UBA	1023431260	Rural Water Supply Agency- Overhead	506,929	-
Zenith Bank	1010741437	Rural Water Supply Agency- Capital Project	25,614,432	-
FBN	2033712974	College of Business Studies-Revenue	268,590	-
FBN	2019148726	College of Business Studies-Overhead	14,836	-
Zenith Bank	1016729709	Ministry of Transport- Capital Project	6,022	-
Zenith Bank	1010462563	Pilgrims Welfare Board-Overhead	2,149	-
Zenith Bank	1012787194	Pilgrims Welfare Board-Capital Projects	8,572	-
Zenith Bank	1014387756	State Primary Healthcare Devt- Overhead Cost	45,204	-
Zenith Bank	1010465014	Borno State Environmental Prot. -Overhead Account	571,992	-
Zenith Bank	1012792237	Borno State Environmental Prot. – Salary Account	1,483,211	-
Zenith Bank	1012198066	Borno State Environmental Prot. - Capital Projects	5,497,476	-
FCMB	7048629010	Borno Express Transport Co. Capital Projects	766,624	-
Zenith Bank	1014431855	Borno Express Transport Co. Salary	9,291,841	-

Zenith Bank	1014431910	Borno Express Transport Co. Revenue	5,048,102	-
Zenith Bank	1012792026	Centre for Prerogative of Mercy- Salary	187	-
FBN	2031358837	UIICEST-Overhead	714,981	-
FBN	2031358686	UIICEST-Other Balances	381,385	-
FBN	2031358576	UIICEST-Revenue	1,550,408	-
Fidelity Bank	5030043336	College Agriculture- Overhead Account	196,158	-
Zenith Bank	1016609238	College Agriculture- Overhead Account	7,694	-
HERITAGE BANK	6001351353	College Agriculture- Revenue	1,680,480	-
UBA	1022119802	Rural Electrification Board- Capital Projects	50,533	-
Zenith Bank	1017863475	Rural Electrification Board- Overhead Account	29,900	-
Zenith Bank	1012329163	Borno Geo Information- Capital Project	14,409,488	-
UBA	1003114192	Borno Geo Information- Overhead Account	22,527	-
UBA	1014373874	Board of Internal revenue- Revenue	2,015,771	-
Zenith Bank	1011368411	Universal Basic education- Other Balances	27,328,842	-
UBA	1001186225	Universal Basic education- Salary Account	140,584	-
Zenith Bank	1013835827	Universal Basic education- Overhead Account	50,281	-
FBN		Universal Basic education- Other Balances	154,006,521	-
Zenith Bank	1013562024	Borno State Hotel-Revenue	3,032,850	-
Zenith Bank	1011967388	Borno State Radio Television-Revenue	473,187	-
Access Bank	0041557231	Borno State Radio Television-Capital	10,814	-
GTB	0026252338	Borno State Radio Television- Overhead	963	-
Zenith Bank	1012311483	Ministry of Youth Empowerment- Capital	9,704,684	-
Zenith Bank	1013344279	Ministry of Youth Empowerment- Overhead	1,083	-

Access Bank	0041568242	Ramat Polytechnic- Revenue	256,271	-
HERITAGE BANK	6001391588	Ramat Polytechnic- Revenue	209,407	-
Access Bank	0041562016	Ramat Polytechnic- Overhead	412,793	-
Access Bank	0004966376	Ramat Polytechnic- Revenue	1,921,416	-
HERITAGE BANK	6001391557	Ramat Polytechnic- Revenue	1,033,274	-
Unity Bank	0025951983	Ramat Polytechnic- Revenue	83,737	-
FBN	2032335152	Ramat Polytechnic- Revenue	289,840	-
Fidelity Bank	5030029949	Ramat Polytechnic- Revenue	320,026	-
FBN	2003362907	Monday Market Company- Capital	4,353,851	-
Zenith Bank	1013232701	Monday Market Company- Revenue	761,232	-
FBN	2001555972	Agency for Mass Literacy- Overhead	4,864	-
HERITAGE BANK	6001391519	Agency for Mass Literacy- Revenue	33,078	-
Unity Bank	0002035954	Borno Wire Industry- Overhead	1,870	-
Zenith Bank	1012792811	Local Govt Service Commission- Salary	68	-
Unity Bank	0002040389	Local Govt Service Commission- Overhead	1,546,930	-
Zenith Bank	1012329871	Local Govt Service Commission- Overhead	24,073	-
Unity Bank	0000859084	Borno State afforestation- Overhead	82,172	-
Zenith Bank	1010377098	Min. Local and Chieftaincy Affairs-Overhead	150,384	-
FBN	2034882760	Min. Local and Chieftaincy Affairs-Capital	1,831,153	-
Zenith Bank	0076513269	Bureau of Public Procurement- Capital	4,863,623	-
Zenith Bank	1012867681	Council for Arts and Culture- Overhead	5,447	-
Sterling Bank	0019999794	Civil Service Commission- Capital	819	-
Sterling Bank	0005064851	Civil Service Commission- Overhead	2,838	-

Zenith Bank	1010554587	Governor's House – Overhead	6,520,306	-
Zenith Bank	1012213123	Governor's House – Capital	205,285,923	-
Zenith Bank	1012793643	Borno Agricultural Devt Programme - Salary	(3,837)	-
Zenith Bank	1014691327	Borno Agricultural Devt programme- Capital	2,260	-
UBA	1003096223	Borno Agricultural Devt programme- Overhead	509,275	-
Zenith Bank	1012792419	Borno Supply Company- Salary	8,708	-
Zenith Bank	1012813523	NEITAL FACTORY NIG LTD- Overhead	144,603	-
Fidelity Bank	4010207922	NEITAL FACTORY NIG LTD- Capital	26,156	-
Access Bank	1403319274	Min. of Finance - Project account	1,661,388,779	-
Zenith Bank	1017039513	Min. of Finance - Project account	226,902	-
Zenith Bank	1015005802	Min. of Finance - Project account	4,927,728	-
Zenith Bank	5070563989	Min. of Finance - Project account	82,580	-
Zenith Bank	1018141363	Min. of Finance - Project account	(654,946)	-
Zenith Bank	2013618979	Min. of Finance - Other Balances	39,307,229	-
Zenith Bank	2013625384	Min. of Finance - Other Balances	6,034,173	-
Fidelity Bank	4020195781	Borno Investment Company - Project Acct	38,565,532	-
Access Bank	0004928398	Borno Investment Company- Capital	1,517,731	-
Unity Bank	0002043768	Borno Investment Company- overhead	11,703	-
Keystone		Borno Investment Company- Project	57,509,501	-
Zenith Bank	1011473540	Borno Investment Company -Capital	40,570	-
Zenith Bank	1012193449	Borno Investment Company -Overhead	(617)	-
UBA	1003412661	College of Education- Waka Biu- Overhead	226,603	-
UBA	1000461510	College of Education- Waka Biu -Revenue	477,073	-

	Keystone	1006921438	College of Education- Waka Biu -Other Balances	6,966	-
	Zenith Bank	1012793698	College of Education- Waka Biu -Salary	9,274	-
	Zenith Bank	1010623805	College of Education- Waka Biu -Other Balances	12,094	-
	Keystone	1006921445	College of Education- Waka Biu -Project Account	390,597	-
				4,579,873,722	-
			Total	18,001,324,453	4,030,596,223

NOTE 17 - INVESTMENTS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS	2020	2019
			₦	₦
17		INVESTMENTS		
	31090101	LOCAL INVESTMENTS: QUOTED COMPANIES	57,517,110	57,517,110
	31090102	LOCAL INVESTMENTS: NON-QUOTED COMPANIES	36,077,510	36,077,510
		INVESTMENTS THROUGH BORNO INVESTMENT	300,000,050	
			393,594,670	93,594,620

NOTE 18 - STAFF ADVANCES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS	2020	2019
			₦	₦
18		ADVANCES		
	31060101	PERSONAL ADVANCES	102,380,185	102,380,185
	22030101	MOTORCYCLE ADVANCES	8,000,000	8,000,000
			110,380,185	110,380,185

NOTE 19 - LOAN TO OTHER GOVERNMENT ENTITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS	2020	2019
19			₦	₦
		LOAN TO OTHER GOVT ENTITIES		
		Loan to Other Government Entities	1,216,250,297	1,216,250,297
			1,216,250,297	1,216,250,297

NOTE 20 - LOAN REVOLVING FUNDS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS	2020	2019
20			₦	₦
		LOAN REVOLVING FUND		
	46010408	Loan Revolving Fund	162,257,636	162,257,636
			162,257,636	162,257,636

NOTE 21 - HOUSING FUNDS
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DETAILS	2020	2019
21			₦	₦
		HOUSING FUND		
	41030206	HOUSING FUND	3,592,880	3,592,880
			3,592,880	3,592,880

NOTE 22 – SCHEDULE OF LOANS & OTHER LIABILITIES
BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020

NOTE	ECONOMIC CODE	DESCRIPTION	Balance B/Forward 01/01/2020	Loan Amount Received during the Year	Repayments during the year	Balance C/Forward 31/12/2020
22A		LOAN SCHEDULE	₦	₦	₦	₦
	14030101	CBN BUDGET SUPPORT	17,539,993,593	0	762,835,897	16,777,157,696
	14030102	SALARY BAILOUT 1(CBN INTERVEN FUND 1)	12,617,207,868	0	636,478,092	11,980,729,776
	14030103	SALARY BAILOUT 2(CBN INTERVEN FUND 2)	7,014,384,822	0	345,498,366	6,668,886,456
	14030104	EXCESS CRUDE OIL ACCOUNT FACILITY	6,944,671,779	0	633,378,869	6,311,292,910
	14030105	FAMILY HOMES	0	5,548,750,000	166,462,500	5,382,287,500
	14030106	FOREIGN LOAN	6,170,049,920	0	273,147,681	5,896,902,240
	14030107	ACCELERATED AGRIC DEVELOPMENT SCHEME	0	1,650,000,000	311,375,328	1,338,624,672
	14030108	HEALTH CARE DEDUCTIONS	0	2,000,000,000	7,500,000	1,992,500,000
	14030109	GRATUITY LOAN-ZENITH BANK	0	12,000,000,000	260,909,077	11,739,090,923
		SUB-TOTAL (A)	50,286,307,982	21,198,750,000	3,397,585,809	68,087,472,173
22B		OTHER LIABILITIES				
		GOVT. TO GOVT. LOAN (BORNO INVESTMENT)	108,000,000	0	108,000,000	0
		CONTRACTORS ARREARS	22,897,968,046	-	13,537,814,053	9,360,153,993
		PENSION AND GRATUITIES ARREAS	16,893,141,285	-	5,807,616,734	11,085,524,552

		SALARY AND OTHER STAFF CLAIMS	516,273,101	-	-	516,273,101
		SUB-TOTAL (B)	40,415,382,432	-	19,453,430,787	20,961,951,645
		GRAND TOTAL =(A) + (B)	90,701,690,414	21,198,750,000	22,851,016,595	89,049,423,819

NOTE

- i. Opening and Closing balances of outstanding Loans and Other Liabilities in the sum of ₦90,701,690,414 and ₦89,049,423,819 respectively were disclosed in the Statement 2 (Statement of Assets and Liabilities) of the Financial Statements as the State is still on Cash Basis of Accounting. However, all Assets and Liabilities of the State shall be recognized in the Accounts as the State Government is making efforts to migrate to Accrual Basis of Accounting in due course.
- ii. Total amount of Loans received during the year amounted to ₦21,198,750,000 while Loan Repayment amounted to ₦3,397,585,809.
- iii. Payment of Arrears to Contractors and Pensioners has been treated as Expenditure in Statements 3 and 4 in the Financial Statements.
- iv. The Closing outstanding balance of Loans and Liabilities of the State is currently being reconciled with the Debt Management Office.

