



REPORT OF THE AUDITOR GENERAL

ON THE

ACCOUNTS

OF THE GOVERNMENT

OF

BORNO STATE OF NIGERIA

FOR

THE YEAR ENDED 31ST DECEMBER, 2019

TO

THE BORNO STATE HOUSE OF ASSEMBLY

BORNO STATE GOVERNMENT OF NIGERIA

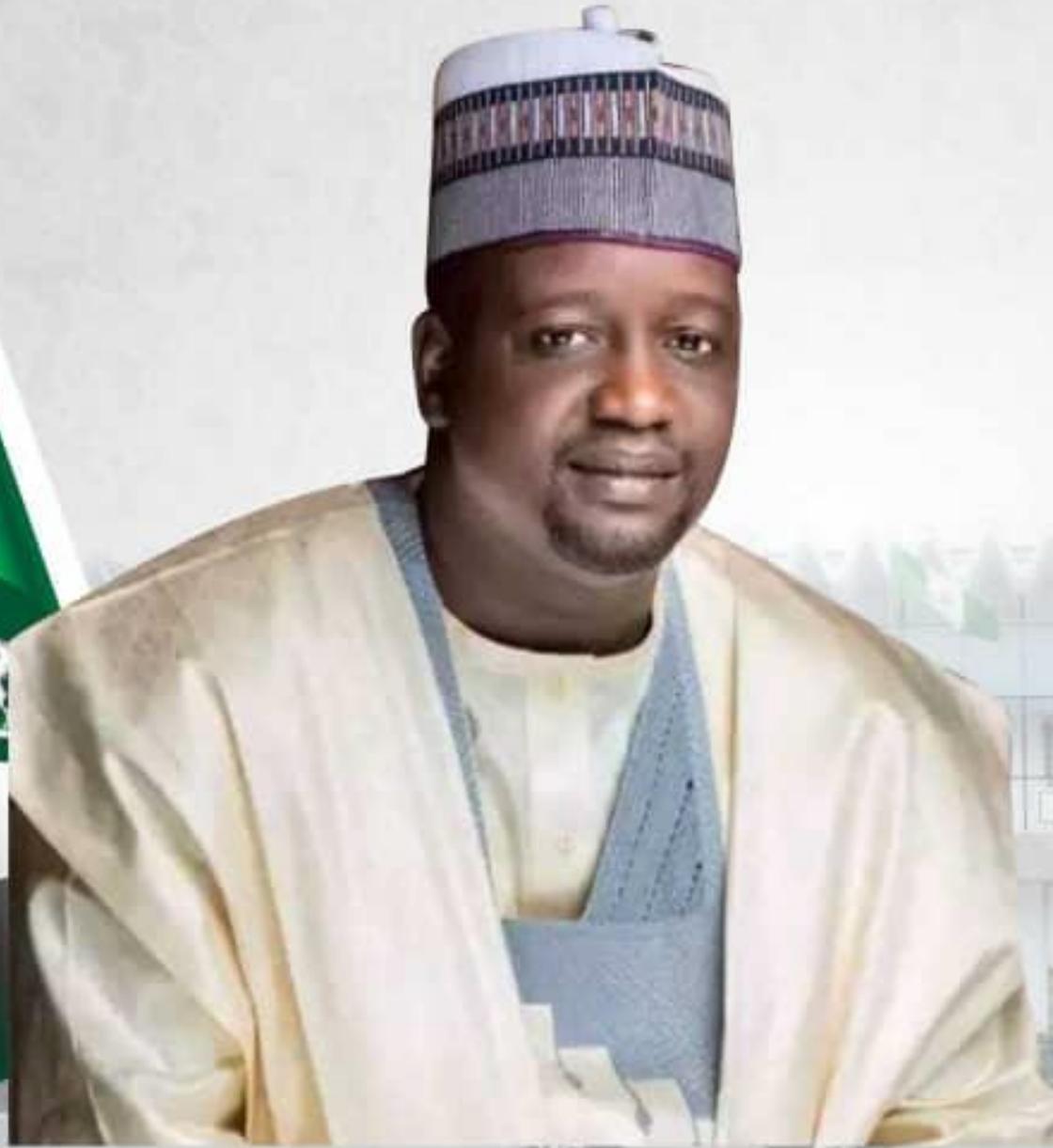
**ANNUAL REPORT OF THE STATE AUDITOR GENERAL
ON THE ACCOUNTS OF
THE GOVERNMENT OF BORNO STATE**

FOR THE YEAR ENDED 31ST DECEMBER, 2019

TO THE BORNO STATE HOUSE OF ASSEMBLY



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



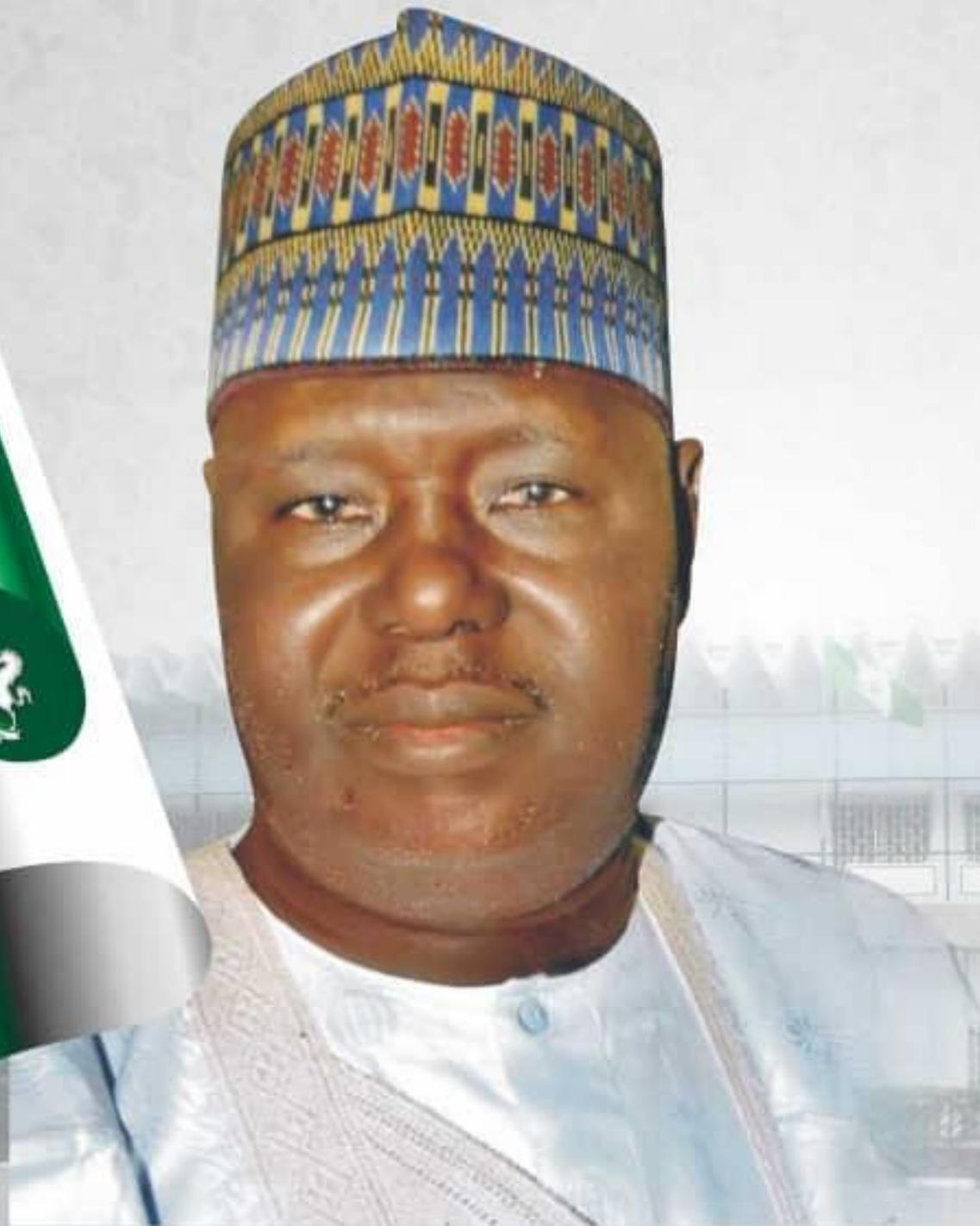
His Excellency
HON. UMAR KADAFUR
Deputy Governor of Borno State



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



His Royal Highness
ALH. (DR.) ABUBAKAR IBN UMAR GARBAL 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, 2019
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, 2019 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 Audit Law (Chapter 15) of the Laws of Borno State of Nigeria, 1994, the accounts of the Government of Borno State and the Financial Statements for the year ended 31st December, 2019 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 opinion on the financial statements based on the audit whether or not 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 that the audit evidence we have obtained are sufficient and enough to provide a basis for my audit opinion.

I have therefore, certified the individual accounts maintained by Ministries, Departments and Agencies (MDAs) as 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), the Public Sector Auditing Standards, 1997, and the Audit Law (Chapter 15) of the Laws of Borno State of Nigeria, 1994. Those Laws and standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

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

The audit also includes an evaluation of the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Accountant General, as well as of the overall presentation of the financial statements. I believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for my audit opinion.

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 2019 together with their related Notes were first submitted to me on 6th April, 2020 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 29th June, 2020. This was finally confirmed by me and found to be in order and reproduced as part of this report from pages 60 to 114.

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, 2019 to the Honourable House of Assembly of Borno State for consideration.

ACKNOWLEDGEMENT

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

The contributions of the hardworking and good spirited members of staff of the Office of the Auditor General are highly commended. I wish to recognize in particular the commitment, selflessness, loyalty and patriotism exhibited by the Final Accounts Audit Team and the Committee charged with Drafting of this Annual Report.

I wish to finally 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 wouldn't have been a reality. This will ultimately improve our efficiency and effectiveness.



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

AUDIT CERTIFICATE

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

Basis of Opinion

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

Proper returns have been rendered by Ministries, Departments and Agencies/Parastatals in compliance with the Public Finance (Control and Management) Laws 1958 (As Amended); and I have obtained the information and explanations necessary that I required for the audit.

Opinion

In compliance with Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended), in my opinion, I certify that 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 60 to 114 give a true and fair view of the state of affairs of the Government of Borno State as at 31st December, 2019.



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

2.0 GENERAL OBSERVATIONS:

2.1 Internal Audit and Internal Control

The pattern and manner in which 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 no longer available since the commencement of staff Biometric exercise in year 2016 to date, thus audit of personnel cost is no longer effectively practicable, which is not healthy for the state;
- Improper classifications of payments to the Economic Codes;
- Many payment vouchers raised were lacking the necessary documentary evidences 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. They have rather been using a Green pen to tick, which is restricted to the members of the Office of the State Auditor General as far as accounting books and records are concerned thus, contravening provisions of Financial Regulations No.3002.
- 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.2019), copies of Contract Agreements; Approvals for Employment; Council Conclusions on Government programmes and activities; copies of Conveyance of Approvals for Payments by Ministry of Budget and Planning etc. for different recurrent and capital projects were not forwarded to the Office of the State Auditor General, and where they are forwarded, it used to be very much untimely.

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. That is ensuring that relevant documents, information etc. are made available to the Office of 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 2019 was conducted, where eight hundred and three (803) files were processed in respect of mandatory, voluntary retirement and withdrawal of service which involved the sum of six hundred and eighty nine million five hundred and fifty one thousand eight hundred naira and sixty nine kobo (₦689,551,800.69) only for pension while gratuity was the total sum of two billion six hundred and fifty one million seven hundred and fifty three thousand eight hundred and thirty naira and eighty eight kobo (₦2,651,753,830.88).

Similarly one hundred and fifty four (154) files were treated in respect of officers who died in active service, which involve the sum of four hundred and fifty nine million six hundred and forty eight thousand one hundred and four naira and thirty kobo (₦459,648,104.30) only for their five (5) years pension, while gratuity stood at the sum of three hundred and thirty six million three hundred and sixty eight thousand four hundred and fifteen naira and nineteen kobo (₦336,368,415.19) only.

Therefore the cumulative total of the mandatory and voluntary retirement, withdrawal of service and those who died in active service were nine hundred and fifty seven (957) files, which were processed involving grand totals of pension one billion one hundred and forty nine million one hundred and ninety nine thousand nine hundred and four naira and ninety nine kobo (₦1,149,199,904.99) only and gratuity of two billion nine hundred and eighty eight million one hundred and twenty two thousand two hundred and forty six naira and seven kobo (₦2,988,122,246.07) only. The details of the above are tabulated according to Ministries, Departments and Agencies (MDAs) in the table below.

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 2019, the total savings recorded was a total sum of seventy seven million four hundred thousand eight hundred and ninety one naira and seventy five kobo (₦77,400,891.75) 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 2019

S/No	MINISTRIES, DEPARTMENTS & AGENCIES	RETIREMENT/WITHDRAWAL OF SERVICE			DEATH IN ACTIVE SERVICE			TOTAL No. OF RETIRED & DEAD OFFICERS	TOTAL PENSION FOR THE YEAR (₦)	TOTAL GRATUITY FOR THE YEAR (₦)
		No. OF RETIREES	PENSION (₦)	GRATUITY (₦)	No. OF DEATH	5 YEARS PENSION (₦)	GRATUITY (₦)			
1	Government House	8	4,467,150.72	16,514,225.56	3	4,018,962.00	2,976,921.60	11	8,486,112.72	19,491,147.16
2	Governor's Office	7	8,398,452.82	27,347,924.50	1	1,694,088.00	1,252,598.54	8	10,092,540.82	28,600,523.04
3	Office of the Head of Service	5	6,538,223.60	28,226,107.28	1	1,025,782.80	757,388.64	6	7,564,006.40	28,983,495.92
4	Borno State House of Assembly	2	721,456.80	1,840,656.00	0	0	0	2	721,456.80	1,840,656.00
5	Office of the State Auditor General	7	3,301,798.09	12,310,461.02	1	3,314,908.80	2,467,765.44	8	6,616,706.89	14,778,226.46
6	Borno State Civil Service Commission	6	1,252,596.80	5,610,234.70	0	0	0	6	1,252,596.80	5,610,234.70
7	Local Government Service Commission	2	654,927.04	2,427,082.56	0	0	0	2	654,927.04	2,427,082.56
8	Ministry of Inter-Governmental Affairs	2	5,271,977.32	16,164,441.48	0	0	0	2	5,271,977.32	16,164,441.48
9	Ministry of Home Affairs, Information & Culture	8	10,144,030.08	37,953,342.70	2	7,334,111.20	5,436,876.96	10	17,478,141.28	43,390,219.66
10	College of Business & Mgt Studies Konduga	5	5,365,475.72	20,051,109.28	1	746,911.20	526,394.56	6	6,112,386.92	20,577,503.84
11	Borno Radio Television Corporation (BRTV)	8	6,461,918.06	23,112,720.82	1	4,343,238.40	3,215,061.12	9	10,805,156.46	26,327,781.94
12	Ministry of Agriculture & Natural Resources	17	21,518,239.83	66,706,337.45	2	11,536,301.90	8,620,282.44	19	33,054,541.73	75,326,619.89
13	Ministry of Trade, Investment & Tourism	7	9,615,898.14	30,310,616.86	3	4,075,020.00	3,015,350.40	10	13,690,918.14	33,325,967.26
14	Ministry of Finance, Budget & Planning (Finance)	40	3,309,528.85	121,097,154.56	2	6,450,693.20	4,766,618.16	42	9,760,222.05	125,863,772.72
15	Department of Budget and Planning	2	2,352,522.88	9,054,390.72	0	0	0	2	2,352,522.88	9,054,390.72
16	Ministry of Water Resources	27	18,517,340.68	63,502,887.60	8	13,565,780.85	10,012,029.92	35	32,083,121.53	73,514,917.52
17	Ministry of Works and Transport	27	15,988,516.01	63,258,931.78	0	0	0	27	15,988,516.01	63,258,931.78

18	Ministry of Lands and Survey	35	29,609,300.11	111,346,862.13	6	18,317,149.35	10,552,866.39	41	47,926,449.46	121,899,728.52
19	Ministry for Religious Affairs & Special Educ.	1	1,725,568.00	7,220,880.00	1	0	356,390.88	2	1,725,568.00	7,577,270.88
20	Ministry of Animal Resources & Fisheries Devt.	12	9,497,286.34	35,563,135.15	2	5,432,707.35	3,997,102.36	14	14,929,993.69	39,560,237.51
21	Borno State Rural Electrification Board (REB)	15	8,763,903.94	30,101,788.46	2	5,160,967.20	3,843,677.76	17	13,924,871.14	33,945,466.22
22	Borno State Housing Corporation	4	3,545,135.60	13,294,260.00	0	0	0	4	3,545,135.60	13,294,260.00
23	Borno State Agricultural Mech. Authority (BOSAMA)	4	3,390,425.85	8,781,889.36	0	0	0	4	3,390,425.85	8,781,889.36
24	Borno State Agricultural Development Program	44	44,416,313.07	171,489,596.72	4	10,040,341.00	7,485,965.28	48	54,456,654.07	178,975,562.00
25	Mohammet Lawan College of Agriculture	4	3,347,452.82	12,420,392.60	1	7,074,704.00	5,255,494.80	5	10,422,156.82	17,675,887.40
26	Borno State Board of Internal Revenue	14	12,814,507.58	47,932,104.64	1	5,317,780.80	3,974,341.44	15	18,132,288.38	51,906,446.08
27	Borno State Urban Planning & Devt. Board	4	5,058,329.29	18,957,825.44	0	0	0	4	5,058,329.29	18,957,825.44
28	Ministry of Justice	10	11,070,346.49	38,796,768.46	1	3,742,357.20	2,752,443.36	11	14,812,703.69	41,549,211.82
29	Judiciary Department	10	18,946,924.01	53,474,371.64	2	16,156,263.15	12,079,382.04	12	35,103,187.16	65,553,753.68
30	Mohd Goni College of Legal & Islamic Studies	12	14,268,547.42	45,529,913.18	2	5,103,461.20	3,638,877.77	14	19,372,008.62	49,168,790.95
31	Ministry of Women Affairs & Social Development	5	2,445,648.96	9,754,734.24	4	5,088,384.40	4,637,875.04	9	7,534,033.36	14,392,609.28
32	Ministry of Environment	14	6,231,888.99	33,549,052.31	9	16,906,686.45	12,885,867.87	23	23,138,575.44	46,434,920.18
33	Ministry of Local Govt & Chieftaincy Affairs	2	2,114,159.96	7,928,100.00	0	0	0	2	2,114,159.96	7,928,100.00
34	Ministry of Poverty Allev. & Youth Empowerment	2	1,422,694.50	5,338,258.72	0	0	0	2	1,422,694.50	5,338,258.72
35	Ministry of Sports Development	3	2,920,437.36	10,920,975.84	0	0	0	3	2,920,437.36	10,920,975.84
36	Ministry of Health and Human Services	15	23,174,011.05	167,307,704.89	6	28,996,786.85	21,504,316.49	21	52,170,797.90	188,812,021.38
37	Ministry of Education	13	10,633,389.64	41,014,119.36	2	6,721,333.10	5,023,050.48	15	17,354,722.74	46,037,169.84
38	Ministry of Higher Education	5	4,101,714.44	15,341,598.24	1	1,034,970.00	745,178.04	6	5,136,684.44	16,086,776.28
39	Ministry of Housing and Energy	0	0	0	6	15,244,534.50	12,286,111.52	6	15,244,534.50	12,286,111.52

40	Hospitals Management Board (HMB)	80	47,108,410.31	173,111,083.42	18	41,908,488.85	32,588,777.41	98	89,016,899.16	205,699,860.83
41	Sir Kashim Ibrahim College of Education	15	39,453,078.18	92,792,884.09	5	33,801,928.40	24,913,064.22	20	73,255,006.58	117,705,948.31
42	Borno State Sports Council	0	0	0	1	1,952,012.00	1,451,923.20	1	1,952,012.00	1,451,923.20
43	Umar Ibn Ibrahim El-Kanemi College of Education Science & Technology Bama	15	13,272,031.70	49,354,222.51	1	1,068,403.50	775,581.80	16	14,340,435.20	50,129,804.31
44	Ramat Polytechnic Maiduguri	24	31,112,413.34	107,674,296.09	5	23,373,832.80	16,875,122.04	29	54,486,246.14	124,549,418.13
45	Borno State Library Board	1	419,890.80	1,559,594.40	2	4,241,850.00	3,148,526.50	3	4,661,740.80	4,708,120.90
46	Borno State Environmental Protection Agency	9	3,820,370.55	14,296,418.66	5	5,193,207.05	3,825,109.63	14	9,013,577.60	18,121,528.29
47	College of Education Waka-Biu	13	8,303,050.02	30,137,433.48	3	17,495,571.10	13,139,405.32	16	25,798,621.12	43,276,838.80
48	Borno State Scholarship Board	1	1,283,831.52	4,797,475.68	0	0	0	1	1,283,831.52	4,797,475.68
49	Borno State Agency for Mass Literacy	30	21,295,137.16	78,412,214.70	4	6,544,480.80	5,165,851.68	34	27,839,617.96	83,578,066.38
50	Borno State Universal Basic Education Board	1	1,252,300.00	4,696,128.00	1	617,548.80	421,386.24	2	1,869,848.80	5,117,514.24
51	Teaching Service Board (TSB)	203	177,541,312.25	658,504,966.80	33	113,106,576.90	78,583,008.89	236	290,647,889.15	737,087,975.69
52	Borno State Education Endowment Fund	0	0	0	1	1,899,979.20	1,414,428.96	1	1,899,979.20	1,414,428.96
53	El-kanemi Warriors Football Club	2	690,604.80	2,534,164.80	0	0	0	2	690,604.80	2,534,164.80
54	Borno State Pilgrims Welfare Board	1	621,331.20	2,329,992.00	0	0	0	1	621,331.20	2,329,992.00
		803	689,551,800.69	2,651,753,830.88	154	459,648,104.30	336,368,415.19	957	1,149,199,904.99	2,988,122,246.07

2.4 Audit Queries

For the accounting year 2019, only one (1) Audit Query so far was issued involving a total sum of two hundred and seventy five million and nine hundred thousand naira (₦275,900,000) only and its remained unresolved as at the time of writing this report. This query was issued to the Ministry for lack of attaching official receipt and non-signing of the payment voucher by the payee.

In the same vein, at the time of writing the Annual report for the year 2018, there were unprocessed queries which were not included at the time. There are 101 queries involving a total sum of four hundred and thirteen million seven hundred eighty eight thousand one hundred and thirty two naira and ninety seven kobo (₦413,788,132.97) only, which were issued in respect of six (6) 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. These will be further analyzed in detail in Section 4 of this report.

Table showing Summary of Audit Queries Issued

S/NO	MINISTRY/DEPARTMENT	NO. OF QUERIES ISSUED	AMOUNT INVOLVED (₦)	REMARK
1	Ministry of Environment	1	275,900,000.00	Not Cleared
	Sub-Total 2019	01	275,900,000.00	
2	Ministry of Sports Development	17	13,822,000.00	Not Cleared
3	Ministry of Home Affairs, Information and Culture	12	56,608,415.00	Not Cleared
4	Ministry of Higher Education	15	2,965,000.00	Not Cleared
5	Ministry of Health and Human Services	54	268,899,273.61	Not Cleared
6	Government House	02	6,500,000.00	Not Cleared
7	Governor's Office	01	64,993,444.36	Not Cleared
	Sub- Total 2018	101	413,788,132.97	
	GRAND TOTAL	102	689,688,132.97	

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 2019.

The year 2019 Budget was tagged “Budget of Consolidation” and had a budget size of One hundred and forty four billion, seven hundred and thirty nine million, four hundred and seventy seven thousand three hundred and seventy five naira (₦144,739,477,375) only for both Capital and Recurrent expenditure. The Capital expenditure was put at eighty billion seven hundred and thirteen million three hundred and four thousand naira (₦80,713,304,000) only while the recurrent expenditure was put at sixty four billion, twenty six million, one hundred and seventy three thousand three hundred and seventy five naira (₦64,026,173,375) only.

The budget was expected to be financed by Statutory Allocation from the Federation Account of one hundred and five billion, six hundred and seventy million, two hundred and eighty five thousand, three hundred and seventy five naira (₦105,670,285,375) only; Capital Revenue of twenty billion, seventy million, eight hundred and thirty seven thousand naira (₦20,070,837,000) only; Internally Generated Revenue (IGR) of seventeen billion, four hundred and ninety eight million, three hundred and fifty five thousand naira (₦17,498,355,000) only; and an Opening balance of one billion and five hundred million naira (₦1,500,000,000.00) only. Summary of the 2019 approved Budget is shown below:

Summary of the 2019 Approved Budget:**REVENUE:**

Recurrent Revenue:	₦	(%)
Statutory Allocation (FAAC)	- 105,670,285,375	- 73.00
Internally Generated Revenue (IGR)	- 17,498,355,000	- 12.09
Capital Revenue:		
Total Capital Receipt	- 20,070,837,000	- 13.87
Opening balance	- <u>1,500,000,000</u>	- <u>1.04</u>
Total Revenue	- <u>144,739,477,375</u>	- <u>100.00</u>

Expenditure:

Capital expenditure	- 80,713,304,000	- 55.76
Recurrent expenditure	- <u>64,026,173,375</u>	- <u>44.24</u>
Total expenditure	- <u>144,739,477,375</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 2019, the actual Collection for Internally Generated Revenue (IGR) was four billion eight hundred and thirty million four hundred and fifty seven thousand four hundred and ninety four naira (₦4,834,199,111) only out of the budgeted figure of seventeen billion four hundred and ninety eight million three hundred and fifty five thousand naira (₦17,498,355,000) 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 2019

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET(₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Direct Taxes	4,468,788,309	3,749,112,000	3,749,112,000	(719,676,309)	119.20
Licensees	104,440,782	175,565,000	175,565,000	71,124,218	59.49
Fees	94,035,909	2,831,734,000	2,831,734,000	2,737,698,091	3.32
Fines	-	15,098,000	15,098,000	15,098,000	0.00
Sales	7,926,735	1,421,863,000	1,421,863,000	1,413,936,265	0.56

Earnings	-	857,942,000	857,942,000	857,942,000	0.00
Sales/Rent of Government Building	-	90,945,000	90,945,000	90,945,000	0.00
Sales/Rent of Land and Others	-	70,904,000	70,904,000	70,904,000	0.00
Investment Income	3,841,366	567,788,000	567,788,000	563,946,634	0.68
Interest Earned	-	2,398,643,000	2,398,643,000	2,398,643,000	0.00
Boards and Parastatals	90,614,856	2,416,576,000	2,416,576,000	2,325,961,144	3.75
Sub-Total Independent Revenue	4,769,647,957	14,596,170,000	14,596,170,000	9,826,522,043	32.68
Revenue from other sources:					
Other Receipts by MDAs	-	0.00	0.00	0.00	0.00
Receipt from Other Government Fund	64,551,154	0.00	0.00	-64,551,154	0.00
Domestic Aid	0	2,902,185,000	2,902,185,000	2,902,185,000	0.00
Total Other Government Revenue	64,551,154	2,902,185,000	2,902,185,000	2,837,633,846	2.22
Grand Total Independent Revenue (IGR)	4,834,199,111	17,498,355,000	17,498,355,000	12,664,155,889	27.63

By comparing the total Actual Internally Generated Revenue (IGR) collection with the budgeted figure in the above table, it can be observed that 27.63% represents the actual collections, while 72.37% of the budgeted IGR could not be accessed, which is translated as revenue shortfall for the year 2019. However, in terms of actual collection figures, the year 2019 collections is lesser than that of year 2018 by 29.17% which is equivalent to the sum of ₦1,987,909,807 only.

Federation Account Allocation Performance

The approved budget for revenue from the Federation Account Allocation was a total of one hundred and five billion six hundred and seventy million two hundred and eighty five thousand three hundred and seventy five naira (₦105,670,285,375) only; the actual collection on the other hand was seventy seven billion four hundred and seventy two million sixty thousand four hundred and seventy six naira (₦77,472,060,476) only, which represents 73.31% of the approved budget, indicating a shortfall of 26.69%. Furthermore the receipts from the Federation Account Allocation for the year 2019 is lesser than that of 2018 by five billion three hundred and forty two million nine hundred and seventy one thousand eight hundred fifty eight naira (₦5,342,971,858) only.

In the same vein, the actual revenue from the federation Account Allocation represents 85.49% 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 2019

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Statutory Revenue Allocation	51,159,031,404	74,118,751,000	74,118,751,000	22,959,719,596	61.43
Statutory Allocation: Special Fund	-	13,911,167,375	13,911,167,375	13,911,167,375	49.35
Forex Equalization	1,610,310,401	-	-	(1,610,310,401)	0.58

Share of Federation Account Allocation-Exchange Gain	85,497,411	0.00	0.00	(85,497,411)	0.00
Refund of Pairs Club Loan Over Deduction	10,861,096,174	0.00	0.00	-10,861,096,174	0.00
Share of Federal Account Allocation-Augmentation	418,907,121	0.00	0.00	(418,907,121)	0.00
Solid Minerals	66,369,364	0.00	0.00	(66,369,364)	0.00
Recovery Bank charges	121,639,555	0.00	0.00	(121,639,555)	0.00
Additional Fund from NNPC	76,164,931	0.00	0.00	(76,164,931)	0.00
Value Added Tax Allocation	13,073,044,115	17,640,367,000	17,640,367,000	4,567,322,885	
Total Revenue from Federation Account	77,472,060,476	105,670,285,375	105,670,285,375	28,198,224,899	73.31

Capital Revenue Performance.

The approved budget for Capital Receipt for the Year 2019 was a total sum of twenty billion seventy million eight hundred and thirty seven thousand naira (₦20,070,837,000) only, and the actual receipt was a total sum of one billion fifty six million four thousand eight hundred and twenty one naira (₦1,056,004,821) only. This represents 5.26% of the total estimated grants and receipts for the year under review, and therefore, revealing a deficit of ₦19,014,832,179, representing 94.74% of the budget. The details are tabulated hereunder:

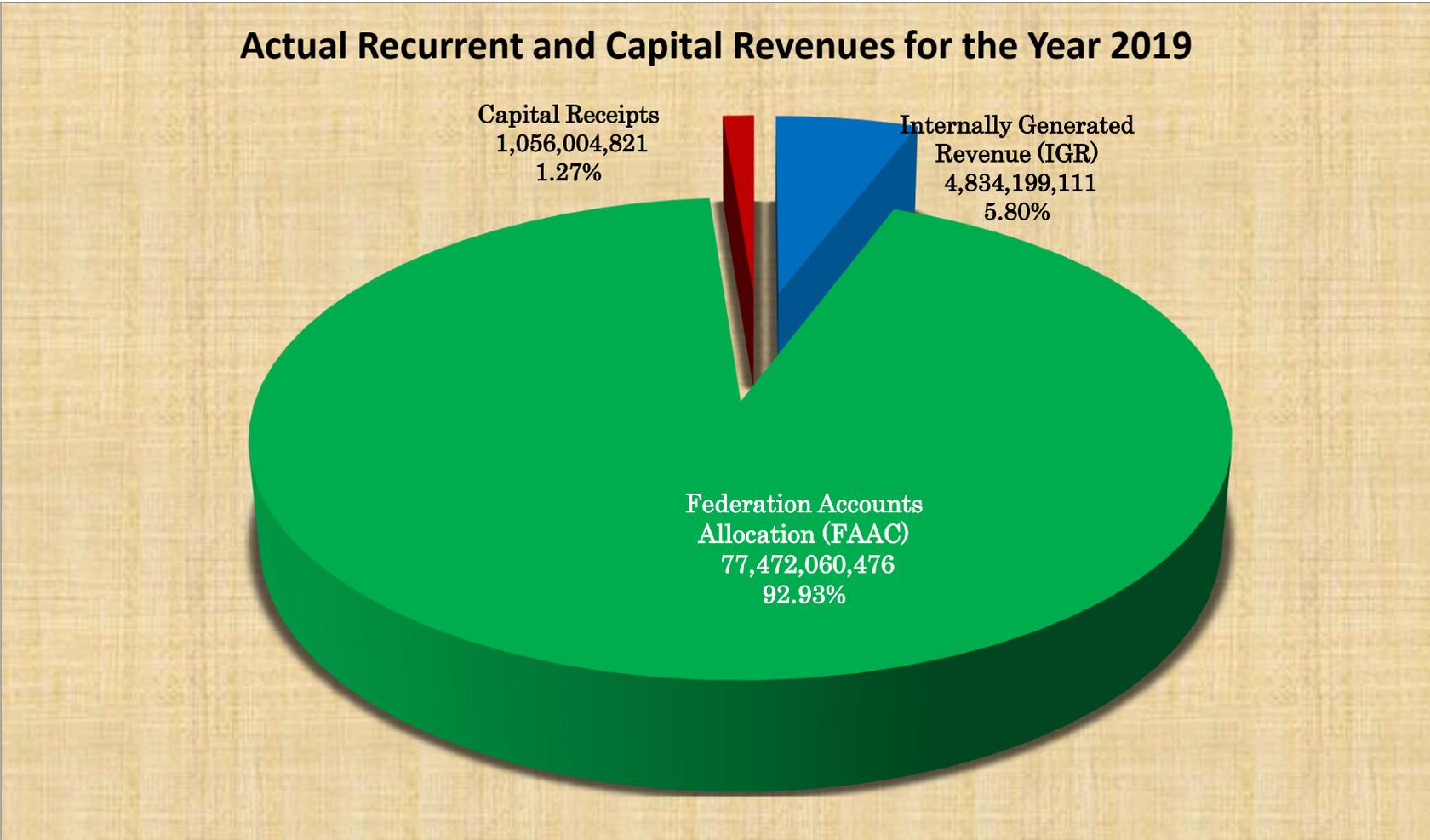
Table showing Capital Revenue Performance for 2019

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Capital Receipts:					
Proceeds from Aids and Grants	0.00	16,346,693,000	16,346,693,000	16,346,693,000	0.00
Other Capital Receipts	356,004,820	-	-	(356,004,820)	0.00
Domestic Loans and Borrowing	700,000,000	-	-	(700,000,000)	0.00
Capital Foreign Grant	-	3,724,144,000	3,724,144,000	3,724,144,000	0.00
Total Capital Revenue	1,056,004,820	20,070,837,000	20,070,837,000	19,014,832,180	5.26

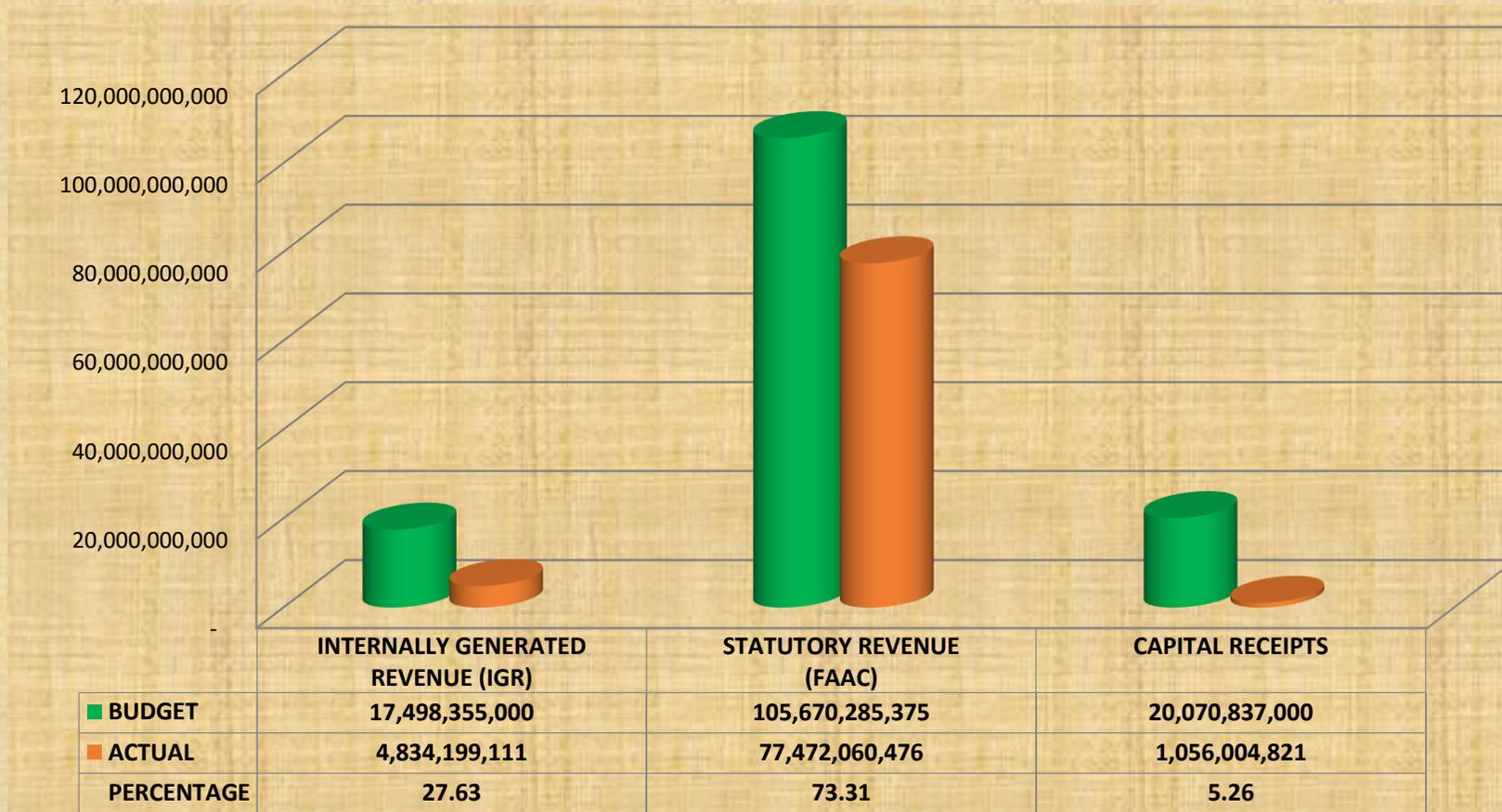
Comparing the actual Capital Receipts for the year 2019 with that of 2018, receipts in the year 2019 is greater by ₦333,004,821 which represents 46.06%.

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

Actual Recurrent and Capital Revenues for the Year 2019



Budgeted and Actual Revenues Performance for the Year 2019



3.2 Revenue Shortfalls:

As observed in paragraph 3.1 above, the total shortfall from the budgeted Internally Generated Revenue (IGR) for the year 2019 was a total sum of twelve billion six hundred and sixty four million one hundred and fifty five thousand eight hundred and eighty nine naira (₦12,664,155,889) only, which represent 72.37% 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) figure of seventeen billion four hundred and ninety eight million three hundred and fifty five thousand naira (₦17,498,355,000) only, Revenue Codes with budgeted sum of nine billion ninety six million three hundred and thirty thousand naira (₦9,096,330,000) have been observed to have Zero collection. The details tabulated below:

Table Showing Areas with Zero IGR Collection in the Year 2019

SN	REVENUE SOURCES & MDAs	BUDGET (₦)	ACTUAL (₦)	VARIANCE(₦)
1	LICENCES:			
	Ministry of Animal Resources & Fisheries Development	17,035,000	0.00	17,035,000
	Ministry of Poverty Alleviation & Youth Empowerment	235,000	0.00	235,000
	Ministry of Home Affairs, Information & Culture	228,000	0.00	228,000

	Ministry of Environment	12,000	0.00	12,000
	Ministry of Health	8,272,000	0.00	8,272,000
2	FEES:			
	Ministry of Finance and Economic Development	62,457,000	0.00	62,457,000
	Ministry of Works and Transport	1,880,083,000	0.00	1,880,083,000
	Ministry of Agriculture and Natural Resources	2,100,000	0.00	2,100,000
	Ministry of Animal & Fisheries Development	39,330,000	0.00	39,330,000
	Ministry of Poverty Alleviation & Youth Empowerment	4,319,000	0.00	4,319,000
	Office of the Auditor General	200,000	0.00	200,000
	Ministry of Home Affairs, Information & Culture	1,158,000	0.00	1,158,000
	Ministry of Water Resources	2,385,000	0.00	2,385,000
	Ministry of Environment	8,400,000	0.00	8,400,000
3	FINES:			
	Borno State Internal Revenue Service	13,146,000	0.00	13,146,000
	Ministry of Education	752,000	0.00	752,000
	Ministry of Justice	1,200,000	0.00	1,200,000
4	SALES:			
	Ministry of Budget and Planning	300,000	0.00	300,000
	Ministry of Lands & Survey	12,806,000	0.00	12,806,000
	Ministry of Agriculture & Natural Resources	262,535,000	0.00	262,535,000

	Ministry of Women Affairs & Social Development	1,706,000	0.00	1,706,000
	Ministry of Poverty Alleviation & Youth Empowerment	50,000,000	0.00	50,000,000
	Ministry of Trade ,Investment & Tourism	273,923,000	0.00	273,923,000
	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 & Culture	32,184,000	0.00	32,184,000
	Head of Service	4,412,000	0.00	4,412,000
	Civil Service Commission	130,000	0.00	130,000
	Local Government Service Commission	10,000	0.00	10,000
	Ministry of Urban & Rural Water Supply	18,754,000	0.00	18,754,000
	Ministry of Environment	4,177,000	0.00	4,177,000
	Ministry of Health	5,558,000	0.00	5,558,000
	Ministry of Housing & Rural Electrification	62,857,000	0.00	62,857,000
5	EARNINGS:			
	Ministry of Works & Transport	834,866,000	0.00	834,866,000
	Ministry of Agriculture and Natural Resources	3,390,000	0.00	3,390,000
	Ministry of Trade, Investment & Tourism	19,686,000	0.00	19,686,000
6	SALES /RENT OF GOVT BUILDINGS			
	Ministry Finance, Budget and Planning	28,988,000	0.00	28,988,000
	Ministry of Housing and Rural Electrification	61,837,000	0.00	61,837,000

	Ministry of Poverty Alleviation & Youth Empowerment	120,000	0.00	120,000
	Governor's Office	376,000	0.00	376,000
7	SALES /RENT ON LANDS AND OTHERS			
	Ministry Finance, Budget and Planning	55,213,000	0.00	55,213,000
	Ministry of Lands & Survey	15,315,000	0.00	15,315,000
8	INTEREST EARNED			
	Ministry Finance, Budget and Planning	2,398,643,000	0.00	2,398,643,000
9	OTHER REVENUE SOURCES			
	Ministry Finance, Budget and Planning	158,981,000	0.00	158,981,000
	Ministry of Justice	251,287,000	0.00	251,287,000
	Ministry for Local Government & Emirate Affairs	300,474,000	0.00	300,474,000
	Local Government Service Commission	448,794,000	0.00	448,794,000
	Local Government Pension Board	1,215,709,000	0.00	1,215,709,000
	Office of the auditor General for Local Governments	526,940,000	0.00	526,940,000
	Grand Total	9,096,330,000	0.00	9,096,330,000

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- Strengthening existing institutional and regulatory framework as it relates to revenue generation through review of existing Revenue Laws of revenue generating Ministries, Departments and Agencies (MDAs) in line with international best practice, and then eliminates or expunges obsolete or non-existent revenue type(s) or source(s) from the budget.
- 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 Board of 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 2019 was sixty four billion twenty six million one hundred and seventy three thousand three hundred and seventy five naira (~~₦~~64,026,173,375) representing 44.24% of the total budget for the year. The actual performance was a total sum of fifty one billion three hundred and forty million two hundred and fifty three thousand two hundred and fifty five naira (~~₦~~51,340,253,255) representing 80.19s% of the Recurrent expenditure budget for the year under review. The details are tabulated blow:

Table showing Recurrent Expenditure Performance for the Year 2019

DESCRIPTION	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Personnel Cost- MDAs (excluding pension)	7,467,930,330	9,025,639,375	9,025,639,375	1,557,709,045	82.74
Personnel Cost- Boards and Parastatals (excluding Pension)	14,455,146,702	24,561,692,000	24,561,692,000	10,106,545,298	58.85
Pension	6,307,962,523	6,307,962,523	6,000,000,000	0.00	100
Gratuity	1,885,690,563	3,892,037,477	4,200,000,000	2,006,346,914	48.45
Overhead Cost- MDAs	15,640,986,213	18,352,307,548	18,806,180,000	2,711,321,335	85.23
Overhead Cost- Board and Parastatals	838,577,178	1,886,534,452	1,432,662,000	1,047,957,274	44.45
Repayment of External Loans (including Servicing)	214,577,651	0.00	0.00	(214,577,651)	0.00
Repayment of Internal Loans (including Servicing)	4,559,796,089	0.00	0.00	(4,559,796,089)	0.00
Total	51,370,667,249	64,026,173,375	64,026,173,375	12,655,506,126	80.23

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 80.23%. In the same vein, the individual components of the recurrent expenditure showed a commendable performance in the range of 44.45% to 100%.

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 2019

EXPENDITURE SECTORS	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Administrative sector	2,272,961,218	13,609,794,466	13,534,050,000	11,336,833,248	16.70
Economic Sector	23,843,442,990	38,480,210,366	39,462,426,000	14,636,767,375	61.96
Law and Justice Sector	194,827,600	848,200,000	848,200,000	653,372,400	22.97
Social Services Sector	12,111,302,656	27,775,099,169	26,868,628,000	15,663,796,513	43.60
Total	38,422,534,465	80,713,304,000	80,713,304,000	42,290,769,535	47.60

As shown in the table above, the overall performance of 2019 capital expenditure was 47.60%, meaning that from the approved budget of eighty billion seven hundred and thirteen million three hundred and four thousand naira (₦80,713,304,000) only, the sum of thirty eight billion four hundred and twenty two million five hundred and thirty four thousand four hundred and sixty five naira (₦38,422,534,465) only was the actual expenditure for the provision of infrastructural facilities and basic service to the citizens, which stood at 47.60% as indicated above, where 52.40% of the budget could not be realized.

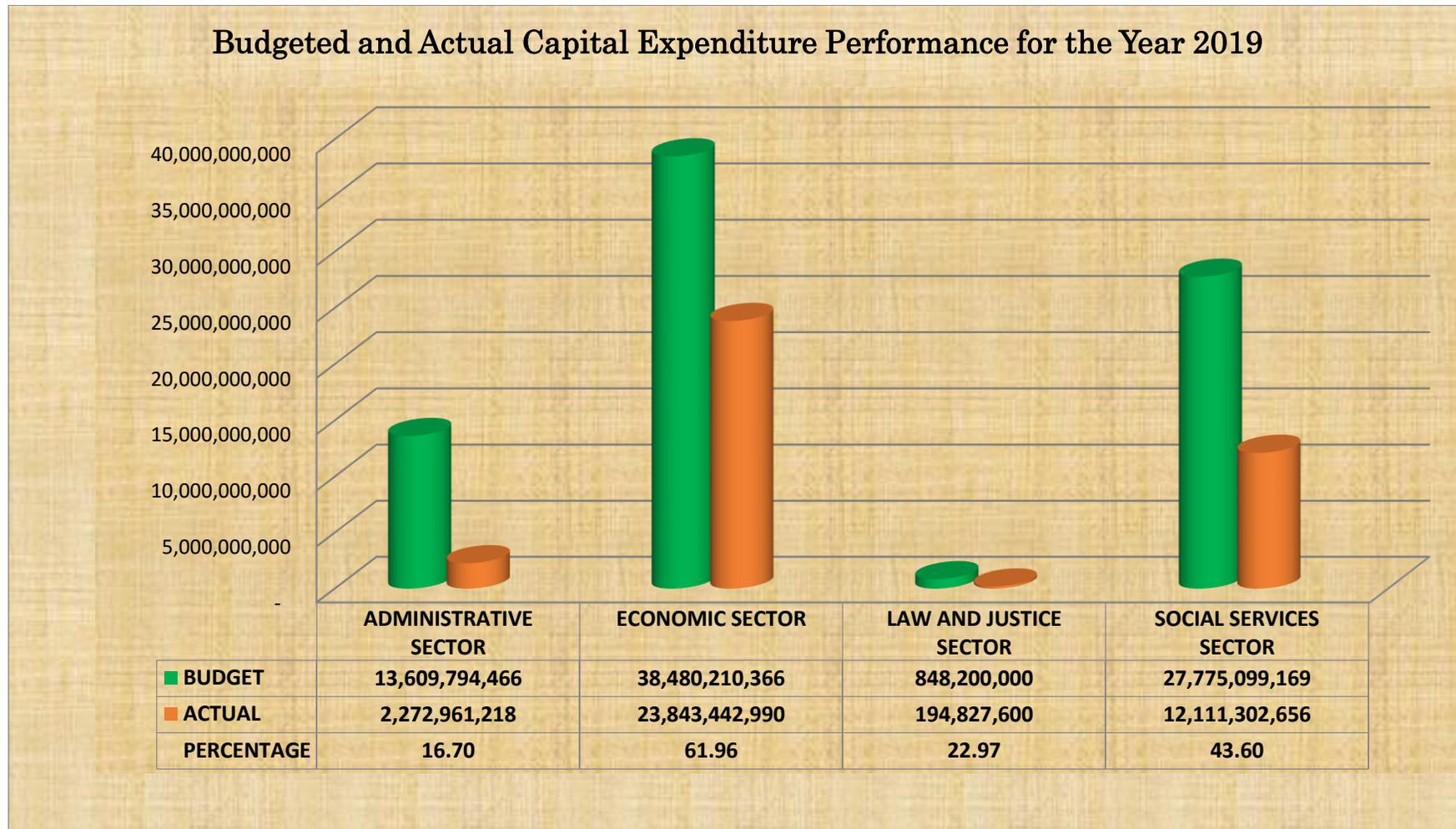
Nevertheless, the actual performance for the year under review exceeded slightly that of the year 2018 in terms of actual amount spent, indicating a gradual improvement in provision of basic facilities and service. However, in terms of percentage performance in relation to the budgets of the years 2018 and 2019, performance of the year 2019 exceeded that of the year 2018 by 12.94%.

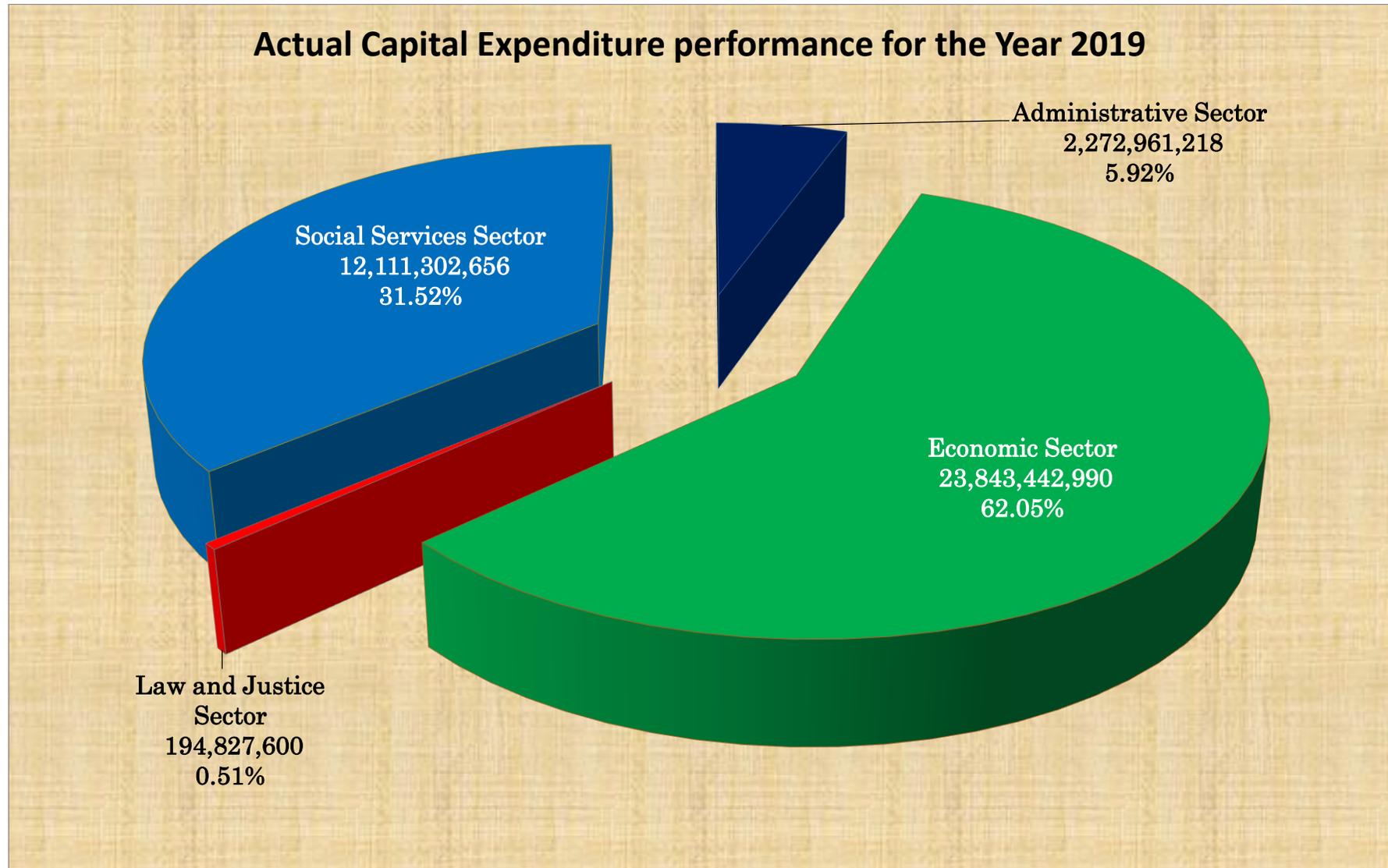
Similarly, while matching the actual expenditure of a sector against its budgeted provision, the following performances were revealed: Economic Sector showed performance of 61.96% and rated the most significant performance; Social Services and Law & Justice Sector followed with 43.60% and 22.97% respectively, while Administrative Sector accounted for 16.70% performance. And by comparing the Sectoral performances for the years 2018 and 2019, almost all sectors revealed an increase as follows:

- Administrative Sector from 14.81% in 2018 to 16.70% in 2019
- Economic Sector from 37.26% in 2018 to 61.96% in 2019
- Law and Justice Sector from 6.80% in 2018 to 22.97% in 2019
- Social Sector from 39.95% in 2018 to 43.60% in 2019

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 62.05% of the total actual capital expenditure for the year; Social Services Sector 31.52%; Administrative Sector indicated 5.92%, while Law and Justice Sector stood at 0.51%.

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:





4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

Routine audit observations emanating from the audit of Ministries, Departments and Agencies (MDAs) in respect of recurrent (i.e. Salaries and Overhead) and capital expenditures; inspection of offices and stores and revenue are treated under this section of the report. These observations which 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, 2019 and up to the time 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 2018 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 Ministry of Environment:

Audit Queries

During the audit of payment vouchers for both capital and overhead cost expenditures for the year 2019, only one (1) payment voucher was observed not to have been attached the relevant supporting documents, thus resulting into querying this payment voucher, which involves the total sum of two hundred and seventy five million and nine hundred thousand naira (N275,900,000.00) only.

The attention of the accounting officer was drawn to this query 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 Environments)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.01/2019	3003	February 2019	G.M BOSEPA (Nasir Ali Surundi)	275,900,000	Procurement of various vector control chemicals	Lack of Official Receipts (TBOS 6) and signature of payee.
	TOTAL				275,900,000		

4.2 Ministry of Sports Development:

Audit Queries

During the audit of the payment vouchers for both Capital and Overhead Cost expenditures for the year 2018, seventeen (17) 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 thirteen million eight hundred and twenty two thousand naira (₦13,822,000.00) only. As at the time of writing the Annual Report for the year 2018, the processes for these queries were not concluded and so not included in the 2018 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 2018- (Min. of Sports)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.11/2018	2001	February 2018	Hon.Abubakar Babale (Hon. Com.)	200,000	Official trip to Abuja for El-kanemi warriors	Lack of Approval & Receipts attached to the payment voucher
2	AQM.12/2018	2002	February 2018	Adamu I. Timta (Perm. Sec)	150,000	Official Engagement in Abuja (Meeting with NFA)	Lack of Approval & Receipts attached to the payment voucher.
3	AQM.13/2018	2019	February 2018	Amina Mohammed (PA to SEC)	3,000	Monthly office Up-keep for month of January 2018.	Lack of Approval & Receipt attached to the payment voucher
4	AQM.14/2018	2021	February 2018	Alh. Galadima (DAS)	30,000	Preparation of Staff Promotion of the ministry	Lack of Approval & Receipts attached to the payment voucher.
5	AQM.15/2018	2001	June 2018	Adamu I. Timta (PS)	200,000	Official trip Abuja	Lack of Approval, Receipts and Signature of Payee.

6	AQM.16/2018	2001	November 2018	Hon. Comm. (Abdulkarim)	250,000	Standing imprest for the month of October 2018.	Lack of Approval, Receipts and Signature of Payee.
7	AQM.17/2018	2003	November 2018	Min. Sec. (Mustapha Maina)	50,000	Monthly Standing imprest for the month of October,2018.	Lack of Approval and Receipts attached to the payment voucher & also no Signature of Payee
8	AQM.18/2018	2005	November 2018	DAS (Abdulrahaman Galadima)	20,000	Monthly Standing imprest for the month of October,2018.	Lack of Approval, Receipts and Signature of Payee
9	AQM.19/2018	2007	November 2018	DPRS (Aida Pogu)	20,000	Monthly Standing imprest for the month of October,2018.s	Lack of Approval and Receipt attached to the Payment Voucher
10	AQM.20/2018	2025	November 2018	Aida (DPRS)	100,000	2018 Budget defense	Lack of Approval, Receipt, Authority for payee presentation and also payee signature not consistent with payee's other signatures.
11	AQM.21/2018	2001	December 2018	Hon, Abdulkarim	250,000	To attend a meeting on sports National Festival in Abuja.	Lack of Approval, Receipts and Signature of Payee
12	AQM.22/2018	2003	December 2018	MS Mustapha Maina	50,000	Monthly Standing imprest for the month of November,2018.	Lack of Approval and Receipts attached to the payment voucher & also no Signature of Payee
13	AQM.23/2018	2005	December 2018	DAS (Galadima)	30,000	Monthly Standing imprest for the month of November,2018.	Lack of Approval and Receipts attached to the payment voucher & also no Payee signature and that of certifying officers
14	AQM.24/2018	3002	April 2018	Adamu Idrisa Timta	8,859,000	Official trip to China (Hon. Commissioner & Perm. Sec.) for the purchase of sporting facilities for the forthcoming World Cup.	Lack of Air tickets to and from China attached to the payment voucher
15	AQM.25/2018	3004	April 2018	Adamu Idrisa Timta (Perm. Sec.)	580,000	Production of Store ledger, Receipts and other Documents for the Store facilities.	Lack of Receipts /Invoices and Store Receipt Voucher attached to the payment voucher.

16	AQM.26/2018	3001	July 2018	Mohammed Bashir (Ag. Executive Secretary)	1,180,000	Construction of 5 Aside Football Pitch at Bolori Shuwari 3	Lack of Receipts/Invoices and no details for Construction attached to the payment voucher
17	AQM.27/2018	3002	July 2018	Mohammed Bashir (Ag. Executive Secretary)	1,850,000	Construction of Lawn Tennis at 777 Housing estate being part payment.	Lack of Receipts/Invoices and no details for Construction attached to the payment voucher
	TOTAL				13,822,000		

4.3 Ministry of Home Affairs, Information and Culture:

Audit Queries

During audit of payment vouchers for other charges (Overhead Cost) and Capital expenditures for the year 2018, twelve (12) payment vouchers involving a sum of fifty six million six hundred and eight thousand four hundred and fifteen naira (N56,608,415.00) only were queried, because at the time of writing the Annual Report for the year 2018, 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; his reply has not been received up to the time of writing this report.

Table Showing Details of Query issued for 2018- (MHAIC)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.28/2018	3002	January 2018	Hassan Maina (HMAB)	7,000,000	Payment for Work in progress at BRTV complex on POP , Screening and painting at the corporation.	Lack of Receipt attached to the payment voucher.
2	AQM.29/2018	3002	April 2018	Tiggens Tech. Nig. Ltd.	500,000	Cost to complete installation of AM Transmitter at Amusement Park along Bama Road.	Lack of Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.
3	AQM.30/2018	3003	April 2018	Tiggens Tech. Nig. Ltd.	5,200,000	Cost to complete installation of AM transmitter at Amusement Park along Bama road.	Lack of Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.
4	AQM.31/2018	3006	April 2018	Bintu Imam	4,067,000	Payment to three Engineers to facility tour of Star times group at the Republic of China on Digitalization of Borno Radio Television.	Lack of approval and Air tickets attached to the payment voucher and also no signatures of officer controlling vote and payee.
5	AQM.32/2018	3007	April 2018	Priya travels and Tours Ltd.	5,555,280	Payment to three Team Engineers to facility tour of Star times group at the Republic of China on Digitalization of Borno Radio Television	Lack of approval and Air tickets attached to the payment voucher and also no signatures of officer controlling vote and payee.
6	AQM.33/2018	3008	April 2018	Priya travels and Tours Ltd.	843,920	Payment to three Team Engineers to facility tour of Star times group at the Republic of China on Digitalization of Borno Radio Television	Lack of approval and Air tickets attached to the payment voucher and also no signatures of officer controlling vote and payee.
7	AQM.34/2018	3001	August 2018	Hon. Commissioner	8,000,000	Cost for the construction of the collapsed perimeter fencing of the AM station at BRTV along Bama road.	Lack of approval and receipt/invoice attached to the payment voucher and also no signatures of officer controlling vote, internal Auditor and the payee.

8	AQM.35/2018	3001	August 2018	Hon. Commissioner	3,442,215	Cost for the construction of the collapsed perimeter fencing of the AM station at BRTV along Bama road.	Lack of approval and receipt/invoice attached to the payment voucher and also no signatures of officer controlling vote ,internal Auditor and the payee
9	AQM.36/2018	3006	October 2018	Rock Mark Estate Managers ltd.	5,000,000	Construction of mini Radio station at Monguno.	Lack of approval and receipt/invoice attached to the payment voucher and also no signatures of officer controlling vote and the payee.
10	AQM.37/2018	3007	October 2018	Rock Mark Estate Managers ltd.	8,000,000	Construction of mini Radio station at Monguno.	Lack of approval and receipt/invoice attached to the payment voucher and also no signatures of officer controlling vote and the payee.
11	AQM.38/2018	3008	October 2018	Rock Mark Estate Managers ltd.	4,000,000	Construction of mini Radio station at Monguno.	Lack of approval and receipt/invoice attached to the payment voucher and also no signatures of officer controlling vote and the payee.
12	AQM.39/2018	3012	October 2018	Rock Mark Estate Managers ltd.	5,000,000	Construction of Mini Radio Station at Monguno.	Lack of approval and receipt/invoice attached to the payment voucher and also no signatures of officer controlling vote and the payee.
	TOTAL				56,608,415		

4.4 Ministry of Higher Education:

Audit Queries

During the audit of the payment vouchers for both Capital and Overhead Cost expenditures for the year 2018, 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 two million nine hundred and sixty five thousand naira (₦2,965,000.00) only. As at the time of writing the Annual Report for the year 2018, the processes for these queries were not concluded and so not included in the 2018 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 2018- (Min. of Higher Education)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.40/2018	2007	October, 2018.	Ali Umar Izgi	20,000	Imprest	Lack of Receipts attached to the payment voucher & no payee signature
2	AQM.41/2018	2019	October, 2018.	Ibrahim Salisu	100,000	Imprest	Lack of Receipts attached to the payment voucher.
3	AQM.42/2018	2022	October, 2018.	Elija Musa Mbaya	25,000	Imprest	Lack of Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.

4	AQM.43/2018	2023	October, 2018.	Musa Samari	30,000	Imprest	Lack of Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.
5	AQM.44/2018	2025	October, 2018.	Asabe Usman	30,000	Imprest	Lack of Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.
6	AQM.45/2018	2025	October, 2018.	Ali Umar Shidi	480,000	Imprest	Lack of Receipt attached to the payment voucher and also no signatures of officer controlling vote.
7	AQM.46/2018	2030	October, 2018.	Musa Samari	50,000	Imprest	Lack of approval and Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.
8	AQM.47/2018	2016	December, 2018.	Alh. Ibrahim Salisu	20,000	Imprest	Lack of approval and Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.
9	AQM.48/2018	2026	December, 2018.	Driver to Hon. Commissioner	25,000	Imprest	Lack of approval and Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.
10	AQM.49/2018	3004	December, 2018.	Ex. Secretary Scholarship Board.	2,000,000	Sponsorship of Suleiman Mohammed Zanna	Lack of approval and Receipt from Scholarship Board attached to the payment voucher and also no payee signature.
11	AQM.50/2018	2027	December, 2018.	Mallam Ibrahim Salisu	25,000	Imprest	Lack of Receipt and approval attached to the payment voucher.
12	AQM.51/2018	2029	December, 2018.	Asabe Usman	50,000	Imprest	Lack of approval and Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.

13	AQM.52/2018	2031	December, 2018.	Asabe Usman	30,000	Imprest	Lack of approval and Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.
14	AQM.53/2018	2032	December, 2018.	Musa Samari	30,000	Imprest	Lack of approval and Receipt attached to the payment voucher and also no signatures of officer controlling vote and payee.
15	AQM.54/2018	2033	December, 2018.	Elijah Musa Mbaya	50,000	Imprest	Lack of approval and Receipt attached to the payment voucher and also no signature of officer controlling vote.
	TOTAL				2,965,000		

4.5 Ministry of Health & Human Services:

Unaccounted Revenue

During the examination of Revenue records of the College of Nursing and Midwifery, it was observed that revenue collected between the period of January, 2019 and July, 2019 in the sum five hundred and fifty five thousand two hundred and fifty naira (N555,250.00) only was not remitted into the Government purse, which remained unaccounted for up as at 31st December, 2019 and up to the time of writing this report .

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

Audit Queries

Fifty four (54) payment vouchers involving the sum of two hundred and sixty eight million eight hundred and ninety nine thousand two hundred and seventy three naira and sixty one kobo (₦268,899,273.61 for both capital expenditure and other charges (overhead cost) for the year 2018 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. As at the time of writing the Annual Report for the year 2018, 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 2018- (Min. of Health & Human Services)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.57/2018	3006	January 2018	F.I.R.S (WHT)	776,592.59	5% Deduction in respect of Green Desert Global Investment Nig. Ltd for the construction of new Pediatric complex at the state Specialist Hospital.	Lack of Approval & Receipts attached to the payment voucher and no signature of payee.
2	AQM.58/2018	3007	January 2018	F.I.R.S. (VAT)	776,592.59	5% Deduction in respect of Green Desert Global Investments Nig. Ltd for the construction of new Pediatric complex at the state Specialist Hospital.	Lack of Approval & Receipts attached to the payment voucher and no signature of payee.

3	AQM.59/2018	3008	January 2018	Permanent Secretary Justice	155,318.51	1% Deduction in respect of Green Desert Global Investment Nig. Ltd for the construction of new Pediatric complex at the state Specialist Hospital.	Lack of Approval & Receipts attached to the payment voucher and no signature of payee.
4	AQM.60/2018	3002	February 2018	Hon. Commissioner Health	300,000	Trip to Abuja for official duty	Lack of Approval and signature of payee
5	AQM.61/2018	3004	March 2018	Hon. Commissioner Health	250,000	Trip to Abuja for official engagement	Lack of Approval and signature of payee
6	AQM.62/2018	3007	March 2018	Ministerial Secretary Health	50,000	Payment for office maintenance and other activities	Lack of Approval & Receipts attached to the payment voucher and no signature of payee
7	AQM.63/2018	3016	March 2018	Hon. Commissioner Health	400,000	Payment for official trip to Abuja.	Lack of Approval & Receipts attached to the payment voucher and no signature of payee
8	AQM.64/2018	3018	March 2018	Hon. Commissioner Health	300,000	Trip to Abuja for official engagement	Lack of approval attached to the payment voucher and no payee signature
9	AQM.65/2018	3001	April 2018	E.D SPHCDA (Dr. Sule Mele)	20,000,000	Payment for Immunization in 27 LGAs	Lack of official Receipts from the State Primary Health care Dev. Agency and no payee signature
10	AQM.66/2018	3002	April 2018	NYSC Allowance (Sundry payment)	2,500,000	Sundry NYSC allowance	Lack of approvals and list of NYSC members attached and signed as payee. Also the title of the payee is wrong
11	AQM.67/2018	3013	May 2018	Koriyel Investment Co. Nig. Ltd.	702,153.83	Consultancy fee in respect of Hammenlan and Con. Nig. Ltd .for construction of Health Clinic at Premier Cinema.	Lack of approval, payee signature and official Receipt from Koriyel Investment.
12	AQM.68/2018	3019	May 2018	Koriyel Investment Co. Nig. Ltd.	322,212.09	Consultancy fee in respect of Mai Hula Co. Nig. Ltd. for	Lack of approval, payee signature and official Receipt from Koriyel Investment.

						construction of Health Clinic.	
13	AQM.69/2018	3020	May 2018	Manager NEPA	101,550	Changing over switch and Generator	Lack of approval, payee signature and official Receipt from the Manager NEPA.
14	AQM.70/2018	3030	May 2018	Koriyel Investment Co. Nig. Ltd.	544,426.10	Consultancy fee in respect of Mai Hula Co. Nig. Ltd. for construction of Health Clinic at Premier Cinema	Lack of approval, payee signature and official Receipt from Koriyel Investment.
15	AQM.71/2018	3034	May 2018	Sundry persons	500,000	Five Directors welfare	Lack of approvals and list of the Directors with their signatures.
16	AQM.72/2018	3043	May 2018	Sundry NYSC	3,100,000	Allowances to medical and other health sectors serving in the Hospitals across the State	Lack of approval and list of NYSC members attached and signed as payees.
17	AQM.73/2018	3047	May 2018	F.I.R.S (VAT)	434,841.69	5% VAT deduction in respect of BUHUMA Global Nig. Ltd.	Lack of approvals, payee signature and official Receipt from FIRS.
18	AQM.74/2018	3048	May 2018	F.I.R.S (WHT)	434,841.69	5% WHT deduction in respect of BUHUMA Global Nig. Ltd.	Lack of approvals, payee signature and official Receipt from FIRS.
19	AQM.75/2018	3006	June 2018	F.I.R.S (WHT)	365,445.90	5% WHT deduction in respect of BUHUMA Global Nig. Ltd. for Construction and Renovation of BOSPHCDA	Lack of approvals, payee signature and official Receipt from FIRS.
20	AQM.76/2018	3007	June 2018	F.I.R.S (VAT)	365,445.90	5% VAT deduction in respect of BUHUMA Global Nig. Ltd. for Construction and Renovation of BOSPHCDA	Lack of approvals, payee signature and official Receipt from FIRS.
21	AQM.77/2018	3008	June 2018	Perm. Secretary Justice	73,089.18	1% vetting fee in respect of BUHUMA Global Nig. Ltd. for Construction and Renovation of BOSPHCDA	Lack of approvals and official Receipt attached to the payment voucher and no payee signature.

22	AQM.78/2018	3010	June 2018	BOSPHCDA (Dr. Sule Mele)	135,221,162.00	State counterpart payment for Immunization programme all over the state	Lack of official receipt from BOSPHCDA attached and no payee signature
23	AQM.79/2018	3015	June 2018	F.I.R.S (WHT)	546,283.91	5% WHT deduction in respect of Green Desert Global Investment Nig.	Lack of approvals, payee signature and official Receipt from FIRS.
24	AQM.80/2018	3016	June 2018	F.I.R.S (VAT)	546,283.91	5% VAT deduction in respect of Green Desert Global Investment Nig.	Lack of approvals, payee signature and official Receipt from FIRS.
25	AQM.81/2018	3017	June 2018	Perm. Secretary Justice	109,256.78	1% vetting fee in respect of Green Desert Global Investment Nig.	Lack of approvals and official Receipt attached to the payment voucher and no payee signature.
26	AQM.82/2018	3022	June 2018	Koriyel Investment ltd.	1,924,280	Construction on Direct labour work at Bolori health Clinic	Lack of approvals and official Receipt attached to the payment voucher and no payee signature.
27	AQM.83/2018	3025	June 2018	AG BOS	555,077.49	At source deduction at Ministry of Finance	Lack of approval, payee signature and official Receipt. Also, the payment voucher did not disclose the purpose of the deduction.
28	AQM.84/2018	3009	July 2018	Sundry NYSC	2,800,000	Payment of Doctors l and other health staffs of Corp members in the Hospitals across the State.	Lack of internal approval and sundry list of NYSC members and their signature as payees.
29	AQM.85/2018	3003	July 2018	DDPHC (Mala Waziri)	200,000	Payment to attend workshop on World Bank innovative approach to Malaria prevention and control (Impact) project 3 – 4 July 2018	Lack of Air ticket attached to the payment voucher
30	AQM.86/2018	3008	August 2018	Sundry NYSC	1,000,000	Payment of Doctors and other Health staffs of corp members serving in the Hospitals across the state.	Lack of internal approval and sundry list of NYSC members and their signatures as payees.

31	AQM.87/2018	3006	September 2018	F.I.R.S (WHT)	1,434,571.85	5% WHT deduction in respect of Asad Nig. Ltd. for construction of Radio – Diagnostic Centre at SSH Maiduguri.	Lack of approval and official Receipt attached to the payment voucher and no payee signature.
32	AQM.88/2018	3007	September 2018	F.I.R.S (VAT)	1,434,571.85	5% VAT deduction in respect of Asad Nig. Ltd. for construction of Radio – Diagnostic Centre at SSH Maiduguri.	Lack of approval and official Receipt attached to the payment voucher and no payee signature.
33	AQM.89/2018	3008	September 2018	Perm. Secretary Justice	286,914.37	1% vetting fee deduction in respect of Asad Nig. Ltd. for construction of Radio – Diagnostic Centre at SSH Maiduguri.	Lack of approval and official Receipt attached to the payment voucher and no payee signature.
34	AQM.90/2018	3009	September 2018	F.I.R.S (STAMP DUTY)	286,914.37	1% Stamp Duty deduction in respect of Asad Nig. Ltd. for construction of Radio – Diagnostic Centre at SSH Maiduguri.	Lack of approval and official Receipt attached to the payment voucher and no payee signature.
35	AQM.91/2018	3011	September 2018	F.I.R.S (WHT)	3,016,666.61	5% WHT deduction in respect of Hammed Land & Coms.Nig.Ltd for construction of Health Clinic at Premier Cinema at Shehu's palace	Lack of approval and official Receipt attached to the payment voucher and no payee signature.
36	AQM.92/2018	3012	September 2018	F.I.R.S (VAT)	3,016,666.61	5% VAT deduction in respect of Hammed Land & com.Nig.ltd for construction of Health Clinic at Premier Cinema at Shehu's palace	Lack of approval and official Receipt attached to the payment voucher and no payee signature.
37	AQM.93/2018	3013	September 2018	F.I.R.S (STAMP DUTY)	603,333.32	1% STAMP DUTY deduction in respect of Hammed Land & com.Nig.ltd for construction of Health Clinic at Premier Cinema at Shehu's palace	Lack of approvals and official Receipt attached to the payment voucher and no payee signature.

38	AQM.94/2018	3014	September 2018	F.I.R.S (CONSULTANCY)	603,333.32	1% Consultancy deduction in respect of Hammed Land & com.Nig.ltd for construction of Health Clinic at Premier Cinema at Shehu's palace	Lack of approvals and official Receipt attached to the payment voucher and no payee signature.
39	AQM.95/2018	3015	September 2018	Perm. Secretary Justice	603,333.32	1% Vetting fee deduction in respect of Hammed Land & com.Nig.ltd for construction of Health Clinic at Premier Cinema at Shehu's palace	Lack of approvals and official Receipt attached to the payment voucher and no payee signature.
40	AQM.96/2018	3016	September 2018	Perm. Secretary Health	930,282.74	Consultancy fee deduction in respect of Hammed Land & com.Nig.ltd for construction of Health Clinic at Premier Cinema at Shehu's palace	Lack of approvals and official Receipt attached to the payment voucher and no payee signature.
41	AQM.97/2018	3018	September 2018	F.I.R.S (WHT)	1,216,428.84	5% WHT deduction in respect of MAI HULA Nig. Ltd. for Construction of Health clinic at Makera area, MMC	Lack of approvals and official Receipt attached to the payment voucher and no payee signature.
42	AQM.98/2018	3019	September 2018	F.I.R.S (VAT)	1,216,428.84	5% VAT deduction in respect of MAI HULA Nig. Ltd. for Construction of Health clinic at Makera area, MMC	Lack of approvals and official Receipt attached to the payment voucher and no payee signature.
43	AQM.99/2018	3023	September 2018	AHU Global Ventures Ltd	10,469,227.95	Additional fund for additional work for the construction of ware house for drugs, record offices and stores at general Hospital Molai	Lack of signature and official receipt of the payee and no Internal Auditor's stamp on the payment voucher
44	AQM.100/2018	3029	September 2018	Perm. Secretary Health	10,500	Procurement of three copies of approved budget	Lack of approval, official receipt, payee signature and stamp of the Internal Auditor.

45	AQM.101/2018	3038	September 2018	Dr. Ghuluze A.M (DEMR)	93,000	Payment for the conveyance of drugs and commodities by CDC for the control of cholera in the state from Abuja to Maiduguri and other logistics	Lack of fueling receipt and signature of payee.
46	AQM.102/2018	3001	October 2018	Ibi Tech Nig. Ltd.	13,015,200	Payment for the supply of Generators and Air conditioners to the newly renovated General Hospital in the state	Lack of approvals, official Receipt from the payee and payee signature.
47	AQM.103/2018	3008	October 2018	Guja International Ltd.	1,837,440	Being refund of tax deductions from Ministry of Finance to the contractor	Lack of approval, official receipt from the payee and payee signature.
48	AQM.104/2018	3020	October 2018	A.A Kotoko Trades Synergy Ltd.	11,294,337.89	Payment for upgrading of primary Health care centre to a General hospital at Gongulong of Jere LGA	Lack of official receipt and signature of payee.
49	AQM.105/2018	3026	October 2018	Northdale Nig. Ltd	13,935,267.57	Payment for the procurement of medical equipment by Northdale Nig. Ltd	Lack of official receipt and signature of payee.
50	AQM.106/2018	3033	October 2018	Sundry NYSC	1,500,000	Payment for October 2018 NYSC Doctors and Health personnel in the state	Lack of approval and sundry list of NYSC members and their signatures as payees.
51	AQM.107/2018	3035	October 2018	Sundry Person (NYSC)	1,500,000	Payment for September Allowance in respect of Doctors and health personnel serving in the state.	Lack of approval and sundry list of NYSC members and their signatures as payees.
52	AQM.108/2018	3007	November 2018	Dr. Sule Mele (EDSPHCDA)	20,440,000	Payment for November 2018 IPDS/Fractional IPV campaign and Immunization plus exercises.	Lack of approval, official receipt from the payee and payee signature.
53	AQM.109/2018	3018	December 2018	Newclear R. Agency	2,000,000	Payment for License fee as per R.E.E no. R302-6843-6402 dated 27 December 2018.	Lack of official receipt and signature of payee.
54	AQM.110/2018	3027	December 2018	Imperiele C. Logistics ltd	2,800,000	Payment for clearing of Hospital equipment at Sea port.	Lack of approval, official receipt from the payee and payee signature.
	TOTAL				268,899,273.61		

4.6 Government House:

Audit Queries

During the audit of the payment vouchers for both Capital and Overhead Cost expenditures for the year 2018, two (2) 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 six million five hundred thousand naira (₦6,500,000.00) only. As at the time of writing the Annual Report for the year 2018, the processes for these queries were not concluded and so not included in the 2018 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 2018- (Government House)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.111/2018	2027	May 2018	Alhaji Sanusi Adamu	5,000,000	Payment for official trip expenses to Abuja of H/E Deputy Governor from 2 June 2018	Lack of Air ticket attached to the payment voucher to justify the payment
2	AQM.112/2018	2004	June 2018	Alhaji Sanusi Adamu	1,500,000	Payment for Protocol requirement for the successful Idel – Fitr celebration	Lack of Receipts/invoice in respect of printing of programs and invitation cards.
	TOTAL				6,500,000		

4.7 Governor's Office:

Audit Queries

During the audit of the payment vouchers for both Capital and Overhead Cost expenditures for the year 2018, one (1) payment voucher was observed not to have been attached the relevant supporting documents, thus resulting into querying this payment voucher, which involve the total sum of sixty four million nine hundred and ninety three thousand four hundred and forty four naira and thirty six kobo (N64,993,444.36) only. As at the time of writing the Annual Report for the year 2018, the processes for this query was not concluded and so not included in the 2018 Annual Report.

The attention of the Accounting Officer was drawn to all the anomalies where he was requested to comment on the observations and or recover the sum involved; but his reply has not been received up to the time of writing this report.

Table Showing Details of Query Issued for 2018- (Governor's Office)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.113/2018	3006	April 2018	Accountant General BOS	64,993,444.36	Deduction at source for the construction of Borno House in Abuja.	Lack of approval & Receipts attached to the payment voucher & no payee signature
	TOTAL				64,993,444.36		

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, 2019, are as follows:

One (1) Agency, that is, Borno State Primary Health Care Development Agency (SPHCDA) has been audited up to the year ended 31st December, 2019; while twenty one (21) others have been audited up to 31st December, 2018. These include:

- I- Borno State Agency for Mass Literacy
- II- Bono State Afforestation Project
- III- Borno State Scholarship Board
- IV- Borno State Sport Council
- V- Borno State Library Board
- VI- Borno State Prerogative of Mercy
- VII- Borno State Agricultural Mechanization
- VIII- Borno State Radio Television Corporation
- IX- Borno State Education Endowment Fund
- X- El- Kanemi Warriors Football Club

- XI- Borno State Kano Motor Park
- XII- Borno State Teaching Service Board
- XIII- Borno State Arts and Culture
- XIV- Borno State College of Health Technology
- XV- College of Business and Administrative Studies
- XVI- Borno State Housing Corporation
- XVII- Borno Road Maintenance Agency
- XVIII- Kashim Ibrahim College of Education
- XIX- Borno Board of Internal Revenue
- XX- Borno Universal Basic Education
- XXI- MohametLawan College of Agriculture

The Audit Reports of these organizations as submitted by their Managements were reviewed and observations raised were satisfactorily responded to in respect of seventeen of them. However, five of these did not reply observations raised against them up to end of year 2019 and up to the time of writing this report. These include the following:

Table Showing Organizations that have not responded to Audit comments

S/No	Boards and Parastatals	Audit comments	Remarks
1	Borno State Radio Television Corporation	Shortfall in Revenue	No response
2	El - Kanemi Warriors Football Club	Shortfall in Revenue	No response
3	Abba Ashigar College of Business and Administrative Studies, Konduga	Surplus in Revenue	No response
4	Borno State Housing Corporation	Shortfall in Revenue	No response
5	Borno State Board of Internal Revenue	Surplus in Revenue and variance on Accounts.	No response
6	Education Endowment Fund	No revenue collected and record for 2018 not presented.	No response

The following five (5) other organizations have submitted their Draft Account for audit for year indicated against them. Two (2) of the organizations' Draft Accounts have been submitted up to year 2019, and have engaged Auditors and auditing is in progress, while the rest are yet to

- i. Umar Ibn Ibrahim College of Education, Science and Technology Bama; Accounts for 2013 - 2019 (Auditing in progress)
- ii. Hospital Management Board; Accounts for 2011 - 2019 (Auditing in Progress)
- iii. Borno state Environmental Protection Agency (BOSEPA); Account for 2012 - 2018 (Auditing in progress)
- iv. Mohammed Goni College of Legal and Islamic Studies; Accounts for 2013 - 2018 (yet to commence audit)
- v. Borno State Pilgrims Welfare Board; Accounts for 2013 - 2018 (yet to commence audit)

However, the following organizations have not shown readiness for the audit of their records despite that the Audit Fees would not be paid by them as usual. They have refused to submit their Draft Account to the Office of the Auditor General to pave way for the audit Letters were sent to them, reminders were issued and follow-up by officers were made but to avail; and remained so without any response from them up to the time of writing this report. These are as follows:

- i. Borno State Agricultural Development Programme (BOSADP), not audited from year 2008 – 2019;
- ii. Borno State Agency for Control of HIV/AIDS and Malaria (BOSACAM), not audited from year 2008 – 2019;
- iii. Borno State Nomadic Education, not audited from year 2003 - 2019

I wish to reiterate as previously made 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:

In the year 2019, the Office of the State Auditor General had staff strength of one hundred and twelve (112) at the beginning of the year, and due to retirement and transfer the staff strength reduced to one hundred and eight (108) staffs of all cadres.

Currently, as at July 2020, the Office of the State Auditor General has staff strength of one hundred and eight (108) and as a result of 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 adequate functional motor vehicles for the day to day running of her activities. Travels to conduct, especially verification of capital projects executed by Government spread across the State have been difficult if not impossible. Apart from the Official car of the Auditor General, there are only two (2) aged Peugeot Pick-up and Station Wagon, which are grossly inadequate for effective discharge of the functions of the Office. Added to this is the issue of funding.

It is therefore my humble request that Government should prioritize the Office of the State Auditor General by granting the Office adequate financial autonomy for effective and efficient discharge of the statutory functions bestowed upon her in order to help ensure accountability, probity and transparency in government business.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Financial Statements and their related Notes on pages 60 to 114 have been prepared in accordance with the provisions of the Public Finance (Control and Management) Act 1958 CAP 144 LFN 2004 (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 government funds. I take appropriate steps to fulfill my financial reporting responsibilities. I am responsible for establishing and maintaining adequate system of Internal controls; and that the system provides adequate and reasonable assurances that transactions are appropriately recorded and are within statutory authority. I ensure that proper accounting records are maintained and that judgments and estimates are reasonable and relevant to the content of the Financial Statements. I also ensure and take responsibility for the integrity and reliability of the Financial Statements.

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

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

STATEMENT NO.1
BORNO STATE GOVERNMENT
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ANNUAL BUDGET 2019		NOTES	ACTUAL YEAR 2019	PREVIOUS YEAR 2018
₦	Cash Flow from Statutory Government Revenue		₦	₦
74,118,751,000	Statutory Allocations: FAAC	1	51,159,031,404	52,830,015,263
13,911,167,375	Statutory Allocations: Special Fund	1	-	-
-	Statutory Allocations: Excess Crude Oil	1	-	91,397,917
-	Forex Equalization	1	1,610,310,401	1,390,225,865
-	Foreign Exchange Gain	1	85,497,411	527,213,938
-	Excess PPT	1	-	234,345,003
-	Refund of Paris Club Loan Over Deduction	1	10,861,096,174	15,391,644,262
-	Share of Augmentation	1	418,907,121	-
-	Excess Bank Charges	1	121,639,555	128,999,043
-	Share of Solid Minerals	1	66,369,364	-
-	Additional Fund from NNPC		76,164,931	85,832,880
17,640,367,000	Value Added Tax Allocation	1	13,073,044,115	12,135,358,163
105,670,285,375	Total Cash Flow from Statutory Government Revenue		77,472,060,476	82,815,032,334

	Cash Flow from Independent Government Revenue			
3,749,112,000	Direct Taxes	2	4,468,788,309	4,276,689,626
175,565,000	Licenses	2	104,440,782	101,555,524
2,831,734,000	Fees	2	94,035,909	352,286,215
15,098,000	Fines	2	-	500,000
1,421,863,000	Sales	2	7,926,735	311,053,074
857,942,000	Earnings	2	-	2,820,000
90,945,000	Sales/Rent of Government Building:	2	-	-
70,904,000	Sales/Rent on Land and Others:	2	-	10,769,831
567,788,000	Investment Income	2	3,841,366	-
2,398,643,000	Interest Earned	2	-	-
2,416,576,000	Revenue from Boards and Parastatals		90,614,856	675,243,087
14,596,170,000	Total Cash Flow from Independent Government Revenue		4,769,647,957	5,730,917,357
	Cash Flow from Other Revenue Sources of Government			
-	Other Revenue Sources of the State Government	3	-	-
-	Other Recurrent Receipts	3	-	430,979,020
-	Receipt from Other Government Fund	3	64,551,154	660,212,541
-	Current Domestic Grant		-	-
2,902,185,000	Domestic Aids		-	-
	Donations to the State		-	-
	Arrears of Revenue		-	-
2,902,185,000	Total Cash Flow from Other Government Revenue Sources		64,551,154	1,091,191,561
123,168,640,375	Total Operating Cash Flow from all Government Revenue Sources		82,306,259,587	89,637,141,252

	Less: Cash Flow from Recurrent Government Services			
33,587,331,375	Personal Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	4&7	21,923,077,032	23,419,124,029
10,200,000,000	Pension & Gratuity (Funded Benefits)	5	8,193,653,086	6,617,043,688
18,352,307,548	Overhead Costs Expenditure – MDAs	6	15,640,986,213	9,696,286,382
1,886,534,452	Subvention to Boards & Parastatals - Overhead Cost	7A	838,577,178	3,307,909,541
64,026,173,375	Total Cash Flow from Recurrent Government Services		46,596,293,509	43,040,363,639
59,142,467,000	Net Cash Flow from Government Operating Activities		35,709,966,077	46,596,777,612
	Less: Cash Flows from Acquisition of Non-Current Assets, Construction & Other Capital Projects:			
14,013,800,000	Capital Expenditure: Administrative Sector	12	2,272,961,218	2,434,092,231
40,382,926,000	Capital Expenditure: Economic Sector	12	23,843,442,990	23,647,488,597
703,200,000	Capital Expenditure: Law and Justice Sector	12	194,827,600	90,350,000
29,248,628,000	Capital Expenditure: Social Service Sector	12	12,111,302,656	14,945,235,066
84,348,554,000	Total Cash Flows from Acquisition of Non-Current Assets, Construction & Other Capital Projects:		38,422,534,465	41,117,165,894
	Cash Flows from Financing Activities:			
	Capital Receipts	9	-	-
20,070,837,000	Proceed from Aids and Grants	10	-	723,000,000
-	Other Capital Receipts from Local Governments	11	356,004,820	-
-	Repayment of External Loans (Including Servicing)	1A	(214,577,651)	(204,827,855)
-	Repayment of Internal Loans (Including Servicing)	1A	(4,559,796,091)	(3,876,852,782)

-	Proceeds from Other Government Funds	19	-	(2,200,000,000)
	Domestic Loans & Borrowing		700,000,000	-
20,070,837,000	Total Cash Flow from Financing Activities:		(3,718,368,922)	(5,558,680,637)
(5,135,250,000)	Net Cash Flow before Changes in Cash & Cash Equivalent		(6,430,937,309)	(79,068,919)
	Movement in Other Cash Equivalent Accounts:			
-	Net (Increase)/Decrease in Investments & Advances:	16	(965,469,245)	8,774,137
-	Net Increase/(Decrease) in Deposits:	20	253,432,110	406,201,447
-	National Housing Fund - Staff Contribution Fund	21	(211,279,432)	(399,252,407)
-	Total Cash Flow from Other Cash Equivalent Accounts		(923,316,567)	15,723,177
(5,135,250,000)	Net Cash for the Year		(7,354,253,876)	(63,345,741)
1,500,000,000	Cash & Its Equivalent as at 1st January		11,384,850,100	11,448,195,841
(3,635,250,000)	Cash & Its Equivalent as at 31st December	14	4,030,596,224	11,384,850,100
	Cash & Bank Balances (including Cash in Transit)	14	4,030,596,224	11,384,850,100

The Accompanying Notes form part of these Statements

STATEMENT NO.2
BORNO STATE GOVERNMENT
STATEMENT OF ASSETS AND LIABILITIES
AS AT ENDED 31ST DECEMBER, 2019

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

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

STATEMENT NO.3
BORNO STATE GOVERNMENT
STATEMENT OF CONSOLIDATED REVENUE FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

ACTUAL PREVIOUS YEAR (2018)		NOTE S	ACTUAL YEAR 2019	FINAL BUDGET 2019	SUPPLEM-ENTARY BUDGET	INITIAL/ ORIGINAL BUDGET 2019	VARIANCE ON FINAL BUDGET
N			N	N	N	N	N
5,148,295,631	Opening Balance		8,069,594,053	1,500,000,000	-	1,500,000,000	(6,569,594,053)
	ADD: REVENUE						
52,830,015,263	Statutory Allocation: FAAC	1	51,159,031,404	74,118,751,000	-	74,118,751,000	22,959,719,596
91,397,917	Statutory Allocation: Special Fund	1	-	13,911,167,375	-	13,911,167,375	13,911,167,375
1,390,225,865	Forex Equalization	1	1,610,310,401	-	-	-	(1,610,310,401)
234,345,003	Excess PPT	1	-	-	-	-	-
527,213,938	Share of Federal Account Allocation - Exchange Gain	1	85,497,411	-	-	-	(85,497,411)
15,391,644,262	Refund of Paris Club Loan Over Deduction	1	10,861,096,174	-	-	-	(10,861,096,174)
-	Share of Federal Account Allocation - Augmentation	1	418,907,121	-	-	-	(418,907,121)
-	Solid Minerals	1	66,369,364	-	-	-	(66,369,364)
128,999,043	Recovery Bank Charges	1	121,639,555	-	-	-	(121,639,555)
85,832,880	Additional Fund from NNPC		76,164,931	-	-	-	(76,164,931)
12,135,358,163	Value Added Tax Allocation	1	13,073,044,115	17,640,367,000	-	17,640,367,000	4,567,322,885
82,815,032,334	Sub-Total - Statutory Allocation		77,472,060,476	105,670,285,375	-	105,670,285,375	28,198,224,899

4,276,689,626	Direct Taxes	2	4,468,788,309	3,749,112,000	-	3,749,112,000	(719,676,309)
101,555,524	Licenses	2	104,440,782	175,565,000	-	175,565,000	71,124,218
352,286,215	Fees:	2	94,035,909	2,831,734,000	-	2,831,734,000	2,737,698,091
500,000	Fines	2	-	15,098,000	-	15,098,000	15,098,000
311,053,074	Sales	2	7,926,735	1,421,863,000	-	1,421,863,000	1,413,936,265
2,820,000	Earnings:	2	-	857,942,000	-	857,942,000	857,942,000
-	Sales/Rent of Government Building:	2	-	90,945,000	-	90,945,000	90,945,000
10,769,831	Sales/Rent of Land & Others	2	-	70,904,000	-	70,904,000	70,904,000
-	Investment Income	2	3,841,366	567,788,000	-	567,788,000	567,688,251
-	Interest Earned	2	-	2,398,643,000	-	2,398,643,000	2,398,643,000
675,243,087	Revenue Boards & Parastatals		90,614,856	2,416,576,000	-	2,416,576,000	2,325,961,144
5,730,917,357	Sub-Total-Independent Revenue		4,769,647,957	14,596,170,000	-	14,596,170,000	9,830,263,660
	Revenue from Other Sources:						
-	Donations	3	-	-	-	-	-
-	Other Recurrent Receipts (Special Fund)	3	-	-	-	-	-
430,979,020	Other Receipts by MDAs		-	-	-	-	-
660,212,541	Receipt from Other Government Fund		64,551,154	-	-	-	(64,551,154)
-	Other Recurrent Receipts		-	-	-	-	-
-	Domestic Aids		-	2,902,185,000	-	2,902,185,000	2,902,185,000
512,189,986	Deposit Receipts		253,432,110	-	-	-	(253,432,110)
1,603,381,547	Total Other Government Revenue		317,983,264	2,902,185,000	-	2,902,185,000	2,584,201,736
95,297,626,868	TOTAL REVENUE:		90,629,285,750	123,168,640,375	-	123,168,640,375	32,539,354,625

	LESS: RECURRENT EXPENDITURE						
23,419,124,029	Personal Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	4	21,923,077,032	33,587,331,375	-	33,587,331,375	11,664,254,343
6,617,043,688	Pension & Gratuity	5	8,193,653,086	10,200,000,000	-	10,200,000,000	2,006,346,914
9,696,286,382	Overhead Cost Expenditure	6	15,640,986,213	18,352,307,548	-	18,806,180,000	3,165,193,787
3,307,909,541	Subvention to Parastatals: Overhead Cost	7	838,577,178	1,886,534,452	-	1,432,662,000	594,084,822
43,040,363,639	Sub-Total		46,596,293,509	64,026,173,375	-	64,026,173,375	17,429,879,866
	OTHER RECURRENT PAYMENT/EXPENDITURE:						
204,827,855	Repayment of External Loans (Including Servicing)	1A	214,577,651	-	-	-	(214,577,651)
3,876,852,782	Repayment of Internal Loans (Including Servicing)	1A	4,559,796,089	-	-	-	(4,559,796,089)
105,988,538	Repayments: Deposit Liabilities		-	-	-	-	-
4,187,669,175	Sub-Total		4,774,373,740	-	-	-	(4,774,373,740)
47,228,032,815	TOTAL EXPENDITURE:		51,370,667,249	64,026,173,375	-	64,026,173,375	12,655,506,126
48,069,594,053	OPERATING BALANCE:		39,258,618,500	59,142,467,000	-	59,142,467,000	19,883,848,500
	APPROPRIATIONS/TRANSFERS:						
40,000,000,000	Transfer to Capital Development Fund (CDF)	8	36,000,000,000	59,142,467,000	-	59,142,467,000	23,142,467,000
8,069,594,053	Closing Balance:		3,258,618,500	-	-	-	(3,258,618,500)

STATEMENT NO.4
BORNO STATE GOVERNMENT
STATEMENT OF CAPITAL DEVELOPMENT FUND
FOR THE YEAR ENDED 31ST DECEMBER, 2019

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

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

NOTE												
1	SHARE OF STATUTORY ALLOCATION FROM FAAC											
1A	2019							2018				
	MONTH	NET RECEIPT	DEDUCTION AS SOURCE - FOREIGN LOAN REPAYMENT	DEDUCTION AT SOURCE - FGN BAILOUT LOANS REPAYMENT	DEDUCTION AT SOURCE - FGN EXCESS CRUDE BACKED LOAN	DEDUCTION AT SOURCE - CBN BUDGET SUPPORT FACILITY	TOTAL	NET RECEIPT	DEDUCTION AS SOURCE - FOREIGN LOAN REPAYMENT	DEDUCTION AT SOURCE - FGN BAILOUT LOANS REPAYMENT	DEDUCTION AT SOURCE - FGN EXCESS CRUDE BACKED LOAN	TOTAL
		₦	₦	₦	₦	₦	₦	₦	₦	₦	₦	₦
	JANUARY	3,900,175,029	17,817,212	196,395,291	126,675,774	-	4,241,063,306	3,839,402,015	17,411,846	196,395,291	126,675,774	4,179,884,926
	FEBRUARY	3,527,610,760	17,817,212	196,395,291	126,675,774	-	3,868,499,037	3,804,613,110	16,387,923	196,395,291	126,675,774	4,144,072,098
	MARCH	3,331,785,001	18,502,028	196,395,291	126,675,774	-	3,673,358,094	3,941,145,790	16,388,405	196,395,291	126,675,774	4,280,605,260
	APRIL	3,121,601,186	18,502,028	196,395,291	126,675,774	-	3,463,174,279	3,356,342,413	16,388,405	196,395,291	126,675,774	3,695,801,883
	MAY	3,641,113,555	18,502,028	196,395,291	126,675,774	-	3,982,686,648	4,252,447,044	16,388,405	196,395,291	126,675,774	4,591,906,514
	JUNE	4,116,145,473	18,502,028	196,395,291	126,675,774	-	4,457,718,566	4,127,073,124	16,388,405	196,395,291	126,675,774	4,466,532,594
	JULY	4,532,689,745	18,502,028	196,395,291	126,675,774	-	4,874,262,838	4,308,444,547	16,388,405	196,395,291	126,675,773	4,647,904,016
	AUGUST	4,407,424,883	18,502,028	196,395,291	126,675,774	-	4,748,997,976	4,143,165,736	17,817,212	196,395,292	126,675,774	4,484,054,014
	SEPTEMBER	4,216,056,566	16,982,765	196,395,291	126,675,774	225,241,770	4,781,352,166	4,227,334,717	17,817,212	196,395,292	126,675,774	4,568,222,995
	OCTOBER	4,160,289,799	16,982,765	196,395,292	126,675,774	152,567,179	4,652,910,809	4,035,608,431	17,817,212	196,395,291	126,675,774	4,376,496,708
	NOVEMBER	4,096,108,423	16,982,765	196,395,292	126,675,774	152,567,179	4,588,729,432	4,385,323,720	17,817,212	196,395,292	126,675,774	4,726,211,998
	DECEMBER	3,333,657,243	16,982,765	196,395,292	126,675,774	152,567,179	3,826,278,252	4,327,433,979	17,817,213	196,395,291	126,675,774	4,668,322,257
	TOTAL	46,384,657,663	214,577,651	2,356,743,494	1,520,109,287	682,943,308	51,159,031,404	48,748,334,626	204,827,855	2,356,743,495	1,520,109,287	52,830,015,263

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

1B	SHARE OF STATUTORY ALLOCATION - OTHER AGENCIES										A	B	C	D	E	F	G	H
	MONTH	Value Added Tax	Exchange Gain	Share of Augmentation	Excess Bank Charges	Additional Fund from NNPC	Refund of Paris Club Loan Over deduction Refund	Share of Solid Minerals	Forex Equalization	Value Added Tax	Exchange Gain	PPT	Excess Bank Charges	Additional Fund from NNPC	Refund of Paris Club Loan Over deduction Refund	Excess Crude	Forex Equalization	
		N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N	
	JANUARY	1,123,572,974	7,648,269	-	-	-	-	-	-	925,961,035	-	234,345,003	16,972,433	-	-	-	-	
	FEBRUARY	1,152,932,007	5,093,796	-	71,112,000	-	600,000,000	-	-	1,069,176,890	-	-	-	-	-	-	-	
	MARCH	1,069,119,808	6,595,564	-	35,164,000	-	-	-	380,824,656	985,383,030	-	-	5,729,866	-	-	-	-	
	APRIL	1,023,526,029	5,032,633	418,907,121	-	76,164,931	-	-	336,469,388	992,561,283	-	-	-	-	-	-	476,246,691	
	MAY	1,066,256,624	6,124,731	-	-	-	10,261,096,174	-	337,012,360	956,495,646	-	-	3,667,100	85,832,880	-	-	-	
	JUNE	1,182,122,707	8,983,432	-	-	-	-	-	-	1,032,661,473	-	-	-	-	-	-	-	
	JULY	1,203,019,198	8,072,518	-	-	-	-	-	-	939,925,106	318,737,119	-	64,085,399	-	-	-	-	
	AUGUST	1,053,943,868	7,869,181	-	-	-	-	-	-	879,069,063	190,620,876	-	-	-	-	91,397,917	-	
	SEPTEMBER	989,719,036	8,010,655	-	15,363,555	-	-	-	152,329,862	1,275,263,978	1,248,320	-	-	-	-	-	-	
	OCTOBER	1,034,450,246	7,341,734	-	-	-	-	-	-	875,602,274	2,117,196	-	38,544,245	-	-	-	380,824,656	
	NOVEMBER	1,168,507,398	8,644,435	-	-	-	-	66,369,364	-	1,183,626,746	6,176,458	-	-	-	-	-	-	
	DECEMBER	1,005,874,219	6,080,463	-	-	-	-	-	403,674,135	1,019,631,639	8,313,969	-	-	-	15,391,644,262	-	533,154,518	
	TOTAL	13,073,044,115	85,497,411	418,907,121	121,639,555	76,164,931	10,861,096,174	66,369,364	1,610,310,401	12,135,358,163	527,213,938	234,345,003	128,999,043	85,832,880	15,391,644,262	91,397,917	1,390,225,865	

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

NOTE	Details	Ref. Note	Actual 2019	Budget 2019	Variance
1	A- Share of Statutory Allocation from FAAC:-		₦	₦	₦
	Net Share of Statutory Allocation from FAAC	1A	46,384,657,663	74,118,751,000	27,734,093,337
	Add :Deduction at Source for Foreign Loan Repayment	1A	214,577,651	-	(214,577,651)
	Add : Other Deductions at Source - Excess Crude Backed Loans	1A	1,520,109,287	-	(1,520,109,287)
	Add : Other Deductions at Source - Bailout Loans	1A	2,356,743,494	-	(2,356,743,494)
	Add : Other Deductions at Source - Budget Support Facility Loan	1A	682,943,308	-	(682,943,308)
			51,159,031,404	74,118,751,000	22,959,719,596
	Share of Statutory Allocation - Special Fund	1A	-	13,911,167,375	13,911,167,375
	Share of Statutory Allocation - Other Agencies				
	Share of Federal Account Allocation - Share of Augmentation	1B	418,907,121	-	(418,907,121)
	Share of Federal Account Allocation - NISS Inflow/Stabilization	1B	-	-	-
	Share of Federal Account Allocation - Excess Bank Charges	1B	121,639,555	-	(121,639,555)
	Share of Federal Account Allocation - Exchange Gain	1B	85,497,411	-	(85,497,411)
	Share of Federal Account Allocation - Share of Solid Minerals	1B	66,369,364	-	(66,369,364)
	Refund of Paris Club Loan Over deduction	1B	10,861,096,174	-	(10,861,096,174)
	Additional Fund from NNPC	1B	76,164,931	-	(76,164,931)
	Forex Equalization	1B	1,610,310,401	-	(1,610,310,401)
	Total FAAC Allocation to State Govt		64,399,016,361	88,029,918,375	23,630,902,014

	B. Value Added Tax				
	Share of Value Added Tax (VAT)	1B	13,073,044,115	17,640,367,000	4,567,322,885
			77,472,060,476	105,670,285,375	28,198,224,899
2	Internally Generated Revenue (Independent Revenue)				
	Direct Taxes				
	Pay-As-You-Earn (PAYE)		3,713,777,929	2,949,503,000	(764,274,929)
	Direct Assessment		18,092,845	57,750,000	39,657,155
	Withholding Tax		736,917,535	113,558,000	(623,359,535)
	Stamp Duties		-	60,513,000	60,513,000
	Capital Gains Tax		-	567,788,000	567,788,000
	Total -Direct Taxes		4,468,788,309	3,749,112,000	(719,676,309)
	Licenses				
	State Internal Revenue Service		104,440,782	99,783,000	(4,657,782)
	Ministry of Animal & Fisheries Development		-	17,035,000	17,035,000
	Ministry of Poverty Alleviation & Youth Empowerment		-	235,000	235,000
	Ministry of Home Affairs, Information, & Culture		-	228,000	228,000
	Ministry of Environment		-	12,000	12,000
	Ministry of Health and Human Services		-	8,272,000	8,272,000
	Total License		104,440,782	125,565,000	21,124,218
	Fees				
	State Internal Revenue Service		46,810,916	180,391,000	133,580,084
	Ministry of Finance, Budget and Planning		-	62,457,000	62,457,000
	Ministry of Lands & Survey		13,000,000	159,534,000	146,534,000

Ministry of Works		-	1,880,083,000	1,880,083,000
Ministry of Agriculture & Natural Resources		-	2,100,000	2,100,000
Ministry of Animal & Fisheries Development		-	39,330,000	39,330,000
Ministry of Education		1,000,000	131,274,000	130,274,000
Ministry of Poverty Alleviation & Youth Empowerment		-	4,319,000	4,319,000
Ministry of Trade, Investment & Tourism		1,000,000	9,000,000	8,000,000
Ministry of Justice		32,224,994	351,103,000	318,878,006
Office of the State Auditor General		-	200,000	200,000
Ministry of Home Affairs, Information & Culture		-	1,158,000	1,158,000
Ministry of Water Resources		-	2,385,000	2,385,000
Ministry of Environment		-	8,400,000	8,400,000
Judicial Service Commission		-	-	-
High Court of Justice		-	-	-
Sharia Court of Appeal		-	-	-
Total Fees		94,035,909	2,831,734,000	2,737,698,091
Fines				
State Internal Revenue Service		-	13,146,000	13,146,000
Ministry of Finance and Economic Development		-	-	-
Ministry of Education		-	752,000	752,000
Ministry of Justice		-	1,200,000	1,200,000
Total Fines		-	15,098,000	15,098,000

	Sales				
	Ministry of Finance and Economic Development		7,926,735	737,464,000	729,537,265
	Ministry of Budget & Planning		-	300,000	300,000
	Ministry of Lands & Survey		-	12,806,000	12,806,000
	Ministry of Agriculture & Natural Resources		-	262,535,000	262,535,000
	Ministry of Women Affairs & Social Development		-	1,706,000	1,706,000
	Ministry of Poverty Alleviation & Youth Empowerment		-	50,000,000	50,000,000
	Ministry of Trade, Investment & Tourism		-	273,923,000	273,923,000
	Judicial Service Commission		-	32,000	32,000
	Governor's Office		-	5,015,000	5,015,000
	Ministry of Home Affairs, Information & Culture		-	32,184,000	32,184,000
	Office of the Head of Service		-	4,412,000	4,412,000
	Civil Service Commission		-	130,000	130,000
	Local Government Service Commission		-	10,000	10,000
	Ministry of Water Resources		-	18,754,000	18,754,000
	Ministry of Environment		-	4,177,000	4,177,000
	Ministry of Health and Human Services		-	5,558,000	5,558,000
	Ministry of Housing & Energy		-	62,857,000	62,857,000
	Office of the Auditor General for Local Governments		-	-	-
	Ministry for Local Government & Emirate Affairs		-	-	-
	Total Sales		7,926,735	1,471,863,000	1,463,936,265

	Earnings				
	Ministry of Works		-	834,866,000	834,866,000
	Ministry of Agriculture & Natural Resources		-	3,390,000	3,390,000
	Ministry of Trade, Investment & Tourism		-	19,686,000	19,686,000
	Ministry of Finance, Budget and Planning		-	-	-
	Ministry of Justice		-	-	-
	Local Government Service Commission		-	-	-
	Local Government Pensions Board		-	-	-
	Total Earnings		-	857,942,000	857,942,000
	Sales/Rent of Government Buildings				
	Ministry of Finance and Economic Development		-	28,988,000	28,988,000
	Ministry of Lands & Survey		-	-	-
	Ministry of Housing & Energy		-	61,837,000	61,837,000
	Ministry of Poverty Alleviation & Youth Empowerment		-	120,000	120,000
	Governor's Office		-	376,000	376,000
	Total Sales/Rent of Government Buildings		-	91,321,000	91,321,000
	Sale/Rent on Lands and Others:				
	Ministry of Finance and Economic Development		-	55,213,000	55,213,000
	Ministry of Lands & Survey		-	15,315,000	15,315,000
	Total Sale/Rent on Lands and Others:		-	70,528,000	70,528,000

	Investment Income				
	Ministry of Finance, Budget and Planning		3,841,366	567,788,000	563,946,634
	Total Investment Income		3,841,366	567,788,000	563,946,634
	Interest Earned				
	Ministry of Finance, Budget and Planning		-	2,398,643,000	2,398,643,000
	Total Interest Earned		-	2,398,643,000	2,398,643,000
	Re-imbusement		-	-	-
	Total Tax & Non Tax Revenue		4,679,033,101	12,179,594,000	7,500,560,899
3	Other Independent Revenues				
	Donations for Relief Fund		-	-	-
	Other Receipts from MDAs		18,588,704	-	(18,588,704)
	Boards & Parastatals		72,026,151	2,416,576,000	2,344,549,849
	Total Other Independent Revenue Sources		90,614,856	2,416,576,000	2,325,961,144
	Total Internally Generated Revenue (Independent Revenue)		4,769,647,957	14,596,170,000	9,826,522,043
3	Recurrent Receipt from Other Government Funds				
	Receipts from Other Government Fund:		-	-	-
	Ministry of Finance, Budget & Planning (Finance Hqt)		64,551,154	-	(64,551,154)
	Total Recurrent Receipt from Other Government Funds		64,551,154	-	(64,551,154)

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

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

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

014700200100	Local Government Service Commission	61,620,000	79,000,000	79,000,000	17,380,000
011200100100	Borno State House of Assembly	592,432,700	631,324,000	631,324,000	38,891,300
014000200100	Office of the Auditor General for Local Governments	77,796,400	99,739,000	99,739,000	21,942,600
012300100100	Ministry of Home Affairs, Information & Culture	198,963,800	235,851,000	235,851,000	36,887,200
011113200100	Ministry of Inter-Governmental Affairs and Special Duties	21,623,980	27,723,000	27,723,000	6,099,020
		2,171,928,780	2,577,383,000	2,577,383,000	405,454,220
	Economic Sector				
021500100100	Ministry of Agriculture and Natural Resources	398,967,000	406,368,000	406,368,000	7,401,000
022200100100	Ministry of Trade, Investment and Tourism	89,962,900	115,337,000	115,337,000	25,374,100
022000100100	Ministry of Finance (Hqtrs)	169,912,174	306,200,000	306,200,000	136,287,826
022000700100	Office of the Accountant General	257,973,826	359,000,000	359,000,000	101,026,174
025300100100	Ministry of Housing and Energy	28,200,200	36,154,000	36,154,000	7,953,800
025200100100	Ministry of Water Resources	496,800,000	560,000,000	560,000,000	63,200,000
022900100100	Ministry of Works	479,038,000	550,000,000	550,000,000	70,962,000
026000100100	Ministry of Lands and Survey	192,572,300	233,663,000	233,663,000	41,090,700
022000300100	Department of Budget and Planning	241,380,000	271,000,000	271,000,000	29,620,000
021600100100	Ministry of Animal Resources and Fisheries Development	697,136,000	791,200,000	791,200,000	94,064,000
055300600100	Ministry of Reconstruction, Rehabilitation and Resettle.	11,300,860	14,537,000	14,537,000	3,236,140
		3,063,243,260	3,643,459,000	3,643,459,000	580,215,740
	Law and Justice Sector				
032600100100	Ministry of Justice	186,988,550	201,267,375	201,267,375	14,278,825
032605100100	High Court of Justice	537,962,100	689,695,000	689,695,000	151,732,900
032605400100	Area Courts	185,640,000	238,000,000	238,000,000	52,360,000

	032605300100	Sharia Court of Appeal	115,897,080	135,718,000	135,718,000	19,820,920
	031801100100	Judicial Service Commission	38,376,000	49,200,000	49,200,000	10,824,000
			1,064,863,730	1,313,880,375	1,313,880,375	249,016,645
		Social Services Sector				
	051400100100	Ministry of Women Affairs & Social Development	99,889,550	123,000,000	123,000,000	23,110,450
	053900100100	Ministry of Sports Development	32,760,000	42,000,000	42,000,000	9,240,000
	055200100100	Ministry for Religious Affairs and Special Education	18,550,000	22,500,000	22,500,000	3,950,000
	053500100100	Ministry of Environment	209,180,210	281,000,000	281,000,000	71,819,790
	050510100100	Ministry for Local Government & Emirate Affairs	56,132,700	71,965,000	71,965,000	15,832,300
	051300100100	Ministry of Poverty Alleviation & Youth Empowerment	126,971,700	124,322,000	124,322,000	(2,649,700)
	052100100100	Ministry of Health	386,860,940	431,873,000	431,873,000	45,012,060
	051700100100	Ministry of Education	210,229,460	359,257,000	359,257,000	149,027,540
	051800100100	Ministry of Higher Education	27,320,000	35,000,000	35,000,000	7,680,000
			1,167,894,560	1,490,917,000	1,490,917,000	323,022,440
		Total Salaries for MDAs	7,467,930,330	9,025,639,375	9,025,639,375	1,557,709,045
		Total Salaries for Boards & Parastatals (NOTE 7)	14,455,146,702	24,561,692,000	24,561,692,000	10,106,545,298
		GRAND TOTAL SALARIES MDAs & PARASTATALS	21,923,077,032	33,587,331,375	33,587,331,375	11,664,254,343
5		Pension and Gratuity				
		Pension	6,307,962,523	6,307,962,523	6,000,000,000	-
		Gratuity	1,885,690,563	3,892,037,477	4,200,000,000	2,006,346,914
		Grand Total Pension & Gratuity	8,193,653,086	10,200,000,000	10,200,000,000	2,006,346,914

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

NOTE		Details					
6	MDA CODES	Overhead Cost Expenditure for Ministries, Departments & Agencies (MDAs)	Actual 2019	Final Budget 2019	Virement/ Special Warrant	Original Budget 2019	Variance on Final Budget
			₦	₦	₦	₦	₦
		Administrative Sector					
	011100100100	Government House	4,878,635,670	4,878,635,670	3,634,635,670	1,244,000,000	-
	011100100200	Office of the Deputy Governor	185,467,772	185,467,772	123,067,772	62,400,000	-
	011101800100	Monitoring and Special Duties	1,240,672,463	1,240,672,463	1,223,092,463	17,580,000	-
	011101800100	Youth Employment and Support Operations	-	11,500,000	-	11,500,000	11,500,000
	011101300100	Office of the Secretary to the State Government	2,575,987,119	2,575,987,119	836,539,119	1,739,448,000	-
	012500100100	Office of the Head of Service	374,177,699	697,016,000	-	697,016,000	322,838,301
	012500500100	Establishment Department	300,321	5,000,000	-	5,000,000	4,699,679
	011103500100	Pension Department	200,200	4,297,000	-	4,297,000	4,096,800
	011101900100	Project Monitoring and Special Duties	3,684,500	5,700,000	-	5,700,000	2,015,500
	011101700100	Cabinet and Council Affairs	46,384,000	46,384,000	39,584,000	6,800,000	-
	011102100101	Liaison Office, Lagos	-	5,000,000	-	5,000,000	5,000,000
	011102100102	Liaison Office, Abuja/Kaduna	131,145,059	131,145,059	120,045,059	11,100,000	-
	011100700200	Parastatals Department	-	1,410,000	-	1,410,000	1,410,000
	011200400100	Borno State House of Assembly Service Commission	-	-	-	-	-
	014800100100	Borno State Independent Electoral Commission	5,100,000	17,600,000	-	17,600,000	12,500,000
	014000100100	Office of the State Auditor General	19,905,727	25,789,000	-	25,789,000	5,883,273

014700100100	Civil Service Commission	13,141,322	34,500,000	-	34,500,000	21,358,678
014700200100	Local Government Service Commission	71,852,563	71,852,563	68,502,563	3,350,000	-
011200100100	Borno State House of Assembly	1,959,507,568	1,976,052,000	-	1,976,052,000	16,544,432
014000200100	Office of the Auditor General for Local Governments	-	41,275,000	-	41,275,000	41,275,000
012300100100	Ministry of Home Affairs, Information & Culture	11,402,035	21,109,000	-	21,109,000	9,706,965
011113200100	Ministry of Inter-Governmental Affairs and Special Duties	95,087,408	95,087,408	81,082,408	14,005,000	-
	Ministry of Monitoring and Special Projects	1,250,000	1,250,000	1,250,000	-	-
		11,613,901,427	12,072,730,054	6,127,799,054	5,944,931,000	458,828,627
	Economic Sector					
021500100100	Ministry of Agriculture and Natural Resources	8,013,234	19,720,000	-	19,720,000	11,706,766
022200100100	Ministry of Trade, Investment and Tourism	10,580,007	17,881,000	-	17,881,000	7,300,993
022000100100	Ministry of Finance (Hqtrs)	341,091,451	343,840,878	(4,128,092,122)	4,471,933,000	2,749,427
022000700100	Office of the Accountant General	371,324,987	562,000,000	-	562,000,000	190,675,013
025300100100	Ministry of Housing and Energy	14,199,087	17,508,000	-	17,508,000	3,308,914
025200100100	Ministry of Water Resources	9,877,833	520,404,000	-	520,404,000	510,526,167
022900100100	Ministry of Works	580,481,603	580,481,603	140,981,603	439,500,000	-
026000100100	Ministry of Lands and Survey	6,007,483	11,029,000	-	11,029,000	5,021,517
022000300100	Department of Budget and Planning	-	194,600,000	-	194,600,000	194,600,000
021600100100	Ministry of Animal Resources and Fisheries Development	8,082,559	14,000,000	-	14,000,000	5,917,441
055300600100	Ministry of Reconstruction, Rehabilitation and Resettlement	6,016,417	34,408,318	(905,041,682)	939,450,000	28,391,902
022900200200	Ministry of Transport	1,221,604	1,221,604	1,221,604	-	-
022800100100	Ministry of Science, Technology & Innovation	141,270,309	141,270,309	141,270,309	-	-
		1,498,166,573	2,458,364,712	(4,749,660,288)	7,208,025,000	960,198,139

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

BORNO STATE GOVERNMENT OF NIGERIA
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NOTE		Details				
7	MDA CODES	Personnel Costs Subvention to Boards & Parastatals	Actual 2019	Final Budget 2019	Original Budget 2019	Variance on Final Budget
			N	N	N	N
		Administrative Sector				
		HIV/AIDS Programme Development Project	593,475	904,000	904,000	310,525
	011102800100	New Partnership for Africa Development (NEPAD)	656,499	1,000,000	1,000,000	343,501
	011103500100	Local Government Pension Board	8,774,108	13,365,000	13,365,000	4,590,892
	011103700100	Pilgrims Welfare Board	20,351,467	31,000,000	31,000,000	10,648,533
	012301900100	Informatics Institute	328,249	500,000	500,000	171,751
	012300300100	Borno Radio Television Corporation (BRTV)	125,175,137	251,600,000	251,600,000	126,424,863
	011100800100	State Emergency Management Agency (SEMA)	27,572,956	42,000,000	42,000,000	14,427,044
	011113200101	Borno state Community and Social Development Agency	-	-	-	-
			183,451,891	340,369,000	340,369,000	156,917,109
		Economic Sector				
	022205200200	Maiduguri International Hotel	4,595,493	7,000,000	7,000,000	2,404,507
	022205400200	Maiduguri Kano Motor Park and Market	14,902,526	22,700,000	22,700,000	7,797,474
	022205700100	BOPLAS Industries Limited	24,290,461	37,000,000	37,000,000	12,709,539
	022202000600	Soda Ash Company Limited	19,301,969	29,400,000	29,400,000	10,098,031
	022205400100	Maiduguri Monday Market Company Ltd	7,484,088	11,400,000	11,400,000	3,915,912

	022202000400	Borno Wire and Nail company Ltd	5,444,941	8,300,000	8,300,000	2,855,059
	012305700100	Council for Arts and Culture	55,802,411	85,000,000	85,000,000	29,197,589
	022202000600	Rural Electrification Board (REB)	110,552,306	185,000,000	185,000,000	74,447,694
	022205400100	Borno Express Transport Corporation	81,059,895	123,473,000	123,473,000	42,413,105
	022202000400	Borno State Tropical Forest Action Programme	-	-	-	-
	025301000100	Borno state Housing Corporation	54,489,413	83,000,000	83,000,000	28,510,587
	021510900400	Forest Reserve Management	-	-	-	-
	022220180100	Borno Investment Company Ltd	15,890,557	24,205,000	24,205,000	8,314,443
	022202000200	Neital Nigeria Limited	14,771,226	22,500,000	22,500,000	7,728,774
	021502100100	Borno State Agricultural Mechanization Authority	218,584,817	317,723,000	317,723,000	99,138,183
	021511500100	Borno State Agricultural Development Programme	303,869,075	462,863,000	462,863,000	158,993,925
	021502100101	Borno State Fertilizer company	164,125	250,000	250,000	85,875
	021502100100	Mohamet Lawan College of Agriculture	222,553,145	339,000,000	339,000,000	116,446,855
	022000800100	Borno State Internal Revenue Service	78,310,478	119,285,000	119,285,000	40,974,522
	025305600100	Borno State Urban Planning & Development Board	41,359,434	63,000,000	63,000,000	21,640,566
	021511100100	Borno Livestock Project	6,729,114	10,250,000	10,250,000	3,520,886
	053505600100	Borno State Afforestation Project	77,833,203	118,558,000	118,558,000	40,724,797
	022205200100	Borno State Hotels Limited	65,452,945	99,700,000	99,700,000	34,247,055

	022206000100	Borno Supply Company	10,198,055	15,534,000	15,534,000	5,335,945
	023400400100	Borno State Road Maintenance Agency (BORMA)	70,061,568	106,720,000	106,720,000	36,658,432
	025201300100	Rural Water Supply and Sanitation Agency (RUWASA)	49,237,421	75,000,000	75,000,000	25,762,579
			1,552,938,666	2,366,861,000	2,366,861,000	813,922,334
		Law and Justice Sector				
	032600600100	Mohammed Goni College of Legal and Islamic Studies	367,639,414	560,000,000	560,000,000	192,360,586
	032600600100	School for Higher Islamic Studies	85,204,864	130,000,000	130,000,000	44,795,136
	032600300100	Council on Prerogative of Mercy	8,206,236	12,500,000	12,500,000	4,293,764
			461,050,514	702,500,000	702,500,000	241,449,486
		Social Services Sector				
	052110200100	Hospitals Management Board	3,203,907,300	7,065,000,000	7,065,000,000	3,861,092,700
	051701900100	Kashim Ibrahim college of Education	705,320,894	1,070,076,000	1,070,076,000	364,755,106
	053905100100	Borno State Sports Council	120,843,341	198,892,000	198,892,000	78,048,659
	053905300200	EL-Kanemi Warriors Football Club	43,328,931	66,000,000	66,000,000	22,671,069
	012500600100	Abba Ashigar College of Business and Administrative Studies, Konduga	115,052,538	210,286,000	210,286,000	95,233,462
	051701900100	Umar Ibn Ibrahim EL-Kanemi College of Education, Science & Technology Bama	565,718,357	717,500,000	717,500,000	151,781,643
	055200300100	Borno State Board for Quaranic and Arabic Education	10,175,733	15,500,000	15,500,000	5,324,267
	055200400100	Borno State Council for Ulamas	141,147	215,000	215,000	73,853
	051701800100	Ramat Polytechnic	1,056,724,530	1,404,000,000	1,404,000,000	347,275,470

	055200200100	Islamic Religion Preaching Board	9,355,110	14,250,000	14,250,000	4,894,890
	051700800100	Borno State Library Board	86,700,413	132,208,000	132,208,000	45,507,587
	053501600100	Borno State Environmental Protection Agency (BOSEPA)	305,456,710	755,000,000	755,000,000	449,543,290
	051701900200	College of Education ,Waka Biu	489,242,068	890,000,000	890,000,000	400,757,932
	051706500100	Education Endowment Fund	5,559,233	8,468,000	8,468,000	2,908,767
	051701000100	Agency For Mass Literacy	301,660,950	525,000,000	525,000,000	223,339,050
	051705600100	Borno State Scholarship Board	11,090,186	16,894,000	16,894,000	5,803,814
	051702100100	Borno State University (BOSU)	302,049,405	500,000,000	500,000,000	197,950,595
	051701100100	Nomadic Education	8,658,565	13,189,000	13,189,000	4,530,435
	055200500100	Islamic Research Centre	11,948,281	18,200,000	18,200,000	6,251,719
	051700300100	Borno State Universal Basic Education Board	206,046,622	496,800,000	496,800,000	290,753,378
	052100200100	Primary Health Care Development Agency	995,007,534	1,400,000,000	1,400,000,000	404,992,466
	052110400100	College of Nursing and Midwifery Maiduguri	221,641,118	365,000,000	365,000,000	143,358,882
	052110600100	College of Health Technology Maiduguri	272,035,919	438,000,000	438,000,000	165,964,081
	051701400200	Teaching Service Board (TSB)	3,210,040,746	4,831,484,000	4,831,484,000	1,621,443,254
	051701400200	Agency for Mega School	-	-	-	-
			12,257,705,631	21,151,962,000	21,151,962,000	8,894,256,369
			14,455,146,702	24,561,692,000	24,561,692,000	24,561,692,000

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FOR THE YEAR ENDED 31ST DECEMBER, 2019

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

023100300100	Rural Electrification Board	-	2,780,000	-	2,780,000	2,780,000
022905300100	Borno Express Transport Corporation	40,768,500	40,768,500	19,268,500	21,500,000	-
021510900300	Borno State Tropical Forest Action Programme	-	100,000	-	100,000	100,000
025301000100	Borno State Housing Corporation	-	23,687,000	-	23,687,000	23,687,000
021510900400	Forest Reserve Management	-	140,000	-	140,000	140,000
022220180100	Borno Investment Company Ltd	30,800,000	30,800,000	19,657,000	11,143,000	-
022202000200	Neital Nigeria Limited	350,000	4,330,000	-	4,330,000	3,980,000
021502100100	Borno State Agricultural Mechanization Authority	1,050,000	4,057,000	-	4,057,000	3,007,000
021511500100	Borno State Agricultural Development Programme	3,500,000	9,362,000	-	9,362,000	5,862,000
021502100101	Borno State Fertilizer company	700,000	1,640,000	-	1,640,000	940,000
021502100100	Mohamet Lawan College of Agriculture	840,000	7,549,000	-	7,549,000	6,709,000
022000800100	Borno State Internal Revenue Service	78,654,001	78,654,001	20,184,001	58,470,000	-
025305600100	Borno State Urban Planning & Development Board	700,000	3,500,000	-	3,500,000	2,800,000
021511100100	Borno Livestock Project	200,000	1,450,000	-	1,450,000	1,250,000
053505600100	Borno State Afforestation Project	560,000	3,800,000	-	3,800,000	3,240,000
022205200100	Borno State Hotels Limited	22,000,000	22,000,000	19,020,000	2,980,000	-
022206000100	Borno Supply Company	-	2,680,000	-	2,680,000	2,680,000
023400400100	Borno State Road Maintenance Agency (BORMA)	30,000,000	59,039,000	-	59,039,000	29,039,000
025201300100	Rural Water Supply and Sanitation Agency (RUWASA)	-	87,566,000	-	87,566,000	87,566,000
		211,172,501	435,079,501	78,279,501	356,800,000	223,907,000

Law and Justice							
032600600100	Mohammed Goni College of Legal and Islamic Studies	700,000	12,814,000	-	12,814,000	12,114,000	
032600600100	School for Higher Islamic Studies	550,000	3,746,000	-	3,746,000	3,196,000	
032600300100	Council on Prerogative of Mercy	350,000	1,430,000	-	1,430,000	1,080,000	
031801100100	Judicial Service Commission	-	-	-	-	-	
		1,600,000	17,990,000	-	17,990,000	16,390,000	
Social Service Sector							
052110200100	Hospitals Management Board	139,594,555	212,600,000	-	212,600,000	73,005,445	
051701900100	Kashim Ibrahim College of Education	840,000	200,000,000	-	200,000,000	199,160,000	
053905100100	Borno State Sports Council	1,785,490	8,050,000	-	8,050,000	6,264,510	
053905300200	EL-Kanemi Warriors Football Club	650,000	11,880,000	-	11,880,000	11,230,000	
051701900100	Umar Ibn Ibrahim EL-Kanemi College of Education, Science & Technology Bama	840,000	6,000,000	-	6,000,000	5,160,000	
055200300100	Borno State Board for Quaranic and Arabic Education	-	235,000	-	235,000	235,000	
055200400100	Borno State Council for Ulamas	-	950,000	-	950,000	950,000	
051701800100	Ramat Polytechnic	840,000	5,490,000	-	5,490,000	4,650,000	
055200200100	Islamic Religion Preaching Board	1,010,000	1,010,000	550,000	460,000	-	
051700800100	Borno State Library Board	700,000	6,600,000	-	6,600,000	5,900,000	
053501600100	Borno State Environmental Protection Agency (BOSEPA)	1,600,000	41,052,000	-	41,052,000	39,452,000	
051701900200	College of Education ,Waka Biu	840,000	27,000,000	-	27,000,000	26,160,000	

	051706500100	Education Endowment Fund	350,000	1,170,000	-	1,170,000	820,000
	051701000100	Agency For Mass Literacy	350,000	36,943,000	-	36,943,000	36,593,000
	051705600100	Borno State Scholarship Board	700,000	3,685,000	-	3,685,000	2,985,000
	051702100100	Borno State University (BOSU)	387,862,951	387,862,951	373,762,951	14,100,000	0
	051701100100	Nomadic Education	350,000	520,000	-	520,000	170,000
	055200500100	Islamic Research Centre	550,000	550,000	450,000	100,000	-
	051700300100	Borno State Universal Basic Education Board	51,218,081	233,000,000	-	233,000,000	181,781,919
	052100200100	Primary Health Care Development Agency	-	17,163,000	-	17,163,000	17,163,000
	052110400100	College of Nursing and Midwifery Maiduguri	700,000	48,400,000	-	48,400,000	47,700,000
	052110600100	College of Health Technology Maiduguri	420,000	10,121,000	-	10,121,000	9,701,000
	051701400200	Teaching Service Board (TSB)	13,500,000	25,750,000	-	25,750,000	12,250,000
	051701400200	Agency for Mega School	-	50,000,000	-	50,000,000	50,000,000
			604,701,078	1,336,031,951	374,762,951	961,269,000	731,330,873
		GRAND TOTAL	838,577,178	1,886,534,452	453,872,452	1,432,662,000	1,047,957,274

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

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

12	MDA CODES	Capital Expenditure by MDAs, Boards & Parastatals	Actual 2019	Final Budget 2019	Virement/ Special Warrant	Original Budget 2019	Variance on Final Budget
			₦	₦	₦	₦	₦
		Administrative Sector					
	011100100100	Government House	75,744,466	75,744,466	75,744,466	-	-
	011101300100	Governor's Office	1,270,138,569	5,186,000,000	-	5,186,000,000	3,915,861,431
	012500100100	Office of the Head of Service	-	30,000,000	-	30,000,000	30,000,000
	011200400100	Borno State House of Assembly Service Commission	-	2,100,000,000	-	2,100,000,000	2,100,000,000
	014800100100	Borno State Independent Electoral Commission	37,366,925	409,750,000	-	409,750,000	372,383,075
	014000100100	Office of the State Auditor General	-	15,000,000	-	15,000,000	15,000,000
	014700100100	Civil Service Commission	9,880,000	64,500,000	-	64,500,000	54,620,000
	014700200100	Local Government Service Commission	-	28,000,000	-	28,000,000	28,000,000
	011200100100	Borno State House of Assembly	199,900,000	2,242,800,000	-	2,242,800,000	2,042,900,000
	014000200100	Office of the Auditor General for Local Governments	-	36,000,000	-	36,000,000	36,000,000
	012300100100	Ministry of Home Affairs, Information & Culture	195,988,765	1,120,000,000	-	1,120,000,000	924,011,235
	011113200100	Ministry of Inter-Governmental Affairs and Special Duties	257,304,594	937,000,000	-	937,000,000	679,695,406
		Capital Grant to Boards & Parastatals	226,637,900	1,365,000,000	-	1,365,000,000	1,138,362,100
			2,272,961,218	13,609,794,466	75,744,466	13,534,050,000	11,336,833,248

Economic Sector							
021500100100	Ministry of Agriculture and Natural Resources	876,987,070	2,228,350,000	-	2,228,350,000	1,351,362,930	
022200100100	Ministry of Trade, Investment and Tourism	349,293,282	1,077,000,000	-	1,077,000,000	727,706,718	
022000100100	Ministry of Finance (Hqtrs)	2,455,961,672	2,970,000,000	-	2,970,000,000	514,038,328	
025300100100	Ministry of Housing and Energy	1,219,518,474	3,000,000,000	-	3,000,000,000	1,780,481,526	
025200100100	Ministry of Water Resources	1,076,176,744	2,812,000,000	-	2,812,000,000	1,735,823,256	
022900100100	Ministry of Works	5,204,672,858	7,529,374,503	(3,663,625,497)	11,193,000,000	2,324,701,645	
026000100100	Ministry of Lands and Survey	536,567,000	2,434,000,000	-	2,434,000,000	1,897,433,000	
021600100100	Ministry of Animal Resources and Fisheries Devt	65,877,577	1,185,000,000	-	1,185,000,000	1,119,122,423	
055300600100	Ministry of Reconstruction, Rehabilitation & Resettle.	4,761,712,144	4,761,712,144	857,838,144	3,903,874,000	-	
022800100100	Ministry of Science, Technology & Innovation	-	-	-	-	-	
	Capital Grant to Boards & Parastatals	7,296,676,168	10,482,773,718	1,823,571,718	8,659,202,000	3,186,097,550	
		23,843,442,990	38,480,210,365	(982,215,635)	39,462,426,000	14,636,767,375	
Law & Justice Sector							
032600100100	Ministry of Justice	175,141,450	390,000,000	-	390,000,000	214,858,550	
032605100100	High Court of Justice	19,686,150	175,000,000	-	175,000,000	155,313,850	
032605400100	Area Courts	-	26,000,000	-	26,000,000	26,000,000	
032605300100	Sharia Court of Appeal	-	32,200,000	-	32,200,000	32,200,000	

031801100100	Judicial Service Commission	-	70,000,000	-	70,000,000	70,000,000
	Capital Grant to Boards & Parastatals	-	155,000,000	-	155,000,000	155,000,000
		194,827,600	848,200,000	-	848,200,000	653,372,400
	Social Services Sector					
051400100100	Ministry of Women Affairs & Social Development	180,703,001	598,000,000	-	598,000,000	417,296,999
053900100100	Ministry of Sports Development	411,616,000	650,000,000	-	650,000,000	238,384,000
055200100100	Ministry for Religious Affairs and Special Education	1,301,212,929	1,646,000,000	-	1,646,000,000	344,787,071
053500100100	Ministry of Environment	259,590,786	1,434,250,000	-	1,434,250,000	1,174,659,214
050510100100	Ministry for Local Governments & Emirate Affairs	40,000,000	760,000,000	-	760,000,000	720,000,000
051300100100	Ministry of Poverty Alleviation & Youth Empowerment	3,032,442,160	4,304,250,000	-	4,304,250,000	1,271,807,840
052100100100	Ministry of Health	1,208,572,796	2,432,000,000	-	2,432,000,000	1,223,427,204
051700100100	Ministry of Education	3,357,877,950	7,180,650,000	-	7,180,650,000	3,822,772,050
051800100100	Ministry of Higher Education	333,377,539	333,377,539	311,949,539	21,428,000	-
	Capital Grant to Boards & Parastatals	1,985,909,494	8,436,571,630	594,521,630	7,842,050,000	6,450,662,136
		12,111,302,656	27,775,099,169	906,471,169	26,868,628,000	15,663,796,513
	Grand Total	38,422,534,464	80,713,304,000	-	80,713,304,000	42,290,769,536

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

022000800100	Board of Internal Revenue	-	87,500,000	-	87,500,000	87,500,000
025305600100	Borno State Urban Planning & Development Board	-	530,580,000	-	530,580,000	530,580,000
053505600100	Borno State Afforestation Project	7,590,000	7,590,000	7,590,000	-	-
022205200100	Borno State Hotels Limited	50,000,000	90,000,000	-	90,000,000	40,000,000
022206000100	Borno Supply Company	-	30,000,000	-	30,000,000	30,000,000
023400400100	Borno Road Maintenance Agency (BORMA)	6,778,154,042	6,778,154,042	1,759,254,042	5,018,900,000	-
025201300100	Rural Water Supply and Sanitation Agency (RUWASA)	86,509,450	1,824,022,000	-	1,824,022,000	1,737,512,550
	Sub-Total Economic Sector	7,296,676,168	10,482,773,718	1,823,571,718	8,659,202,000	3,186,097,550
	Law and Justice Sector					
032600600100	Mohammed Goni College of Legal & Islamic Studies	-	110,000,000	-	110,000,000	110,000,000
032600600100	School for Higher Islamic Studies	-	35,000,000	-	35,000,000	35,000,000
032600300100	Council of Prerogative of Mercy	-	10,000,000	-	10,000,000	10,000,000
	Sub-Total Law & Justice Sector	-	155,000,000	-	155,000,000	155,000,000
	Social Services Sector					
052110200100	Hospitals Management Board	47,862,000	100,000,000	-	100,000,000	52,138,000
051701900100	Kashim Ibrahim College of Education	-	62,000,000	-	62,000,000	62,000,000
021502100100	Mohammed Lawan College of Agriculture	-	133,000,000	-	133,000,000	133,000,000
051701900100	Umar Ibn Ibrahim El-kanemi College of Education Science & Technology Bama	-	88,000,000	-	88,000,000	88,000,000

012305700100	Borno State Council for Arts and Culture	-	48,500,000	-	48,500,000	48,500,000
051701800100	Ramat Polytechnic Maiduguri	-	106,000,000	-	106,000,000	106,000,000
051700800100	Borno State Library Board	-	82,000,000	-	82,000,000	82,000,000
053501600100	Borno State Environmental Protection Agency (BOSEPA)	274,972,000	709,000,000	-	709,000,000	434,028,000
051701900200	College of Education Waka Biu	-	245,000,000	-	245,000,000	245,000,000
051701000100	Agency for Mass Literacy	-	162,000,000	-	162,000,000	162,000,000
051705600100	Borno State Scholarship Board	482,512,650	700,150,000	-	700,150,000	217,637,350
051702100100	Borno State University (BOSU)	97,000,000	1,370,000,000	-	1,370,000,000	1,273,000,000
051701100100	Nomadic Education	-	21,000,000	-	21,000,000	21,000,000
011103700100	Pilgrims Welfare Board	654,521,630	654,521,630	594,521,630	60,000,000	-
051700300100	Borno State Universal Education Board (BOSUBEB)	429,041,214	1,197,500,000	-	1,197,500,000	768,458,786
052100200100	Primary Health Care Development Agency	-	870,000,000	-	870,000,000	870,000,000
011103300100	Borno State Agency for Control of HIV/AIDS & Malaria (BOSACAM)	-	201,000,000	-	201,000,000	201,000,000
052110400100	College of Nursing and Midwifery Maiduguri	-	336,000,000	-	336,000,000	336,000,000
052110600100	College of Health Technology Maiduguri	-	315,900,000	-	315,900,000	315,900,000
051701400200	Teaching Service Board	-	85,000,000	-	85,000,000	85,000,000
051701400200	Agency for Mega Schools	-	950,000,000	-	950,000,000	950,000,000
	Sub-Total Social Services Sector	1,985,909,494	8,436,571,630	594,521,630	7,842,050,000	6,450,662,136
	GRAND TOTAL BOARDS & PARASTATALS	9,509,223,562	20,439,345,348	2,418,093,348	18,021,252,000	10,930,121,786

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

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

	Zenith Bank	BIR - Bolori Revenue Office		102,550	70,850
	Zenith Bank	BIR - Custom Revenue Office		46,450	179,750
	Zenith Bank	BIR - Non Expendable		1,561,678	303,900,972
	Zenith Bank	BIR - PAYE		244,559,493	76,877,206
	Zenith Bank	BIR - National Vehicle Number Plate		499,132	4,203,778
	Zenith Bank	BIR - Motor Licence Authority		89,007	2,692,113
	Zenith Bank	BIR Recovery A/c		3,402,070	51,908,548
	Zenith Bank	BOSG Central Account		(69,543,654)	1,857,025,888
	Zenith Bank	BOSG Sure-P Account		3,479,047	3,479,047
	Zenith Bank	BOSG Project Account		1,000,492,308	5,300,492,958
	First Bank	Project Account- State		171,789	171,789
	Zenith Bank	Salary Bailout I Bank A/c		(57,602,874)	162,911,993
	Zenith Bank	Salary Bailout II Bank A/c		3,295,977	3,295,977
	Zenith Bank	Excess Crude Oil Backed Bank A/c		(14,038,540)	122,662,273
	Zenith Bank	Conditional Budget Support A/c		43,242,728	10,324,978
	Zenith Bank	BOSG - State Salaries A/c		237,909,938	366,947,920
	Zenith Bank	Gratuity Account		74,011,765	37,870,966
	Zenith Bank	BOSG Leave Grant Account		59,453	59,453
	GTBank	BOSG Counterpart Fund -Ministry of Environment		750,290,224	994,574,031
	Union Bank	BOSG Salary Account		334,677	334,677
	Union Bank	Central Account Borno State		96,217	96,217
	Access Bank	B/S Capital Project Act. (1000 H.P)		117,668	117,668
	U. B. A . Plc	Borno State Joint Project Account		8,115,816	8,115,816
	U. B. A . Plc	Borno State Joint Proj. Accrued Int. Act.		81,658	81,658
	Access Bank	Capital Project Interest Account		6,021,771	6,021,771
	Zenith Bank	BOSG Interest Earned Account		4,818,494	4,818,494
	U. B. A . Plc	Borno State Proj. Accrued Interest Act.		182,967	182,967
	Heritage Bank	BOSG University Donation Act.		172	172
	Ecobank	1000-Housing Unit Tax Account		5,308	5,308

	Access Bank	Borno State Project Account. II		3,499,740	3,499,740
	Access Bank	Borno State Excess Crude Account		377,043	377,043
	U. B. A. Plc	Min. of Health (Non-Withdrawal)		65,513	65,513
	U. B. A. Plc	Min. of Health (Non-Withdrawal Act.)		15,289,496	15,289,496
	Heritage Bank	Disposal of S. Gov't Unserviceable		448	448
	Ecobank	BOSG Disposal of Gov't Housing		4,457,024	4,457,024
	U. B. A. Plc	Min. of Agric. Tractor Hire		14,326,809	14,326,809
	Zenith Bank	Shettima A. Monguno Estate Proj.		96,695	96,695
	Zenith Bank	Borno State Special Dollar (HIV)		2,673	2,673
	Zenith Bank	Borno State HIV Draw Down		42,243	42,243
	Zenith Bank	700-Housing Project Account		3,920	3,920
	Zenith Bank	700-Housing Operations Account		7,051	7,051
	Zenith Bank	700-Housing Tax Account		7,051	7,051
	Zenith Bank	500-Housing Operations Account		9,862	9,862
	Zenith Bank	500-Housing Project Account		7,123	7,123
	Unity Bank	Joint Development Project Act. (I & II)		1,907,679	1,907,679
	Unity Bank	Joint Project Account (Legacy)		110,141	110,141
	Unity Bank	BOSG Special Project Account		613,985	613,985
	Keystone Bank	Special Project Account		2,702,830	2,702,830
	U. B. A. Plc	Capital Project Account		16,914	16,914
	Keystone Bank	Herwa Peace Housing Est. Const. Com.		9,072,488	9,072,488
	Diamond Bank	NEPAD B/S Coordinating Office		6,908	6,908
		Borno State Salary Account		165	165
		BOSG Salary Account		219,428	219,428
	Zenith Bank	Pension & Gratuity		8,780,474	8,780,474
	Access Bank	1000 Housing Project		7,752	7,752
	Unity Bank	Borno State Gov't Salary Account		5,314	5,314
	Access Bank	Special Project Account		2,592,577	2,592,577
	Union Bank	BOSG Project Account		2,188,841	2,188,841

	Fidelity Bank	Special E. C. Account		1,312	1,311
	GTBank	Resuscitation of Primary Sch. Sys.		1,151,037	1,151,037
	Skye Bank	BOSG Gratuity Account			
		MDAs Salary A/cs		5,961,753	5,961,753
	Zenith Bank	BO. ST Domiciliary A/c		10,345,603	10,345,603
	U. B. A. Plc	BOSG Relief Fund A/c		24,849,545	24,849,545
	Zenith Bank	National Housing Fund Staff Contribution		3,592,881	214,872,313
	First Bank	Borno State Project A/c – State		77,267	77,267
	Diamond Bank	BIR - PAYE (Local Government)		96,175	96,175
	Heritage Bank	VIO- Road Taxes and Fees Acct		550,447	550,447
	Sterling Bank	VIO- Revenue Account IRO		676,644	676,644
	Sterling Bank	Non-Oil Revenue Account		9,105,707	9,105,707
	Sterling Bank	Borno State Excess Pet. Profit Tax		19,369,138	19,369,138
	Access Bank	Borno State Non-Exp. Rev. I		639,675	639,675
	Access Bank	Borno State Non-Exp. Rev. II		3,209,902	3,209,902
	Heritage Bank	Min. of Agric. (Fertilizer 2010)		745,557	745,557
	First Bank	BOSG Disposal of Gov't Quarters		2,778,397	2,778,397
	Fidelity Bank	Disposal of Gov't Vehicles		478,035	478,035
	U. B. A. Plc	Min. of Land & Survey Development Levy Account		231,285	231,285
	Skye Bank	BOSG Fertilizer Sale		713,546	713,546
				2,504,023,658	9,755,061,101
2		MDAs Cash & Bank Balances - Overhead Costs A/cs			
		Administrative Sector			
	Zenith Bank	Government House		43,212,980	252,647
	Zenith Bank	Office of the Secretary to the State Government		2,849,756	6,038,772
	Zenith Bank	Office of the Head of Service		11,017,522	573,635
	Zenith Bank	Establishment Department		1,531	200,102
	Zenith Bank	Pension Department		-	52,323

Zenith Bank	Department of Political		-	7,530
Zenith Bank	Office of the Auditor General		204,193	769,589
Zenith Bank	Civil Service Commission		8,225	309,415
Zenith Bank	Local Government Service Commission		-	10,705
Zenith Bank	Borno State House of Assembly		13,977	75,236
Zenith Bank	Local Government Audit Department		-	-
Zenith Bank	Min. of Home Affairs, Information & Culture		264	1,151
Zenith Bank	Ministry of Inter-Governmental Affairs and S/Duties		2,620	2,962
U.B.A. Plc	Borno State Independent Electoral Commission		-	-
	Sub-Total		57,311,068	8,294,067
	Economic Sector			
Zenith Bank	Ministry of Agriculture and Nat. Resources		1,200	7,800
Zenith Bank	Ministry of Trade, Investment and Tourism		3,772	4,358
Zenith Bank	Ministry of Finance (Hqtrs)		15,136	11,539
Zenith Bank	Office of the Accountant General		1,442,763	513,306
	Office of the Accountant General (Gratuity)		-	-
Zenith Bank	Ministry for Housing and Rural Electrification		81,152	4,425
Zenith Bank	Ministry for Water Resources		610,892	2,167,522
Zenith Bank	Ministry of Works and Transport		96,349	37,449
Zenith Bank	Ministry of Lands and Survey		1,251	7,784
Zenith Bank	Ministry of Budget & Planning		1,707	2,079
Zenith Bank	Ministry of Animal Resources and Fisheries Development		2,554	7,633
Zenith Bank	Ministry of Rehabilitation, Recons. & Resettlements		13,515	13,924
	Ministry of Science, Technology & Innovation		69,389,142	-
	Ministry of Transport		4,572	-
	Sub-Total		71,664,006	2,777,819

		Law & Justice Sector			
	Zenith Bank	Ministry of Justice		908,333	11,061,486
	Eco-Bank	High Court of Justice		398,172	687,099
	Zenith Bank	Area Courts		-	-
	Enterprises Bank	Sharia Court of Appeal		9,122	83,554
	Eco-Bank	Judicial Service Commission		306,178	647
		Sub-Total		1,621,806	11,832,786
		Social Services Sector			
	Zenith Bank	Ministry of Women Affairs & Soc. Dev		4,441	4,797
	Zenith Bank	Ministry of Sports Development		4,170	4,491
	Zenith Bank	Ministry of Environment		10,912	11,233
	Zenith Bank	Ministry for Religious Affairs and Special Education		3,213	2,307
	GTB Bank	Ministry for Local Government & Emirates Affairs		79,870	129,886
	Eco- Bank Plc	Ministry of Poverty Alleviation & Youth Empowerment		17,970	18,138
	UBA Plc	Ministry of Health and Human Services		3,738,560	11,491,962
	GTBank	Ministry of Education		1,673,867	6,427,972
	Sterling Bank	Ministry for Higher Education		11,952	5,644
	Ecobank Plc	Ministry of Education Tsangaya A/c		17,816,839	17,816,839
	Ecobank Plc	Education Resource Centre		5,454,623	5,454,623
		Education Resource Centre		8,876	8,876
		Sub-Total		28,825,293	41,376,768
		GRANT TOTAL		159,422,173	64,281,440
3		MDAs Cash & Bank Balances - CDF A/cs			
		Administrative Sector			
	Zenith Bank	Government House		-	(4,292)
	Zenith Bank	Office of the Secretary to the State Government		46,601,627	7,287
	Zenith Bank	Office of the Head of Service		-	-

Zenith Bank	Establishment Department	-	-
Zenith Bank	Pension Department	-	-
Zenith Bank	Department of Political	-	-
Zenith Bank	Office of the State Auditor General	-	-
Zenith Bank	Civil Service Commission	-	166
Zenith Bank	Local Government Service Commission	-	6,809
Zenith Bank	Borno State House of Assembly	-	-
Zenith Bank	Office of the Auditor General Local Government	-	-
Zenith Bank	Min. of Home Affairs, Information & Culture	9,125,995	401,945
Zenith Bank	Ministry of Inter-Governmental Affairs and Special Duties	151	503
Zenith Bank	Ministry of Monitoring & Special Projects	-	-
	Borno State Independent Electoral Commission	-	-
	Sub-Total	55,727,773	412,418
	Economic Sector		
Zenith Bank	Ministry of Agriculture and Natural Resources	44,829,852	5,321,494
Zenith Bank	Ministry of Trade, Investment and Tourism	300,000,000	1,197
Zenith Bank	Ministry of Finance (Hqtrs)	104,677	104,655
Zenith Bank	Office of the Accountant General	-	-
Zenith Bank	Ministry for Housing and Enery	37,675,661	152,208,915
Zenith Bank	Ministry for Water Resources	88,022,892	15,556,052
UBA	Ministry for Water Resources	-	-
Zenith Bank	Ministry of Works	519,940	65,914,095
Zenith Bank	Ministry of Lands and Survey	104,100	60,058,230
Zenith Bank	Department of Budget & Planning	7,717	7,738
Zenith Bank	Ministry of Animal Resources and Fisheries Development	3,824	11,181
	Ministry of Rehabilitation, Recons. & Resettlements	52,139	233,485,476
	Ministry of Science, Technology & Innovation	26,141	-
	Sub-Total	471,346,943	532,669,033

		Law & Justice Sector			
	Zenith Bank	Ministry of Justice		54,324	38,928
	Zenith Bank	Area Courts		-	-
	Enterprises Bank	Sharia Court of Appeal		-	-
	Eco-Bank	Judicial Service Commission		-	-
		Sub-Total		54,324	38,928
		Social Services Sector			
	Zenith Bank	Ministry of Women Affairs & Social Development		467,398	2,796
	Zenith Bank	Ministry of Sports Development		3,824	31,996
	Zenith Bank	Ministry for Religious Affairs and Special Education		490	288,339
	Zenith Bank	Ministry of Environment		30,802	26,459
	GTB Bank	Ministry for Local Government & Emirates Affairs		1,389,989	1,390,600
	Eco- Bank Plc	Ministry of Poverty Alleviation & Youth Empowerment		420,653	9,717
	UBA Plc	Ministry of Health and Human Services		54,363,989	29,743,306
	Zenith Bank	Ministry of Health and Human Services		-	-
	GTBank	Ministry of Education		501,119,467	646,409,638
	Zenith Bank	Ministry of Education		-	-
	Zenith Bank	Ministry for Higher Education		9,906,974	96,923
		Sub-Total		567,703,586	677,999,773
		GRAND TOTAL		1,094,832,627	1,211,120,152
4		Other Government Funds: Cash & Bank Balances			
		Loan Fund Account Balances			
	First Bank	BOSG Owner Occupier		34,750,095	26,823,916
	First Bank	Members Car Loan Account		6,034,452	4,362,257
	Fidelity Bank	Min. of Finance Car Loan		175,440	175,440
	Fidelity Bank	Min. of Finance Furniture Loan		59,400	59,400
	Fidelity Bank	Min. of Finance Housing Loan		2,866	2,866

	GTBank	Staff Car Loan Fund (Min of Justice)		727,003	2,467,003
	First Bank	Special Funds		98,207	98,207
	Ecobank	BOSG Owner Occupier Housing		-	-
	Zenith Bank	Borno State HIV Counterpart Fund		18,334,758	18,334,758
	GTBank	Tricycle Revolving Fund Scheme		1,280,422	1,280,422
	GTBank	Borno State GLO Fund		63	63
	First Bank	Drug Fund		157,373	157,373
	Zenith Bank	B. S. Executive Loans		307,579	307,579
				61,927,659	54,069,284
5		Remittances of Funds to MDAs in Transit (not receipted by MDAs as at 31/12/2019)			
		Administrative Sector		2019	2018
		Government House		1,000,000	-
		Governor's Office		4,630,004	41,450,637
		Office of the Head of Service		13,777,240	20,910,000
		State Pension Department		500,000	150,000
		Civil Service Commission		300,000	11,079,087
		Borno State House of Assembly		-	21,000,000
		Local Government Service Commission		100,000	100,000
		Office of the State Auditor General		500,000	-
		Ministry of Information, Home Affairs & Culture		1,000,000	3,500,000
		Ministry of Inter-Governmental Affairs and Special Duties		69,515,920	-
		Establishment Department		50,000	0
				91,373,164	98,189,724
		Economic Sector			
		Ministry of Agriculture and Natural Resources		1,000,000	23,000,000
		Ministry Trade, Investment & Tourism		1,000,000	1,000,000
		Ministry of Finance		15,000,000	10,000,000

	Office of the Accountant General		500,000	1,100,000
	Ministry of Water Resources		8,902,000	8,902,000
	Department of Budget & Planning		1,000,000	3,743,610
	Ministry of Works and Transport		34,942,790	34,942,790
	Ministry for Housing and Rural Electrification		10,090,000	1,000,000
	Ministry of Land & Survey		1,000,000	-
	Ministry of Animal Resource & Fisheries Development		1,000,000	-
	Ministry of Reconstruction, Rehabilitation & Resettlement		1,000,001	-
	Ministry of Science, Technology and Innovation		1,000,000	-
			76,434,791	83,688,400
	Law & Justice Sector			
	Ministry of Justice		2,000,000	-
	Sharia Court of Appeal		1,000,000	2,000,000
	Judicial Service Commission		85,000	-
			3,085,000	2,000,000
	Social Services Sector			
	Ministry of Poverty Alleviation & Youth Empowerment		27,000	1,000,000
	Ministry of Sports Development		1,000,840	-
	Ministry of Religious Affairs & Special Education		-	42,430,000
	Ministry of Education		-	-
	Ministry of Environment		-	56,500,000
	Ministry of Higher Education		1,055,302	15,510,000
	Ministry of Women Affairs & Social Development		1,000,000	-
	Ministry of Local Government & Emirate Affairs		20,000,000	1,000,000
	Ministry of Health and Human Services & Human Services		16,414,011	-
			39,497,153	116,440,000
	Total Remittances in Transit		210,390,108	300,318,124

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

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

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

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

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

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

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

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

