

BORNO STATE GOVERNMENT OF NIGERIA



REPORT OF THE AUDITOR GENERAL

ON THE

ACCOUNTS OF THE GOVERNMENT

OF

BORNO STATE OF NIGERIA

FOR

THE YEAR ENDED 31ST DECEMBER, 2011

TO THE

BORNO STATE HOUSE OF ASSEMBLY





His Excellency
Hon. Alhaji Kashim Shettima
The Executive Governor of Borno State



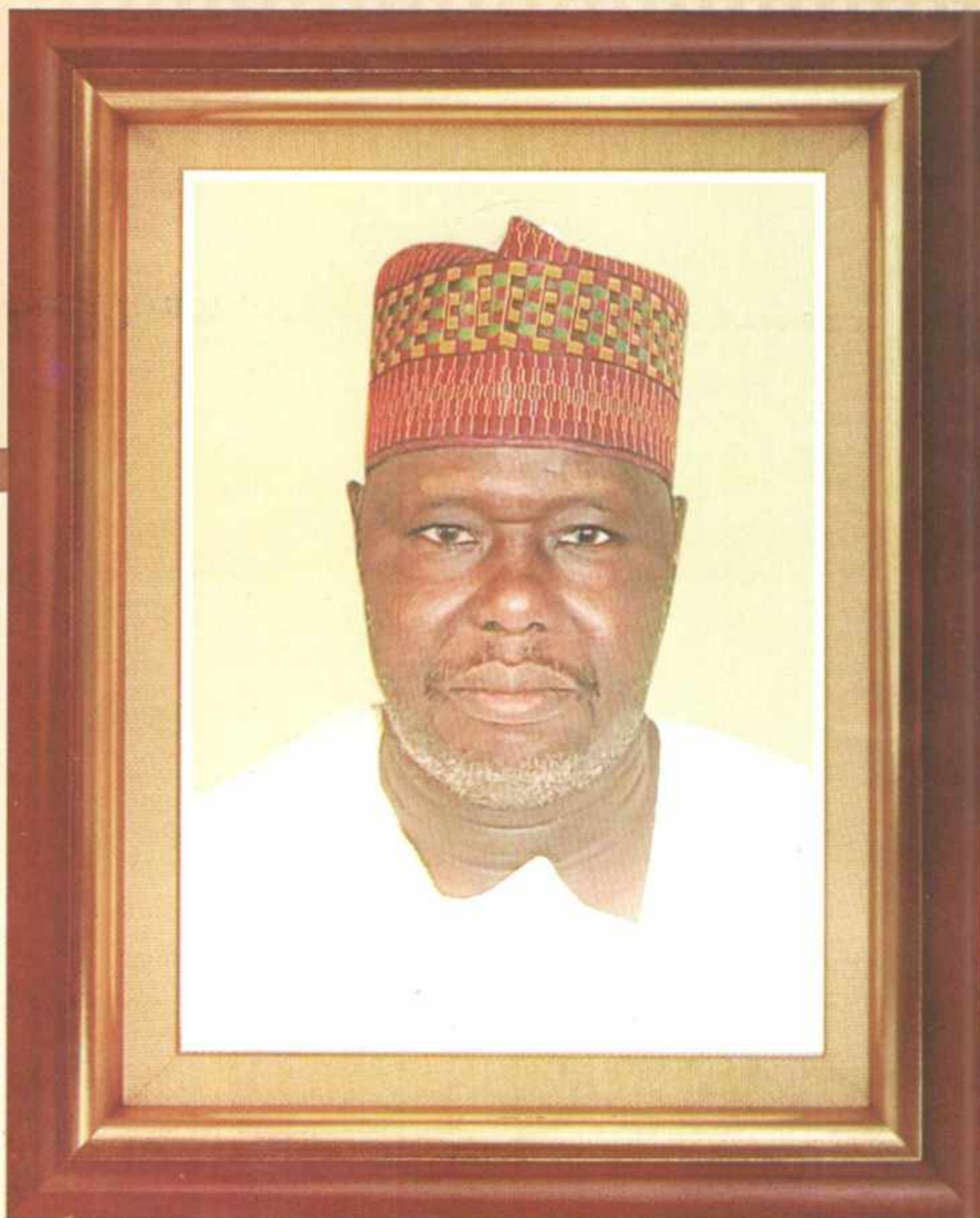
His Excellency
Alh. Zanna Umar Mustapha
The Deputy Governor of Borno State



Hon. Abdulkarim Lawan
Speaker, Borno State House of Assembly



His Royal Highness
Alh. Abubakar Ibn Umar Garbai El-Kanemi
The Shehu of Borno



Alhaji Shettima Bukar B.SC (ACCT) MBA FCPA CNA
State Auditor General, Borno State.

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PART I

1.0 INTRODUCTION

1.1 The Legal Framework for the Audit of Government Accounts

The legal framework under which the Auditor-General Performs his functions is quite robust. While the constitution of the country remains the supreme extant law, there are numerous other legislations that empower him to conduct his audit. The Audit Act 1952 (As amended); Finance (Control and Management) Act 1958 (As amended); Fiscal Responsibility Act; the Audit Law (Chapter 15) of the Laws of Borno State of Nigeria 1994, Financial Regulations; Financial and Administrative Circulars; and other Laws of the State House of Assembly as instruments establishing specific organs or agencies for the conduct of government business have provisions which empower the Auditor-General to discharge Statutory audit functions.

Section 125 (2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) provides for the audit of public accounts of states, that:-

"The public accounts of a state and of all offices and courts of the state shall be audited by the Auditor-General for the State who shall submit his reports to the House of Assembly of the State concerned, and for the purpose, the Auditor-General or any person authorized by him in that behalf shall have access to all books, records, returns and other documents relating to those Accounts".

Section 125 (4) further provides that:

"The Auditor-General for the State shall have power to conduct periodic Checks of all Government Statutory Corporations, Commissions, authorities, Agencies, including all persons and bodies established by a Law of the House of Assembly of the State". And that:

"In the exercise of his functions under this constitution, the Auditor-General for a State shall not be subject to the direction or control of any other authority or persons".

An effective auditing should pinpoint the gap between "what it is now and what should be". This gap is being bridged by increasing legal compliance in conformity to established professional standards. Thus, contributing to total quality management as it relates to finances of the state.

In view of the above, it has become necessary to reflect these provisions of the Law in this report because of some Ministries, Departments and Agencies of Government that have failed to respond to request for returns on their transactions that are vital to the audit review of their accounts. The point may be made here that my Office shall henceforth not take lightly failure by organs of Government to response to audit queries and observations; and in the rendition of required returns.

In accordance with Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (As amended), the Accountant General submitted to me the draft Annual Accounts/Financial Statements and their related Notes/Schedules of the Government of Borno State for the financial year ended 31st December 2011 and was received on 19th October 2012.

Pursuant to the provision of Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999, (As amended) and Public Sector Auditing Standards as specified in the Audit Law (Chapter 15) of the Laws of Borno State of Nigeria 1994, the accounts of the Government of Borno State for the financial year ended 31st December 2011 received have been audited under my direction. I have certified the individual accounts and Financial Statements as found to be in order subject to comments/observations made in this report.

In conformity with the provision of Section 125 (5) of the Constitution of the Federal Republic of Nigeria, 1999 (As Amended), it is my humble honour to submit to the Honourable House of Assembly of Borno State, the Annual

Report of the State Auditor General on the accounts of the State Government for the financial year ended 31st December 2011.

2.0 GENERAL OBSERVATIONS:

2.1 Internal Control

In the year ended 31st December 2011, as previously reported there were weaknesses observed in the conduct of Government financial transactions. The Internal Audit in operation cannot be adjudged as strong. The prepayment checks supposed to be conducted on payment vouchers by Internal Auditors were not carried out well in most of the Ministries/Departments. The stamping of payment vouchers by Internal Auditors would appear to be just a formality. This is for the fact that during examination/audit of records of Ministries, Departments and Agencies in the year by my office, the essential elements required of a good/valid payment voucher were lacking from many of the Ministries/Departments. This is in the case where the payment vouchers come to the table of the Internal Auditor. And for those Ministries/Departments whose payment vouchers do not reach the table of the Internal Auditors, situation of the payment vouchers are worst in terms of appropriateness.

Furthermore, from the examination of records of the Ministries and Departments in the year under review, it has been observed that records were not properly maintained. Most pathetic being the maintenance of Personal Record Cards (PRC), which is essential record for personal emoluments or salary of employees. It is a vital document, but it is about to go to extinction. Although unauthorized but deliberately as well because many Ministries, Departments and Agencies have stopped maintaining of Pay Record Cards (PRC) since the introduction of the computerization of salaries centrally by Ministry of Finance.

Similarly, in an only letter received from an Internal Auditor, it was observed that cash book being a principal record was not maintained in respect of activities of MDG-CGs controlled by Ministry of Finance, is quite unfortunate.

Therefore, the need for sound accounting infrastructure and robust accounting profession must be emphasized. To that end the following are recommended:

- i. installing and implementation of an effective and integrated financial management information system (ICT)
- ii. adopting and applying Internationally Accepted Accounting Practice, like the International Public Sector Accounting Standard (IPSAS), e-payment, e-auditing etc.
- iii. empowering a strong legal framework for supporting accounting practice in all Government Ministries and Agencies.

2.2 Contracts Agreement

In the year 2011, different capital projects were executed by this administration through contracts, which some are still ongoing. However, the copies of Contracts Agreement were not forwarded to the Office of the State Auditor General. The importance of this document cannot be overemphasized in the Audit Verification of these projects.

It is Audit Opinion that henceforth, Contracts Agreement should be forwarded to the Auditor General in order to help facilitate in the discharge of the onerous statutory duty bestowed on him by the Constitution of the Federal Republic of Nigeria, 1999 (As Amended) and other relevant laws.

2.3 Certification of Retirement Benefits

In the financial year ended 31st December 2011, there were a total of six hundred and fifty five (655) employees/officers who left the service of the Borno State Government by voluntary and compulsory/mandatory retirement,

withdrawal of service and death in active service. The financial involvement is a sum of ₦1,121,462,973.81 (one billion one hundred and twenty one million four hundred and sixty two thousand nine hundred and seventy three naira and eighty one kobo) for both gratuity and pension. It is thus analyzed below:

S/No.	TYPE/CATEGORY OF BENEFITS	No. Of CASES	GRATUITY (₦)	PENSION (₦)
1	Retirement and Withdrawal	437	714,830,170.62	191,845,311.35
2	Death in active service	218	168,913,187.17	45, 874,304.67
		655	883,743,357.79	237,719,616.02

3.0 ANALYSIS OF BUDGET IMPLEMENTATION

In this section of the report, analysis is made of the actual revenue generation performance against the approved budget. That is whether or not revenue target was met, and the degree of the performance. Similarly, the expenditure aspect is evaluated as to whether there was compliance with expenditure limits pegged by the Appropriation Act for the year 2011 as provided for in the various Appropriation Warrants issued by the Accountant General.

The BUDGET OF FULFILMENT was the title of the year 2011 Budget. It was predicated on a six point policy thrust enumerated below:

- a) Completion of all ongoing projects and embarking on new ones that would be completed within the period of this administration.
- b) Rehabilitation of schools infrastructure, provision of essential facilities and instructional materials as well as strengthening of research and support for tertiary education.
- c) Construction and rehabilitation of road network and drainages and provision of water and sanitation.
- d) Rehabilitation of hospitals, supply of ultra-modern equipment and provision of health care delivery services
- e) Provision of agricultural inputs, job creation, commercial and industrial developments as well as women and youth empowerment
- f) Security management, political education and vigorous pursuit for religious harmony and tolerance.

In order to achieve the government policy thrust of the Budget of Fulfillment, an initial sum of ₦106,011,804,000.00 (one hundred and six billion eleven million and eight hundred and four thousand naira) comprising of

₦30,162,804,000.00 (thirty billion one hundred and sixty two million eight hundred and four thousand naira only) and ₦75,849,000,000.00 (seventy five billion eight hundred and forty nine million naira only) for recurrent and capital expenditures respectively was approved by the State Legislature for the 2011 fiscal year. In the course of the year a supplementary budget of ₦13,899,218,487.00 (thirteen billion eight hundred and ninety nine million two hundred and eighteen thousand and four hundred and eighty seven naira only) was approved; thus giving a total budget size of ₦119,911,022,487.00 (one hundred and nineteen billion nine hundred and eleven million and twenty two thousand four hundred and eighty seven naira only) made up of ₦30,162,804,000.00 (thirty billion one hundred and sixty two million eight hundred and four thousand naira only) recurrent expenditure and ₦89,748,218,487.00 (eighty nine billion seven hundred and forty eight million two hundred and eighteen thousand and four hundred and eighty seven naira only) capital expenditure. However, due to exigencies of government business in the year, virement and special warrants were approved and issued, which brought changes in the approved allocations as ₦42,128,348,412.42 (forty two billion one hundred and twenty eight million three hundred and forty eight thousand four hundred and twelve naira and forty two kobo) for recurrent expenditure, while the capital expenditure stood at the sum of ₦77,782,674,074.58 (seventy seven billion seven hundred and eighty two million six hundred and seventy four thousand and seventy four naira and fifty eight kobo), but the budget size of ₦119,911,022,487.00 (one hundred and nineteen billion nine hundred and eleven million and twenty two thousand four hundred and eighty seven naira only) remain unchanged.

The recurrent expenditure represents 35.13% of the total budget while the capital expenditure stood at 64.07% of the total approved budget. This 64.07% capital expenditure proposal demonstrates government clear determination of spending higher of the budget on basic infrastructural

development in the state, which have direct bearing on the majority of the citizenry than recurrent services/activities/expenditure.

The budget was expected to be financed by internally generated revenue (IGR) of ₦22,108,749,650.00 (twenty two billion one hundred and eight million seven hundred and forty nine thousand six hundred and fifty naira), Allocation from the Federation Account of ₦56,491,278,000.00 (fifty six billion four hundred and ninety one million two hundred and seventy eight thousand naira) and Capital Receipts of ₦89,748,218,487.00 (eighty nine billion seven hundred and forty eight million two hundred and eighteen thousand four hundred and eighty seven naira), which total to ₦168,348,246,137.00 (one hundred and sixty eight billion three hundred and forty eight million two hundred and forty six thousand one hundred and thirty seven naira) indicating an expected surplus of ₦48,437,223,650.00 (forty eight billion four hundred and thirty seven million two hundred and twenty three thousand six hundred and fifty naira only).

The paragraphs that follow are intended to explain the budget performance by matching the budgeted figures against the actual amount realized. This is for both revenue and expenditure. This will help understand government proposed policies/programmes summarized in the six (6) points policy thrust enumerated earlier and as detailed in the year 2011 Approved Budget were realized or not and the significant levels of achieving the objectives laid down for the year under review.

3.1 Recurrent Revenue Performance

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

The internally generated revenue (IGR) aspect has nine (9) Revenue Heads with two hundred and eighty one (281) subheads (i.e. different types of

revenue). Out of the two hundred and eighty one (281) subheads, one hundred and ninety two (192) subheads have budgetary allocation of the sum of ₦22,108,749,650.00 (twenty two billion one hundred and eight million seven hundred and forty nine thousand six hundred and fifty naira) while the remaining eighty nine (89) subheads have no budgetary allocation. Further more from the one hundred and ninety two (192) subheads with approved budgetary allocation, only forty four (44) subheads, which is 23% of the subheads with budgetary provision were observed to have had collections made or revenue realized from them. And thus, the actual internally generated revenue (IGR), which amounted to a total sum of ₦3,475,968,025.72 (three billion four hundred and seventy five million nine hundred and sixty eight thousand and twenty five naira and seventy two kobo). This amount represents 15.72% of the budgeted internally generated revenue (IGR) while 84.28% represents one hundred and forty eight (148) subheads from which no revenue was realized from them. They therefore remain unutilized or untapped or unproductive sources of revenue in the year under review.

On the other hand, revenue from the Federation Account Allocation was estimated a total sum of ₦56,491,278,000.00 (fifty six billion four hundred and ninety one million two hundred and seventy eight thousand naira) while the actual collection was ₦70,285,473,851.20 (seventy billion two hundred and eighty five million four hundred and seventy three thousand eight hundred and fifty one naira and twenty kobo). This represents 124.42% of the approved budget that is, exceeding the approved budget by 24.4%. It is also observed that the actual Federation Account Allocation received accounts for 95.28% of the overall recurrent revenue of the state for the year under review, where the internally generated revenue (IGR) stood at only 4.72%. It is worth of note that this year 2011 actual receipt from the Federation

Account Allocation has improved over that of the previous year, 2010, by 47%. Below is the table showing breakdown of recurrent revenue collections:

HEAD	DESCRIPTION	APPROVED BUDGET (₦)	ACTUAL REVENUE (₦)	VARIANCE (₦)	%
	(A) Internally Generated Revenue				
401	Taxes	2,556,700,000.00	2,134,634,866.04	422,065,133.96	84.49
402	Fines and fees	1,052,774,000.00	538,089,156.69	514,684,843.31	51.11
403	Licenses	93,960,000.00	87,108,124.00	6,751,876.00	92.81
404	Earnings and Sales	7,205,830,000.00	45,395,961.25	7,160,434,038.75	0.63
405	Rent on Govt. property	77,075,000.00	-	77,075,000.00	0.00
406	Interest Repayments and Dividend	47,072,650.00	4,389,182.85	42,683,467.15	9.32
407	Re-imbursement	108,572,000.00	-	108,572,000.00	0.00
408	Miscellaneous Rev.	3,116,642,000.00	580,240,783.89	2,536,401,211.11	18.62
410	Boards and Parastatals	7,850,224,000.00	86,109,946.00	7,764,114,054.00	1.10
		22,108,749,650.00	3,475,968,025.72	18,632,781,624.28	15.72
	(B) Federation Account Allocation:				
409i	Statutory Allocation	37,700,000,000.00	40,454,057,013.23	(2,754,057,013.23)	107.00
409ii	Value Added Tax (VAT)	9,518,120,000.00	9,821,253,492.04	(303,133,492.04)	103.18
409iii	Excess Crude Oil	9,273,158,000.00	20,010,163,345.93	(10,737,005,345.93)	215.00
		56,491,278,000.00	70,285,473,851.20	(13,794,195,851.20)	125.00
	Grand Total (A+B)	78,600,027,650.00	73,761,441,876.92	4,838,585,773.08	93.84

Based on the analysis from the table above, it is Audit opinion therefore, that government Ministries, Departments and Agencies that are concerned with revenue generation or collection should ensure that proper recording and accounting of all monies collected are made. Because it would appear that revenue generation mechanism or the accounting procedure may be faulty considering the magnitude of subheads that revenue had not been collected from them. When such positive steps are put in place, all revenue collected could be captured into the relevant financial statements. Furthermore the

following suggestions are proffered for an all encompassing revenue generation strategies:

- i) there is the need for a high level coordination and collaboration between the Board for Internal Revenue Service and other government agencies charged with generating government revenue in order to improve the revenue generation performance
- ii) there is the need to review and or strengthen existing revenue generating laws to be in tune with the present day realities
- iii) there is the need to emphasize more on the efficacy of setting targets to routine revenue generating agencies as a best practice in recent times.

3.2 Revenue Shortfalls and Surpluses.

From the table in paragraph 3.1 above, the total sum of ₦18,632,781,624.28 (eighteen billion six hundred and thirty two million seven hundred eighty one six hundred and twenty four naira and twenty eight kobo) has been observed as revenue shortfalls on the nine (9) Revenue Heads of the internally generated revenue (IGR) for the financial year ended 31st December 2011. The shortfalls represent 84.28% of the approved budget of the affected Revenue Heads, which means that 84.28% of the projected revenue for the internally generated revenue (IGR) could not be realized or collected.

Despite the shortfalls indicated on the overall revenue heads, there were some subheads on which surplus collections were made. From the table below, sixteen (16) subheads revealed that actual revenue collections on them exceeded the approved budgetary provision. Thirteen (13) of these subheads are in respect of internally generated revenue (IGR) amounting to the total sum of ₦1,426,098,978.58 (one billion four hundred and twenty six million and ninety eight thousand nine hundred and seventy eight naira and

fifty eight kobo) representing 88% of the approved budget of the affected subheads. And the three (3) subheads are in respect of Federation Account Allocation subheads involving a total sum of ₦13,794,195,851.20 (thirteen billion seven hundred and ninety four million one hundred and ninety five thousand eight hundred and fifty one naira and twenty kobo) representing 24.42% of the affected subheads of Federation Account Allocation.

The table below gives detail of the revenue surpluses:

HEAD/ SUBHEAD	DESCRIPTION	APPROVED BUDGET (₦)	ACTUAL REVENUE (₦)	SURPLUSES (₦)
	<u>(A) Internally Generated Revenue</u>			
401/1	Pay As You Earn (PAYE)	1,500,000,000.00	1,933,869,700.00	433,869,700.00
402/54	Cooperative flour Mills	-	117,500.00	117,500.00
402/61	Contract Vetting Fees	100,000,000.00	438,608,256.69	338,608,256.69
402/69	Probate Fees	525,000.00	560,373.00	35,373
403/3	Certificate of Road Worthiness	10,500,000.00	33,151,110.00	22,651,110.00
403/4	Way Leave License	-	3,960,579.00	3,960,579.00
403/14	Certificate of Medical fitness for food handlers	105,000.00	1,219,000.00	1,114,000.00
403/21	License for Surface Tanks	-	8,030.00	8,030.00
404/12	Private Repairs of Vehicles	1,050,000.00	6,533,000.00	5,483,000.00
408/6	Registration of Contractors	50,000.00	235,000.00	185,000.00
408/9	Recovery Fund Revenue	-	580,005,788.89	580,005,788.89
410/2	Sir Kashim Ibrahim COE. M/guri	14,936,000.00	25,846,565.00	10,910,565.00
410/6	Ramat Polytechnic Maiduguri	6,061,000.00	35,211,076.00	29,150,076.00
		1,633,227,000.00	3,059,325,978.58	1,426,098,978.00
	<u>(B) Federation Account Allocation</u>			
409i	Statutory Revenue Allocation	37,700,000,000.00	40,454,057,013.23	2,754,057,013.23
409ii	Value Added Tax (VAT)	9,518,120,000.00	9,821,253,492.04	303,133,492.04
409iii	Excess Crude Oil	9,273,158,000.00	20,010,163,345.93	10,737,005,345.93
		56,491,278,000.00	70,285,473,851.20	13,794,195,851.20
	Grand Total (A + B)	58,124,505,000.00	73,344,799,829.78	15,220,294,829.78

As could be seen from the table above, the overall surplus on the sixteen (16) subheads of the seven (7) Recurrent Revenue Heads amount to the sum of ₦15,220,294,829.78 (fifteen billion two hundred and twenty million two hundred and ninety four thousand eight hundred and twenty nine naira and seventy eight kobo) representing 26.19% of the affected subheads.

The effort here is commendable. It is therefore hoped that this will be sustained or even improved upon in the subsequent year(s).

3.3 Capital Receipts Performance.

The Capital Receipts has six (6) Revenue Heads, but only one (1) core revenue head (i.e. Head 544 - Grants) with thirteen (13) subheads were allocated budgetary provision in the year 2011. The sum of ₦6,790,973,389.00 (six billion seven hundred and ninety million nine hundred and seventy three thousand three hundred and eighty nine naira) was the budgetary projection made. Out of the thirteen (13) subheads, six (6) subheads, showed receipt of the sum of ₦2,523,452,055.40 (two billion five hundred and twenty three million, four hundred and fifty two thousand and fifty five naira and forty kobo). This represents 37.15% of the total estimated grants for the year under review.

It is worthy of mention that support in terms of grants from the Federal Government and other donor bodies had improved in the year 2011. The improvement was so significant over that of the year 2010, where no single kobo was shown to have been received.

3.4 Capital Expenditure Performance:

The capital expenditure performance is an indicator of physical services provision to the citizenry. The sectors performances describe the type of services provided to the people. From the table below, analysis of the sectors performances are forwarded:

The overall actual performance against the approved budgetary provision for all the sectors stood at 64.07%. This shows tremendous improvement over that of the year 2010, which was 31.68%, the increase being 32.39%.

The table below shows Capital Expenditure performance for the year 2011.

HEAD	DESCRIPTION	APPROVED BUDGET (₦)	ACTUAL EXPENDITURE (₦)	PERFORMANCE %
	<u>Economic Sector</u>			
550	Agriculture and Rural Devt	4,799,464,664.21	1,536,154,659.50	32.01
551	Livestock	370,000,000.00	193,970,524.00	52.43
552	Forestry	505,420,940.97	174,304,920.00	34.49
553	Fisheries	270,000,000.00	222,714,000.00	83.00
554	Manufacturing	322,867,063.50	44,000,000.00	13.20
555	Energy	1,340,286,878.32	989,533,908.53	73.83
556	Commerce, Finance, Cooperatives and Tourism	5,618,955,117.58	4,350,630,405.58	77.43
557	Transport	14,110,842,356.24	6,373,100,644.82	45.16
		27,337,837,020.72	13,884,409,062.43	50.79
	<u>Social Sector</u>			
558	Education	9,245,731,736.45	6,576,908,885.42	71.13
559	Health	8,140,198,835.40	3,920,715,869.52	48.16
560	Information	3,450,121,221.59	2,930,554,368.93	84.94
561	Social Development	1,232,572,502.35	646,387,568.97	52.16
562	Community Development	1,130,000,000.00	384,154,670.72	34.00
		23,198,624,294.79	14,458,721,363.56	62.33
	<u>Environmental and Regional Development</u>			
563	Survey and Mapping	539,288,232.15	122,134,856.42	22.65
564	Urban and Regional Planning	10,615,235,429.01	9,779,034,611.97	92.12
565	Water Supply	3,178,249,940.05	2,636,368,640.01	82.95
566	Housing	2,515,251,614.69	1,655,588,385.52	65.82
567	Sewages and Drainages	1,948,404,468.90	1,224,121,651.49	62.83
		18,796,429,684.80	15,417,248,145.41	82.02
	<u>Administration Sector</u>			
568	General Administration	8,449,783,074.27	5,427,919,116.22	64.24
		77,782,694,074.58	49,835,042,503.60	64.07

From the above table, putting the actual expenditure against budgetary provisions sector by sector, the Environmental and Regional Development Sector and the Administration Sector showed performance of 82.02% and 64.24% respectively. These are rated the most significant of the sectors. The Social Services and the Economic sectors followed with performances of 62.33% and 50.79% respectively. Comparatively, financial year 2010 actual expenditure performances on the sectoral basis were: Environmental and Regional Development Sector 48.11%, Social Services Sector 28.03%, Economic and the Administration sectors followed with 27.40% and 17.90% respectively.

In all the sectors increases in actual expenditure were recorded in the year 2011 against the year 2010. The meaning of this being tremendous increase and or improvement on expenditure/spending on activities having direct bearing on the lives of the people. The sectoral performances for the year 2011 were all above 50% and this is highly commendable.

4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

This section of the report deals with observations emanating from the routine audit examination of the Ministries, Departments and Agencies (MDAs), which were brought to the notice of the accounting officers for their comments and necessary action but remained unresolved up to the time of writing this report.

In the year under review, 2011, some Ministries, Departments and Agencies (MDAs) have been indicated below for various unresolved observations, which remained so as at 31st December, 2011 and up to the time of writing this report. There are however, few Ministries whose audit were not concluded during the year 2010 Annual Report and are reflected here. Similarly, those Ministries, Departments and Agencies (MDAs) that have not been examined and could not be included into the year 2011 Annual Report will be included where necessary in the year 2012 Annual Report.

4.1 Ministry of Commerce, Industry and Tourism:

Unaccounted Sale of Motor Vehicles

During the examination of the records of the Ministry, two (2) unserviceable motor vehicles – Toyota and Peugeot with Registration Numbers 4 BOSG 22 and 4 BOSG 11 respectively were said to have been sold through auction. However, there was no evidence of remitting the amount realized from the sale to Government purse.

The Accounting Officer was communicated the observation requesting him to comment on the matter, and his respond is being awaited.

4.2 Ministry of Education:

Overpayment of Salaries

The sum of ₦85,171.86 (eighty five thousand one hundred and seventy one naira and eighty six kobo) was observed as overpayment of salaries involving

eighteen (18) individual officers. This was due to arbitrary increase of their net pay; and it is yet to be recovered.

The attention of the Accounting Officer was drawn to this anomaly where he was requested to comment on the observation and or ensure recovery of the same. His reply is being awaited.

4.3 Ministry of Health:

Lack of Adequate Supporting Documents

During the examination of the records of the Ministry for the year 2011, sixty six (66) payment vouchers with a total sum of ₦60,723,793.00 (sixty million seven hundred and twenty three thousand seven hundred and ninety three naira) and another forty one (41) payment vouchers for the year 2010, which was not treated in the 2010 Annual Report involving a total sum of ₦69,755,799.27 (sixty nine million seven hundred and fifty five thousand seven hundred and ninety nine naira and twenty seven kobo) from both the recurrent and capital expenditures were observed not to have been attached the necessary supporting documents and to have lacked approval and relevant signatures in some cases.

Similarly for the year 2010, which was not treated in the 2010 Annual Report, thirty six (36) payment vouchers of the capital expenditure involving the total sum of ₦190,942,015.84 (one hundred and ninety million nine hundred and forty two thousand and fifteen naira and eighty four kobo) being deductions at source by Ministry of Finance in respect of 5% Value Added Tax (VAT), 5% Withholding Tax and 1% Contract Vetting Fee have been observed to have no Official Receipts attached to the payment vouchers. This is essential, to ensure that the deductions were really made by the Ministry of Finance.

Outstanding Payment Vouchers

It was observed that thirty five (35) payment vouchers involving a total sum of ₦216,868,280.90 (two hundred and sixteen million eight hundred and sixty eight thousand two hundred and eighty naira and ninety kobo) in respect of the financial year 2011 and twenty nine (29) payment vouchers for the year 2010, which was not treated in the 2010 Annual Report involving a total sum of ₦308,054,567.56 (three hundred and eight million and fifty four thousand five hundred and sixty seven naira and fifty six kobo) were not produced for audit examination, which remain outstanding up to the time of writing this report.

Overpayment of Salaries

The sum of ₦4,425,753.42 (four million four hundred and twenty five thousand seven hundred and fifty three naira and forty two kobo) was observed as overpayment of salaries involving one hundred and seven (107) individual officers. This was due to wrong placement of salary steps and arbitrary increase of the net payments; and it is yet to be recovered.

Non maintenance of Records

It was observed that, inventory of offices in respect of furniture and equipment on the relevant Store Form was not maintained.

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

4.4 Ministry of Justice:

Lack of Adequate Supporting Documents

Six (6) payment vouchers of the recurrent expenditures for the year 2011 and those of year 2010, which were not treated earlier in the previous report involving a total sum of ₦83,500.00 (eighty three thousand five hundred naira) were observed not to have been approved and attached the necessary and or relevant supporting documents.

Outstanding Payment Vouchers

Four (4) payment vouchers for the year 2011 and those of year 2010, which were not treated earlier in the previous report involving a total sum of ₦149,700.00 were not produced for audit examination, which remain outstanding up to the time of writing this report.

Non maintenance of Records

It was observed that, inventory of offices in respect of furniture and equipment on the relevant Store Form was not maintained.

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

4.5 Ministry Of Works and Transport:

During the year 2010 Annual Report the audit of the Ministry for that year was not concluded, and that observation arising from the audit could not be included until now in the year 2011 Annual Report. The observations are as below:

Lack of Adequate Supporting Documents

Twenty nine (29) payment vouchers of the capital expenditure involving the total sum of ₦1,150,272,710.99 (one billion one hundred and fifty million two hundred and seventy two thousand seven hundred and ten naira and ninety nine kobo) being deductions at source by Ministry of Finance in respect of 5% Value Added Tax (VAT), 5% Withholding Tax and 1% Contract Vetting Fee have been observed to have no Official Receipts issued by Ministry of Finance and attached to the payment vouchers. This is essential, to ensure transparency and accountability that the deductions were really made by the Ministry of Finance.

The attention of the Accounting Officer was drawn to this anomaly where he was requested to comment on the observations. No reply was received up to the time of writing this report.

4.6 Ministry of Sports Affairs:

Lack of Adequate Supporting Documents

During the audit of the records of the ministry for the year 2011, fourteen (14) payment vouchers from both the recurrent and capital expenditures involving a total sum of ₦69,828,420.82 (sixty nine million eight hundred and twenty eight thousand four hundred and twenty naira and eighty two kobo) were observed not to have been attached the necessary and or relevant supporting documents; and thus queried.

Similarly, eleven (11) payment vouchers of the capital expenditure involving the total sum of ₦35,242,736.95 (thirty five million two hundred and forty two thousand and seven hundred and thirty six naira and ninety five kobo) being deductions at source by Ministry of Finance in respect of 5% Value Added Tax (VAT), 5% Withholding Tax and 1% Contract Vetting Fee have been observed to have no supporting Official Receipts attached to the payment vouchers. This is essential, to ensure that the deductions were really made by the Ministry of Finance.

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

4.7 Ministry for Local Govt. and Chieftaincy Affairs:

Outstanding Payment Vouchers

All the Salary payments vouchers for the year 2011 were not produced for audit examination, which remain outstanding up to the time of writing this report.

Non maintenance of Records

It was observed that, inventory of offices in respect of furniture and equipment on the relevant Store Form was not maintained.

The Accounting Officer was communicated the above observations for his comments and necessary action. His reply is yet to be received.

5.0 PARASTATALS AUDIT

The Borno State Approved Budget for the year 2011 showed that there were forty five (45) Boards and Parastatals in the State.

The audit examination of these organizations is guided by the provisions of Section 125(3-4) of the Constitution of the Federal Republic of Nigeria 1999 (As Amended).

In conformity with the above quoted provisions, five (5) Boards and Parastatals have engaged the services of External Auditors in order to audit their records and books of accounts for the financial year 2011; and the audit is in progress as at the time of writing this report. However, eleven (11) Boards and Parastatals have forwarded their Draft Accounts but have not yet engaged the services of External Auditors; whereas twenty nine (29) Boards and Parastatals have not made any effort for the audit of their financial statements.

In a nutshell in the year under review no one Board and Parastatal has been fully audited. Considering the huge sum of money spent on these organizations in terms of salaries and other recurrent and capital projects, their being not audited is worrisome. Timely information from the audited accounts is very helpful for management decision purposes, which are virtually lacking.

It is worth mentioning, but pertinent of note that the accounts of these organizations have not been audited as at this year 2013 for a minimum period of three (3) years to a maximum of about ten (10) years. The principal reason forwarded has been lack of fund to pay Audit fees when they engage the services of the External Auditors.

The Federal Government of Nigeria has approved adoption into the Public Service of the Federation the International Public sector Accounting Standards (IPSAS) since July 2010 where implementation is targeted to commence in the year 2014 and Borno State is a principal actor in the implementation processes; and for a successful and effective shift from the present Cash Basis Accounting Policy to the International Public Sector Accounting Standards (IPSAS), auditing of all accounts of the State Government for all Ministries, Departments and Agencies (MDAs) is necessary.

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

6.0 STAFF MATTERS:

The Office of the State Auditor General in the year 2011 had staff strength of one hundred and seventy (170) employees.

Some staff are undergoing in-service training/studies in Institutions of higher learning across the state. This is essential for capacity building and enhancing productivity of the officers and the service.

In the year 2012, five (5) officers, i.e. four senior and one junior have retired after putting in 35 years of meritorious service and 60 years of age respectively. Similarly in the year 2013 six (6) senior officers retired after putting in 35 years of meritorious service, while two (2) others died in active service. Thus in years 2012 and 2013 the staff strength of the Office of the state Auditor have reduced by thirteen (13) officers.

The office of the auditor General is lacking junior cadre officers, especially the Messenger cadre. There is only one (1) messenger for the whole of the Office with five (5) departments.

It is worthy to mention that the need for recruiting junior cadre staff cut across all the Ministries, Departments and Boards and Parastatals of Government. There is therefore the need for conducting staff audit of all government organizations with a view to ensuring saving and filling existing vacancies.

Another area of problem is lack of motor vehicles to conduct, especially verification of capital projects executed by the Government spread across the state. Apart from the Official car of the Auditor General, there are only two (2) aged Peugeot Pick-up and Station Wagon. These are grossly inadequate and it affects the effective discharge of the functions of the Office.

It is pertinent to mention that in the year 2011 Approved Budget, this Office was allocated the sum of ₦152,326,000.00 for her capital and recurrent expenditure excluding personnel cost, however only 15.78% of the approved allocation was accessed. Even though there are many competing demand, we are expecting more than that.

It is my humble plea that Government should provide adequate funding for the Office of the State Auditor General for her to be able to discharge the onerous statutory duties bestowed upon her, which will help in ensuring accountability and transparency in government business.

PART II

ACKNOWLEDGEMENT

I owe a debt of gratitude to the Accounting Officers of the various Ministries and Departments that facilitate our audit by early rendition of their appropriation accounts. However, there is still much need for improvement in the area of harmonizing the accounts presented with the underlying documents and records submitted for audit.

I gratefully acknowledge the usual co-operation of the Accountant General. My appeal is that the underlying documents required for conducting the Annual Accounts audit should always be made promptly available after the accounts are submitted. Our audit is considerably slowed down when these vital records are slow in coming, or when explanations sought are not obtained as and when required.

I deeply acknowledge and appreciate the spirit of team work and patriotism exhibited by the members of staff of the Office of the State Auditor General and particularly the hardworking ones whose effort made this report a reality.

Finally, I wish to express my heartfelt gratitude and that of the entire staff of the Office of the State Auditor-General to His Excellency, the Executive Governor of Borno State Hon. Kashim Shettima for his positive disposition towards creating environment conducive for the performance of our statutory functions. This will ultimately improve our efficiency and effectiveness.



ALH. SHETTIMA BUKAR B.Sc (Acct), MBA, CNA, FCPA
STATE AUDITOR GENERAL
BORNO STATE, NIGERIA.

AUDIT CERTIFICATE

Pursuant to the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (Amended), I have examined the Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31st December 2011.

Basis of Opinion

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

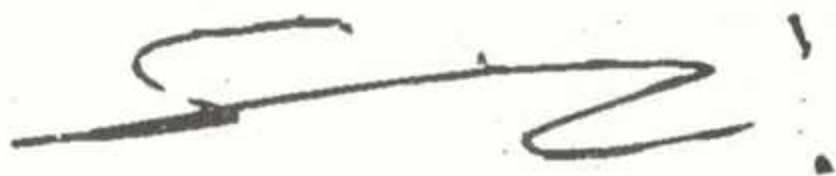
Proper returns have been rendered by Ministries, Departments and Agencies/Parastatals in compliance with the Public Finance (Control and Management) Laws 1958.

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

Opinion

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

In my opinion, I certify that the Financial Statements Numbers 3, 4, 5 and 6 together with their related Notes/Schedules set out on pages 29 to 70 show a true and fair view of the state of affairs of the Government of Borno State as at 31st December 2011 subject to comments contained in this report.



ALH. SHETTIMA BUKAR B.Sc (Acct), MBA, CNA, FCPA
STATE AUDITOR GENERAL
BORNO STATE, NIGERIA.

STATEMENT NO 1
RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements on pages 29 to 70 have been prepared in accordance with the provisions of the Public Finance (Control and Management) Law 1958, as amended.

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

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

To fulfil accounting and reporting responsibilities, the Accounting General is responsible for establishing and maintaining an adequate system of internal controls designed to provide reasonable assurance that the transactions recorder are within statutory authority and properly record the use of all public financial resources by the Borno State Government as at 31st December 2011 and its operations for the year ended on that date.



HAJJIYA MAIRO LAWAN FCPA, CNA
ACCOUNTANT - GENERAL
BORNO STATE.

STATEMENT NO. 3
CASH FLOW STATEMENT AS AT 31ST DECEMBER, 2011.

DETAILS	NOTES	ACTUAL 2011	ACTUAL 2010
<i>Cash Flow from Operating Activities.</i>			
<u>Receipts</u>			
Statutory Allocations	3	40,454,057,013.23	29,752,835,410.19
Value Added Tax (VAT)	4	9,821,253,492.04	6,402,790,741.75
Excess Crude Oil	5	20,010,163,345.93	11,729,551,412.70
Special Funds		4,727,874,292.32	
Internally Generated Revenue	6	3,471,578,842.87	9,998,003,923.42
Capital Receipts	7	2,523,452,055.40	
Total Receipts		81,012,768,224.64	57,883,181,488.06
<u>Payments</u>			
Personnel Emoluments	8	17,108,469,426.98	11,299,420,825.90
Overhead Cost	9	6,993,822,363.69	5,705,666,686.15
CRF Charges	10	48,310,380.60	45,466,910.99
Miscellaneous expenses	11	3,141,322,516.91	1,231,719,843.47
Pension and Gratuity	12	4,219,120,581.01	1,971,445,179.21
Capital Expenditure	13	47,532,709,302.10	33,432,403,498.50
Total Payments		79,043,754,571.29	53,686,122,944.22
<i>Net Cash Flow from Operating Activities</i>		1,969,013,053.35	4,197,058,543.84
<u>Cash Flow from Investment Activities</u>			
Purchase/Construction of Assets	14	1,655,588,385.52	3,282,339,409.86
<i>Net Cash Flow from Investing Activities</i>		(1,655,588,385.52)	(3,282,339,409.86)
<u>Cash Flow from Financing Activities</u>			
Repayment of Loans	15	754,804,615.22	230,855,278.52
<i>Net Cash Flow from Financing Activities</i>		(754,804,615.22)	(230,855,278.52)
Net Increase/Decrease in Cash & its Equivalent		(441,379,347.39)	683,863,855.46
Cash & its Equivalent as at 1/1/11	16	35,876,319,710.49	35,192,455,855.03
Cash & its Equivalent as at 31/12/11		35,434,940,363.10	35,876,319,710.49

The accompanying notes are an integral part of these statements.

STATEMENT NO 4
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2011.

DETAILS	NOTES	AMOUNT
<u>ASSETS</u>		
<i>Liquid Assets</i>		
Cash and Bank Balances	17	35,434,940,363.10
 <i>Investments</i>		
Ministry of Finance Inc.	18	249,548,444.70
Advances (Staff Debtors)	20	193,284,314.88
Loan Suspense	21	9,293,024,878.87
		45,170,798,001.55
<u>LIABILITIES</u>		
<i>Funds</i>		
Consolidated Revenue Fund		10,120,689,125.24
Capital Development Fund		25,309,862,055.01
Other Government Funds	22	442,622,046.98
 <i>Loans</i>		
Foreign Loan		9,293,024,878.87
Internal Loans	23	-
Other Liabilities	24	210,712.60
		45,170,798,001.55

The accompanying notes are an integral part of these statements.

STATEMENT NO. 5
STATEMENT OF CONSOLIDATED REVENUE FUND AS AT 31ST DECEMBER 2011.

ACTUAL 2010	DETAILS	BUDGET	ACTUAL	PERFORMANCE
21,231,840,493.23	<i>Opening Balance</i>		27,227,656,515.30	
	<u>ADD: REVENUE (INCOME)</u>			
1,843,730,480.25	Taxes	2,556,700,000.00	2,134,634,866.04	83.49
371,135,087.00	Fines and Fees	1,052,774,000.00	538,089,156.69	51.11
98,436,375.00	Licenses	93,860,000.00	87,108,124.00	92.81
95,220,280.34	Earnings and Sales,	205,830,000.00	45,395,961.25	0.63
18,812,990.92	Rent on Govt. Property	77,075,000.00	-	0.00
7,835,973.78	Interest Repayment	47,072,650.00	4,389,189.85	9.32
-	Reimbursement	108,572,000.00	-	0.00
13,897,328.38	Miscellaneous Revenue	3,116,642,000.00	580,240,788.89	18.62
29,752,835,410.19	Statutory Allocation	37,700,000,000.00	40,454,057,013.23	107.31
78,387,960.00	Boards and Parastatals	7,850,224,000.00	86,109,946.00	1.10
11,729,551,412.70	Excess Crude Oil	9,273,158,000.00	20,010,163,345.93	215.79
	Special Funds	13,899,218,487.00	4,727,874,292.32	
65,241,683,791.79	TOTAL REVENUE (a)	82,981,126,137.00	95,895,719,192.00	115.56
	<u>LESS: EXPENDITURE</u>			
10,696,935,468.77	Personnel	17,392,075,397.42	17,108,469,426.98	98.37
3,831,949,289.55	Overhead Costs	9,271,854,034.33	6,993,822,363.69	75.43
949,919,537.67	Pension and Gratuities	4,294,535,491.64	4,219,120,581.01	98.24
45,466,910.99	Consolidated Rev Fund Charges	63,696,000.00	48,310,380.60	75.85
629,525,700.00	Miscellaneous expenses	3,435,473,100.03	3,141,322,516.91	91.44
-	Grants	6,790,973,389.00	-	0.00
16,153,796,906.98	TOTAL EXPENDITURE (b)	41,248,607,412.42	31,511,045,269.19	76.39
49,087,886,884.81	OPERATING BALANCE (a-b)	41,732,518,724.58	64,384,673,923.31	154.28
	<u>APPROPRIATION/TRANSFERS</u>			
25,000,000,000.00	Capital Development Fund		53,504,791,000.00	-
230,855,278.52	Loan Repayment Fund	879,741,000.00	754,804,615.22	85.80
23,857,031,606.29	CLOSING BALANCE	42,612,259,724.58	10,125,078,308.09	23.76

The accompanying notes are an integral part of these statements.

STATEMENT NO 6.
STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31ST DECEMBER 2011.

ACTUAL 2010	DETAILS	BUDGET	ACTUAL	PERFORMANCE
13,960,615,361.80	Opening Balance	14,053,235,611.00	- 8,648,663,195.19	-
	ADD: CAPITAL RECEIPTS			
25,000,000,000.00	Transfer from Consolidated Revenue Fund	67,404,009,487.00	53,504,791,000.00	79.38
6,402,790,741.75	Value Added Tax (VAT)	9,518,120,000.00	9,821,253,492.04	103.18
	Education Dev. Fund Receipts			-
-	External loans	-	-	0.00
-	Internal Loan			37.16
-	Grants/Subvention	6,790,973,389.00	2,523,452,055.40	0.00
-	Miscellaneous	1,500,000,000.00	-	75.05
45,363,406,103.55	TOTAL CAPITAL RECEIPTS (a)	99,266,338,487.00	74,498,159,742.63	
	LESS: CAPITAL EXPENDITURE			
	Economic Sector			
2,798,126,619.49	Agriculture	4,799,464,664.21	1,536,154,659.50	32.01
126,015,000.00	Livestock	370,000,000.00	193,970,524.00	52.42
14,200,000.00	Forestry and Wildlife	505,420,940.87	174,304,920.00	34.49
50,667,000.00	Fishery	270,000,000.00	222,714,000.00	82.49
42,601,982.78	Manufacturing	322,867,063.50	44,000,000.00	13.63
476,772,182.50	Power	1,340,286,878.32	989,533,908.53	73.83
438,890,811.00	Commerce & Finance	5,618,955,117.58	4,350,630,405.58	77.43
923,148,000.00	Transport	14,110,842,356.24	6,373,100,644.82	45.16
	Social Service Sector			
3,016,466,357.17	Education	9,245,731,736.45	6,576,908,885.42	71.13
2,144,915,688.24	Health	8,140,198,835.40	3,920,715,869.52	48.16
761,295,809.62	Information	3,450,121,220.59	2,930,554,368.93	84.94
417,238,400.15	Social Development	1,232,572,502.35	646,387,568.97	52.44
151,348,633.25	Community Development	1,130,000,000.00	384,154,670.72	34.00
	Env. & Regional Dev. Sector			
4,105,597.93	Survey and Mapping	539,288,232.15	122,134,856.42	22.65
4,796,947,233.73	Urban and Regional Planning	10,615,235,429.01	9,779,034,611.97	92.12
1,626,246,327.83	Water Supply	3,178,249,940.05	2,636,368,640.01	82.95
3,236,901,712.16	Housing	2,515,251,614.69	1,655,588,385.52	65.82
1,143,422,925.00	Sewage	1,948,404,468.90	1,224,121,651.49	62.83
	Administrative Sector			
282,496,115.00	General Administration	8,449,783,074.27	5,427,919,116.22	64.24
22,451,806,395.85	TOTAL EXPENDITURE (b)	77,782,674,074.58	49,188,297,687.62	63.24
22,911,599,707.70	CLOSING BALANCE (a-b)	21,483,664,412.42	25,309,862,055.01	117.81

The accompanying notes are an integral part of these statements.

NOTES TO STATEMENTS NO 3, 4, 5 AND 6

Notes 3, 4 and 5.

HEAD: 409 STATE SHARE OF STATUTORY ALLOCATION.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	State Share of Statutory Allocation	37,700,000,000.00	40,454,057,013.23	(2,754,057,013.23)
2	Value Added Tax (VAT)	9,518,120,000.00	9,821,253,492.04	(303,133,492.04)
3	Excess Crude	9,273,158,000.00	20,010,163,345.93	(10,737,005,345.93)
4	Special Funds	13,899,218,487.00	4,727,874,292.32	9,171,344,194.68
		70,390,496,487.00	75,013,348,143.52	(4,622,851,656.52)

Note 6.

HEAD:401 TAXES

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Pay As You Earn (PAYE)	1,500,000,000.00	1,933,869,700.88	(433,869,700.88)
2	Direct Assessment	36,750,000.00	12,519,862.00	24,230,138.00
3	Entertainment Tax	-	-	-
4	Pools Betting Tax	-	-	-
5	Stamp Duties	18,900,000.00	-	18,900,000.00
7	With-Holding Tax	1,000,000,000.00	188,245,303.16	811,754,696.84
8	Capital Gains Tax	1,050,000.00	-	1,050,000.00
9	Sales Tax	-	-	-
10	Share from Community Tax	-	-	-
11	Share from cattle Tax	-	-	-
12	Value Added Tax (VAT)	-	-	-
		2,556,700,000.00	2,134,634,866.04	422,065,133.96

HEAD: 402 FINES AND FEES.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Penalty for offences	10,500,000.00	-	10,500,000.00
2	Motor Vehicle Registration fees	100,000,000.00	64,936,925.00	35,063,075.00
3	Taxi Registration Fees	1,050,000.00	-	1,050,000.00
4	Road Traffic Regulation fees	1,050,000.00	588,600.00	461,400.00
5	Deed preparation fees	3,623,000.00	18,000.00	3,605,000.00
6	Document Registration and Search fees	31,500,000.00	12,441,577.00	19,058,423.00
7	Application for Statutory Right of Occupancy	10,868,000.00	2,066,950.00	8,801,050.00
8	Petrol Filling Station fees	13,283,000.00	-	13,283,000.00
9	Penal Rent Fees	473,000.00	-	473,000.00
10	Site Plan Processing Fees	3,623,000.00	-	3,623,000.00
11	Survey Charges Fees	9,450,000.00	139,612.00	9,310,388.00
12	Development Levy Fees	12,600,000.00	4,000.00	12,596,000.00
13	Tenement Rate	-	-	-
14	Site and Services Scheme	2,100,000.00	-	2,100,000.00
15	Land Used Fees	-	-	-
16	Betterment Charges	2,100,000.00	-	2,100,000.00
17	Change Purpose fees	3,570,000.00	-	3,570,000.00
18	Sub-division fees	788,000.00	-	788,000.00
19	Regrant fees	725,000.00	-	725,000.00
20	Devolution Order fees	630,000.00	-	630,000.00
21	Rent from staff quarters	-	-	-
22	Tender fees	2,100,000.00	-	2,100,000.00
23	Services fees	-	-	-
24	Agency fees	-	-	-
25	Road cutting	1,050,000.00	-	1,050,000.00

26	Workshop private repairs	5,250,000.00	-	5,250,000.00
27	Direct Labour Charges	21,000,000.00	-	21,000,000.00
28	Training institution fees	-	-	-
29	Produce buying license/cert. of registration	525,000.00	-	525,000.00
30	Produce Inspection fees	1,575,000.00	-	1,575,000.00
31	Produce road checkpoint	-	-	-
32	Trade Cattle fees	12,600,000.00	11,208,825.00	1,391,175.00
33	Hides and Skin fees	210,000.00	92,700.00	117,300.00
34	Meat inspection fees	105,000.00	18,480.00	86,520.00
35	Cottage Industry Products	63,000.00	-	63,000.00
36	Poultry Production Annual Registration fees	1,575,000.00	-	1,575,000.00
37	Livestock Poultry fees and Milk Product Registration fees	1,050,000.00	-	1,050,000.00
38	Registration of Private Veterinary Clinics	210,000.00	-	210,000.00
39	Artificial insemination	-	-	-
40	Range management and Grazing Reserve fees	-	-	-
41	School fees Students in Post Primary Institution	5,250,000.00	2,466,100.00	2,783,900.00
42	School fees Shehu Garbai	1,050,000.00	-	1,050,000.00
43	Tenders fees building	2,625,000.00	-	2,625,000.00
44	Tender fees general supplies	105,000.00	-	105,000.00
45	Registration/renewal of private schools	4,200,000.00	-	4,200,000.00
46	Games PTA and Medicals	7,875,000.00	-	7,875,000.00
47	Exams Fees Parents	28,062,000.00	-	28,062,000.00
48	Exams Fees, Local Govts	33,763,000.00	-	33,763,000.00
49	Sales of Forms Shehu Garbai Primary One	-	-	-
50	Education Levy	630,000.00	-	630,000.00
51	Education Tax	-	-	-
52	School Fees (Parents Contrib.)	26,791,000.00	-	26,791,000.00
53	Registration of Social Clubs/Associations	1,050,000.00	-	1,050,000.00
54	Cooperative Flour Mills	-	117,500.00	(117,500.00)
55	Printing Press	5,250,000.00	-	5,250,000.00
56	Registration fees Cooperative Societies	1,575,000.00	-	1,575,000.00
57	Audit and Supervision fees	2,625,000.00	-	2,625,000.00
58	Registration of Business Premises	15,750,000.00	2,530,040.00	13,219,960.00
59	Court Fines (Sanitation)	12,600,000.00	-	12,600,000.00
60	Court Fines (Rent Tribunal)	8,925,000.00	-	8,925,000.00
61	Vetting of Contracts	100,000,000.00	438,608,256.69	(338,608,256.69)
62	Court fees	17,850,000.00	-	17,850,000.00
63	Court fines	1,050,000.00	598,204.00	451,796.00
64	Probate	1,155,000.00	328,564.00	826,436.00
65	Litigation fees	-	-	-
66	Application forms	1,050,000.00	-	1,050,000.00
67	Court fines	735,000.00	-	735,000.00
68	Court fees	1,575,000.00	5,000.00	1,570,000.00
69	Probate fees	525,000.00	560,373.00	(35,373.00)
70	Court fees	11,000.00	7,450.00	3,550.00
71	Registration and Renewal of Audit Fees	105,000.00	-	105,000.00
72	Fire Safety Charges	10,500,000.00	-	10,500,000.00
73	Information Institute	2,100,000.00	-	2,100,000.00
74	Non refundable fees on Tender Documents	2,100,000.00	-	2,100,000.00
75	Parks and Garden fees	500,646,000.00	1,352,000.00	499,294,000.00
		1,052,774,000.00	538,089,156.69	514,684,843.31

HEAD: 403 LICENCES.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Motor Vechile Licences	42,000,000.00	41,424,905.00	575,095.00
2	Driving Licences/Learners Permits	31,500,000.00	7,263,000.00	24,237,000.00
3	Certificate of Road Worthness	10,500,000.00	33,151,110.00	(22,651,110.00)
4	Way Leave Licences	-	3,960,579.00	(3,960,579.00)
5	Trade Cattle Licences	420,000.00	-	420,000.00
6	Hide and Skin Licences	210,000.00	-	210,000.00
9	Range Mangt. Grazing reserve estabs	525,000.00	-	525,000.00
10	Fish inspection and licences	2,100,000.00	-	2,100,000.00
11	Fish sales	2,100,000.00	-	2,100,000.00
12	Ice Complex Operation Licences	2,100,000.00	-	2,100,000.00
13	Medical Practioner/Clinic Registration	210,000.00	-	210,000.00
14	Certification of Medical Fitness for food handlers	105,000.00	1,219,000.00	(1,114,000.00)
15	patent Medicine Vendor Licences	1,260,000.00	-	1,260,000.00
16	Drug/Pharmaceutical Chemist	-	-	-
17	Cinema Licences	42,000.00	-	42,000.00
18	Auctioneers Licences	158,000.00	-	158,000.00
19	Snooker Licences	-	-	-
20	Commercial Video Licences	525,000.00	54,000.00	471,000.00
21	Licences for Surface Tanks	-	8,030.00	(8,030.00)
22	Hunting Licences	-	-	-
23	Trophy Dealer Licences	105,000.00	27,500.00	77,500.00
		93,860,000.00	87,108,124.00	6,751,876.00

HEAD: 404 EARNING FROM SALES.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Unallocated stores	-	-	-
2	Sales of Condemned stores	52,500,000.00	-	52,500,000.00
3	Owner Occupier Scheme (Civil Servant)	100,800,000.00	25,796,249.25	75,003,750.75
4	Sales of Govt.Boarded Plants & Vehicles	315,000,000.00	-	315,000,000.00
5	Sales of Printed Budget	263,000.00	42,000.00	221,000.00
6	Identity Card Charges	5,000.00	-	5,000.00
7	Recovery of Compensation	3,150,000.00	72,066.00	3,077,934.00
8	Sales of Map	315,000.00	-	315,000.00
9	Improvement Sales	6,825,000.00	-	6,825,000.00
10	Replacement of Broken Beacons	525,000.00	-	525,000.00
11	Hire of plants and equipments	4,200,000.00	-	4,200,000.00
12	Private repairs of vehicles etc	1,050,000.00	6,533,000.00	(5,483,000.00)
13	Hiring of Marini Asphalt Mixing Plant	2,100,000.00	-	2,100,000.00
14	Hiring of Quarries and selling of Chippings	2,100,000.00	-	2,100,000.00
15	Repayment of tractor on hire purchase	-	-	-
16	Sales of Fertilizer from BOFCO Plant	1,050,000,000.00	-	1,050,000,000.00
17	Fertilizer sales	2,832,550,000.00	-	2,832,550,000.00
18	Sales of tree seedling and vegetables	42,000,000.00	-	42,000,000.00
19	seed multiplication sales	52,500,000.00	-	52,500,000.00
20	Fish sales	1,050,000.00	-	1,050,000.00
21	Irrigative scheme water charges	1,575,000.00	-	1,575,000.00
22	sales of fruits & vegetables.	-	-	-
23	Treatment by pest control storage	525,000.00	-	525,000.00
24	Tractor hiring unit services	-	-	-
25	Land clearing	-	-	-
26	Tripanosomiasis treatment	-	-	-
27	Sales of Poultry product	10,500,000.00	-	10,500,000.00
28	Sales of dairy product	2,625,000.00	-	2,625,000.00

29	Livestock investigation and breeding centres/ project	525,000.00	-	525,000.00
30	Grazing Reserve Permit	210,000.00	-	210,000.00
31	Registration of Poultry farmers feeds sales etc.	525,000.00	-	525,000.00
32	Sales of Day Old Chicks & Table eggs	525,000.00	-	525,000.00
33	Sales of Supplementary feeds	4,200,000.00	-	4,200,000.00
34	P.D.H.C.Rents	105,000.00	-	105,000.00
35	Wheat/Rice Sales	-	-	-
36	Sales of Mini Flour Mills and Grain Threshers	-	-	-
37	Sales of irrigation pumps	-	-	-
38	Sales of Grains	105,000,000.00	-	105,000,000.00
39	Animal Feed Mill	-	-	-
40	Rentage of Poultry Holding	525,000.00	-	525,000.00
41	Crops Processing	-	-	-
42	Irrigation Scheme Water Charges	-	-	-
43	Fadama Cultivation & Clearance	1,470,000.00	-	1,470,000.00
44	Hire of Plant & tube Well Equipment	-	-	-
45	Sales of Water Pumps to farmers	-	-	-
46	Poultry farmers registration	210,000.00	-	210,000.00
47	Lease/rent of shops and stores	105,000.00	-	105,000.00
48	Building plan sales	263,000.00	-	263,000.00
49	Sales of dillapidated public building	-	-	-
50	Owner Occupier Scheme (Non-Civil Servant)	21,000,000.00	-	21,000,000.00
51	Sales of Seedlings and charge of fire wood on transit	3,150,000.00	291,000.00	2,859,000.00
52	Sales of Gum Arabic seedlings	-	-	-
53	Lease of Gum-Arabic Plantation	-	-	-
54	Registration of Private Nurseries	105,000.00	-	105,000.00
55	Hire of petroleum tankers	1,037,000.00	-	1,037,000.00
56	Eleven filling stations	1,071,000.00	-	1,071,000.00
57	Block making industries	-	-	-
58	Sales of Weight and Measures	4,200,000.00	-	4,200,000.00
59	Maiduguri Amusement Park	10,500,000.00	-	10,500,000.00
60	Baba Gana Grema Base Camp at Sambisa	525,000.00	-	525,000.00
61	Sanda Kyarimi Park Craft Shop	210,000.00	-	210,000.00
62	Soda Ash Plant	88,000.00	-	88,000.00
63	Boplas Industry Ltd	420,000.00	-	420,000.00
64	Cottage Industry Products	-	-	-
65	Neital Shoes Nigeria Ltd	1,374,408,000.00	-	1,374,408,000.00
66	Borno Wire Industry	97,860,000.00	-	97,860,000.00
67	Maiduguri International Hotel	105,000,000.00	-	105,000,000.00
68	Borno State Hotel, Kaduna	10,500,000.00	-	10,500,000.00
69	Sales of Property at Abuja/Renewing or Leasing	2,100,000.00	-	2,100,000.00
70	Workshop Earnings	53,000.00	-	53,000.00
71	Machine repairs	-	-	-
72	Printing charges	16,275,000.00	-	16,275,000.00
73	Govt Printers sales of publication/exercise books	-	-	-
74	Sales of photographs	11,000.00	-	11,000.00
75	Sales of Information publication	2,100,000.00	-	2,100,000.00
76	Advertisement	10,500,000.00	-	10,500,000.00
77	Sales of APER forms	1,050,000.00	-	1,050,000.00
78	Sales of Leave grant forms	1,050,000.00	-	1,050,000.00
79	Sales of In-Service and bond forms	1,050,000.00	-	1,050,000.00
80	Sales of leave without pay forms	105,000.00	-	105,000.00
81	Sales of Inter-Ministerial and Inter-State transfer forms	105,000.00	-	105,000.00
82	Sales of Urgent, 'NOW' & KIV Slips	158,000.00	-	158,000.00
83	Sales of Blind workshop products	315,000.00	-	315,000.00
84	Sales of products	840,000.00	-	840,000.00
85	Sales of Civil Service Forms	84,000.00	-	84,000.00

86	Sales of Law Books	-	-	-
87	Drug Revolving Fund Scheme	157,500,000.00	-	157,500,000.00
88	Sales of Yellow Cards	1,575,000.00	-	1,575,000.00
89	Sales of Admission forms :Sch of Nursing	210,000.00	-	210,000.00
90	Sales of Admission forms :Sch of Health Tech.	315,000.00	-	315,000.00
91	Sales of Admission forms :Sch of Mid-Wifery	158,000.00	-	158,000.00
92	Sales of tender documents	-	-	-
93	Application Forms for LG Staff GL 06 to 10	5,000.00	-	5,000.00
94	Sales of Pilot Flour Mills Products	-	-	-
95	Poverty Alleviation Programme	735,000,000.00	-	735,000,000.00
96	House of Assembly Printing Press	-	-	-
97	Sales of Hansard Publication	-	-	-
98	Water Rates	49,350,000.00	12,661,646.00	36,688,354.00
99	Sales of JSC Forms and OFIHS	26,000.00	-	26,000.00
		7,205,830,000.00	45,395,961.25	7,160,434,038.75

HEAD: 405 RENT ON GOVERNMENT PROPERTY.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Liaison Off. Lagos, Abuja & Kaduna (Boarding/Lodging)	315,000.00	-	315,000.00
2	Rent on all plots	12,600,000.00	-	12,600,000.00
3	Surface Mining rent	-	-	-
4	Rent on staff quarters	1,060,000.00	-	1,060,000.00
5	Rent from Borno Guest House Marniona Road Kaduna	21,000,000.00	-	21,000,000.00
6	Rent from Kaduna, Abuja and Lagos Property	42,000,000.00	-	42,000,000.00
7	Youth Centre	100,000.00	-	100,000.00
8	Rent on Shoping Complex at 303 Housing Estate	-	-	-
9	777 Housing Estate	-	-	-
10	Abagana Terab Housing Estate	-	-	-
11	1000 Housing Estate	-	-	-
		77,075,000.00	-	77,075,000.00

HEAD: 406 INTEREST AND DIVIDENDS.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Interest Bank Deposit	-	-	-
2	Interest Loan to Local Govt.	-	-	-
3	Admi. charges Motor Vehicles, Motor cycles and Bicycles	42,000,000.00	-	42,000,000.00
4	Administratives charges staff housing Loans	-	-	-
5	Interest and Dividends	5,072,650.00	4,389,182.85	683,467.15
6	Sales of Shares (BOPLAS)	-	-	-
		47,072,650.00	4,389,182.85	42,683,467.15

HEAD: 407 REIMBURSEMENT.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Reimbursement of Pension from Federal Govt	7,892,000.00	-	7,892,000.00
2	Judges Salaries and Overhead from the FAC	100,680,000.00	-	100,680,000.00
		108,572,000.00	-	108,572,000.00

HEAD: 408 MISCELLANEOUS REVENUE.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Commodity Board contribution to pest control	-	-	-
2	Experiment institute of Agric Research (subvention)	-	-	-
3	Children National Day Federal Govt. grant.	-	-	-
4	Public collection fees	-	-	-
5	Contrib. in respect of Seconded Officers retirement benefit	-	-	-
6	Registration of Contractors	50,000.00	235,000.00	(185,000.00)
7	Refund of Overtime	-	-	-
8	Arrears of Revenue	4,935,000.00	-	4,935,000.00
9	Recovery Fund revenue	-	580,005,788.89	(580,005,788.89)
10	Tender Fees General	-	-	-
11	Federal Govt. Contribution	22,285,000.00	-	22,285,000.00
12	2.5% State Govt. Contribution	694,294,000.00	-	694,294,000.00
13	7.5% Local Govt. Contribution of personell emolument	1,862,295,000.00	-	1,862,295,000.00
14	Emirate and Traditional Council Arrears	-	-	-
15	Interest and Dividends	-	-	-
16	5% Federal Govt. Quarterly Contribution	22,285,000.00	-	22,285,000.00
17	State Govt. Contribution	-	-	-
18	Local Govt. Contribution	-	-	-
19	Emirate and Traditional Council contribution	-	-	-
20	Contribution from Local Govt. joint Account Committee.	38,850,000.00	-	38,850,000.00
21	2.5% State Govt. Contr towards UBE Teachers Pension	80,216,000.00	-	80,216,000.00
22	7% Local Govt. Contr towards Teachers Pension.	160,432,000.00	-	160,432,000.00
23	1% Training fund from LG joint account	105,000,000.00	-	105,000,000.00
	Contrib from LG Joint Account Committee	126,000,000.00	-	126,000,000.00
		3,116,642,000.00	580,240,788.89	2,536,401,211.11

HEAD: 410 BOARDS AND PARASTATALS.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Hospital Management Board	4,200,000.00	-	4,200,000.00
2	Kashim Ibrahim College of Education	14,936,000.00	25,846,565.00	(10,910,565.00)
3	Borno State Sports Council	11,550,000.00	-	11,550,000.00
4	Umar Ibn Ibrahim Coll. of Educ. Science & Tech	21,462,000.00	-	21,462,000.00
5	Borno State Radio and Television	47,775,000.00	-	47,775,000.00
6	Ramat Polytechnic Maiduguri	6,061,000.00	35,221,076.00	(29,160,076.00)
7	Council for Arts and Culture	1,470,000.00	-	1,470,000.00
8	Borno Express Transport Corporation	261,450,000.00	-	261,450,000.00
9	Housing Corporation	47,250,000.00	-	47,250,000.00
10	Mohd Goni Coll. Legal & Islamic Studies	1,575,000.00	-	1,575,000.00
11	School for Higher Islamic Studies	2,625,000.00	-	2,625,000.00
12	Borno State Agricultural Development Programme	-	-	-
13	Borno State Library Board	28,000,000.00	-	28,000,000.00
14	Borno State Enviromental Protection Agency	-	-	-
15	College of Education Waka-Biu	8,174,000.00	-	8,174,000.00
16	Education Endoument Fund	630,000.00	-	630,000.00
17	Mohamet Lawan College of Agriculture	8,232,000.00	-	8,232,000.00
18	Agency for Mass Literacy	861,000.00	-	861,000.00
19	Borno State Scholarship Board	525,000.00	-	525,000.00
20	Borno State Agriculatural Mechanization Authority	75,600,000.00	-	75,600,000.00
21	Borno State Hotels Board	79,800,000.00	-	79,800,000.00
22	M/guri Kano Motor Park and Market	1,971,000.00	-	1,971,000.00
23	Borno College of Business & Management Studies	1,336,000.00	-	1,336,000.00
24	Council on Prerogative of Mercy	-	-	-
25	Borno State Urban Planning & Development Board	32,550,000.00	241,600.00	32,308,400.00
26	Borno State Independent Electoral Commission	52,500,000.00	-	52,500,000.00

28	Rural Electrification Board	-	-	-
29	Borno State Universal Basic Education Board	7,101,261,000.00	-	7,101,261,000.00
30	Borno Livestock Company	3,780,000.00	-	3,780,000.00
		7,850,224,000.00	86,109,946.00	7,764,114,054.00

HEAD: 411 STABILIZATION REVENUE.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Stabilization Revenue	-	-	-

Note 7

CAPITAL RECEIPTS

HEAD:540 OPENING BALANCE

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1	Opening Balance 1/1/2011	14,053,235,611.00	-	14,053,235,611.00

HEAD:541TRANSFER FROM CONSOLIDATED REVENUE FUND.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1	Transfer from Consolidate Revenue Fund	67,404,009,487.00	-	67,404,009,487.00

HEAD:542 EXTERNAL LOANS

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

HEAD:543 INTERNAL LOANS

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

HEAD:544 GRANTS

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1	UNICEF Assisted Dev.Programme	265,488,000.00	-	265,488,000.00
2	Federal Grant for Ecological Fund	1,500,000,000.00	-	1,500,000,000.00
3	United Nation's Fund for Population Activities (UNFPA)	75,000,000.00	-	75,000,000.00
4	Federal Grant for Educational Dev.(UBE)	1,575,892,000.00	872,527,306.70	703,364,693.30
5	African Prog for Onchocerciasis Control (APOC)Asst	16,580,000.00	-	16,580,000.00
6	Education Tax Fund	626,929,000.00	-	626,929,000.00
7	Canadian Int'L.Dev.Agency (CIDA)	-	-	-
8	Netherlands Assistance to Leprosy Control	12,200,000.00	6,172,448.00	6,027,552.00
9	Special Programme for Food Security (SPFS)	60,000,000.00	74,800,000.00	14,800,000.00
10	Local Govt.Contribution to UBE	1,273,884,389.00	872,527,306.70	401,357,082.30
11	Recurrent Surplus from Primary Education Board	93,000,000.00	50,789,342.00	42,210,658.00

12	Universal Basic Education Self-Help Project	392,000,000.00	-	392,000,000.00
13	MDG 50% FGN Contribution to States	900,000,000.00	646,635,652.00	253,364,348.00
		6,790,973,389.00	2,523,452,055.40	4,267,521,333.68

HEAD:545 MISCELLANEOUS

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1	Transfer from 2007 Stabilization Fund Account	-	-	-
2	Palliation from FGN to Cushion effect of fuel price Increase	1,500,000,000.00	-	1,500,000,000.00
		1,500,000,000.00	-	1,500,000,000.00

Note 8 Personnel Cost.

MIN/DEPT	BUDGET	ACTUAL	VARIANCE
GOVERNMENT HOUSE	183,910,000.00	174,523,822.43	9,386,177.57
S S G	156,670,481.34	156,670,481.34	-
HEAD OF SERVICE	66,093,920.77	66,093,920.77	-
ESTABLISHMENT	14,578,269.88	14,578,269.88	-
PENSION DEPARTMENT	7,579,000.00	6,340,664.02	1,238,335.98
AGRIC AND NAT RESOURCES	1,022,566,794.39	1,022,566,794.39	-
COM INDUSTRY AND TURISM	98,989,710.04	98,989,710.04	-
MINISTRY OF EDUCATION	201,773,094.05	201,773,094.05	-
MINISTRY OF FINANCE	394,303,736.16	394,303,736.16	-
MINISTRY OF HEALTH	708,121,619.07	708,121,619.07	-
HOME AFFAIRS AND INFORMATION	245,483,834.67	245,483,834.67	-
MINISTRY OF JUSTICE	125,727,718.98	125,727,718.98	-
MINISTRY OF WORKS AND TRANSPORT	443,311,521.99	443,311,521.99	-
WOMEN AFFAIRS AND SOC DEV	148,357,179.58	148,357,179.58	-
URBAN AND RURAL WATER SUPPLY	418,596,070.23	418,596,070.23	-
MINISTRY OF SPORTS	34,739,296.08	34,739,296.08	-
BUDGET AND PLANNING	116,825,048.66	116,825,048.66	-
MINISTRY OF ENVIROMENT	242,625,446.77	242,625,446.77	-
MINISTRY OF LAND AND SURVEY	208,386,333.98	208,386,333.98	-
LOCAL GOVT AND CHIEFTAINCY AFF.	53,564,811.10	53,564,811.10	-
OFFICE OF THE AUDITOR GENERAL	74,221,419.53	74,221,419.53	-
CIVIL SERVICE COMMISSION	40,049,000.00	21,463,796.03	18,585,203.97
LOCAL GOVT SERVICE COMMISSION	45,682,000.00	20,725,364.14	24,956,635.86
HOUSE OF ASSEMBLY	216,975,152.32	216,975,152.32	-
LOCAL GOVT AUDIT DEPARTMENT	40,040,155.00	40,040,155.00	-
HIGH COURT OF JUSTICE	280,160,000.00	278,555,669.58	1,604,330.42
SHARIA COURT	54,022,000.00	50,160,455.94	3,861,544.06
JUDICIAL SER COMMISSION.	31,944,969.22	31,944,969.22	-
AREA COURT	169,076,809.52	169,076,809.52	-
MINISTRY OF POVERTY ALLEVIATION	147,602,060.96	147,602,060.96	-
MIN. OF RELIGIOUS AFFAIRS	53,975,826.73	53,975,826.73	-
MINISTRY OF HOUSING AND RURAL ELECTRIFICATION	33,406,415.31	33,406,415.31	-
SUB TOTAL	6,079,359,696.33	6,019,727,468.47	59,632,227.86

BOARDS & PARASTATALS

438/1	H M B HQS	3,651,245,853.55	3,651,245,853.55	-
438/2	KASHIM COLL. OF EDUC.	579,389,000.00	555,205,436.08	24,183,563.92
438/3	SPORTS COUNCIL	118,536,659.53	118,536,659.53	-
438/4	EL-KANEMI	18,206,425.95	18,206,425.95	-
438/5	UMAR IBN IBRAHIM COLL. EDUC	416,239,620.16	416,239,620.16	-
438/6	RAMAT POLYTECHNIC	644,292,512.95	644,292,512.95	-

438/7	BORNO RADIO TEL.	173,285,086.87	173,285,086.87	-
438/8	COUNCIL FOR ARTS & CULTURE	39,141,692.54	39,141,692.54	-
438/9	RURAL ELECTRIFICATION	113,516,270.37	113,516,270.37	-
438/10	ISLAMIC PRECHING	23,688,000.00	8,098,587.97	15,589,412.03
438/11	MOHD. GONI LEGAL ISLAMIC	245,800,276.01	245,800,276.01	-
438/12	SCHOOL OF HIGHER ISLAMIC	139,660,703.22	139,660,703.22	-
438/13	PILGRIMS WELFARE	20,666,127.86	20,666,127.86	-
438/14	BOSADP	535,610,080.08	535,610,080.08	-
438/15	STATE LIBRARY BOARD	97,938,000.00	52,157,042.94	45,780,957.06
438/16	ENVIRONMENTAL PROTECTION	266,427,932.60	266,427,932.60	-
438/17	COLL. OF EDUC. BIU	347,280,674.18	347,280,674.18	-
438/18	AGRIC. MECHANIZATION AUTHORITY	40,572,180.08	40,572,180.08	-
438/19	EDUCATION ENDOWMENT FUND	10,388,000.00	6,056,335.09	4,331,664.91
438/20	MOH.LAWAN COLL. OF AGRIC.	180,525,809.64	180,525,809.64	-
438/21	BOARD OF INTERNAL REVENUE	101,995,452.67	101,995,452.67	-
438/22	National Youth Service Corps	-	-	-
438/23	AGENCY FOR MASS LITERACY	284,008,566.27	284,008,566.27	-
438/24	SCHOLARSHIP BOARD	19,436,000.00	18,186,059.51	1,249,940.49
438/25	PREROGATIVE OF MERCY	10,267,508.17	10,267,508.17	-
438/26	Borno State Housing Corporation	21,148,000.00	7,463,577.15	13,684,422.85
438/27	Forest Reserves Management	-	-	-
438/28	Borno Investment Company	9,180,000.00	-	9,180,000.00
438/29	NEITAL NIGERIA LIMITED	20,029,436.50	20,029,436.50	-
438/30	NOMADIC EDUCATION	8,856,000.00	7,213,080.06	1,642,919.94
438/31	ISLAMIC RESEARCH CENTRE	17,663,000.00	12,430,417.74	5,232,582.26
438/32	PRIMARY SCH. EDUC. MGT. BOARD	-	-	-
438/33	Borno Express Transport Corp	-	-	-
438/34	Borno State Tropical Forest Action Prog.	-	-	-
438/35	STATE AFFORESTATION PROJECT.	79,312,059.13	79,312,059.13	-
438/36	Borno State Hotels Limited	11,945,000.00	-	11,945,000.00
438/37	BORNO SUPPLY COMPANY	15,841,000.00	10,120,842.91	5,720,157.09
438/38	TEACHING SERVICE BOARD	2,783,388,700.18	2,783,388,700.18	-
438/39	URBAN PLAN.& DEV. BOARD	30,716,767.85	30,716,767.85	-
438/40	Local Govt. Pension Board	11,488,000.00	-	11,488,000.00
438/41	Borno Livestock Project	8,640,000.00	-	8,640,000.00
438/42	COLL. OF BUSS. & ADMIN. KONDUGA	89,794,124.53	89,794,124.53	-
438/43	MAIDUGURI INTERNATIONAL HOTEL	-	-	-
438/44	M/DURI Kano Motor Park and Market	-	-	-
438/45	Boplas Industries Limited	15,942,000.00	-	15,942,000.00
438/46	RURAL WATER SUPPLY AGENCY	25,661,000.00	4,206,665.00	21,454,335.00
438/47	SODA ASH COMPANY LIMITED	5,056,000.00	3,711,757.49	1,344,242.51
438/48	M/DURI Monday Market Com. Limited	-	-	-
438/49	BORNO WIRE AND NAIL COMPANY LTD	6,817,000.00	4,895,475.79	1,921,524.21
438/50	BOSIEC	47,433,852.19	47,433,852.19	-
438/51	Borno State Board for Quaranic/Arabic Education	-	-	-
438/52	Borno State Councils of Ulama	372,000.00	-	372,000.00
438/53	HIV AIDS Prog.Dev.Project	1,106,000.00	-	1,106,000.00
438/54	Informatic Institute	6,158,000.00	-	6,158,000.00
438/55	New Partnership for Africa Dev. (NEPAD)	3,618,000.00	-	3,618,000.00
438/56	Road Maintenance Agency	14,431,328.01	1,042,307.70	13,389,020.31
438/57	Water Supply and Sanitation Agency	-	-	-
	SUB TOTAL	11,312,715,701.09	11,088,741,958.51	223,973,742.58
	GRAND TOTAL	17,392,075,397.42	17,108,469,426.98	283,605,970.44

Note 9**Overhead Cost.****MINISTRY:Government House**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
412/2	Transport and Travelling	392,933,590.00	392,933,590.00	-
412/3	Utility Service	4,125,000.00	1,124,000.00	3,001,000.00
412/4	Telephone and Postal Service	15,722,300.00	15,722,300.00	-
412/5	Stationery	41,822,250.00	19,034,500.00	22,787,750.00
412/6	Maint. of Office Furniture & Equipment	70,944,750.65	70,944,750.65	-
412/7	Maint. of Vehicles & Other Capital Assets.	390,902,810.00	390,902,810.00	-
412/8	Consultancy Services	3,300,000.00	-	3,300,000.00
412/9	Grants, Contributions/Subventions	24,750,000.00	3,000,000.00	21,750,000.00
412/10	Training and Staff Development	8,250,000.00	1,110,000.00	7,140,000.00
412/11	Entertainment and Hospitality	217,114,400.00	217,114,400.00	-
412/12	Miscellaneous Expenses	436,152,244.50	436,152,244.50	-
412/13	Loans: Bicycles etc.	-	-	-
412/14	Medical Expenses.	20,685,800.00	20,685,800.00	-
412/15	Information and Rewards (Security)	918,290,905.95	876,277,809.00	42,013,096.95
412/16	50th Independence Anniversary	47,799,495.57	26,183,000.00	21,616,495.57
		2,592,793,546.67	2,471,185,204.15	121,608,342.52

MINISTRY:Secretary to the State Government - SSG.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	41,886,500.00	41,886,500.00	-
413/3	Utility Service	825,000.00	-	825,000.00
413/4	Telephone and Postal Service	1,650,000.00	4,100.00	1,645,900.00
413/5	Stationery	4,000,000.00	4,000,000.00	-
413/6	Maint. of Office Furniture and Equipment	3,300,000.00	251,300.00	3,048,700.00
413/7	Maint. of Vehicles and Other Capital Assets.	4,950,000.00	2,924,720.00	2,025,280.00
413/8	Consultancy Services	165,000.00	-	165,000.00
413/9	Grants, Contributions/Subventions	1,500,000.00	-	1,500,000.00
413/10	Training and Staff Development	1,650,000.00	-	1,650,000.00
413/11	Entertainment and Hospitality	1,650,000.00	-	1,650,000.00
413/12	Miscellaneous Expenses	44,280,257.18	44,280,257.18	-
413/13	Loans: Bicycles etc.	-	-	-
413/14	Special Expenditure	11,193,275.00	6,501,080.00	4,692,195.00
413/15	Information and Rewards (Security)	-	-	-
413/16	Aircraft Charter	184,080,700.00	-	184,080,700.00
		301,130,732.18	99,847,957.18	201,282,775.00

MINISTRY:Office of the Head of Service

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	20,063,000.00	1,933,000.00	18,130,000.00
413/3	Utility Service	1,115,000.00	372,743.01	742,256.99
413/4	Telephone and Postal Service	372,000.00	-	372,000.00
413/5	Stationery	2,501,000.00	653,490.00	1,847,510.00
413/6	Maintenance of Office Furniture and Equipment	5,625,000.00	345,550.00	5,279,450.00
413/7	Maintenance of Vehicles and Other Capital Assets.	2,475,000.00	1,529,000.00	946,000.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	50,000.00	(50,000.00)
413/10	Training and Staff Development	42,555,000.00	42,555,000.00	-
413/11	Entertainment and Hospitality	990,000.00	379,860.00	610,140.00
413/12	Miscellaneous Expenses	17,814,753.01	17,814,753.01	-
413/13	Loans: Bicycles etc.	-	-	-
413/14	Centre for mgt dev NE zonal office	12,422,189.03	-	12,422,189.03
413/15	Health manpower mgt, training and awareness	75,000,000.00	-	75,000,000.00
		180,932,942.04	65,633,396.02	115,299,546.02

MINISTRY:Establishment Department.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	2,635,000.00	4,000.00	2,631,000.00
413/3	Utility Service	434,000.00	46,600.00	387,400.00
413/4	Telephone and Postal Service	260,000.00	-	260,000.00
413/5	Stationery	1,733,000.00	49,200.00	1,683,800.00
413/6	Maintenance of Office Furniture and Equipment	867,000.00	14,500.00	852,500.00
413/7	Maintenance of Vehicles and Other Capital Assets	1,733,000.00	-	1,733,000.00
413/8	Consultancy Services	433,000.00	-	433,000.00
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	2,167,000.00	-	2,167,000.00
413/11	Entertainment and Hospitality	434,000.00	20,000.00	414,000.00
413/12	Miscellaneous Expenses	2,339,000.00	48,000.00	2,291,000.00
413/13	Loans: Bicycles etc.	-	-	-
413/14	In-service Training for Civil Servants	-	-	-
		13,035,000.00	182,300.00	12,852,700.00

MINISTRY:Pensiont Department.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	11,129,000.00	100,210.00	11,028,790.00
413/3	Utility Service	45,000.00	45,000.00	-
413/4	Telephone and Postal Service	44,000.00	-	44,000.00
413/5	Stationery	434,000.00	-	434,000.00
413/6	Maint. of Office Furniture and Equipment	174,000.00	28,000.00	146,000.00
413/7	Maint. of Vehicles and Other Capital Assets	456,000.00	25,850.00	430,150.00
413/8	Consultancy Services	9,000.00	-	9,000.00
413/9	Grants, Contributions/Subventions	44,000.00	-	44,000.00
413/10	Training and Staff Development	434,000.00	-	434,000.00
413/11	Entertainment and Hospitality	174,000.00	-	174,000.00
413/12	Miscellaneous Expenses	260,000.00	1,465.00	258,535.00
413/13	Loans: Bicycles etc.	-	-	-
		13,203,000.00	200,525.00	13,002,475.00

MINISTRY:Monitoring and Special Duties.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	2,732,000.00	1,119,777.00	1,612,223.00
413/3	Utility Service	413,000.00	-	413,000.00
413/4	Telephone and Postal Service	165,000.00	-	165,000.00
413/5	Stationery	825,000.00	21,450.00	803,550.00
413/6	Maint. of Office Furniture and Equipment	413,000.00	251,020.00	161,980.00
413/7	Maint. of Vehicles and Other Capital Assets	434,000.00	168,356.00	265,644.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	248,000.00	-	248,000.00
413/11	Entertainment and Hospitality	248,000.00	28,715.82	219,284.18
413/12	Miscellaneous Expenses	411,000.00	-	411,000.00
413/13	Loans: Bicycles etc.	-	-	-
		5,889,000.00	1,589,318.82	4,299,681.18

MINISTRY:Department of Political and Cabinet.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Traveling	1,866,000.00	-	1,866,000.00
413/3	Utility Service	124,000.00	-	124,000.00
413/4	Telephone and Postal Service	83,000.00	-	83,000.00
413/5	Stationery	3,728,000.00	-	3,728,000.00
413/6	Maintenance of Office Furniture and Equipment	413,000.00	-	413,000.00
413/7	Maint. of Vehicles and Other Capital Assets	260,000.00	-	260,000.00
413/8	Consultancy Services	-	-	-

413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	165,000.00	-	165,000.00
413/11	Entertainment and Hospitality	41,000.00	-	41,000.00
413/12	Miscellaneous Expenses	8,497,500.00	3,322,750.00	5,174,750.00
413/13	Loans: Bicycles etc.	-	-	-
		15,177,500.00	3,322,750.00	11,854,750.00

MINISTRY:Liaison Office Lagos.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	1,866,000.00	-	1,866,000.00
413/3	Utility Service	413,000.00	-	413,000.00
413/4	Telephone and Postal Service	578,000.00	100,000.00	478,000.00
413/5	Stationery	330,000.00	-	330,000.00
413/6	Maintenance of Office Furniture and Equipment	330,000.00	-	330,000.00
413/7	Maintenance of Vehicles and Other Capital Assets	9,852,057.96	9,852,057.96	-
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	165,000.00	-	165,000.00
413/11	Entertainment and Hospitality	165,000.00	-	165,000.00
413/12	Miscellaneous Expenses	3,100,000.00	3,100,000.00	-
413/13	Loans: Bicycles etc.	-	-	-
		16,799,057.96	13,052,057.96	3,747,000.00

MINISTRY:Liaison Office Abuja and Kaduna.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	2,650,000.00	1,716,860.00	933,140.00
413/3	Utility Service	825,000.00	-	825,000.00
413/4	Telephone and Postal Service	825,000.00	-	825,000.00
413/5	Stationery	825,000.00	-	825,000.00
413/6	Maintenance of Office Furniture and Equipment	413,000.00	-	413,000.00
413/7	Maintenance of Vehicles and Other Capital Assets	875,000.00	875,000.00	-
413/8	Consultancy Services	-	-	-
413/9	Grants,Contributions/Subventions	-	-	-
413/10	Training and Staff Development	495,000.00	-	495,000.00
413/11	Entertainment and Hospitality	825,000.00	-	825,000.00
413/12	Miscellaneous Expenses	11,400,000.00	11,400,000.00	-
413/13	Loans: Bicycles etc.	-	-	-
413/14	Medical Expenses	298,000.00	298,000.00	-
		19,431,000.00	14,239,860.00	5,141,140.00

MINISTRY:State Emergency Relief Agency.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	1,866,000.00	-	1,866,000.00
413/3	Utility Service	50,000.00	-	50,000.00
413/4	Telephone and Postal Service	83,000.00	-	83,000.00
413/5	Stationery	413,000.00	-	413,000.00
413/6	Maintenance of Office Furniture and Equipment	396,000.00	-	396,000.00
413/7	Maintenance of Vehicles and Other Capital Assets	949,000.00	150,000.00	799,000.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	165,000.00	-	165,000.00
413/11	Entertainment and Hospitality	413,000.00	-	413,000.00
413/12	Miscellaneous Expenses	75,000.00	75,000.00	-
413/13	Loans: Bicycles etc.	-	-	-
413/14	Medical Expenses	-	-	-
		4,410,000.00	225,000.00	4,185,000.00

MINISTRY:Department of Parastatals.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	1,433,000.00	-	1,433,000.00
413/3	Utility Service	165,000.00	-	165,000.00
413/4	Telephone and Postal Service	41,000.00	-	41,000.00
413/5	Stationery	825,000.00	-	825,000.00
413/6	Maint. of Office Furniture and Equipment	433,000.00	50,000.00	383,000.00
413/7	Maint. of Vehicles and Other Capital Assets	248,000.00	-	248,000.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	132,000.00	-	132,000.00
413/11	Entertainment and Hospitality	25,000.00	-	25,000.00
413/12	Miscellaneous Expenses	289,000.00	250,000.00	39,000.00
413/13	Loans: Bicycles etc.	-	-	-
		3,591,000.00	300,000.00	3,291,000.00

MINISTRY:Department of Budget and Planning.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	3,143,000.00	-	3,143,000.00
413/3	Utility Service	434,000.00	-	434,000.00
413/4	Telephone and Postal Service	174,000.00	-	174,000.00
413/5	Stationery	16,513,400.00	16,513,400.00	-
413/6	Maint. of Office Furniture and Equipment	9,005,600.00	9,005,600.00	-
413/7	Maint. of Vehicles and Other Capital Assets	7,729,000.00	867,000.00	6,862,000.00
413/8	Consultancy Services	88,000.00	-	88,000.00
413/9	Grants, Contributions/Subventions	88,000.00	-	88,000.00
413/10	Training and Staff Development	693,000.00	-	693,000.00
413/11	Entertainment and Hospitality	434,000.00	-	434,000.00
413/12	Miscellaneous Expenses	3,467,000.00	3,152,000.00	315,000.00
413/13	Loans: Bicycles etc.	174,000.00	-	174,000.00
413/14	Purchase & Maint. of Computer/Instalation of Internet	10,593,000.00	2,416,000.00	8,177,000.00
413/15	Statistical Investigation and Documentation	2,000,000.00	-	2,000,000.00
413/16	Monitoring, Eval., UNDP and Debt mgt	781,000.00	-	781,000.00
413/17	United Nation Population Fund (UNFPA)	347,000.00	-	347,000.00
413/18	United Nation Children Education Fund (UNICEF)	347,000.00	-	347,000.00
413/19	State Manpower Committee	5,000,000.00	-	5,000,000.00
413/20	National Strategy for the Dev. of Statistics	5,000,000.00	3,000,000.00	2,000,000.00
		66,011,000.00	34,954,000.00	31,057,000.00

MINISTRY:Ministry of Agriculture and Natural Resources.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
414/2	Transport and Travelling	4,515,000.00	857,000.00	3,658,000.00
414/3	Utility Service	2,469,000.00	-	2,469,000.00
414/4	Telephone and Postal Service	650,000.00	150,000.00	500,000.00
414/5	Stationery	1,404,000.00	1,404,000.00	-
414/6	Maint. of Office Furniture and Equipment	3,938,000.00	3,779,800.00	158,200.00
414/7	Maint. of Vehicles and Other Capital Assets	3,049,000.00	3,049,000.00	-
414/8	Consultancy Services	3,899,000.00	180,000.00	3,719,000.00
414/9	Grants, Contributions/Subventions	434,000.00	-	434,000.00
414/10	Training and Staff Development	6,064,000.00	-	6,064,000.00
414/11	Entertainment and Hospitality	997,000.00	779,500.00	217,500.00
414/12	Miscellaneous Expenses	2,027,000.00	1,057,650.00	969,350.00
414/13	Loans: Bicycles etc.	100,000.00	100,000.00	-
414/14	Medical Expenses.	867,000.00	75,000.00	792,000.00
		30,413,000.00	11,431,950.00	18,981,050.00

MINISTRY:Ministry of Commerce, Industries and Tourism

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
415/2	Transport and Travelling	4,083,000.00	1,894,000.00	2,189,000.00
415/3	Utility Service	867,000.00	18,000.00	849,000.00
415/4	Telephone and Postal Service	304,000.00	-	304,000.00
415/5	Stationery	1,733,000.00	1,330,000.00	403,000.00
415/6	Maint. of Office Furniture and Equipment	3,938,000.00	- 1,105,500.00	2,832,500.00
415/7	Maint. of Vehicles and Other Capital Assets	4,332,000.00	2,601,500.00	1,730,500.00
415/8	Consultancy Services	434,000.00	45,000.00	389,000.00
415/9	Grants, Contributions/Subventions	200,000.00	200,000.00	-
415/10	Training and Staff Development	1,733,000.00	51,000.00	1,682,000.00
415/11	Entertainment and Hospitality	867,000.00	190,000.00	677,000.00
415/12	Miscellaneous Expenses	2,323,000.00	1,489,000.00	834,000.00
415/13	Loans: Bicycles etc.	87,000.00	-	87,000.00
415/14	Medical Expenses	-	-	-
		20,901,000.00	8,924,000.00	11,977,000.00

MINISTRY:Ministry of Education

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
416/2	Transport and Travelling	6,654,800.00	5,865,300.00	789,500.00
416/3	Utility Service	5,772,473.94	1,955,737.60	3,816,736.34
416/4	Telephone and Postal Service	1,300,000.00	16,250.00	1,283,750.00
416/5	Stationery	3,999,800.00	2,519,850.00	1,479,950.00
416/6	Maintenance of Office Furniture and Equipment	1,120,200.00	1,120,200.00	-
416/7	Maintenance of Vehicles and Other Capital Assets	7,362,000.00	1,198,940.00	6,163,060.00
416/8	Consultancy Services	781,000.00	10,000.00	771,000.00
416/9	Grants, Contributions/Subventions	7,493,000.00	100,500.00	7,392,500.00
416/10	Training and Staff Development	8,663,000.00	170,000.00	8,493,000.00
416/11	Entertainment and Hospitality	781,000.00	-	781,000.00
416/12	Miscellaneous Expenses	9,750,000.00	792,825.00	8,957,175.00
416/13	Loans: Bicycles etc.	30,000.00	30,000.00	-
416/14	Education Resource Centre	1,733,000.00	-	1,733,000.00
416/15	Zonal Office, Maiduguri	347,000.00	50,000.00	297,000.00
416/16	Zonal Office, Gwoza	45,516,817.00	45,516,817.00	-
416/17	Zonal Office, Biu	347,000.00	50,000.00	297,000.00
416/18	Zonal Office, Monguno	347,000.00	50,000.00	297,000.00
416/19	Shehu Garbai School	347,000.00	-	347,000.00
416/20	Special School for Blind	693,000.00	-	693,000.00
416/21	Secondary Education	2,079,000.00	10,000.00	2,069,000.00
416/22	Science Education	3,899,000.00	-	3,899,000.00
416/23	Technical Education	867,000.00	-	867,000.00
416/24	Vocational Education	910,000.00	-	910,000.00
416/25	Examination Fees	267,275,115.00	267,275,115.00	-
416/26	Students Feeding	776,051,000.00	280,002,655.00	496,048,345.00
		1,154,119,205.94	606,734,189.60	547,385,016.34

MINISTRY:Ministry of Finance Finance HQ

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
417/2	Transport and Travelling	20,974,000.00	18,172,000.00	2,802,000.00
417/3	Utility Service	520,000.00	-	520,000.00
417/4	Telephone and Postal Service	867,000.00	-	867,000.00
417/5	Stationery	63,775,000.00	63,775,000.00	-
417/6	Maintenance of Office Furniture and Equipment	30,689,500.00	30,689,500.00	-
417/7	Maintenance of Vehicles and Other Capital Assets	1,733,000.00	1,043,000.00	690,000.00
417/8	Consultancy Services	347,000.00	57,500.00	289,500.00
417/9	Grants, Contributions/Subventions	-	-	-

417/10	Training and Staff Development	4,525,500.00	4,525,500.00	-
417/11	Entertainment and Hospitality	347,000.00	285,000.00	62,000.00
417/12	Miscellaneous Expenses	14,915,506.06	14,915,506.06	-
417/13	Loans: Bicycles etc.	-	-	-
		138,693,506.06	133,463,006.06	5,230,500.00

MINISTRY: Office of the Accountant General

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
417/2	Transport and Travelling	11,313,000.00	3,747,260.00	7,565,740.00
417/3	Utility Service	4,538,000.00	140,000.00	4,398,000.00
417/4	Telephone and Postal Service	660,000.00	-	660,000.00
417/5	Stationery	6,600,000.00	37,424.00	6,562,576.00
417/6	Maintenance of Office Furniture and Equipment	6,188,000.00	4,950,000.00	1,238,000.00
417/7	Maintenance of Vehicles and Other Capital Assets	6,600,000.00	136,000.00	6,464,000.00
417/8	Consultancy Services	-	-	-
417/9	Grants, Contributions/Subventions	-	-	-
417/10	Training and Staff Development	4,000,000.00	4,000,000.00	-
417/11	Entertainment and Hospitality	290,000.00	-	290,000.00
417/12	Miscellaneous Expenses	18,500,000.00	18,500,000.00	-
417/13	Loans: Bicycles etc.	-	-	-
417/14	Maintenance and Fueling of Generator	8,437,924.12	8,437,924.12	-
417/15	Allowance for NYSC Members	22,248,879.88	21,124,000.00	1,124,879.88
		89,375,804.00	61,072,608.12	28,303,195.88

MINISTRY:Ministry of Health.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
418/2	Transport and Travelling	4,949,000.00	959,000.00	3,990,000.00
418/3	Utility Service	1,300,000.00	-	1,300,000.00
418/4	Telephone and Postal Service	867,000.00	-	867,000.00
418/5	Stationery	1,733,000.00	657,800.00	1,075,200.00
418/6	Maintenance of Office Furniture and Equipment	2,888,000.00	212,710.00	2,675,290.00
418/7	Maintenance of Vehicles and Other Capital Assets	2,599,000.00	641,950.00	1,957,050.00
418/8	Consultancy Services	1,300,000.00	20,000.00	1,280,000.00
418/9	Grants, Contributions/Subventions		1,733,000.00	-
418/10	Training and Staff Development	2,167,000.00	-	2,167,000.00
418/11	Entertainment and Hospitality	2,167,000.00	-	2,167,000.00
418/12	Miscellaneous Expenses	2,426,000.00	1,498,342.39	927,657.61
418/13	Loans: Bicycles etc.	-	-	-
418/14	Schools of Nursing, Midwifery and Health Tech.	6,064,000.00	219,285.00	5,844,715.00
		30,193,000.00	4,209,087.39	25,983,912.61

MINISTRY:Ministry of Home Affairs, Information & Culture.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
419/2	Transport and Travelling	5,381,000.00	2,262,836.00	3,118,164.00
419/3	Utility Service	2,599,000.00	684,600.00	1,914,400.00
419/4	Telephone and Postal Service	866,000.00	-	866,000.00
419/5	Stationery	10,448,000.00	8,500,000.00	1,948,000.00
419/6	Maintenance of Office Furniture and Equipment	3,938,000.00	1,564,000.00	2,374,000.00
419/7	Maintenance of Vehicles and Other Capital Assets	2,003,501.48	1,656,074.00	347,427.48
419/8	Consultancy Services	520,000.00	-	520,000.00
419/9	Grants, Contributions/Subventions	54,141,000.00	5,000,000.00	49,141,000.00
419/10	Training and Staff Development	1,046,751.20	-	1,046,751.20
419/11	Entertainment and Hospitality	5,032,950.00	2,563,500.00	2,469,450.00
419/12	Miscellaneous Expenses	9,327,498.52	9,327,498.52	-
419/13	Loans: Bicycles etc.	-	-	-

MINISTRY: Ministry of Justice

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
420/2	Transport and Travelling	8,260,050.00	8,260,050.00	-
420/3	Utility Service	825,000.00	19,300.00	805,700.00
420/4	Telephone and Postal Service	1,650,000.00	-	1,650,000.00
420/5	Stationery	5,229,300.00	5,229,300.00	-
420/6	Maint. of Office Furniture and Equipment	8,570,500.00	8,570,500.00	-
420/7	Maint. of Vehicles and Other Capital Assets	7,929,058.00	7,929,058.00	-
420/8	Consultancy Services	1,650,000.00	200,000.00	1,450,000.00
420/9	Grants, Contributions/Subventions	6,280,000.00	6,280,000.00	-
420/10	Training and Staff Development	9,303,000.00	9,303,000.00	-
420/11	Entertainment and Hospitality	1,773,960.00	1,773,960.00	-
420/12	Miscellaneous Expenses	91,549,248.80	91,549,248.80	-
420/13	Car /Bicycles Loans, etc.	21,533,500.00	21,392,500.00	141,000.00
		164,553,616.80	160,506,916.80	4,046,700.00

MINISTRY: Ministry of Works & Transport

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
421/2	Transport and Travelling	3,649,000.00	1,715,000.00	1,934,000.00
421/3	Utility Service	434,000.00	-	434,000.00
421/4	Telephone and Postal Service	174,000.00	-	174,000.00
421/5	Stationery	665,793.02	634,000.00	31,793.02
421/6	Maint. of Office Furniture and Equipment	3,938,000.00	580,000.00	3,358,000.00
421/7	Maint. of Vehicles and Other Capital Assets	3,465,000.00	3,075,000.00	390,000.00
421/8	Consultancy Services	433,000.00	-	433,000.00
421/9	Grants, Contributions/Subventions	434,000.00	-	434,000.00
421/10	Training and Staff Development	867,000.00	-	867,000.00
421/11	Entertainment and Hospitality	520,000.00	100,000.00	420,000.00
421/12	Miscellaneous Expenses	1,830,206.98	1,830,206.98	-
421/13	Loans: Bicycles etc.	-	-	-
421/14	Professional Development Course	-	-	-
		16,410,000.00	7,934,206.98	8,475,793.02

MINISTRY: Ministry of Women Affairs & Social Development

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
422/2	Transport and Travelling	20,974,000.00	7,231,200.00	13,742,800.00
422/3	Utility Service	7,694,294.35	1,050,000.00	6,644,294.35
422/4	Telephone and Postal Service	174,000.00	10,000.00	164,000.00
422/5	Stationery	2,970,000.00	2,970,000.00	-
422/6	Maint. of Office Furniture and Equipment	3,938,000.00	980,000.00	2,958,000.00
422/7	Maint. of Vehicles and Other Capital Assets	6,064,000.00	910,000.00	5,154,000.00
422/8	Consultancy Services	-	-	-
422/9	Grants, Contributions/Subventions	-	-	-
422/10	Training and Staff Development	1,733,000.00	-	1,733,000.00
422/11	Entertainment and Hospitality	260,000.00	30,000.00	230,000.00
422/12	Miscellaneous Expenses	2,055,705.65	2,055,705.65	-
422/13	Loans: Bicycles etc.	-	-	-
422/14	Special Expenditure	-	-	-
422/15	Feeding of Inmates (Remand Home)	5,198,000.00	2,550,000.00	2,648,000.00
		51,061,000.00	17,786,905.65	33,274,094.35

MINISTRY: Ministry of Housing and Rural Electrification

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
423/2	Transport and Travelling	23,757,000.00	1,478,500.00	22,278,500.00
423/3	Utility Service	922,000.00	922,000.00	-
423/4	Telephone and Postal Service	174,000.00	149,000.00	25,000.00
423/5	Stationery	2,783,000.00	188,100.00	2,594,900.00
423/6	Maintenance of Office Furniture and Equipment	4,988,000.00	428,850.00	4,559,150.00
423/7	Maintenance of Vehicles and Other Capital Assets	2,783,000.00	2,006,850.00	776,150.00
423/8	Consultancy Services	1,339,000.00	-	1,339,000.00
423/9	Grants, Contributions/Subventions	260,000.00	-	260,000.00
423/10	Training and Staff Development	2,349,000.00	-	2,349,000.00
423/11	Entertainment and Hospitality	112,000.00	112,000.00	-
423/12	Miscellaneous Expenses	8,828,000.00	991,500.00	7,836,500.00
423/13	Loans: Bicycles etc.	-	-	-
		48,295,000.00	6,276,800.00	42,018,200.00

MINISTRY: Ministry of Sports Development

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
424/2	Transport and Travelling	4,687,000.00	4,687,000.00	-
424/3	Utility Service	88,000.00	-	88,000.00
424/4	Telephone and Postal Service	87,000.00	5,800.00	81,200.00
424/5	Stationery	952,000.00	813,500.00	138,500.00
424/6	Maintenance of Office Furniture and Equipment	24,225,300.00	24,225,300.00	-
424/7	Maintenance of Vehicles and Other Capital Assets	3,032,000.00	679,400.00	2,352,600.00
424/8	Consultancy Services	3,000.00	-	3,000.00
424/9	Grants, Contributions/Subventions	693,000.00	-	693,000.00
424/10	Training and Staff Development	1,300,000.00	46,000.00	1,254,000.00
424/11	Entertainment and Hospitality	630,000.00	630,000.00	-
424/12	Miscellaneous Expenses	2,240,000.00	2,240,000.00	-
424/13	Loans: Bicycles etc.	44,000.00	-	44,000.00
		37,981,300.00	33,327,000.00	4,654,300.00

MINISTRY: Ministry of Urban and Rural Water Supply

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
425/2	Transport and Travelling	9,713,000.00	5,000,000.00	4,713,000.00
425/3	Utility Service	2,599,000.00	-	2,599,000.00
425/4	Telephone and Postal Service	2,599,000.00	-	2,599,000.00
425/5	Stationery	2,128,000.00	-	2,128,000.00
425/6	Maintenance of Office Furniture and Equipment	1,259,300.00	1,259,300.00	-
425/7	Maintenance of Vehicles and Other Capital Assets	5,198,000.00	362,500.00	4,835,500.00
425/8	Consultancy Services	-	-	-
425/9	Grants, Contributions/Subventions	-	-	-
425/10	Training and Staff Development	5,198,000.00	-	5,198,000.00
425/11	Entertainment and Hospitality	3,465,000.00	-	3,465,000.00
425/12	Miscellaneous Expenses	16,065,000.00	3,724,105.00	12,340,895.00
425/13	Loans: Bicycles etc.	-	-	-
		48,224,300.00	10,345,905.00	37,878,395.00

MINISTRY: Ministry of Religious Affairs & Special Education

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
426/2	Transport and Travelling	25,750,000.00	605,000.00	25,145,000.00
426/3	Utility Service	4,125,000.00	10,000.00	4,115,000.00
426/4	Telephone and Postal Service	167,173.27	-	167,173.27
426/5	Stationery	16,048,500.00	16,048,500.00	-
426/6	Maintenance of Office Furniture and Equipment	8,250,000.00	3,045,100.00	5,204,900.00

426/7	Maintenance of Vehicles and Other Capital Assets	13,601,500.00	7,943,400.00	5,658,100.00
426/8	Consultancy Services	3,300,000.00	-	3,300,000.00
426/9	Grants, Contributions/Subventions	4,125,000.00	-	4,125,000.00
426/10	Training and Staff Development	11,600,000.00	11,600,000.00	-
426/11	Entertainment and Hospitality	7,425,000.00	-	7,425,000.00
426/12	Miscellaneous Expenses	845,455,000.00	845,455,000.00	-
426/13	Loans: Bicycles etc.	-	-	-
426/14	Special Education for the Blind	8,250,000.00	-	8,250,000.00
		948,097,173.27	884,707,000.00	63,390,173.27

MINISTRY: Ministry of Environment

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
427/2	Transport and Travelling	5,382,000.00	3,781,500.00	1,600,500.00
427/3	Utility Service	2,339,000.00	910,000.00	1,429,000.00
427/4	Telephone and Postal Service	217,000.00	-	217,000.00
427/5	Stationery	3,206,000.00	1,729,000.00	1,477,000.00
427/6	Maintenance of Office Furniture and Equipment	3,100,000.00	250,500.00	2,849,500.00
427/7	Maintenance of Vehicles and Other Capital Assets	3,899,000.00	1,182,000.00	2,717,000.00
427/8	Consultancy Services	1,733,000.00	182,000.00	1,551,000.00
427/9	Grants, Contributions/Subventions	2,166,000.00	-	2,166,000.00
427/10	Training and Staff Development	2,599,000.00	165,000.00	2,434,000.00
427/11	Entertainment and Hospitality	1,190,000.00	570,900.00	619,100.00
427/12	Miscellaneous Expenses	1,414,000.00	1,295,710.00	118,290.00
427/13	Loans: Bicycles etc.	-	-	-
		27,245,000.00	10,066,610.00	17,178,390.00

MINISTRY: Ministry of Land & Survey

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
428/2	Transport and Travelling	3,475,000.00	20,000.00	3,455,000.00
428/3	Utility Service	564,000.00	376,300.00	187,700.00
428/4	Telephone and Postal Service	165,000.00	-	165,000.00
428/5	Stationery	825,000.00	1,086,000.00	(261,000.00)
428/6	Maintenance of Office Furniture and Equipment	3,750,000.00	2,810,600.00	939,400.00
428/7	Maintenance of Vehicles and Other Capital Assets	2,475,000.00	2,249,050.00	225,950.00
428/8	Consultancy Services	825,000.00	180,000.00	645,000.00
428/9	Grants, Contributions/Subventions	165,000.00	-	165,000.00
428/10	Training and Staff Development	607,000.00	-	607,000.00
428/11	Entertainment and Hospitality	1,868,000.00	1,868,000.00	-
428/12	Miscellaneous Expenses	930,000.00	530,817.44	399,182.56
428/13	Loans: Bicycles etc.	-	-	-
		15,649,000.00	9,120,767.44	6,528,232.56

MINISTRY: Ministry For Local Govt. & Chieftaincy Affairs

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
429/2	Transport and Travelling	43,382,000.00	30,278,500.00	13,103,500.00
429/3	Utility Service	824,500.00	-	824,500.00
429/4	Telephone and Postal Service	867,000.00	-	867,000.00
429/5	Stationery	1,342,500.00	1,342,500.00	-
429/6	Maintenance of Office Furniture and Equipment	7,518,000.00	7,518,000.00	-
429/7	Maintenance of Vehicles and Other Capital Assets	45,479,000.00	116,500.00	45,362,500.00
429/8	Consultancy Services	433,000.00	-	433,000.00
429/9	Grants, Contributions/Subventions	867,000.00	-	867,000.00
429/10	Training and Staff Development	1,733,000.00	-	1,733,000.00
429/11	Entertainment and Hospitality	1,733,000.00	-	1,733,000.00
429/12	Miscellaneous Expenses	383,719,301.38	383,719,301.38	-

429/13	Loans: Bicycles etc.	1,733,000.00	-	1,733,000.00
		489,631,301.38	422,974,801.38	66,656,500.00

MINISTRY: Ministry of Poverty Alleviation & Youth Empowerment

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
430/2	Transport and Travelling	6,508,000.00	342,000.00	6,166,000.00
430/3	Utility Service	2,599,000.00	-	2,599,000.00
430/4	Telephone and Postal Service	1,733,000.00	30,000.00	1,703,000.00
430/5	Stationery	2,599,000.00	800,000.00	1,799,000.00
430/6	Maintenance of Office Furniture and Equipment	1,575,000.00	469,000.00	1,106,000.00
430/7	Maintenance of Vehicles and Other Capital Assets	2,166,000.00	145,000.00	2,021,000.00
430/8	Consultancy Services	1,733,000.00	-	1,733,000.00
430/9	Grants, Contributions/Subventions	434,000.00	-	434,000.00
430/10	Training and Staff Development	2,599,000.00	-	2,599,000.00
430/11	Entertainment and Hospitality	4,332,000.00	2,980,000.00	1,352,000.00
430/12	Miscellaneous Expenses	6,509,000.00	2,516,000.00	3,993,000.00
430/13	Loans: Bicycles etc.	-	-	-
		32,787,000.00	7,282,000.00	25,505,000.00

MINISTRY: Office of the Auditor General

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
431/2	Transport and Travelling	4,515,000.00	496,400.00	4,018,600.00
431/3	Utility Service	347,000.00	9,160.00	337,840.00
431/4	Telephone and Postal Service	261,000.00	8,300.00	252,700.00
431/5	Stationery	2,599,000.00	285,690.00	2,313,310.00
431/6	Maintenance of Office Furniture and Equipment	2,599,000.00	295,850.00	2,303,150.00
431/7	Maintenance of Vehicles and Other Capital Assets	3,465,000.00	2,324,300.00	1,140,700.00
431/8	Consultancy Services	-	-	-
431/9	Grants, Contributions/Subventions	174,000.00	-	174,000.00
431/10	Training and Staff Development	4,332,000.00	-	4,332,000.00
431/11	Entertainment and Hospitality	3,465,000.00	731,807.50	2,733,192.50
431/12	Miscellaneous Expenses	10,569,000.00	10,231,197.65	337,802.35
431/13	Loans: Bicycles etc.	-	-	-
		32,326,000.00	14,382,705.15	17,943,294.85

MINISTRY: Civil Service Commission

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
432/2	Transport and Travelling	6,248,000.00	2,982,959.00	3,265,041.00
432/3	Utility Service	174,000.00	-	174,000.00
432/4	Telephone and Postal Service	174,000.00	-	174,000.00
432/5	Stationery	867,000.00	509,200.00	357,800.00
432/6	Maintenance of Office Furniture and Equipment	781,000.00	572,600.00	208,400.00
432/7	Maintenance of Vehicles and Other Capital Assets	3,032,000.00	1,168,810.00	1,863,190.00
432/8	Consultancy Services	434,000.00	-	434,000.00
432/9	Grants, Contributions/Subventions	-	-	-
432/10	Training and Staff Development	434,000.00	121,000.00	313,000.00
432/11	Entertainment and Hospitality	174,000.00	71,000.00	103,000.00
432/12	Miscellaneous Expenses	2,598,000.00	870,328.00	1,727,672.00
432/13	Loans: Bicycles etc.	-	-	-
		14,916,000.00	6,295,897.00	8,620,103.00

MINISTRY: Local Govt. Service Commission.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
433/2	Transport and Travelling	1,743,000.00	-	1,743,000.00
433/3	Utility Service	182,000.00	-	182,000.00
433/4	Telephone and Postal Service	52,000.00	-	52,000.00
433/5	Stationery	434,000.00	18,000.00	416,000.00

433/6	Maintenance of Office Furniture and Equipment	434,000.00	6,000.00	428,000.00
433/7	Maintenance of Vehicles and Other Capital Assets	434,000.00	12,000.00	422,000.00
433/8	Consultancy Services	46,000.00	-	46,000.00
433/9	Grants, Contributions/Subventions	-	-	-
433/10	Training and Staff Development	867,000.00	-	867,000.00
433/11	Entertainment and Hospitality	77,000.00	-	77,000.00
433/12	Miscellaneous Expenses	250,000.00	12,184.88	237,815.12
433/13	Loans: Bicycles etc.	-	-	-
		4,519,000.00	48,184.88	4,470,815.12

MINISTRY: Borno State House of Assembly.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
434/2	Transport and Travelling	196,093,750.00	196,093,750.00	-
434/3	Utility Service	47,644,000.00	37,845,198.00	9,798,802.00
434/4	Telephone and Postal Service	8,793,000.00	350,000.00	8,443,000.00
434/5	Stationery	12,994,000.00	2,780,400.00	10,213,600.00
434/6	Maintenance of Office Furniture and Equipment	21,657,000.00	9,730,212.00	11,926,788.00
434/7	Maintenance of Vehicles and Other Capital Assets	27,047,847.68	25,374,170.00	1,673,677.68
434/8	Consultancy Services	10,395,000.00	1,057,572.00	9,337,428.00
434/9	Grants, Contributions/Subventions	4,680,000.00	4,680,000.00	-
434/10	Training and Staff Development	69,300,000.00	35,541,700.00	33,758,300.00
434/11	Entertainment and Hospitality	47,644,000.00	15,987,000.00	31,657,000.00
434/12	Miscellaneous Expenses	951,248,000.00	846,513,168.00	104,734,832.00
434/13	Loans: Bicycles etc.	12,994,000.00	-	12,994,000.00
434/14	Purchase of Vehicles	36,821,250.00	-	36,821,250.00
		1,447,311,847.68	1,175,953,170.00	271,358,677.68

MINISTRY: Local Govt. Audit Department.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
435/2	Transport and Travelling	-	-	-
435/3	Utility Service	1,733,000.00	-	1,733,000.00
435/4	Telephone and Postal Service	867,000.00	-	867,000.00
435/5	Stationery	1,733,000.00	-	1,733,000.00
435/6	Maintenance of Office Furniture and Equipment	3,465,000.00	-	3,465,000.00
435/7	Maintenance of Vehicles and Other Capital Assets	6,064,000.00	-	6,064,000.00
435/8	Consultancy Services	1,733,000.00	-	1,733,000.00
435/9	Grants, Contributions/Subventions	1,733,000.00	-	1,733,000.00
435/10	Training and Staff Development	4,332,000.00	-	4,332,000.00
435/11	Entertainment and Hospitality	2,599,000.00	-	2,599,000.00
435/12	Miscellaneous Expenses	4,489,000.00	-	4,489,000.00
435/13	Loans: Bicycles etc.	-	-	-
		28,748,000.00	-	28,748,000.00

BOARDS/PARASTATALS O/H

HEAD	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
438/1	H M B HQS	13,256,291.35	9,600,000.00	3,656,291.35
438/2	KASHIM COLL. OF EDUC.	42,250,000.00	-	42,250,000.00
438/3	SPORTS COUNCIL	750,000.00	360,000.00	390,000.00
438/4	EL-KANEMI	42,663,000.00	-	42,663,000.00
438/5	UMAR IBN IBRAHIM COLL. EDC	279,866.60	-	279,866.60
438/6	RAMAT POLYTECHNIC	826,500.00	-	826,500.00
438/7	BORNO RADIO TEL.	46,375,000.00	-	46,375,000.00
438/8	COUNCIL FOR ARTS & CULTURE	29,875,000.00	60,000.00	29,815,000.00
438/9	RURAL ELECTRIFICATION	5,125,000.00	-	5,125,000.00
438/10	ISLAMIC PRECHING	11,725,000.00	800,000.00	10,925,000.00

438/11	MOHD. GONI LEGAL ISLAMIC	9,737,000.00	599,700.00	9,137,300.00
438/12	SCHOOL OF HIGHER ISLAMIC	2,034,000.00	120,000.00	1,914,000.00
438/13	PILGRIMS WELFARE	393,041,133.40	393,041,133.40	-
438/14	BOSADP	13,375,000.00	410,000.00	12,965,000.00
438/15	STATE LIBRARY BOARD	4,135,000.00	800,000.00	3,335,000.00
438/16	ENVIRONMENTAL PROTECTION	13,375,000.00	2,128,000.00	11,247,000.00
438/17	COLL. OF EDUC. BIU	3,189,750.00	-	3,189,750.00
438/18	AGRIC. MECHANIZATION AUTHORITY	3,475,000.00	1,050,000.00	2,425,000.00
438/19	EDUCATION ENDOWMENT FUND	3,888,000.00	320,000.00	3,568,000.00
438/20	MOH.LAWAN COLL. OF AGRIC.	12,010,250.00	12,010,250.00	-
438/21	BOARD OF INTERNAL REVENUE	488,000.00	-	488,000.00
438/22	N.Y.S.C.		120,000.00	
438/23	AGENCY FOR MASS LITERACY	5,178,000.00	450,000.00	4,728,000.00
438/24	SCHOLARSHIP BOARD	3,888,000.00	2,735,000.00	1,153,000.00
438/25	PREROGATIVE OF MERCY	4,300,000.00	52,500.00	4,247,500.00
438/26	STATE HOUSING CORPORATION	3,177,000.00	-	3,177,000.00
438/27	FOREST RESERVE MGT.	2,650,000.00	-	2,650,000.00
438/28	BORNO INVESTMENT COMPANY	11,313,000.00	-	11,313,000.00
438/29	NEITAL NIGERIA LIMITED	18,367,000.00	400,000.00	17,967,000.00
438/30	NOMADIC EDUCATION	5,055,000.00	390,000.00	4,665,000.00
438/31	ISLAMIC RESEARCH CENTRE	1,743,000.00	200,000.00	1,543,000.00
438/32	PRIMARY SCH. EDUC. MGT. BOARD	60,317,500.00	60,317,500.00	-
438/33	BORNO EXPRESS TRANSPORT CORP.	16,569,478.01	-	16,569,478.01
438/34	TROPICAL FOREST ACTION PROG.	2,238,000.00	-	2,238,000.00
438/35	STATE AFFORESTATION PROJECT	10,916,000.00	2,560,000.00	8,356,000.00
438/36	STATE HOTEL LIMITED	5,225,000.00	-	5,225,000.00
438/37	BORNO SUPPLY COMPANY	3,269,000.00	-	3,269,000.00
438/38	TEACHING SERVICE BOARD	19,095,000.00	1,900,000.00	17,195,000.00
438/39	URBAN PLAN.& DEV. BOARD	6,775,000.00	800,000.00	5,975,000.00
438/40	LOCAL GOVT. PENSION BOARD	1,825,000.00	-	1,825,000.00
438/41	BORNO LIVESTOCK PROJECT	5,125,000.00	650,000.00	4,475,000.00
438/42	COLL. OF BUSS. & ADMIN. KONDUGA	9,250,000.00	8,220,000.00	1,030,000.00
438/43	MAIDUGURI INTERNATIONAL HOTEL	5,950,000.00	-	5,950,000.00
438/44	MAIDUGURI KANO MOTOR PARK & MARKET	2,079,000.00	-	2,079,000.00
438/45	BOPLAS INDUSTRIES LIMITED	7,188,000.00	-	7,188,000.00
438/46	RURAL WATER SUPPLY AGENCY	9,250,000.00	-	9,250,000.00
438/47	SODA ASH COMPANY LIMITED	5,125,000.00	200,000.00	4,925,000.00
438/48	MAIDUGURI MONDAY MARKET COM. LTD	9,250,000.00	-	9,250,000.00
438/49	BORNO WIRE AND NAIL COMPANY LTD	3,888,000.00	175,000.00	3,713,000.00
438/50	BOARD FOR QURANIC AND ARABIC EDUCATION	1,969,000.00	-	1,969,000.00
438/51	COUNCIL OF ULAMAS	1,969,000.00	-	1,969,000.00
438/52	HIV/AIDS PROGRAMME DEV. PROJECT	8,500,000.00	2,000,000.00	6,500,000.00
438/53	INFORMATICS INSTITUTE	12,250,000.00	-	12,250,000.00
438/54	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	8,500,000.00	-	8,500,000.00
438/55	ROAD MAINTENANCE AGENCY	-	-	-
438/56	WATER SUPPLY AND SANITATION AGENCY	-	-	-
		924,067,769.36	502,469,083.40	421,718,685.96

MINISTRY: High Court of Justice

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2	Transport and Travelling	63,781,809.00	63,781,809.00	-
439/3	Utility Service	3,170,430.10	1,293,000.00	1,877,430.10
439/4	Telephone and Postal Service	3,143,000.00	494,800.00	2,648,200.00
439/5	Stationery	8,631,000.00	6,006,150.00	2,624,850.00
439/6	Maintenance of Office Furniture and Equipment	11,089,140.00	11,089,140.00	-
439/7	Maintenance of Vehicles and Other Capital Assets	10,695,450.00	10,695,450.00	-
439/8	Consultancy Services	3,142,000.00	8,400.00	3,133,600.00
439/9	Grants, Contributions/Subventions	2,363,000.00	109,400.00	2,253,600.00
439/10	Training and Staff Development	3,635,410.00	2,664,700.00	970,710.00
439/11	Entertainment and Hospitality	5,623,000.00	3,276,685.00	2,346,315.00
439/12	Miscellaneous Expenses	22,312,569.69	22,312,569.69	-
439/13	Loans: Bicycles etc.	-	-	-
		137,586,808.79	121,732,103.69	15,854,705.10

MINISTRY: Judiciary Area Courts Division

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2	Transport and Travelling	2,783,000.00	-	2,783,000.00
439/3	Utility Service	261,000.00	-	261,000.00
439/4	Telephone and Postal Service	88,000.00	-	88,000.00
439/5	Stationery	174,000.00	-	174,000.00
439/6	Maint. of Office Furniture and Equipment	780,000.00	-	780,000.00
439/7	Maint. of Vehicles and Other Capital Assets	1,300,000.00	-	1,300,000.00
439/8	Consultancy Services	-	-	-
439/9	Grants, Contributions/Subventions	-	-	-
439/10	Training and Staff Development	260,000.00	-	260,000.00
439/11	Entertainment and Hospitality	433,000.00	-	433,000.00
439/12	Miscellaneous Expenses	174,000.00	-	174,000.00
439/13	Loans: Bicycles etc.	-	-	-
		6,253,000.00	-	6,253,000.00

MINISTRY: Judiciary Sharia Court of Appeal

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2	Transport and Travelling	3,437,000.00	3,437,000.00	-
439/3	Utility Service	909,690.00	909,690.00	-
439/4	Telephone and Postal Service	88,000.00	-	88,000.00
439/5	Stationery	262,150.00	262,150.00	-
439/6	Maintenance of Office Furniture and Equipment	511,660.00	511,660.00	-
439/7	Maintenance of Vehicles and Other Capital Assets	406,300.00	406,300.00	-
439/8	Consultancy Services	261,000.00	-	261,000.00
439/9	Grants, Contributions/Subventions	260,000.00	260,000.00	-
439/10	Training and Staff Development	699,500.00	699,500.00	-
439/11	Entertainment and Hospitality	239,600.00	239,600.00	-
439/12	Miscellaneous Expenses	5,784,100.00	1,359,240.00	4,424,860.00
439/13	Loans: Bicycles etc.	-	-	-
		12,859,000.00	8,085,140.00	4,773,860.00

MINISTRY: Judiciary Judicial Service Commission.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2	Transport and Travelling	1,917,000.00	-	1,917,000.00
439/3	Utility Service	261,000.00	-	261,000.00
439/4	Telephone and Postal Service	88,000.00	-	88,000.00
439/5	Stationery	260,000.00	9,600.00	250,400.00
439/6	Maintenance of Office Furniture and Equipment	433,000.00	2,500.00	430,500.00
439/7	Maintenance of Vehicles and Other Capital Assets	434,000.00	206,500.00	227,500.00

439/8	Consultancy Services	433,000.00	-	433,000.00
439/9	Grants, Contributions/Subventions	-	-	-
439/10	Training and Staff Development	217,000.00	-	217,000.00
439/11	Entertainment and Hospitality	88,000.00	64,200.00	23,800.00
439/12	Miscellaneous Expenses	433,000.00	55,726.50	377,273.50
439/13	Loans: Bicycles etc.	-	-	-
		4,564,000.00	338,526.50	4,225,473.50

Note 10

436:Consolidated Revenue Fund Charges

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
436/1	Auditor General	6,816,000.00	5,490,628.20	1,325,371.80
436/2	Chairman CSC	6,179,000.00	5,883,768.00	295,232.00
436/3	Permanent Members CSC	21,965,000.00	20,919,446.40	1,045,553.60
436/4	Chairman L.G.S.C.	6,179,000.00	2,941,884.00	3,237,116.00
436/5	Part Time Members 5.	21,965,000.00	13,074,654.00	8,890,346.00
436/7	Director of Public Prosecution - Justice.	592,000.00	-	592,000.00
		63,696,000.00	48,310,380.60	15,385,619.40

Note 11

437:Miscellaneous Expenses.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
437/1	Hospitality	60,925,000.00	58,948,900.00	1,976,100.00
437/2	Duty Visit Outside Nigeria	560,933,678.03	532,563,478.00	28,370,200.03
437/3	Committees and Commission	128,086,230.15	128,086,230.15	-
437/4	House Rents	3,332,000.00	3,240,000.00	92,000.00
437/5	Payments for postal facilities and telephones	755,000.00	-	755,000.00
437/6	Special Conveyance and Bank Charges	1,313,000.00	977,087.76	335,912.24
437/7	Insurance Covers Bond	-	-	-
437/8	Govt. Fund and unallocated Stores	2,119,000.00	2,119,000.00	-
437/9	Settlement of NEPA Bills	85,759,000.00	78,000,000.00	7,759,000.00
437/10	Refund and Damages General	-	-	-
437/11	Ceremonial and Touring allowance	-	-	-
437/12	Compensation General	2,200,000.00	2,200,000.00	-
437/13	Passages of Expatriates Staff	7,797,000.00	-	7,797,000.00
437/14	Air passengers Insurance	7,797,000.00	-	7,797,000.00
437/15	Purchase of Shares	-	-	-
437/16	Govt. Coastal Agency for share of Expenses	-	-	-
437/17	Nigeria Social Insurance Trust Fund	-	-	-
437/18	Charitable Grants	114,170,769.85	106,100,000.00	8,070,769.85
437/19	Maintenance of Kaduna House	-	-	-
437/20	Purchase & Replacement of Motor Vehicles	986,185,436.00	986,185,436.00	-
437/21	Purchase of Electrical Appliances	2,599,000.00	-	2,599,000.00
437/22	Govt. Contingency Fund and Security Fund	1,059,522,385.00	1,059,522,385.00	-
437/23	Finance Charge on Motor Vehicle Loans	1,733,000.00	-	1,733,000.00
437/24	Political Transition Programme	49,871,522.00	-	49,871,522.00
437/25	Stablization Fund Account	-	-	-
437/26	Logistics for Security Enforcement	-	-	-
437/27	Insurance Cover Govt. Properties	4,332,000.00	-	4,332,000.00
437/28	Replacement & Maintenance of Computer Hardware	17,325,000.00	-	17,325,000.00
437/29	Computer Consumables Soft Wares	59,380,000.00	59,380,000.00	-
437/30	Printing of Security Documents	124,000,000.00	124,000,000.00	-
437/31	Motor Vehicle Loans to Civil Servants	55,337,079.00	-	55,337,079.00
437/32	Furniture Loan to Civil Servants	100,000,000.00	-	100,000,000.00
		3,435,473,100.03	3,141,322,516.91	294,150,583.12

Note 12**441:Pension & Gratuities**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
441/1	Pension Statutory	1,253,196,869.64	1,253,196,869.64	-
441/2	Gratuity	2,489,684,089.37	2,489,684,089.37	-
441/3	Grat Statutory /Severance Grat to Pol. Office Holders.	476,239,622.00	476,239,622.00	-
441/4	Pension Emolument.	23,439,910.63	-	23,439,910.63
441/5	Pension Arrears	51,975,000.00	-	51,975,000.00
		4,294,535,491.64	4,219,120,581.01	75,414,910.63

442:Borno State House of Assembly Service Commission

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
442/2	Transport & Travelling	5,382,000.00		5,382,000.00
442/3	Utility Devices	1,300,000.00		1,300,000.00
442/4	Telephone & Postal Services	520,000.00		520,000.00
442/5	Stationary	520,000.00		520,000.00
442/6	Maintenance of Office Furniture and Equipment	867,000.00		867,000.00
442/7	Maintenance of Vehicles and Other Capital Assets	1,299,000.00		1,299,000.00
442/8	Consultancy Services	520,000.00		520,000.00
442/9	Grants, Contributions/Subventions	-		-
442/10	Training and Staff Development	573,000.00		573,000.00
442/11	Entertainment and Hospitality	1,733,000.00		1,733,000.00
442/12	Miscellaneous Expenses	2,330,000.00		2,330,000.00
442/13	Loans: Bicycles etc.	-		-
		15,044,000.00	-	15,044,000.00

STATE INDEPENDENT ELECTORAL COMMISSION

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
443/2	Transport & Travelling	1,181,000.00	300,000.00	881,000.00
443/3	Utility Devices	26,000.00	-	26,000.00
443/4	Telephone & Postal Services	27,000.00	-	27,000.00
443/5	Stationary	70,000.00	-	70,000.00
443/6	Maintenance of Office Furniture and Equipment	88,000.00	-	88,000.00
443/7	Maintenance of Vehicles and Other Capital Assets	52,000.00	-	52,000.00
443/8	Consultancy Services	35,000.00	-	35,000.00
443/9	Grants, Contributions/Subventions	44,000.00	-	44,000.00
443/10	Training and Staff Development	52,000.00	-	52,000.00
443/11	Entertainment and Hospitality	44,000.00	-	44,000.00
443/12	Miscellaneous Expenses	31,712,921.00	31,712,921.00	-
443/13	Loans: Bicycles etc.	-	-	-
		33,331,921.00	32,012,921.00	1,319,000.00

Note 13**CAPITAL EXPENDITURES****SECTOR:Economic****HEAD: 550**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10101	Integrated Agricultural and Rural Infrastructural Dev.	416,818,224.92	215,448,521.00	201,369,703.92
10102	Development of Farm Service Centre	50,000,000.00	19,500,000.00	30,500,000.00
10103	Agricultural Mechanization	150,000,000.00	42,200,000.00	107,800,000.00
10104	Intermediate Agricultural Technology	70,000,000.00	-	70,000,000.00
10105	Seed Multiplication and Distribution	92,654,500.00	92,654,500.00	-
10106	Vegetable and Fruit Crop Multiplication	24,959,819.92	24,000,000.00	959,819.92
10107	Soil Conservation	52,000,000.00	52,000,000.00	-
10108	Buffer Stock	200,000,000.00	44,555,000.00	155,445,000.00
10109	Produce Inspection	15,000,000.00	13,525,000.00	1,475,000.00

10110	Storage Pest Control	16,454,500.00	15,000,000.00	1,454,500.00
10111	Field Pest and Disease Control	394,000,000.00	379,026,000.00	14,974,000.00
10112	Jaffi Irrigation Scheme	20,800,000.00	15,000,000.00	5,800,000.00
10113	Ngabu Irrigation Scheme	60,000,000.00	15,000,000.00	45,000,000.00
10114	Small Dams and Minor Irrigation Scheme	180,000,000.00	24,000,000.00	156,000,000.00
10115	Water Conservation	56,500,000.00	56,500,000.00	-
10116	Accelerated Wheat and Rice Production	17,000,000.00	17,000,000.00	-
10117	Planning, Monitoring and Evaluation	60,000,000.00	14,600,000.00	45,400,000.00
10118	Mohamet Lawan College of Agric.	118,225,190.36	-	118,225,190.36
10120	Grain Threshers	300,000,000.00	-	300,000,000.00
10121	Yau Irrigation Scheme	250,000,000.00	24,000,000.00	226,000,000.00
10122	Borno State Agric. Mechanization Authority	1,200,000,000.00	62,000,000.00	1,138,000,000.00
10123	Industrial Cotton/Groundnut Prod. Programme	20,000,000.00	7,500,000.00	12,500,000.00
10124	Soil Fertility and Fertilization Dev. Programme	15,000,000.00	-	15,000,000.00
10125	Procurement of Chemical Fertilizers	245,052,429.01	132,410,000.00	112,642,429.01
10126	Procurement of Raw Materials for the Fertilizer Plant	500,000,000.00	21,777,333.50	478,222,666.50
10127	Sustainable Agric. and Rural Dev.	-	-	-
10128	Rural Dev. Programme (Rural Housing Scheme)	15,000,000.00	15,000,000.00	-
10129	Community Mobilization and Mon.	60,000,000.00	27,560,000.00	45,000,000.00
10130	Crop Processing and Storage Handling	50,000,000.00	58,550,000.00	22,440,000.00
10131	Earth Dams, drainages & flood control	150,000,000.00	147,348,305.00	91,450,000.00
		4,799,464,664.21	1,536,154,659.50	3,395,658,309.71

SECTOR:Economic

HEAD: 551

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10201	Animal Health Programme	24,700,000.00	24,700,000.00	-
10202	Range Management	19,800,000.00	18,500,000.00	1,300,000.00
10203	Hide and Skin Development	10,000,000.00	-	10,000,000.00
10204	Poultry Development	15,000,000.00	-	15,000,000.00
10205	Sheep and Goats Development	19,000,000.00	19,000,000.00	-
10206	Dairy Development	15,500,000.00	-	15,500,000.00
10207	Water for Livestock Development	27,000,000.00	12,000,000.00	15,000,000.00
10208	Artificial Insemination (Gombole Cattle Ranch)	14,000,000.00	14,000,000.00	-
10209	Veterinary Public Health	16,000,000.00	2,200,000.00	13,800,000.00
10210	Veterinary Hospital and Clinics	43,000,000.00	40,570,524.00	2,429,476.00
10211	Control Post	26,000,000.00	24,000,000.00	2,000,000.00
10212	Veterinary Equipment	30,000,000.00	-	30,000,000.00
10213	Veterinary Laboratories	10,000,000.00	-	10,000,000.00
10214	Borno State Livestock Company (BOLCO)	40,000,000.00	-	40,000,000.00
10215	Animals Drugs Revolving Fund Scheme	20,000,000.00	15,000,000.00	5,000,000.00
10216	Livestock Investigation and Breeding Centre (LIBCS)	40,000,000.00	24,000,000.00	16,000,000.00
		370,000,000.00	193,970,524.00	176,029,476.00

SECTOR:Economic

HEAD: 552

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10301	Arid Zone Afforestation Project	26,000,000.00	-	26,000,000.00
10302	Wild Life Management and Control	26,000,000.00	-	26,000,000.00
10303	Sanda Kyarimi Park Zoo Management	65,000,000.00	3,000,000.00	62,000,000.00
10304	Molai Safari Park	15,000,000.00	-	15,000,000.00
10305	Games Reserve	25,000,000.00	-	25,000,000.00
10306	Forestry Field Maintenance Unit	28,000,000.00	-	28,000,000.00
10307	Nigeria/Canada Environment Programme	15,000,000.00	-	15,000,000.00
10308	Nursery development	22,000,000.00	11,000,000.00	11,000,000.00
10309	Community Woodlot	6,000,000.00	-	6,000,000.00

10310	Gum Arabic Development	65,000,000.00	47,000,000.00	18,000,000.00
10311	Forest reserve Development	25,000,000.00	-	25,000,000.00
10314	Industrial Tree Crop Production	2,000,000.00	-	2,000,000.00
10315	Sand Dunes Stabilization	14,000,000.00	14,000,000.00	-
10316	Forestry Infrastructural Development	6,000,000.00	-	6,000,000.00
10317	Nigerian Tropical Forest Action Plan	12,000,000.00	-	12,000,000.00
10318	Forest Reserve Management (WUDA-TAYE)	38,000,000.00	27,000,000.00	11,000,000.00
10319	Nigeria/Niger Desertification Control	16,000,000.00	16,000,000.00	-
10320	National Tree Planting Campaign	10,000,000.00	-	10,000,000.00
10321	Drought and Desertification Control	35,000,000.00	33,504,920.00	1,495,080.00
10322	Panning and Monitoring	10,000,000.00	-	10,000,000.00
10323	New Forestry Zonal Offices and Staff Quarters	10,000,000.00	-	10,000,000.00
10324	Borno State Afforestation Project	34,420,940.87	22,800,000.00	11,620,940.87
		505,420,940.87	174,304,920.00	331,116,020.87

SECTOR:Economic

HEAD: 553

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10401	River and Pond Fishing	179,714,000.00	179,714,000.00	-
10402	Lake Chad Fishing	70,286,000.00	43,000,000.00	27,286,000.00
10403	Ice Complex Generator	20,000,000.00	-	20,000,000.00
		270,000,000.00	222,714,000.00	47,286,000.00

SECTOR:Economic

HEAD: 554

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10502	Industrial Layout	20,000,000.00	-	20,000,000.00
10503	Entrepreneurship Dev. Programme	10,000,000.00	-	10,000,000.00
10504	Cottage Industry	1,208,000.00	-	1,208,000.00
10505	Mineral Exploration	949,563.50	-	949,563.50
10506	Raw Material Display Centre	709,500.00	-	709,500.00
10507	Investment Promotion Council	30,000,000.00	-	30,000,000.00
10508	Job Creation & Sustainable Livelihood (UNDP)	-	-	-
10509	Neital Nigeria Ltd.	49,500,000.00	30,000,000.00	49,500,000.00
10510	Borno Wire Industries Limited	30,500,000.00	-	500,000.00
10511	Pompomari Soda Ash Prod. Company Ltd.	57,200,000.00	7,200,000.00	57,200,000.00
10512	Establishment of Mining Company	-	-	-
10513	BOPLAS Industries Ltd.	66,800,000.00	6,800,000.00	60,000,000.00
10514	Pharmaceutical Industry	-	-	-
10515	Estab. of Groundnut oil Processing Mills	27,800,000.00	-	27,800,000.00
10516	Borno Tomato & Pepper Processing Comp. (BOTOPEP)	28,200,000.00	-	28,200,000.00
		322,867,063.50	44,000,000.00	286,067,063.50

SECTOR:Economic

HEAD: 555

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10601	Rural Electrification	1,000,000,000.00	908,283,474.95	91,716,525.05
10602	Electrification of Malamfatori Township Rural	26,472,314.32	22,439,200.00	4,033,114.32
10603	State's Contribution to Integrated Power Projects (NIPP)	-	-	-
10604	Electrification of 1000 Housing Estate in Maiduguri	300,000,000.00	58,811,233.58	241,188,766.42
10605	Reconstruction of Maiduguri to Gamboru/Ngala ITC	13,814,564.00	-	13,814,564.00
		1,340,286,878.32	989,533,908.53	350,752,969.79

SECTOR:Economic

HEAD: 556

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10701	Development of Tourism Centre	60,000,000.00	11,040,000.00	48,960,000.00
10702	Amusement Park	65,000,000.00	9,000,000.00	56,000,000.00
10703	Construction of Zonal Office	40,000,000.00	-	40,000,000.00
10704	Borno State Supply Company	60,000,000.00	-	60,000,000.00
10705	Weights and Measures	5,000,000.00	-	5,000,000.00
10706	Development and Establishment of Free Trade Zones	60,000,000.00	-	60,000,000.00
10707	Consumer Protection Council	20,000,000.00	20,000,000.00	-
10708	Borno State Hotel, Maiduguri	80,000,000.00	39,000,000.00	41,000,000.00
10709	Borno State Hotels in other towns.	92,531,181.75	92,531,181.75	-
10710	Co-operative Flour Mills, Maiduguri	10,000,000.00	-	10,000,000.00
10711	Co-operative Consumer Shop	15,000,000.00	-	15,000,000.00
10712	Co-operative Printing Press, Maiduguri	50,000,000.00	-	50,000,000.00
10713	Zonal and Co-operative Area Offices	50,000,000.00	-	50,000,000.00
10714	International Hotel, Maiduguri	81,924,721.86	4,991,000.00	76,933,721.86
10715	Purchase of Motorcycles (For Commence Zonal Offices)	10,000,000.00	-	10,000,000.00
10716	Fisheries Cold Room	20,000,000.00	-	20,000,000.00
10717	Poverty Alleviation Programme	3,086,719,190.64	3,086,719,190.64	-
10718	Procurement of safes&Construction of Strong Room	20,000,000.00	-	20,000,000.00
10719	Borno State Premier Property Dev. Company	30,000,000.00	-	30,000,000.00
10720	Borno Express Transport Corporation	806,847,476.00	668,650,883.19	138,196,592.81
10721	Borno State Central Store	169,200,000.00	169,200,000.00	-
10722	Board of Internal Revenue	108,932,547.33	68,494,000.00	40,438,547.33
10723	Borno Investment Company Limited	150,000,000.00	-	150,000,000.00
10724	Export Promotion Council	20,000,000.00	-	20,000,000.00
10725	Monday Market Company Ltd.	52,800,000.00	52,800,000.00	-
10726	Pre-season Loan & micro credit scheme	50,000,000.00	-	50,000,000.00
10727	Sambisa tourist Centre	60,000,000.00	-	60,000,000.00
10728	Container Freight Station, Maiduguri	70,000,000.00	6,636,600.00	63,363,400.00
10729	Trade Fairs and Exhibitions (both local & international)	100,000,000.00	21,567,550.00	78,432,450.00
10730	Production of Tourism Information	15,000,000.00	-	15,000,000.00
10731	Computer Centre:Ministry of Finance	60,000,000.00	-	60,000,000.00
10732	Export Production Villages	50,000,000.00	-	50,000,000.00
10733	Small Scale Industries Credit Scheme	50,000,000.00	100,000,000.00	500,000,000.00
		5,618,955,117.58	4,350,630,405.58	1,818,324,712.00

SECTOR:Economic

HEAD: 557

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10802	Dikwa-Gulumba-Banki Road.	5,418,343,356.27	2,859,618,669.28	2,558,724,686.99
10803	Yimirshik-Sakwa-Marama-Kidang-Numan Rd	20,000,000.00	-	20,000,000.00
10804	Bitu - Izge Road	30,000,000.00	-	30,000,000.00
10805	Shani - Kubo - Bargu Road	100,000,000.00	-	100,000,000.00
10806	Wamdeo-Mussa-Huyim-Dille-Lassa Road	60,000,000.00	-	60,000,000.00
10807	Purchase &Refurbishing of Road Plant&Equipment	2,431,249,179.67	2,431,249,179.67	-
10808	Biu - Army Barracks - Kida Road	-	-	-
10809	Ngala - Kala Balge Road	100,000,000.00	-	100,000,000.00
10810	Maiduguri - Ladi Bida - Monguno Road	-	-	-
10811	Mandaragirau - Ngulde - Askira Road	-	-	-
10812	River Yedzaram Bridge	-	-	-
10813	Miringa - Gunda Road	-	-	-
10814	Shani - Gwaskara - Buma - Marama Road	-	-	-
10815	Kwaya Bura - Biu - Numa Junction Road	-	-	-

10816	Yawulari - Dubulu - Talala Road	-	-	-
10817	Damasak - Malamfatori Road	-	-	-
10818	Gajiyara - Tare Road	-	-	-
10819	Damasak - Dufe - Diffa Road	120,000,000.00	-	120,000,000.00
10820	Kabara - Teli - Fikahyel Road	70,000,000.00	-	70,000,000.00
10821	Kwaya Kusar - Yimirdlang - Peta Road	50,000,000.00	-	50,000,000.00
10822	Wiza - Koghum Road	-	-	-
10823	Lassa - Kautikari - Chibok - Forfor - Kobu Road	-	-	-
10824	Bama - Dikwa Road	1,723,378.00	-	1,723,378.00
10825	Kukawa - Gudumbali Road	150,000,000.00	-	150,000,000.00
10826	Gongolong - Zabarmari Road	300,000,000.00	-	300,000,000.00
10827	Ngala Township Roads	169,930,706.94	169,930,706.94	-
10828	Feeder Roads	700,000,000.00	-	700,000,000.00
10829	Rehabilitation of the Tarmac of the M/guri Inter. Airport	200,000,000.00	-	200,000,000.00
10830	Kauri - Yale Feeder Road	60,000,000.00	25,000,000.00	35,000,000.00
10831	Sandiya - Yajiwa Road	10,697,911.07	-	10,697,911.07
10832	Borno State Airline	1,000,000.00	-	1,000,000.00
10833	Gamboru-Wulgo Road Rehabilitation	50,726,602.36	-	50,726,602.36
10834	Damboa-Ngwalmari-Mulgwai-Malari Road	60,000,000.00	-	60,000,000.00
10835	Azir-Wawa-Korede-Ajigin-Talala Road	50,000,000.00	-	50,000,000.00
10836	Balbaya Access Road	50,000,000.00	-	50,000,000.00
10837	Dali Access Road	30,000,000.00	-	30,000,000.00
10838	Jaragol Access Road	50,000,000.00	-	50,000,000.00
10839	Borno State Road Maintenance Agency (BORMA)	887,302,088.93	887,302,088.93	-
10840	Dikwa-Ngala Road (Federal)	1,000,000.00	-	1,000,000.00
10841	Planning and monitoring	15,000,000.00	-	15,000,000.00
10842	Construction of Roads and drainages in Banki Town	2,923,869,133.00	-	2,923,869,133.00
		14,110,842,356.24	6,373,100,644.82	4,813,872,578.42

SECTOR: Social
HEAD: 558

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20101	Zonal Inspectorate Services	180,000,000.00	4,500,000.00	175,500,000.00
20102	Secondary Education	5,704,381,528.55	5,704,381,528.55	-
20103	Science & Technical Education	300,000,000.00	120,310,000.00	179,690,000.00
20104	Education Resource Centre	150,000,000.00	32,000,000.00	118,000,000.00
20105	Busaries and Scholarship	89,830,186.00	74,551,465.00	15,278,721.00
20106	Mass and Non Formal Education	25,434,733.55	-	25,434,733.55
20107	Library Services Board	200,000,000.00	-	200,000,000.00
20108	Special Education for the Handicapped	50,000,000.00	4,600,000.00	45,400,000.00
20109	Nomadic Education	230,183.00	-	230,183.00
20110	College of Education Waka Biu	152,719,325.82	-	152,719,325.82
20111	Sir Kashim College of Education	200,000,000.00	15,590,000.00	184,410,000.00
20112	Umar Ibn Ibrahim El-Kanemi COE Bama	142,080,379.84	-	142,080,379.84
20113	Ramat Polytechnic Maiduguri	156,346,487.05	41,289,000.00	115,057,487.05
20114	Mohd Goni Coll. Of Legal & Islamic Studies M/guri	125,070,723.99	-	125,070,723.99
20115	School of Higher Islamic Studies M/guri	83,951,296.78	-	83,951,296.78
20116	Teaching Service Board	150,000,000.00	-	150,000,000.00
20117	Higher and Special Education	50,000,000.00	-	50,000,000.00
20118	Ministry of Education Headquarters	41,000,000.00	15,000,000.00	26,000,000.00
20119	Popul. Policy & family life Edu. (UNFPA)	-	-	-
20120	UNICEF (Assistance Programme)	-	-	-
20121	Universal Basic Education (UBE)	564,686,891.87	564,686,891.87	-
20122	Primary Edu. Board Headquarters	70,000,000.00	-	70,000,000.00
20123	Estab. of Science Academy in M/guri	-	-	-
20124	Education Endowment Fund	80,000,000.00	-	80,000,000.00

20125	Motorcycles Loans for Secondary Schools Teachers	60,000,000.00	-	60,000,000.00
2012	Contribution towards the constr of Islamiya Schools	70,000,000.00	-	70,000,000.00
20127	UNESCO Clubs	-	-	-
20128	Education for All (EFA)	-	-	-
20129	Examination Fees	400,000,000.00	-	400,000,000.00
20130	Borno State University	200,000,000.00	-	200,000,000.00
		9,245,731,736.45	6,576,908,885.42	2,668,822,851.03

SECTOR: Social
HEAD: 559

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20201	State Specialist Hospital, Maiduguri	82,278,364.99	82,278,364.99	-
20202	Refferal Hospitals	47,748,913.03	47,748,913.03	-
20203	Other General Hospitals	403,184,259.35	403,184,259.35	-
20204	Nursing Home, Maiduguri	800,135,305.03	800,135,305.03	-
20205	Epidemiological Services	400,000,000.00	356,413,200.00	43,586,800.00
20206	Schools of nursing, Midwifery and health Technology	43,873,000.00	43,873,000.00	-
20207	Maternal and Child Health Care	100,000,000.00	99,138,900.00	861,100.00
20208	Health Education & School Health Services	50,000,000.00	38,478,650.00	11,521,350.00
20209	Health Mgt. Info System & Health system Research	30,000,000.00	-	30,000,000.00
20210	Private Hospitals & Drug Vendors Inspectorate	30,000,000.00	-	30,000,000.00
20211	Drugs Revolving Fund Scheme	300,000,000.00	212,166,100.00	87,833,900.00
20212	State Secretariat/202 Housing Estate Clinics	20,000,000.00	-	20,000,000.00
20213	Health System Fund	70,000,000.00	-	70,000,000.00
20214	Aids Control Programme	16,300,000.00	16,300,000.00	101,564,694.96
20215	Tuberculosis/Leprosy Control Programme	30,000,000.00	-	30,000,000.00
20216	Primary Health Centres (PHC)	82,000,000.00	81,650,000.00	350,000.00
20217	National Immunization Days (NID)	51,124,000.00	51,124,000.00	-
20218	Health Insurance Scheme	1,747,000.00	-	1,747,000.00
20219	Post-Graduate Training for Health Personnel	30,000,000.00	-	30,000,000.00
20220	Food and Drug Information Centre	50,000,000.00	-	50,000,000.00
20221	Community & Reproductive Health Services (UNFPA)	-	-	-
20222	Construction of Staff Quarters	150,000,000.00	-	150,000,000.00
20223	Health Policy and Systems Development	20,000,000.00	-	20,000,000.00
20224	Guinea Worm Control Programme	30,000,000.00	12,000,000.00	18,000,000.00
20225	Roll Back Malaria Programme	300,000,000.00	54,959,500.00	245,040,500.00
20226	Schistosomiasis Control Programme	20,000,000.00	224,000.00	19,776,000.00
20227	Zonal Health Offices	80,000,000.00	-	80,000,000.00
20228	Procurement of Hospital Equipment	2,000,000,000.00	1,049,055,549.14	950,944,450.86
20229	Ministry of Health Headquarters	20,000,000.00	16,011,340.00	3,988,660.00
20230	Hospital Management Board HQ	35,000,000.00	11,615,000.00	23,385,000.00
20231	New General Hospital, Bulumkutu, M/guri	500,000,000.00	61,852,293.00	438,147,707.00
20232	General Hospital, Askira	27,129,000.00	27,129,000.00	-
20233	Onchocerciasis Control Programme	25,000,000.00	-	25,000,000.00
20234	Construction General Hospital Chibok	100,000,000.00	46,458,500.00	53,541,500.00
20235	General Hospital, Gudumbali	100,000,000.00	44,706,000.00	55,294,000.00
20236	General Hospital, Briyel	250,000,000.00	85,911,842.05	164,088,157.95
20237	General Hospital, Rann	300,000,000.00	124,623,159.93	175,376,840.07
20238	Eye Hospital, M/guri	200,000,000.00	-	200,000,000.00
20239	Dental Hospital, M/guri	150,000,000.00	-	150,000,000.00
20240	Psychiatric Hospital, M/guri	100,000,000.00	-	100,000,000.00
20241	Chest Disease Clinic	200,000,000.00	19,000,000.00	181,000,000.00
20242	Renovation of PHC Baga	100,000,000.00	-	100,000,000.00
20243	General Hospital, Abadam	100,000,000.00	-	100,000,000.00
20244	Bird Flu Control Programme	10,000,000.00	-	10,000,000.00
20245	Construction of Othepaedic Hospital	200,000,000.00	-	200,000,000.00

20246	Medical Board Referrals	134,678,993.00	134,678,993.00	-
20247	Construction of Chest Hospital	250,000,000.00		250,000,000.00
20248	General Hospital Gongulong	100,000,000.00	-	100,000,000.00
		8,140,198,835.40	3,920,715,869.52	4,321,047,660.84

SECTOR: Social
HEAD: 560

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20301	Cinema and Field Publicity	178,664,000.00	166,707,000.00	11,957,000.00
20302	Staff Quarters for Inform. Officers in Zonal Offices	20,596,307.46	16,400,000.00	4,196,307.46
20303	Government Printing Press	100,000,000.00	72,788,405.00	27,211,595.00
20304	Open Air Theatre	21,336,000.00	-	21,336,000.00
20305	Borno State Radio and Television	139,524,913.13	78,671,000.00	60,853,913.13
20306	Zonal Information Centre	-	-	-
20307	Resuscitation of State Newspaper	-	-	-
20308	Printing Calend., Almanac, Diaries, Posters, B/boards	200,000,000.00	177,734,625.00	22,265,375.00
20309	Production of Mobilizer Magazine	10,000,000.00	-	10,000,000.00
20310	Refurbishing of Photo Colour Laboratory	50,000,000.00	-	50,000,000.00
20311	Indoor Theatre	100,000,000.00	-	100,000,000.00
20312	State Archives	100,000,000.00	1,000,000.00	99,000,000.00
20313	Advocacy Programme (UNFPA)	-	-	-
20314	Zonal Fire Service Stations and Equipment	2,374,013,260.00	2,374,013,260.00	-
20315	Informatics Institute	125,986,740.00	33,103,078.93	92,883,661.07
20316	Tourists' Shops (Arts Council)	30,000,000.00	10,137,000.00	19,863,000.00
		3,450,121,220.59	2,930,554,368.93	519,566,851.66

SECTOR: Social
HEAD: 561

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20401	Destitute and Refugees Transit Camp at Ngala	30,000,000.00	-	30,000,000.00
20402	Improvement of Approved School at Maiduguri	35,000,000.00	-	35,000,000.00
20403	Improvement of Remand Home at M/guri & Bama	50,000,000.00	-	50,000,000.00
20404	Construction of Workshop for the Handicapped	50,000,000.00	48,567,000.00	1,433,000.00
20405	Blind farm Centre Muna	24,355,415.00	3,284,000.00	21,071,415.00
20406	Alh. Mohd Goni International Stadium Complex	63,511,887.83	2,000,000.00	61,511,887.83
20407	Citizenship and Leadership Centre Gava	20,000,000.00	-	20,000,000.00
20408	Youth Centre at L.G.A.s	152,347,914.52	-	152,347,914.52
20409	El-Kanemi Warriors Stadium M/guri	157,644,585.00	157,644,585.00	-
20410	Community Based Vocational Rehabilitation	20,500,000.00	12,900,000.00	7,600,000.00
20411	UNICEF Counterpart Funding	-	-	-
20412	Cottage Industries	14,500,000.00	14,500,000.00	-
20413	Women Development Centres	50,000,000.00	42,950,000.00	7,050,000.00
20414	Orphanage and Widows Centres	60,000,000.00	59,112,500.00	887,500.00
20415	Women in Agriculture	15,000,000.00	-	15,000,000.00
20416	FSP Primary School, Maiduguri	50,000,000.00	27,000,000.00	23,000,000.00
20417	Model Child Development Centre	30,000,000.00	20,000,000.00	10,000,000.00
20418	Girl Child Education Centre	2,267,600.00	-	2,267,600.00
20419	Day Care Centre	10,000,000.00	-	10,000,000.00
20420	Children in difficult circumstance	30,000,000.00	1,500,000.00	28,500,000.00
20421	Children Home, Maiduguri	20,000,000.00	16,000,000.00	4,000,000.00
20422	Mini Stadia in Local Govt. Areas	100,000,000.00	35,029,843.97	64,970,156.03
20423	Women Mobilization	70,000,000.00	28,519,000.00	41,481,000.00
20424	Special Asst. to Sports Clubs and Assoc.	97,732,400.00	97,732,400.00	-
20425	Borno State Sports Council	79,712,700.00	79,648,240.00	64,460.00
		1,232,572,502.35	646,387,568.97	586,184,933.38

SECTOR:Social**HEAD: 562**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20501	Assistance to Community Development Project	224,850,000.00	224,850,000.00	-
20502	Block Maling Industry	30,000,000.00	28,000,000.00	2,000,000.00
20503	Resettlement Scheme	45,150,000.00	-	45,150,000.00
20504	Model Vilage Scheme	100,000,000.00	-	100,000,000.00
20505	Skill Acquisition Centres (SAC)	150,000,000.00	38,288,670.72	111,711,329.28
20506	Training and Resettlement of Graduates from the (SAC)	200,000,000.00	66,088,000.00	133,912,000.00
20507	Community Mobilization and Monitoring	100,000,000.00	26,928,000.00	73,072,000.00
20508	Construction of Veiwing Centres	150,000,000.00	-	150,000,000.00
20509	Purchase/Constr of office along Damboa Rd M/guri	100,000,000.00	-	100,000,000.00
20510	Kubo Town Skills Acquisition Centre (SAC)	30,000,000.00	-	30,000,000.00
		1,130,000,000.00	384,154,670.72	745,845,329.28

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

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30101	Township and Rural Area Mapping	120,000,000.00	70,000,266.39	49,999,733.61
30102	Survey of Government Lands and Layouts	150,000,000.00	-	150,000,000.00
30103	land and Survey Equipment	100,000,000.00	19,000,000.00	81,000,000.00
30104	Land & Survey Headquarter and Zonal Offices	69,288,232.15	33,134,590.03	36,153,642.12
30105	Boundary Survey	100,000,000.00	-	100,000,000.00
		539,288,232.15	122,134,856.42	417,153,375.73

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

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30201	New Town Plans and Designs	100,000,000.00	86,207,429.93	13,792,570.07
30202	Compensation for Land and Building	110,287,858.02	110,287,858.02	-
30203	New Layouts & Provision of Services	150,000,000.00	19,715,891.73	130,284,108.27
30204	Valuation Services	40,000,000.00	-	40,000,000.00
30205	Town Planning Equipment	50,000,000.00	-	50,000,000.00
30206	Township Roads	9,554,947,570.99	9,554,947,570.99	-
30207	Regional Plan for Borno State	30,000,000.00	-	30,000,000.00
30208	Data Bank and Registry	80,000,000.00	-	80,000,000.00
30209	Side and Services Scheme	150,000,000.00	-	150,000,000.00
30210	Infrastructural Development Fund (IDF)	-	-	-
30211	Computerization of Records and Information	10,000,000.00	-	10,000,000.00
30212	Kano Motor Parks and Markets	40,000,000.00	-	40,000,000.00
30213	Borno State Urband Planning & Development Board	100,000,000.00	-	100,000,000.00
30214	Roads and Drainages in 1000 Housing Estate	200,000,000.00	7,875,861.30	192,124,138.70
		10,615,235,429.01	9,779,034,611.97	836,200,817.04

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

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30301	Urban Water Supply	1,681,290,438.07	1,681,290,438.07	-
30302	Rural water Supply	1,088,256,501.98	712,006,021.84	376,250,480.14
30303	Integrated Water Resources Management	108,703,000.00	108,703,000.00	-
30304	Construction and Furnishing of Hqtrs of MURWS	300,000,000.00	134,369,180.10	165,630,819.90
		3,178,249,940.05	2,636,368,640.01	541,881,300.04

SECTOR:Environmental/Regional Dev.

HEAD: 567

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30501	Drainage in Maiduguri	300,000,000.00	223,418,291.90	76,581,708.10
30502	Drainage in other Towns	200,000,000.00	-	200,000,000.00
30503	Borno State Environmental Protection Agency	283,709,067.40	278,680,612.00	5,028,455.40
30504	Flood Control	93,887,342.91	50,890,090.00	42,997,252.91
30505	Rehabilitation of Drainages in the State	100,000,000.00	-	100,000,000.00
30506	Plants and Equipment for Drainage Control	656,112,657.59	656,112,657.59	-
30507	Ecological Fund	70,000,000.00	15,020,000.00	54,980,000.00
30508	Constr. of outfall drainage in Gamboru Town	244,695,401.00	-	244,695,401.00
		1,948,404,468.90	1,224,121,651.49	479,587,416.41

SECTOR:Administration

HEAD: 568

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
40101	Musa Usman Secretariat, Maiduguri	100,000,000.00	93,396,765.14	6,603,234.86
40102	College of Business & Management Studies Konduga	268,055,370.94	-	268,055,370.94
40103	Council Affairs and Special Services	15,000,000.00	13,250,000.00	1,750,000.00
40104	Government Lodges	85,088,500.00	79,033,835.50	6,054,664.50
40105	Abuja Liaison Office	371,518,800.00	371,518,800.00	-
40106	Procurement of Office Equipment (Budget&Planning)	21,688,492.82	13,950,000.00	7,738,492.82
40107	Borno State Properties in Kaduna	75,000,000.00	33,347,549.32	41,652,450.68
40108	High Court Halls	98,057,522.61	97,779,551.98	277,970.63
40109	High Court Judges' Residences	100,000,000.00	-	100,000,000.00
40110	Sharia Court of Appeal Complex	85,000,000.00	-	85,000,000.00
40111	Magistrate Court Halls	100,000,000.00	-	100,000,000.00
40112	Magistrate Residences	47,467,191.00	2,725,000.00	44,742,191.00
40113	Library Services of the Ministry of Justice	20,000,000.00	9,275,000.00	10,725,000.00
40114	Branch Offices of the Ministry of Justice	55,000,000.00	34,000,065.03	20,999,934.97
40115	Law Reform Commission	10,000,000.00	-	10,000,000.00
40116	Government Quarters of All Categories	84,073,316.62	84,073,316.62	-
40117	Street Light	318,149,825.00	318,149,825.00	-
40118	Traffic Control Light	35,626,683.38	-	35,626,683.38
40119	Area and Divisional Engineer's Zonal Offices	20,000,000.00	-	20,000,000.00
40120	Area Courts	100,000,000.00	-	100,000,000.00
40121	Asphalt Marini Plant	197,560,698.94	105,388,274.82	92,172,424.12
40122	Vehicle Inspection Offices	10,000,000.00	250,000.00	9,750,000.00
40123	Local Government & Chieftaincy Affairs	20,000,000.00	-	20,000,000.00
40124	Feasibility Studies	10,000,000.00	-	10,000,000.00
40125	Statistical Zonal Offices	20,000,000.00	-	20,000,000.00
40126	Borno State Pilgrims Welfare Board	86,000,000.00	37,780,726.96	48,219,273.04
40127	Emirs Palaces	112,527,205.39	112,495,904.56	31,300.83
40128	Judicial Service Commission	65,000,000.00	-	65,000,000.00
40129	State Emergency Relief Agency	1,589,488,092.89	1,589,488,092.89	-
40130	NYSC Permanent Camp	85,000,000.00	26,288,462.67	58,711,537.33
40131	Local Government Service Commission	63,000,000.00	281,730.13	62,718,269.87
40132	State Economic Empowerment and Dev. Strategy (SEEDS)	20,000,000.00	-	20,000,000.00
40134	Borno State Civil Service Commission	3,481,200.00	-	3,481,200.00
40135	Borno State House of Assembly	625,775,000.00	625,775,000.00	-
40136	Population Development Planning (UNFPA)	80,000,000.00	-	80,000,000.00
40138	Council on Prerogative of Mercy	50,000,000.00	-	50,000,000.00
40139	Local Government Pension Board Office	50,000,000.00	-	50,000,000.00
40140	Borno State Pension Office	25,000,000.00	25,000,000.00	-
40141	Logistics Support (HOS)	60,000,000.00	-	60,000,000.00
40142	Local Government Audit	80,000,000.00	-	80,000,000.00

40143	Production and Printing of Budget	40,000,000.00	35,370,000.00	4,630,000.00
40144	State Mechanical Workshop	30,000,000.00	6,886,425.00	23,113,575.00
40145	Prog. Planning, Monitoring & Evaluation (UNICEF)	80,000,000.00	3,000,000.00	77,000,000.00
40146	Government House	26,089,855.85	6,000,000.00	20,089,855.85
40147	Zakat and Ulama Board	22,000,000.00	-	22,000,000.00
40148	Constituency Development Fund	140,000,000.00	71,000,000.00	69,000,000.00
40149	Borno State Islamic Religion Preaching Board	50,000,000.00	-	50,000,000.00
40150	Guest Houses for Borno State Emirs in Maiduguri	20,000,000.00	-	20,000,000.00
40151	BOSIEC Secretariat	-	-	-
40152	City Gates & Beautification of Roundabout	80,000,000.00	54,000,000.00	26,000,000.00
40153	YS II Bama Road Block	16,000,000.00	-	16,000,000.00
40154	Construction of an Office Block (Religious Affairs)	100,000,000.00	-	100,000,000.00
40155	State Audit Zonal Office	120,000,000.00	10,000,000.00	110,000,000.00
40156	New Partnership for Africa's Development (NEPAD)	12,333,843.95	3,000,000.00	9,333,843.95
40157	Take-off Quranic and Arabic Education	50,000,000.00	-	50,000,000.00
40158	Road Furniture	40,000,000.00	40,000,000.00	-
40159	Pedestrian Bridge	50,000,000.00	-	50,000,000.00
40160	Building of State Islamic Library	30,000,000.00	-	30,000,000.00
40161	Islamiya Secondary Schools	50,000,000.00	-	50,000,000.00
40162	Islamic and Vocational Training Centres	67,000,000.00	67,000,000.00	-
40163	Const and Rehab. of mosques in Borno state	493,545,000.00	439,215,000.00	54,330,000.00
40164	Borno State House of Assembly Commission	50,000,000.00	-	50,000,000.00
40165	Sanitation Courts	50,000,000.00	-	50,000,000.00
40166	Revenue Courts	50,000,000.00	-	50,000,000.00
40167	Fencing and Development of Muslim Cemeteries	40,000,000.00	-	40,000,000.00
40168	Integration of Tsangaya School into UBE System	100,000,000.00	100,000,000.00	-
40169	Provision of Some Infrastructure at the BOSHA	6,000,000.00	-	6,000,000.00
40170	Computer Networking of Ministries, Depts & Parast	50,000,000.00	-	50,000,000.00
40171	Construction of New Govt Lodges	50,000,000.00	-	50,000,000.00
40173	Estab. of wind/solar plant for power generation	-	-	-
40174	Professional Training and Mandatory Payments	20,000,000.00	-	20,000,000.00
40175	MDGs-CGs 50% contribution by the state	583,635,652.00	583,635,652.00	-
40176	Construction of sharia court judges' residences	70,000,000.00	-	70,000,000.00
40177	Publication of laws of Borno State	20,000,000.00	-	20,000,000.00
40178	Procurement of Vehicle for Emirs in the State	270,827,199.00	270,827,199.00	-
40179	Political Education	50,000,000.00	5,553,000.00	44,447,000.00
40180	Procurement of Security Equipment	114,793,623.88	59,183,939.60	55,609,684.28
40181	Human Resources Dev (HOS)	95,000,000.00	-	95,000,000.00
40182	Centre for Mgt Dev (CMD) NE Zonal Office	50,000,000.00	-	50,000,000.00
40183	Construction of Modern Market at Bama Town	-	-	-
		8,449,783,074.27	5,427,919,116.22	2,876,863,958.05

Note 14

SECTOR: Environmental/Regional Dev.

HEAD: 566

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30402	Ramat Shopping Complex, Maiduguri	200,000,000.00	112,762,888.47	87,237,111.53
30403	Housing Estate, Maiduguri	150,000,000.00	-	150,000,000.00
30404	Housing Estate in Other Towns	60,672,612.00	26,000,000.00	34,672,612.00
30405	Legislative Village, Maiduguri	500,000,000.00	-	500,000,000.00
30406	Housing Estate along Biu - Damboa Road Maiduguri	-	-	-
30409	700 Housing Estate along Kano Road Maiduguri	100,000,000.00	27,246,494.36	72,753,505.64
30410	Planning and Monitoring	15,000,000.00	-	15,000,000.00
30411	Abba Gana Terab Housing Estate, Maiduguri	30,190,020.80	30,190,020.80	-
30412	Purchase of Houses in Abuja	1,722,825.84	1,722,825.84	-
30413	Construction of 1000 Housing Units in Maiduguri	1,457,666,156.05	-	1,457,666,156.05
		2,515,251,614.69	1,655,588,385.52	859,663,229.17

Note 15**440:Loans Repayments**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
440/1	Maiduguri Sheriton Hotel	-	-	-
440/2	Min of Agric loan to BOSAMA to purchase of Tractors.	-	-	-
440/3	Motor Vehicle Loan repayments	-	-	-
440/4	Min of Agric NACB loan Repayment	-	-	-
440/5	10% of locally Generated Revenue to Local Govts.	22,523,000.00	-	22,523,000.00
440/6	Contribution to Emirate Councils	43,313,000.00	-	43,313,000.00
440/7	Settlement of Outstanding Liabilities	43,313,000.00	-	43,313,000.00
440/8	Repayment of N10 million for Borno Express	-	-	-
440/9	Primary School Management Board	-	-	-
440/10	2.5% State Contributions to Local Govt Pension Board	11,694,000.00	-	11,694,000.00
440/11	Joint Tax Board	843,384.78	-	843,384.78
440/12	Repayment of new Buses acquired for Borno Express -	-	-	-
440/13	Repayment of loan obtained from STB for dev. Purpose	-	-	-
440/14	Repayment of Dev. Loan stock	3,250,000.00	-	3,250,000.00
440/15	Repayment of Foreign loans	754,804,615.22	754,804,615.22	-
440/16	Salary of Primary School Teachers.	-	-	-
		879,741,000.00	754,804,615.22	124,936,384.78

Note 16**SCHEDULE OF OPENING BANK AND CASH BALANCES**

ACCOUNT NAME	AMOUNT
GOVERNMENT HOUSE	562,271.55
S S G	739,920,329.46
HEAD OF SERVICE	58,066.81
ESTABLISHMENT	11,049.44
PENSION DEPARTMENT	-
AGRIC AND NAT RESOURCES	642,759,981.62
COM INDUSTRY AND TOURISM	16,279,966.58
MINISTRY OF EDUCATION	185,039,782.43
MINISTRY OF FINANCE	282,649,120.90
ACCOUNTANT GENERAL'S OFFICE	-
MINISTRY OF HEALTH	323,612,831.72
HOME AFFAIRS AND INFORMATION	162,608.75
MINISTRY OF JUSTICE	5,153,679.25
MINISTRY OF WORKS AND TRANSPORT	30,608,011.34
WOMEN AFFAIRS AND SOC DEV	1,018,939.29
URBAN AND RURAL WATER SUPPLY	81,039,687.65
MINISTRY OF SPORTS	29,741.34
BUDGET AND PLANNING	85,691.81
MINISTRY OF ENVIRONMENT	1,111,327.21
MINISTRY OF LAND AND SURVEY	5,695,484.95
LOCAL GOVT AND CHIEFTAINCY AFF.	651,599,266.44
OFFICE OF THE AUDITOR GENERAL	167,565.09
CIVIL SERVICE COMMISSION	9,379.48
LOCAL GOVT SERVICE COMMISSION	9,012,046.52
HOUSE OF ASSEMBLY	209,114,173.90
LOCAL GOVT AUDIT DEPARTMENT	2,139.97
HIGH COURT OF JUSTICE	4,345,804.39
SHARIA COURT	230,370.17
JUDICIAL SER COMMISSION.	769.61
AREA COURT	45,467.23

MINISTRY OF POVERTY ALLEVIATION	110,325,182.24
MIN. OF RELIGIOUS AFFAIRS	409,799.00
MINISTRY OF HOUSING AND RURAL ELECTRIFICATION	100,692,860.90
STATE PENSION	175,502.39
PENSION FOR BOARDS AND PARASTATALS	540,561.12
LOCAL GOVT PENSION BOARD	44,996,202.29
H M B HQS	74,734.58
KASHIM COLL. OF EDUC.	742,194.59
SPORTS COUNCIL	1,398.00
EL-KANEMI WARRIORS	3,454.51
UMAR IBN IBRAHIM COLL. EDC	4,370,152.78
RAMAT POLYTECHNIC	4,607,421.29
BORNO RADIO TEL.	893,877.71
COUNCIL FOR ARTS & CULTURE	23,563.89
RURAL ELECTRIFICATION	3,620.21
ISLAMIC PREACHING BOARD	2,792.06
MOHD. GONI LEGAL ISLAMIC	5,850,756.31
SCHOOL OF NURSING	441.75
SCHOOL OF MIDWIFERY	2,805.11
SCHOOL OF HEALTH TECH	2,132.34
SCHOOL OF HIGHER ISLAMIC	2,635.38
PILGRIMS WELFARE	7,393,836.96
BOPLAS	2,625.91
BOSADP	200,655.24
STATE LIBRARY BOARD	3,853.94
ENVIRONMENTAL PROTECTION	130,139.57
COLL. OF EDUC. BIU	8,633,397.63
AGRIC. MECHANIZATION AUTHORITY	23,034,735.32
EDUCATION ENDOWMENT FUND	56,981.34
MOH.LAWAN COLL. OF AGRIC.	1,173,207.91
BOARD OF INTERNAL REVENUE	257,821,677.22
AGENCY FOR RURAL WATER SUPPLY	30,068,705.85
AGENCY FOR MASS LITERACY	194,089.38
SCHOLARSHIP BOARD	42,201.00
PREROGATIVE OF MERCY	-
NEITAL NIGERIA LIMITED	348.72
BORNO EXPRESS	6,194,329.94
NOMADIC EDUCATION	-
BORNO STATE MAIN SALARY	218,940,006.79
NON-EXPENDABLE REVENUE	350,670,955.55
BORNO STATE PROJECT ACCOUNT (ACCESS BANK)	3,239,766.08
BOSACA	-
MDG	151,748,587.47
ISLAMIC RESEARCH CENTRE	-
PRIMARY SCH. EDUC. MGT. BOARD	-
STATE AFFORESTATION PROJECT.	307,678.87
BORNO SUPPLY COMPANY	6,460.31
TEACHING SERVICE BOARD	90,786,615.10
UNIVERSAL BASIC EDUCATION BOARD	43,936,038.20
URBAN PLAN.& DEV. BOARD	940,219.65
COLL. OF BUSS. & ADMIN. KONDUGA	44,159.37
HOUSING CORPORATION	-
STATE HOTELS	15,556.85
MAIDUGURI INTERNATIONAL HOTEL	-
RURAL WATER SUPPLY AGENCY	-
MAIDUGURI MONDAY MARKET	447,899.55

EXCESS CRUDE OIL	364,833,269.63
DRUGS REVOLVING FUND	376.65
SPECIAL FUND A/C	596,798.78
BOFCO	7,060.82
SODA ASH COMPANY LIMITED	-
WIRE AND NAIL COMPANY LTD	-
BOSIEC	165,518.08
1000 HOUSING PROJECT	1,858,968.49
LOCAL GOVERNMENT HOUSING	-
BORNO STATE GOVERNMENT OTHER GRANTS A/C	417,153,791.73
OPERATION FLUSH	-
MAIDUGURI CENTRAL MOSQUE	1,080,944.79
NURSES/MIDWIVES	2,273,205.24
SAME/UNICEF	-
GROUPED REVENUE A/C	2,897,040.73
BORNO STATE UNIVERSITY TECH, COMM	10,053,491.92
DEVELOPMENT PROJECT A/C	2,378,584,324.56
NYSC	-
JOINT DEV. PROJECTS A/C	279,301,204.51
PROJECT A/C (UBA)	1,237,811.78
PROPERTY SALES A/C	3,925,805.14
BH INSURGENCE OPERATION A/C	131,055.00
NEPAD	37,433.27
PCN-PPML	-
AGENCY FOR CONTROL OF AUDIT	2,000.00
RURAL INST. DEV. MULTIPURPOSE	-
LG INTEREST EARNED A/C	3,587,552,729.50
STATE MECH WORKSHOP	-
3% EMIRATE COUNCIL	2,177,732.69
Members Car Loan (FBN)	-
SHEHU OF DIKWA PALACE PROJECT	1,556,445.00
Borno State Accrued Interest Accounts (Access Bank)	130,948,298.39
Borno State Government Central Account (Zenith)	2,801,905,305.92
Borno State Government Projects Account (Zenith)	19,566,433,630.39
Borno State Government: Interest Earned Account (Zenith)	1,661,523,094.41
	35,876,319,710.49

Note 17

SCHEDULE OF CLOSING BANK AND CASH BALANCES

ACCOUNT NAME	AMOUNT
GOVERNMENT HOUSE	6,353,088.87
S S G	220,576,823.31
HEAD OF SERVICE	11,997,962.82
ESTABLISHMENT	18,446.70
PENSION DEPARTMENT	-
AGRIC AND NAT RESOURCES	27,045,830.36
COM INDUSTRY AND TOURISM	100,137,395.00
MINISTRY OF EDUCATION	117,095,679.50
MINISTRY OF HIGHER EDUCATION	52,135.72
MINISTRY OF FINANCE	356,451.99
ACCOUNTANT GENERAL'S OFFICE	155,870.38
MINISTRY OF HEALTH	135,879,033.95
HOME AFFAIRS AND INFORMATION	8,745,351.13
MINISTRY OF JUSTICE	18,007,474.87
MINISTRY OF WORKS AND TRANSPORT	1,002,455.79
WOMEN AFFAIRS AND SOC DEV	2,702,037.19

URBAN AND RURAL WATER SUPPLY	181,476,801.12
MINISTRY OF SPORTS	9,805,386.93
BUDGET AND PLANNING	14,674.07
MINISTRY OF ENVIRONMENT	95,702,374.26
MINISTRY OF LAND AND SURVEY	6,565,597.92
LOCAL GOVT AND CHIEFTANCY AFF.	33,970,921.57
OFFICE OF THE AUDITOR GENERAL	151,585.62
CIVIL SERVICE COMMISSION	31,136.72
LOCAL GOVT SERVICE COMMISSION	52,334,246.30
HOUSE OF ASSEMBLY	1,360,348.69
LOCAL GOVT AUDIT DEPARTMENT	201,371.22
HIGH COURT OF JUSTICE	11,937,990.47
SHARIA COURT	316,455.18
JUDICIAL SER COMMISSION.	116,529.10
AREA COURT	76,931.23
MINISTRY OF POVERTY ALLEVIATION	8,676,140.39
MIN. OF RELIGIOUS AFFAIRS	24,693.56
MINISTRY OF HOUSING AND RURAL ELECTRIFICATION	683,120,638.02
PENSION	6,102,556.78
WELFARE LOAN	15,237.57
BORNO STATE PROJECT ACCOUNT (FBN)	5,009,995,406.25
STATE INDEPENDENT ELECTORAL COMMISSION	350,775.36
DISPOSAL OF GOVT. QUARTERS	10,370,023.89
BOARD OF INTERNAL REVENUE	364,677,466.43
OWNER OCCUPIER	76,070,178.87
BOSG STABILIZATION ACCOUNT	26,134,011.52
MEMBERS CAR LOAN	198,318,076.56
BOSG 5% SECURITY	272,866,730.50
GRANTS	2,176,816,403.40
SPECIAL FUNDS	74,698,215.00
3% EMIRATE COUNCILS	67,673,445.19
BOSG MDG/CGS	473,296,456.04
BORNO STATE UNIVERSITY COMMISSION	15,846,126.92
BOSG MAIN SALARY ACCOUNT	847,101.83
BOSG Central Account	8,176,091,757.11
BOSG Projects Account	12,808,402,624.73
BOSG Interest Earned Account	365,456.21
BSBIR Non-expendable	444,063,502.42
BOSG Excess Crude Account (Access)	352,268.48
BOSG Non-Expendable Revenue Account I (Access)	638,859.33
BOSG Non-Expendable Revenue Account II (Access)	3,152,049.62
BOSG Projects Account II (Access)	3,272,312.59
BOSG Capital Project (1000 Housing Project)	118,668.49
Excess Crude Interest Account (Access)	113,831.73
Non-Expendable Revenue Interest Acct. I	368.84
Boards and Parastatals	1,003,283,231.94
BOSG Interest earned account	1,839,927,408.11
Non-Expendable Revenue Interest Acct.	711.69
Joint Development Acct	644,977,188.44
Capital Project Interest Account	81,657.84
Borno State Livestock	10,393.47
TOTAL	35,434,940,363.10

Note 18
Investments

Quoted Investments
Unquoted Investments

212,751,745.20
36,796,699.50
249,548,444.70

Note 19
Personal Advances Outstanding Balances as at 31/12/11.

Doctors Car Loan
House Assemblies Car Loan
Nurses/Anesthetists Car Loan

62,333,329.60
106,242,651.84
24,708,333.44
193,284,314.88

Note 20 & 22
Loan Suspense

Balance as at 1/1/11:-
Foreign Loan
Internal Loans
Repayments
Balance as at 31/12/11

10,047,829,494.09
-
754,804,615.22
9,293,024,878.87

Note 21
Other Government Funds.

Education Development Fund
Loan Revolving Fund
Education Tax Fund
Stabilization Fund
Special Fund
Health System Fund
Drug Revolving Fund

141,514,891.43
198,318,076.56
26,134,011.52
74,698,215.00
1,956,852.47
442,622,046.98

Note 23
Other Liabilities(Debit Balances)

Borno Supply Company
Home Affairs and Information
Sports Affairs
Education Endowment Fund
Head of Service
COBAMAS Konduga
COE Waka-Biu
Borno Plastic Company
Urban and Rural Water Supply
BOSIEC
Islamic Research Centre
Sports Council
Housing and Rural Electrification
Urban Planning and Development Board
Borno Wire & Nail Industry
LGSC
Poverty Alleviation
State Pensions
State Library Board
Prerogative of Mercy
Works and Housing
Ministry of Finance
TOTAL

3.24
2.99
4.43
33.98
2,068.01
82.98
160,251.46
2,203.01
2.98
10,367.32
310.72
2.69
36.27
186.44
2.68
76.22
3,781.68
2.70
3,473.46
308.54
11,029.00
16,481.80
210,712.60

