



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, 2012

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
Deputy Governor of Borno State





HON. ABDULKARIM LAWAN
Speaker, Borno State House of Assembly





His Royal Highness
ALH. ABUBAKR 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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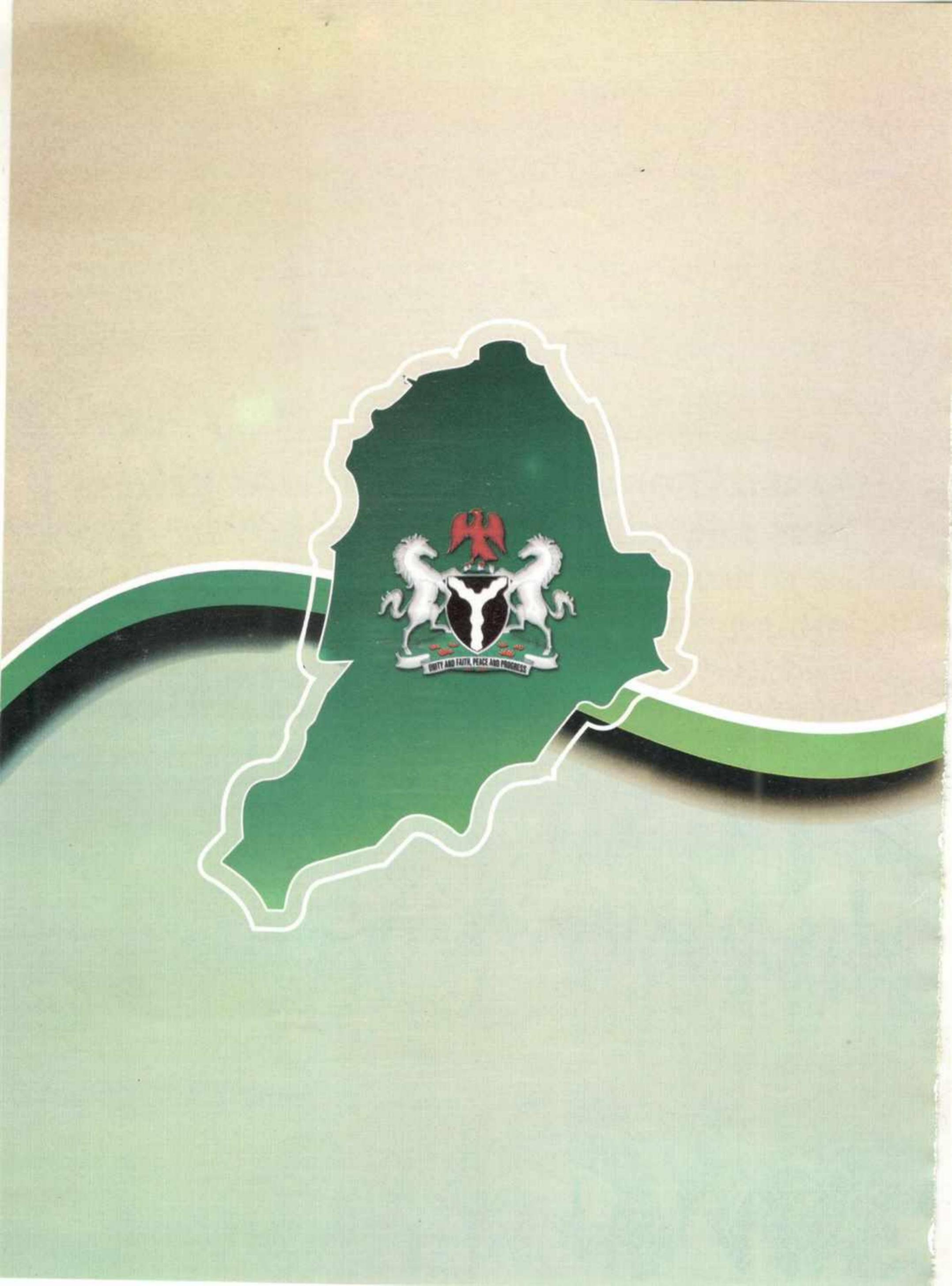


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PART I

1.0 INTRODUCTION

1.1 The Legal Framework for the Audit of Government Accounts

The legal provisions and enactments which mandate the operations of the Office of the State Auditor-General are quite many. However the Constitution of the Federal Republic of Nigeria 1999 (As amended) remains the supreme extant law. Apart from Section 125 of the Constitution of the Federal Republic of Nigeria 1999 (As amended), other legislations that mandate the State Auditor General to conduct the audit and report to the State House of Assembly include: 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 contain provisions that authorize the Auditor-General to conduct audit functions.

Section 125 (2 & 4) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended) provide in a precise and clear term for the audit of public accounts of states and submission of Audit Report to the State House of Assembly; equips the Auditor General with the powers to access all books of accounts, records and documents relating to the accounts of Ministries, Departments and Agencies (MDAs) and independence of the State Auditor General, that he shall not be under the direction or control of any person or authority in relation to the discharge of his duties.

Section 125 (2): "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): "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".

In consonance with the above quoted provisions, the Audit Law (Chapter 15) of the Laws of Borno State of Nigeria 1994 provides that the Accountant General of the State shall submit to the State Auditor General the financial Statements of the State within eight (8) months after the expiration of a financial year. That is on or before the 31st August of every year; the financial statements of the preceding year must have been submitted to the State Auditor General. The Auditor General in turn is required by provisions of Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (As amended), to submit within ninety (90) days after receipt of the Financial Statements from the Accountant General report on those accounts to the State House of Assembly.

Reflection of all these provisions of the Law in this report becomes necessary and important because some Ministries, Departments and Agencies of Government have failed to respond to audit queries and reports, failed to respond to request for returns on their transactions and proper rendition of their accounts that are vital to the audit review.

The point may be made here that 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 2012 and was received on 18th February 2014, which was more than five (5) months behind schedule. Consequently the inability of my Office to timely conclude the audit, drafting and printing of the report considering the attendant issues surrounding the work and late submission of my Annual Report as against the constitutional provisions timeframe of ninety (90) days, which is highly regretted.

While the Office of the State Auditor General does not kick against any form of management and administrative practice that embraces consultation, dialogue and collaboration through objective humanistic approach to learning, but embraces same in order to ensure maintenance of rule of law and good standard for financial report presentation. Henceforth the State Auditor General will not take lightly failure by organs of Government to response to audit queries and observations; and in the rendition of required returns.

In compliance 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 2012, which was received by me 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.

Therefore, in conformity with the provision of Section 125 (2) 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 Government of Borno State for the financial year ended 31st December 2012.

2.0 GENERAL OBSERVATIONS:

2.1 Internal Control

In the year ended 31st December 2012, 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 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 personnel 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.

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, Council Conclusions and Conveyance of Approval for Payments

In recent times, physical verification of projects, Value for money audit, Efficiency Audit and Environmental Audit have become part of Auditing best practice internationally. However, inability of relevant authorities to provide to the Office of the State Auditor General documents like copies of Contract Agreements, Council Conclusions on such and other Government programmes; copies of Conveyance of Approvals for Payments and Establishment circulars etc has made the Office handicapped in exercise of her duties by bridging the gap between actual performance and payments.

In the year 2012, copies of Contract Agreements, Council Conclusions on Government programmes; copies of Conveyance of Approvals for Payments and etc for different capital projects were not forwarded to the Office of the State Auditor General. The importance of these documents cannot be overemphasized as stressed above.

It is Audit Opinion that henceforth, copies of Contract Agreements, Council Conclusions on Government programmes; copies of Conveyance of Approvals for Payments and Establishment circulars etc should be forwarded to the Auditor General in order to help in facilitating 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 2012, there were a total of one thousand and seventy nine (1079) employees/officers who left the service of the Borno State Government by voluntary and compulsory/mandatory retirement, withdrawal of service and through death in active service. The financial involvement is a sum of ₦3,873,915,011.36 (three billion eight hundred and seventy three million nine hundred and fifteen thousand eleven naira and thirty six 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	769	2,793,407,751.65	546,803,732.04
2	Death in active service	310	405,838,477.45	127,865,050.22
		1079	3,199,246,229.10	674,668,782.26

The Office of the State Auditor General through the pre-payment audit of retirement/death benefits of officers has saved government the sum of ₦83,938,557.54 (eighty three million nine hundred and thirty eight thousand five hundred and fifty seven naira and fifty four kobo) due to overstay in service, wrong placement of officers' Grade Levels and steps especially etc. These amounts were endorsed against their gratuity for deductions during payment.

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 2012 as provided for in the various Appropriation Warrants issued by the Accountant General.

The BUDGET OF INFRASTRUCTURAL DEVELOPMENT AND ECONOMIC TRANSFORMATION was the title of the year 2012 Budget. It was predicated on a four (4) point policy thrust enumerated below:

- a) Job and wealth creation through Youth self-reliance, partnership with the organized private sector and Youth/Women in Agricultural Development as well as resuscitation of dormant industries.
- b) Infrastructural development through network of roads to open up the rural areas, urban renewal, provision of office and residential accommodation and energy provision through vigorous pursuit of the Federal Government 330KVA line and rural electrification.
- c) Aggressive pursuit of the provision of social services such as education for all and health for all by the year 2015 through rehabilitation of schools and health infrastructure, supply of equipment, recruitment of teachers and doctors as well as training and retraining of all civil servants; and
- d) Water resources development, environmental protection, information dissemination, revenue generation and security management.

In order to achieve the government policy thrust of Budget Of Infrastructural Development And Economic Transformation, the sum of ₦49,697,537,835.91 (forty nine billion six hundred and ninety seven million five hundred and thirty seven thousand eight hundred and thirty five naira ninety one kobo) was allocated for recurrent expenditure, while the capital expenditure was earmarked the sum of ₦99,751,688,351.53 (ninety nine billion seven hundred and fifty one million six hundred and eighty eight thousand three hundred and fifty one naira and fifty three kobo), thus giving a budget size of ₦149,449,226,187.44 (one hundred and forty nine billion four hundred and forty nine million two hundred and twenty six thousand one hundred and eighty seven naira and forty four kobo). The recurrent expenditure represents 33.25% of the total budget and 66.75% stood for capital expenditure. This budget size comprises of the initial Approved Budget, Supplementary Budget and Virement/Special Warrants made for the year ended 31st December 2012.

The budget was expected to be financed by internally generated revenue (IGR) of ₦28,971,401,547.00 (twenty eight billion nine hundred and seventy one million four hundred and one thousand five hundred and forty seven naira), Allocation from the Federation Account of ₦96,928,040,800.00 (ninety six billion nine hundred and twenty eight million forty thousand eight hundred naira) and Capital Receipts of ₦103,725,250,000.00 (one hundred and three billion seven hundred and twenty five million two hundred and fifty thousand naira), which total to ₦229,624,692,347.00 (two hundred and twenty nine billion six hundred and twenty four million six hundred and ninety two thousand three hundred and forty seven naira revealing a surplus of ₦80,175,466,159.56 (eighty billion one hundred and seventy five million four hundred and sixty six thousand one hundred and fifty nine naira and fifty six kobo).

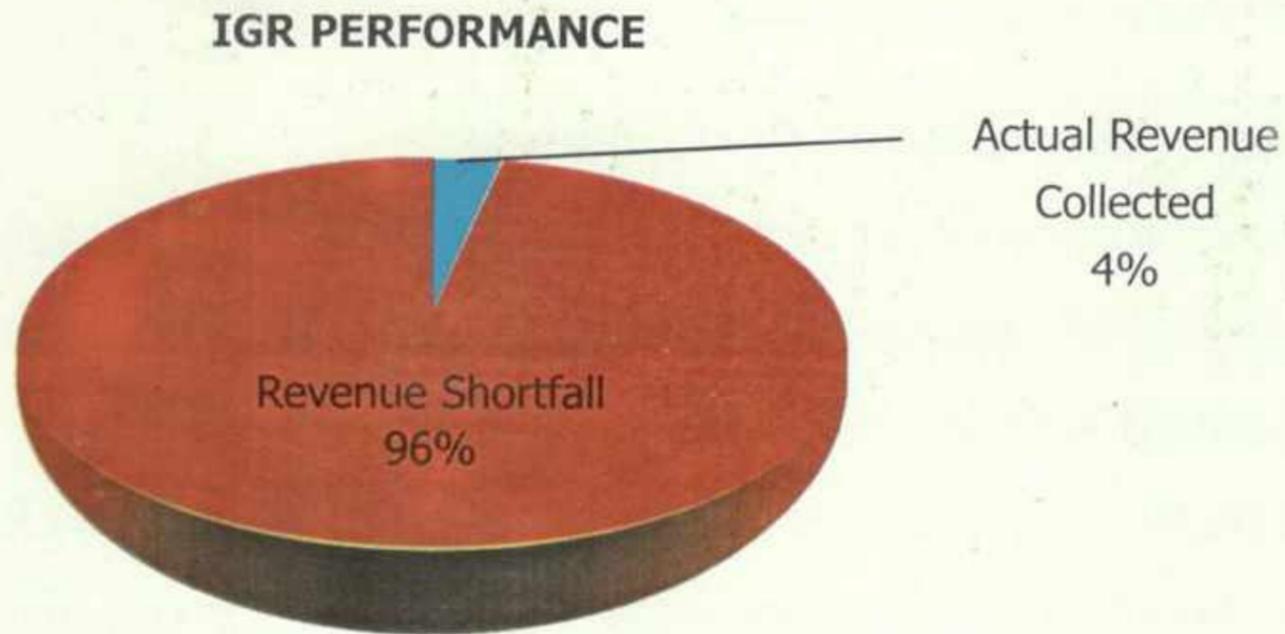
The paragraphs that follow are intended to explain the budget performance by matching the budgeted figures against the actual amount realized. This is for both revenue and expenditure. This will help understand government proposed policies/programmes summarized in the four (4) points policy thrust enumerated earlier and as detailed in the year 2012 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 seventy seven (277) subheads (i.e. different types of revenue sources). Out of the two hundred and seventy seven (277) subheads, two hundred and six (206) subheads have budgetary allocation of the sum of ₦28,971,401,547.00 (twenty eight billion nine hundred and seventy one million four hundred and one thousand five hundred and forty seven naira) while the remaining seventy one (71) subheads have no budgetary allocation. Further more from the two hundred and six (206) subheads with approved budgetary allocation, only twenty four (24) subheads, which is 11.65% 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), amounted to a total sum of ₦1,268,948,935.16 (one billion two hundred and sixty eight million nine hundred and forty eight thousand nine hundred and thirty five naira

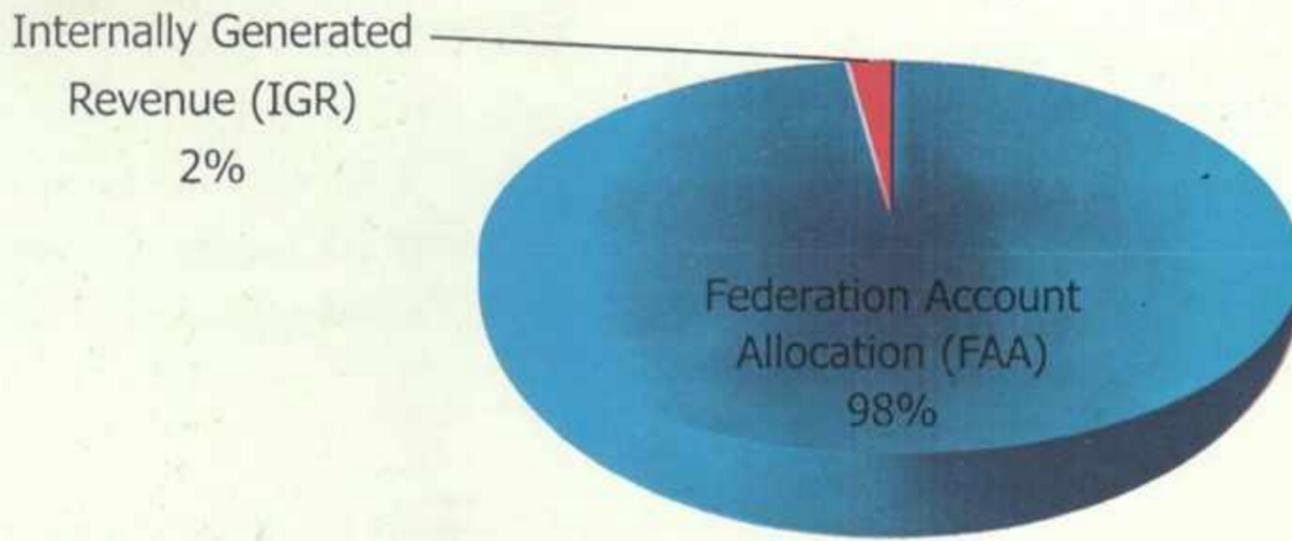
and sixteen). This amount represents 4.38% of the budgeted internally generated revenue (IGR) while 95.62% represents one hundred and eighty two (182) subheads from which no revenue was realized from them, although they have budgetary provision allocated to them. They therefore remain unutilized or untapped or unproductive sources of revenue in the year under review. The pictorial presentation is shown below:



On the other hand, revenue from the Federation Account Allocation was estimated a total sum of N96,928,040,800.00 (ninety six billion nine hundred and twenty eight million forty thousand eight hundred naira) while the actual collection was N61,267,956,169.55 (sixty one billion two hundred and sixty seven million nine hundred and fifty six thousand one hundred and sixty nine naira and fifty five kobo). This represents 63.21% of the Approved Budget showing shortfall of 36.79% of the approved budget. It is also observed that the actual receipt from Federation Account Allocation accounts for 97.97% of the overall recurrent revenue of the state for the year under review, where the internally generated revenue (IGR) stood at only 2.03%.

Below is the pictorial presentation Recurrent Revenue profile for the year 2012:

RECURRENT REVENUE PERFORMANCE



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

It is however pertinent to note that the actual receipt from the Federation Account Allocation for the year 2012 decreased substantially from that of the previous year, 2011 by 12.83%. Below is the table showing breakdown of recurrent revenue

HEAD	DESCRIPTION	APPROVED BUDGET (₦)	ACTUAL REVENUE (₦)	VARIANCE (₦)	PERFORMANCE %
	(A) Internally Generated Revenue				
401	Taxes	4,063,550,000.00	964,608,156.77	3,098,941,843.23	23.74
402	Fines and fees	1,120,869,000.00	89,774,733.65	1,031,094,266.35	8.01
403	Licenses	105,242,500.00	43,445,575.00	61,796,925.00	41.00
404	Earnings and Sales	6,825,332,500.00	3,734,382.80	6,821,598,117.20	0.05
405	Rent on Govt. property	79,667,500.00	16,308,368.94	63,359,131.06	20.47
406	Interest Repayments and Dividend	5,370,382,500.00	0.00	5,370,382,500.00	0.00
407	Re-imburement	114,000,600.00	0.00	114,000,600.00	0.00
408	Miscellaneous Rev.	3,185,778,062.00	0.00	3,185,778,062.01	0.00
410	Boards and Parastatals	8,106,578,885.00	151,077,718.00	7,955,501,167.00	1.86
		28,971,401,547.00	1,268,948,935.16	27,702,452,611.84	4.38

(B) Federation					
<u>Account Allocation:</u>					
409i	Statutory Allocation	73,000,000,000.00	39,855,742,601.43	33,144,257,398.57	54.60
409ii	Value Added Tax (VAT)	12,269,184,500.00	7,402,044,634.80	4,867,139,865.20	60.33
409iii	Excess Crude Oil	0.00	6,716,330,677.91	(6,716,330,677.91)	-
409iv	Special Funds	11,658,856,300.00	7,293,838,255.41	4,365,018,044.59	62.56
		96,928,040,800.00	61,267,956,169.55	35,660,084,630.45	63.21
	Grand Total (A+B)	125,899,442,347.01	62,536,905,104.71	63,362,537,242.29	49.67

Based on the analysis from the above table, it is Audit opinion to reiterate that government Ministries, Departments and Agencies that are concerned with revenue generation or collection further 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. However the downward trend of the Internally Generated Revenues (IGR) may not be unconnected with the security challenges harassing the state in particular. When appropriate and positive steps are put in place, all revenues collected could be captured into the relevant financial statements.

3.2 Revenue Shortfalls and Surpluses.

From the table in paragraph 3.1 above, the total sum of ₦27,702,452,611.84 (twenty seven billion seven hundred and two million four hundred and fifty two thousand six hundred and eleven naira and eighty four 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 2012. The shortfalls represent 95.62% of the approved budget of the affected Revenue Heads, which means that 95.62% 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 few subheads on which surplus collections were revealed. From the table below, six (6) subheads revealed that actual revenue collections on them exceeded the approved budgetary provision. Five (5) of these subheads are in respect of internally generated revenue (IGR) amounting to the total sum of ₦1,504,252,639.94 (one billion five hundred and four million two hundred and fifty two thousand six hundred and thirty nine naira and ninety four kobo). And the one (1) subhead is in respect of Federation Account Allocation subhead involving a total sum of ₦6,716,330,677.91 (six billion seven hundred and sixteen million three hundred and thirty thousand six hundred and seventy seven naira and nine one kobo).

The table below gives detail of the revenue surpluses:

HEAD/ SUBHEAD	DESCRIPTION	APPROVED BUDGET (₦)	ACTUAL REVENUE (₦)	SURPLUSES (₦)
	(A) Internally Generated Revenue			
402/6	Document Registration & search fees	31,500,000.00	47,883,400.00	16,383,400.00
403/5	Trade Cattle License	420,000.00	12,741,900.00	12,321,900.00
405/2	Rent on all plots	12,000,000.00	16,308,368.94	4,308,368.94
410/6	Ramat Polytechnic Maiduguri	58,717,120.00	1,523,732,091.00	1,465,014,971.00
410/23	Borno College of Business and Management Studies Konduga	1,336,000.00	7,560,000.00	6,224,000.00
		103,973,120.00	1,608,225,759.94	1,504,252,639.94
	(B) Federation Account Allocation			
409iii	Excess Crude Oil	0.00	6,716,330,677.91	6,716,330,677.91
	Grand Total (A + B)	103,973,120.00	8,324,556,437.85	8,220,583,317.85

As shown from the table above, the overall surplus on the six (6) subheads of the six (6) Recurrent Revenue Heads amount to the sum of ₦8,220,583,317.85 (eight billion two hundred and twenty million five hundred and eighty three thousand three hundred and seventeen naira and eighty five kobo) representing 26.19% of the affected subheads.

Comparing this performance with year 2011 the number of subheads that revealed surpluses and the amount of surpluses has reduced in the year under review, 2012.

3.3 Capital Receipts Performance.

The Capital Receipts has six (6) Receipts Heads, but only one (1) Head that could be classified as Revenue Head, that is Head 544 – Grants, which has thirteen (13) subheads. The total sum of ₦2,660,917,653.00 (two billion six hundred and sixty million nine hundred and seventeen thousand six hundred and fifty three naira) was the budgetary provision made in the year 2012 for the Head 544. Out of the thirteen (13) subheads, five (5) subheads revealed total receipt of the sum of ₦1,747,863,032.06 (one billion seven hundred and forty seven million eight hundred and sixty three thousand and thirty two naira and six kobo). This represents 65.69% of the total estimated grants for the year under review. Improvement in performance has increased viz-a-viz the budget provision of this year 2012. However the amount collected has dropped down slightly from that of last year 2011.

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

3.4 Capital Expenditure Performance:

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

The year 2012 overall actual performance against the approved budgetary allocation for all the sectors stood at 29.93%. This indicates decrease from that of the year 2011, which was 59.71%.

The table below shows Capital Expenditure performance for the year 2012.

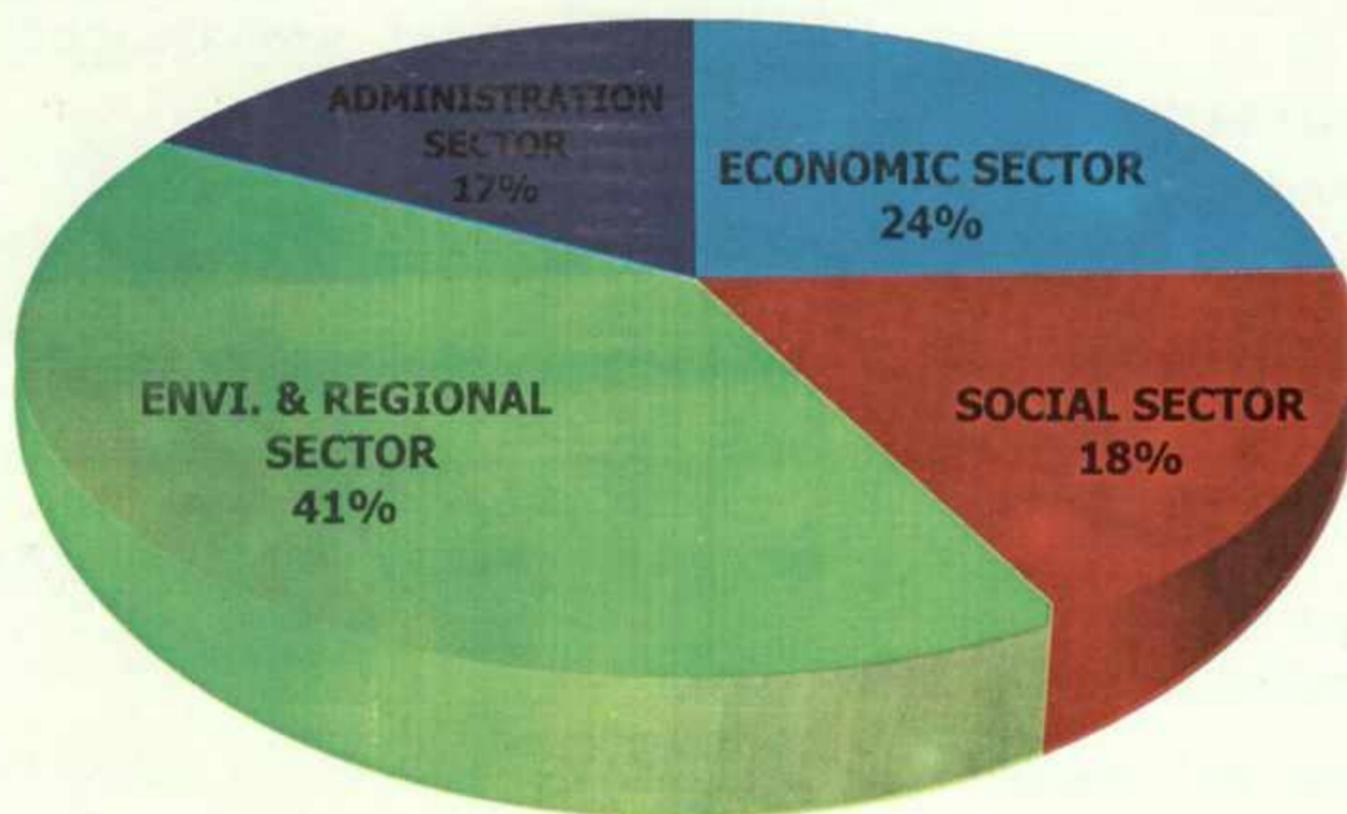
HEAD	DESCRIPTION	APPROVED BUDGET (₦)	ACTUAL EXPENDITURE (₦)	PERFORMANCE %
	<u>Economic Sector</u>			
550	Agriculture and Rural Devt	5,604,745,373.10	2,003,937,949.09	37.75
551	Livestock	2,124,000,000.00	46,296,735.00	2.18
552	Forestry	925,450,000.00	43,319,275.00	4.68
553	Fisheries	200,000,000.00	21,651,914.00	10.83
554	Manufacturing	1,950,000,000.00	565,139,293.03	28.98
555	Energy	2,930,000,000.00	523,184,293.03	17.86
556	Commerce, Finance, Cooperatives and Tourism	4,337,271,705.10	476,888,523.58	11.00
557	Transport	13,301,972,641.02	5,869,715,208.36	44.13
		31,373,439,719.22	9,550,133,191.09	30.44
	<u>Social Sector</u>			
558	Education	11,343,666,661.30	3,812,201,402.60	33.61
559	Health	11,853,880,609.09	2,111,274,506.59	17.81
560	Information	3,157,890,538.03	235,703,038.03	7.46
561	Social Development	1,228,037,686.21	302,647,615.30	24.64
562	Community Development	2,980,000,000.00	417,750,565.31	14.02
		30,563,475,494.63	6,879,577,127.83	22.51
	<u>Environmental and Regional Development</u>			
563	Survey and Mapping	670,000,000.00	513,900.00	0.08
564	Urban and Regional Planning	9,707,781,877.93	7,943,205,287.93	81.82
565	Water Supply	2,615,594,712.07	830,543,461.84	31.75
566	Housing	2,415,750,000.00	545,566,099.03	22.58
567	Sewages and Drainages	4,085,423,410.00	267,980,384.65	6.56
		19,494,550,000.00	9,587,809,133.45	49.18
	<u>Administration Sector</u>			
568	General Administration	18,320,223,137.68	3,837,415,241.89	20.95
		99,751,688,351.53	29,854,934,694.26	29.93

From the above table, putting the actual expenditure of a sector against budgetary provisions of the sector, the Environmental and Regional Development Sector and the Economic Sector showed performance of 49.18% and 30.44% respectively. These are rated the most significant of the sectors for the year 2012. The Social Services and the Administration sectors followed with performances of 22.51% and 20.95% respectively.

However, the performance percentage (%) of each sector put against the overall total of the individual sectorial performance percentages (%) show that the Economic Sector – 24%, Social Sector – 18%, Environmental and Regional Sector – 41% and the Administration Sector – 17%.

Below is pie chart presentation of the above analysis:

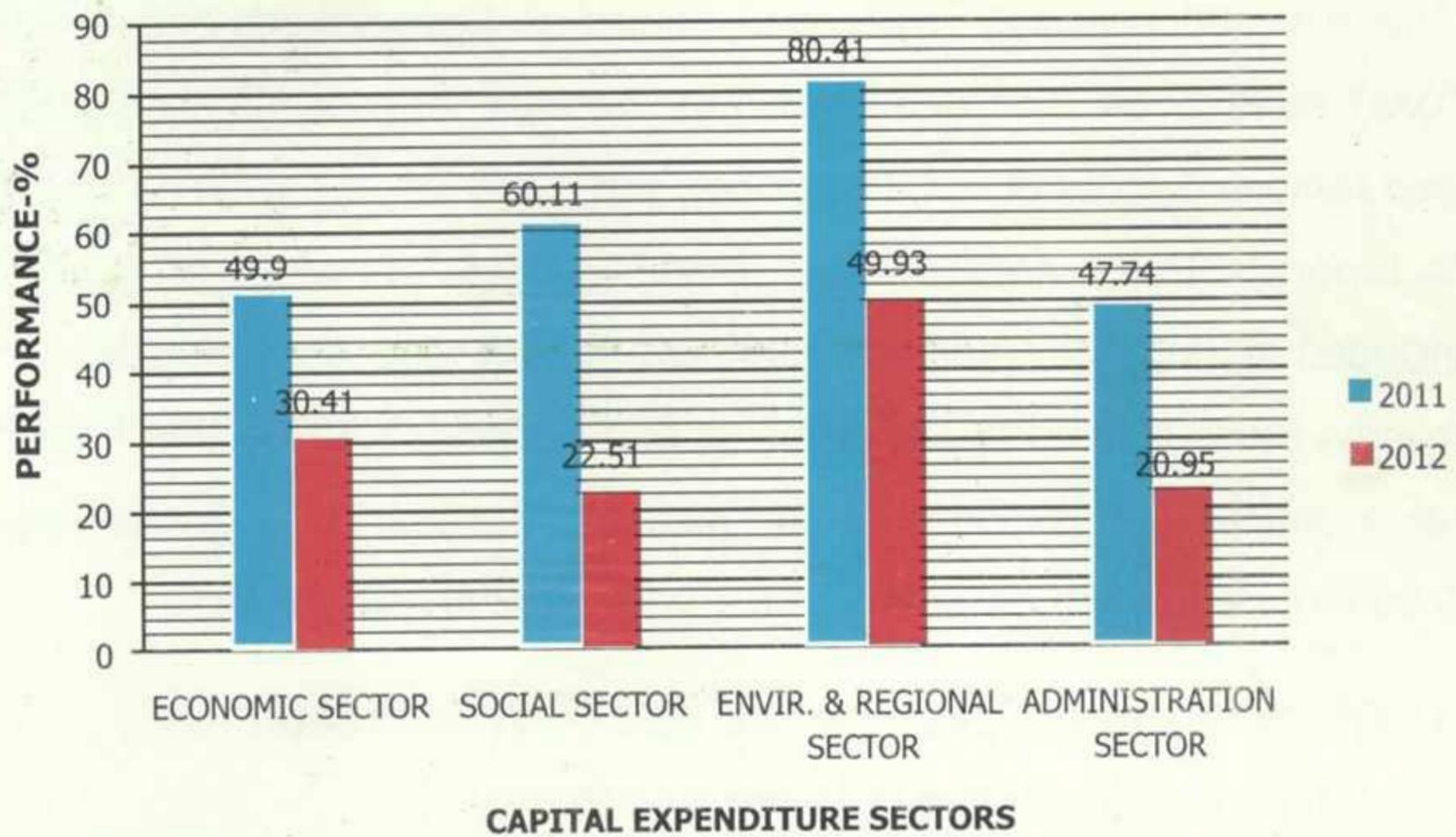
CAPITAL EXPENDITURE PERFORMANCE



Comparatively, financial year 2011 actual expenditure performances according to the sectors were: Environmental and Regional Development Sector 80.41%, Economic Sector 49.90%, Social Services and the Administration sectors followed with 60.11% and 47.74% respectively.

In all the sectors decreases in actual expenditure were recorded in the year 2012 against the year 2011.

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



4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

This section of the report deals with observations emanating from the routine audit examination of 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, 2012, some Ministries, Departments and Agencies (MDAs) have been indicated below for various unresolved observations, which remained so as at 31st December, 2012 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 Office of the Secretary to the State Government:

Lack of Adequate Supporting Documents

Sixteen (16) payment vouchers with total sum of one hundred and sixty seven million six hundred and eighty nine thousand eight hundred and ninety three naira and sixty eight kobo (₦167,689,893.68) comprising of eight (8) payment vouchers each the recurrent and capital expenditures for the year 2012 involving sums of eight million six hundred and sixty eight thousand eight hundred and thirty four naira and fifty two kobo (₦8,668,834.52) and one hundred and fifty nine million twenty one thousand and fifty nine naira and sixteen kobo (₦159,021,059.16) respectively were observed to have lacked approval for the payments and attachment of the necessary and or relevant supporting documents.

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:

Lack of Adequate Supporting Documents

During the examination of the records of the Ministry for the year 2012, thirty one (31) payment vouchers of the capital expenditure involving the total sum of six hundred and fifty nine million one hundred and seventy four thousand seven hundred and eighty three naira and eighty four kobo (₦659,174,783.84) 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.

The attention of the Accounting officer was drawn to the anomaly and his reply is being awaited.

4.3 Ministry of Finance and Economic Development:

Outstanding Payment Vouchers

During examination of the Salaries records, eight (8) payment vouchers with a total sum of one million one hundred and one thousand and eighty one naira and sixty nine kobo (₦1,101,081.69) were not produced for audit. Similarly, a sum of one million one hundred and twenty nine thousand eight hundred and eighty nine naira and twenty seven kobo (₦1,129,889.27) was shown in the cash book in respect of Leave Transport Grant for year 2012 with no payment voucher to that effect, which remain outstanding up to the time of writing this report.

Overpayment of Computer Allowance

Three (3) officers who have been posted out of the Ministry of Finance Computer Centre were observed to have been wrongly drawing computer

allowance for the period of April 2012 to December 2012, which they are not entitled to enjoy involving a total sum of nine hundred and twelve thousand three hundred and six naira and forty two kobo (₦912,306.42).

The Accounting Officer's attention was drawn to the above anomalies and his reply is being awaited.

4.4 Ministry of Health:

Lack of Adequate Supporting Documents

During the examination of the records of the Ministry for the year 2012, twenty four (24) payment vouchers with a total sum of two hundred and seven two million eight hundred and eighty one thousand four hundred and forty five naira (₦272,881,445.00) and another sixty six (66) payment vouchers for the year 2011, which were not treated in the 2011 Annual Report involving a total sum of sixty six million one hundred and ninety three thousand four hundred and ninety three naira (₦61,193,493.00) for both the recurrent and capital expenditures were observed not to have been attached the necessary supporting documents and some lacked approval for the payments and relevant signatures.

Outstanding Payment Vouchers

It was observed that twenty seven (27) payment vouchers involving a total sum of one hundred and eighty three million nine hundred and seventy eight thousand eight hundred and eighty five naira (₦183,978,885.00) in respect of the financial year 2011, which was not treated in the 2011 Annual Report were not produced for audit examination, which remain outstanding up to the time of writing this report.

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

4.5 Ministry of Sports Affairs:

Lack of Adequate Supporting Documents

During the audit of the records of the ministry for the year 2012, eighteen (18) payment vouchers for both the recurrent and capital expenditures involving a total sum of thirty nine million four hundred and eighty nine thousand seven hundred and seventy one naira and thirty eight kobo (₦39,489,771.38) were observed not to have been attached the necessary and or relevant supporting documents; and thus queried.

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

4.6 Ministry of Environment:

Lack of Adequate Supporting Documents

Three (3) payment vouchers of the capital expenditures for the year 2012 involving a total sum of thirty seven million eight hundred and fifty thousand naira (₦37,850,000.00) were observed not to have been attached the necessary and or relevant supporting documents.

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

4.7 Ministry for Local Govt. and Chieftaincy Affairs:

Outstanding Pay Record Cards (PRCs).

It was observed that Pay Record Cards (PRCs) of four (4) officers for the year 2012 were not produced for audit examinations, which remain outstanding up to the time of writing this report.

Non maintenance of Records

During audit of inventory of offices one (1) number of Air Conditioner and two (2) numbers of Standing Fans were noted to have been unserviceable

stores. Audit opinion suggested for the disposal of the items in accordance with the Financial Regulations guidelines to that effect.

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

4.8 Area Courts Division:

Overpayment of Salaries

The audit of salaries records revealed overpayments of salaries to nine (9) officers amounting to a total sum of twenty five thousand four hundred and fifty five naira and sixty nine kobo (₦25,455.69). The overpayments were due to wrongful placement of salary steps and arbitrary increase in figures.

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

4.9 Ministry of Animal Resources and Fisheries Development:

Overpayment of Salaries

As a result of the audit of salaries records of the ministry, overpayment of salaries was revealed in respect of fifteen (15) staffs involving a total sum of five million eight hundred and fifty three thousand eight hundred and sixty one naira and four kobo (₦5,853,861.04). This was as result of non-stoppage of salaries of these offices that left the service at various dates but their salaries continued to flow for some times in the year 2012.

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

5.0 PARASTATALS AUDIT

The Borno State Approved Budget for the year 2012 showed that there were fifty six (56) Boards and Parastatals and companies of the State. Out of this number eight (8) are under the category of companies and forty eight (48) are classified as Boards and Parastatals. From the Boards and Parastatals, ten (10) were established without an Edict or Act of House of Assembly of the State backing them while thirty eight (38) were established by Edict and or Act of the House of Assembly of the State.

The audit examination of the Boards and Parastatals is guided by the provisions of Section 125(3-4) of the Constitution of the Federal Republic of Nigeria 1999 (Amended), while audit of the companies are guided by the Companies and Allied Matters Act (CAMA) 1990.

In conformity with the above quoted provisions of the Constitution of the Federal Republic of Nigeria 1999 (Amended), in the year 2012 out of the thirty eight (38) Boards and Parastatals, ten (10) have engaged the services of External Auditors in order to audit their records and books of accounts. Five (5) of them have completed the audit whereas the other five (5) the audit is in progress as at the time of writing this report. The remaining twenty eight (28) Boards and Parastatals have not made any effort for the audit of their financial statements.

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

It is worth mentioning, but worrisome to note that the accounts of these organizations have not been audited as at this year 2014 for a minimum period of three (3) years to a maximum of about ten (11) years. The principal reason forwarded has been lack of fund to pay Audit fees for engaging the services of the External Auditors.

The Federal Government of Nigeria has approved adoption into the Public Service of the Federation the International Public sector Accounting Standards (IPSAS) since July 2010 where implementation 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 take step towards ensuring the audit of the State Boards, Commissions, Agencies, Corporations and Parastatals; that funds should be provided for the payment of Audit fees through the Office of the State Auditor General. This will enhance quality work/reports, objectivity in reporting and independence of the Auditors and as well as timely completion of the work.

6.0 STAFF MATTERS:

The Office of the State Auditor General had staff strength of one hundred and seventy three (173) employees in the year 2012. Some staffs are undergoing in-service training/studies in different Institutions of higher learning across the state. This is very essential for capacity building and enhancing productivity of the officers and the service.

In the year 2012 six (6) officers have retired after putting in 35 years of meritorious service.

The office of the Auditor General is currently lacking particularly junior cadre officers, which are the Clerical Assistant, Clerical Officer and the Messenger cadres. For example, there is only one (1) messenger for the whole of the Office with five (5) departments. In view of this the Office of the State Auditor General is requesting for the recruitment of officers of the above mentioned cadres.

Another area of problem is lack of motor vehicles to conduct, especially verification of capital projects executed by 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 under review, 2012, the Approved Budget allocated to this Office was the sum of one hundred and thirty three million nine hundred and forty seven thousand naira (₦133,947,000.00) for her capital and recurrent expenditure excluding personnel cost, however only 9.32% of the approved allocation was accessed.

Similarly, in the current year 2014, the Office of the State Auditor General has been allocated the sum of one hundred and thirty seven million four hundred and thirty thousand naira (N137,430,000.00).but has been able to access only 5.09% of the budget. Even though there are many competing demand, we are expecting more than that for effective discharge of the statutory roles bestowed on the Office.

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

PART II

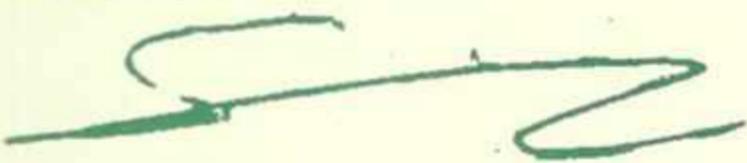
ACKNOWLEDGEMENT

I am full of gratitude to the Accounting Officers of the various Ministries and Departments that facilitate our audit by early rendition of their appropriation accounts. However, I must reiterate that 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 for which there is improvement in relation to the year under review. The audit is considerably slowed down when these vital records are slow in coming, or when explanations sought are not provided as and when required.

I sincerely 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.

I wish to finally express my heartfelt gratitude and that of the entire staff of the Office of the State Auditor-General to His Excellency, 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 (as Amended), I have examined the Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31st December 2012.

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.

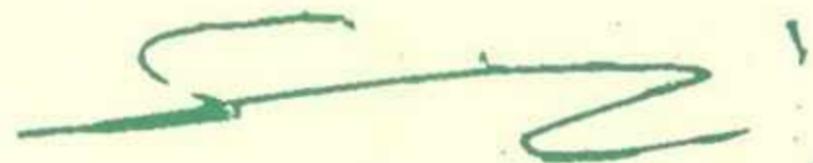
Proper returns have been rendered by Ministries, Departments and Agencies/Parastatals in compliance with the Public Finance (Control and Management) Laws 1958.

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 (as 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 74 show a true and fair view of the state of affairs of the Government of Borno State as at 31st December 2012 subject to comments contained in this report.



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

STATEMENT NO 1

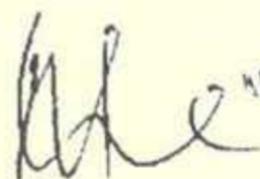
RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements on pages 30 to 33 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 2012 and its operations for the year ended on that date.

 ACCOUNTANT GENERAL
BORNO STATE

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

STATEMENT NO. 3
CASH FLOW STATEMENT AS AT 31ST DECEMBER, 2012.

DETAILS	NOTES	ACTUAL 2012	ACTUAL 2011
<i>Cash Flow from Operating Activities.</i>			
Receipts			
Statutory Allocations	3	39,855,742,601.43	40,454,057,013.23
Value Added Tax (VAT)	4	7,402,044,634.80	9,821,253,492.04
Excess Crude Oil	5	6,716,330,677.91	20,010,163,345.93
Special Funds	5	7,293,838,255.41	4,727,874,292.32
Internally Generated Revenue	6	1,268,948,935.16	3,475,968,025.72
Capital Receipts	7	1,935,363,032.06	2,523,452,055.40
Total Receipts		64,472,268,136.77	81,012,768,224.64
Payments			
Personnel Emoluments	8	25,884,218,190.41	17,108,469,426.98
Overhead Cost	9	9,000,457,164.17	6,993,822,363.69
CRF Charges	10	63,139,428.00	48,310,380.60
Miscellaneous expenses	11	2,995,433,179.00	3,141,322,516.91
Pension and Gratuity	12	4,489,771,244.95	4,219,120,581.01
Capital Expenditure	13	29,309,368,595.23	47,532,709,302.10
Total Payments		71,742,387,801.76	79,043,754,571.29
<i>Net Cash Flow from Operating Activities</i>		(7,270,119,664.99)	1,969,013,653.35
Cash Flow from Investment Activities			
Purchase/Construction of Assets	14	545,566,099.03	1,655,588,385.52
<i>Net Cash Flow from Investing Activities</i>		(545,566,099.03)	(1,655,588,385.52)
Cash Flow from Financing Activities			
Repayment of Loans	15	1,910,539,939.16	754,804,615.22
<i>Net Cash Flow from Financing Activities</i>		(1,910,539,939.16)	(754,804,615.22)
Net Increase/Decrease in Cash & its Equivalent		(9,726,225,703.18)	(441,379,347.39)
Cash & its Equivalent as at 1/1/2012	16	35,434,940,363.10	35,876,319,710.49
Cash & its Equivalent as at 31/12/2012	17	25,708,714,659.92	35,434,940,363.10

The accompanying notes are an integral part of these statements.

SATEMENT NO 4
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2012.

DETAILS	NOTES	AMOUNT
ASSETS		
<i>Liquid Assets</i>		
Cash and Bank Balances	17	25,708,714,659.92
<i>Investments</i>		
Ministry of Finance Inc.	18	279,465,791.76
Advances (Staff Debtors)	19	112,576,622.65
Loan Suspense	20	7,382,484,939.71
		33,483,242,014.04
LIABILITIES		
<i>Funds</i>		
Consolidated Revenue Fund		20,916,379,632.31
Capital Development Fund		4,792,335,027.61
Other Government Funds	21	392,006,436.72
<i>Loans</i>		
Foreign Loan	22	7,382,484,939.71
Internal Loans		-
Other Liabilities	23	35,977.69
		33,483,242,014.04

The accompanying notes are an integral part of these statements.

STATEMENT NO. 5

STATEMENT OF CONSOLIDATED REVENUE FUND AS AT 31ST DECEMBER 2012.

ACTUAL 2011	DETAILS	BUDGET 2012	ACTUAL 2012	PERFORMANCE
27,227,656,515.30	<i>Opening Balance</i>		10,125,078,308.09	
	<u>ADD: REVENUE (INCOME)</u>			
2,134,634,866.04	Taxes	4,063,550,000.00	964,608,156.77	23.74
538,089,156.69	Fines and Fees	1,120,869,000.00	89,774,733.65	8.01
87,108,124.00	Licenses	105,242,500.00	43,445,575.00	41.28
45,395,961.25	Earnings and Sales	6,825,332,500.00	3,734,382.80	0.05
-	Rent on Govt. Property	79,667,500.00	16,308,368.94	20.47
4,389,182.85	Interest Repayment	5,370,382,500.00	-	0.00
-	Reimbursement	114,000,600.00	-	0.00
580,240,788.89	Miscellaneous Revenue	3,185,778,062.01	-	0.00
40,454,057,013.23	Statutory Allocation	73,000,000,000.00	39,855,742,601.43	54.60
86,109,946.00	Boards and Parastatals	8,106,578,885.00	151,077,718.00	1.86
20,010,163,345.93	Excess Crude Oil	-	6,716,330,677.91	
4,727,874,292.32	Special Funds	11,658,856,300.00	7,293,838,255.41	62.56
95,895,719,192.50	TOTAL REVENUE (a)	113,630,257,847.01	65,259,938,778.00	57.43
	<u>LESS: EXPENDITURE</u>			
17,108,469,426.98	Personnel	26,741,408,362.20	25,884,218,190.41	96.79
6,993,822,363.69	Overhead Costs	14,304,337,923.06	9,000,457,164.17	62.92
4,219,120,581.01	Pension and Gratuities	4,693,252,848.33	4,489,771,244.95	95.66
48,310,380.60	Consol. Fund Charges	70,303,327.68	63,139,428.00	89.81
3,141,322,516.91	Miscellaneous expenses	3,888,235,374.64	2,995,433,179.00	77.04
-	Grants	2,660,917,653.00	-	0.00
31,511,045,269.19	TOTAL EXPENDITURE (b)	52,358,455,488.91	42,433,019,206.53	81.04
64,384,673,923.31	OPERATING BALANCE (a-b)	1,271,802,358.10	22,826,919,571.47	37.26
	<u>APPROPRIATION/TRANSFERS</u>			
53,504,791,000.00	Capital Development Fund			-
754,804,615.22	Loan Repayment Fund	2,228,436,939.16	1,910,539,939.16	85.73
10,125,078,308.09	CLOSING BALANCE	63,500,239,297.26	20,916,379,632.31	32.94

The accompanying notes are an integral part of these statements.

STATEMENT NO 6.

STATEMENT OF CAPITAL DEVELOPMENT FUND AS AT 31ST DECEMBER 2012.

ACTUAL 2011	DETAILS	BUDGET 2012	ACTUAL 2012	PERFORMANCE
8,648,663,195.19	Opening Balance	18,239,130,000.00	25,309,862,055.01	-
	ADD: CAPITAL RECEIPTS			
53,504,791,000.00	Transfer from Consolidated Revenue Fun	80,123,353,347.00	-	0.00
9,821,253,492.04	Value Added Tax (VAT)	12,269,184,500.00	7,402,044,634.80	60.33
	Education Dev. Fund Receipts			-
	- External loans			-
	Internal Loan			0.00
2,523,452,055.40	Grants/Subvention	2,660,917,653.00	1,935,363,032.06	72.73
	- Miscellaneous	2,701,849,000.00	-	0.00
74,498,159,742.63	TOTAL CAPITAL RECEIPTS (a)	115,994,434,500.00	34,647,269,721.87	29.87
	LESS: CAPITAL EXPENDITURE			
	Economic Sector			
1,536,154,659.50	Agriculture	5,604,745,373.10	2,003,937,949.09	35.75
193,970,524.00	Livestock	2,124,000,000.00	46,296,735.00	2.18
174,304,920.00	Forestry and Wildlife	925,450,000.00	43,319,275.00	4.68
222,714,000.00	Fishery	200,000,000.00	21,651,914.00	10.83
44,000,000.00	Manufacturing	1,950,000,000.00	565,139,293.03	28.98
989,533,908.53	Power	2,930,000,000.00	523,184,293.03	17.86
4,350,630,405.58	Commerce & Finance	4,337,271,705.10	476,888,523.58	11.00
6,373,100,644.82	Transport	13,301,972,641.02	5,869,715,208.36	44.13
	Social Service Sector			
6,576,908,885.42	Education	11,343,666,661.30	3,812,201,402.60	33.61
3,920,715,869.52	Health	11,853,880,609.09	2,111,274,506.59	17.81
2,930,554,368.93	Information	3,157,890,538.03	235,703,038.03	7.46
646,387,568.97	Social Development	1,228,037,686.21	302,647,615.30	24.64
384,154,670.72	Community Development	2,980,000,000.00	417,750,565.31	14.02
	Env. & Regional Dev. Sector			
122,134,856.42	Survey and Mapping	670,000,000.00	513,900.00	0.08
9,779,034,611.97	Urban and Regional Planning	9,707,781,877.93	7,943,205,287.93	81.82
2,636,368,640.01	Water Supply	2,615,594,712.07	830,543,461.84	31.75
1,655,588,385.52	Housing	2,415,750,000.00	545,566,099.03	22.58
1,224,121,651.49	Sewage	4,085,423,410.00	267,980,384.65	6.56
	Administrative Sector			
5,427,919,116.22	General Administration	18,320,223,137.68	3,837,415,241.89	20.95
49,188,297,687.62	TOTAL EXPENDITURE (b)	99,751,688,351.53	29,854,934,694.26	29.93
25,309,862,055.01	CLOSING BALANCE (a-b)	16,242,746,148.47	4,792,335,027.61	29.50

The accompanying notes are an integral part of these statements.

Notes 3, 4 and 5.

HEAD: 409 STATE SHARE OF STATUTORY ALLOCATION.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	State Share of Statutory Allocation	73,000,000,000.00	39,855,742,601.43	33,144,257,398.57
2	Value Added Tax (VAT)	12,269,184,500.00	7,402,044,634.80	4,867,139,865.20
3	Excess Crude Oil	-	6,716,330,677.91	(6,716,330,677.91)
4	Special Funds	11,658,856,300.00	7,293,838,255.41	4,365,018,044.59
		96,928,040,800.00	61,267,956,169.55	35,660,084,630.45

Note 6.

HEAD:401 TAXES

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Pay As You Earn (PAYE)	2,500,000,000.00	904,781,979.16	1,595,218,020.84
2	Direct Assessment	40,750,000.00	5,937,885.00	34,812,115.00
3	Entertainment Tax	-	-	-
4	Pools Betting Tax	-	-	-
5	Stamp Duties	20,750,000.00	-	20,750,000.00
7	With-Holding Tax	1,500,000,000.00	53,888,292.61	1,446,111,707.39
8	Capital Gains Tax	2,050,000.00	-	2,050,000.00
9	Sales Tax	-	-	-
10	Share from Community Tax	-	-	-
11	Share from cattle Tax	-	-	-
12	Value Added Tax (VAT)	-	-	-
		4,063,550,000.00	964,608,156.77	3,098,941,843.23

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	32,095,675.00	67,904,325.00
3	Taxi Registration Fees	1,000,000.00	4,600.00	995,400.00
4	Road Traffic Regulation fees	1,000,000.00	196,825.00	803,175.00
5	Deed preparation fees	3,623,000.00	255,115.91	3,367,884.09
6	Document Registration & Search fees	31,500,000.00	47,883,400.00	(16,383,400.00)
7	Applica. for Statutory Right of Occupancy	10,868,000.00	8,393,649.92	2,474,350.08
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 Plann Processing Fees	3,623,000.00	-	3,623,000.00
11	Survey Charges Fees	9,450,000.00	875,467.82	8,574,532.18
12	Development Levy Fees	12,600,000.00	-	12,600,000.00
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	70,000.00	718,000.00
19	Regrant fees	725,000.00	-	725,000.00
20	Devolution Order fees	630,000.00	-	630,000.00
21	Rent from staff quarters	10,000,000.00	-	10,000,000.00
22	Tender fees	10,000,000.00	-	10,000,000.00
23	Services fees	-	-	-
24	Agency fees	5,000,000.00	-	5,000,000.00

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	-	-	-
30	Produce Inspection fees	500,000.00	-	500,000.00
31	Produce road checkpoint	1,575,000.00	-	1,575,000.00
32	Trade Cattle fees	14,000,000.00	-	14,000,000.00
33	Hides and Skin fees	210,000.00	-	210,000.00
34	Meat inspection fees	105,000.00	-	105,000.00
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 Reg. 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 Institutions	5,250,000.00	-	5,250,000.00
42	School fees Shehu Garbai	1,050,000.00	-	1,050,000.00
43	Tenders fees building	2,500,000.00	-	2,500,000.00
44	Tender fees general supplies	100,000.00	-	100,000.00
45	Registration/renewal of private schools	5,000,000.00	-	5,000,000.00
46	Games PTA and Medicals	7,875,000.00	-	7,875,000.00
47	Exams Fees Parents	28,062,000.00	-	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	200,000.00	-	200,000.00
55	Printing Press	5,250,000.00	-	5,250,000.00
56	Registration fees Cooperative Societies	1,575,000.00	-	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	-	15,750,000.00
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	-	100,000,000.00
62	Court fees	2,000,000.00	-	2,000,000.00
63	Court fines	1,500,000.00	-	1,500,000.00
64	Probate	1,800,000.00	-	1,800,000.00
65	Litigation fees	-	-	-
66	Application forms	-	-	-
67	Court fines	700,000.00	-	700,000.00
68	Court fees	1,500,000.00	-	1,500,000.00
69	Probate fees	525,000.00	-	525,000.00
70	Court fees	11,000.00	-	11,000.00
71	Registration and Renewal of Audit Fees	120,000.00	-	120,000.00
72	Fire Safety Charges	1,050,000.00	-	1,050,000.00
73	Information Institute	10,500,000.00	-	10,500,000.00
74	Non-refundable fees on Tender Documents	2,100,000.00	-	2,100,000.00
75	Parks and Garden fees	560,646,000.00	-	560,646,000.00
		1,120,869,000.0	89,774,733.65	1,031,094,266.35

HEAD: 403 LICENCES.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Motor Vehicle Licences	42,000,000.00	18,561,525.00	23,438,475.00
2	Driving Licences/Learners Permits	31,500,000.00	3,598,000.00	27,902,000.00
3	Certificate of Road Worthness	10,500,000.00	8,481,250.00	2,018,750.00
4	Way Leave Licences	-	-	-
5	Trade Cattle Licences	420,000.00	12,741,900.00	(12,321,900.00)
6	Hide and Skin Licences	420,000.00	62,900.00	357,100.00
9	Range Mangt. Grazing reserve estabs	525,000.00	-	525,000.00
10	Fish inspection and licences	7,000,000.00	-	7,000,000.00
11	Fish sales	3,000,000.00	-	3,000,000.00
12	Ice Complex Operation Licences	3,000,000.00	-	3,000,000.00
13	Medical Practitioner/Clinic Registration	3,000,000.00	-	3,000,000.00
14	Certification of Medical Fitness for food handlers	1,752,500.00	-	1,752,500.00
15	patent Medicine Vendor Licences	1,200,000.00	-	1,200,000.00
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	-	525,000.00
21	Licences for Surface Tanks	-	-	-
22	Hunting Licences	-	-	-
23	Trophy Dealer Licences	200,000.00	-	200,000.00
		105,242,500.00	43,445,575.00	61,796,925.00

HEAD: 404 EARNING FROM SALES.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Unallocated stores	-	-	-
2	Sales of Condemned stores	55,125,000.00	-	55,125,000.00
3	Owner Occupier Scheme (Civil Servant)	1,000,000,000.00	-	1,000,000,000.00
4	Sales of Govt. Boarded Plants & Vehicles	330,750,000.00	-	330,750,000.00
5	Sales of Printed Budget	263,000.00	-	263,000.00
6	Identity Card Charges	5,000.00	-	5,000.00
7	Recovery of Compensation	3,150,000.00	463,920.70	2,686,079.30
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	-	1,050,000.00
13	Hiring of Marini Asphalt Mixing Plant	2,100,000.00	-	2,100,000.00
14	Hiring of Quarries and selling of Chippings	2,100,000.00	-	2,100,000.00
15	Repayment of tractor on hire purchase	-	-	-
16	Sales of Fertilizer from BOFCO Plant	1,050,000,000.00	-	1,050,000,000.00
17	Fertilizer sales	1,000,000,000.00	-	1,000,000,000.00
18	Sales of tree seedling and vegetables	70,000,000.00	-	70,000,000.00
19	seed multiplication sales	50,000,000.00	-	50,000,000.00
20	Fish sales	1,500,000.00	-	1,500,000.00
21	Irrigative scheme water charges	200,000.00	-	200,000.00
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	10,000,000.00	-	10,000,000.00
28	Sales of dairy product	15,000,000.00	-	15,000,000.00
29	livestock investigation and breeding centres/ project	525,000.00	-	525,000.00

30	Grazing Reserve Permit	200,000.00	-	200,000.00
31	Registration of Poultry farmers feeds sales etc.	1,000,000.00	-	1,000,000.00
32	Sales of Day Old Chicks & Table eggs	4,000,000.00	-	4,000,000.00
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 & Clearnce	2,000,000.00	-	2,000,000.00
44	Hire of Plant & tube Well Equipment	-	-	-
45	Sales of Water Pumps to farmers	-	-	-
46	Poultry farmers registration	210,000.00	-	210,000.00
47	Lease/rent of shops and stores	105,000.00	-	105,000.00
48	Building plan sales	263,000.00	-	263,000.00
49	Sales of dillapidated public building	-	-	-
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	-	3,150,000.00
52	Sales of Gum Arabic seedlings	4,500,000.00	-	4,500,000.00
53	Lease of Gum-Arabic Plantation	-	-	-
54	Registration of Private Nurseries	105,000.00	-	105,000.00
55	Hire of petroleum tankers	1,037,000.00	-	1,037,000.00
56	Eleven filling stations	1,071,000.00	-	1,071,000.00
57	Block making industries	200,000.00	-	200,000.00
58	Sales of Weight and Measures	4,200,000.00	-	4,200,000.00
59	Maiduguri Amusement Park	10,500,000.00	-	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	84,000,000.00	-	84,000,000.00
63	Boplas Industry Ltd	400,000,000.00	-	400,000,000.00
64	Cottage Industry Products	-	-	-
65	Neital Shoes Nigeria Ltd	1,374,408,000.00	-	1,374,408,000.00
66	Borno Wire Industry	97,860,000.00	-	97,860,000.00
67	Maiduguri International Hotel	105,000,000.00	-	105,000,000.00
68	Borno State Hotel, Kaduna	10,500,000.00	-	10,500,000.00
69	Sales of Property at Abuja/Renewing or Leasing	2,100,000.00	-	2,100,000.00
70	Workshop Earnings	55,000.00	-	55,000.00
71	Machine repairs	-	-	-
72	Printing charges	16,275,000.00	-	16,275,000.00
73	Govt Printers sales of publication/exercise books	-	-	-
74	Sales of photographs	1,000,000.00	-	1,000,000.00
75	Sales of Information publication	6,000,000.00	-	6,000,000.00
76	Advertisement	10,500,000.00	-	10,500,000.00
77	Sales of APER forms	1,050,000.00	-	1,050,000.00
78	Sales of Leave grant forms	1,050,000.00	-	1,050,000.00
79	Sales of In-Service and bond forms	1,050,000.00	-	1,050,000.00
80	Sales of leave without pay forms	105,000.00	-	105,000.00
81	Sales of Inter-Ministerial and Inter-State transfer forms	105,000.00	-	105,000.00
82	Sales of Urgent, 'NOW' & KIV Slips	158,000.00	-	158,000.00
83	Sales of Blind workshop products	500,000.00	-	500,000.00
84	Sales of products	800,000.00	-	800,000.00
85	Sales of Civil Service Forms	84,000.00	-	84,000.00

86	Sales of Law Books	-	-	-
87	Drug Revolving Fund Scheme	157,500,000.00	-	157,500,000.00
88	Sales of Yellow Cards	1,732,500.00	-	1,732,500.00
89	Sales of Adimission forms :Sch of Nursing	300,000.00	-	300,000.00
90	Sales of Adimission forms :Sch of Health Tech.	350,000.00	-	350,000.00
91	Sales of Adimission forms :Sch of Mid-Wifery	200,000.00	-	200,000.00
92	Sales of tender documents	-	-	-
93	Application Forms for LG Staff GL 06 to 10	10,000.00	-	10,000.00
94	Sales of Pilot Flour Mills Products	-	-	-
95	Poverty Alleviation 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	3,270,462.10	46,079,537.90
99	Sales of JSC Forms and OFIHS	26,000.00	-	26,000.00
		6,825,332,500.00	3,734,382.80	6,821,598,117.20

HEAD: 405 RENT ON GOVERNMENT PROPERTY.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Liaison Off. Lagos, Abuja and Kaduna (Boarding/Lodging)	315,000.00	-	315,000.00
2	Rent on all plots	12,000,000.00	16,308,368.94	(4,308,368.94)
3	Surface Mining rent	-	-	-
4	Rent on staff quarters	1,102,500.00	-	1,102,500.00
5	Rent from Borno Guest House Marniona Road Kaduna	22,050,000.00	-	22,050,000.00
6	Rent from Kaduna, Abuja and Lagos Property	44,100,000.00	-	44,100,000.00
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 Estste	-	-	-
		79,667,500.00	16,308,368.94	63,359,131.06

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	44,100,000.00	-	44,100,000.00
4	Administratives charges staff housing Loans	-	-	-
5	Interest and Dividends	5,326,282,500.00	-	5,326,282,500.00
6	Sales of Shares (BOPLAS)	-	-	-
		5,370,382,500.00	-	5,370,382,500.00

HEAD: 407 REIMBURSEMENT.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Reimbursement of Pension from Federal Govt.	8,286,600.00	-	8,286,600.00
2	Judges Salaries and Overhead from the FAC	105,714,000.00	-	105,714,000.00
		114,000,600.00	-	114,000,600.00

HEAD: 408 MISCELLANEOUS REVENUE.

SUBHEAD	DETAILS	BUDGET	ACTUAL	VARIANCE
1	Commodity Board contribution to pest control	-	-	-
2	Experiment institute of Agric Research (subv.)	-	-	-
3	Children National Day Federal Govt. grant.	-	-	-
4	Public collection fees	-	-	-
5	Contrib. In respect of Seconded Off retirement benefit	-	-	-
6	Registration of Contractors	50,000,000.00	-	50,000,000.00
7	Refund of Overtime	-	-	-
8	Arrears of Revenue	5,181,750.00	-	5,181,750.00

9	Recovery Fund revenue	-	-	-
10	Tender Fees General	-	-	-
11	Federal Govt. Contibution	21,224,312.00	-	22,285,000.00
12	2.5% State Govt. Contribution	694,294,000.01	-	694,294,000.01
13	7.5% Local Govt. Contr. 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	38,850,000.00	-	38,850,000.00
20	2.5% State Govt. Contr towards UBE Teachers Pension	80,216,000.00	-	80,216,000.00
21	7% Local Govt. Contr towards Teachers Pension.	160,432,000.00	-	160,432,000.00
22	1% Training fund from LG joint account	125,000,000.00	-	125,000,000.00
23	Contrib from LG Joint Account Committee	126,000,000.00	-	126,000,000.00
		3,185,778,062.01	-	3,186,838,750.01

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	-	14,936,000.00
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	73,000,000.00	-	73,000,000.00
6	Ramat Polytechnic Maiduguri	58,717,120.00	96,173,616.00	(37,456,496.00)
7	Council for Arts and Culture	28,000,000.00	-	28,000,000.00
8	Borno Express Transport Corporation	344,100,000.00	-	344,100,000.00
9	Housing Corporation	28,000,000.00	-	28,000,000.00
10	Mohd Goni Coll. Legal & Islamic Studies	5,062,240.00	-	5,062,240.00
11	School for Higher Islamic Studies	2,625,000.00	-	2,625,000.00
12	Borno State Agricultural Dev, Programme	-	-	-
13	Borno State Library Board	28,000,000.00	-	28,000,000.00
14	Borno State Enviromental Protection Agency	-	-	-
15	College of Education Waka-Biu	26,050,000.00	7,046,470.00	19,003,530.00
16	Education Endoument Fund	1,000,000.00	-	1,000,000.00
17	Mohamet Lawan College of Agriculture	8,232,000.00	-	8,232,000.00
18	Agency for Mass Literacy	1,500,000.00	-	1,500,000.00
19	Borno State Scholarship Board	500,000.00	-	500,000.00
20	Borno State Agriculural Mechanization Authority	75,600,000.00	39,031,532.00	36,568,468.00
21	Borno State Hotels Board	145,996,525.00	-	145,996,525.00
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	7,560,000.00	(6,224,000.00)
24	Council on Prerogative of Mercy	-	-	-
25	Borno State Urban Planning & Development Board	32,550,000.00	1,266,100.00	31,283,900.00
26	Borno State Independent Electoral Commission	52,500,000.00	-	52,500,000.00
27	Monday Market Com. Ltd.	34,650,000.00	-	34,650,000.00
28	Rural Electrification Board	-	-	-
29	Borno State Unversal 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
		8,106,578,885.00	151,077,718.00	7,955,501,167.00

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	18,239,130,000.00	-	18,239,130,000.00

HEAD:541 TRANSFER FROM CONSOLIDATED REVENUE FUND.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1	Transfer from Consolidate Revenue Fund	80,123,353,347.00	-	80,123,353,347.00

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	150,000,000.00	-	150,000,000.00
2	Federal Grant for Ecological Fund	500,000,000.00	-	500,000,000.00
3	United Nation's Fund for Population Activities (UNFPA)	40,000,000.00	-	40,000,000.00
4	Federal Grant for Educational Dev.(UBE)	500,000,000.00	833,346,121.16	(333,346,121.16)
5	African Prog for Onchocerciasis Control (APOC)Asst	4,110,000.00	10,783,222.00	(6,673,222.00)
6	Education Tax Fund	331,213,000.00	-	331,213,000.00
7	Canadian Int'L.Dev.Agency (CIDA)	-	-	-
8	Netherlands Assistance to Leprosy Control	3,200,000.00	3,720,011.68	(520,011.68)
9	Special Programme for Food Security (SPFS)	45,000,000.00	-	45,000,000.00
10	Local Govt.Contribution to UBE	475,000,000.00	833,346,121.16	(358,346,121.16)
11	Recurrent Surplus from Primary Education Board	21,150,000.00	66,667,556.06	(45,517,556.06)
12	Universal Basic Education Self-Help Project	91,244,653.00	-	91,244,653.00
13	MDG 50% FGN Contribution to States	500,000,000.00	187,500,000.00	312,500,000.00
		2,660,917,653.00	1,935,363,032.06	725,554,620.94

HEAD:545 MISCELLANEOUS

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
1	Transfer from 2011 Stabilization Fund Account	-	-	-
2	Palliation from FGN to Cushion effect of fuel price Increas	2,701,849,000.00	-	2,701,849,000.00
		2,701,849,000.00	-	2,701,849,000.00

Note 8
Personnel Cost.

MIN/DEPT	BUDGET	ACTUAL	VARIANCE
GOVERNMENT HOUSE	528,453,872.11	528,453,872.11	-
S S G	366,569,500.00	233,365,767.36	133,203,732.64
HEAD OF SERVICE ESTABLISHMENT	107,424,546.37	107,424,546.37	-
PENSION DEPARTMENT	22,151,510.59	22,151,510.59	-
AGRIC AND NAT RESOUCES	12,264,957.70	12,264,957.70	-
COM INDUSTRY AND TURISM	1,225,496,000.00	987,347,772.41	238,148,227.59
MINISTRY OF EDUCATION	163,884,797.07	163,884,797.07	-
MINISTRY OF FINANCE	326,455,093.13	326,455,093.13	-
MINISTRY OF HEALTH	633,397,640.10	633,397,640.10	-
HOME AFFAIRS AND INFORMATION	950,356,321.10	950,356,321.10	-
MINISTRY OF JUSTICE	422,906,021.52	422,906,021.52	-
MINISTRY OF WORKS AND TRANSPORT	172,289,782.57	172,289,782.57	-
WOMEN AFFAIRS AND SOC DEV	753,904,252.24	753,904,252.24	-
MINISTRY OF HOUSING AND-RURAL ELECTRIFICATION	248,351,702.00	248,351,702.00	-
MINISTRY OF SPORTS	45,679,881.15	45,679,881.15	-
URBAN AND RURAL WATER SUPPLY	57,440,338.84	57,440,338.84	-
MIN. OF RELIGIOUS AFFAIRS	716,578,816.44	716,578,816.44	-
MINISTRY OF ENVIROMENT	64,099,000.00	63,059,597.48	1,039,402.52
MINISTRY OF LAND AND SURVEY	373,261,178.14	373,261,178.14	-
LOCAL GOVT AND CHIEFTANCY AFF.	361,774,951.68	361,774,951.68	-
MINISTRY OF POVERTY ALLEVIATION	81,168,321.18	81,168,321.18	-
OFFICE OF THE AUDITOR GENERAL	235,771,370.66	235,771,370.66	-
CIVIL SERVICE COMMISSION	168,785,000.00	133,302,137.51	35,482,862.49
LOCAL GOVT SERVICE COMMISSION	60,223,000.00	40,512,501.47	19,710,498.53
HOUSE OF ASSEMBLY	55,448,000.00	36,452,607.42	18,995,392.58
LOCAL GOVT AUDIT DEPARTMENT	278,714,250.20	278,714,250.20	-
HIGH COURT OF JUSTICE	72,531,785.77	72,531,785.77	-
AREA COURTS	323,668,704.31	323,668,704.31	-
SHARIA COURT	191,688,572.21	191,688,572.21	-
JUDICIAL SER COMMISSION.	60,559,000.00	51,772,735.50	8,786,264.50
HOUSE OF ASSEMBLIES SERVICE COMMISSION	38,358,000.00	33,173,301.04	5,184,698.96
STATE INDEPENDENT ELECTORAL COMMISSION	55,969,000.00	-	55,969,000.00
MINISTRY OF HIGHER EDUCATION	53,644,000.00	52,264,302.83	1,379,697.17
MINISTRY OF BUDGET AND PLANNING	32,309,650.79	32,309,650.79	-
MINISTRY OF ANIMALS AND FISHERIES	183,771,033.09	183,771,033.09	-
MIN. OF INTER GOVERNMENTAL AFFAIRS	542,742,491.28	542,742,491.28	-
SUB TOTAL	15,210,569.94	15,210,569.94	-
	9,175,625,167.08	8,659,105,087.27	516,520,079.81

BOARDS & PARASTATALS

438/1	H M B HQS	4,071,502,500.81	4,071,502,500.81	-
438/2	KASHIM COLL. OF EDUC.	953,490,539.54	953,490,539.54	-
438/3	SPORTS COUNCIL	206,105,908.88	206,105,908.88	-
438/4	EL-KANEMI	20,897,109.78	20,897,109.78	-
438/5	UMAR IBN IBRAHIM COLL. EDUC	684,472,459.44	684,472,459.44	-
438/6	RAMAT POLYTECHNIC	1,203,875,499.74	1,203,875,499.74	-
438/7	BORNO RADIO TEL.	339,354,110.77	339,354,110.77	-
438/8	COUNCIL FOR ARTS & CULTURE	75,606,027.68	75,606,027.68	-
438/9	RURAL ELECTRIFICATION	187,478,214.48	187,478,214.48	-
438/10	ISLAMIC PREACHING	12,846,000.00	12,120,647.27	725,352.73
438/11	MOHD. GONI LEGAL ISLAMIC	421,539,439.63	421,539,439.63	-
438/12	SCHOOL OF HIGHER ISLAMIC	227,427,597.56	227,427,597.56	-
438/13	PILGRIMS WELFARE	37,532,977.75	37,532,977.75	-
438/14	BOSADP	837,158,811.93	837,158,811.93	-
438/15	STATE LIBRARY BOARD	92,655,085.99	92,655,085.99	-
438/16	ENVIRONMENTAL PROTECTION	316,472,098.13	316,472,098.13	-
438/17	COLL. OF EDUC. BIU	601,219,818.24	601,219,818.24	-
438/18	AGRIC. MECHANIZATION AUTHORITY	65,833,400.93	65,833,400.93	-
438/19	EDUCATION ENDOWMENT FUND	11,546,000.00	10,338,230.71	1,207,769.29
438/20	MOH.LAWAN COLL. OF AGRIC.	255,648,247.73	255,648,247.73	-
438/21	BOARD OF INTERNAL REVENUE	163,746,888.35	163,746,888.35	-
438/22	National Youth Service Corps	16,381,000.00	16,381,000.00	-
438/23	AGENCY FOR MASS LITERACY	499,223,921.26	499,223,921.26	-
438/24	SCHOLARSHIP BOARD	32,008,853.71	32,008,853.71	-
438/25	PREROGATIVE OF MERCY	14,152,000.00	12,842,507.12	1,309,492.88
438/26	Borno State Housing Corporation	16,466,111.65	-	16,466,111.65
438/27	Forest Reserves Management	-	-	-
438/28	Borno Investment Company	8,978,000.00	-	8,978,000.00
438/29	NEITAL NIGERIA LIMITED	34,154,280.14	34,154,280.14	-
438/30	NOMADIC EDUCATION	13,485,250.81	13,485,250.81	-
438/31	ISLAMIC RESEARCH CENTRE	20,749,011.16	20,749,011.16	-
438/32	PRIMARY SCH. EDUC. MGT. BOARD	217,037,637.11	133,744,493.00	83,293,144.11
438/33	Borno Express Transport Corp	-	-	-
438/34	Borno State Tropical Forest Action Prog.	-	-	-
438/35	STATE AFFORESTATION PROJECT.	126,516,972.51	126,516,972.51	-
438/36	Borno State Hotels Limited	44,747,000.00	-	44,747,000.00
438/37	BORNO SUPPLY COMPANY	18,149,813.09	18,149,813.09	-
438/38	TEACHING SERVICE BOARD	5,283,631,215.61	5,283,631,215.61	-
438/39	URBAN PLAN.& DEV. BOARD	52,950,901.97	52,950,901.97	-
438/40	Local Govt. Pension Board	7,001,000.00	-	7,001,000.00
438/41	Borno Livestock Projecty	23,117,000.00	-	23,117,000.00
438/42	COLL. OF BUSS. & ADMIN. KONDUGA	165,844,391.30	165,844,391.30	-
438/43	MAIDUGURI INTERNATIONAL HOTEL	-	-	-
438/44	M/DURI Kano Motor Park and Market	-	-	-
438/45	Boplas Industries Limited	8,879,000.00	-	8,879,000.00
438/46	RURAL WATER SUPPLY AGENCY	26,370,000.00	11,174,781.08	15,195,218.92
438/47	SODA ASH COMPANY LIMITED	6,597,203.91	6,597,203.91	-
438/48	M/DURI Monday Market Com. Limited	-	-	-
438/49	BORNO WIRE AND NAIL COMPANY LTD	8,597,893.53	8,597,893.53	-
438/50	Borno State Board for Quaranic/Arabic Education	31,408,000.00	-	31,408,000.00
438/51	Borno State Councils of Ulama	372,000.00	-	372,000.00
438/52	HIV AIDS Prog.Dev.Project	1,106,000.00	-	1,106,000.00
438/53	Informatic Institute	6,158,000.00	-	6,158,000.00
438/54	New Partnership for Africa Dev. (NEPAD)	403,000.00	-	403,000.00

438/55	Road Maintenance Agency	45,369,000.00	4,584,997.60	40,784,002.40
438/56	Water Supply and Sanitation Agency	49,520,000.00	-	49,520,000.00
	SUB TOTAL	17,565,783,195.12	17,225,113,103.14	340,670,091.98
	GRAND TOTAL	26,741,408,362.20	25,884,218,190.41	857,190,171.79

Note 9

Overhead Cost.

MINISTRY:Government House

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
412/2 Transport and Travelling	387,809,691.00	387,809,691.00	-
412/3 Utility Service	8,000,000.00	5,471,000.00	-
2,529,000.00			
412/4 Telephone and Postal Service	15,000,000.00	5,847,000.00	9,153,000.00
412/5 Stationery	45,000,000.00	38,867,500.00	6,132,500.00
412/6 Maintenance of Office Furniture and Equipment	150,000,000.00	76,340,300.00	73,659,700.00
412/7 Maintenance of Vehicles and Other Capital Assets.	527,587,800.00	527,587,800.00	-
412/8 Consultancy Services	183,124,850.00	183,124,850.00	-
412/9 Grants, Contributions/Subventions	25,988,000.00	-	25,988,000.00
412/10 Training and Staff Development	10,000,000.00	1,525,000.00	8,475,000.00
412/11 Entertainment and Hospitality	350,221,300.00	350,221,300.00	-
412/12 Miscellaneous Expenses	508,815,834.00	508,815,834.00	-
412/13 Loans: Bicycles etc.	10,000,000.00	-	10,000,000.00
412/14 Medical Expenses.	18,000,000.00	3,003,605.00	14,996,395.00
412/15 Information and Rewards (Security)	2,040,253,242.00	1,679,175,970.41	361,077,271.59
412/16 50th Independence Anniversary	88,286,000.00	13,031,000.00	75,255,000.00
	4,368,086,717.00	3,780,820,850.41	587,265,866.59

MINISTRY:Deputy Governor's Office

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
412/2 Transport and Travelling	27,563,000.00	-	27,563,000.00
412/3 Utility Service	111,000.00	-	111,000.00
412/4 Telephone and Postal Service	1,103,000.00	-	1,103,000.00
412/5 Stationery	11,025,000.00	-	11,025,000.00
412/6 Maintenance of Office Furniture and Equipment	13,230,000.00	-	13,230,000.00
412/7 Maintenance of Vehicles and Other Capital Assets.	13,230,000.00	-	13,230,000.00
412/8 Consultancy Services	1,103,000.00	-	1,103,000.00
412/9 Grants, Contributions/Subventions	1,103,000.00	-	1,103,000.00
412/10 Training and Staff Development	1,103,000.00	-	1,103,000.00
412/11 Entertainment and Hospitality	5,513,000.00	-	5,513,000.00
412/12 Miscellaneous Expenses	552,000.00	-	552,000.00
412/13 Loans: Bicycles etc.	-	-	-
412/14 Medical Expenses.	11,025,000.00	-	11,025,000.00
	86,661,000.00	-	86,661,000.00

MONITORING AND SPECIAL DUTIES

DESCRIPTION	BUDGET	ACTUAL	VARIANCE
412/2 Transport and Travelling	13,230,000.00	332,450.00	12,897,550.00
412/3 Utility Service	1,103,000.00	-	1,103,000.00
412/4 Telephone and Postal Service	1,103,000.00	-	1,103,000.00
412/5 Stationery	5,513,000.00	-	5,513,000.00
412/6 Maintenance of Office Furniture and Equipment	8,820,000.00	13,550.00	8,806,450.00
412/7 Maintenance of Vehicles and Other Capital Assets.	23,101,000.00	23,101,000.00	-
412/8 Consultancy Services	1,103,000.00	-	1,103,000.00
412/9 Grants, Contributions/Subventions	441,000.00	-	441,000.00
412/10 Training and Staff Development	3,308,000.00	-	3,308,000.00
412/11 Entertainment and Hospitality	3,308,000.00	-	3,308,000.00

412/13	Loans: Bicycles etc.	-	-	-
412/14	Medical Expenses.	3,308,000.00	-	3,308,000.00
		69,851,000.00	23,450,000.00	46,401,000.00

MINISTRY: Secretary to the State Government - SSG.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	13,388,000.00	8,520,000.00	4,868,000.00
413/3	Utility Service	1,300,000.00	-	1,300,000.00
413/4	Telephone and Postal Service	2,599,000.00	113,700.00	2,485,300.00
413/5	Stationery	3,899,000.00	2,061,000.00	1,838,000.00
413/6	Maintenance of Office Furniture and Equipment	5,198,000.00	4,019,930.00	1,178,070.00
413/7	Maintenance of Vehicles and Other Capital Assets.	7,797,000.00	3,110,684.52	4,686,315.48
413/8	Consultancy Services	261,000.00	-	261,000.00
413/9	Grants, Contributions/Subventions	2,363,000.00	-	2,363,000.00
413/10	Training and Staff Development	2,599,000.00	25,000.00	2,574,000.00
413/11	Entertainment and Hospitality	2,599,000.00	-	2,599,000.00
413/12	Miscellaneous Expenses	36,027,945.00	36,027,945.00	-
413/13	Loans: Bicycles etc.	-	-	-
413/14	Special Expenditure	17,630,000.00	875,000.00	16,755,000.00
413/15	Information and Rewards (Security)	123,012,529.00	123,012,529.00	-
413/16	Aircraft Charter	-	-	-
		218,673,474.00	177,765,788.52	40,907,685.48

MINISTRY: Office of the Head of Service

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	21,067,000.00	12,100,000.00	8,967,000.00
413/3	Utility Service	1,820,000.00	1,820,000.00	-
413/4	Telephone and Postal Service	391,000.00	-	391,000.00
413/5	Stationery	10,000,000.00	27,600.00	9,972,400.00
413/6	Maintenance of Office Furniture and Equipment	5,907,000.00	224,900.00	5,682,100.00
413/7	Maintenance of Vehicles and Other Capital Assets.	2,599,000.00	-	2,599,000.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	28,192,000.00	26,579,000.00	1,613,000.00
413/11	Entertainment and Hospitality	1,040,000.00	121,500.00	918,500.00
413/12	Miscellaneous Expenses	7,989,000.00	173,000.00	7,816,000.00
413/13	Loans: Bicycles etc.	-	-	-
413/14	Centre for mgt dev NE zonal office	78,750,000.00	-	78,750,000.00
413/15	Health manpower mgt, training and awareness	83,750,000.00	-	83,750,000.00
		241,505,000.00	41,046,000.00	200,459,000.00

MINISTRY: Establishment Department.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	2,767,000.00	-	2,767,000.00
413/3	Utility Service	456,000.00	77,000.00	379,000.00
413/4	Telephone and Postal Service	273,000.00	-	273,000.00
413/5	Stationery	1,820,000.00	-	1,820,000.00
413/6	Maintenance of Office Furniture and Equipment	911,000.00	-	911,000.00
413/7	Maintenance of Vehicles and Other Capital Assets	1,820,000.00	-	1,820,000.00
413/8	Consultancy Services	455,000.00	-	455,000.00
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	10,000,000.00	-	10,000,000.00

413/13	Loans: Bicycles etc.	-	-	-
413/14	In-service Training for Civil Servants	-	-	-
		21,414,000.00	561,000.00	20,853,000.00

MINISTRY: Pension Department.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	11,686,000.00	-	11,686,000.00
413/3	Utility Service	50,000.00	50,000.00	-
413/4	Telephone and Postal Service	47,000.00	-	47,000.00
413/5	Stationery	456,000.00	30,000.00	426,000.00
413/6	Maintenance of Office Furniture and Equipment	183,000.00	100,906.95	82,093.05
413/7	Maintenance of Vehicles and Other Capital Assets	479,000.00	151,093.05	327,906.95
413/8	Consultancy Services	10,000.00	-	10,000.00
413/9	Grants, Contributions/Subventions	47,000.00	-	47,000.00
413/10	Training and Staff Development	456,000.00	-	456,000.00
413/11	Entertainment and Hospitality	183,000.00	-	183,000.00
413/12	Miscellaneous Expenses	273,000.00	66,250.64	206,749.36
413/13	Loans: Bicycles etc.	-	-	-
		13,870,000.00	398,250.64	13,471,749.36

MINISTRY: Monitoring and Special Duties.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	3,013,000.00	1,961,390.00	1,051,610.00
413/3	Utility Service	456,000.00	-	456,000.00
413/4	Telephone and Postal Service	183,000.00	-	183,000.00
413/5	Stationery	911,000.00	-	911,000.00
413/6	Maintenance of Office Furniture and Equipment	456,000.00	29,900.00	426,100.00
413/7	Maintenance of Vehicles and Other Capital Assets	479,000.00	62,200.00	416,800.00
413/8	Consultancy Services	187,385.00	187,385.00	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	275,000.00	-	275,000.00
413/11	Entertainment and Hospitality	275,000.00	-	275,000.00
413/12	Miscellaneous Expenses	454,000.00	-	454,000.00
413/13	Loans: Bicycles etc.	649,180.00	649,180.00	-
		7,338,565.00	2,890,055.00	4,448,510.00

MINISTRY: Department of Political and Cabinet.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	2,058,000.00	-	2,058,000.00
413/3	Utility Service	138,000.00	-	138,000.00
413/4	Telephone and Postal Service	93,000.00	-	93,000.00
413/5	Stationery	4,111,000.00	-	4,111,000.00
413/6	Maintenance of Office Furniture and Equipment	456,000.00	-	456,000.00
413/7	Maintenance of Vehicles and Other Capital Assets	287,000.00	-	287,000.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	183,000.00	-	183,000.00
413/11	Entertainment and Hospitality	47,000.00	-	47,000.00
413/12	Miscellaneous Expenses	9,369,000.00	-	9,369,000.00
413/13	Loans: Bicycles etc.	-	-	-
		16,742,000.00	-	16,742,000.00

MINISTRY: Liaison Office Lagos.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	2,058,000.00	-	2,058,000.00
413/3	Utility Service	456,000.00	-	456,000.00
413/4	Telephone and Postal Service	638,000.00	-	638,000.00
413/5	Stationery	365,000.00	-	365,000.00
413/6	Maintenance of Office Furniture and Equipment	365,000.00	-	365,000.00
413/7	Maintenance of Vehicles and Other Capital Assets	956,000.00	-	956,000.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	183,000.00	-	183,000.00
413/11	Entertainment and Hospitality	183,000.00	-	183,000.00
413/12	Miscellaneous Expenses	183,000.00	-	183,000.00
413/13	Loans: Bicycles etc.	-	-	-
		5,387,000.00	-	5,387,000.00

MINISTRY: Liaison Office Abuja and Kaduna.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	2,923,000.00	-	2,923,000.00
413/3	Utility Service	911,000.00	-	911,000.00
413/4	Telephone and Postal Service	911,000.00	-	911,000.00
413/5	Stationery	911,000.00	-	911,000.00
413/6	Maint. of Office Furniture and Equipment	456,000.00	-	456,000.00
413/7	Maint. of Vehicles and Other Capital Assets	911,000.00	-	911,000.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	546,000.00	-	546,000.00
413/11	Entertainment and Hospitality	911,000.00	-	911,000.00
413/12	Miscellaneous Expenses	5,000,000.00	5,000,000.00	-
413/13	Loans: Bicycles etc.	-	-	-
413/14	Medical Expenses	11,198,000.00	-	11,198,000.00
		24,678,000.00	5,000,000.00	19,678,000.00

MINISTRY: State Emergency Relief Agency.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	2,058,000.00	-	2,058,000.00
413/3	Utility Service	56,000.00	-	56,000.00
413/4	Telephone and Postal Service	93,000.00	-	93,000.00
413/5	Stationery	456,000.00	-	456,000.00
413/6	Maint. of Office Furniture and Equipment	437,000.00	-	437,000.00
413/7	Maint. of Vehicles and Other Capital Assets	1,047,000.00	-	1,047,000.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	183,000.00	-	183,000.00
413/11	Entertainment and Hospitality	456,000.00	-	456,000.00
413/12	Miscellaneous Expenses	62,000.00	-	62,000.00
413/13	Loans: Bicycles etc.	-	-	-
		4,848,000.00	-	4,848,000.00

MINISTRY: Department of Parastatals.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
413/2	Transport and Travelling	1,581,000.00	5,000.00	1,576,000.00
413/3	Utility Service	183,000.00	31,000.00	152,000.00
413/4	Telephone and Postal Service	47,000.00	-	47,000.00
413/5	Stationery	911,000.00	-	911,000.00

413/6	Maintenance of Office Furniture and Equipment	478,000.00	10,000.00	468,000.00
413/7	Maint. of Vehicles and Other Capital Assets	275,000.00	4,000.00	271,000.00
413/8	Consultancy Services	-	-	-
413/9	Grants, Contributions/Subventions	-	-	-
413/10	Training and Staff Development	146,000.00	-	146,000.00
413/11	Entertainment and Hospitality	29,000.00	-	29,000.00
413/12	Miscellaneous Expenses	320,000.00	157.50	319,842.50
413/13	Loans: Bicycles etc.	-	-	-
		3,970,000.00	50,157.50	3,919,842.50

MINISTRY: Ministry of Agriculture and Natural Resources.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
414/2	Transport and Traveling	4,741,000.00	1,464,450.00	3,276,550.00
414/3	Utility Service	2,593,000.00	20,000.00	2,573,000.00
414/4	Telephone and Postal Service	683,000.00	349,050.00	333,950.00
414/5	Stationery	911,000.00	696,900.00	214,100.00
414/6	Maint. of Office Furniture and Equipment	10,075,000.00	10,075,000.00	-
414/7	Maint. of Vehicles and Other Capital Assets	3,141,250.00	3,141,250.00	-
414/8	Consultancy Services	3,899,000.00	671,375.00	3,227,625.00
414/9	Grants, Contributions/Subventions	456,000.00	120,000.00	336,000.00
414/10	Training and Staff Development	7,571,870.00	7,571,870.00	-
414/11	Entertainment and Hospitality	997,000.00	355,000.00	642,000.00
414/12	Miscellaneous Expenses	2,785,725.00	2,785,725.00	-
414/13	Loans: Bicycles etc.	-	-	-
414/14	Medical Expenses.	911,000.00	10,000.00	901,000.00
		38,764,845.00	27,260,620.00	11,504,225.00

MINISTRY: Ministry of Commerce, Industries and Tourism

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
415/2	Transport and Travelling	3,448,000.00	2,066,800.00	1,381,200.00
415/3	Utility Service	911,000.00	213,100.00	697,900.00
415/4	Telephone and Postal Service	320,000.00	-	320,000.00
415/5	Stationery	2,573,000.00	2,573,000.00	-
415/6	Maint. of Office Furniture and Equipment	3,938,000.00	902,000.00	3,036,000.00
415/7	Maint. of Vehicles and Other Capital Assets	4,549,000.00	2,537,100.00	2,011,900.00
415/8	Consultancy Services	456,000.00	-	456,000.00
415/9	Grants, Contributions/Subventions	47,000.00	-	47,000.00
415/10	Training and Staff Development	1,820,000.00	-	1,820,000.00
415/11	Entertainment and Hospitality	911,000.00	900,000.00	11,000.00
415/12	Miscellaneous Expenses	2,323,000.00	1,667,000.00	656,000.00
415/13	Loans: Bicycles etc.	92,000.00	-	92,000.00
		21,388,000.00	10,859,000.00	10,529,000.00

MINISTRY: Ministry of Education

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
416/2	Transport and Travelling	14,747,000.00	-	14,747,000.00
416/3	Utility Service	9,097,000.00	2,665,000.00	6,432,000.00
416/4	Telephone and Postal Service	1,365,000.00	-	1,365,000.00
416/5	Stationery	4,332,000.00	455,000.00	3,877,000.00
416/6	Maintenance of Office Furniture and Equipment	828,000.00	-	828,000.00
416/7	Maintenance of Vehicles and Other Capital Assets	7,731,000.00	-	7,731,000.00
416/8	Consultancy Services	821,000.00	-	821,000.00
416/9	Grants, Contributions/Subventions	7,868,000.00	-	7,868,000.00
416/10	Training and Staff Development	8,663,000.00	-	8,663,000.00
416/11	Entertainment and Hospitality	821,000.00	-	821,000.00

416/12	Miscellaneous Expenses	9,750,000.00	502,625.00	9,247,375.00
416/13	Loans: Bicycles etc.	-	-	-
416/14	Education Resource Centre	1,820,000.00	-	1,820,000.00
416/15	Zonal Office, Maiduguri	365,000.00	-	365,000.00
416/16	Zonal Office, Gwoza	365,000.00	-	365,000.00
416/17	Zonal Office, Biu	365,000.00	-	365,000.00
416/18	Zonal Office, Monguno	365,000.00	-	365,000.00
416/19	Shehu Garbai School	347,000.00	-	347,000.00
416/20	Special School for Blind	728,000.00	-	728,000.00
416/21	Secondary Education	2,183,000.00	-	2,183,000.00
416/22	Science Education	4,094,000.00	-	4,094,000.00
416/23	Technical Education	911,000.00	-	911,000.00
416/24	Vocational Education	956,000.00	-	956,000.00
416/25	Examination Fees	36,405,011.54	-	36,405,011.54
416/26	Students Feeding	501,956,258.88	101,153,492.00	400,802,766.88
		616,883,270.42	104,776,117.00	512,107,153.42

MINISTRY: Ministry of Finance Finance HQ

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
417/2	Transport and Travelling	33,826,000.00	13,963,296.00	19,862,704.00
417/3	Utility Service	546,000.00	20,000.00	526,000.00
417/4	Telephone and Postal Service	911,000.00	-	911,000.00
417/5	Stationery	77,580,000.00	77,580,000.00	-
417/6	Maint. of Office Furniture and Equipment	4,135,000.00	110,850.00	4,024,150.00
417/7	Maint. of Vehicles and Other Capital Assets	10,000,000.00	1,174,000.00	8,826,000.00
417/8	Consultancy Services	20,000,000.00	360,000.00	19,640,000.00
417/9	Grants, Contributions/Subventions	-	-	-
417/10	Training and Staff Development	102,639,000.00	5,886,800.00	96,752,200.00
417/11	Entertainment and Hospitality	50,000,000.00	425,000.00	49,575,000.00
417/12	Miscellaneous Expenses	52,025,000.00	6,930,519.93	45,094,480.07
417/13	Loans: Bicycles etc.	-	-	-
		351,662,000.00	106,450,465.93	245,211,534.07

MINISTRY: Office of the Accountant General

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
417/2	Transport and Travelling	11,879,000.00	-	11,879,000.00
417/3	Utility Service	4,765,000.00	-	4,765,000.00
417/4	Telephone and Postal Service	693,000.00	-	693,000.00
417/5	Stationery	130,000,000.00	92,600,000.00	37,400,000.00
417/6	Maint. of Office Furniture and Equipment	6,498,000.00	2,017,000.00	4,481,000.00
417/7	Maint. of Vehicles and Other Capital Assets	6,930,000.00	-	6,930,000.00
417/8	Consultancy Services	-	-	-
417/9	Grants, Contributions/Subventions	-	-	-
417/10	Training and Staff Development	100,000,000.00	-	100,000,000.00
417/11	Entertainment and Hospitality	10,000,000.00	-	10,000,000.00
417/12	Miscellaneous Expenses	7,961,000.00	-	7,961,000.00
417/13	Loans: Bicycles etc.	-	-	-
417/14	Maintenance and Fueling of Generator	30,000,000.00	8,500,000.00	21,500,000.00
417/15	Allowance for NYSC Members	21,530,496.00	-	21,530,496.00
		330,256,496.00	103,117,000.00	227,139,496.00

MINISTRY: Ministry of Health.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
418/2	Transport and Travelling	5,197,000.00	3,110,000.00	2,087,000.00
418/3	Utility Service	1,365,000.00	314,509.50	1,050,490.50
418/4	Telephone and Postal Service	911,000.00	-	911,000.00
418/5	Stationery	1,820,000.00	10,500.00	1,809,500.00
418/6	Maint. of Office Furniture and Equipment	3,033,000.00	1,676,560.00	1,356,440.00
418/7	Maint. of Vehicles and Other Capital Assets	2,729,000.00	2,350,940.00	378,060.00
418/8	Consultancy Services	1,365,000.00	-	1,365,000.00
418/9	Grants, Contributions/Subventions	1,820,000.00	-	1,820,000.00
418/10	Training and Staff Development	2,276,000.00	-	2,276,000.00
418/11	Entertainment and Hospitality	2,276,000.00	250,000.00	2,026,000.00
418/12	Miscellaneous Expenses	31,017,504.00	31,017,504.00	-
418/13	Loans: Bicycles etc.	-	-	-
418/14	Schools of Nursing, Midwifery and Health Tech.	6,368,000.00	-	6,368,000.00
		60,177,504.00	38,730,013.50	21,447,490.50

MINISTRY: Ministry of Home Affairs, Information & Culture.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
419/2	Transport and Travelling	3,780,000.00	2,301,000.00	1,479,000.00
419/3	Utility Service	4,600,000.00	4,600,000.00	-
419/4	Telephone and Postal Service	910,000.00	29,000.00	881,000.00
419/5	Stationery	10,448,000.00	88,000.00	10,360,000.00
419/6	Maint. of Office Furniture and Equipment	4,135,000.00	40,000.00	4,095,000.00
419/7	Maint. of Vehicles and Other Capital Assets	4,548,000.00	1,233,000.00	3,315,000.00
419/8	Consultancy Services	520,000.00	-	520,000.00
419/9	Grants, Contributions/Subventions	54,141,000.00	-	54,141,000.00
419/10	Training and Staff Development	12,994,000.00	-	12,994,000.00
419/11	Entertainment and Hospitality	10,395,000.00	140,000.00	10,255,000.00
419/12	Miscellaneous Expenses	7,350,000.00	1,012,000.00	6,338,000.00
419/13	Loans: Bicycles etc.	-	-	-
		113,821,000.00	9,443,000.00	104,378,000.00

MINISTRY: Ministry of Justice

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
420/2	Transport and Travelling	10,330,000.00	10,330,000.00	-
420/3	Utility Service	867,000.00	-	867,000.00
420/4	Telephone and Postal Service	1,733,000.00	-	1,733,000.00
420/5	Stationery	4,332,000.00	2,078,500.00	2,253,500.00
420/6	Maint. of Office Furniture and Equipment	10,520,780.00	10,520,780.00	-
420/7	Maint. of Vehicles and Other Capital Assets	5,148,820.00	5,148,820.00	-
420/8	Consultancy Services	1,733,000.00	200,000.00	1,533,000.00
420/9	Grants, Contributions/Subventions	1,733,000.00	-	1,733,000.00
420/10	Training and Staff Development	2,599,000.00	1,490,000.00	1,109,000.00
420/11	Entertainment and Hospitality	1,733,000.00	1,178,100.00	554,900.00
420/12	Miscellaneous Expenses	40,582,910.00	40,582,910.00	-
420/13	Car /Bicycles Loans, etc.	17,599,490.00	10,000,000.00	7,599,490.00
		98,912,000.00	81,529,110.00	17,382,890.00

MINISTRY: Ministry of Works & Transport

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
421/2	Transport and Travelling	3,832,000.00	600,000.00	3,232,000.00
421/3	Utility Service	456,000.00	-	456,000.00
421/4	Telephone and Postal Service	183,000.00	-	183,000.00

421/5	Stationery	1,364,000.00	345,000.00	1,019,000.00
421/6	Maintenance of Office Furniture & Equip.	4,135,000.00	510,000.00	3,625,000.00
421/7	Maintenance of Vehi.& Other Capital Assets	3,639,000.00	-	3,639,000.00
421/8	Consultancy Services	455,000.00	-	455,000.00
421/9	Grants, Contributions/Subventions	456,000.00	-	456,000.00
421/10	Training and Staff Development	911,000.00	-	911,000.00
421/11	Entertainment and Hospitality	546,000.00	-	546,000.00
421/12	Miscellaneous Expenses	1,257,000.00	595,735.00	661,265.00
421/13	Loans: Bicycles etc.	-	-	-
421/14	Professional Development Course	-	-	-
		17,234,000.00	2,050,735.00	15,183,265.00

MINISTRY: Ministry of Women Affairs & Social Development

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
422/2	Transport and Traveling	22,023,000.00	987,000.00	21,036,000.00
422/3	Utility Service	9,097,000.00	5,464,500.00	3,632,500.00
422/4	Telephone and Postal Service	183,000.00	15,000.00	168,000.00
422/5	Stationery	1,402,000.00	108,000.00	1,294,000.00
422/6	Maintenance of Office Furniture & Equip	4,135,000.00	3,992,500.00	142,500.00
422/7	Maintenance of Vehi & Other Capital Assets	6,064,000.00	209,000.00	5,855,000.00
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	273,000.00	-	273,000.00
422/12	Miscellaneous Expenses	1,890,000.00	1,160,000.00	730,000.00
422/13	Loans: Bicycles etc.	-	-	-
422/14	Special Expenditure	765,000.00	765,000.00	-
422/15	Feeding of Inmates (Remand Home)	5,458,000.00	54,000.00	5,404,000.00
		53,023,000.00	12,755,000.00	40,268,000.00

MINISTRY: Ministry of Housing and Rural Electrification

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
423/2	Transport and Travelling	24,945,000.00	35,500.00	24,909,500.00
423/3	Utility Service	683,000.00	-	683,000.00
423/4	Telephone and Postal Service	183,000.00	5,300.00	177,700.00
423/5	Stationery	2,923,000.00	300,000.00	2,623,000.00
423/6	Maintenance of Office Furniture & Equip	5,238,000.00	1,894,200.00	3,343,800.00
423/7	Maintenance of Vehi & Other Capital Assets	2,923,000.00	2,399,000.00	524,000.00
423/8	Consultancy Services	1,820,000.00	116,000.00	1,704,000.00
423/9	Grants, Contributions/Subventions	273,000.00	-	273,000.00
423/10	Training and Staff Development	2,349,000.00	100,000.00	2,249,000.00
423/11	Entertainment and Hospitality	-	-	-
423/12	Miscellaneous Expenses	8,828,000.00	2,920,000.00	5,908,000.00
423/13	Loans: Bicycles etc.	-	-	-
		50,165,000.00	7,770,000.00	42,395,000.00

MINISTRY: Ministry of Sports Development

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
424/2	Transport and Travelling	4,102,000.00	1,004,000.00	3,098,000.00
424/3	Utility Service	14,000,000.00	14,000,000.00	-
424/4	Telephone and Postal Service	92,000.00	-	92,000.00
424/5	Stationery	1,820,000.00	1,031,000.00	789,000.00
424/6	Maintenance of Office Furniture & Equip	4,135,000.00	2,766,500.00	1,368,500.00
424/7	Maintenance of Vehi & Other Capital Assets	3,184,000.00	78,600.00	3,105,400.00

424/8	Consultancy Services	456,000.00	50,000.00	406,000.00
424/9	Grants, Contributions/Subventions	728,000.00	-	728,000.00
424/10	Training and Staff Development	3,165,000.00	231,000.00	2,934,000.00
424/11	Entertainment and Hospitality	750,000.00	750,000.00	-
424/12	Miscellaneous Expenses	2,088,900.00	2,088,900.00	-
424/13	Loans: Bicycles etc.	47,000.00	-	47,000.00
		34,567,900.00	22,000,000.00	12,567,900.00

MINISTRY: Ministry of Urban and Rural Water Supply

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
425/2	Transport and Traveling	10,199,000.00	1,271,700.00	8,927,300.00
425/3	Utility Service	2,729,000.00	25,000.00	2,704,000.00
425/4	Telephone and Postal Service	2,729,000.00	-	2,729,000.00
425/5	Stationery	3,639,000.00	580,000.00	3,059,000.00
425/6	Maintenance of Office Furniture Equip	828,000.00	50,000.00	778,000.00
425/7	Maintenance of Vehi & Other Capital Assets	5,458,000.00	922,600.00	4,535,400.00
425/8	Consultancy Services	83,500.00	83,500.00	-
425/9	Grants, Contributions/Subventions	-	-	-
425/10	Training and Staff Development	5,458,000.00	-	5,458,000.00
425/11	Entertainment and Hospitality	3,639,000.00	125,500.00	3,513,500.00
425/12	Miscellaneous Expenses	16,869,000.00	4,661,350.00	12,207,650.00
425/13	Loans: Bicycles etc.	-	-	-
		51,631,500.00	7,719,650.00	43,911,850.00

MINISTRY: Ministry of Religious Affairs & Special Education

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
426/2	Transport and Traveling	26,038,000.00	-	26,038,000.00
426/3	Utility Service	4,332,000.00	-	4,332,000.00
426/4	Telephone and Postal Service	1,733,000.00	-	1,733,000.00
426/5	Stationery	8,663,000.00	270,000.00	8,393,000.00
426/6	Maintenance of Office Furniture & Equip	8,663,000.00	2,152,000.00	6,511,000.00
426/7	Maintenance of Vehi & Other Capital Assets	24,750,000.00	250,000.00	24,500,000.00
426/8	Consultancy Services	3,465,000.00	-	3,465,000.00
426/9	Grants, Contributions/Subventions	4,332,000.00	-	4,332,000.00
426/10	Training and Staff Development	8,250,000.00	140,000.00	8,110,000.00
426/11	Entertainment and Hospitality	7,797,000.00	-	7,797,000.00
426/12	Miscellaneous Expenses	390,425,000.00	340,530,370.00	49,894,630.00
426/13	Loans: Bicycles etc.	-	-	-
426/14	Special Education for the Blind	8,663,000.00	-	8,663,000.00
426/15	Special Expenditure (Ramadan Programme)	150,000,000.00	55,000,000.00	95,000,000.00
		647,111,000.00	398,342,370.00	248,768,630.00

MINISTRY: Ministry of Environment

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
427/2	Transport and Traveling	5,652,000.00	1,153,960.00	4,498,040.00
427/3	Utility Service	2,456,000.00	1,495,000.00	961,000.00
427/4	Telephone and Postal Service	228,000.00	-	228,000.00
427/5	Stationery	3,367,000.00	319,000.00	3,048,000.00
427/6	Maintenance of Office Furniture & Equip	3,255,000.00	2,500,500.00	754,500.00
427/7	Maintenance of Vehi & Other Capital Assets	4,094,000.00	1,413,300.00	2,680,700.00
427/8	Consultancy Services	1,820,000.00	1,560,810.00	259,190.00
427/9	Grants, Contributions/Subventions	2,275,000.00	-	2,275,000.00
427/10	Training and Staff Development	2,729,000.00	-	2,729,000.00
427/11	Entertainment and Hospitality	1,250,000.00	235,000.00	1,015,000.00
427/12	Miscellaneous Expenses	2,930,295.00	2,930,295.00	-
427/13	Loans: Bicycles etc.	-	-	-
		30,056,295.00	11,607,865.00	18,448,430.00

MINISTRY: Ministry of Land & Survey

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
428/2	Transport and Traveling	3,649,000.00	3,150,000.00	499,000.00
428/3	Utility Service	867,000.00	55,000.00	812,000.00
428/4	Telephone and Postal Service	420,000.00	420,000.00	-
428/5	Stationery	867,000.00	666,300.00	200,700.00
428/6	Maintenance of Office Furniture & Equip	3,938,000.00	1,077,000.00	2,861,000.00
428/7	Maintenance of Vehicles and Other Capital Assets	2,599,000.00	1,247,360.00	1,351,640.00
428/8	Consultancy Services	867,000.00	-	867,000.00
428/9	Grants, Contributions/Subventions	174,000.00	-	174,000.00
428/10	Training and Staff Development	1,733,000.00	30,000.00	1,703,000.00
428/11	Entertainment and Hospitality	867,000.00	470,000.00	397,000.00
428/12	Miscellaneous Expenses	999,945.00	999,945.00	-
428/13	Loans: Bicycles etc.	-	-	-
		16,980,945.00	8,115,605.00	8,865,340.00

MINISTRY: Ministry For Local Govt. & Chieftaincy Affairs

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
429/2	Transport and Traveling	49,311,000.00	24,190,000.00	25,121,000.00
429/3	Utility Service	911,000.00	-	911,000.00
429/4	Telephone and Postal Service	911,000.00	-	911,000.00
429/5	Stationery	21,365,000.00	360,000.00	21,005,000.00
429/6	Maintenance of Office Furniture & Equip	60,619,000.00	60,619,000.00	-
429/7	Maintenance of Vehi & Other Capital Assets	47,753,000.00	1,744,600.00	46,008,400.00
429/8	Consultancy Services	455,000.00	-	455,000.00
429/9	Grants, Contributions/Subventions	911,000.00	-	911,000.00
429/10	Training and Staff Development	1,820,000.00	-	1,820,000.00
429/11	Entertainment and Hospitality	1,820,000.00	-	1,820,000.00
429/12	Miscellaneous Expenses	385,344,000.00	94,616,462.00	290,727,538.00
429/13	Loans: Bicycles etc.	1,820,000.00	-	-
		573,040,000.00	181,530,062.00	391,509,938.00

MINISTRY: Ministry of Poverty Alleviation & Youth Empowerment

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
430/2	Transport and Travelling	6,834,000.00	125,000.00	6,709,000.00
430/3	Utility Service	2,729,000.00	500,000.00	2,229,000.00
430/4	Telephone and Postal Service	1,820,000.00	-	1,820,000.00
430/5	Stationery	2,729,000.00	270,000.00	2,459,000.00
430/6	Maintenance of Office Furniture & Equip	1,654,000.00	673,000.00	981,000.00
430/7	Maintenance of Vehi & Other Capital Assets	2,275,000.00	670,000.00	1,605,000.00
430/8	Consultancy Services	1,820,000.00	80,000.00	1,740,000.00
430/9	Grants, Contributions/Subventions	456,000.00	-	456,000.00
430/10	Training and Staff Development	2,729,000.00	40,000.00	2,689,000.00
430/11	Entertainment and Hospitality	4,549,000.00	4,040,000.00	509,000.00
430/12	Miscellaneous Expenses	6,835,000.00	1,602,000.00	5,233,000.00
430/13	Loans: Bicycles etc.	-	-	-
		34,430,000.00	8,000,000.00	26,430,000.00

MINISTRY: Office of the Auditor General

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
431/2	Transport and Traveling	4,741,000.00	260,732.00	4,480,268.00
431/3	Utility Service	365,000.00	-	365,000.00
431/4	Telephone and Postal Service	275,000.00	5,300.00	269,700.00
431/5	Stationery	2,729,000.00	267,945.00	2,461,055.00
431/6	Maintenance of Office Furniture & Equip	2,729,000.00	970,490.00	1,758,510.00
431/7	Maintenance of Vehi & Other Capital Assets	3,639,000.00	1,278,565.42	2,360,434.58
431/8	Consultancy Services	-	-	-
431/9	Grants, Contributions/Subventions	183,000.00	50,000.00	133,000.00
431/10	Training and Staff Development	4,699,500.00	4,699,500.00	-
431/11	Entertainment and Hospitality	3,639,000.00	212,140.00	3,426,860.00
431/12	Miscellaneous Expenses	11,098,000.00	4,752,191.87	6,345,808.13
431/13	Loans: Bicycles etc.	-	-	-
		34,097,500.00	12,496,864.29	21,600,635.71

MINISTRY: Civil Service Commission

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
432/2	Transport and Traveling	6,561,000.00	580,000.00	5,981,000.00
432/3	Utility Service	183,000.00	20,000.00	163,000.00
432/4	Telephone and Postal Service	183,000.00	-	183,000.00
432/5	Stationery	911,000.00	679,230.00	231,770.00
432/6	Maintenance of Office Furniture & Equip	1,109,950.00	1,109,950.00	-
432/7	Maintenance of Vehi & Other Capital Assets	3,184,000.00	1,300,198.00	1,883,802.00
432/8	Consultancy Services	456,000.00	-	456,000.00
432/9	Grants, Contributions/Subventions	-	-	-
432/10	Training and Staff Development	456,000.00	148,300.00	307,700.00
432/11	Entertainment and Hospitality	247,000.00	247,000.00	-
432/12	Miscellaneous Expenses	2,728,000.00	972,628.00	1,755,372.00
432/13	Loans: Bicycles etc.	-	-	-
		16,018,950.00	5,057,306.00	10,961,644.00

MINISTRY: Local Govt. Service Commission.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
433/2	Transport and Traveling	1,831,000.00	-	1,831,000.00
433/3	Utility Service	192,000.00	-	192,000.00
433/4	Telephone and Postal Service	55,000.00	-	55,000.00
433/5	Stationery	456,000.00	-	456,000.00
433/6	Maintenance of Office Furniture & Equip	456,000.00	-	456,000.00
433/7	Maintenance of Vehi & Other Capital Assets	456,000.00	-	456,000.00
433/8	Consultancy Services	49,000.00	-	49,000.00
433/9	Grants, Contributions/Subventions	-	-	-
433/10	Training and Staff Development	911,000.00	-	911,000.00
433/11	Entertainment and Hospitality	81,000.00	-	81,000.00
433/12	Miscellaneous Expenses	263,000.00	-	263,000.00
433/13	Loans: Bicycles etc.	-	-	-
		4,750,000.00	-	4,750,000.00

MINISTRY: Borno State House of Assembly.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
434/2	Transport and Traveling	772,880,250.00	772,880,250.00	-
434/3	Utility Service	50,027,000.00	1,366,200.00	48,660,800.00
434/4	Telephone and Postal Service	9,233,000.00	10,000.00	9,223,000.00
434/5	Stationery	13,644,000.00	1,927,100.00	11,716,900.00
434/6	Maintenance of Office Furniture & Equip	22,740,000.00	2,219,450.00	20,520,550.00

434/7	Maintenance of Vehi & Other Capital Assets	45,479,000.00	43,399,067.00	2,079,933.00
434/8	Consultancy Services	10,915,000.00	38,400.00	10,876,600.00
434/9	Grants, Contributions/Subventions	3,405,000.00	3,405,000.00	-
434/10	Training and Staff Development	72,765,000.00	10,372,250.00	62,392,750.00
434/11	Entertainment and Hospitality	60,756,400.00	60,756,400.00	-
434/12	Miscellaneous Expenses	556,514,350.00	542,275,730.08	14,238,619.92
434/13	Loans: Bicycles etc.	13,644,000.00	-	13,644,000.00
434/14	Purchase of Vehicles	181,913,000.00	43,760,000.00	138,153,000.00
		1,813,916,000.00	1,482,409,847.08	331,506,152.92

MINISTRY: Local Govt. Audit Department.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
435/2	Transport and Traveling	1,820,000.00	-	1,820,000.00
435/3	Utility Service	911,000.00	-	911,000.00
435/4	Telephone and Postal Service	1,820,000.00	-	1,820,000.00
435/5	Stationery	3,639,000.00	-	3,639,000.00
435/6	Maintenance of Office Furniture & Equip	6,368,000.00	-	6,368,000.00
435/7	Maintenance of Vehi & Other Capital Assets	1,820,000.00	-	1,820,000.00
435/8	Consultancy Services	-	-	-
435/9	Grants, Contributions/Subventions	1,820,000.00	-	1,820,000.00
435/10	Training and Staff Development	4,549,000.00	-	4,549,000.00
435/11	Entertainment and Hospitality	2,729,000.00	-	2,729,000.00
435/12	Miscellaneous Expenses	4,714,000.00	-	4,714,000.00
435/13	Loans: Bicycles etc.	-	-	-
		30,190,000.00	-	30,190,000.00

BOARDS/PARASTATALS O/H

HEAD	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
438/1	H M B HQS	17,963,690.00	9,600,000.00	8,363,690.00
438/2	KASHIM COLL. OF EDUC.	46,581,000.00	960,000.00	45,621,000.00
438/3	SPORTS COUNCIL	62,772,000.00	27,045,000.00	35,727,000.00
438/4	EL-KANEMI	49,330,000.00	49,330,000.00	-
438/5	UMAR IBN IBRAHIM COLL. EDC	10,663,000.00	120,000.00	10,543,000.00
438/6	RAMAT POLYTECHNIC	18,720,000.00	18,720,000.00	-
438/7	BORNO RADIO TEL.	50,129,000.00	-	50,129,000.00
438/8	COUNCIL FOR ARTS & CULTURE	32,937,000.00	2,240,000.00	30,697,000.00
438/9	RURAL ELECTRIFICATION	19,500,000.00	19,500,000.00	-
438/10	ISLAMIC PRECHING	12,928,000.00	100,000.00	12,828,000.00
438/11	MOHD. GONI LEGAL ISDLAMIC	10,735,000.00	800,000.00	9,935,000.00
438/12	SCHOOL OF HIGHER ISLAMIC	2,243,000.00	20,000.00	2,223,000.00
438/13	PILGRIMS WELFARE	377,090,550.00	377,090,550.00	-
438/14	BOSADP	55,000,000.00	55,000,000.00	-
438/15	STATE LIBRARY BOARD	4,559,000.00	800,000.00	3,759,000.00
438/16	ENVIRONMENTAL PROTECTION	14,746,000.00	800,000.00	13,946,000.00
438/17	COLL. OF EDUC. BIU	10,199,000.00	960,000.00	9,239,000.00
438/18	AGRIC. MECHANIZATION AUTHORITY	3,831,000.00	1,200,000.00	2,631,000.00
438/19	EDUCATION ENDOWMENT FUND	4,287,000.00	320,000.00	3,967,000.00
438/20	MOH.LAWAN COLL. OF AGRIC.	11,560,000.00	2,000,000.00	9,560,000.00
438/21	BOARD OF INTERNAL REVENUE	47,146,000.00	-	47,146,000.00
438/22	N.Y.S.C.	2,922,000.00	-	2,922,000.00
438/23	AGENCY FOR MASS LITERACY	5,709,000.00	350,000.00	5,359,000.00
438/24	SCHOLARSHIP BOARD	29,283,800.00	29,283,800.00	-
438/25	PREROGATIVE OF MERCY	4,741,000.00	7,500.00	4,733,500.00
438/26	STATE HOUSING CORPORATION	3,503,000.00	-	3,503,000.00

438/27	FOREST RESERVE MGT.	2,922,000.00	-	2,922,000.00
438/28	BORNO INVESTMENT COMPANY	12,473,000.00	-	12,473,000.00
438/29	NEITAL NIGERIA LIMITED	153,050,000.00	153,050,000.00	-
438/30	NOMADIC EDUCATION	5,573,000.00	160,000.00	5,413,000.00
438/31	ISLAMIC RESEARCH CENTRE	1,920,000.00	900,000.00	1,020,000.00
438/32	PRIMARY SCH. EDUC. MGT. BOARD	316,743,384.74	316,743,384.74	-
438/33	BORNO EXPRESS TRANSPORT CORP.	116,456,000.00	-	116,456,000.00
438/34	TROPICAL FOREST ACTION PROG.	2,468,000.00	-	2,468,000.00
438/35	STATE AFFORESTATION PROJECT	12,035,000.00	640,000.00	11,395,000.00
438/36	STATE HOTEL LIMITED	6,000,000.00	6,000,000.00	-
438/37	BORNO SUPPLY COMPANY	3,605,000.00	-	3,605,000.00
438/38	TEACHING SERVICE BOARD	21,053,000.00	-	21,053,000.00
438/39	URBAN PLAN. & DEV. BOARD	7,470,000.00	800,000.00	6,670,000.00
438/40	LOCAL GOVT. PENSION BOARD	2,103,000.00	-	2,103,000.00
438/41	BORNO LIVESTOCK PROJECT	5,651,000.00	400,000.00	5,251,000.00
438/42	COLL. OF BUSS. & ADMIN. KONDUGA	10,199,000.00	640,000.00	9,559,000.00
438/43	MAIDUGURI INTERNATIONAL HOTEL	6,560,000.00	-	6,560,000.00
438/44	M/GURI KANO MOTOR PARK & MARKET	2,292,000.00	-	2,292,000.00
438/45	BOPLAS INDUSTRIES LIMITED	7,825,000.00	-	7,825,000.00
438/46	RURAL WATER SUPPLY AGENCY	38,000,000.00	38,000,000.00	-
438/47	SODA ASH COMPANY LIMITED	5,651,000.00	200,000.00	5,451,000.00
438/48	M/GURI MONDAY MARKET COM. LTD	58,368,960.00	58,368,960.00	-
438/49	BORNO WIRE AND NAIL COMPANY LTD	4,187,000.00	200,000.00	3,987,000.00
438/50	BOARD FOR QURANIC AND ARABIC EDUC.	2,171,000.00	1,000,000.00	1,171,000.00
438/51	COUNCIL OF ULAMAS	2,171,000.00	-	2,171,000.00
438/52	HIV/AIDS PROGRAMME DEV. PROJECT	9,071,000.00	-	9,071,000.00
438/53	INFORMATICS INSTITUTE	13,106,000.00	-	13,106,000.00
438/54	NEW PARTNERSHIP FOR AFRICA DEV. (NEPAD)	9,371,000.00	-	9,371,000.00
438/55	ROAD MAINTENANCE AGENCY	928,492,020.00	928,492,020.00	-
438/56	WATER SUPPLY & SANITATION AGENCY	36,800,000.00	36,800,000.00	-
		2,712,866,404.74	2,138,641,214.74	574,225,190.00

MINISTRY: High Court of Justice

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2	Transport and Travelling	60,875,076.00	60,875,076.00	-
439/3	Utility Service	13,198,000.00	1,146,202.03	12,051,797.97
439/4	Telephone and Postal Service	3,301,000.00	1,352,000.00	1,949,000.00
439/5	Stationery	9,063,000.00	8,501,800.00	561,200.00
439/6	Maintenance of Office Furniture & Equip	8,320,000.00	4,582,388.00	3,737,612.00
439/7	Maintenance of Vehi & Other Capital Assets	16,639,650.00	16,639,650.00	-
439/8	Consultancy Services	3,300,000.00	154,750.00	3,145,250.00
439/9	Grants, Contributions/Subventions	2,482,000.00	226,000.00	2,256,000.00
439/10	Training and Staff Development	13,782,000.00	1,341,500.00	12,440,500.00
439/11	Entertainment and Hospitality	5,905,000.00	4,583,500.00	1,321,500.00
439/12	Miscellaneous Expenses	61,016,696.90	61,016,696.90	-
439/13	Loans: Bicycles etc.	-	-	-
		197,882,422.90	160,419,562.93	37,462,859.97

MINISTRY: Judiciary Area Courts Division

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2	Transport and Travelling	2,923,000.00	-	2,923,000.00
439/3	Utility Service	275,000.00	-	275,000.00
439/4	Telephone and Postal Service	93,000.00	-	93,000.00
439/5	Stationery	183,000.00	-	183,000.00

439/6	Maintenance of Office Furniture & Equip.	819,000.00	-	819,000.00
439/7	Maintenance of Vehi. & Other Capital Assets	1,365,000.00	-	1,365,000.00
439/8	Consultancy Services	-	-	-
439/9	Grants, Contributions/Subventions	-	-	-
439/10	Training and Staff Development	273,000.00	-	273,000.00
439/11	Entertainment and Hospitality	455,000.00	-	455,000.00
439/12	Miscellaneous Expenses	183,000.00	-	183,000.00
439/13	Loans: Bicycles etc.	-	-	-
		6,569,000.00	-	6,569,000.00

MINISTRY: Judiciary Sharia Court of Appeal

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2	Transport and Traveling	9,134,960.00	9,134,960.00	-
439/3	Utility Service	788,100.00	788,100.00	-
439/4	Telephone and Postal Service	93,000.00	-	93,000.00
439/5	Stationery	182,175.00	182,175.00	-
439/6	Maintenance of Office Furniture & Equip	287,250.00	287,250.00	-
439/7	Maintenance of Vehi & Other Capital Assets	584,850.00	584,850.00	-
439/8	Consultancy Services	275,000.00	-	275,000.00
439/9	Grants, Contributions/Subventions	160,000.00	160,000.00	-
439/10	Training and Staff Development	183,000.00	103,500.00	79,500.00
439/11	Entertainment and Hospitality	140,000.00	140,000.00	-
439/12	Miscellaneous Expenses	11,118,000.00	1,315,100.00	9,802,900.00
439/13	Loans: Bicycles etc.	-	-	-
		22,946,335.00	12,695,935.00	10,250,400.00

MINISTRY: Judiciary Judicial Service Commission.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
439/2	Transport and Travelling	2,013,000.00	99,814.50	1,913,185.50
439/3	Utility Service	275,000.00	-	275,000.00
439/4	Telephone and Postal Service	93,000.00	-	93,000.00
439/5	Stationery	273,000.00	15,000.00	258,000.00
439/6	Maintenance of Office Furniture & Equip	455,000.00	-	455,000.00
439/7	Maintenance of Vehi. & Other Capital Assets	456,000.00	443,000.00	13,000.00
439/8	Consultancy Services	455,000.00	-	455,000.00
439/9	Grants, Contributions/Subventions	-	-	-
439/10	Training and Staff Development	228,000.00	-	228,000.00
439/11	Entertainment and Hospitality	243,299.00	243,299.00	-
439/12	Miscellaneous Expenses	455,000.00	222,514.50	232,485.50
439/13	Loans: Bicycles etc.	-	-	-
		4,946,299.00	1,023,628.00	3,922,671.00

Note 10

436: Consolidated Revenue Fund Charges

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
436/1	Auditor General	7,157,000.00	5,490,628.32	1,666,371.68
436/2	Chairman CSC	6,488,000.00	5,883,789.60	604,210.40
436/3	Permanent Members CSC	23,064,000.00	20,919,446.40	2,144,553.60
436/4	Chairman L.G.S.C.	6,488,000.00	5,883,789.60	604,210.40
436/5	Part Time Members 5.	23,064,000.00	20,919,446.40	2,144,553.60
436/6	Director of Public Prosecution DPP Justice.	4,042,327.68	4,042,327.68	-
		70,303,327.68	63,139,428.00	7,163,899.68

Note 11**437:Miscellaneous Expenses.**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
437/1	Hospitality	104,344,500.00	2,000,000.00	102,344,500.00
437/2	Duty Visit Outside Nigeria	801,163,223.00	801,163,223.00	-
437/3	Committees and Commission	63,670,000.00	8,750,000.00	54,920,000.00
437/4	House Rents	26,559,000.00	-	26,559,000.00
437/5	Payments for postal facilities & telephones	14,443,000.00	350,000.00	14,093,000.00
437/6	Special Conveyance and Bank Charges	23,429,000.00	300,525.00	23,128,475.00
437/7	Insurance Covers Bond	650,000.00	650,000.00	-
437/8	Govt. Fund and unallocated Stores	-	-	-
437/9	Settlement of NEPA Bills	90,047,000.00	88,800,000.00	1,247,000.00
437/10	Refund and Damages General	-	-	-
437/11	Ceremonial and Touring allowance	-	-	-
437/12	Compensation General	149,927,500.00	149,927,500.00	-
437/13	Passages of Expatriates Staff	8,187,000.00	-	8,187,000.00
437/14	Air passengers Insurance	8,187,000.00	-	8,187,000.00
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	21,630,151.64	10,000,000.00	11,630,151.64
437/19	Maintenance of Kaduna House	-	-	-
437/20	Purchase & Replacement of M/Vehicles	1,419,500,000.00	1,137,063,825.22	282,436,174.78
437/21	Purchase of Electrical Appliances	2,729,000.00	-	2,729,000.00
437/22	Govt. Contingency Fund & Security Fund	725,868,000.00	557,028,105.78	168,839,894.22
437/23	Finance Charge on Motor Vehicle Loans	1,820,000.00	-	1,820,000.00
437/24	Political Transition Programme	25,000,000.00	-	25,000,000.00
437/25	Stablization Fund Account	-	-	-
437/26	Logistics for Security Enforcement	-	-	-
437/27	Insurance Cover Govt. Properties	4,549,000.00	-	4,549,000.00
437/28	Replacement & Maint. of Computer Hardware	18,192,000.00	300,000.00	17,892,000.00
437/29	Computer Consumables Soft Wares	91,200,000.00	91,200,000.00	-
437/30	Printing of Security Documents	172,740,000.00	146,500,000.00	26,240,000.00
437/31	Motor Vehicle Loans to Civil Servants	9,400,000.00	1,400,000.00	8,000,000.00
437/32	Furniture Loan to Civil Servants	105,000,000.00	-	105,000,000.00
		3,888,235,374.64	2,995,433,179.00	892,802,195.64

Note 12**441:Pension & Gratuities**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
441/1	Pension Statutory	1,693,801,245.93	1,693,801,245.93	-
441/2	Gratuity	2,114,397,848.36	2,114,397,848.36	-
441/3	Grat Statutory /Severance Grat to Pol. Office Holders.	81,862,000.00	-	81,862,000.00
441/4	Pension Emolument.	756,393,000.00	681,572,150.66	74,820,849.34
441/5	Pension Arrears	46,798,754.04	-	46,798,754.04
		4,693,252,848.33	4,489,771,244.95	203,481,603.38

442:Borno State House of Assembly Service Commission

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
442/2	transport & Travelling	5,652,000.00	-	5,652,000.00
442/3	Utility Drevices	1,365,000.00	-	1,365,000.00
442/4	Telephone & Postal Services	546,000.00	-	546,000.00
442/5	Stationary	546,000.00	-	546,000.00

442/6	Maintenance of Office Furniture & Equip.	911,000.00	-	911,000.00
442/7	Maintenance of Vehi. & Other Capital Assets	1,364,000.00	-	1,364,000.00
442/8	Consultancy Services	546,000.00	-	546,000.00
442/9	Grants, Contributions/Subventions	-	-	-
442/10	Training and Staff Development	602,000.00	-	602,000.00
442/11	Entertainment and Hospitality	1,820,000.00	-	1,820,000.00
442/12	Miscellaneous Expenses	2,447,000.00	-	2,447,000.00
442/13	Loans: Bicycles etc.	-	-	-
		15,799,000.00	-	15,799,000.00

STATE INDEPENDENT ELECTORAL COOMMISSION

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
443/2	transport & Traveling	1,650,000.00	1,650,000.00	-
443/3	Utility Services	28,000.00	-	28,000.00
443/4	Telephone & Postal Services	29,000.00	-	29,000.00
443/5	Stationary	74,000.00	-	74,000.00
443/6	Maintenance of Office Furniture & Equip.	93,000.00	-	93,000.00
443/7	Maintenance of Vehi. & Other Capital Assets	55,000.00	-	55,000.00
443/8	Consultancy Services	37,000.00	-	37,000.00
443/9	Grants, Contributions/Subventions	47,000.00	-	47,000.00
443/10	Training and Staff Development	55,000.00	-	55,000.00
443/11	Entertainment and Hospitality	47,000.00	-	47,000.00
443/12	Miscellaneous Expenses	1,103,000.00	250,000.00	853,000.00
443/13	Loans: Bicycles etc.	-	-	-
		3,218,000.00	1,900,000.00	1,318,000.00

MINISTRY:Higher Education.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
444/2	Transport & Traveling	6,223,000.00	4,615,900.00	1,607,100.00
444/3	Utility Services	4,332,000.00	150,000.00	4,182,000.00
444/4	Telephone & Postal Services	525,000.00	-	525,000.00
444/5	Stationary	2,232,000.00	85,000.00	2,147,000.00
444/6	Maintenance of Office Furniture & Equip	25,662,000.00	110,000.00	25,552,000.00
444/7	Maintenance of Vehi. & Other Capital Assets	25,362,000.00	229,000.00	25,133,000.00
444/8	Consultancy Services	-	-	-
444/9	Grants, Contributions/Subventions	3,475,000.00	25,000.00	3,450,000.00
444/10	Training and Staff Development	4,250,000.00	25,000.00	4,225,000.00
444/11	Entertainment and Hospitality	343,000.00	130,000.00	213,000.00
444/12	Accreditation and Reaccreditation	185,000,000.00	1,027,020.00	183,972,980.00
444/13	Honorrarium	-	-	-
444/14	Immersion Programme	20,000,000.00	-	20,000,000.00
444/15	Convocation/Ceremony	200,000,000.00	-	200,000,000.00
444/16	Miscellaneous Expenses	479,360,000.00	4,254,882.93	475,105,117.07
444/17	Loans: Bicycles etc.	10,000,000.00	-	10,000,000.00
		966,764,000.00	10,651,802.93	956,112,197.07

MINISTRY:Budget and Planning.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
445/2	Transport and Travelling	3,301,000.00	1,443,000.00	1,858,000.00
445/3	Utility Service	456,000.00	-	456,000.00
445/4	Telephone and Postal Service	183,000.00	-	183,000.00
445/5	Stationery	7,277,000.00	5,767,000.00	1,510,000.00
445/6	Maintenance of Office Furniture & Equip	4,549,000.00	208,000.00	4,341,000.00

445/7	Maintenance of Vehi. & Other Capital Assets	5,866,000.00	912,000.00	4,954,000.00
445/8	Consultancy Services	93,000.00	-	93,000.00
445/9	Grants, Contributions/Subventions	93,000.00	-	93,000.00
445/10	Training and Staff Development	728,000.00	130,000.00	598,000.00
445/11	Entertainment and Hospitality	456,000.00	-	456,000.00
445/12	Miscellaneous Expenses	3,641,000.00	-	3,641,000.00
445/13	Loans: Bicycles etc.	183,000.00	-	183,000.00
445/14	Purchase & Maint. of Computer/Instalation of Internet	15,373,000.00	2,000,000.00	13,373,000.00
445/15	Statistical Investigation & Documentation	2,100,000.00	435,000.00	1,665,000.00
445/16	Monitoring, Evaluation, UNDP & Debt management	821,000.00	-	821,000.00
445/17	United Nation Population Fund (UNFPA)	365,000.00	-	365,000.00
445/18	United Nation Children Education Fund (UNICEF)	10,365,000.00	-	10,365,000.00
445/19	State Manpower Committee	5,250,000.00	-	5,250,000.00
445/20	National Strategy for the Dev. of Statistics	5,250,000.00	-	5,250,000.00
445/21	Millennium Development Goals (MDG)	10,000,000.00	-	10,000,000.00
		76,350,000.00	10,895,000.00	65,455,000.00

MINISTRY: Animal and Fisheries.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
446/2	Transport & Traveling	3,181,000.00	698,600.00	2,482,400.00
446/3	Utility Services	1,026,000.00	-	1,026,000.00
446/4	Telephone & Postal Services	1,027,000.00	-	1,027,000.00
446/5	Stationary	2,500,000.00	135,864.45	2,364,135.55
446/6	Maintenance of Office Furniture & Equip	10,808,000.00	5,201,450.00	5,606,550.00
446/7	Maintenance of Vehi & Other Capital Assets	3,644,500.00	3,644,500.00	-
446/8	Consultancy Services	5,000,000.00	-	5,000,000.00
446/9	Grants, Contributions/Subventions	3,500,000.00	-	3,500,000.00
446/10	Training and Staff Development	5,052,000.00	47,000.00	5,005,000.00
446/11	Entertainment and Hospitality	10,000,000.00	3,000.00	9,997,000.00
446/12	Miscellaneous Expenses	11,000,000.00	3,946,873.25	7,053,126.75
446/13	Loans: Bicycles etc.	-	-	-
		56,738,500.00	13,677,287.70	43,061,212.30

MINISTRY: Inter-Governmental Affairs and Special Duties.

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
447/2	Transport & Traveling	26,181,000.00	-	26,181,000.00
447/3	Utility Services	1,026,000.00	-	1,026,000.00
447/4	Telephone & Postal Services	1,027,000.00	-	1,027,000.00
447/5	Stationary	3,500,000.00	-	3,500,000.00
447/6	Maintenance of Office Furniture & Equip	45,808,000.00	-	45,808,000.00
447/7	Maintenance of Vehi & Other Capital Assets	2,062,000.00	-	2,062,000.00
447/8	Consultancy Services	5,000,000.00	-	5,000,000.00
447/9	Grants, Contributions/Subventions	3,500,000.00	-	3,500,000.00
447/10	Training and Staff Development	5,052,000.00	-	5,052,000.00
447/11	Entertainment and Hospitality	10,000,000.00	-	10,000,000.00
447/12	Miscellaneous Expenses	15,000,000.00	-	15,000,000.00
447/13	Loans: Bicycles etc.	-	-	-
		118,156,000.00	-	118,156,000.00

SECTOR: Economic**HEAD: 554**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10502	Industrial Layout	30,000,000.00	-	30,000,000.00
10503	Entrepreneurship Development Prog.	20,000,000.00	-	20,000,000.00
10504	Cottage Industry	80,000,000.00	-	80,000,000.00
10505	Mineral Exploration	30,000,000.00	-	30,000,000.00
10506	Raw Material Display Centre	40,000,000.00	-	40,000,000.00
10507	Investment Promotion Council	40,000,000.00	5,000,000.00	35,000,000.00
10508	Job Creation & Sustainable Livelihood (UNDP)	150,000,000.00	-	150,000,000.00
10509	Neital Nigeria Ltd.	50,000,000.00	-	50,000,000.00
10510	Borno Wire Industries Limited	100,000,000.00	8,000,000.00	100,000,000.00
10511	Pompomari Soda Ash Production Co. Ltd.	20,000,000.00	-	12,000,000.00
10512	Establishment f Mining Company	100,000,000.00	-	100,000,000.00
10513	BOPLAS Industries Ltd.	-	-	-
10514	Pharmaceutical Industry	40,000,000.00	28,955,000.00	11,045,000.00
10515	Establishment of G/nut oil Processing Mills	50,000,000.00	-	50,000,000.00
10516	Borno Tomato & Pepper Proces. Comp. (BOTOPEP)	1,200,000,000.00	523,184,293.03	676,815,706.97
		1,950,000,000.00	565,139,293.03	1,384,860,706.97

SECTOR: Economic**HEAD: 555**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10601	Rural Electrification	1,200,000,000.00	523,184,293.03	676,815,706.97
10602	Electrification of Malamfatori Township	30,000,000.00	-	30,000,000.00
10603	State's Contri.to Integrated Power Proj. (NIPP)	-	-	-
10604	Electrification of 1000 Housing Estate in M/guri	300,000,000.00	-	300,000,000.00
10605	Reconstruction of M/guri to Gamboru/Ngala ITC	1,200,000,000.00	-	1,200,000,000.00
10606	Proc. of Generators, Cranes, Lorry Trailers,etc	200,000,000.00	-	200,000,000.00
		2,930,000,000.00	523,184,293.03	2,406,815,706.97

SECTOR: Economic**HEAD: 556**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10701	Development of Tourism Centre	250,000,000.00	21,514,898.58	228,485,101.42
10702	Amusement Park	50,000,000.00	9,871,000.00	40,129,000.00
10703	Construction of Zonal Office	60,000,000.00	8,000,000.00	52,000,000.00
10704	Borno State Supply Company	40,000,000.00	-	40,000,000.00
10705	Weights and Measures	10,000,000.00	-	10,000,000.00
10706	Dev. & Establishment of Free Trade Zones	30,000,000.00	-	30,000,000.00
10707	Consumer Protection Council	15,000,000.00	-	15,000,000.00
10708	Borno State Hotel, Maiduguri	80,000,000.00	25,000,000.00	55,000,000.00
10709	Borno State Hotels in other towns.	100,000,000.00	18,002,100.00	81,997,900.00
10710	Co-operative Flour Mills, Maiduguri	40,000,000.00	-	40,000,000.00
10711	Co-operative Consumer Shop	15,000,000.00	-	15,000,000.00
10712	Co-operative Printing Press, Maiduguri	30,000,000.00	-	30,000,000.00
10713	Zonal and Co-operative Area Offices	50,000,000.00	-	50,000,000.00
10714	International Hotel, Maiduguri	450,000,000.00	-	450,000,000.00
10715	Purchase of M/cycles (For Commerce Zonal Offices)	15,000,000.00	-	15,000,000.00
10716	Fisheries Cold Room	20,000,000.00	-	20,000,000.00
10717	Poverty Alleviation Programme	628,364,482.07	195,000,000.00	433,364,482.07
10718	Proc.. of safes and Construction of Strong Room	30,000,000.00	25,000,000.00	5,000,000.00
10719	Borno State Premier Property Dev. Co.	50,000,000.00	-	50,000,000.00
10720	Borno Express Transport Corporation	500,000,000.00	-	500,000,000.00
10721	Borno State Central Store	210,000,000.00	56,500,000.00	153,500,000.00

10722	Board of Internal Revenue	250,000,000.00	-	250,000,000.00
10723	Borno Investment Company Limited	150,000,000.00	-	150,000,000.00
10724	Export Promotion Council	30,000,000.00	-	30,000,000.00
10725	Monday Market Company Ltd.	20,000,000.00	-	20,000,000.00
10726	Pre-season Loan & micro credit scheme	743,907,223.03	58,000,000.00	685,907,223.03
10727	Sambisa tourist Centre	50,000,000.00	-	50,000,000.00
10728	Container Freight Station, M/guri	40,000,000.00	-	40,000,000.00
10729	Trade Fairs & Exhibitions (local & international)	80,000,000.00	-	80,000,000.00
10730	Production of Tourism Information	20,000,000.00	10,000,000.00	10,000,000.00
10731	Computer Centre: Ministry of Finance	50,000,000.00	-	50,000,000.00
10732	Export Production Villages	30,000,000.00	-	30,000,000.00
10733	Small Scale Industries Credit Scheme	200,000,000.00	50,000,525.00	149,999,475.00
		4,337,271,705.10	476,888,523.58	3,860,383,181.52

SECTOR: Economic

HEAD: 557

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
10802	Dikwa-Gulumba-Banki Road.	1,000,000,000.00	-	1,000,000,000.00
10803	Yimirshika -Sakwa - Marama - Kidang - Numan Rd	1,051,635,517.93	1,051,635,517.93	-
10804	Bitu - Izge Road	40,000,000.00	-	40,000,000.00
10805	Shani - Kubo - Bargu Road	35,000,000.00	-	35,000,000.00
10806	Wamdeo - Mussa - Huyim - Dille - Lassa Road	300,000,000.00	-	300,000,000.00
10807	Purchase and Refurbishing of Road Plant & Equip	88,873,623.10	-	88,873,623.10
10808	Biu - Army Barracks - Kida Road	3,018,825,465.17	3,018,825,465.17	-
10809	Ngala - Kala Balge Road	200,000,000.00	-	200,000,000.00
10810	Maiduguri - Ladi Bida - Monguno Road	100,000,000.00	24,000,000.00	76,000,000.00
10811	Mandaragirau - Ngulde - Askira Road	100,000,000.00	-	100,000,000.00
10812	River Yedzaram Bridge	-	-	-
10813	Miringa - Gunda Road	200,000,000.00	-	200,000,000.00
10814	Shani - Gwaskara - Buma - Marama Rd	50,000,000.00	-	50,000,000.00
10815	Kwaya Bura - Biu - Numa Junction Rd	100,000,000.00	-	100,000,000.00
10816	Yawulari - Dubulu - Talala Road	100,000,000.00	-	100,000,000.00
10817	Damasak - Malamfatori Road	-	-	-
10818	Gajiyara - Tare Road	200,000,000.00	8,595,150.00	191,404,850.00
10819	Damasak - Dufe - Diffa Road	-	-	-
10820	Kabara - Teli - Fikahyel Road	80,000,000.00	-	80,000,000.00
10821	Kwaya Kusar - Yimirdlang - Peta Road	-	-	-
10822	Wiza - Koghum Road	300,000,000.00	-	300,000,000.00
10823	Lassa - Kautikari - Chibok - Forfor - Kobu Rd	200,000,000.00	-	200,000,000.00
10824	Bama - Dikwa Road	400,000,000.00	-	400,000,000.00
10825	Kukawa - Gudumbali Road	400,000,000.00	-	400,000,000.00
10826	Gongolong - Zabarmari Road	300,000,000.00	-	300,000,000.00
10827	Ngala Township Roads	500,000,000.00	-	500,000,000.00
10828	Feeder Roads	200,000,000.00	-	200,000,000.00
10829	Rehab. of the Tarmac of the M/guri Inter. Airport	-	-	-
10830	Kauri - Yale Feeder Road	80,000,000.00	-	80,000,000.00

10831	Sandiya - Yajiwa Road	100,000,000.00	-	100,000,000.00
10832	Borno State Airline	-	-	-
10833	Gamboru-Wulgo Road Rehabilitation	400,000,000.00	-	400,000,000.00
10834	Damboa-Ngwalmari-Mulgwai-Malari Rd	554,634,250.43	554,634,250.43	-
10835	Azir-Wawa-Korede-Ajigin-Talala Rd	100,000,000.00	-	100,000,000.00
10836	Balbaya Access Road	100,000,000.00	-	100,000,000.00
10837	Dali Access Road	100,000,000.00	-	100,000,000.00
10838	Jaragol Access Road	30,000,000.00	-	30,000,000.00
10839	Borno State Rd Maint. Agency (BORMA)	53,003,784.39	-	53,003,784.39
10840	Dikwa-Ngala Road (Federal)	200,000,000.00	-	200,000,000.00
10841	Planning and monitoring	20,000,000.00	-	20,000,000.00
10842	Constr. of Roads & drainages in Banki Town	2,600,000,000.00	1,212,024,824.83	1,387,975,175.17
		13,301,972,641.02	5,869,715,208.36	7,432,257,432.66

SECTOR: Social

HEAD: 558

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20101	Zonal Inspectorate Services	986,666,661.30	986,666,661.30	-
20102	Secondary Education	4,450,000,000.00	2,376,891,648.00	2,073,108,352.00
20103	Science & Technical Education	200,000,000.00	29,800,000.00	170,200,000.00
20104	Education Resource Centre	75,714,601.78	-	75,714,601.78
20105	Busaries and Scholarship	310,000,000.00	24,006,800.00	285,993,200.00
20106	Mass and Non Formal Education	300,000,000.00	-	300,000,000.00
20107	Library Services Board	210,000,000.00	-	210,000,000.00
20108	Special Educ. for the Handicapped	70,000,000.00	10,083,946.43	59,916,053.57
20109	Nomadic Education	50,000,000.00	-	50,000,000.00
20110	College of Education Waka Biu	300,000,000.00	1,276,422.35	298,723,577.65
20111	Sir Kashim College of Education	400,000,000.00	8,245,150.10	391,754,849.90
20112	Umar Ibn Ibrahim El-Kanemi COE Bama	300,000,000.00	1,881,422.35	298,118,577.65
20113	Ramat Polytechnic Maiduguri	500,000,000.00	3,222,453.85	496,777,546.15
20114	Mohd Goni Coll. Of Legal & Islamic Studies M/guri	304,285,398.22	304,285,398.22	-
20115	School of Higher Islamic Studies M/guri	100,000,000.00	-	100,000,000.00
20116	Teaching Service Board	300,000,000.00	-	300,000,000.00
20117	Higher and Special Education	100,000,000.00	18,208,500.00	81,791,500.00
20118	Ministry of Education Headquarters	50,000,000.00	-	50,000,000.00
20119	Population Policy & family life Educ. (UNFPA)	-	-	-
20120	UNICEF (Assistance Programme)	-	-	-
20121	Universal Basic Education (UBE)	1,350,000,000.00	-	1,350,000,000.00
20122	Primary Educ. Borad Headquters	80,000,000.00	-	80,000,000.00
20123	Estab. of Science Academy in M/guri	100,000,000.00	-	100,000,000.00
20124	Education Endowment Fund	50,000,000.00	-	50,000,000.00
20125	M/cycles Loans for Sec. Schools Teachers	50,000,000.00	-	50,000,000.00
20126	Contribution towards the constr of Islamiya Sch.	100,000,000.00	-	100,000,000.00
20127	UNESCO Clubs	-	-	-
20128	Education for All (EFA)	-	-	-
20129	Examination Fees	100,000,000.00	-	100,000,000.00
20130	Borno State University	507,000,000.00	47,633,000.00	459,367,000.00
		11,343,666,661.30	3,812,201,402.60	7,531,465,258.70

SECTOR: Social

HEAD: 559

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20201	State Specialist Hospital, Maiduguri	800,000,000.00	17,283,560.00	782,716,440.00
20202	Refferal Hospitals	601,536,666.84	148,364,822.98	453,171,843.86
20203	Other General Hospitals	300,000,000.00	264,802,860.00	35,197,140.00
20204	Nursing Home, Maiduguri	500,000,000.00	3,293,000.00	496,707,000.00
20205	Epidemiological Services	300,000,000.00	18,208,000.00	281,792,000.00
20206	Schs of Nursing, Midwifery & Health Technology	400,000,000.00	2,868,000.00	397,132,000.00
20207	Maternal and Child Helth Care	100,000,000.00	-	100,000,000.00
20208	Health Educ. & School Health Services	50,000,000.00	-	50,000,000.00
20209	Health Mgt. Info System & Health system Research	45,000,000.00	-	45,000,000.00
20210	Private Hospitals & Drug Vendors Inspectorate	40,000,000.00	-	40,000,000.00
20211	Drugs Revolving Fund Scheme	350,000,000.00	1,500,000.00	348,500,000.00
20212	State Secr./202 Housing Estate Clinics	20,000,000.00	18,460,000.00	1,540,000.00
20213	Health System Fund	200,000,000.00	-	200,000,000.00
20214	Aids Control Programme	100,000,000.00	11,000,000.00	89,000,000.00
20215	Tuberculosis/Leprosy Control Prog.	40,000,000.00	-	40,000,000.00
20216	Primary Health Centres (PHC)	400,000,000.00	-	400,000,000.00
20217	National Immunization Days (NID)	300,000,000.00	80,592,000.00	219,408,000.00
20218	Health Insurance Scheme	20,000,000.00	-	20,000,000.00
20219	Post-Graduate Training for Health Personnel	200,000,000.00	-	200,000,000.00
20220	Food and Drug Information Centre	100,000,000.00	-	100,000,000.00
20221	Comm.& Reproductive Health Services (UNFPA)	-	-	-
20222	Construction of Staff Quarters	300,000,000.00	-	300,000,000.00
20223	Health Policy and Systems Devt	50,000,000.00	38,752,761.25	11,247,238.75
20224	Guinea Worm Control Programme	40,000,000.00	-	40,000,000.00
20225	Roll Back Malaria Programme	150,000,000.00	-	150,000,000.00
20226	Schistosomiasis Control Programme	50,000,000.00	-	50,000,000.00
20227	Zonal Health Offices	80,000,000.00	-	80,000,000.00
20228	Procurement of Hospital Equipment	2,000,000,000.00	1,166,066,467.20	833,933,532.80
20229	Ministry of Health Headquarters	20,000,000.00	11,270,000.00	8,730,000.00
20230	Hospital Management Board HQ	63,631,628.66	63,631,628.66	-
20231	New General Hospital, Bulumkutu, M/guri	500,000,000.00	15,599,105.94	484,400,894.06
20232	General Hospital, Askira	40,000,000.00	-	40,000,000.00
20233	Onchocerciasis Control Programme	300,000,000.00	-	300,000,000.00
20234	Constr. of General Hospital Chibok	250,000,000.00	11,250,000.00	238,750,000.00
20235	General Hospital, Gudumbali	150,000,000.00	-	150,000,000.00
20236	General Hospital, Briyel	50,000,000.00	-	50,000,000.00
20237	General Hospital, Rann	150,000,000.00	-	150,000,000.00
20238	Eye Hospital, M/guri	150,000,000.00	-	150,000,000.00
20239	Dental Hospital, M/guri	50,000,000.00	-	50,000,000.00
20240	Psychiatric Hospital, M/guri	300,000,000.00	-	300,000,000.00
20241	Chest Disease Clinic	800,000,000.00	37,760,000.00	762,240,000.00
20242	Renovation of PHC Baga	700,000,000.00	-	700,000,000.00
20243	General Hospital, Abadam	200,000,000.00	-	200,000,000.00
20244	Bird Flu Control Programme	100,000,000.00	-	100,000,000.00
20245	Construction of Othepaedic Hospital	100,821,775.56	100,821,775.56	-
20246	Medical Board Referrals	100,000,000.00	-	100,000,000.00
20247	Construction of Chest Hospital	242,890,538.03	99,750,525.00	143,140,013.03
20248	Genreal Hospital Gongulong	50,000,000.00	-	50,000,000.00
		11,853,880,609.09	2,111,274,506.59	9,742,606,102.50

SECTOR:Social**HEAD: 560**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20301	Publicity & Purch. of Public Address System	242,890,538.03	99,750,525.00	143,140,013.03
20302	Staff Qtrs for Information Officers in Zonal Offices	50,000,000.00	-	50,000,000.00
20303	Government Printing Press	600,000,000.00	-	600,000,000.00
20304	Open Air Theatre	100,000,000.00	-	100,000,000.00
20305	Borno State Radio and Television	800,000,000.00	95,715,013.03	704,284,986.97
20306	Zonal Information Centre	200,000,000.00	-	200,000,000.00
20307	Resuscitation of State Newspaper	50,000,000.00	-	50,000,000.00
20308	Printing Cale, Almanac, Diaries, Posters, Billboards	200,000,000.00	-	200,000,000.00
20309	Production of Mobilizer Magazine	25,000,000.00	25,000,000.00	-
20310	Refurbishing of Photo Colour Laboratory	40,000,000.00	-	40,000,000.00
20311	Indoor Theatre	100,000,000.00	-	100,000,000.00
20312	State Archives	100,000,000.00	8,437,500.00	91,562,500.00
20313	Advocacy Programme (UNFPA)	-	-	-
20314	Zonal Fire Service Stations & Equip.	600,000,000.00	6,800,000.00	593,200,000.00
20315	Informatics Institute	-	-	-
20316	Tourists' Shops (Arts Council)	50,000,000.00	-	50,000,000.00
		3,157,890,538.03	235,703,038.03	2,922,187,500.00

SECTOR:Social**HEAD: 561**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20401	Destitute and Refugees Transit Camp at Ngala	31,500,000.00	-	31,500,000.00
20402	Improvement of Approved School at M/guri	36,750,000.00	-	36,750,000.00
20403	Improvement of Remand Home at M/guri & Bama	67,500,000.00	-	67,500,000.00
20404	Constr. of Workshop for the Handicapped	52,500,000.00	6,277,763.00	46,222,237.00
20405	Blind farm Centre Muna	31,500,000.00	232,000.00	31,268,000.00
20406	Alh. Mohd Goni Intern. Stadium Complex	67,497,105.58	67,497,105.58	-
20407	citizenship and Leadership Centre Gava	30,000,000.00	-	30,000,000.00
20408	Youth Centre at L.G.A.s	50,000,000.00	-	50,000,000.00
20409	El-Kanemi Warriors Stadium M/guri	98,790,580.63	98,790,580.63	-
20410	Community Based Vocational Rehab.	50,000,000.00	50,000,000.00	-
20411	UNICEF Counterpart Funding	-	-	-
20412	Cottage Industries	30,750,000.00	-	30,750,000.00
20413	Women Development Centres	52,500,000.00	2,851,000.00	49,649,000.00
20414	Orphanage and Widows Centres	100,000,000.00	23,449,238.00	76,550,762.00
20415	Women in Agriculture	30,750,000.00	15,000,000.00	15,750,000.00
20416	FSP Primary School, Maiduguri	52,500,000.00	4,299,928.09	48,200,071.91
20417	Model Child Development Centre	31,500,000.00	-	31,500,000.00
20418	Girl Child Education Centre	21,000,000.00	-	21,000,000.00
20419	Day Care Centre	10,500,000.00	-	10,500,000.00
20420	Children in difficult circumstance	46,500,000.00	-	46,500,000.00
20421	Children Home, Maiduguri	36,000,000.00	-	36,000,000.00
20422	Mini Stadia in Local Govt. Areas	100,000,000.00	-	100,000,000.00
20423	Women Mobilization	85,000,000.00	34,250,000.00	50,750,000.00
20424	Special Asst. to Sports Clubs and Assoc.	50,000,000.00	-	50,000,000.00
20425	Borno State Sports Council	50,000,000.00	-	50,000,000.00
20426	Office Extension of Min. of Women Affairs	15,000,000.00	-	15,000,000.00
		1,228,037,686.21	302,647,615.30	925,390,070.91

SECTOR: Social**HEAD: 562**

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
20501	Assistance to Community Devt Project	100,000,000.00	20,000,000.00	80,000,000.00
20502	Block Maling Industry	600,000,000.00	108,560,000.00	491,440,000.00
20503	Resettlement Scheme	30,000,000.00	-	30,000,000.00
20504	Model Vilage Scheme	80,000,000.00	-	80,000,000.00
20505	Skill Acquisition Centres (SAC)	830,000,000.00	208,628,860.11	621,371,139.89
20506	Training & Resettlement of Graduates from the (SAC)	200,000,000.00	56,561,705.20	143,438,294.80
20507	Community Mobilization & Monitoring	100,000,000.00	24,000,000.00	76,000,000.00
20508	Construction of Veiving Centres	50,000,000.00	-	50,000,000.00
20509	Purch/Constr of office along Damboa Rd M/guri	100,000,000.00	-	100,000,000.00
20510	Kubo Town Skills Acquisition Centre (SAC)	890,000,000.00	-	890,000,000.00
		2,980,000,000.00	417,750,565.31	2,562,249,434.69

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

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30101	Township and Rural Area Mapping	120,000,000.00	-	120,000,000.00
30102	Survey of Govt Lands and Layouts	150,000,000.00	-	150,000,000.00
30103	land and Survey Equipment	100,000,000.00	513,900.00	99,486,100.00
30104	Land & Survey Headquarter & Zonal Offices	200,000,000.00	-	200,000,000.00
30105	Boundary Survey	100,000,000.00	-	100,000,000.00
		670,000,000.00	513,900.00	669,486,100.00

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

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30201	New Town Plans and Designs	100,000,000.00	-	100,000,000.00
30202	Compensation for Land and Building	400,000,000.00	31,897,500.00	368,102,500.00
30203	New Layouts & Provision of Services	150,000,000.00	-	150,000,000.00
30204	Valuation Services	40,000,000.00	60.00	39,999,940.00
30205	Town Planning Equipment	50,000,000.00	-	50,000,000.00
30206	Township Roards	7,897,781,877.93	7,897,781,877.93	-
30207	Regional Plan for Borno State	30,000,000.00	-	30,000,000.00
30208	Data Bank and Registry	80,000,000.00	9,750,750.00	70,249,250.00
30209	Side and Services Scheme	350,000,000.00	-	350,000,000.00
30210	Infrastructural Dev. Fund (IDF)	-	-	-
30211	Computerization of Records and Inform.	10,000,000.00	-	10,000,000.00
30212	Kano Motor Parks and Markets	50,000,000.00	-	50,000,000.00
30213	Borno State Urband Planning & Devt Board	300,000,000.00	3,775,100.00	296,224,900.00
30214	Roads & Drainages in 1000 Housing Estate	250,000,000.00	-	250,000,000.00
		9,707,781,877.93	7,943,205,287.93	1,764,576,590.00

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

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30301	Urban Water Supply	650,000,000.00	609,211,644.42	40,788,355.58
30302	Rural water Supply	200,000,000.00	69,072,507.00	130,927,493.00
30303	Integrated Water Resources Mgt	200,000,000.00	28,600,000.00	171,400,000.00
30304	Constr. & Furnishing of Hqtrs of MURWS	50,000,000.00	-	50,000,000.00
30305	Proc. of one Drilling Rig & Water Treatment	1,515,594,712.07	123,659,310.42	1,391,935,401.65
		2,615,594,712.07	830,543,461.84	1,785,051,250.23

SECTOR:Environmental/Regional Dev.

HEAD: 567

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30501	Drainage in Maiduguri	1,635,423,410.00	-	1,635,423,410.00
30502	Drainage in other Towns	700,000,000.00	-	700,000,000.00
30503	Borno State Environ. Protection Agency	400,000,000.00	120,793,126.74	279,206,873.26
30504	Flood Control	400,000,000.00	-	400,000,000.00
30505	Rehab. of Drainages in the State	250,000,000.00	42,693,261.00	207,306,739.00
30506	Plants & Equip. for Drainage Control	500,000,000.00	104,493,996.91	395,506,003.09
30507	Ecological Fund	200,000,000.00	-	200,000,000.00
		4,085,423,410.00	267,980,384.65	3,817,443,025.35

SECTOR: Administration

HEAD: 568

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
40101	Musa Usman Secretariat, M/guri	500,000,000.00	51,501,050.00	448,498,950.00
40102	College of Bus. & Mgt Studies Konduga	360,000,000.00	-	360,000,000.00
40103	Council Affairs & Special Services	20,979,987.90	20,979,987.90	-
40104	Government Loages	286,250,000.00	286,250,000.00	-
40105	Abuja Liaison Office	80,000,000.00	-	80,000,000.00
40106	Procu. of Office Equipment (Budget & Planning)	60,000,000.00	-	60,000,000.00
40107	Borno State Properties in Kaduna	75,000,000.00	52,965,248.58	22,034,751.42
40108	High Court Halls	220,000,000.00	119,188,050.10	100,811,949.90
40109	High Court Judges' Residences	150,000,000.00	-	150,000,000.00
40110	Sharia Court of Appeal Complex	93,500,000.00	20,661,130.00	72,838,870.00
40111	Magistrate Court Halls	105,000,000.00	25,000,000.00	80,000,000.00
40112	Magistrate Residences	100,000,000.00	-	100,000,000.00
40113	Library Services of the Min. of Justice	35,048,000.00	35,048,000.00	-
40114	Branch Offices of the Min. of Justice	99,000,000.00	45,026,999.99	53,973,000.01
40115	Law Reform Commission	20,000,000.00	9,000,000.00	11,000,000.00
40116	Govt Quarters of All Categories	365,871,350.00	365,871,350.00	-
40117	Street Light	250,000,000.00	247,621,600.00	2,378,400.00
40118	Traffic Control Light	100,000,000.00	-	100,000,000.00
40119	Area & Div. Engineer's Zonal Offices	30,000,000.00	-	30,000,000.00
40120	Area Courts	137,500,000.00	-	137,500,000.00
40121	Asphalt Marini Plant	400,000,000.00	37,100,000.00	362,900,000.00
40122	Vehicle Inspection Offices	10,000,000.00	-	10,000,000.00
40123	Local Govt & Chieftaincy Affairs	330,000,000.00	268,700,000.00	61,300,000.00
40124	Feasibility Studies	20,000,000.00	-	20,000,000.00
40125	Statistical Zonal Offices	50,000,000.00	-	50,000,000.00
40126	Borno State Pilgrims Welfare Board	70,000,000.00	15,439,093.31	54,560,906.69
40127	Emirs Palaces	250,000,000.00	64,848,129.98	185,151,870.02
40128	Judicial Service Commission	202,000,000.00	-	202,000,000.00
40129	State Emergency Relief Agency	1,500,000,000.00	476,000,000.00	1,024,000,000.00
40130	NYSC Permanent Camp	100,000,000.00	-	100,000,000.00
40131	Local Govt Service Commission	54,000,000.00	-	54,000,000.00
40132	State Econ. Empowerment & Dev. Strategy (SEEDS)	50,000,000.00	5,000,000.00	45,000,000.00
40134	Borno State Civil Service Commission	150,000,000.00	-	150,000,000.00
40135	Borno State House of Assembly	500,000,000.00	-	500,000,000.00
40136	Population Dev.Planning (UNFPA)	100,000,000.00	19,985,570.00	80,014,430.00
40138	Council on Prerogative of Mercy	134,200,000.00	-	134,200,000.00
40139	Local Govt Pension Board Office	60,000,000.00	-	60,000,000.00
40140	Borno State Pension Office	30,000,000.00	-	30,000,000.00
40141	Logistics Support (HOS)	80,000,000.00	-	80,000,000.00

40142	Local Government Audit	156,000,000.00	-	156,000,000.00
40143	Production and Printing of Budget	50,000,000.00	19,007,435.00	30,992,565.00
40144	State Mechanical Workshop	60,000,000.00	-	60,000,000.00
40145	Prog. Planning, Morni. & Eval. (UNICEF)	100,000,000.00	-	100,000,000.00
40146	Government House	500,000,000.00	-	500,000,000.00
40147	Zakat and Ulamas Board	30,000,000.00	-	30,000,000.00
40148	Constituency Development Fund	2,146,850,662.10	601,000,000.00	1,545,850,662.10
40149	Borno State Islamic Religion Preaching Board	40,000,000.00	-	40,000,000.00
40150	Guest Houses for Borno State Emirs in M/guri	50,000,000.00	-	50,000,000.00
40151	BOSIEC Secretariat	19,165,157.68	-	19,165,157.68
40152	City Gates & Beautification of Roundabout	50,000,000.00	-	50,000,000.00
40153	YS II Bama Road Block	20,000,000.00	-	20,000,000.00
40154	Constr. of an Office Block (Religious Affairs)	100,000,000.00	-	100,000,000.00
40155	State Audit Zonal Office	40,000,000.00	-	40,000,000.00
40156	New Partnership for Africas Dev. (NEPAD)	250,000,000.00	6,000,000.00	244,000,000.00
40157	Take-off Quranic and Arabic Education	50,000,000.00	-	50,000,000.00
40158	Road Furniture	20,000,000.00	-	20,000,000.00
40159	Pedestrian Bridge	30,000,000.00	-	30,000,000.00
40160	Building of State Islamic Library	30,000,000.00	-	30,000,000.00
40161	Islamiya Secondary Schools	50,000,000.00	-	50,000,000.00
40162	Islamic & Vocational Train. Centres	50,000,000.00	-	50,000,000.00
40163	Const & Rehab. of mosques in Borno state	700,000,000.00	200,000,000.00	500,000,000.00
40164	Borno State House of Assembly Comm.	197,757,980.00	-	197,757,980.00
40165	Sanitation Courts	72,600,000.00	-	72,600,000.00
40166	Revenue Courts	30,000,000.00	-	30,000,000.00
40167	Fencing and Dev. of Muslim Cemeteries	50,000,000.00	-	50,000,000.00
40168	Integration of Tsangaya Sch. into UBE System	60,000,000.00	43,000,000.00	17,000,000.00
40169	Prov. of Some Infrastructure at the BOSHA	10,000,000.00	-	10,000,000.00
40170	Computer Networking of MDAs	60,000,000.00	-	60,000,000.00
40171	Construction of New Govt Lodges	-	-	-
40172	Repair of Retrieved Plants/Heavy Duty Equipt. & Tools	50,000,000.00	-	50,000,000.00
40173	Estab. of wind/solar plant for power generation	50,000,000.00	-	50,000,000.00
40174	Professional Training & Mandatory Payments	50,000,000.00	-	50,000,000.00
40175	MDGs-CGs 50% contrib. by the state	100,000,000.00	4,500,000.00	95,500,000.00
40176	Constr. of sharia court judges' residences	550,000,000.00	-	550,000,000.00
40177	Publication of laws of Borno State	132,000,000.00	-	32,000,000.00
40178	Proc. of Vehicles for Emirs in the State	27,500,000.00	-	27,500,000.00
40179	Political Education	50,000,000.00	-	50,000,000.00
40180	Procurement of Security Equipment	30,000,000.00	-	30,000,000.00
40181	Human Resources Dev (HOS)	800,000,000.00	-	800,000,000.00
40182	Centre for Mgt Dev (CMD) NE Zonal Office	50,000,000.00	-	50,000,000.00
40183	State Committee on Food & Nutrition Progr.	60,000,000.00	-	60,000,000.00
40184	Constr. of Borno House at Abuja	40,000,000.00	-	40,000,000.00
40185	Office Complex for Pilgrims Welfare Board	3,000,000,000.00	-	3,000,000,000.00
40186	Min. of Inter-Govt Affairs & Special Duties	150,000,000.00	15,950,000.00	134,050,000.00
40187	Ministry of Religious Affairs	980,000,000.00	781,771,597.03	198,228,402.97
		18,320,223,137.68	3,837,415,241.89	14,482,807,895.79

Note 14

SECTOR:Environmental/Regional Dev.

HEAD: 566

	DESCRIPTION	BUDGET	ACTUAL	VARIANCE
30402	Ramat Shopping Complex, M/guri	300,000,000.00	180,021,445.13	119,978,554.87
30403	Housing Estate, Maiduguri	300,000,000.00	664,322.74	299,335,677.26
30404	Housing Estate in Other Towns	200,000,000.00	-	200,000,000.00
30405	Legislative Village, Maiduguri	200,000,000.00	-	200,000,000.00
30406	Housing Estate along Biu - Damboa Rd M/guri	-	-	-
30409	700 Housing Estate along Kano Rd M/guri	150,000,000.00	-	150,000,000.00
30410	Planning and Monitoring	15,750,000.00	-	15,750,000.00
30411	Abba Gana Terab Housing Estate, M.guri	50,000,000.00	1,952,958.41	48,047,041.59
30412	Purchase of Houses in Abuja	200,000,000.00	-	200,000,000.00
30413	Constr. of 1000 Housing Units in M/guri	1,000,000,000.00	362,927,372.75	637,072,627.25
		2,415,750,000.00	545,566,099.03	1,870,183,900.97

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.	23,650,000.00	-	23,650,000.00
440/6	Contribution to Emirate Councils	45,479,000.00	-	45,479,000.00
440/7	Settlement of Outstanding Liabilities	45,479,000.00	-	45,479,000.00
440/8	Repayment of N10 million for Borno Express	-	-	-
440/9	Primary School Management Board	-	-	-
440/10	2.5% State Contribu. to Local Govt Pension Board	12,279,000.00	-	12,279,000.00
440/11	Joint Tax Board	9,097,000.00	-	9,097,000.00
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	181,913,000.00	-	181,913,000.00
440/15	Repayment of Foreign loans	1,910,539,939.16	1,910,539,939.16	-
440/16	Salary of Primary School Teachers.	-	-	-
		2,228,436,939.16	1,910,539,939.16	317,897,000.00

Note 16

SCHEDULE OF OPENING BANK AND CASH BALANCES

ACCOUNT NAME	AMOUNT
GOVERNMENT HOUSE	6,353,088.87
OFFICE OF THE SECRETARY TO THE STATE GOVERNMENT (S S G)	220,576,823.31
OFFICE OF THE HEAD OF SERVICE	11,997,962.82
ESTABLISHMENT DEPARTMENT	18,446.70
PENSION DEPARTMENT	-
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	27,045,830.36
MINISTRY OF COMMERCE, INDUSTRY AND TOURISM	100,137,395.00
MINISTRY OF EDUCATION	117,095,679.50
MINISTRY OF HIGHER EDUCATION	52,135.72
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	356,451.99
ACCOUNTANT GENERAL'S OFFICE	155,870.38
MINISTRY OF HEALTH	135,879,033.95
MINISTRY OF HOME AFFAIRS, INFORMATION & CULTURE	8,745,351.13
MINISTRY OF JUSTICE	18,007,474.87

MINISTRY OF WORKS AND TRANSPORT	1,002,455.79
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	2,702,037.19
MINISTRY OF URBAN AND RURAL WATER SUPPLY	181,476,801.12
MINISTRY OF SPORTS AFFAIRS	9,805,386.93
MINISTRY OF BUDGET AND PLANNING	14,674.07
MINISTRY OF ENVIROMENT	95,702,374.26
MINISTRY OF LAND AND SURVEY	6,565,597.92
MINISTRY FOR LOCAL GOVT AND CHIEFTANCY AFFAIRS	33,970,921.57
OFFICE OF THE STATE AUDITOR GENERAL	151,585.62
CIVIL SERVICE COMMISSION	31,136.72
LOCAL GOVT SERVICE COMMISSION	52,334,246.30
BORNO STATE HOUSE OF ASSEMBLY	1,360,348.69
LOCAL GOVT AUDIT DEPARTMENT	201,371.22
HIGH COURT OF JUSTICE	11,937,990.47
SHARIA COURT OF APPEAL	316,455.18
JUDICIAL SERVICE COMMISSION.	116,529.10
AREA COURTS DIVISION	76,931.23
MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT	8,676,140.39
MINISTRY OF RELIGIOUS AFFAIRS & SPECIAL EDUCATION	24,693.56
MINISTRY OF HOUSING AND RURAL ELECTRIFICATION	683,120,638.02
STATE PENSION OFFICE	6,102,556.78
WELFARE LOAN	15,237.57
BORNO STATE PROJECT ACCOUNT (FBN)	5,009,995,406.25
STATE INDEPENDENT ELECTORAL COOMMISSION	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	1,003,285,231.94
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	35,434,942,363.10

SCHEDULE OF CLOSING BANK AND CASH BALANCES

ACCOUNT NAME	AMOUNT
Local Government Audit Department	1,513.81
Borno State Library Board	24,055.25
Sharia Court of Appeal	521,703.63
Ministry of Home Affairs, Information & Culture	13,903.29
Ministry for Women Affairs & Social Developmet	258,952.27
Local Government Service Commission (LGSC)	12,828.38
Borno State Envirmental Protection Agency (BOSEPA)	109,341.77
Area Courts Division	45,861.09
Borno Express Transport Corporation	8,416,786.58
Borno State Afforestation Project	658.59
Ministry of Budget and Planning	14,604.75
State Pension Board	730,948.08
Ministry of Commerce, Industry & Tourism	14,076,366.03
Mohamet Lawan College of Agriculture	660,839.37
El-Kanemi Warriors Football Club	62,545.52
College of Business and Management Studies (COBAMAS) Konduga	1,000,062.08
Agency for Mass Literacy	83,589.55
Borno State Agricultural Development Programme (BOSADP)	21,414.43
Ministry for Poverty Alleviation & Youth Empowerment	465,248.92
Office of the Secretary to the State Government (SSG)	6,327,186.11
Ministry for Urban and Rural Water Supply (URWS)	26,977,135.02
Civil Service Commission (CSC)	898,179.24
Ramat Polytechnic Maiduguri	24,727,842.45
Hospital Management Board (HMB)	20,449,869.57
Drugs Revolving Fund (DRF)	816,549.61
Ministry for Local Govt & Cheiftaincy Affairs (MLGCA)	944,754.49
Council for Arts and Culture	4,878.53
Office of the State Auditor General	189,240.52
Borno State Universal Basic Education Board (BOSUBEB)	28,224,640.27
Local Government Pension Board	11,463,228.63
High Court of Justice	20,881,848.74
Ministry of Agriculture & Natyral Resources	63,524,104.54
Ministry for Housing and Rural Electrification.	267,172,608.58
Borno State House of Assembly (BOSHA)	33,592,692.52
Borno State Agricultural Mechanization Authority (BOSAMA)	12,356,533.62
Umar Ibn Ibrahim El-Kanemi College of Educ. Sci & Tech. Bama	14,999,413.55
Ministry for Religious Affairs & Special Education	26,203.46
Islamic Religion Preaching Board (IRPB)	6,110.46
Ministry for Land and Survey	4,659,210.71
Office of the Head of Service (HOS)	7,708.44
Borno Plastic Industry (BOPLAS)	4,840.78
Pilgrims Welfare Board	37,130,536.14
Sports Council	6,327.35
Nomadic Education	2,848.32
Ministry of Education	99,029,098.46
Mohammed Goni College of Legakl & Islamic studies (MOGOCOLIS)	8,283,193.04
Higher Islamic Studies	164,204.45
Ministry of Sports Affairs	7,460,099.50
Ministry of Justice	5,998,820.89
Ministry of Animal Resources & Fisheries Development	13,681,556.26
Ministry for Inter-Governmental Affairs	513,584.84
Ministry of Higher Education	17,802,760.79

Sir Kashim Ibrahim College of Education (KICOE) Maiduguri	9,797,404.47
Council for Prerogative of Mercy	364.24
Judicial Service Commission (JSC)	31,828.28
Borno State Urban Planning and Development Board	119,334.63
Borno State Independent Electoral Commission (BOSIEC)	263,541.11
Ministry of Works and Transport	859,447,860.80
Other Accounts	2,101,984.49
Ministry of Environment	6,415,040.79
Borno State Education Endowment Fund (EEF)	167,218.30
Ministry of Health	43,921,140.97
Borno State Scholarships Board	2,155,788.24
Housing Corporation	6,272,471.88
Government House	1,484,629.76
Kano Motor Park	14,644.78
Office of the Accountant General	2,618,458.86
College of Education (COE) Waka-Biu	10,178,530.71
School of Health Technology	173.09
School of Nursing	6,223.55
school of Midwifery	3,030.11
Housing	18,429,581.69
Nigeria Arabic Language	139,319,745.58
Borno Aluminium Co.	275,949.68
Monday Market company	191,790.35
Borno Radio and Television (BRTV) Corporation	28,777.19
Borno State Hotels	208,123.74
Maiduguri Central Mosque	780,734.79
BORNO STATE PROJECT ACCOUNT (FBN)	9,219,085,701.51
BOSUBEB ETF Project	193,297,436.67
BOARD OF INTERNAL REVENUE	1,865,250.22
Disposal of Unservicable Vehicles	91,586,747.66
High Court Judges Loan	13,159,288.44
LEGISLATIVE MEMBERS CAR LOAN	39,788,946.77
BOSG 5% SECURITY	86,869,160.42
DISPOSAL OF GOVT. QUARTERS	19,822,082.99
SPECIAL FUNDS	74,690,215.00
GRANTS	2,698,887,866.91
OWNER OCCUPIER	108,056,616.37
BORNO STATE UNIVERSITY COMMISSION	174,894.42
BOSG Central Account	1,290,149,796.87
BOSG Excess Crude Account (Access)	256,739.79
BOSG Projects Account II (Access)	3,313,848.29
BOSG Capital Project (1000 Housing Project)	118,668.49
Rev. Mobilization & Allo. Comm. A/c	15,195.45
NEPAD Borno State Coordinating Office	6,908.27
Ministry of Local Govt & Cheiftaincy Affairs(LGCA)	2,000,000,000.00
BOSG Sure-P A/c	339,113,411.16
BOSG Interest Earned Account A/c	609,537,534.63
BSBIR Non-Expendable A/c	236,897,070.59
BOSG LG Budget Differential	1,522,894,145.80
Plant Quarantine Service	4,841.78
BOSG Project Accrued Interest A/c	182,966.82
Gratuity Account	154,711,537.47
BOSG Projects Account II (Zenith Bank)	4,208,402,624.73
Tricycle Revolving Fund	63,280,972.37
Development Project Account	113,672,165.50

Special Project Account	2,381,115.01
Capital Project Interest Account	81,657.84
Remittance in Transit	756,958,278.01
Solid Minerals Development	35,612.50
Borno State Advisory Committee	331,955.91
TOTAL	25,708,714,659.92

Note 18
Investments

Quoted Investments	236,720,391.50
Unquoted Investments	36,796,699.50
Unclaimed Dividend	5,948,700.76
	279,465,791.76

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

Doctors Car Loan	15,591,190.06
House Assemblies Car Loan	
Nurses/Anesthetists Car Loan	6,558,491.42
High Court Judges Loan	90,426,941.17
	112,576,622.65

Note 20 & 22
Loan Suspense

Blance as at 1/1/12:-	
Foreign Loan	9,293,024,878.87
Internal Loans	
Repayments	1,910,539,939.16
Blance as at 31/12/12	7,382,484,939.71

Note 21
Other Government Funds.

Education Development Fund	103,069,919.14
Loan Revolving Fund	150,105,034.58
Education Tax Fund (BOSUBEB)	63,280,972.37
Tricycle Revolving Fund	74,690,215.00
Special Fund	860,295.63
Drug Revolving Fund	392,006,436.72

Note 23
Other Liabilities(Debit Balances)

Afforestation	2,072.77
Inter-Governmental Affairs	30,576.53
Higher Education	447.77
BOSIEC	1,540.28
Monday Market	494.96
BRTV	288.38
BOSCO	4.73
Avian Influenza Control	552.27
TOTAL	35,977.69

