

# REPORT OF THE AUDITOR GENERAL

ON THE

## Accounts

OF THE GOVERNMENT  
OF

**BORNO STATE OF NIGERIA**

FOR

**THE YEAR ENDED 31ST DECEMBER, 2017**

TO

**THE BORNO STATE HOUSE OF ASSEMBLY**



**BORNO STATE GOVERNMENT, NIGERIA**

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

**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017**

**TO THE BORNO STATE HOUSE OF ASSEMBLY**



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



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

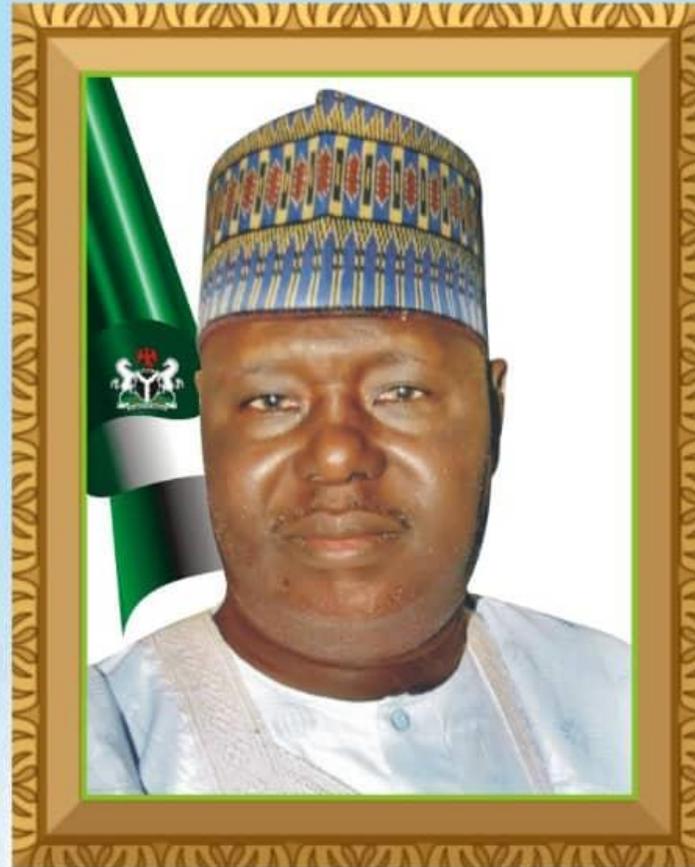


**RT. HON. ABDULKARIM LAWAN**

Speaker, Borno State House of Assembly



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



**ALHAJI SHETTIMA BUKAR**

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



**BORNO STATE GOVERNMENT OF NIGERIA**

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ON THE ACCOUNTS OF THE GOVERNMENT OF BORNO  
STATE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2017  
TO THE BORNO STATE HOUSE OF ASSEMBLY**

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## 1.0 INTRODUCTION

In compliance with the provisions of Section 125 (2) of the Constitution of the Federal Republic of Nigeria 1999, (As amended); Public Sector Auditing Standards 1998, and the Audit Law (Chapter 15) of the Laws of Borno State of Nigeria, 1994, the accounts of the Government of Borno State and the Financial Statements for the year ended 31st December, 2017 together with the individual accounts maintained by Ministries, Departments and Agencies have been audited under my direction. My responsibility in that direction is to express an opinion on the financial statements based on audit. I conducted my audit in accordance with the laws and standards quoted above. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves the performance of procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the Auditors judgment. The audit also includes an evaluation of the appropriateness of the accounting polices used and the reasonableness of the overall presentation of the financial statements.

I believe that the audit evidence we have obtained is sufficient and enough to provide a basis for my audit opinion.

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

### **Responsibility for Accounts and Financial Statements**

The Accountant General, pursuant to the provisions of the Constitution of the Federal Republic of Nigeria 1999 (As Amended), Financial Regulation (Chapter 1) and the Public Finance (Control and Management) Law 1958 (As Amended) is responsible for the keeping and maintenance of the various books of accounts that provides adequate and reasonable assurances that transactions are appropriately recorded in line with statutory authority; and for the preparation of the State's Annual Financial Statements and their related Notes.

### **Submission of Financial Statements**

The Annual Financial Statements of the Government of Borno State for the year ended 31<sup>st</sup> December 2017 together with their related Notes was first submitted to me on 18<sup>th</sup> October, 2018 by the Accountant General, Borno State. Following observations raised pursuant to the audit, the Statements were returned to the Accountant General for correction and eventually the clean copy was received on 14<sup>th</sup> February 2019. This was finally confirmed by me and found to be in order and reproduced as part of this report from page 57 to 106.

Therefore, in accordance with the requirement of Section 125 (5), I hereby submit the Annual Report of the State Auditor-General on the accounts of the Government of Borno State for the financial year ended 31<sup>st</sup> December, 2017 to the Honourable House of Assembly of Borno State for consideration.

## ACKNOWLEDGEMENT

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

The contributions of the members of staff of the Office of the Auditor General are highly commended. In particular I wish to recognize the commitment, selflessness, loyalty and patriotism exhibited by the Final Accounts Audit team and the committee charged with Drafting of this Annual Report.

Finally, I sincerely thank His Excellency Hon. Kashim Shettima, the Executive Governor of Borno State for his passionate concern for the Office of the State Auditor General; and for providing the needed funds, without which the processing and production of this report wouldn't have been a reality.



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

## AUDIT CERTIFICATE

The Accounts and Financial Statements of the Government of Borno State of Nigeria for the year ended 31<sup>st</sup> December 2017 have been examined in compliance with the provision of Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended).

### Basis of Opinion

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

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

### Opinion

In compliance with Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as Amended), in my opinion, I certify that the Financial Statements Numbers 1, 2, 3 and 4 i.e. Statement of Cash Flow; Statement of Assets and Liabilities; Statement of Consolidated Revenue Fund, and Statement of Capital Development Fund together with their related Notes set out on pages 57 to 106 give a true and fair view of the state of affairs of the Government of Borno State as at 31<sup>st</sup> December 2017.



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

## 2.0 GENERAL OBSERVATIONS:

### 2.1 Internal Audit and Internal Control

The pattern and manner in which the accounting books and records are maintained as observed in most of the Ministries, Departments and Agencies (MDAs) during routine examination of their records indicated inadequate control system. The shortcomings noted are highlighted below:

- Improper classifications of payments to the Economic Codes;
- Many payment vouchers raised were lacking the necessary documentary evidences to justify the payments made. This include documents like approvals for the expenditure, receipts, Store Receipt Vouchers (SRV) for supplies or purchases which shows that they are either not supplied or not taken on charge;
- Some vouchers were not signed by the relevant parties to the payment vouchers like signatures of the Officer controlling Vote (i.e authorizing Officer), the payee etc;
- Most Cash Advances, which come as Imprests were not retired in most of the MDAs;
- Deductions made in respect of Withholding Tax (WHT) and Value Added Tax (VAT) have no supporting documents;
- In some cases payment vouchers were not checked by Internal Auditors and where they do, they only stamp the vouchers after payments have been made thus defying the essence of the audit.
- The Internal Audit certification on payment vouchers and other accounting books and records examined which should best be authenticated by “Internal Audit Stamp” as set out in Financial Regulation No.1710, is

lacking or has not been complied with by most of the Internal Auditors. They have rather been using a Green pen to tick, which is restricted to the members of the Office of the State Auditor General as far as accounting books and records are concerned thus, contravening provisions of Financial Regulations No.3002.

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

**Recommendations:**

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

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

## **2.2 Submission of Important Financial, Budgetary and Administrative Documents.**

As observed under Internal Audit and Internal Control in Section 2.1 above, there were also lapses in the Submission of some Important Financial, Budgetary and Administrative Documents. This has been reported in my previous reports and yet they persist without any remedy. The importance of these documents cannot be overemphasized, because they help to avail timely, relevant and reliable financial and management information for management decision. However, it is unfortunate that in recent times, and even in the year under review (i.e.2017), copies of Contract Agreements; Approvals for Employment; Council Conclusions on Government programmes and activities; copies of Conveyance of Approvals for Payments by Ministry of Budget and Planning etc for different recurrent and capital projects were not forwarded to the Office of the State Auditor General, and where they are forwarded, it use to be very much untimely.

### **Recommendation:**

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

- i. Accounting Officers to put in more synergy towards ensuring efficiency in government business. That is ensuring that relevant documents, information etc are made available to the Office of the Auditor General or his staff as the case may be.
- ii. Proper Implementation of the International Public Sector Accounting Standards (IPSAS), the importance of which includes; Greater Disclosure of Information, leading to Transparency; Integrity; Accountability and Comparability will greatly mitigate against the challenges or shortcomings of submission of copies of Contract

Agreements; Approvals for Employment; Council Conclusions on Government programmes; copies of Conveyance of Approvals for Payments and Establishment circulars etc and shall no longer be a tedious task.

iii. Ensure effective circulation of government circulars, policies and programs to relevant government bodies.

### 2.3 Pension and Gratuity

In the year 2017, one thousand two hundred and fifty six (1256) files were processed in respect of mandatory, voluntary retirement and withdrawal of service which involved the sum of nine hundred and five million four hundred and seventy eight thousand nine hundred and thirty seven naira and ninety seven kobo (₦905,478,637.97) only for pension while that of gratuity was the total sum of three billion two hundred and fifty two million four hundred and forty thousand eight hundred and ninety two naira and sixty seven kobo (₦3,252,440,892.67).

Similarly two hundred and twenty three (223) files were treated in respect of officers who died in active service, which involve the sum of five hundred and sixteen million five hundred and ninety two thousand two hundred and twelve naira and thirty five kobo (₦516,592,212.35) only for their five (5) years pension, while the gratuity stood at the sum of three hundred and sixty nine million six hundred and twelve thousand three hundred and thirty one naira and one kobo (₦369,612,331.01) only.

Therefore, the cumulative total of the mandatory and voluntary retirement, withdrawal of service and those who died in active service were one thousand four hundred and seventy nine (1479) files, which were processed involving grand totals of pension and gratuity of one billion four hundred and twenty two million and seventy one thousand

one hundred and fifty naira and thirty two kobo (N1,422,071,150.32) only, and three billion six hundred and twenty two million and fifty three thousand two hundred and twenty three naira and sixty eight kobo (N3,622,053,223.68) only respectively. The details of the above are tabulated according to Ministries, Departments and Agencies (MDAs) in the table below.

**Savings:**

Total sum of one hundred and five million two hundred and thirty two thousand five hundred and seventy naira and eighteen kobo (N105,232,570.18) was during audit of records of Retirement/ Death Benefits of officers the year 2017. The saving was as a result of officers who overstayed in service above the normal period either by age or by service or sometimes continuation of flow of salaries after an officer had retired or beyond date of death for officers who died in active service; which are pursuant to non-timely stoppage of retiring or deceased officers' salaries. The amount is regarded as overpayment and is endorsed against officers' Gratuity Payable for deduction.

**Recommendation:**

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

Table below shows the details of Retirement & Death benefits according to Ministries, Departments & Agencies (MDAs):

S/No	MINISTRIES, DEPARTMENTS & AGENCIES	RETIREMENT/WITHDRAWAL OF SERVICE			DEATH IN ACTIVE SERVICE			TOTAL No. OF RETIRED & DEAD OFFICERS	TOTAL PENSION FOR THE YEAR (N)	TOTAL GRATUITY FOR THE YEAR (N)
		No. OF RETIREES	PENSION (N)	GRATUITY (N)	No. OF DEATH	5 YEARS PENSION (N)	GRATUITY (N)			
1	Government House	8	3,056,652.70	11,380,569.10	1	1,159,166.40	844,535.52	9	4,215,819.10	12,225,104.62
2	Governor's Office	14	15,019,515.24	52,450,061.75	2	3,248,490.00	2,396,029.60	16	18,268,005.24	54,846,091.35
3	Office of the Head of Service	2	5,284,174.70	16,212,430.50	1	1,191,974.40	879,081.12	3	6,476,149.10	17,091,511.62
4	Borno State House of Assembly	3	2,221,835.68	8,324,886.72	1	0.00	455,700.00	4	2,221,835.68	8,780,586.72
5	Office of the State Auditor General	8	7,392,540.39	31,254,945.60	1	4,201,848.00	3,128,042.40	9	11,594,388.39	34,382,988.00
6	Borno State Civil Service Commission	1	0.00	289,488.00	0	0.00	0.00	1	0.00	289,488.00
7	Office of the Auditor General for Local Govt	1	620,130.00	2,303,340.00	0	0.00	0.00	1	620,130.00	2,303,340.00
8	Local Government Service Commission	1	225,223.68	828,241.92	0	0.00	0.00	1	225,223.68	828,241.92
9	Ministry of Home Affairs, Information & Culture	16	9,871,847.38	36,996,752.02	2	3,959,168.40	2,927,385.12	18	13,831,015.78	39,924,137.14
10	College of Business & Mgt Studies Konduga	9	3,332,662.88	12,320,868.12	2	3,409,130.00	2,374,485.60	11	6,741,792.88	14,695,353.72
11	Borno Radio Television Corporation (BRTV)	11	7,854,259.40	29,362,225.52	2	5,209,024.80	3,847,362.64	13	13,063,284.20	33,209,588.16
12	Ministry of Agriculture & Natural Resources	0	0.00	0.00	17	42,093,423.05	30,472,934.22	17	42,093,423.05	30,472,934.22
13	Ministry of Trade, Investment & Tourism	10	7,637,485.60	28,609,483.60	4	8,831,391.20	6,547,322.88	14	16,468,876.80	35,156,806.48
14	Ministry of Finance & Economic Development	65	64,089,869.96	223,007,022.62	4	16,133,786.25	11,971,035.36	69	80,223,656.21	234,978,057.98
15	Ministry of Water Resources	78	39,980,765.57	165,686,361.19	17	36,933,127.60	27,295,662.08	95	76,913,893.17	192,982,023.27
16	Ministry of Works and Transport	0	0.00	0.00	10	27,069,048.20	14,284,317.60	10	27,069,048.20	14,284,317.60

17	Ministry of Lands and Survey	32	19,007,329.00	71,004,963.27	1	2,039,469.60	1,511,606.88	33	21,046,798.60	72,516,570.15
18	Department of Budget and Planning	6	4,009,745.25	15,010,193.90	0	0.00	0.00	6	4,009,745.25	15,010,193.90
19	Ministry of Animal Resources & Fisheries Devt.	29	20,249,054.73	75,133,672.62	3	15,327,031.45	8,309,170.89	32	35,576,086.18	83,442,843.51
20	Borno State Rural Electrification Board	26	45,472,630.54	72,856,097.32	0	0.00	0.00	26	45,472,630.54	72,856,097.32
21	Borno State Housing Corporation	0	0.00	0.00	1	1,239,097.60	915,425.28	1	1,239,097.60	915,425.28
22	Borno State Agricultural Mech. Authority	2	479,875.20	2,133,692.64	0	0.00	0.00	2	479,875.20	2,133,692.64
23	Borno State Agricultural Development Program	52	45,858,934.49	151,450,428.51	4	13,837,019.80	10,274,837.44	56	59,695,954.29	161,725,265.95
24	Mohammed Lawan College of Agriculture	12	13,261,445.96	49,436,371.60	3	7,892,780.90	5,772,312.72	15	21,154,226.86	55,208,684.32
25	Borno State Board of Internal Revenue	11	13,066,381.82	45,262,158.98	1	4,695,771.60	3,515,808.48	12	17,762,153.42	48,777,967.46
26	Borno State Urban Planning & Devt. Board	1	433,142.40	1,624,284.00	0	0.00	0.00	1	433,142.40	1,624,284.00
27	Ministry of Justice	11	12,758,221.67	48,072,723.36	1	149,899.20	102,284.16	12	12,908,120.87	48,175,007.52
28	Judiciary Department	21	32,127,629.03	109,012,883.83	7	19,044,849.50	14,360,404.57	28	51,172,478.53	123,373,288.40
29	Mohd Goni College of Legal & Islamic Studies	12	13,652,373.90	50,901,729.30	3	7,863,363.30	5,681,963.56	15	21,515,737.20	56,583,692.86
30	Ministry of Women Affairs & Social Development	44	22,874,935.60	117,563,188.26	3	6,415,278.00	3,715,232.00	47	29,290,213.60	121,278,420.26
31	Ministry of Environment	44	19,323,595.86	72,769,539.28	8	23,217,024.90	10,310,272.35	52	42,540,620.76	83,079,811.63
32	Ministry of Local Govt & Chieftaincy Affairs	4	2,303,120.64	8,623,988.16	0	0.00	0.00	4	2,303,120.64	8,623,988.16
33	Ministry of Poverty Allev. & Youth Empowerment	15	12,845,314.34	48,138,786.96	6	11,301,873.50	8,325,163.65	21	24,147,187.84	56,463,950.61
34	Ministry of Sports Development	7	1,677,116.92	6,191,521.48	0	0.00	0.00	7	1,677,116.92	6,191,521.48
35	Ministry of Health and Human Services	27	27,799,256.99	104,144,949.89	3	11,727,789.25	8,691,960.85	30	39,527,046.24	112,836,910.74
36	Ministry of Higher Education	3	3,478,857.60	13,045,716.04	2	0.00	553,642.56	5	3,478,857.60	13,599,358.60
37	Hospitals Management Board	242	148,559,729.13	552,823,116.10	34	52,658,444.25	38,775,893.92	276	201,218,173.38	591,599,010.02

38	Sir Kashim Ibrahim College of Education	15	20,851,655.88	86,276,205.28	5	22,171,520.30	16,967,619.32	20	43,023,176.18	103,243,824.60
39	Borno State Sports Council	3	1,702,646.64	6,272,108.16	1	3,009,240.00	2,240,212.00	4	4,711,886.64	8,512,320.16
40	U.I.I.E College of Educ. Science &Tech. Bama	35	30,393,181.08	109,849,211.49	7	9,863,159.90	8,026,570.40	42	40,256,340.98	117,875,781.89
41	Ramat Polytechnic Maiduguri	36	37,968,907.37	133,461,294.76	9	20,226,097.30	17,223,378.18	45	58,195,004.67	150,684,672.94
42	Borno State Library Board	4	2,345,650.16	8,781,659.04	0	0.00	0.00	4	2,345,650.16	8,781,659.04
43	Borno State Environmental Protection Agency	22	10,543,391.13	39,219,734.19	8	10,686,936.40	7,853,200.23	30	21,230,327.53	47,072,934.42
44	College of Education Waka-Biu	18	18,121,299.45	67,573,389.06	5	22,455,935.65	16,591,599.61	23	40,577,235.10	84,164,988.67
45	Borno State Scholarship Board	2	1,926,460.80	7,224,228.00	0	0.00	0.00	2	1,926,460.80	7,224,228.00
46	Borno State Agency for Mass Literacy	17	10,047,354.80	40,258,610.12	6	13,427,752.80	9,976,635.42	23	23,475,107.60	50,235,245.54
47	Borno State Universal Basic Educ. Board	2	5,698,723.10	17,735,043.30	3	1,896,349.20	1,320,536.16	5	7,595,072.30	19,055,579.46
48	Teaching Service Board (TSB)	268	137,541,875.41	492,238,571.61	34	80,879,831.25	60,344,465.24	302	218,421,706.66	552,583,036.85
49	Borno state Council for Arts and Culture	3	1,490,381.76	5,549,785.44	0	0.00	0.00	3	1,490,381.76	5,549,785.44
50	Borno State Nomadic Education	1	217,958.70	799,120.80	1	1,126,118.40	828,241.00	2	1,344,077.10	1,627,361.80
51	Borno Wire and Nails Industry	2	803,797.44	2,975,249.26	0	0.00	0.00	2	803,797.44	2,975,249.26
		<b>1256</b>	<b>905,478,937.97</b>	<b>3,252,440,892.67</b>	<b>223</b>	<b>516,592,212.35</b>	<b>369,612,331.01</b>	<b>1479</b>	<b>1,422,071,150.32</b>	<b>3,622,053,223.68</b>

## 2.4 Audit Queries

For the accounting year 2017 a total of one hundred and seven (107) Audit Queries were issued to ten (10) Ministries, Departments and Agencies (MDAs) out of which twenty eight (28) Audit Queries in respect of two (2) Ministries were cleared. These Ministries are: Office of the Head of Service and Ministry of Works and Transport.

In view of the above, a total of seventy nine (79) Audit Queries in respect of eight (8) Ministries remained unresolved as at the time of writing this report, which involve a total sum of five hundred and fifty two million fifty six thousand eight hundred and forty six naira and twenty nine kobo (₦552,056,846.29). These queries were issued to the Ministries for lack of attaching the relevant supporting documents to the payment vouchers, non-signing of the payment vouchers by payees and other relevant officers, attachment of fake receipts, incomplete documentations of the payment vouchers etc. These will be discussed further in this report.

Similarly at the time of writing the Annual Report for the year 2016, there were unprocessed queries which were not included at the time. These are twenty six (26) queries involving a total sum of one hundred and nine million nine hundred and eighty five thousand naira (₦109,985,000) only, which were issued in respect of two (2) Ministries. And these queries were also not responded to up to the time of writing this report. The queries were issued for improprieties like lack of attaching the relevant supporting documents to the payment vouchers, non-signing of the payment vouchers by payees and other relevant officers, incomplete documentations of the payment vouchers etc. The above are tabulated below; however detailed discussion would further be made in this report under Section 4.0, which deals with unresolved audit observations and queries issued to MDAs.

Table showing Summary of Audit Queries Issued

S/NO	MINISTRY/DEPARTMENT	NO. OF QUERIES ISSUED	AMOUNT INVOLVED (₦)	REMARK
1	Governor's Office	14	66,667,360.00	Not Cleared
2	Ministry of Animal Resources and Fisheries Development	17	49,987,357.00	Not Cleared
3	Ministry of Justice	3	515,500.00	Not Cleared
4	Ministry of Women Affairs and Social Development	17	54,384,000.00	Not Cleared
5	Ministry of Environment	9	274,700,000.00	Not Cleared
6	Ministry of Poverty Alleviation & Youth Empowerment	2	22,001,580.48	Not Cleared
7	Ministry of Reconstruction, Rehabilitation & Resettlement	11	76,328,578.63	Not Cleared
8	Ministry for Local Government and Emirate Affairs	6	7,472,470.18	Not Cleared
	<b>Sub-Total 2017</b>	<b>79</b>	<b>552,056,846.29</b>	
9	Governor's Office (2016)	23	108,605,000.00	Not Cleared
10	Ministry of Justice (2016)	3	1,380,000.00	Not Cleared
	<b>Sub-Total 2016</b>	<b>26</b>	<b>109,985,000.00</b>	
	<b>GRAND TOTAL</b>	<b>105</b>	<b>662,041,846.29</b>	

### 3.0 ANALYSIS OF BUDGET PERFORMANCE

This segment of the report deals with the comparative analysis of the actual revenue generation performance and actual expenditure performance put against their approved budget for the year under review. The purpose is for ascertaining whether or not revenue targets were met; and the degree of their performance. Similarly, the expenditure aspect is evaluated to determine whether there was conformity or not with the expenditure projections as contained in the Appropriation Law of the year 2017.

The Year 2017 Budget was tagged Budget of Consolidation and Restoration, which aims at reaching out to all Local Government Areas of the Borno State for the following policy thrusts:

- a. Smooth restoration of Civil structures
- b. Essential Services and facilities
- c. Complete return of the Internally Displaced Persons (IDPs) and resuscitation.
- d. Reviving of all economic, social and political activities.

Similarly, the 2017 budget had a budget size of One hundred and eighty three billion, eight hundred and forty million, four hundred and eighty nine thousand and eight two naira (₦183,840,489,082) only for both Capital and Recurrent expenditure. The Capital expenditure was put at one hundred and twenty four billion one hundred and eighty two million nine hundred and forty five thousand five hundred and twenty four naira (₦124,182,945,524) while the recurrent expenditure was put at fifty nine billion six hundred and fifty seven million five hundred and forty three thousand five hundred and fifty eight naira (₦59,657,543,558) only.

The budget was expected to be financed by Statutory Allocation from the Federation Account of one hundred and seventeen billion six hundred and sixty three million seven hundred and nineteen thousand five hundred and seven naira (₦117,663,719,507) only; Capital Revenue of thirty five billion four hundred and forty four million four hundred and ninety six thousand seven hundred and ninety three naira (₦35,444,496,793) only; Internally Generated Revenue (IGR) of twenty nine billion two hundred and thirty two million two hundred and seventy two thousand seven hundred and eighty two naira (₦29,232,272,782) only; and an opening balance of one billion and five hundred million naira (₦1,500,000,000.00) only.

Summary of the 2017 Approved budget is shown below:

**REVENUE:**

<b>Recurrent Revenue:</b>	<b>₦</b>	<b>(%)</b>
Statutory Allocation (FAAC)	- 117,663,719,507	- 64.00
Internally Generated Revenue (IGR)	- 29,232,272,782	- 15.90
<b>Capital Revenue:</b>		
Total Capital Receipt	- 35,444,496,793	- 19.28
Opening balance	- <u>1,500,000,000</u>	- <u>0.82</u>
<b>Total Revenue</b>	- <b><u>183,840,489,082</u></b>	- <b><u>100.00</u></b>

**Expenditure:**

Capital expenditure	- 124,182,945,524	- 67.55
Recurrent expenditure	- <u>59,657,543,558</u>	- <u>32.45</u>
<b>Total expenditure</b>	- <b><u>183,840,489,082</u></b>	- <b><u>100.00</u></b>

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

### 3.1 Recurrent & Capital Revenue Performance

#### *Recurrent Revenue Performance*

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

#### Internally Generated Revenue (IGR) Performance

In the year 2017, the actual Collection for Internally Generated Revenue (IGR) was four billion nine hundred and thirteen million forty five thousand five hundred and fifty four naira (₦4,913,045,554) only, out of the budgeted figure of twenty nine billion, two hundred and thirty two million, two hundred and seventy two thousand, seven hundred and eighty two naira (₦29,232,272,782.) only. The performance of the actual Internally Generated Revenue (IGR) to the budgeted figure and other details are tabulated in the below table.

Table Showing Internally Generated (IGR) Collection and Performance

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET(₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Direct Taxes	3,161,299,961	6,724,137,000	6,724,137,000	3,562,837,039	47.01
Licensees	90,718,423	201,215,000	201,215,000	110,496,577	45.09
Fees	36,049,571	3,381,529,250	3,381,529,250	3,345,479,678	1.07
Fines	-	20,035,000	20,035,000	20,035,000	0.00
Sales	-	4,366,231,000	4,366,231,000	4,366,231,000	0.00
Earnings	-	905,942,000	905,942,000	905,942,000	0.00
Sales/Rent of Government Building	-	91,321,000	91,321,000	91,321,000	0.00
Interest Earned	100,077,267	4,398,643,000	4,398,643,000	4,298,565,733	2.29
Domestic Aid	-	2,306,177,000	2,306,177,000	2,306,177,000	0.00
Boards and Parastatals	-	6,837,042,532	6,837,042,532	6,837,042,532	0.00
<b>Sub-Total Independent Revenue</b>	<b>3,388,145,222</b>	<b>29,232,272,782</b>	<b>29,232,272,782</b>	<b>25,844,127,559</b>	<b>11.59</b>
<b>Revenue from other sources:</b>					
Donations	120,000,000	-	-	(120,000,000)	0.00
Other Receipts by MDAs	375,660,615	-	-	(375,660,615)	0.00
Receipt from Other Government Fund	989,749,771	-	-	(989,749,771)	0.00
Other Recurrent Receipts	39,489,946	-	-	(39,489,946)	0.00
Current Domestic Grant	-	8,401,896,373	8,401,896,373	8,401,896,373	0.00
Arrears of Revenue	-	16,298,638	16,298,638	16,298,638	0.00
<b>Total Other Government Revenue</b>	<b>1,524,900,332</b>	<b>8,418,195,011</b>	<b>8,418,195,011</b>	<b>6,893,294,679</b>	<b>18.11</b>
<b>Grand Total Independent Revenue (IGR)</b>	<b>4,913,045,554</b>	<b>37,650,467,793</b>	<b>37,650,467,793</b>	<b>32,737,422,239</b>	<b>13.05</b>

By comparing the total Actual Internally Generated Revenue (IGR) collection with the budgeted figure in the above table, it can be observed that 13.05% represents the actual collections, while 86.95% of the budgeted IGR could not be accessed, which is translated as revenue shortfall for the year 2017. However, in terms of actual collection figures, the year 2017 collections exceeded that of year 2016 by 45.83% which is equivalent to the sum of ₦1,544,127,513.

#### Federation Account Allocation Performance

The approved budget for revenue from the federation Account Allocation was a total of one hundred and seventeen billion six hundred and sixty three million seven hundred and nineteen thousand five hundred and seven naira (₦117,663,719,507) only; the actual collection on the other hand was sixty five billion nine hundred and fifty four million three hundred and fifty two thousand two hundred and eighty eight naira (₦65,954,352,288) only, which represents 56.05% of the approved budget, indicating a shortfall of 43.95%.

It has also been observed that the receipts from the Federation Account Allocation for the year 2017 exceeded that of 2016 by twelve billion three hundred and fifty eight million six hundred and sixty one thousand four hundred and sixty five naira (₦12,358,661,465) only.

Similarly, the actual revenue from the federation Account Allocation represents 91.83% of the total Actual Recurrent Revenue of the State for the year under review. The detail is presented in the table below:

Table Showing Statutory Revenue (FAAC) Performance

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Statutory Revenue Allocation	35,228,651,356	79,132,410,507	79,132,410,507	43,903,759,151	44.52
Value Added Tax (VAT)	10,762,532,482	19,211,069,000	19,211,069,000	8,448,536,518	56.02
Excess Crude oil	-	19,320,240,000	19,320,240,000	19,320,240,000	-
Excess Petroleum Profit Tax (PPT)	2,311,087,361	-	-	(2,311,087,361)	-
Exchange Gain	2,828,630,015	-	-	(2,828,630,015)	-
Refund of Pairs Club Loan Over Deduction	14,681,869,750	-	-	(14,681,869,750)	-
Niss Inflow/Stabilization Allocation	133,318,847	-	-	( 133,318,847)	-
Recovery Bank charges	8,262,477	-	-	(8,262,477)	-
<b>Total Revenue from Federation Account</b>	<b>65,954,352,288</b>	<b>117,663,719,507</b>	<b>117,663,719,507</b>	<b>51,909,367,219</b>	<b>56.05</b>

***Capital Revenue Performance.***

The approved budget for Capital Receipt for the Year 2017 was a total sum of thirty five billion four hundred and forty four million four hundred and ninety six thousand seven hundred and ninety three naira ( ₦35,444,496,793) only, and the actual receipt was a total sum of eight billion two hundred and fifty five million naira (₦8,255,000,000) only. This represents 23.29% of the total estimated grants/receipts for the year under review, and therefore, revealing a deficit of ₦27,189,496,793 representing 76.71%. The details are tabulated hereunder:

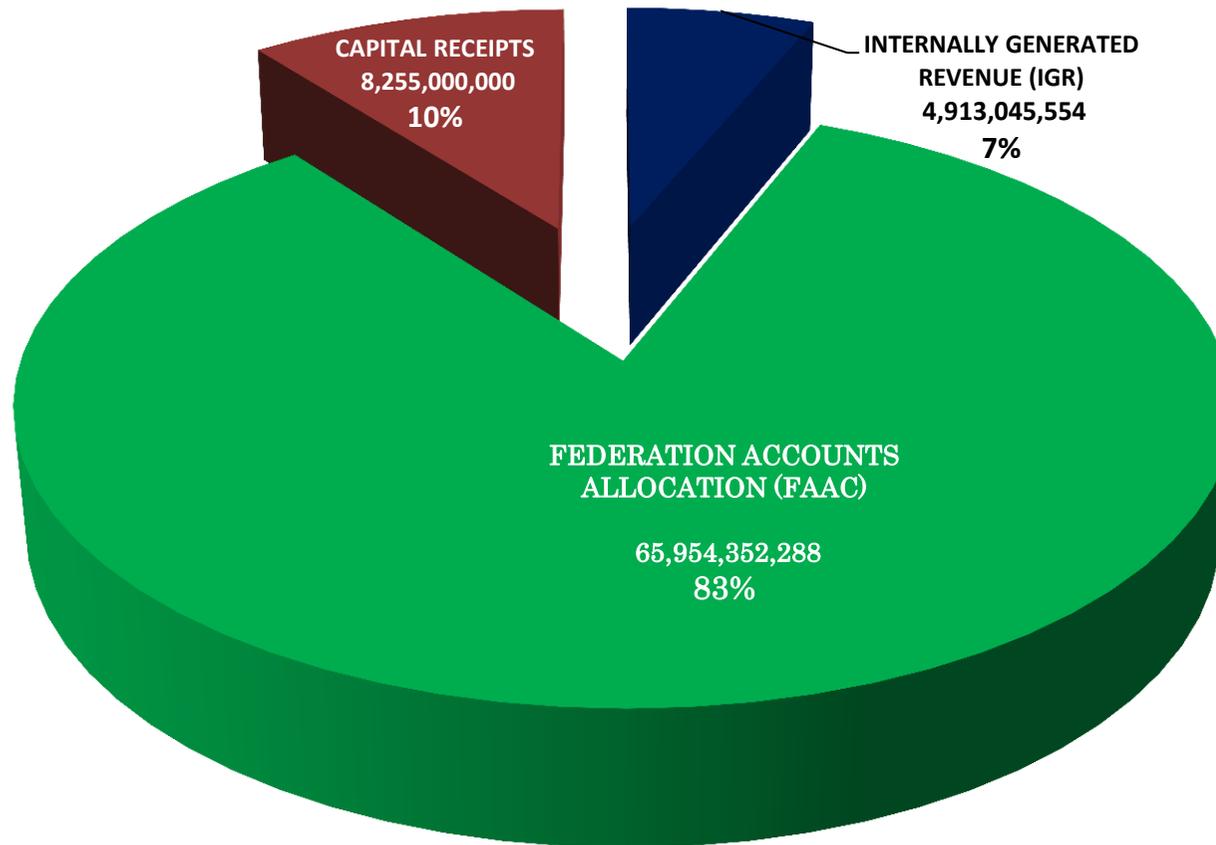
Table showing Capital Revenue Performance

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
<b>Capital Receipts:</b>					
FGN Budget support Loan	8,255,000,000	10,000,000,000	10,000,000,000	1,745,000,000	82.55
Other Capital Receipts	-	17,042,600,420	17,042,600,420	17,042,600,420	0.00
Proceeds from Aids and Grants	-	8,401,896,373	8,401,896,373	8,401,896,373	0.00
<b>Total Capital Revenue</b>	<b>8,255,000,000</b>	<b>35,444,496,793</b>	<b>35,444,496,793</b>	<b>27,189,496,793</b>	<b>23.29</b>

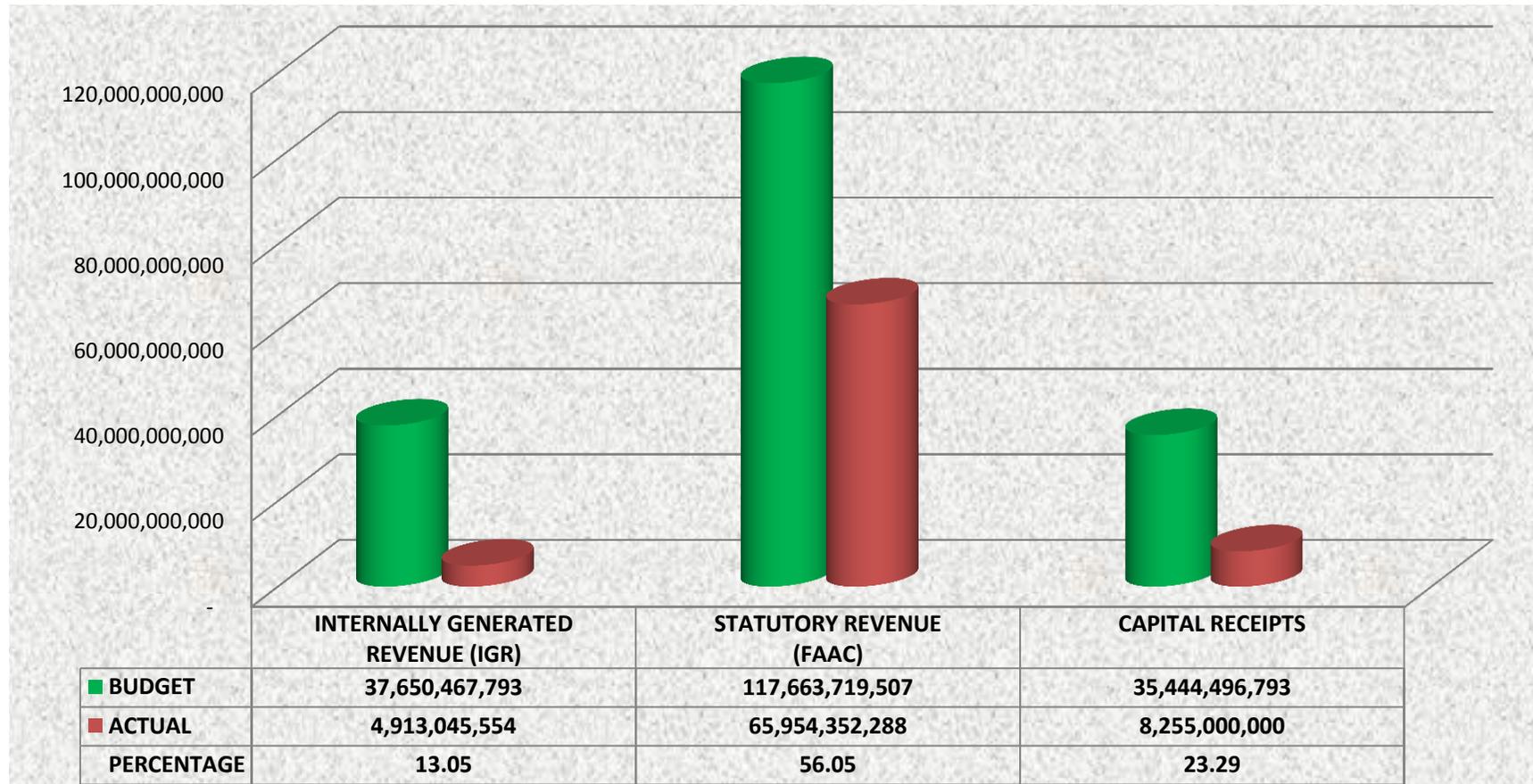
Comparing the actual Capital Receipts for the year 2017 with that of 2016, receipts in the year 2017 is lesser by ₦15,544,512,803, which represents 65.31%.

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

Actual Recurrent and Capital Revenues for the Year 2017



Budgeted and Actual Revenues Performance for the Year 2017



### 3.2 Revenue Shortfalls:

As observed in paragraph 3.1 above, the total shortfall from the budgeted Internally Generated Revenue (IGR) for the year 2017 was a total sum of thirty two billion seven hundred and thirty seven million four hundred and twenty two thousand two hundred and thirty nine naira (₦32,737,422,239) only, which represent 86.95% of the Internally Generated Revenue (IGR) budget arising from all the Revenue codes.

However, more worrisome being the revenue codes of some Ministries, Departments and Agencies (MDAs) where there were no collections of a single kobo made from them, i.e. no revenue was realized from them. Out of the budgeted Internally Generated Revenue (IGR) figure of thirty seven billion six hundred and fifty million four hundred and sixty seven thousand seven hundred and ninety three naira (₦37,650,467,793) only, Revenue codes with the budgeted sum of seven billion, one hundred and five million, four hundred and four thousand naira (₦7,105,404,000) revealed Zero collection. The details tabulated below:

**Table Showing Areas with Zero IGR Collection in the Year 2017**

SN	REVENUE SOURCES & MDAs	BUDGET (₦)	ACTUAL (₦)	VARIANCE (₦)
1	<b>LICENCES:</b>			
	Ministry of Animal Resources & Fisheries Development	18,085,000	0.00	18,085,000
	Ministry of Poverty Alleviation & Youth Empowerment	627,000	0.00	627,000
	Ministry of Home Affairs, Information & Culture	228,000	0.00	228,000
	Ministry of Environment	11,000	0.00	11,000
	Ministry of Health and Human Services	7,951,000	0.00	7,951,000

<b>2</b>	<b>FEES:</b>			
	Ministry of Finance & Economic Development	62,457,000	0.00	62,457,000
	Ministry of Lands and Survey	682,051,000	0.00	682,051,000
	Ministry of Animal Resources & Fisheries Development	39,330,000	0.00	39,330,000
	Ministry of Justice	287,768,000	0.00	287,768,000
	Ministry of Home Affairs, Information and Culture	1,158,000	0.00	1,158,000
	Office of the Auditor General, Borno State	200,000	0.00	200,000
	Ministry of Water Resources	2,385,000	0.00	2,385,000
<b>3</b>	<b>FINES:</b>			
	State Internal Revenue Service	11,924,000	0.00	11,924,000
	Ministry of Finance and Economic Development	6,179,000	0.00	6,179,000
	Ministry of Education	752,000	0.00	752,000
	Ministry of Justice	1,932,000	0.00	1,932,000
<b>4</b>	<b>SALES:</b>			
	Ministry of Finance and Economic Development	1,737,464,000	0.00	1,737,464,000
	Ministry of Budget & Planning	315,000	0.00	315,000
	Ministry of Lands and Survey	13,148,000	0.00	13,148,000
	Ministry of Agriculture and Natural Resources	1,251,898,000	0.00	1,251,898,000
	Ministry of Women Affairs & Social Development	1,706,000	0.00	1,706,000
	Ministry of Poverty Alleviation & Youth Empowerment	876,381,000	0.00	876,381,000
	Ministry of Trade, Investment and Tourism	315,784,000	0.00	315,784,000
	Judicial Service Commission	32,000	0.00	32,000
	Governor's Office	5,015,000	0.00	5,015,000

	Ministry of Home Affairs, Information & Culture	32,184,000	0.00	32,184,000
	Office of the Head of Service	4,412,000	0.00	4,412,000
	Civil Service Commission	102,000	0.00	102,000
	Local Government Service Commission	12,000	0.00	12,000
	Ministry of Urban and Rural Water Supply	56,041,000	0.00	56,041,000
	Ministry of Environment	3,769,000	0.00	3,769,000
	Ministry of Health	5,511,000	0.00	5,511,000
	Ministry of Housing and Rural Electrification	62,457,000	0.00	62,457,000
<b>5</b>	<b>EARNINGS:</b>			
	Ministry of Works & Transport	864,151,000	0.00	864,151,000
	Ministry of Agriculture and Natural Resources	3,390,000	0.00	3,390,000
	Ministry of Trade, Investment and Tourism	19,686,000	0.00	19,686,000
<b>6</b>	<b>SALES /RENT OF GOVT BUILDINGS</b>			
	Ministry Finance and Economic Development	28,988,000	0.00	28,988,000
	Ministry of Housing and Rural Electrification	61,837,000	0.00	61,837,000
	Ministry of Poverty Alleviation & Youth Empowerment	120,000	0.00	120,000
	Governor's Office	376,000	0.00	376,000
<b>7</b>	<b>SALES /RENT ON LANDS AND OTHERS</b>			
	Ministry of Finance and Economic Development	55,213,000	0.00	55,213,000
	Ministry of Lands & Survey	14,586,000	0.00	14,586,000
<b>8</b>	<b>INVESTMENT INCOME</b>			
	Ministry of Finance and Economic Development	567,788,000	0.00	567,788,000
	<b>Grand Total</b>	<b>7,105,404,000</b>	<b>0.00</b>	<b>7,105,404,000</b>

## Recommendation

- i- Centralize the issuance of the Revenue Collectors' Receipts and the Treasury Receipt.
- ii- Improve the supervision of Revenue Collectors by conducting a periodic random inspection of the Revenue Collectors' activities by superiors.
- iii- Strengthening existing institutional and regulatory framework as it relates to revenue generation through review of existing Revenue Laws of revenue generating Ministries, Departments and Agencies (MDAs) in line with international best practice, and then eliminates or expunges obsolete or non-existent revenue type(s) or source(s) from the budget.
- iv- Ensure adequate database of all taxable/revenue generating entities.
- v- That there should be effective collaboration between the revenue generating Ministries, Departments and Agencies (MDAs), and Board of Internal Revenue Service and Office of the Accountant-General for adequate accounting and recording of revenue generated.

### **3.3 Recurrent Expenditure Performance**

Recurrent expenditure refers principally to expenditure on operational activities i.e. running cost, wages and salaries, (which include pension and gratuity), Purchase of goods and service, current grants and subsidies and servicing of loans/debt (both internal and external) etc.

The recurrent expenditure budget for the year 2017 was fifty nine billion, six hundred and fifty seven million, five hundred and forty three thousand, five hundred and fifty eight naira (₦59,657,543,558) representing 32.45% of the total budget for the year. The actual performance was a total sum of forty eight billion, five hundred and fifty six

million, six hundred and ninety five thousand and eighty four naira(₦48,556,695,084) representing 81.39% of the Recurrent expenditure budget for the year under review. Details are tabulated blow:

**Table showing Recurrent Expenditure Performance for the Year 2017**

DESCRIPTION	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Personnel Cost- MDAs (including pension)	12,513,868,368	14,472,071,094	14,472,071,094	1,958,202,726	86.47
Personnel Cost- Boards and Parastatals (including Pension)	16,569,678,484	27,490,120,645	31,190,120,645	10,920,442,161	60.28
Gratuity	1,214,793,556	1,500,000,000	1,500,000,000	285,206,444	80.99
Overhead Cost- MDAs	9,971,950,052	11,340,270,065	11,340,270,065	1,368,320,013	87.93
Overhead Cost- Board and Parastatals	4,174,328,056	4,855,081,754	1,155,081,754	680,753,698	85.98
Repayment of External Loans (including Servicing)	223,886,059	-	-	(223,886,059)	-
Repayment of Internal Loans (including Servicing)	3,876,852,781	-	-	(3,876,852,781)	-
Other operating activities	11,337,728	-	-	(11,337,728)	-
<b>Total</b>	<b>48,556,695,084</b>	<b>59,657,543,558</b>	<b>59,657,543,558</b>	<b>11,100,848,474</b>	<b>81.39</b>

The overall performance of the recurrent expenditure in relation to the budgeted provision showed an impressive performance of 81.39% as indicated in the above table. In the same vein, the individual components of the recurrent expenditure showed a commendable performance range of 60% to 87%.

### 3.4 Capital Expenditure Performance.

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

**Table Showing Capital Expenditure Performance for the Year 2017**

EXPENDITURE SECTORS	ACTUAL EXPENDITURE (N)	FINAL BUDGET (N)	INITIAL APPRVED BUDGET (N)	VARIANCE ON FINAL BUDGET (N)	PERFORMANCE (%)
Administrative sector	2,336,133,350	15,712,790,196	15,712,790,196	13,376,656,846	14.87
Economic Sector	21,321,736,530	70,297,901,690	70,297,901,690	48,976,165,160	30.33
Law and Justice Sector	74,256,500	1,502,471,457	1,502,471,457	1,428,214,957	4.94
Social Services Sector	13,728,278,067	36,669,782,181	36,669,782,181	22,941,504,114	37.44
	<b>37,460,404,447</b>	<b>124,182,945,524</b>	<b>124,182,945,524</b>	<b>86,722,541,077</b>	<b>30.17</b>

As shown in the table above, the overall performance of 2017 capital expenditure was only 30.17%, meaning that from the approved budget of One hundred and twenty four billion one hundred and eighty two million nine hundred and forty five thousand five hundred and twenty four naira (N124,182,945,524) only, the sum of thirty seven billion four hundred and sixty million four hundred and four thousand four hundred and forty seven naira (N37,460,404,447) only was the actual expenditure for the provision of infrastructural facilities and basic service to the citizens, which stood at 30.17%, where 69.83% of the budget could not be met.

Nevertheless, the actual performance for the year under review exceeded slightly that of the year 2016 in terms of actual amount spent, indicating a gradual improvement in provision of basic facilities and service. However, in terms of percentage performance in relation to the budgets of the years 2016 and 2017, performance of the year 2016 exceeded that of the year 2017 by 3.31%.

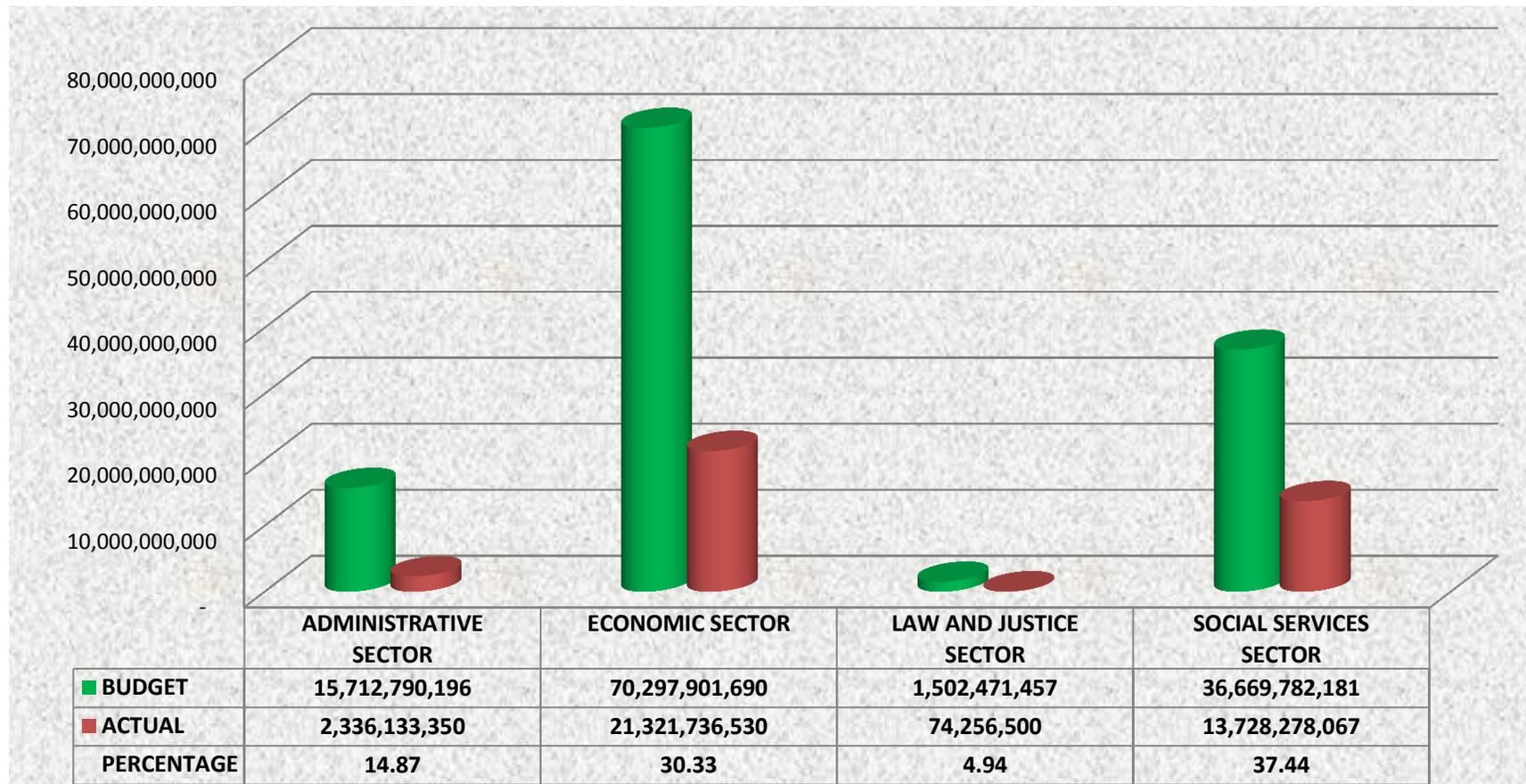
Similarly, while matching the actual expenditure of a sector against its budgeted provision, the following performances were revealed: Social Services Sector showed performance of 37.44% and rated the most significant performance; Economic Sector and Administrative Sector followed with 30.33% and 14.87% respectively, while Law and Justice Sector accounted for 4.94% performance. And by comparing the sectoral performances for the years 2016 and 2017, only Social Service Sector's performance that showed increase from 27.15% in the 2016 to 37.44% in the year 2017, while the remaining three sector's performances are as follows:

- Administrative Sector from 18.33% in 2016 to 14.87% in 2017
- Economic Sector from 42.61% in 2016 to 30.33% in 2017
- Law and Justice from 10.45% in 2016 to 4.94% in 2017

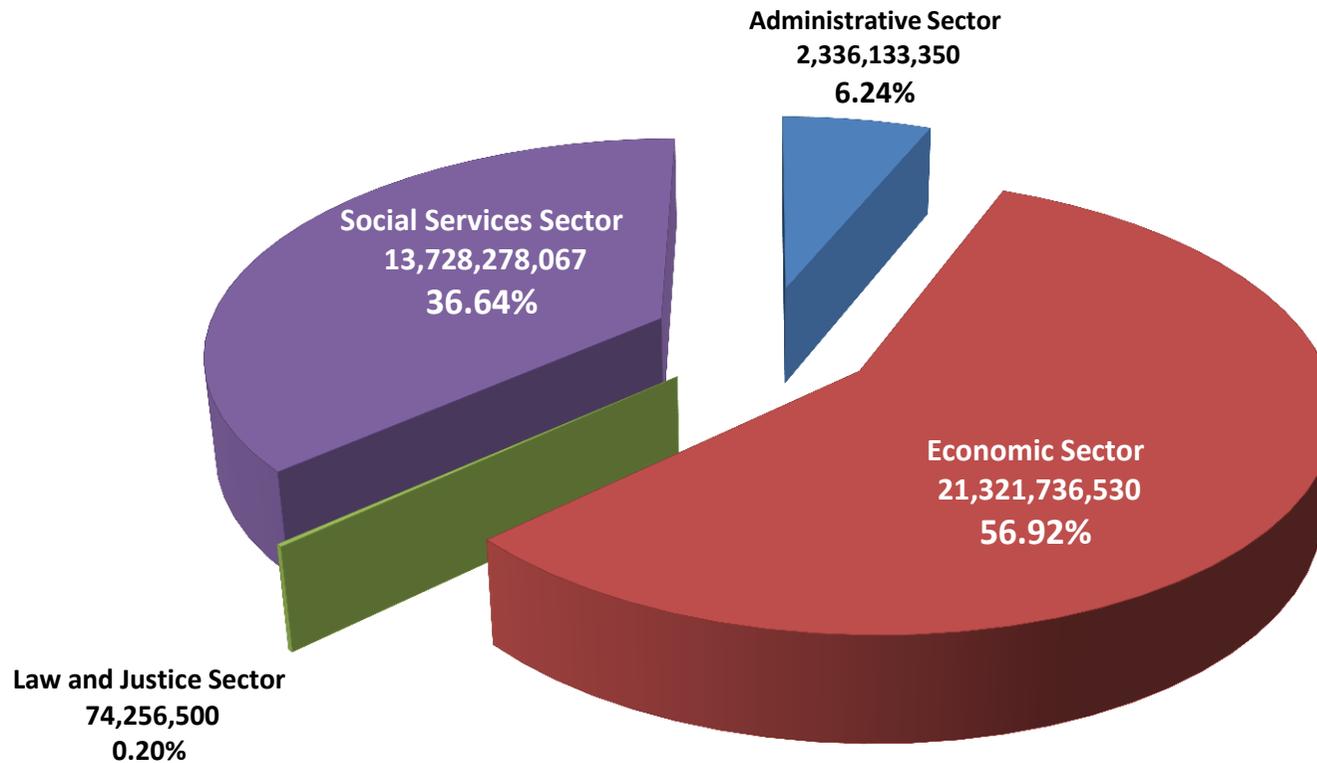
While the above analysis was by putting the Actual Expenditure against the Budgeted Expenditure, analyzing the group (sectors) actual expenditure on pie chart presentation revealed that the Economic Sector accounted for 56.92% of the total actual capital expenditure for the year; the Social Services and Administrative Sectors indicated 36.64% and 6.24% respectively, while Law and Justice Sector stood at 0.20%.

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

### Budgeted and Actual Capital Expenditure Performance for the Year 2017



### Actual Capital Expenditure performance for the Year 2017



#### 4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

This segment of the report deals unresolved observations arising from the routine audit of Ministries, Departments and Agencies (MDAs) in respect of recurrent (i.e. Salaries and Overhead) and capital expenditures; inspection of offices and stores and revenue. These observations, which are in the form of queries or reports were brought to the attention of the Accounting officers for their necessary action to resolve them, however, up to the time of writing this report these observations remained unresolved due to either no reply or unsatisfactory replies.

The detail of the Audit Queries and or Reports which have not been resolved as at 31<sup>st</sup> December, 2017 and up to the time of writing this report are indicated below and the affected Ministries, Departments and Agencies (MDAs).

#### 4.1 Governor's Office (Office of the Secretary to the State Government):

##### Audit Queries

During the audit of payment vouchers for Capital and Overhead Cost expenditures for the year 2017, fourteen (14) queries were issued in respect of the affected payment vouchers involving a total sum of sixty six million six hundred and sixty seven thousand three hundred and sixty naira (N66,667,360.00) only.

The attention of the Accounting Officer was drawn to the anomalies where he was requested to comment on the observations and or queries; but no reply has been received up to the time of writing this report.

The details are as follows:-

Table Showing Details of Queries Issued for 2017- (SSG's OFFICE)

S/No	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.47/2017	2001	January 2017	S.S.G (Alh. Usman Jidda Shuwa)	11,500,000	Medical Treatment of Zainab Usman in Dubai	Lack of internal approval and payee's signature
2	AQM.48/2017	2004	January 2017	Perm. Sec. Liaison Service Abuja (Alh. Abdulkadir Ayuba)	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
3	AQM.49/2017	2005	January 2017	Perm. Sec. Liaison Service Abuja (Alh. Abdulkadir Ayuba)	5,000,000	Reconstruction of fallen wall of the Estate owned by Borno State Government	Lack of Receipt (TBOS6) and payee signature.
4	AQM.50/2017	2001	March 2017	Perm. Sec. Liaison Service Abuja (Alh. Abdulkadir Ayuba)	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
5	AQM.51/2017	2003	March 2017	Secretary Maintenance	5,000,000	Procurement of diesel for Governor's Office Generator	Lack of internal approval and payee's signature
6	AQM.52/2017	2004	April 2017	Perm. Sec. Liaison Service Abuja (Alh. Abdulkadir Ayuba)	2,260,000	Repair of vehicles at Liaison Services Abuja.	Lack of receipt and (TBOS6) and payee signature
7	AQM.53/2017	2001	May 2017	Perm. Sec. Liaison Service Abuja (Alh. Abdulkadir Ayuba)	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
8	AQM.54/2017	2005	MAY. 2017	Perm. Sec. Liaison Service Abuja (Alh. Abdulkadir Ayuba)	2,500,000	Obtain VIP (FAAN) Federal Airport Authority of Nigeria Stickers for the Liaison Office Vehicles	Lack of Receipt (TBOS6) and payee signature.
9	AQM.55/2017	2002	June 2017	Perm. Sec. Liaison Service Abuja (Alh. Abdulkadir Ayuba)	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
10	AQM.56/2017	2003	June 2017	Perm. Sec. Liaison Service Abuja (Alh. Ahmadu Asheikh – Director Liaison Services)	2,415,000	Repair of utility vehicles	Lack of Receipt (TBOS6) and payee signature.

11	AQM.57/2017	2001	November 2017	Perm. Sec. Liaison Service Abuja (Engr Mohammed Bura)	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
12	AQM.58/2017	2004	November 2017	Perm. Sec. Liaison Service Abuja (Engr Mohammed Bura)	2,500,000	Transportation of IDPs items	Lack of Receipt (TBOS6) and payee signature.
13	AQM.59/2017	2042	December 2017	Perm. Sec. Liaison Service Abuja (Engr Mohammed Bura)	3,992,360	Charges for waste disposal services	Lack of Receipt (TBOS6) and payee signature.
14	AQM.60/2017	2043	December 2017	Perm. Sec. Liaison Service Abuja (Engr Mohammed Bura)	6,500,000	Decoration of Government Lodge, Abuja	Lack of Receipt (TBOS6) and payee signature.
					<b>66,667,360</b>		

Similarly, twenty three (23) payment vouchers involving the sum of one hundred and eight million six hundred and five thousand naira (₦108,605,000) only for both Capital Expenditure and Other Charges (Overhead Cost) for the year 2016 were queried for lack of attaching relevant supporting documents to the payment vouchers and some for non-signing of the payment vouchers by the payees. As at the time of writing the Annual Report for the year 2016 the processes for these queries were not concluded and so not included in the 2016 Annual Report.

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

**Table Showing Details of Queries Issued for 2016- (SSG's OFFICE)**

S/No	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.99/2016	3001	May 2016	Secretary Maintenance	10,000,000	Renovation of Government Lodge, Abuja	Lack of internal Approval, Receipts & payee signature
2	AQM.100/2016	3002	May 2016	Secretary Maintenance	10,000,000	Renovation of Government Lodge, Abuja	Lack of internal Approval, Receipts & payee signature
3	AQM.101/2016	3003	May 2016	Secretary Maintenance	5,000,000	Renovation of Government Lodge, Abuja	Lack of internal Approval, Receipts & payee signature

4	AQM.102/2016	3005	May 2016	Perm. Sec. Liaison Service Abuja	1,880,000	Perimeter fencing of the Borno State Liaison Office Abuja	Lack of Receipt (TBOS6) and payee signature.
5	AQM.103/2016	3003	July 2016	Secretary Maintenance	5,000,000	Maintenance of works within the Musa Usman Secretariat	Lack of internal Approval, Receipts & payee signature
6	AQM.104/2016	3004	July 2016	Secretary Maintenance	5,500,000	Control of leakages, clearing of top roofs and replacement of broken glasses at the Musa Usman Secretariat	Lack of internal Approval, Receipts & payee signature
7	AQM.105/2016	3005	July 2016	Secretary Maintenance	7,000,000	Control of leakages, clearing of top roofs and replacement of broken glasses at the Musa Usman Secretariat	Lack of internal Approval, Receipts & payee signature
8	AQM.106/2016	2005	May 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
9	AQM.107/2016	2001	June 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
10	AQM.108/2016	2002	June 2016	Perm. Sec. Liaison Service Abuja	3,500,000	Procurement of a new Generator set for the Liaison Office Abuja	Lack of Receipt (TBOS6) and payee signature.
11	AQM.110/2016	2001	July 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
12	AQM.111/2016	2002	July 2016	Secretary Maintenance	3,000,000	Procurement of Diesel for the Governor's Office Generator	Lack of internal Approval, Receipts & payee signature
13	AQM.112/2016	2003	July 2016	Sole Administrator, BOSCCIMA (Hon. Ahmed Ashemi)	5,000,000	Financial Assistance for the Take-off of the Chamber and Logistics for day to day running of the Chamber	Lack of internal Approval and Receipt
14	AQM.113/2016	2001	August 2016	Perm. Sec. Liaison Service Abuja	600,000	Obtain Federal Airport Authority of Nigeria (FAAN) VIP Stickers for Liaison Office Vehicles	Lack of Receipt (TBOS6) and payee signature.
15	AQM.114/2016	2002	August 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.

16	AQM.115/2016	2003	August 2016	Perm. Sec. Liaison Service Abuja	1,656,000	Settlement of AMAC Tenement Rates for 2016	Lack of Receipt (TBOS6) and payee signature.
17	AQM.116/2016	2003	September 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
18	AQM.117/2016	2005	October 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
19	AQM.118/2016	2004	November 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
20	AQM.119/2016	2006	November 2016	Perm. Sec. Liaison Service Abuja	469,000	Replacement of CCTV Camera and accessories at Borno Govt Lodge Abuja	Lack of Receipt (TBOS6) and payee signature.
21	AQM.120/2016	2001	December 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
22	AQM.121/2016	2004	December 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Replenishment of special imprest for Borno State Liaison Services Abuja	Lack of Receipt (TBOS6) and payee signature.
23	AQM.122/2016	2005	December 2016	Perm. Sec. Liaison Service Abuja	5,000,000	Procurement of new tyres for eleven (11) vehicles under Borno State Liaison Office, Abuja	Lack of Receipt (TBOS6) and payee signature.
					<b>108,605,000</b>		

## 4.2 Ministry of Animal Resources & Fisheries Development:

### Audit Queries

During the audit of payment vouchers for Capital and Overhead Cost expenditures for the year 2017, seventeen (17) queries were issued in respect of the affected payment vouchers involving a total sum of forty nine million nine hundred and eighty seven thousand three hundred and fifty seven naira (₦49,987,357) only.

The attention of the Accounting Officer was drawn to the anomalies where he was requested to comment on the observations and or queries; but no reply has been received up to the time of writing this report.

The details are as follows:-

**Table Showing Details of Queries Issued for 2017- (MARFD)**

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.29/2017	3001	January 2017	Dir. Vet. Govt. House (Dr. Shettima Ali)	5,312,000	Purchase of Animal Feeds	Lack of Store Receipt Voucher ( SRV)
2	AQM.30/2017	3002	January 2017	MD Maiduguri Flour Mills	3,000,000	Purchase of Animal Feeds	Lack of Receipt & or Invoice from Flour Mills, and Store Receipt Voucher (SRV)
3	AQM.31/2017	3004	January 2017	YAMMFY FARMS	620,000	Handling charges in respect of birds from Ilori Kwara State	Lack of Receipt and the acknowledgement letter attached is not genuine
4	AQM.32/2017	3003	February 2017	DLS (A. Zannah Mustapha)	2,189,590	Purchased of 650 bags of layer mesh.	Lack of Store Receipt Voucher (SRV)
5	AQM.33/2017	3005	February 2017	YAMMFY FARMS	9,300,000	15% payment for the purchase of layer point birds	Lack of Receipt & Invoice and the acknowledgement letter attached is not genuine
6	AQM.34/2017	3007	February 2017	DLS (A. Zannah Mustapha)	2,304,762	Purchase of Feeds to birds at PPU	Lack of Store Receipt Voucher( SRV)
7	AQM.35/2017	3011	March 2017	YAMMFY FARMS	200,000	Supply of birds to BOSG at PPU	Lack of Approval, Receipt and Invoice.

8	AQM.36/2017	3012	March 2017	Dir. Vet. Govt. House (Dr Shettima Ali)	5,000,000	Purchase of Feeds to Animals and Cattle Kept at Govt. House Intensive Care	Lack of Store Receipt Voucher (SRV)
9	AQM.37/2017	3015	March 2017	YAMMFY FARMS	730,000	Supply of lay point birds	Lack of Approval, Receipt & Invoice and the acknowledgement letter attached is not genuine
10	AQM.38/2017	3001	April 2017	DLS (Zannah Mustapha)	998,005	Purchased of Feeds to birds at PPU	Lack of Store Receipt Voucher (SRV)
11	AQM.39/2017	3001	June 2017	Chief Vet. Officer (Dr. Shettima Ali)	4,000,000	Procurement of feeds to Cattle and Goats under Intensive Care in Government House	Lack of Store Receipt Voucher (SRV)
12	AQM.40/2017	3001	September 2017	Dir Govt. House Livestock Farm	4,000,000	Procurement of feeds to Cattle at Govt. House and casual laborers allowances.	Lack of Store Receipt Voucher (SRV) for the procurement.
13	AQM.42/2017	3001	December 2017	DLS (Zannah Mustapha)	558,000	Purchased of Feeds to birds at PPU	Lack of Store Receipt Voucher (SRV)
14	AQM.43/2017	3003	December 2017	Dr. Shettima Ali (Govt. House)	4,000,000	Procurement of feeds to Cattle and Goats under Intensive Care in Govt. House	Lack of approval Store Receipt Voucher (SRV) and fake receipt attached
15	AQM.44/2017	3004	December 2017	DLS (Zannah Mustapha)	625,000	Purchased of Feeds to birds at PPU	Lack o Store Receipt Voucher (SRV) and fake receipt attached
16	AQM.45/2017	3012	December 2017	DLS (Zannah Mustapha)	2,500,000	Purchased of Feeds to birds at PPU	Lack of Approval, Store Receipt Voucher (SRV) and fake receipt attached
17	AQM.46/2017	3006	March 2017	YAMMFY FARMS	4,650,000	Purchased of birds to BOSG	Lack of Receipt & Invoice and the acknowledgement letter attached is not genuine
					<b>49,987,357</b>		

### 4.3 Ministry of Women Affairs and Social Development:

#### Audit Queries

During the audit of payment vouchers for Capital and Overhead Cost expenditures for the year 2017, seventeen (17) payment vouchers with a total sum of fifty four million three hundred and eighty four thousand naira (₦54,384,000) only were queried for lack of attaching to the payment vouchers the relevant supporting documents, lack of approvals for payments, not signing of the payment vouchers by payees, etc.

The attention of the Accounting Officer was drawn to the queries where he was requested to comment on the queries. His reply has not been received up to the time of writing this report. The details are tabulated below:

**Table Showing Details of Queries Issued for 2017- (MWASD)**

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.70/2017	2001	October 2017	Honourable Commissioner (Fanta Baba Shehu)	120,000	Imprest for the Month of October 2017	Lack of Genuine Invoice
2	AQM.71/2017	2009	October 2017	DCD (Hassan Mamman)	45,000	Being Transportation to attend a pre-counseling meeting at Yola	Lack of Approval for the payment
3	AQM.72/2017	3005	January 2017	DCD (Hassan Mamman)	5,000,000	Payment to assist children in difficulties as a result of insurgency	Lack of Receipt, Invoice and Store Receipt Voucher (SRV)
4	AQM.73/2017	3001	February 2017	Yadah Abba Yusuf	950,000	Children Home feeding and utilities for the Month of February and March 2017	Lack of Store Receipt Voucher (SRV) and Payee signature.
5	AQM.74/2017	3002	February 2017	DCD (Hassan Mamman)	6,200,000	Payment to assist children in difficult circumstances as a result of insurgency	Lack of genuine Invoice and Store Receipt Voucher (SRV)
6	AQM.75/2017	3003	February 2017	DCD (Hassan Mamman)	5,500,000	Payment to assist women and children rescued by Military and handed over to Borno State Govt.	Lack of genuine Invoice and Store Receipt Voucher (SRV)

7	AQM.76/2017	3002	April 2017	DSW (Ladi Musa Clark)	10,000,000	Purchase of foodstuffs and perishable goods to 650 persons for victims of insurgency at Rehabilitation Centre	Lack of genuine Invoice for ₦6,568,250 and Store Receipt Voucher (SRV)
8	AQM.77/2017	3001	May 2017	DWD (Yabawa Kolo)	2,400,000	Training and Graduation of Internally Displaced Persons	Lack of genuine Invoice and Store Receipt Voucher (SRV)
9	AQM.78/2017	3003	June 2017	DCD (Hassan Mamman)	685,000	Purchase of materials and repairs of FSP Primary School Toilet	Lack of Approval for payment and receipts
10	AQM.79/2017	3002	July 2017	Driver (M. Abba)	29,000	Payment for Children Home bus repair	Lack of Approval for payment and receipts
11	AQM.80/2017	3002	August 2017	DCD (Hassan Mamman)	4,000,000	Payment to enable Rural Women to engage in dry season farming in selected LGAs	Lack of Internal Approval, Receipt, Invoice, Store Receipt Voucher (SRV) and list of beneficiaries and signatures.
12	AQM.81/2017	3005	August 2017	Operator (Shettima Kyari)	65,000	Payment for repairs of generator and labour cost	Lack of Approval for payment and genuine receipts
13	AQM.82/2017	3006	August 2017	Operator (Shettima Kyari)	40,000	Payment for fuelling of generator	Lack of Approval for the payment
14	AQM.83/2017	3004	October 2017	DCD (Hassan Mamman)	10,000,000	Purchase of foodstuffs and perishable goods for 2 weeks for 754 victims of insurgency at Rehabilitation Centre	Lack of genuine Invoice for ₦7,600,000 and Store Receipt Voucher (SRV)
15	AQM.84/2017	3002	November 2017	DCD (Hassan Mamman)	5,000,000	Purchase of perishable and non-perishable items and toiletries to the victims of insurgency at Rehabilitation Centre for 15 days from 4 <sup>th</sup> to 19 <sup>th</sup> December 2017	Lack of genuine Invoice for ₦2,647,500 and Store Receipt Voucher (SRV)
16	AQM.85/2017	3003	December 2017	DCD (Hassan Mamman)	1,350,000	Purchase of foodstuffs to Children Home for the months of December 2017 to January 2018	Lack of Approval, genuine Invoice for ₦865,000 and Store Receipt Voucher (SRV)
17	AQM.86/2017	3004	December 2017	DCD (Hassan Mamman)	3,000,000	Purchase of food, non-food items and toiletries	Lack of Approval, genuine Invoice and Store Receipt Voucher (SRV)
				TOTAL	54,384,000		

#### 4.4 Ministry of Environment:

##### Audit Queries

During audit of payment vouchers for Capital Expenditure and Overhead Cost expenditure, eight (8) queries involving eight (8) payment vouchers with a total sum of two hundred and seventy four million five hundred thousand naira (₦274,500,000) only were queried for the year 2017, and remained unresolved up to the time of writing this report. The details are shown in the below table:

**Table Showing Details of Queries Issued for 2017- (MOEnv)**

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.100/2017	3003	February 2017	Abdulkadir Kabiru	10,500,000	Procurement of Armored Cable to Recycling Plant.	Lack of Contract Agreement, Approval for payment, supplier's Receipt/Invoice, Store Receipt Voucher (SRV) and Payee Signature.
2	AQM.101/2017	3011	February 2017	Engineer Ahmed Satomi	10,000,000	Fencing of Recycling Plant	Lack of Approval for the payment, Receipt/Invoice, and signatures of both Payee and the Officer Checking the PV.
3	AQM.102/2017	3012	February 2017	Engineer Ahmed Satomi	10,000,000	Renovation of old ACB Bank Maiduguri	Lack of Receipt, Invoice and Store Receipt Voucher (SRV)
4	AQM.103/2017	3013	February 2017	Engineer Ahmed Satomi	10,000,000	Maintenance of Recycling Plant	Lack of Approval for the payment, Receipt/Invoice, and signatures of both Payee and the Officer Checking the PV.
5	AQM.104/2017	3006	July 2017	Health Management Training Ltd	95,000,000	Procurement of 15 units of Truck Mercedes Benz Model2524 and Man Diesel Model 20293 with attached Waste Disposal Trailers	Lack of Contract Agreement, Approval for payment, supplier's Receipt/Invoice, Store Receipt Voucher (SRV)

6	AQM.105/2017	3003	July 2017	Health Management Training Ltd	100,000,000	Part payment for purchase of 15 units of Truck Mercedes Benz Model2524 and Man Diesel Model 20293 with attached Waste Disposal Trailers	Lack of Contract Agreement, Approval for payment, supplier's Receipt/Invoice, Store Receipt Voucher (SRV) and Payee Signature.
7	AQM.106/2017	3002	August 2017	Health Management Training Ltd	10,920,000	Part payment for purchase of 15 units of Truck Mercedes Benz Model2524 and Man Diesel Model 20293 with attached Waste Disposal Trailers	Lack of Contract Agreement, Approval for payment, supplier's Receipt/Invoice, Store Receipt Voucher (SRV) and Payee Signature.
8	AQM.107/2017	3006	August 2017	Health Management Training Ltd	28,080,000	Final payment for purchase of 15 units of Truck Mercedes Benz Model2524 and Man Diesel Model 20293 with attached Waste Disposal Trailers	Lack of Contract Agreement, Approval for payment, supplier's Receipt/Invoice, Store Receipt Voucher (SRV) and Payee Signature.
					<b>274,500,000</b>		

#### 4.5 Ministry for Local Government and Emirate Affairs:

##### Audit Queries

During the audit of the year 2017 payment vouchers for Capital and Overhead Cost expenditures, six (6) payment vouchers were observed to have anomalies of not being attached with the relevant supporting documents for which they were queried. These payment vouchers have a total sum of seven million four hundred and seventy two thousand four hundred and seventy naira and eighteen kobo (₦7,472,470.18), which remained unattended to up to the time of writing this report.

The attention of the Accounting Officer was drawn to the anomalies where he was requested to comment on the queries. He acknowledged receipt of the queries and promised to forward his reply, but it has not been received up to the time of writing this report. The details are as follows:

Table Showing Details of Queries Issued for 2017- (MLGEA)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT (₦)	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.61/2017	3003	August 2017	Director FIRS, Maiduguri	2,198,678.61	5% VAT deduction from contract for the construction of Emir of Shani's Palace.	Lack of Receipt for the Deduction and Payee signature
2	AQM.62/2017	3004	August 2017	Director BIRS, Maiduguri	2,198,678.61	5% WHT Deduction from contract for the construction of Emir of Shani's Palace.	Lack of Receipt for the Deduction and Payee signature
3	AQM.63/2017	3005	August 2017	Perm. Sec Ministry of Justice	439,735.73	1% Vetting Fee Deduction from contract for the construction of Emir of Shani's Palace.	Lack of Receipt for the Deduction and Payee signature
4	AQM.64/2017	3007	August 2017	Director FIRS, Maiduguri	1,197,898.74	5% VAT deduction from contract for the construction of Emir of Uba's Palace.	Lack of Receipt for the Deduction and Payee signature
5	AQM.65/2017	3008	August 2017	Director BIRS, Maiduguri	1,197,898.74	5% WHT Deduction from contract for the construction of Emir of Uba's Palace.	Lack of Receipt for the Deduction and Payee signature
6	AQM.66/2017	3009	August 2017	Perm. Sec Ministry of Justice	239,579.75	1% Vetting Fee Deduction from contract for the construction of Emir of Uba's Palace.	Lack of Receipt for the Deduction and Payee signature
					<b>7,472,470.18</b>		

#### 4.6 Ministry of Justice:

##### Audit Queries

During audit of the recurrent and capital expenditure payment vouchers of the Ministry, three (3) payment vouchers for the year 2017 were queried for not being attached the relevant supporting documents. The queries involve the total sum of five hundred and fifteen thousand five hundred naira (N515,500.00) only

The attention of the Accounting Officer was drawn to the anomalies where he was requested to comment on the queries, but no reply has been received up to the time of writing this report. The details are as follows:

**Table Showing Details of Queries Issued for 2017- (MOJ)**

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.67/2017	2029	August 2017	C.S.O. (Usman Saleh)	90,000	Additional funds for the completion of repairs of Golf car	Lack of Approval and Receipts.
2	AQM.68/2017	2003	September 2017	C.S.O. (Usman Saleh)	175,500	Repairs of small Generator	Lack of Approval, Receipts and Payee signature.
3	AQM.69/2017	2046	October 2017	Magistrate Association of Nigeria	250,000	Financial Assistance	Lack of Approval, Receipts and Payee signature.
					<b>515,500</b>		

Similarly, three (3) queries involving the total sum of one million three hundred and eighty thousand naira (N1,380,000) only were issued for the year 2016, because at the time of writing the Annual Report for the year 2016, processes of these queries were not concluded and were not included in the year 2016 Annual Report.; and these queries remained unanswered up to the time of writing this report.

The attention of the Accounting Officer was drawn and was requested to respond to the anomalies, but his reply has not been received up to the time of writing this report. The details are tabulated as follows:

**Table Showing Details of Queries Issued for 2016- (MOJ)**

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.123/2016	2004	February 2016	Women in Da'awa	200,000	Assistance rendered to Women in Da'awa	Lack of Approval and Receipts.
2	AQM.124/2016	2008	February 2016	Alhaji Tayib Alkali Bukar	1,030,000	Payment of House Rent in respect of newly appointed Grand Khadis	Lack of Approval, Receipts and Payee signature.
3	AQM.125/2016	2008	April 2016	Baba Kyari Ballama	150,000	Purchase of materials/items for review of BOSIEC Guidelines.	Lack of Receipts
					<b>1,380,000</b>		

#### 4.7 Ministry of Reconstruction, Rehabilitation and Resettlement:

##### Audit Queries

During the audit of the year 2017 payment vouchers for both Capital and Other Charges (Overhead Cost) expenditures, eleven (11) payment vouchers were observed not to have been attached the relevant supporting documents, thus resulting into querying these payment vouchers, which involve the total sum of seventy six million three hundred and twenty eight thousand five hundred and seventy eight naira and sixty three kobo (₦76,328,578.63) only.

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

Table Showing Details of Queries Issued for 2017- (MRRR)

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.87/2017	3120	January 2017	Tijjani Abba Aji	1,700,000.00	Purchase of Peugeot 406 Wagon for Dambo'a project	Lack of Receipt, Invoice and Payee Signature
2	AQM.87 <sup>A</sup> /2017	3125	January 2017	Sundry Persons	4,612,660.00	Payment for outstanding balance for 9" Bloch purchased at Bama	Lack of Receipt/Invoice
3	AQM.88/2017	3097	February 2017	C.G.C Nig Ltd	4,052,000.00	Cost of sand for Damasak project	Lack of Approval and Receipt/Invoice
4	AQM.90/2017	3085	April 2017	Sundry Persons	14,187,270.00	Cost of blocks production for Bama project	Lack of Receipt/Invoice
5	AQM.91/2017	3003	July 2017	Sundry Persons	15,854,090.00	Cost of blocks production for Bama project	Lack of Receipt/ Invoice and Payee Signature
6	AQM.92/2017	3067A	July 2017	AG-BOS	4,217,789.00	Deduction at source for construction of Shehu of Bama's Palace	Lack of Receipt for the payment
7	AQM.93/2017	3061	July 2017	Ndujja Investment	20,000,000.00	Construction of four (4) Bedroom at Shehu of Bama's Palace	Lack of, Approval for payment, Contractor's Receipt/Invoice,
8	AQM.94/2017	3031	December 2017	Alh. Mustapha Gubio	2,600,000.00	Purchase of Electrical fittings for Damasak project	Lack of Receipts/Invoices and details of the fittings.
9	AQM.95/2017	3097	December 2017	Awana Kole	2,164,500.00	Purchase of Timber for Bama project	Lack of Receipt/Invoice and Payee Signature
10	AQM.96/2017	3113	February 2017	AG-BOS	5,824,769.63	11% Tax Deduction	Lack of Receipt
11	AQM.97/2017	3044	January 2017	Awana Kole	1,115,500.00	Repairs of 12Nos. Hand Pumps and Tube Wells at Bama.	Lack of Receipt/Invoice and Payee Signature
					<b>76,328,578.63</b>		

#### 4.8 Ministry of Poverty Alleviation and Youth Empowerment:

##### Audit Queries

During audit of payment vouchers for other charges (Overhead Cost) and Capital expenditures for the year 2017, six (6) payment vouchers involving a total sum of twenty two million one thousand five hundred and eighty naira and forty eight kobo (N22,001,580.48) only were queried for lack of attaching the relevant supporting documents to the payment vouchers.

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

**Table Showing Details of Queries Issued for 2017- (MPAYE)**

S/N	QUERY NO.	PV NO.	MONTH OF ACCOUNT	PAYEE	AMOUNT ₦	PURPOSE OF PAYMENT	REASONS FOR THE QUERY/OBSERVATION
1	AQM.98/2017	3003	June 2017	Accountant General	1,826,006.40	5% Withholding Tax (WHT) deduction at source for the supply of Biscuits making machines	Lack of Receipt and Payee Signature
		3004	June 2017	Accountant General	1,826,006.40	5% Value Added Tax (VAT) deduction at source for the supply of Biscuits making machines	Lack of Receipt and Payee Signature
		3004	June 2017	Accountant General	365,201.28	1% Legal fee deduction at source for the supply of Biscuits making machines	Lack of Receipt and Payee Signature
2	AQM.99/2017	3007	December 2017	Accountant General B.O.S	8,174,712.00	5% Withholding Tax (WHT) deduction at source for the supply of Biscuits making machines	Lack of Receipt and Payee Signature
		3008	December 2017	Accountant General B.O.S	8,174,712.00	5% Value Added Tax (VAT) deduction at source for the supply of Biscuits making machines	Lack of Receipt and Payee Signature
		3009	December 2017	Accountant General B.O.S	1,634,942.40	1% Legal fee deduction at source for the supply of Biscuits making machines	Lack of Receipt and Payee Signature
					<b>22,001,580.48</b>		

#### 4.9 Ministry of Health and Human Services:

##### Outstanding Salary Records

During audit of salaries payment vouchers and related records for the year 2017, it was also observed that salary records like Salary Cash Book; Salary Pay Details; Payment Vouchers for Leave Transport Grant for 2017; Comprehensive Staff List and some Pay Record Cards (PRCs) were all not produced for audit. And these remain outstanding up to the time of writing this report.

The attention of the Accounting Officer was drawn on the submission of these records to the auditors, and he was requested to comment on observations; but his reply has not been received up to the time of writing this report.

#### 4.10 Ministry of Trade, Investment and Tourism:

##### Outstanding Pay Record Cards (PRCs)

During audit of salaries payment vouchers and related records for the year 2017, it was also observed that Pay Record Cards (PRCs) of thirteen (13) officers involving a total sum of one million three hundred and thirty nine thousand sixty seven naira and twenty six kobo (₦1,339,067.26) only were not produced for audit, which remain outstanding up to the time of writing this report.

Similarly during audit of salaries payment vouchers and related records for the year 2016, it was also observed that Pay Record Cards (PRCs) of eight (8) officers involving a total sum of five hundred and thirty seven thousand four hundred and twenty seven naira and ninety six kobo (₦537,427.96) only were not produced for audit, which remain outstanding up to the time of writing this report. As at the time of writing the Annual Report for the year 2016, the audit was not concluded.

### Overpayment of Salaries

During the examination of the salaries records of the Ministry for the year 2017, overpayment of salaries was revealed arising from wrong placement of steps and arbitrary increase of the net value. This was in respect of two (2) officers, which involves a sum of twenty four thousand nine hundred and ninety nine naira (₦24,999.00) only.

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

## 5.0 PARASTATALS AUDIT

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

The position of audited accounts for Boards and Parastatals as at 31<sup>st</sup> July 2019, are as follows:

Six (6) of the Boards and Parastatals have been audited up to year ended 31<sup>st</sup> December 2017, which are:

- i. Kashim Ibrahim College of Education, Maiduguri
- ii. Borno State Board of Internal Revenue
- iii. Borno State Universal Basic Education Board (SUBEB)
- iv. Borno State Housing Corporation;
- v. Borno State Primary Health Care Development Agency (SPHCDA)
- vi. Borno State Roads Maintenance Agency (BORMA)

The following five (5) other organizations have submitted their Draft Account for audit up to year 2017, where only one (1) has engaged services of Auditors while the rest are yet to; and these include:

- i. Abba Ashigar College of Business and Administrative Studies Konduga; Accounts for 2012 – 2017
- ii. Borno State Urban Planning and Development Board; Accounts for 2016 – 2018 (Auditing is ongoing)
- iii. Ramat Polytechnic Maiduguri; Account for 2016 only
- iv. Borno Express Transport Corporation; Accounts for 2016 – 2018
- v. Borno State Pilgrims Welfare Board; Accounts for 2013 – 2018

Twenty two (22) others are currently being audited for the various periods to 31<sup>st</sup> December 2018 by Firms of Chartered Accountants. This came as an intervention by the former Governor, His Excellency Hon Kashim Shettima who approved the payment of the Auditors Fees as requested by the Auditor General. These organizations have been lagging behind with arrears of unaudited accounts for periods ranging between four (4) to seventeen (17) years. These include:

- i. Borno state Sports Council
- ii. El-Kanemi Warriors Football Club
- iii. Borno Radio Television (BRTV) Corporation
- iv. Borno State Council for Arts and Culture
- v. Islamic Religion Preaching Board
- vi. Mohammed Goni College of Legal and Islamic Studies
- vii. School of Higher Islamic Studies
- viii. Borno State Agricultural Development Programme (BOSADP)
- ix. Borno State Library Board
- x. Borno State Environmental Protection Agency (BOSEPA)
- xi. College of Education Waka-Biu
- xii. Borno State Agricultural Mechanization Authority (BOSAMA)
- xiii. Borno State Education Endowment Fund
- xiv. Borno State Agency for Mass Literacy
- xv. Borno State Scholarship Board

- xvi. Council for Prerogative of Mercy
- xvii. Borno State Nomadic Education
- xviii. Borno State Islamic Research Centre
- xix. Teaching Service Board (TSB)
- xx. Borno State Afforestation Project
- xxi. Borno State Hotels Limited
- xxii. Maiduguri Kano Motor Park and Market

However, the following organizations have not shown readiness for the audit of their records, that is they are yet to submit their Draft Account to the Office of the Auditor General to pave way for the audit. These are as follows:

- i. Hospitals Management Board (HMB); last audit was 1995
- ii. Umar Ibn Ibrahim El-Kanemi College of Education, Science and Technology, Bama; last audit was 2010, however, the college came under attack of the insurgents
- iii. Borno State Rural Electrification Board (REB); last audit was year 2006
- iv. Mohammed Lawan College of Agriculture; last audit was year 2004
- v. Borno State Rural Water Supply Agency (RUWASA); last audit was 2003

As I made mention in my previous reports, the inability of auditing these organizations as at when due is worrisome and not healthy for government business, considering the huge sum of money spent on these organizations in terms of salaries and other recurrent and capital projects. Timely information from audited accounts which is very helpful

for management decision purposes is virtually lacking here. And the primary reason given for the inability to engage services of auditors has been lack of fund to pay Audit fees.

Despite the competing demands, it is my opinion that Government must rise up to her responsibility by taking positive steps towards ensuring the audit of the State Boards, Commissions, Agencies, Corporations and Parastatals; that funds should be provided for the payment of Audit fees through the Office of the State Auditor General. This will enhance quality work/reports, objectivity in reporting and independence of the Auditors and as well as timely completion of the work.

**Recommendation:**

It is Audit opinion that auditing of Government Boards and Parastatals is essential and constitutional and the importance too cannot be overemphasized. And therefore urge government to:

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

## 6.0 STAFF MATTERS:

In the year 2017, the Office of the State Auditor General had staff strength of one hundred and thirty one (131) at the beginning of the year, and due to retirement and death the staff strength reduced to one hundred and twenty four (124) staffs of all cadres.

Currently, as at 31<sup>st</sup> July 2019, the Office of the State Auditor General has staff strength of one hundred and eight (108) and as a result of massive retirement a big vacuum is created thereby making short supply of manpower generally. In view of this, the Office of the State Auditor General is requesting for the recruitment of officers for the in order to fill up the gaps.

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

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

## RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements and their related Notes on pages 57 to 106 have been prepared in accordance with the provisions of the Public Finance (Control and Management) Act 1958 CAP 144 LFN 2004 (as amended). The Financial statements were prepared on the bases of Nigerian Format of Cash Basis International Public Sector Accounting Standards (IPSAS) and they comply with the Generally Accepted Accounting Principles (GAAP).

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

I confirm that the Financial Statements reflect the financial position and operations of the State Government as at December 31, 2017. The Accountant General accepts responsibility for the integrity of this Financial Statements and their compliance with the Finance (Control and Management) Act 1958 as amended.



MOHAMMED ABBA SANDA, *FCNA*  
ACCOUNTANT-GENERAL,  
BORNO STATE, NIGERIA.

**STATEMENT No. 1**  
**BORNO STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST DECEMBER, 2017**

ORIGINAL BUDGET 2017		NOTES	2017	2016
₦	<b>Cash Flow from Statutory Government Revenue</b>		₦	₦
79,132,410,507	Statutory Allocations: FAAC	1	35,228,651,356	25,571,573,728
19,320,240,000	Statutory Allocations: Excess Crude Oil	1	-	-
	Foreign Exchange Gain	1	2,828,630,015	3,235,219,062
	Excess PPT	1	2,311,087,361	1,962,461,548
	Refund of Paris Club Loan Over Deduction	1	14,681,869,750	13,654,138,849
	Solid Minerals	1	-	76,373,322
	Excess Bank Charges	1	8,262,477	25,902,531
	NISS Inflow/Stabilization Allocation	1	133,318,847	-
19,211,069,000	Value Added Tax Allocation	1	10,762,532,482	9,070,021,783
<b>117,663,719,507</b>	<b>Total Cash Flow from Statutory Government Revenue</b>		<b>65,954,352,288</b>	<b>53,595,690,823</b>
	<b>Cash Flow from Independent Government Revenue</b>			
6,724,137,000	Direct Taxes	2	3,161,299,961	2,198,283,411
201,215,000	Licences	2	90,718,423	65,528,854
3,381,529,250	Fees	2	36,049,571	59,635,606
20,035,000	Fines	2	-	1,500,000
4,366,231,000	Sales	2	-	104,962,286
905,942,000	Earnings	2	-	32,270,000
91,321,000	Sales/Rent of Government Building:	2	-	-

	Sales/Rent on Land and Others:	2	-	-
	Investment Income	2	-	-
4,398,643,000	Interest Earned	2	100,077,267	-
6,837,042,532	Revenue from Boards and Parastatals		-	353,847,148
<b>26,926,095,782</b>	<b>Total Cash Flow from Independent Government Revenue</b>		<b>3,388,145,222</b>	<b>2,816,027,305</b>
	<b>Cash Flow from Other Revenue Sources of Government</b>			
-	Other Revenue Sources of the State Government	3	375,660,615	325,715,726
-	Other Recurrent Receipts	3	39,489,946	196,675,010
-	Receipt from Other Government Fund		989,749,771	-
8,401,896,373	Current Domestic Grant		-	-
2,306,177,000	Domestic Aids		-	-
-	Donations to the State		120,000,000	30,500,000
16,298,638	Arrears of Revenue			
<b>10,724,372,010</b>	<b>Total Cash Flow from Other Government Revenue Sources</b>		<b>1,524,900,332</b>	<b>552,890,736</b>
<b>155,314,187,299</b>	<b>Total Operating Cash Flow from all Govt. Revenue Sources</b>		<b>70,867,397,842</b>	<b>56,964,608,864</b>
	<b>Less: Cash Flow from Recurrent Government Services</b>			
45,662,191,739	Personal Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	4	29,083,546,853	23,572,157,340
1,500,000,000	Pension & Gratuity (Funded Benefits)	5	1,214,793,556	5,802,186,065
11,340,270,064	Overhead Costs Expenditure – MDAs	6	9,971,950,052	9,748,906,766
1,155,081,754	Subvention to Boards & Parastatals - Overhead Cost	7	4,174,328,056	3,770,568,273
<b>59,657,543,558</b>	<b>Total Cash Flow from Recurrent Government Services</b>		<b>44,444,618,517</b>	<b>42,893,818,445</b>
<b>95,656,643,742</b>	<b>Net Cash Flow from Government Operating Activities</b>		<b>26,422,779,325</b>	<b>14,070,790,420</b>

	<b>Less: Cash Flows from Acquisition of Non-Current Assets, Construction &amp; Other Capital Projects:</b>			
15,712,790,196	Capital Expenditure: Administrative Sector:	12	2,336,133,350	3,139,249,049
70,297,901,690	Capital Expenditure: Economic Sector:	12	21,321,736,530	23,343,692,312
1,502,471,458	Capital Expenditure: Law and Justice Sector:	12	74,256,500	117,540,000
36,669,782,181	Capital Expenditure: Social Service Sector:	12	13,728,278,067	9,205,862,625
<b>124,182,945,525</b>	<b>Total Cash Flows from Acquisition of Non-Current Assets, Construction &amp; Other Capital Projects:</b>		<b>37,460,404,447</b>	<b>35,806,343,986</b>
	<b>Cash Flows from Financing Activities:</b>			
10,000,000,000	Capital Receipts	9	8,255,000,000	22,762,265,646
14,260,154,863	Proceed from Aids and Grants	10	-	420,576,131
2,766,146,919	Other Capital Receipts	11	-	616,671,026
-	Repayment of External Loans (Including Servicing )	1A	(223,886,059)	(159,935,059)
-	Repayment of Internal Loans (Including Servicing )	1A	(3,876,852,781)	(3,357,386,427)
-	Proceeds from Other Government Funds	19	-	233,749,702
<b>28,026,301,782</b>	<b>Total Cash Flow from Financing Activities:</b>		<b>4,154,261,160</b>	<b>20,515,941,019</b>
<b>(1,500,000,000)</b>	<b>Net Cash Flow before Changes in Cash &amp; Cash Equivalent</b>		<b>(6,883,363,962)</b>	<b>(1,219,612,548)</b>
	<b>Movement in Other Cash Equivalent Accounts:</b>			
	Net (Increase)/Decrease in Investments & Advances:	16	11,337,728	(4,444,582)
	Net Increase/(Decrease) in Deposits:	20	956,569,529	1,202,964,812
	National Housing Fund - Staff Contribution Fund	21	614,124,720	-
	<b>Total Cash Flow from Other Cash Equivalent Accounts</b>		<b>1,582,031,977</b>	<b>1,198,520,230</b>
<b>(1,500,000,000)</b>	<b>Net Cash for the Year</b>		<b>(5,301,331,985)</b>	<b>(21,092,318)</b>
1,500,000,000	Cash & Its Equivalent as at 1st January, 2017		16,749,527,826	16,770,620,143
0	Cash & Its Equivalent as at 31st December, 2017	14	11,448,195,841	16,749,527,826
	<b>Cash &amp; Bank Balances (including Cash in Transit)</b>	14	<b>11,448,195,842</b>	<b>16,749,527,826</b>

**STATEMENT No. 2**  
**BORNO STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2017**

ASSETS:-	NOTES	2017	2016
<b>Liquid Assets:-</b>		<b>₦</b>	<b>₦</b>
<b>Cash Held by AG:</b>			
Treasury Account Bank Balances	14	10,000,683,570	14,507,608,770
Cash held by Ministries, Departments & Agencies:- Overhead Costs A/c	14	81,759,190	45,525,489
Cash held by Ministries, Departments & Agencies:- Capital A/c	14	1,184,309,764	2,162,436,148
Cash in Transit	14	136,148,170	-
Cash Balances of Trust & Other Funds	14	45,295,147	33,957,419
<b>Total Liquid Assets</b>		<b>11,448,195,842</b>	<b>16,749,527,826</b>
<b>Investment and Other Cash Assets:</b>			
State Government Investments		89,853,003	89,853,003
Staff Loans & Advances		88,991,180	100,328,908
<b>Total Investment and Other Cash Assets</b>		<b>178,844,183</b>	<b>190,181,911</b>
<b>TOTAL ASSETS</b>		<b>11,627,040,025</b>	<b>16,939,709,737</b>
<b>PUBLIC FUNDS &amp; LIABILITIES:-</b>			
<b>Public Funds</b>			
Consolidated Revenue Fund:		5,148,295,631	11,881,023,345
Capital Development Fund:		3,735,244,847	2,940,649,294
Trust & Other Public Fund:	19	2,129,374,827	2,118,037,098
National Housing Fund - Staff Contribution Fund	21	614,124,720	-
<b>PUBLIC FUNDS &amp; LIABILITIES:-</b>		<b>11,627,040,025</b>	<b>16,939,709,737</b>

**STATEMENT No. 3**  
**BORNO STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CONSOLIDATED REVENUE FUND (CRF)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2017**

ACTUAL PREVIOUS YEAR 2016		NOTES	ACTUAL YEAR 2017	FINAL BUDGET 2017	ORIGINAL BUDGET 2017	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦
5,126,294,242	Opening Balance		11,881,023,345	-	-	(11,881,023,345)
	<b>Add: Revenue</b>					
25,571,573,728	Statutory Allocation: FAAC	1	35,228,651,356	79,132,410,507	79,132,410,507	43,903,759,151
-	Statutory Allocation: Excess Crude Oil	1	-	-	-	-
-	Statutory Allocation: Non-Oil Excess Revenue	1	-	19,320,240,000	19,320,240,000	19,320,240,000
1,962,461,548	Excess PPT	1	2,311,087,361	-	-	(2,311,087,361)
3,235,219,062	Share of Federal Account Allocation - Exchange Gain	1	2,828,630,015	-	-	(2,828,630,015)
13,654,138,849	Refund of Paris Club Loan Over Deduction	1	14,681,869,750	-	-	(14,681,869,750)
-	NISS Inflow/Stabilization Allocation	1	133,318,847	-	-	(133,318,847)
76,373,322	Solid Minerals	1	-	-	-	-
25,902,531	Recovery Bank Charges	1	8,262,477	-	-	(8,262,477)
9,070,021,783	Value Added Tax Allocation	1	10,762,532,482	19,211,069,000	19,211,069,000	8,448,536,518
<b>53,595,690,823</b>	<b>Sub-Total - Statutory Allocation</b>		<b>65,954,352,288</b>	<b>117,663,719,5087</b>	<b>117,663,719,5087</b>	<b>51,709,367,219</b>
2,198,283,411	Direct Taxes	2	3,161,299,961	6,724,137,000	6,724,137,000	3,562,837,039
65,528,854	Licences	2	90,718,423	201,215,000	201,215,000	110,496,577
59,635,606	Fees:	2	36,049,571	3,381,529,250	3,381,529,250	3,345,479,679
1,500,000	Fines	2	-	20,035,000	20,035,000	20,035,000
104,962,286	Sales	2	-	4,366,231,000	4,366,231,000	4,366,231,000
32,270,000	Earnings:	2	-	905,942,000	905,942,000	905,942,000
-	Sales/Rent of Government Building:	2	-	91,321,000	91,321,000	91,321,000
-	Interest Earned	2	100,077,267	4,398,643,000	4,398,643,000	4,298,565,733
353,847,148	Revenue Boards & Parastatals		-	6,837,042,532	6,837,042,532	6,837,042,532
<b>2,816,027,305</b>	<b>Sub-Total-Independent Revenue</b>		<b>3,388,145,222</b>	<b>26,926,095,782</b>	<b>26,926,095,782</b>	<b>23,537,950,560</b>

	<b>Revenue from Other Sources:</b>					
30,500,000	Donations	3	120,000,000	-	-	(120,000,000)
196,675,010	Other Recurrent Receipts (Special Fund)	3	-	-	-	-
325,715,726	Other Receipts by MDAs		375,660,615	-	-	(375,660,615)
-	Receipt from Other Government Fund		989,749,771	-	-	(989,749,771)
-	Other Recurrent Receipts		39,489,946	-	-	(39,489,946)
-	Arrears of Revenue		-	-	-	-
-	Domestic Aid		-	2,306,177,000	2,306,177,000	2,306,177,000
1,202,964,812	Deposit Receipts		956,569,529	-	-	(956,569,529)
<b>1,755,855,548</b>	<b>Total Other Government Revenue</b>		<b>2,481,469,861</b>	<b>2,306,177,000</b>	<b>2,306,177,000</b>	<b>(175,292,861)</b>
<b>63,293,867,918</b>	<b>Total Revenue:</b>		<b>83,704,990,716</b>	<b>146,895,992,289</b>	<b>146,895,992,289</b>	<b>63,191,001,573</b>
	<b>Less: Recurrent Expenditure</b>					
23,572,157,340	Personnel Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	5	29,083,546,853	41,962,191,739	45,662,291,739	12,878,644,887
5,802,186,065	Pension and Gratuity (Gratuity Only)	5	1,214,793,556	1,500,000,000	1,500,000,000	285,206,444
9,748,906,766	Overhead Cost Expenditure	6	9,971,950,052	11,340,270,065	11,140,270,065	1,368,320,012
3,770,568,273	Subvention to Parastatals: Overhead Cost	7	4,174,328,056	4,855,081,754	1,155,081,754	680,753,698
<b>42,893,818,444</b>	<b>Sub-Total</b>		<b>44,444,618,517</b>	<b>59,657,543,558</b>	<b>59,657,543,558</b>	<b>15,212,925,041</b>
	<b>Other Recurrent Payment/Expenditure:</b>					
159,935,059	Repayment of External Loans (Including Servicing )	1A	223,886,059	-	-	(223,886,059)
3,357,386,427	Repayment of Internal Loans (Including Servicing )	1A	3,876,852,781	-	-	(3,876,852,781)
1,704,643	Other Operating Activities		11,337,728	-	-	(11,337,728)
-	Repayments: Deposit Liabilities		-	-	-	-
<b>3,519,026,129</b>	<b>Sub-Total</b>		<b>4,112,076,568</b>	<b>-</b>	<b>-</b>	<b>(4,112,076,568)</b>
<b>46,412,844,573</b>	<b>Total Expenditure:</b>		<b>48,556,695,085</b>	<b>59,657,543,558</b>	<b>59,657,543,558</b>	<b>11,,300,848,472</b>
<b>16,881,023,345</b>	<b>Operating Balance:</b>		<b>35,148,295,631</b>	<b>87,238,448,731</b>	<b>87,238,448,731</b>	<b>52,090,153,101</b>
	<b>Appropriations/Transfers:</b>					
5,000,000,000	Transfer to Capital Development Fund (CDF)		30,000,000,000	87,238,448,731	87,238,448,731	57,238,448,731
<b>11,881,023,345</b>	<b>Closing Balance:</b>		<b>5,148,295,631</b>	<b>0</b>	<b>0</b>	<b>(5,148,295,631)</b>

**STATEMENT No. 4**  
**BORNO STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF)**  
**FOR THE YEAR ENDED 31ST DECEMBER, 2017**

ACTUAL PREVIOUS YEAR 2016		NOTES	ACTUAL 2017	FINAL BUDGET 2017	INITIAL/ORIGINAL BUDGET 2017	VARIANCE
N			N	N	N	N
9,947,480,477	<b>Opening Balance</b>		2,940,649,294	1,500,000,000	1,500,000,000	(1,440,649,294)
	<b>Add: Revenue</b>					
5,000,000,000	Transfer from Consolidated Revenue Fund:	8	30,000,000,000	87,238,448,731	87,238,448,731	57,238,448,731
22,762,265,646	Capital Receipts	9	8,255,000,000	10,000,000,000	10,000,000,000	1,745,000,000
420,576,131	Aids and Grants	10	-	14,260,154,863	14,260,154,863	14,260,154,863
616,671,026	Other Capital Receipts	11	-	2,766,146,919	2,766,146,919	2,766,146,919
	Current Domestic Grant		-	8,401,896,373	8,401,896,373	8,401,896,373
	Arrears of Revenue		-	16,298,638	16,298,638	16,298,638
<b>28,799,512,803</b>	<b>Sub-Total Revenue</b>		<b>38,255,000,000</b>	<b>122,682,945,524</b>	<b>122,682,945,524</b>	<b>84,427,945,524</b>
<b>38,746,993,280</b>	<b>Total Revenue Available:</b>		<b>41,195,649,294</b>	<b>124,182,945,524</b>	<b>124,182,945,524</b>	<b>82,987,296,230</b>
	<b>Less: Capital Expenditure</b>					
3,139,249,049	Capital Expenditure: Administrative Sector	12	2,336,133,350	15,712,790,196	15,712,790,196	13,376,656,846
23,343,692,312	Capital Expenditure: Economic Sector	12	21,321,736,530	70,297,901,690	70,297,901,690	48,976,165,161
117,540,000	Capital Expenditure: Law and Justice	12	74,256,500	1,502,471,458	1,502,471,458	1,428,214,958
9,205,862,625	Capital Expenditure: Social Service Sector	12	13,728,278,067	36,669,782,180	36,669,782,180	22,941,504,114
<b>35,806,343,986</b>	<b>Total Capital Expenditure:</b>		<b>37,460,404,447</b>	<b>124,182,945,524</b>	<b>124,182,945,524</b>	<b>86,722,541,079</b>
<b>2,940,649,294</b>	<b>Closing Balance</b>		<b>3,735,244,847</b>	<b>-</b>	<b>-</b>	<b>(3,735,244,847)</b>

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER, 2017**

NOTE										
<b>1</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>									
<b>1A</b>	<b>2017</b>					<b>2016</b>				
	<b>MONTH</b>	<b>NET RECEIPT</b>	<b>DEDUCTION AS SOURCE - FOREIGN LOAN REPAYMENT</b>	<b>DEDUCTION AS SOURCE - FGN BAILOUT LOANS REPAYMENT</b>	<b>DEDUCTION AT SOURCE - FGN EXCESS CRUDE BACKED LOAN</b>	<b>TOTAL</b>	<b>NET RECEIPT</b>	<b>DEDUCTION AT SOURCE - LOAN REPAYMENT</b>	<b>DEDUCTED AT SOURCE - FGN BAILOUT LOANS REPAYMENT</b>	<b>TOTAL</b>
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
	JANUARY	1,417,089,940	17,423,313	196,395,291	126,675,774	1,757,584,318	2,245,004,021	11,553,061	195,775,447	2,452,332,529
	FEBRUARY	1,870,463,614	19,900,586	196,395,292	126,675,773	2,213,435,265	2,075,687,014	13,114,791	195,775,447	2,284,577,252
	MARCH	1,611,047,637	19,900,586	196,395,292	126,675,774	1,954,019,289	1,904,979,060	13,114,791	195,775,447	2,113,869,298
	APRIL	1,925,562,358	19,900,586	196,395,292	126,675,774	2,268,534,010	1,673,492,773	13,114,791	-	1,686,607,564
	MAY	1,725,080,370	19,900,586	196,395,292	126,675,773	2,068,052,021	1,668,934,254	-	-	1,668,934,254
	JUNE	2,111,276,258	19,900,586	196,395,292	126,675,774	2,454,247,910	1,411,575,233	13,114,791	323,690,910	1,748,380,934
	JULY	4,225,315,382	19,900,586	196,395,292	126,675,773	4,568,287,033	2,780,538,854	13,114,791	450,366,684	3,244,020,329
	AUGUST	2,674,957,350	17,411,846	196,395,292	126,675,773	3,015,440,261	1,683,811,956	13,114,791	450,366,684	2,147,293,431
	SEPTEMBER	3,990,422,023	17,411,846	196,395,292	126,675,773	4,330,904,934	2,140,810,120	17,423,313	196,395,292	2,354,628,725
	OCTOBER	2,950,859,621	17,411,846	196,395,292	126,675,773	3,291,342,532	1,659,554,951	17,423,313	196,395,292	1,873,373,556
	NOVEMBER	2,841,177,018	17,411,846	196,395,292	126,675,773	3,181,659,929	1,266,084,567	17,423,313	196,395,292	1,479,903,172
	DECEMBER	3,784,660,944	17,411,846	196,395,291	126,675,773	4,125,143,854	1,286,394,495	17,423,313	196,395,292	1,500,213,100
	<b>TOTAL</b>	<b>31,127,912,515</b>	<b>223,886,059</b>	<b>2,356,743,502</b>	<b>1,520,109,280</b>	<b>35,228,651,356</b>	<b>21,796,867,298</b>	<b>159,935,059</b>	<b>2,597,331,787</b>	<b>24,554,134,144</b>

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

1B	OTHER STATUTORY ALLOCATION												
	2017							2016					
	A	B	D	E	F		A	B	C	D	E	F	
	Value Added TAX	Exchange Gain	Excess PPT	NISS Inflow/ Stabilization Allocation	Excess Bank Charges	Refund of Paris Club Loan Over Deduction	Exchange Gain	Excess PPT	Recovery Bank Charges	Value Added Tax Allocation	Solid Minerals	Refund of Paris Club Loan Over deduction Refund	
MONTH	₦	₦	₦	₦	₦		₦	₦	₦	₦	₦		
JANUARY	878,187,499	412,335,777	327,490,274	-	-	-	33,483,696	-	-	684,630,574	-	-	
FEBRUARY	838,057,190	375,369,285	463,463,606	-	-	-	26,452,788	-	-	768,985,891	-	-	
MARCH	771,930,354	311,175,583	463,844,431	-	-	-	26,927,604	-	-	733,303,458	-	-	
APRIL	883,717,109	518,633,898	169,539,219	-	-	-	22,325,714	-	-	715,246,781	-	-	
MAY	933,451,764	297,501,010	155,566,491	-	-	-	18,858,826	-	13,880,582	720,264,475	-	-	
JUNE	889,015,975	510,862,805	-	133,318,847	-	-	20,001,406	-	-	716,023,940	-	-	
JULY	918,938,643	-	-	-	-	7,340,934,875	661,340,327	-	-	741,788,242	76,373,322	-	
AUGUST	889,740,542	-	-	-	-	-	846,663,565	382,083,972	12,021,949	740,165,877	-	-	
SEPTEMBER	960,057,704	-	-	-	-	-	662,130,260	266,577,259	-	836,800,752	-	-	
OCTOBER	920,978,506	402,751,657	-	-	-	-	324,256,855	482,780,620	-	754,900,240	-	-	
NOVEMBER	993,048,015	-	228,494,794	-	8,262,477	-	289,656,027	831,019,697	-	821,612,881	-	-	
DECEMBER	885,409,181	-	502,688,546	-	-	7,340,934,875	303,121,994	-	-	836,298,672	-	13,654,138,850	
<b>TOTAL</b>	<b>10,762,532,482</b>	<b>2,828,630,015</b>	<b>2,311,087,361</b>	<b>133,318,847</b>	<b>8,262,477</b>	<b>14,681,869,750</b>	<b>3,235,219,062</b>	<b>1,962,461,548</b>	<b>25,902,531</b>	<b>9,070,021,783</b>	<b>76,373,322</b>	<b>13,654,138,850</b>	

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

NOTE	DETAILS	REF. NOTE	ACTUAL 2017	BUDGET 2017
<b>1</b>	<b>A- Share of Statutory Allocation from FAAC:-</b>		<b>₦</b>	<b>₦</b>
	Net Share of Statutory Allocation from FAAC	1A	31,127,912,515	79,132,410,507
	Add :Deduction at Source for Foreign Loan Repayment	1A	223,886,059	-
	Add : Other Deductions at Source - Excess Crude Backed Loans		1,520,109,280	-
	Add : Other Deductions at Source - Bailout Loans	1A	2,356,743,502	-
			<b>35,228,651,356</b>	<b>79,132,410,507</b>
	<b>Share of Statutory Allocation - Other Agencies</b>			
	Share of Federal Account Allocation -Excess PPT	1B	2,311,087,361	-
	Share of Federal Account Allocation - NISS Inflow/Stabilization	1B	133,318,847	-
	Share of Federal Account Allocation - Excess Bank Charges	1B	8,262,477	-
	Share of Federal Account Allocation - Exchange Gain	1B	2,828,630,015	-
	Share of Federal Account Allocation - Excess Crude		-	19,300,000,000
	Refund of Paris Club Loan Over Deduction	1B	14,681,869,750	-
	<b>Total FAAC Allocation to State Government</b>		<b>55,191,819,806</b>	<b>98,432,410,507</b>
	<b>B. Value Added Tax</b>			
	Share of Value Added Tax (VAT)	1B	10,762,532,482	19,211,069,000
			<b>65,954,352,288</b>	<b>117,643,479,507</b>

<b>2</b>	<b>Internally Generated Revenue (Independent Revenue)</b>			
	Direct Taxes		3,161,299,961	6,724,137,000
	<b>Total -Direct Taxes</b>		<b>3,161,299,961</b>	<b>6,724,137,000</b>
	<b>Licences</b>			
	State Internal Revenue Service		90,718,423	-
	Ministry of Animal & Fisheries Development		-	-
	Ministry of Poverty Alleviation & Youth Empowerment		-	-
	Ministry of Home Affairs, Information, & Culture		-	-
	Ministry of Environment		-	-
	Ministry of Health		-	-
	<b>Total Licence</b>		<b>90,718,423</b>	<b>201,215,000</b>
	<b>Fees</b>			
	State Internal Revenue Service		4,672,571	-
	Ministry of Finance and Economic Development		-	-
	Ministry of Lands & Survey		-	-
	Ministry of Works & Transport		15,692,971	-
	Ministry of Agriculture & Natural Resources		605,000	-
	Ministry of Animal & Fisheries Development		-	-
	Ministry of Education		1,110,300	-
	Ministry of Poverty Alleviation & Youth Empowerment		6,431,890	-
	Ministry of Trade, Investment, & Tourism		1,249,950	-
	Ministry of Justice		-	-
	Office of the Auditor General		-	-
	Ministry of Home Affairs, Information, & Culture		-	-

	Ministry of Water Resources		-	-
	Ministry of Environment		5,383,018	-
	Judicial Service Commission		26,930	-
	High Court		866,891	-
	Shari'a Court		10,050	-
	<b>Total Fees</b>		<b>36,049,571</b>	<b>3,381,529,250</b>
	<b>Fines</b>			
	State Internal Revenue Service		-	-
	Ministry of Finance and Economic Development		-	-
	Ministry of Education		-	-
	Ministry of Justice		-	-
	<b>Total Fines</b>		<b>-</b>	<b>20,035,000</b>
	<b>Sales</b>			
	Ministry of Finance and Economic Development		-	-
	Ministry of Budget & Planning		-	-
	Ministry of Lands & Survey		-	-
	Ministry of Agriculture & Natural Resources		-	-
	Ministry of Women Affairs & Social Development		-	-
	Ministry of Poverty Alleviation & Youth Empowerment		-	-
	Ministry of Trade, Investment, & Tourism		-	-
	Judicial Service Commission		-	-
	Governor's Office		-	-
	Ministry of Home Affairs, Information, & Culture		-	-
	Head of Service		-	-

	Civil Service Commission		-	-
	Local Government Service Commission		-	-
	Ministry of Urban & Rural Water Supply		-	-
	Ministry of Environment		-	-
	Ministry of Health		-	-
	Ministry of Housing & Rural Electrification		-	-
	Auditor General for Local Government		-	-
	Ministry for Local Government & Chieftaincy Affairs		-	-
	<b>Total Sales</b>		-	<b>4,366,231,000</b>
	<b>Earnings</b>			
	Ministry of Works & Transport		-	-
	Ministry of Agriculture & Natural Resources		-	-
	Ministry of Trade, Investment, & Tourism		-	-
	Ministry of Finance and Economic Development		-	-
	Ministry of Justice		-	-
	Local Government Service Commission		-	-
	Local Government Pensions Board		-	-
	<b>Total Earnings</b>		-	<b>905,942,000</b>
	<b>Sales/Rent of Government Buildings</b>			
	Ministry of Finance and Economic Development		-	-
	Ministry of Lands & Survey		-	-
	Ministry of Housing & Rural Electrification		-	-
	Ministry of Poverty Alleviation & Youth Empowerment		-	-
	Governor's Office		-	-
	<b>Total Sales/Rent of Government Buildings</b>		-	<b>91,321,000</b>

	<b>Sale/Rent on Lands and Others:</b>			
	Ministry of Finance and Economic Development		-	-
	<b>Investment Income</b>			
	Ministry of Finance and Economic Development		-	-
	<b>Total Investment Income</b>		-	-
	<b>Interest Earned</b>			
	Ministry of Finance and Economic Development		100,077,267	-
	<b>Total Interest Earned</b>		<b>100,077,267</b>	<b>4,398,643,000</b>
	Re-imbusement		-	-
	<b>Total Tax &amp; Non Tax Revenue</b>		<b>3,388,145,222</b>	<b>20,089,053,250</b>
<b>3</b>	<b>Other Independent Revenues</b>			
	Donations for Relief Fund		120,000,000	-
	Other Receipts from MDAs		375,660,615	-
	Boards & Parastatals		-	6,837,042,532
	<b>Total Other Independent Revenue Sources</b>		<b>495,660,615</b>	<b>6,837,042,532</b>
	<b>Total Internally Generated Revenue (Independent Revenue)</b>		<b>3,883,805,837</b>	<b>26,962,095,782</b>
<b>3</b>	<b>Recurrent Receipt from Other Government Funds</b>			
	Receipts from Other Government Fund		989,749,771	-
			<b>989,749,771</b>	<b>0</b>

<b>3</b>	<b>Other Revenue Sources</b>			
	Ministry of Finance and Economic Development		-	-
	Ministry of Justice		-	-
	Local Government Service Commission		-	-
	Local Government Pension Board		-	-
	Office of the Auditor General for Local Government		-	-
	Other Recurrent Receipts		39,489,946	-
	Current Domestic Grants		-	8,401,896,373
	Domestic Aids		-	2,306,177,000
	Donations to the State		-	-
	Arrears of Revenue		-	16,298,638
	<b>Total Other Revenue Sources</b>		<b>39,489,946</b>	<b>10,724,372,010</b>
	<b>Total Internal Revenue</b>		<b><u>4,913,045,554</u></b>	<b><u>37,650,467,792</u></b>

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

NOTE	Details				
4	Personnel Cost	Actual 2017	Final Budget 2017	Original Budget 2017	Variance
		₦	₦	₦	₦
	<b>ADMINISTRATIVE SECTOR</b>				
	Office of the Governor				
	Government House	154,750,291	227,730,198	227,730,198	72,979,907
	Office of the Deputy Governor	-	0	0	0
	Monitoring and Special Duties	-	0	0	0
	Youth Employment and Support Operations	-	0	0	0
	Office of the Secretary to the State Government	228,214,322	234,557,324	154,557,324	6,343,002
	Office of the Head of Service	106,617,440	112,011,189	112,011,189	5,393,749
	Establishment Department	15,865,842	36,574,358	36,574,358	20,708,516
	Pension Department	162,640,154	3,128,991,078	3,208,991,078	2,966,350,924
	Project Monitoring and Special Duties	-	13,540,137	13,540,137	13,540,137
	Cabinet and Council Affairs	-	0	17,898,527	17,898,527
	Liaison Office, Lagos	-	0	1,726,000	1,726,000
	Liaison Office, Abuja/Kaduna	-	0	32,726,384	32,726,384
	Parastatals Department	-	0	14,815,078	14,815,078
	Borno State House of Assembly Service Commission	35,982,880	68,043,384	68,043,384	32,060,504
	Borno State Independent Electoral Commission	25,027,029	75,539,107	75,539,107	50,512,078
	Office of the Auditor General	103,285,647	126,543,716	126,543,716	23,258,069
	Civil Service Commission	55,865,779	104,486,417	104,486,417	48,620,638

	Local Government Service Commission	32,131,980	72,932,731	72,932,731	40,800,751
	Borno State House of Assembly	222,041,700	241,060,418	331,060,418	19,018,718
	Office of the Auditor General for Local Government	81,303,821	114,747,891	114,747,891	33,444,071
	Min. of Home Affairs, Information & Culture	296,524,748	298,696,220	208,696,220	2,171,472
	Ministry of Inter Governmental Affairs & Special Duties	5,883,790	38,311,151	38,311,151	32,427,361
		<b>1,526,135,423</b>	<b>4,893,765,319</b>	<b>4,960,931,308</b>	<b>3,434,795,886</b>
	<b>ECONOMIC SECTOR</b>				
	Ministry of Agriculture and Natural Resources	532,057,286	622,907,194	622,907,194	90,849,908
	Ministry of Trade, Investment and Tourism	114,371,662	156,963,610	156,963,610	42,591,948
	Ministry of Finance (Hqtrs)	70,397,643	187,620,511	187,620,511	117,222,868
	Office of the Accountant General	405,201,034	3,216,447,754	4,016,447,754	2,811,246,720
	Ministry of Housing and Rural Electrification	38,003,344	80,727,718	80,727,718	42,724,374
	Ministry of Water Resources	468,186,099	478,419,105	478,419,105	10,233,006
	Ministry of Works and Transport	479,467,046	569,407,000	569,407,000	89,939,954
	Ministry of Lands and Survey	240,325,693	269,601,274	349,601,274	29,275,581
	Ministry of Budget and Planning	143,372,965	171,178,872	251,178,872	27,805,907
	Ministry of Animal Resources & Fisheries Development	594,381,470	597,874,355	437,874,355	3,492,885
	Min of Reconstruction, Rehabilitation & Resettlement	0	14,732,131	14,732,131	14,732,131
		<b>3,085,764,242</b>	<b>6,365,879,524</b>	<b>7,165,879,524</b>	<b>3,280,115,282</b>
	<b>LAW &amp; JUSTICE SECTOR</b>				
	Ministry of Justice	213,512,788	218,111,968	183,111,968	4,599,180
	High Court of Justice	446,881,524	453,514,344	313,514,344	6,632,820
	Area Courts	226,255,854	231,280,000	21,280,000	5,024,146
	Shari'a Court of Appeal	53,003,976	60,819,000	5,819,000	7,815,024
	Judicial Service Commission	24,328,344	33,865,000	3,865,000	9,536,656
		<b>963,982,486</b>	<b>997,590,312</b>	<b>527,590,312</b>	<b>33,607,826</b>

	<b>SOCIAL SECTOR</b>				
	Ministry of Women Affairs & Soc. Dev	146,781,565	155,834,062	155,834,062	9,052,497
	Ministry of Sports Development	38,570,637	56,797,843	56,797,843	18,227,206
	Ministry for Religious Affairs and Special Education	51,212,146	118,043,550	118,043,550	66,831,404
	Ministry of Environment	259,704,805	302,559,163	302,559,163	42,854,358
	Ministry for Local Government & Emirate Affairs	58,993,571	82,221,119	82,221,119	23,227,548
	Ministry of Poverty Alleviation & Youth Empowerment	131,257,169	175,845,144	225,845,144	94,587,974
	Ministry of Health	913,464,022	922,755,960	442,755,960	9,291,937
	Ministry of Education	212,065,052	289,366,101	389,366,101	77,301,050
	Ministry of Higher Education	31,990,357	44,247,007	44,247,007	12,256,650
		<b>1,844,039,324</b>	<b>2,147,669,949</b>	<b>1,817,669,949</b>	<b>353,630,624</b>
<b>5</b>	Total Personnel Cost for MDAs (including total Pension)	12,513,868,368	14,472,071,094	14,472,071,094	1,958,202,726
	Total Personnel Cost Subvention to Boards & Parastatals	16,569,678,485	27,490,120,645	31,490,120,645	10,920,442,161
	Gratuity	1,214,793,556	1,500,000,000	1,500,000,000	285,206,444
	<b>Grand Total - Personnel Cost (including Pension &amp; Gratuity)</b>	<b>30,298,340,409</b>	<b>43,462,191,739</b>	<b>47,462,191,739</b>	<b>13,163,851,331</b>

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

NOTE					
6	Overhead Cost Expenditure for Ministries, Departments & Agencies (MDAs)	Actual 2017	Final Budget 2017	Original Budget 2017	Variance
		₦	₦	₦	₦
	<b>ADMINISTRATIVE SECTOR</b>				
	Government House	1,645,090,888	1,653,912,457	3,933,912,457	8,821,569
	Office of the Deputy Governor	88,700,000	88,993,922	98,993,922	293,922
	Monitoring and Special Duties	2,420,252,468	2,423,920,971	33,920,971	3,668,503
	Youth Employment and Support Operations	-	3,180,225	18,180,225	3,180,225
	Office of the Secretary to the State Government	497,344,773	500,652,005	135,652,005	3,307,232
	Office of the Head of Service	249,432,079	249,965,105	166,965,105	533,026
	Establishment Department	100,153	4,829,798	14,829,798	4,729,645
	Pension Department	50,103	6,186,400	6,186,400	6,136,297
	Project Monitoring and Special Duties	2,000,000	7,451,815	7,451,815	5,451,815
	Cabinet and Council Affairs	31,500,000	34,179,618	19,179,618	2,679,618
	Liaison Office, Lagos	-	6,172,966	6,172,966	6,172,966
	Liaison Office, Abuja/Kaduna	95,590,139	95,666,322	25,666,322	76,183
	Parastatals Department	50,000	4,550,251	4,550,251	4,500,251
	Borno State House of Assembly Service Commission	-	2,198,154	47,198,154	2,198,154
	Borno State Independent Electoral Commission	28,610,000	32,321,536	32,321,536	3,711,536
	Office of the State Auditor General	667,203	1,884,904	84,884,904	1,217,701
	Civil Service Commission	4,017,949	7,947,518	17,947,518	3,929,569
	Local Government Service Commission	840	5,444,718	5,444,718	5,443,878

Borno State House of Assembly	1,244,877,629	1,245,741,957	770,741,957	864,328
Office of the Auditor General for Local Government	-	1,582,943	34,582,943	1,582,943
Min. of Home Affairs, Information & Culture	17,098,608	23,597,305	83,597,305	6,498,697
Min. of Inter Governmental Affairs & Special Duties	56,796,665	57,228,589	54,228,589	431,924
	<b>6,382,179,497</b>	<b>6,457,609,480</b>	<b>5,602,609,480</b>	<b>75,429,983</b>
<b>ECONOMIC SECTOR</b>				
Ministry of Agriculture and Natural Resources	2,037,805	34,701,671	34,701,671	32,663,866
Ministry of Trade, Investment and Tourism	1,326,523	24,205,968	24,205,968	22,879,445
Ministry of Finance (Hqtrs)	314,034,835	735,607,152	635,607,152	421,572,317
Office of the Accountant General	176,568,098	184,884,904	84,884,904	8,316,806
Ministry of Housing and Rural Electrification	16,958,583	33,209,900	33,209,900	16,251,317
Ministry of Water Resources	8,891,489	35,705,976	35,705,976	26,814,487
Ministry of Works and Transport	109,428,433	173,354,000	173,354,000	63,925,567
Ministry of Lands and Survey	2,514,394	19,145,434	19,145,434	16,631,040
Ministry of Budget and Planning	-	10,490,660	175,490,660	10,490,660
Ministry of Animal Resources & Fisheries Development	6,564,585	63,178,879	63,178,879	56,614,294
Min. of Reconstruction, Rehabilitation & Resettlement	4,600,617	169,521,854	604,521,854	164,921,237
	<b>642,925,362</b>	<b>1,484,006,399</b>	<b>1,884,006,399</b>	<b>841,081,036</b>
<b>LAW &amp; JUSTICE SECTOR</b>				
Ministry of Justice	620,864,496	624,222,068	239,222,068	3,357,572
High Court of Justice	208,731,233	212,300,646	102,300,646	3,569,413
Area Courts Division	0	7,526,613	7,526,613	7,526,613
Shari'a Court of Appeal	62,517,118	65,477,085	15,477,085	2,959,967
Judicial Service Commission	1,020,042	5,398,760	5,398,760	4,378,718
	<b>893,132,889</b>	<b>914,925,172</b>	<b>369,925,172</b>	<b>21,792,283</b>

<b>SOCIAL SERVICES SECTOR</b>					
	Ministry of Women Affairs & Social Development	4,135,285	44,840,721	44,840,721	40,705,436
	Ministry of Sports Development	54,521,157	56,216,078	21,216,078	1,694,921
	Ministry for Religious Affairs and Special Education	1,061,429,145	1,066,124,541	186,124,541	4,695,396
	Ministry of Environment	3,381,043	31,786,949	31,786,949	28,405,906
	Ministry for Local Government & Emirate Affairs	27,011,297	61,315,885	1,996,315,885	34,304,588
	Ministry of Poverty Alleviation & Youth Empowerment	10,148,808	40,502,029	40,502,029	30,353,221
	Ministry of Health and Human Services	157,543,050	161,322,012	36,322,012	3,778,962
	Ministry of Education	715,182,478	719,427,705	624,427,705	4,245,227
	Ministry of Higher Education	20,360,041	302,193,095	302,193,095	281,833,054
		<b>2,053,712,304</b>	<b>2,483,729,015</b>	<b>3,283,729,014</b>	<b>430,016,711</b>
	<b>Grand Total</b>	<b>9,971,950,052</b>	<b>11,340,270,064</b>	<b>11,340,270,064</b>	<b>1,368,320,012</b>

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

NOTE		Actual Personnel Cost 2017	Final Budget 2017	Original Budget 2017	Variance on Final Budget
		₦	₦	₦	₦
<b>7</b>	<b>Personnel Costs Subvention to Boards &amp; Parastatals</b>				
	<b>Administrative Sector</b>				
	HIV/AIDS Programme Development Project	-	1,099,273	1,099,273	1,099,273
	New Partnership for Africa Development (NEPAD)	-	8,075,978	8,075,978	8,075,978
	Local Government Pension Board	-	38,777,024	48,777,024	38,777,024
	Borno College of Business and Administrative Studies, Konduga	182,011,327	185,801,285	275,801,285	3,789,958
	Pilgrims Welfare Board	25,338,011	30,982,042	30,982,042	5,644,031
	Informatics Institute	-	5,757,625	5,757,625	5,757,625
	Borno Radio Television Corporation	319,690,926	321,510,000	21,510,000	1,819,074
	State Emergency Management Agency (SEMA)	-	50,013,282	50,013,282	50,013,282
	<b>Sub-Total Administrative Sector</b>	<b>527,040,264</b>	<b>642,016,509</b>	<b>442,016,509</b>	<b>114,976,245</b>
	<b>Economic Sector</b>				
	Maiduguri International Hotel	12,810,404	60,000,000	60,000,000	47,189,596
	Maiduguri Kano Motor Park and Market	-	22,634,068	22,634,068	22,634,068
	BOPLAS Industries Limited	-	12,743,472	12,743,472	12,743,472
	Soda Ash Company Limited	4,713,673	31,497,500	31,497,500	26,783,827
	Maiduguri Monday Market Company Ltd	-	151,912,229	151,912,229	151,912,229
	Borno Wire and Nail company Ltd	7,142,673	8,295,179	8,295,179	1,152,506
	Borno State Council for Arts and Culture	86,761,973	98,773,385	98,773,385	12,011,412

Rural Electrification Board	111,391,761	195,216,980	195,216,980	83,825,219
Borno Express Transport Corporation	9,850,983	108,457,878	108,457,878	98,606,895
Borno State Tropical Forest Action Programme	-	0	0	0
Borno state Housing Corporation	-	122,000,236	122,000,236	122,000,236
Forest Reserve Management	-	0	0	0
Borno Investment Company Ltd	-	83,487,613	83,487,613	83,487,613
NEITAL Nigeria Limited	24,983,817	36,237,962	36,237,962	11,254,145
Borno State Agricultural Mechanization Authority	43,331,120	105,805,150	105,805,150	62,474,030
Borno State Agricultural Development Programme	578,208,406	641,087,000	641,087,000	62,878,594
Mohamet Lawan College of Agriculture	313,655,808	348,447,832	348,447,832	34,792,024
Board of Internal Revenue	134,392,424	338,023,860	338,023,860	203,631,436
Borno State Urban Planning & Development Board	36,885,171	62,831,253	62,831,253	25,946,083
Borno Livestock Project	-	26,420,542	26,420,542	26,420,542
Borno State Afforestation Project	83,424,634	116,034,507	116,034,507	32,609,872
Borno State Hotels Limited	-	102,401,635	102,401,635	102,401,635
Borno Supply Company	11,937,218	18,731,865	18,731,865	6,794,647
Borno State Road Maintenance Agency (BORMA)	13,881,169	87,353,000	107,353,000	73,471,831
Water Supply and Sanitation Agency	71,212,651	74,189,290	54,189,290	2,976,639
<b>Sub-Total Economic Sector</b>	<b>1,544,583,885</b>	<b>2,852,582,436</b>	<b>2,852,582,436</b>	<b>1,307,998,551</b>
<b>Law &amp; Justice Sector</b>				
Mohammed Goni College of Legal and Islamic Studies	569,124,390	570,127,467	570,127,467	1,003,077
School for Higher Islamic Studies	213,647,753	221,983,434	171,983,434	8,335,680
Council on Prerogative of Mercy	11,659,761	20,422,389	20,422,389	8,762,628
<b>Sub-Total Law &amp; Justice Sector</b>	<b>794,431,904</b>	<b>812,533,290</b>	<b>762,533,290</b>	<b>18,101,386</b>

<b>Social Services Sector</b>					
Hospitals Management Board	4,727,595,582	6,912,018,951	7,752,018,951	2,184,423,369	
Sir Kashim Ibrahim College of Education	1,016,410,846	1,020,582,990	930,582,990	4,172,144	
Borno State Sports Council	222,718,705	222,547,158	216,547,158	3,828,453	
EL-Kanemi Warriors Football Club	167,614,163	168,323,363	68,323,363	709,201	
Umar Ibn Ibrahim EL-Kanemi College of Education, Science & Technology Bama	694,086,335	697,342,758	477,342,758	3,256,423	
Borno State Board for Quaranic and Arabic Education	-	63,193,621	63,193,621	63,193,621	
Borno State Council for Ulamas	-	418,417	418,417	418,417	
Ramat Polytechnic	1,566,356,623	1,573,309,158	1,403,309,158	6,952,535	
Islamic Preaching Board	6,361,200	15,657,849	15,657,849	9,296,649	
Borno State Library Board	62,627,725	129,547,040	129,547,040	66,919,314	
Borno State Environmental Protection Agency	336,357,007	822,145,937	822,145,937	485,788,930	
College of Education ,Waka-Biu	598,027,414	882,753,563	882,753,563	284,726,149	
Education Endowment Fund	6,389,197	15,388,633	15,388,633	8,999,436	
Agency For Mass Literacy	369,806,136	417,477,577	417,477,577	47,671,441	
Borno State Scholarship Board	19,965,489	35,367,439	35,367,439	15,401,950	
Borno State University	-	885,972,774	885,972,774	885,972,774	
Nomadic Education	10,102,474	16,679,058	16,679,058	6,576,584	
Islamic Research Centre	21,786,688	24,186,522	24,186,522	2,399,834	
Borno State Universal Basic Education Board	-	3,107,617,753	6,807,617,753	3,107,617,753	
Primary Health Care Development Agency	-	1,483,457,159	1,483,457,159	1,483,457,159	
College of Nursing and Midwifery Maiduguri	-	450,000,000	450,000,000	450,000,000	
College of Health Technology Maiduguri	-	250,000,000	250,000,000	250,000,000	
Teaching Service Board (TSB)	3,877,416,846	3,985,000,691	3,985,000,691	107,583,845	
<b>Sub-Total Social Sector</b>	<b>13,703,622,431</b>	<b>23,182,988,410</b>	<b>27,132,988,410</b>	<b>9,479,365,979</b>	
<b>Grand Total</b>	<b>16,569,678,485</b>	<b>27,490,120,645</b>	<b>31,190,120,645</b>	<b>10,920,442,161</b>	

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

NOTE		Actual Overhead Cost 2017	Final Budget 2017	Original Budget 2017	Variance on Final Budget
7A	<b>Overhead Costs Subvention to Boards &amp; Parastatals</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
	<b>Administrative Sector</b>				
	HIV/AIDS Programme Development Project	-	10,390,778	10,390,778	10,390,778
	New Partnership for Africa Development (NEPAD)	-	1,248,940	1,248,940	1,248,940
	Local Government Pension Board	500,000,000	502,306,291	502,306,291	2,306,291
	Borno College of Business and Administrative Studies, Konduga	120,000	11,682,093	11,682,093	11,562,093
	Borno State Pilgrims Welfare Board	31,021,201	33,348,278	3,348,278	2,327,077
	Informatics Institute	-	15,012,710	15,012,710	15,012,710
	Borno Radio Television Corporation (BRTV)	-	7,416,267	107,416,267	7,416,267
	State Emergency Management Agency (SEMA)	246,100,000	251,293,680	41,293,680	5,293,680
		<b>777,241,201</b>	<b>832,699,037</b>	<b>192,699,037</b>	<b>55,557,836</b>
	<b>Economic Sector</b>				
	Maiduguri International Hotel	-	7,514,147	7,514,147	7,514,147
	Maiduguri Kano Motor Park and Market	-	2,626,263	2,626,263	2,626,263
	BOPLAS Industries Limited	-	8,963,370	8,963,370	8,963,370
	Soda Ash Company Limited	25,000	6,473,199	6,473,199	6,448,199
	Maiduguri Monday Market Company Ltd	-	11,682,093	11,682,093	11,682,093
	Borno Wire and Nail Company Ltd	37,500	4,796,463	4,796,463	4,758,963
	Borno State Council for Arts and Culture	45,000	37,725,525	37,725,525	37,680,525

Rural Electrification Board	-	6,473,199	6,473,199	6,473,199
Borno Express Transport Corporation	-	42,443,656	62,443,656	42,443,656
Borno State Tropical Forest Action Programme	-	2,926,744	2,926,744	2,926,744
Borno state Housing Corporation	-	4,013,155	4,013,155	4,013,155
Forest Reserve Management	-	3,348,278	3,348,278	3,348,278
Borno Investment Company Ltd	-	14,286,540	14,286,540	14,286,540
NEITAL Nigeria Limited	75,000	22,965,260	22,965,260	22,890,260
Borno State Agricultural Mechanization Authority	225,000	4,389,226	4,389,226	4,164,226
Borno State Agricultural Development Programme	1,080,000	16,890,987	16,890,987	15,810,987
Mohamet Lawan College of Agriculture	15,000	13,240,398	13,240,398	13,225,398
Board of Internal Revenue	257,338,500	264,000,463	54,000,463	6,661,963
Borno State Urban Planning & Development Board	150,000	8,557,172	8,557,172	8,407,172
Borno Livestock Project	-	6,473,199	6,473,199	6,473,199
Borno State Afforestation Project	40,000	13,784,766	13,784,766	13,744,766
Borno State Hotels Limited	-	6,599,941	6,599,941	6,599,941
Borno Supply Company	-	4,130,547	4,130,547	4,130,547
Borno State Road Maintenance Agency (BORMA)	1,213,726,520	1,230,066,976	30,066,976	16,340,456
Water Supply and Sanitation Agency	341,059,940	345,727,290	5,727,290	4,667,350
Borno Fertilizer Company	150,000	200,000	-	50,000
	<b>1,813,922,460</b>	<b>2,090,298,857</b>	<b>360,098,857</b>	<b>276,376,397</b>
<b>Law &amp; Justice Sector</b>				
Mohammed Goni College of Legal & Islamic Studies	150,000	12,296,065	12,296,065	12,146,065
School for Higher Islamic Studies	30,000	2,570,164	2,570,164	2,540,164
Council on Prerogative of Mercy	11,250	5,599,188	5,599,188	5,587,938
	<b>191,250</b>	<b>20,465,417</b>	<b>20,465,417</b>	<b>20,274,167</b>

<b>Social Services Sector</b>					
Hospitals Management Board	72,625,000	89,326,000	189,576,000	16,701,000	
Sir Kashim Ibrahim College of Education	180,000	53,353,247	53,353,247	53,173,247	
Borno State Sports Council	45,000	38,416,476	38,416,476	38,371,476	
EL-Kanemi Warriors Football Club	75,000	36,819,800	36,819,800	36,744,800	
Umar Ibn Ibrahim EL-Kanemi College of Education, Science & Technology Bama	180,000	12,312,935	12,312,935	12,132,935	
Borno State Board for Quaranic and Arabic Education	-	2,585,995	2,585,995	2,585,995	
Borno State Council for Ulamas	-	2,487,055	2,487,055	2,487,055	
Ramat Polytechnic	180,000	13,763,989	13,763,989	13,583,989	
Islamic Preaching Board	150,000	14,808,053	14,808,053	14,658,053	
Borno State Library Board	150,000	10,169,399	10,169,399	10,019,399	
Borno State Environmental Protection Agency	90,587,500	96,890,987	16,890,987	6,303,487	
College of Education, Waka Biu	180,000	11,682,093	11,682,093	11,502,093	
Education Endowment Fund	60,000	4,911,777	4,911,777	4,851,777	
Agency For Mass Literacy	75,000	6,638,627	6,638,627	6,563,627	
Borno State Scholarship Board	150,000	4,911,777	4,911,777	4,761,777	
Borno State University	-	13,763,989	13,763,989	13,763,989	
Nomadic Education	30,000	6,383,856	6,383,856	6,353,856	
Islamic Research Centre	37,500	2,199,288	2,199,288	2,161,788	
Borno State Universal Basic Education Board	1,404,423,145	1,433,030,250	83,030,250	28,607,105	
Primary Health Care Development Agency	-	15,998,598	15,998,598	15,998,598	
College of Nursing and Midwifery Maiduguri	-	8,500,000	8,500,000	8,500,000	
College of Health Technology Maiduguri	-	8,500,000	8,500,000	8,500,000	
Teaching Service Board	13,800,000	24,114,250	24,114,250	10,314,250	
	<b>1,582,973,145</b>	<b>1,911,618,441</b>	<b>581,818,441</b>	<b>328,645,295</b>	
<b>Grand Total</b>	<b>4,174,328,056</b>	<b>4,855,081,754</b>	<b>1,155,081,754</b>	<b>680,753,698</b>	

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

NOTE	Details				
	Details	Actual 2017	Final Budget 2017	Original Budget 2017	Variance on Final Budget
		₦	₦	₦	₦
8	Transfer from Consolidated Revenue Fund	30,000,000,000	87,238,448,731	87,238,448,731	57,238,448,731
9	Capital Receipts:				
	Domestic Loans & Borrowing	-	-	10,000,000,000	10,000,000,000
	FGN Salaries Bailout Loan II	-	-	-	-
	FGN Budget Support Loan	8,255,000,000	-	-	(8,255,000,000)
		8,255,000,000	87,238,448,731	10,000,000,000	78,983,448,731
10	Aids & Grants				
	Aids & Grants	-	15,260,154,863	15,260,154,863	15,260,154,863
	Aids & Grants from UNICEF - Ministry of Health	-	-	-	-
		-	15,260,154,863	15,260,154,863	15,260,154,863
11	Other Capital Receipts	-	2,766,146,919	2,766,146,919	2,766,146,919
12	Capital Expenditure by MDAs, Boards & Parastatals				
	Administrative Sector				
	Government House	178,513,634	715,253,177	715,253,177	536,739,543
	Governor's Office	344,608,929	3,215,798,070	3,415,798,070	2,871,189,141

Office of the State Auditor General	-	95,037,977	95,037,977	95,037,977
Borno State Civil Service Commission	10,000,000	34,003,000	34,003,000	24,003,000
Local Government Service Commission	-	62,540,000	62,540,000	62,540,000
Borno State House of Assembly Service Commission	-	555,977,520	555,977,520	555,977,520
Borno State House of Assembly	120,000,000	1,648,000,000	1,648,000,000	1,528,000,000
Office of the Auditor General for Local Governments	-	212,654,720	212,654,720	212,654,720
Ministry of Home Affairs, Information & Culture	243,093,000	3,019,560,000	3,019,560,000	277,467,000
Min. of Inter- Governmental Affairs & Special Duties	572,817,787	599,592,132	399,592,132	26,774,345
Capital Grant to Boards & Parastatals	867,100,000	5,794,373,600	5,794,373,600	4,927,273,600
	<b>2,336,133,350</b>	<b>15,952,790,196</b>	<b>15,952,790,196</b>	<b>13,616,656,846</b>
<b>Economic Sector</b>				
Ministry of Agriculture & Natural Resources	527,169,248	4,170,500,000	4,170,500,000	3,644,330,752
Ministry of Trade, Investment & Tourism	554,049,414	1,777,917,000	1,777,917,000	1,223,867,586
Ministry of Finance, Budget and Economic Planning	610,555,001	3,977,063,017	3,977,063,017	3,366,508,016
Ministry of Works and Transport	8,107,980,609	19,005,216,800	19,005,216,800	10,897,236,191
Ministry of Water Resources	1,700,605,215	4,766,097,600	4,766,097,600	3,065,492,385
Ministry of Housing and Rural Electrification	1,651,215,582	7,794,155,024	7,794,155,024	6,142,939,442
Ministry of Lands and Survey	970,779,872	1,320,710,320	1,320,710,320	349,930,448
Ministry of Animal Resources & Fisheries Development	115,551,824	1,007,112,261	1,007,112,261	891,560,437
Min of Reconstruction, Rehabilitation & Resettlement	6,447,495,880	12,400,880,000	12,400,880,000	5,953,384,120
Capital Grant to Boards & Parastatals	636,333,885	14,419,249,668	14,419,249,668	13,782,915,784
	<b>21,321,736,530</b>	<b>70,639,901,690</b>	<b>70,639,901,690</b>	<b>49,318,165,161</b>

	<b>Law &amp; Justice Sector</b>				
	Ministry of Justice	74,000,000	834,000,000	834,000,000	760,000,000
	High Court of Justice	256,500	249,000,000	249,000,000	248,743,500
	Shari'a Court of Appeal	-	98,200,000	98,200,000	98,200,000
	Area Courts Division	-	58,000,000	58,000,000	58,000,000
	Judicial Service Commission	-	52,000,000	52,000,000	52,000,000
	Capital Grants to Boards and Parastatals	-	211,271,458	211,271,458	211,271,458
		<b>74,256, 500</b>	<b>1,502,471,458</b>	<b>1,502,471,458</b>	<b>1,220,014,958</b>
	<b>Social Services Sector</b>				
	Ministry of Women Affairs & Social Development	88,029,000	784,913,600	784,913,600	696,884,600
	Ministry of Sports Development	324,543,000	833,966,280	833,966,280	509,423,280
	Ministry of Religious Affairs & Special Education	1,452,777,458	1,778,140,667	1,778,140,667	325,363,209
	Min. of Poverty Alleviation & Youth Empowerment	1,326,286,170	5,133,720,000	5,133,720,000	3,807,433,830
	Ministry of Environment.	689,212,332	1,880,844,601	1,880,844,601	1,191,632,269
	Ministry of Local Government & Emirate Affairs	234,696,331	977,984,000	977,984,000	743,287,669
	Ministry of Health and Human Services	3,107,219,122	3,614,411,400	3,614,411,400	507,192,278
	Ministry of Education	2,928,603,336	3,593,201,084	6,093,201,084	664,597,748
	Ministry of Higher Education	2,097,077,439	2,577,597,752	77,597,752	480,520,313
	Capital Grant to Boards & Parastatals	1,479,833,879	14,913,002,796	14,913,002,796	13,433,168,917
		<b>13,728,278,067</b>	<b>36,087,782,180</b>	<b>36,087,782,180</b>	<b>22,359,504,113</b>
	<b>Grand Total</b>	<b>37,460,404,447</b>	<b>124,182,945,524</b>	<b>124,182,945,524</b>	<b>86,514,341,077</b>

13	<b>Details of Capital Expenditure of Boards &amp; Parastatals (Included in Note 12 Above)</b>				
	<b>Administrative Sector</b>				
	State Emergency Management Agency (SEMA)	867,100,000	2,224,800,000	2,224,800,000	1,357,700,000
	Borno Radio Television Corporation (BRTV)	-	760,000,000	760,000,000	760,000,000
	Government Printing Press	-	700,000,000	700,000,000	700,000,000
	Local Government Pension Board	-	80,573,600	80,573,600	80,573,600
	Abba Ashigar College of Business and Administrative Studies, Konduga	-	240,000,000	240,000,000	240,000,000
	Borno State Independent Electoral Commission	-	1,789,000,000	1,789,000,000	1,789,000,000
		<b>867,100,000</b>	<b>5,794,373,600</b>	<b>5,794,373,600</b>	<b>4,927,273,600</b>
	<b>Economic Sector</b>				
	Board of Internal Revenue	-	161,021,040	161,021,040	161,021,040
	Borno Express Transport Corporation	15,000,000	550,000,000	550,000,000	535,000,000
	Rural Water Supply and Sanitation Agency (RUWASA)	107,607,515	2,570,800,000	2,570,800,000	2,463,192,485
	Borno Agricultural Development Programme (BOSADP)	20,000,000	236,139,000	236,139,000	216,139,000
	Borno Agricultural Mechanization Authority (BOSAMA)	-	1,015,597,752	1,015,597,752	1,015,597,752
	Mohammed Lawan College of Agriculture	-	342,000,000	342,000,000	342,000,000
	Borno Road Maintenance Agency (BORMA)	245,000,000	6,560,500,000	6,560,500,000	6,315,500,000
	NEITEL Nigeria Limited	44,327,938	90,000,000	90,000,000	45,672,062
	Borno Wire and Nail Company Ltd	-	70,000,000	70,000,000	70,000,000
	Borno State Hotels Limited	66,000,000	177,798,876	177,798,876	111,798,876
	Kano Motor Park and Market	-	20,000,000	20,000,000	20,000,000

Borno Investment Company Ltd	-	1,532,751,000	1,532,751,000	1,532,751,000
Borno Supply Company Ltd	-	80,000,000	80,000,000	80,000,000
Maiduguri International Hotels Ltd	-	140,000,000	140,000,000	140,000,000
Urban Planning and Development Board	-	372,642,000	372,642,000	372,642,000
BOPLAS Industries Limited	138,398,432	500,000,000	500,000,000	361,601,568
	<b>636,333,885</b>	<b>14,419,249,668</b>	<b>14,419,249,668</b>	<b>13,782,915,783</b>
<b>Law and Justice Sector</b>				
Mohammed Goni College of Legal and Islamic Studies	-	166,793,256	166,793,256	166,793,256
School of Higher Islamic Studies	-	44,478,202	44,478,202	44,478,202
	-	<b>211,271,458</b>	<b>211,271,458</b>	<b>211,271,458</b>
<b>Social Services Sector</b>				
State Universal Education Board (SUBEB)	992,187,320	2,122,000,000	2,122,000,000	1,129,812,680
Borno State Agency for Mass Education	-	370,630,916	370,630,916	370,630,916
Borno State Nomadic Education	-	20,000,000	20,000,000	20,000,000
Borno State Scholarship Board	73,060,845	1,276,410,800	1,276,410,800	1,203,349,955
Borno State Library Board	-	126,813,600	126,813,600	126,813,600
Borno State University	-	2,740,703,336	2,740,703,336	2,740,703,336
Sir Kashim Ibrahim College of Education	-	215,913,600	215,913,600	215,913,600
Umar Ibn Ibrahim Elkanemi College of Education, Science and Technology Bama	-	374,850,000	374,850,000	374,850,000
College of Education Waka-Biu	-	215,913,600	215,913,600	215,913,600

	Ramat Polytechnic	-	269,892,000	269,892,000	269,892,000
	Borno State Pilgrims Welfare Board	132,886,714	721,124,000	721,124,000	588,237,286
	Borno State Council for Arts and Culture	-	80,110,944	80,110,944	80,110,944
	Borno State Environmental Protection Agency (BOSEPA)	223,235,000	1,377,840,000	1,377,840,000	1,154,605,000
	College of Health Technology	-	515,000,000	515,000,000	515,000,000
	College of Nursing and Midwifery	-	515,000,000	515,000,000	515,000,000
	Primary Health Care Development Agency	-	3,600,000,000	3,600,000,000	3,600,000,000
	Borno State Agency for Control of AIDS/HIV	-	300,800,000	370,800,000	300,800,000
	Hospitals Management Board (HMB)	58,464,000	70,000,000	-	11,536,000
		<b>1,479,833,879</b>	<b>14,913,002,796</b>	<b>14,913,002,796</b>	<b>13,433,168,917</b>
	<b>Grand Total - Boards &amp; Parastatals</b>	<b>2,983,267,764</b>	<b>35,337,897,522</b>	<b>35,337,897,522</b>	<b>32,354,629,758</b>

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

NOTE		Details		2017	2016
14				N	N
		<b>Summary of Cash &amp; Bank Balances:</b>			
		Treasury Accounts:- [Consolidated Revenue Fund (CRF)]:	1	10,000,683,570	14,507,608,770
		MDAs Cash & Bank Balances - Overhead Costs Accounts	2	81,759,190	45,525,489
		MDAs Cash & Bank Balances - Capital Accounts	3	1,184,309,764	2,162,436,148
		Other Government Funds - Cash & Bank Balances	4	45,295,147	33,957,419
		<b>Total Cash &amp; Bank Balances</b>		<b>11,312,047,672</b>	<b>16,749,527,826</b>
		<b>Cash in Transit</b>	5	<b>136,148,170</b>	-
		<b>Total Cash &amp; Bank Balances including items in Transit</b>		<b>11,448,195,842</b>	<b>16,749,527,826</b>
01		<b>Consolidated Revenue Fund (CRF) Support Accounts</b>			
	Main Street Bank	Ministry of Trade, Investment & Tourism		1,398,259	151,859
	ECOBANK Plc	BIR - Cattle Fees		622,420	17,120
	ECOBANK Plc	BIR - Parastatals Revenue		-	55,679
	Fidelity Bank	BIR - Ministry of Education		1,556,187	446,737
	Fidelity Bank	BIR - Customized Drivers' Licence		6,570,682	1,784,885
	Keystone Bank	BIR- New Drivers' Licence		-	-
	Fidelity Bank	BIR - Certificate of Road Worthiness		2,016,406	334,804
	First Bank	Ministry of Lands & Survey		1,715,045	1,222,600
	First Bank	BIR - Withholding Tax		99,272,509	28,771,148

Zenith Bank	BIR - Withholding Tax		5,857,592	11,189,730
Diamond Bank	BIR - PAYE (Local Government)		96,196	9,177,525
Zenith Bank	BIR - Direct Assessment		450,801	694,400
Zenith Bank	BIR - Zonal Offices		443,170	13,147
Zenith Bank	BIR - Maiduguri Revenue Office		134,950	109,875
Zenith Bank	BIR - Bulumkuttu Revenue Office		22,772	114,872
Zenith Bank	BIR - Bolori Revenue Office		35,900	72,775
Zenith Bank	BIR - Custom Revenue Office		61,950	76,225
Zenith Bank	BIR - Non Expendable		43,721,807	42,250,552
Zenith Bank	BIR – PAYE		111,678,342	112,314,786
Zenith Bank	BIR - National Vehicle Number Plate		5,088,264	6,193,117
Zenith Bank	BIR - Motor Licence Authority		1,896,590	2,679,103
Heritage Bank	VIO- Road Taxes and Fees Acct		-	-
Sterling Bank	VIO- Revenue Account IRO		-	-
Sterling Bank	Non Oil Revenue Account		-	-
Sterling Bank	Borno State Excess Pet. Profit Tax		-	-
CBN	TSA A/c		25,236,136	25,236,136
Access Bank	Borno State Non-Exp. Rev. 1		639,675	639,675
Access Bank	Borno State Non-Exp. Rev. 11		3,209,902	3,209,902
ECOBANK Plc	Non-Expendable Revenue Act.		45,394	45,394
Heritage Bank	Min. of Agric. (Fertilizer 2010)		745,557	5,642,460
First Bank	BOSG Disposal of Gov't Quarters		2,778,397	2,778,397
Fidelity Bank	Disposal of Gov't Vehicles		475,651	470,746

	U. B. A . Plc	Ministry of Lands & Survey Development Levy Account		8,254,183	8,254,183
	Skye Bank	BOSG Fertilizer Sale		713,546	713,546
	Zenith Bank	BOSG Central Account		24,361,448	(44,560,674)
	Zenith Bank	BOSG Sure-P Account		3,479,047	3,479,047
	Zenith Bank	BOSG Project Account		7,000,493,150	9,000,002,575
	First Bank	Project Account- State		171,789	173,207
	Zenith Bank	Salary Bailout I Bank A/c		171,886,020	84,301,425
	Zenith Bank	Salary Bailout II Bank A/c		3,295,977	4,581,033,036
	Zenith Bank	Excess Crude Oil Backed Bank A/c		124,876,200	664,950
	Skye Bank	BOSG Gratuity Account		26,811	38,657,026
	Zenith Bank	BOSG - State Salaries A/c		457,498,014	436,745,289
	Zenith Bank	Gratuity Account		206,444	-
	Zenith Bank	BOSG Leave Grant Account		(6,197,953)	(6,197,953)
	Zenith Bank	Non-Expendable A/c		43,721,808	42,250,550
	Union Bank	BOSG Salary Account		334,677	-
	Union Bank	Central Account Borno State		96,217	96,217
	Access Bank	B/S Capital Project Act. (1000 H.P)		117,668	117,668
	U. B. A. Plc	Borno State Joint Project Account		8,115,816	-
	U. B. A. Plc	Borno State Joint Project Accrued Interest Account		81,658	8,115,816
	Access Bank	Capital Project Interest Account		6,021,771	81,658
	Zenith Bank	BOSG Interest Earned Account		4,818,494	4,818,494
	U. B. A. Plc	Borno State Project Accrued Interest Account		182,967	182,967
	Heritage Bank	BOSG University Donation Account		-	-

	ECOBANK Plc	1000-Housing Unit Tax Account		5,308	5,308
	Access Bank	Borno State Project Account. 11		3,471,046	3,378,616
	Access Bank	Borno State Excess Crude Account		373,952	363,994
	U. B. A . Plc	Min. of Health (Non-Withdrawal)		65,513	65,513
	U. B. A . Plc	Min. of Health (Non-Withdrawal Act.)		15,289,496	15,289,496
	Heritage Bank	Disposal of State Government's Unserviceable		448	-
	ECOBANK Plc	BOSG Disposal of Government Housing		4,457,024	4,457,024
	U. B. A . Plc	Min. of Agric. Tractor Hire		14,326,809	14,326,809
	Zenith Bank	Shettima Ali Monguno Estate Project		96,695	96,695
	Zenith Bank	Borno State Special Dollar (HIV)		2,673	2,673
	Zenith Bank	Borno State HIV Draw Down		42,243	42,243
	Zenith Bank	700-Housing Project Account		3,920	3,920
	Zenith Bank	700-Housing Operations Account		7,051	7,051
	Zenith Bank	700-Housing Tax Account		7,051	7,051
	Zenith Bank	500-Housing Operations Account		9,862	9,862
	Zenith Bank	500-Housing Project Account		7,123	7,123
	Unity Bank	Joint Development Project Account (I & II)		1,907,679	1,207,755
	Unity Bank	Joint Project Account (Legacy)		-	-
	Unity Bank	BOSG Special Project Account		-	-
	Keystone Bank	Special Project Account		2,702,830	-
	U. B. A. Plc	Capital Project Account		16,914	-
	Keystone Bank	Herwa Peace Housing Est. Const. Com.		-	-
	Diamond Bank	NEPAD B/S Coordinating Office		6,908	6,908

	Zenith Bank	Borno State Salary Account		165	165
	Zenith Bank	BOSG Salary Account		219,428	219,428
	Zenith Bank	Pension & Gratuity		8,780,474	3,576
	Access Bank	1000 Housing Project		7,752	7,752
	Unity Bank	Borno State Government Salary Account		5,314	5,314
	Access Bank	Special Project Account		2,550,255	2,416,291
	Union Bank	BOSG Project Account		2,188,841	2,188,841
	Fidelity Bank	Special E. C. Account		1,311	1,312
	GTBank	Resuscitation of Primary School System		1,151,037	1,151,037
		MDAs Salary Accounts		5,961,753	5,961,753
	Zenith Bank	Borno State Domiciliary Account		30,500,000	30,500,000
	U. B. A. Plc	BOSG Relief Fund Account		4,590,936	2,180,096
	Zenith Bank	National Housing Fund Staff Contribution		614,124,720	-
	Zenith Bank	Conditional Budget Support Account		10,324,978	-
	First Bank	Borno State Project Account – State		100,077,267	-
	GTBank	BOSG Counterpart Fund -Ministry of Environment		1,000,000,000	-
				<b>10,000,683,570</b>	<b>14,507,608,770</b>
<b>02</b>		<b>MDAs Cash &amp; Bank Balances - Overhead Costs A/cs</b>			
		<b>Administrative Sector</b>			
	Zenith Bank	Government House		282,443	145,844
	Zenith Bank	Office of the Secretary to the State Government		927,886	339
	Zenith Bank	Office of the Head of Service		8,334	4,110,210

Zenith Bank	Establishment Department		102	152
Zenith Bank	Pension Department		2,323	2,473
Zenith Bank	Department of Political and Cabinet		7,530	7,530
Zenith Bank	Office of the State Auditor General		101,969	39,952
Zenith Bank	Borno State Civil Service Commission		1,922	535
Zenith Bank	Local Government Service Commission		5,850	5,850
Zenith Bank	Borno State House of Assembly		47,801	(599,000)
Zenith Bank	Office of the Auditor General for Local Government		-	-
Zenith Bank	Ministry of Home Affairs, Information & Culture		6,743	1,179
Zenith Bank	Ministry of Inter Governmental Affairs & Special Duties		3,225	(5,413)
U.B.A. Plc	Borno State Independent Electoral Commission		-	-
	<b>Sub-Total</b>		<b>1,396,128</b>	<b>3,709,651</b>
	<b>Economic Sector</b>			
Zenith Bank	Ministry of Agriculture and Natural Resources		38,447	39,440
Zenith Bank	Ministry of Trade, Investment and Tourism		4,550	14,650
Zenith Bank	Ministry of Finance (Hqtrs)		9,679	2,684
Zenith Bank	Office of the Accountant General, Borno State		719,751	10,705,484
Zenith Bank	Ministry for Housing and Rural Electrification		(19)	310
Zenith Bank	Ministry for Water Resources		1,170,502	1,160,525
Zenith Bank	Ministry of Works and Transport		13,900	14,050
Zenith Bank	Ministry of Lands and Survey		1,730	3,742
U.B.A Plc	Ministry of Lands and Survey		-	-

	Zenith Bank	Ministry of Budget & Planning		2,425	2,901
	Zenith Bank	Ministry of Animal Resources & Fisheries Development		8,559	102,359
	Zenith Bank	Min. of Reconstruction Rehabilitation & Resettlements		9,905	-
		<b>Sub-Total</b>		<b>1,979,430</b>	<b>12,046,145</b>
		<b>Law &amp; Justice Sector</b>			
	Zenith Bank	Ministry of Justice		22,016,618	5,213,364
	ECOBANK Plc	High Court of Justice		11,233	(2,365,957)
	Zenith Bank	Area Courts Division		-	-
	Enterprises Bank	Shari'a Court of Appeal		881	28,610
	ECOBANK Plc	Judicial Service Commission		647	689
		<b>Sub-Total</b>		<b>22,029,379</b>	<b>2,876,706</b>
		<b>Social Services Sector</b>			
	Zenith Bank	Ministry of Women Affairs & Social Development		5,244	535,399
	Zenith Bank	Ministry of Sports Development		4,809	88
	Zenith Bank	Ministry of Environment		514,217	4,632
	Zenith Bank	Ministry for Religious Affairs and Special Education		29,800,946	545,205
	GTB Bank	Ministry for Local Government & Emirates Affairs		48,991	51,710
	ECOBANK Plc	Ministry of Poverty Alleviation & Youth Empowerment		18,138	18,138
	UBA Plc	Ministry of Health and Human Services		246,649	46,755
	GTBank	Ministry of Education		2,425,270	2,397,924
	Sterling Bank	Ministry for Higher Education		9,652	12,798
	ECOBANK Plc	Ministry of Education Tsangaya Account		17,816,839	17,816,839

	ECOBANK Plc	Education Resource Centre		5,454,623	5,454,623
	ECOBANK Plc	Education Resource Centre		8,876	8,876
		<b>Sub-Total</b>	-	<b>56,354,254</b>	<b>26,892,987</b>
		<b>GRANT TOTAL</b>		<b>81,759,190</b>	<b>45,525,489</b>
					-
<b>03</b>		<b>MDAs Cash &amp; Bank Balances - CDF Accounts</b>			
		<b>Administrative Sector</b>			
	Zenith Bank	Government House		511	88
	Zenith Bank	Office of the Secretary to the State Government		172	72,726,471
	Zenith Bank	Office of the Head of Service		-	-
	Zenith Bank	Establishment Department		-	-
	Zenith Bank	Pension Department		-	-
	Zenith Bank	Department of Political		-	-
	Zenith Bank	Office of the State Auditor General		-	-
	Zenith Bank	Civil Service Commission		-	-
	Zenith Bank	Local Government Service Commission		6,809	7,649
	Zenith Bank	Borno State House of Assembly		-	-
	Zenith Bank	Office of the Auditor General for Local Government		-	56,921
	Zenith Bank	Ministry of Home Affairs, Information & Culture		40,320,638	584
	Zenith Bank	Ministry of Inter Governmental Affairs & Special Duties		539	239,424,055
	Zenith Bank	Ministry of Monitoring & Special Projects		-	156,678
		<b>Sub-Total</b>		<b>40,328,669</b>	<b>312,372,446</b>

		<b>Economic Sector</b>			
	Zenith Bank	Ministry of Agriculture and Natural Resources		5,391,230	19,664,062
	Zenith Bank	Ministry of Trade, Investment and Tourism		981	387,892
	Zenith Bank	Ministry of Finance (Hqtrs)		98,480	59,597
	Zenith Bank	Office of the Accountant General		-	-
	Zenith Bank	Ministry for Housing and Rural Electrification		125,863	210,710,282
	Zenith Bank	Ministry for Water Resources		134,362,920	22,281,820
	Zenith Bank	Ministry of Works and Transport		252,005,029	360,340,736
	Zenith Bank	Ministry of Lands and Survey		10,963,052	1,988,840
	Zenith Bank	Ministry of Budget & Planning		7,885	7,935
	Zenith Bank	Ministry of Animal Resources & Fisheries Development		8,375,703	20,036,809
	Zenith Bank	Min. of Reconstruction, Rehabilitation & Resettlements		(2,353,953)	775,078,426
		<b>Sub-Total</b>		<b>408,977,190</b>	<b>1,410,556,399</b>
		<b>Law &amp; Justice Sector</b>			
	Zenith Bank	Ministry of Justice		39,366	39,834
	Zenith Bank	Area Courts		-	-
	Enterprises Bank	Shari'a Court of Appeal		-	-
	ECOBANK Plc	Judicial Service Commission		-	-
		<b>Sub-Total</b>		<b>39,366</b>	<b>39,834</b>
		<b>Social Services Sector</b>			
	Zenith Bank	Ministry of Women Affairs & Social Development		1,375,965	3,440,085
	Zenith Bank	Ministry of Sports Development		5,717	110

	Zenith Bank	Ministry for Religious Affairs and Special Education		10,227,876	(58,938)
	Zenith Bank	Ministry of Environment		268,505	3,199,761
	GTB Bank	Ministry for Local Government & Emirates Affairs		14,766,919	210,979
	ECOBANK Plc	Ministry of Poverty Alleviation & Youth Empowerment		3,133,373	45,440
	UBA Plc	Ministry of Health		142,067,992	127,518,159
	Zenith Bank	Ministry of Health		-	-
	First Bank	Ministry of Health UNICEF Programme.		-	7,840,373
	GTBank	Ministry of Education		552,518,881	255,348,171
	Zenith Bank	Ministry of Education		-	-
	Zenith Bank	Ministry for Higher Education		10,599,312	41,923,329
		<b>Sub-Total</b>		<b>734,964,539</b>	<b>439,467,469</b>
		<b>GRAND TOTAL</b>		<b>1,184,309,764</b>	<b>2,162,436,148</b>
<b>04</b>		<b>Other Government Funds: Cash &amp; Bank Balances</b>			
		<b>Loan Fund Account Balances</b>			
	First Bank	BOSG Owner Occupier		18,745,448	4,506,106
	First Bank	Members Car Loan Account		2,506,504	6,324,623
	Fidelity Bank	Ministry of Finance Car Loan		175,440	175,440
	Fidelity Bank	Ministry of Finance Furniture Loan		59,400	59,400
	Fidelity Bank	Ministry of Finance Housing Loan		2,866	2,866
	GTBank	Staff Car Loan Fund (Min of Justice)		3,627,087	2,710,582
	First Bank	Special Funds		98,207	98,207

	ECOBANK Plc	BOSG Owner Occupier Housing		-	-
	Zenith Bank	Borno State HIV Counterpart Fund		18,334,758	18,334,758
	GTBank	Tricycle Revolving Fund Scheme		1,280,422	1,280,422
	GTBank	Borno State GLO Fund		63	63
	First Bank	Drug Fund		157,373	157,373
	Zenith Bank	B. S. Executive Loans		307,579	307,579
				<b>45,295,147</b>	<b>33,957,419</b>
<b>05</b>		<b>Transfer to Capital Development Fund in Transit</b>			
		<b>Economic Sector</b>			
	Zenith Bank	Ministry of Trade, Investment and Tourism		23,122,986	-
	Zenith Bank	Ministry of Works and Transport		32,938,384	-
				<b>56,061,370</b>	-
		<b>Social Services Sector</b>			
	ECOBANK Plc	Ministry of Poverty Alleviation & Youth Empowerment		4,550,000	-
	Zenith Bank	Ministry of Sports Development		24,386,800	-
	GTBank	Ministry of Education		30,000,000	-
	Sterling Bank	Ministry of Higher Education		9,000,000	-
				<b>67,936,800</b>	-
		<b>Total Transfer to CDF in Transit</b>		<b>123,998,170</b>	-
		<b>Remittance in Transit - Overhead Costs:</b>			

		<b>Administrative Sector</b>			
	Zenith Bank	Government House		1,000,000	-
	Zenith Bank	Office of the Head of Service		500,000	-
	Zenith Bank	State Pension		100,000	-
	Zenith Bank	Local Government Service Commission		50,000	-
	Zenith Bank	Office of the State Auditor General		5,000,000	-
	Zenith Bank	Ministry of Information, Home Affairs & Culture		1,000,000	-
				<b>7,650,000</b>	-
		<b>Economic Sector</b>			
	Zenith Bank	Min. of Reconstruction, Rehabilitation & Resettlement		<b>1,000,000</b>	-
		<b>Social Services Sector</b>			
	Zenith Bank	Ministry of Women Affairs and Social Development		1,000,000	-
	GTBank	Ministry for Local Government & Emirate Affairs		1,500,000	-
	UBA Plc	Ministry of Health and Human Services		1,000,000	-
				<b>3,500,000</b>	-
					-
		<b>Total Overhead Cost Remittance in Transit</b>		<b>12,150,000</b>	-
					-
				<b>136,148,170</b>	

**BORNO STATE GOVERNMENT OF NIGERIA  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

NOTE	Details						
15	<b>INVESTMENTS</b>	At Book Value as 31/12/2016					
		<b>₦</b>					
	Investments in Quoted Companies	52,776,493					
	Investments in Unquoted Companies	37,076,510					
	Loans to Government Companies	-					
	Loans to Other Government	-					
	<b>Total Investments</b>	<b>89,853,003</b>					
16	<b>Staff Loans and Advances</b>	Balance as at 1/1/2017	Addition/ Adjustment	Repayment	Balance as at 31/12/2017	Net Increase in Loans and advances 31/12/2017	
		<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	
	Staff Debtors -	93,509,860	-	4,518,680	88,991,180	-	
	Members' Car Loan	1,500,000	-	1,500,000	-	-	
	Owner Occupier Loan	5,319,048	-	5,319,048	-	-	
	<b>Total</b>	<b>100,328,908</b>	<b>0</b>	<b>11,337,728</b>	<b>88,991,180</b>	<b>(11,337,728)</b>	

17	External Loans:	Balance as at 1/1/2017 as per AFS	Principal Loan Amount Repayments	Loan Interest Payments	Exchange Loss	Computed Book Balance as at 31/12/2017	
		N	N	N	N	N	
	Fadama Development	1,205,380,502	6,740,924	4,526,536	(0)	1,198,639,578	
	Health Systems Development	1,691,504,535	46,588,262	13,166,972	22,961,357	1,621,954,916	
	Universal Basic Education	730,018,708	46,413,021	5,412,957	16,576,079	667,029,608	
	HIV/AIDS Programme	568,935,306	22,524,250	4,415,821	11,101,237	535,309,819	
	Third National Fadama Programme	342,208,414	-	2,681,475	-	342,208,414	
	Community Based Agriculture & Rural Development Programme	916,614,734	40,528,790	7,105,792	19,974,904	856,111,039	
	Second HIV/AIDS Programme	1,276,195,237	-	9,999,998	(0)	1,276,195,237	
	<b>Total</b>	<b>6,730,857,436</b>	<b>162,795,248</b>	<b>47,309,550</b>	<b>70,613,577</b>	<b>6,497,448,611</b>	
18	Internal Loans: FGN Salary Bailout Loan II	Balance as at 1/1/2017	Loan Obtained During the Period	Principal Loan Amount Repayments	Loan Interest Payments	Total Repayment (including Interest)	Book Balance as at 31/12/2017
		N	N	N	N	N	N
	Salaries Bailout Loan I	7,535,876,018	-	158,497,371	670,698,708	829,196,079	7,377,378,647
	Salaries Bailout Loan II	13,600,894,489	-	300,285,355	1,227,262,066	1,527,547,421	13,300,609,134
	Excess Crude Account Backed Loan	9,298,717,038	-	715,277,656	804,831,630	1,520,109,286	8,583,439,382
	Budget Support Loan	8,614,000,000	8,255,000,000	-	-	-	16,869,000,000
	<b>Total</b>	<b>39,049,487,545</b>	<b>8,255,000,000</b>	<b>1,174,060,382</b>	<b>2,702,792,404</b>	<b>3,876,852,786</b>	<b>46,130,427,163</b>

19	Trust & Other Government Funds	Balance as at 1/1/2017	Transfer from Other Funds	Repayment or Transfer to Other Funds	Balance as at 31/12/2017		
		N	N	N	N		
	Loan Revolving Fund	134,287,396	-	11,337,728	145,625,124		
	Transfer from Other Government Funds	1,983,749,703	-	0	1,983,749,703		
	<b>Total</b>	<b>2,118,037,099</b>	<b>0</b>	<b>11,337,728</b>	<b>2,129,374,827</b>		
20	Schedule of Deposit	Balance as at 1/1/2017	Deposit During the Year	Payment or Withdrawal	Balance as at 31/12/2017		
		N	N	N	N		
	Deposit Liabilities for Source Deductions	2,163,248,960	956,569,529	-	3,119,818,489		
	<b>Total Outstanding Deposit</b>	<b>2,163,248,960</b>	<b>956,569,529</b>	<b>0</b>	<b>3,119,818,489</b>		
21	National Housing Fund	Balance as at 1/1/2017	Deposit During the Year	Payment or Withdrawal	Balance as at 31/12/2017		
	National Housing Fund Staff Contribution Fund	0	614,124,720	0	614,124,720		

**BORNO STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CAPITAL EXPENDITURE BY MAIN FUNCTIONS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

	DESCRIPTION	ACTUAL YEAR 2017	FINAL BUDGET 2017	INITIAL/ ORIGINAL BUDGET 2017	BUDGET VARIANCE	BUDGET PERFORMANCE ACHIEVED	ACTUAL 2016
		₦	₦	₦	₦	%	
	General Public Service	2,611,295,581	9,493,126,210	9,493,126,210	6,881,830,629	27.51	2,872,571,686
	Public Order & Safety	74,256,500	5,108,083,140	5,108,083,140	5,033,826,640	1.45	90,540,000
	Economic Affairs	10,403,566,566	28,135,108,561	28,135,108,561	17,731,541,996	36.98	15,982,297,227
	Environmental Protection	912,447,332	9,105,241,200	9,105,241,200	8,192,793,868	10.02	1,500,350,069
	Housing & Community Amenities	10,877,704,064	15,957,165,732	15,957,165,732	5,079,461,668	68.17	7,162,941,913
	Health	3,165,683,122	14,625,966,500	14,625,966,500	11,460,283,378	21.64	2,433,771,736
	Recreation, Culture & Religion	3,324,522,342	9,356,002,425	9,356,002,425	6,031,480,083	35.53	2,724,569,482
	Education	6,090,928,940	20,148,142,996	20,148,142,996	14,057,214,056	30.23	3,039,301,873
	Social Protection	-	12,254,108,760	12,254,108,760	12,254,108,760	0.00	0
		<b>37,460,404,447</b>	<b>124,182,945,524</b>	<b>124,182,945,524</b>	<b>86,722,541,078</b>	<b>30.17</b>	<b>35,806,343,986</b>

**BORNO STATE GOVERNMENT OF NIGERIA**  
**STATEMENT OF CAPITAL EXPENDITURE BY PROGRAMME**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2017**

DESCRIPTION	ACTUAL YEAR 2017	FINAL BUDGET 2017	INITIAL/ ORIGINAL BUDGET 2017	VARIANCE ON FINAL BUDGET	BUDGET PERFORMANCE ACHIEVED	ACTUAL 2016
	₦	₦	₦	₦	%	₦
Economic Empowerment Through Agriculture	662,721,072	9,993,914,165	9,993,914,165	9,331,193,093	6.63	1,062,189,236
Societal Re-orientation	1,894,617,003	9,631,825,875	9,631,825,875	7,737,208,872	19.67	1,159,736,722
Poverty Alleviation	1,326,286,170	7,652,928,904	7,652,928,904	6,326,642,734	17.33	1,234,457,869
Improvements to Human Health	3,165,683,122	11,485,377,597	11,485,377,597	8,292,694,475	27.63	2,433,771,736
Enhancing Skills & Knowledge	6,090,928,940	9,456,682,850	9,456,682,850	3,365,753,910	64.41	3,039,301,873
Housing & Urban Development	9,069,491,334	17,832,146,776	17,832,146,776	8,762,655,442	50.86	5,454,622,522
Gender	88,029,000	1,947,437,738	1,947,437,738	1,859,408,738	4.52	122,811,150
Youth	324,543,000	2,007,828,813	2,007,828,813	1,683,285,813	16.16	422,840,377
Environmental Improvement	912,447,332	6,588,721,071	6,588,721,071	5,676,273,739	13.85	1,500,350,069
Water Resources & Rural Development	1,808,212,730	11,048,633,763	11,048,633,763	9,240,421,033	16.37	1,708,319,391
Information Communication & Technology	243,093,000	5,103,274,050	5,103,274,050	4,860,181,050	4.76	320,315,732
Private Sector Growth & Development	802,775,784	8,265,133,082	8,265,133,082	7,462,357,299	9.71	2,839,217,997
Reform of Government & Governance	2,703,595,351	8,403,478,284	8,403,478,284	5,699,882,933	32.17	4,016,409,368
Power	-	1,479,951,550	1,479,951,550	1,479,951,550	0.00	-
Transportation	8,367,980,609	13,312,611,008	13,312,611,008	4,944,630,399	62.86	10,491,999,944
	<b>37,460,404,447</b>	<b>124,209,945,526</b>	<b>124,209,945,526</b>	<b>86,722,541,080</b>	<b>30.17</b>	<b>35,806,343,986</b>

