



REPORT OF THE AUDITOR GENERAL

ON THE
Accounts
OF THE GOVERNMENT
OF

BORNO STATE OF NIGERIA

FOR
**THE YEAR ENDED
31ST DECEMBER, 2016**

TO

THE BORNO STATE HOUSE OF ASSEMBLY



BORNO STATE GOVERNMENT, NIGERIA

**ANNUAL REPORT OF THE STATE AUDITOR GENERAL
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FOR THE YEAR ENDED 31ST DECEMBER, 2016

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



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1.0 INTRODUCTION

The accounts of the Government of Borno State and the Financial Statements for the year ended 31st December 2016 together with the individual accounts maintained by Ministries, Departments and Agencies have been audited under my direction. This is 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.

In accordance with the requirement of Section 125 (5), I hereby submit the Annual Report of the Auditor General on the accounts of the Government of Borno State for the financial year ended 31st December 2016 to the Honourable House of Assembly of Borno State for consideration.

Responsibility for Accounts and Financial Statements

Responsibility lies on the Accountant General for the preparation and maintenance of the various books of accounts and records; and for the preparation of the Annual Financial Statements of the State together with their related Notes. This is in compliance with the provisions of the Constitution of the Federal Republic of Nigeria 1999 (as Amended); Financial Regulations (Chapter 1) and the Public Finance (Control and Management) Law 1958 (As Amended).

Submission of Financial Statements

The Draft Annual Financial Statement of Borno State Government for the year ended 31st December 2016 together with their related Notes was submitted to me by the Accountant General on 9th November 2017, which was about two (2) months behind schedule. Audit Law (Chapter 15) of the Laws of Borno State of Nigeria 1994 refers. As a result of the harmonization of the accounts, the clean copy was finally confirmed by me and returned on 7th August 2018.

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 especially, the year under review (i.e.2016), 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 2016, one thousand three hundred and thirty eight (1338) files were processed in respect of mandatory, voluntary retirement and withdrawal of service which involved the sum of nine hundred and twenty four million six hundred and eighty five thousand two hundred and forty five naira and twenty kobo (₦924,685,245.20) only for pension while that of gratuity was the total sum of three billion five hundred and forty nine million and sixty five thousand five hundred and twenty three naira and five kobo (₦3,549,065,523.05).

Similarly two hundred and fifty five (255) files were treated in respect of officers who died in active service, which involve the sum of one hundred and twenty one million seven hundred and four thousand nine hundred and ten naira and seventy nine kobo (₦121,704,910.79) only for their pension, while the gratuity stood at the sum of four hundred and thirty seven million five hundred and four three thousand five hundred and forty nine naira and twenty six kobo (₦437,543,549.26) only. Therefore the cumulative total of the mandatory and voluntary retirement, withdrawal of service and those who died in active service was one thousand five hundred and ninety three (1,593) files were processed involving grand totals of pension and gratuity of one billion forty six million three hundred and

ninety thousand one hundred and fifty five naira and ninety nine kobo (₦1,046,390,155.99) only, and three billion nine hundred and eighty six million six hundred and nine thousand and seventy two naira and thirty one kobo (₦3,986,609,072.31) 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 seventy six million two hundred and ninety one thousand four hundred forty three naira and sixty nine kobo (₦176,291,443.69) was during audit of records of Retirement/ Death Benefits of officers the year 2016. 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 (₦)	TOTAL GRATUITY FOR THE YEAR (₦)
		No. OF RETIREES	PENSION (₦)	GRATUITY (₦)	No. OF DEATH	PENSION (₦)	GRATUITY (₦)			
1	Government House	10	2,680,744.85	9,906,766.40	4	1,003,300.80	3,642,206.40	14	3,684,045.65	13,548,972.80
2	Governor's Office	28	31,882,277.18	124,547,144.98	2	797,219.28	2,959,055.52	30	32,679,496.46	127,506,200.50
3	Office of the Head of Service	2	619,526.40	2,323,224.00	0	0.00	0.00	2	619,526.40	2,323,224.00
4	Borno State House of Assembly	7	3,894,305.28	14,571,382.32	0	0.00	0.00	7	3,894,305.28	14,571,382.32
5	Establishment Department	5	8,279,686.30	26,392,408.10	0	0.00	0.00	5	8,279,686.30	26,392,408.10
6	Office of the State Auditor General	3	2,791,159.80	10,472,600.00	1	489,234.24	1,808,684.16	4	3,280,394.04	12,281,284.16
7	Borno State Civil Service Commission	1	904,262.40	3,390,984.00	1	486,890.88	1,804,360.32	2	1,391,153.28	5,195,344.32
8	Office of the Auditor General for Local Govt	3	2,609,609.52	9,783,036.46	2	844,918.28	3,101,110.88	5	3,454,527.80	12,884,147.34
9	Local Government Service Commission	1	992,611.20	3,722,292.00	1	486,890.88	1,804,360.32	2	1,479,502.08	5,526,652.32
10	Ministry of Home Affairs, Information & Culture	46	30,365,447.71	113,794,316.40	10	5,329,930.40	17,823,796.14	56	35,695,378.11	131,618,112.54
11	Ministry of Inter-Governmental Affairs	2	5,294,081.42	16,955,393.42	1	288,677.84	1,067,314.56	3	5,582,759.26	18,022,707.98
12	Borno State Pilgrims Welfare Board	2	1,101,226.40	4,129,524.00	0	0.00	0.00	2	1,101,226.40	4,129,524.00
13	College of Business & Mgt Studies Konduga	0	0.00	0.00	1	202,759.64	704,322.96	1	202,759.64	704,322.96
14	Borno Radio Television Corporation (BRTV)	16	9,231,450.05	34,617,005.71	0	0.00	0.00	16	9,231,450.05	34,617,005.71
15	Ministry of Agriculture & Natural Resources	79	56,309,258.30	206,643,080.79	23	9,279,516.27	32,535,297.73	102	65,588,774.57	239,178,378.52
16	Ministry of Trade, Investment & Tourism	20	19,103,056.42	56,514,160.02	3	1,591,685.96	5,924,938.08	23	20,694,742.38	62,439,098.10

17	Ministry of Finance & Economic Development	36	36,368,109.04	129,416,947.28	8	5,062,892.88	18,784,540.20	44	41,431,001.92	148,201,487.48
18	Ministry of Urban & Rural Water supply	68	83,312,263.87	136,911,533.72	17	6,066,284.16	22,283,775.78	85	89,378,548.03	159,195,309.50
19	Ministry of Works and Transport	61	34,883,054.38	125,337,548.68	4	1,749,565.68	6,517,017.12	65	36,632,620.06	131,854,565.80
20	Ministry of Lands and Survey	16	11,526,730.42	40,297,726.87	4	1,039,460.88	3,820,189.92	20	12,566,191.30	44,117,916.79
21	Ministry of Budget and Planning	1	4,804,299.50	14,028,554.54	1	261,550.08	973,547.52	2	5,065,849.58	15,002,102.06
22	Ministry of Animal Resources & Fisheries Devt.	19	17,398,134.66	51,868,427.95	2	2,280,685.10	8,468,160.54	21	19,678,819.76	60,336,588.49
23	Borno State Rural Electrification Board	22	10,370,427.20	38,860,313.33	4	2,136,472.04	9,116,949.12	26	12,506,899.24	47,977,262.45
24	Borno State Housing Corporation	10	6,786,805.68	20,693,418.72	2	965,060.64	3,564,120.96	12	7,751,866.32	24,257,539.68
25	Borno State Agricultural Mech. Authority	3	1,729,056.00	6,483,960.00	0	0.00	0.00	3	1,729,056.00	6,483,960.00
26	Borno Agricultural Development Program	44	30,396,501.96	115,620,720.09	15	8,699,496.26	20,401,035.72	59	39,095,998.22	136,021,755.81
27	Mohammed Lawan College of Agriculture	8	5,428,090.26	19,479,731.28	1	259,655.65	957,480.32	9	5,687,745.91	20,437,211.60
28	Borno State Board of Internal Revenue	8	7,153,995.60	26,827,596.00	2	1,168,457.76	4,323,003.84	10	8,322,453.36	31,150,599.84
29	Borno State Urban Planning & Dev. Board	2	2,302,441.20	8,614,168.80	0	0.00	0.00	2	2,302,441.20	8,614,168.80
30	Ministry of Justice	1	1,286,678.20	4,825,043.28	1	358,884.96	1,329,985.44	2	1,645,563.16	6,155,028.72
31	Judiciary Department	44	28,733,592.86	103,539,708.72	1	101,177.41	348,479.33	45	28,834,770.27	103,888,188.05
32	Mohd Goni College of Legal & Islamic Studies	4	2,242,235.00	8,380,354.60	3	893,251.58	3,867,870.64	7	3,135,486.58	12,248,225.24
33	Ministry of Women Affairs & Social Dev.	14	8,173,499.72	30,642,622.48	3	1,032,343.92	3,823,037.28	17	9,205,843.64	34,465,659.76
34	Ministry of Religious Affairs & special Educ.	1	240,113.04	877,654.56	0	0.00	0.00	1	240,113.04	877,654.56
35	Ministry of Environment	48	29,990,004.64	111,836,492.64	4	2,037,090.00	7,519,823.16	52	32,027,094.64	119,356,315.80
36	Ministry of Local Govt & Chieftaincy Affairs	2	1,366,552.32	5,113,673.20	2	1,414,214.64	5,217,147.36	4	2,780,766.96	10,330,820.56
37	Ministry of Poverty Allev. & Youth Empowerment	31	20,924,772.66	71,014,725.18	9	4,393,429.68	16,032,956.28	40	25,318,202.34	87,047,681.46

38	Ministry of Sports Development	3	1,603,088.80	5,032,510.80	0	0.00	0.00	3	1,603,088.80	5,032,510.80
39	Ministry of Health	30	26,755,065.27	103,921,432.15	6	4,644,757.11	17,120,316.64	36	31,399,822.38	121,041,748.79
40	Ministry of Education	28	12,737,791.80	49,320,248.30	6	2,404,755.48	8,816,608.48	34	15,142,547.28	58,136,856.78
41	Ministry of Higher Education	2	1,141,410.80	4,231,561.00	0	0.00	0.00	2	1,141,410.80	4,231,561.00
42	Hospitals Management Board	232	113,658,982.99	420,043,380.19	28	17,066,367.51	65,103,714.70	260	130,725,350.50	485,147,094.89
43	Sir Kashim Ibrahim College of Education	18	16,500,416.42	71,205,122.44	2	4,159,638.02	15,302,035.12	20	20,660,054.44	86,507,157.56
44	Borno State Sports Council	5	4,027,787.04	14,910,885.79	3	551,559.84	1,922,573.76	8	4,579,346.88	16,833,459.55
45	El-Kanemi Warriors Football Club	1	407,893.92	1,511,606.88	0	0.00	0.00	1	407,893.92	1,511,606.88
46	U.I.I.E College of Educ. Science Tech. Bama	19	16,148,911.74	60,141,203.15	7	4,640,740.44	17,069,586.36	26	20,789,652.18	77,210,789.51
47	Ramat Polytechnic Maiduguri	26	17,841,932.14	66,363,921.12	10	2,485,895.18	12,851,642.84	36	20,327,827.32	79,215,563.96
48	Borno State Education Endowment Fund	3	2,250,931.92	8,369,534.08	0	0.00	0.00	3	2,250,931.92	8,369,534.08
49	Borno State Library Board	9	5,569,533.36	20,826,383.04	3	670,329.12	2,445,242.08	12	6,239,862.48	23,271,625.12
50	Borno State Environmental Protection Agency	8	2,131,091.24	8,120,634.02	11	3,032,772.50	11,157,189.12	19	5,163,863.74	19,277,823.14
51	College of Education Waka-Biu	7	3,061,137.24	11,309,532.00	1	460,975.60	1,683,644.60	8	3,522,112.84	12,993,176.60
52	Borno State Scholarship Board	1	1,202,755.20	4,510,332.00	0	0.00	0.00	1	1,202,755.20	4,510,332.00
53	Agency for Mass Literacy	18	10,175,405.70	37,357,723.52	4	1,557,365.52	5,721,707.68	22	11,732,771.22	43,079,431.20
54	Borno State Universal Basic Educ. Board	5	3,664,663.60	13,699,278.00	1	1,006,219.44	3,756,926.56	6	4,670,883.04	17,456,204.56
55	Teaching Service Board (TSB)	249	159,372,648.78	923,718,718.05	39	17,066,180.36	59,475,811.80	288	176,438,829.14	983,194,529.85
56	Borno state Council for Arts and Culture	6	4,957,735.80	16,037,276.00	2	1,236,356.88	4,591,981.92	8	6,194,092.68	20,629,257.92
		1338	924,685,245.20	3,549,065,523.05	255	121,704,910.79	437,543,549.26	1593	1,046,390,155.99	3,986,609,072.31

2.4 Audit Queries

For the accounting year 2016 a total of one hundred (100) Audit Queries were issued to nine (9) Ministries out of which twenty nine (29) Audit Queries in respect of three (4) Ministries were cleared. These Ministries are: Ministries of Agriculture & Natural Resources; Religious Affairs & Special Education; Environment, and Higher Education.

In view of the above, a total of seventy one(71) Audit Queries in respect of seven (7) Ministries remained unattended to as at the time of writing this report, which involve a total sum of six hundred and seventy three million four hundred and fifty four thousand two hundred and seventy five naira and thirty kobo (₦673,454,275.30). 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 there were one hundred and twenty two (117) queries involving a total sum of three hundred and twenty million three hundred and eighty nine thousand eight hundred and four naira and twenty two kobo (₦320,389,804.22) issued in respect of three (3) Ministries for the year 2015, which were not processed and included in the Annual Report for the year 2015. 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 from MDAs.

S/NO	MINISTRY/DEPARTMENT	NO. OF QUERIES ISSUED	AMOUNT INVOLVED (₦)	REMARK
1	Ministry of Housing and Rural Electrification	3	107,977,442.35	Not Cleared
2	Ministry of Animal Resources and Fisheries Development	8	22,638,297.60	Not Cleared
3	Ministry of Works and Transport	23	323,737,046.85	Not Cleared
4	Ministry of Women Affairs and Social Development	4	17,283,000.00	Not Cleared
5	Ministry of Environment	9	152,238,988.50	Not Cleared
6	Ministry of Sports Development	9	18,195,000.00	Not Cleared
7	Ministry of Health	15	31,384,500.00	Not Cleared
	Sub-Total 2016	71	673,454,275.30	
8	Ministry of Home Affairs, Information & Culture (2015)	101	211,405,175.70	Not Cleared
9	Ministry of Housing and Rural Electrification (2015)	9	5,594,628.52	Not Cleared
10	Ministry of Health (2015)	7	103,390,000.00	Not Cleared
	Sub-Total 2015	117	320,389,804.22	
	GRAND TOTAL	188	993,844,079.52	

3.0 ANALYSIS OF BUDGET PERFORMANCE

This paragraph of the report is about the 2016 Approved Budget as provided by the Appropriation Law of 2016. This deals with the comparative analysis of the actual revenue generation and the approved budget. The intention is to ascertain the degree of performance as to whether revenue targets were met or not. Similarly, the expenditure aspect tends to match actual expenditure with the projections made as to whether targets are met or not.

The 2016 Budget was christened Budget of Reconstruction Rehabilitation and Resettlement' which had a budget size of One hundred and sixty nine billion three hundred ninety six million four hundred and forty thousand three hundred and twelve naira (N169,396,440,312) only. This budget size consists of one hundred and six billion nine hundred and thirty seven million four hundred and forty four thousand and fifty naira (N106,937,444,050) only for capital expenditure, which is 63% of the approved budget; whereas sixty two billion four hundred and fifty eight million nine hundred and ninety six thousand two hundred and sixty two naira (N62,458,996,262) only being 37% was appropriated for recurrent expenditure.

The budget was expected to be financed by Internally Generated Revenue (IGR) of fifty nine billion seven hundred and thirty eight million five hundred and thirteen thousand nine hundred and fifty six naira (N59,738,513,956) only; Statutory Allocation from the Federation Account of ninety five billion five hundred and two million eight hundred and one thousand five hundred and six naira (N95,502,801,506) only; Capital Receipts of thirteen billion nine hundred and four million four hundred and forty six thousand three hundred and forty two naira

(~~₦~~13,904,446,342) and an Opening Balance of two hundred and fifty million six hundred and seventy eight thousand five hundred and seven naira (~~₦~~250,678,507) only.

Below is a Summary of the 2016 Budget.

EXPENDITURE

Recurrent Expenditure	-	62,458,996,262	-	37%
Capital Expenditure	-	<u>106,937,444,050</u>	-	63%
Total Expenditure	-	<u>169,396,440,312</u>	-	100%

REVENUE:

Recurrent Revenue:

Internally Gen. Rev (IGR)	-	59,738,513,957	-	35%
Statutory Alloc. (FAAC)	-	95,502,801,506	-	56%
Capital Revenue	-	13,904,446,342	-	8%
Opening Balance	-	<u>250,678,507</u>	-	1%
Total Revenue	-	<u>169,396,440,312</u>	-	100%

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

3.1 Recurrent & Capital Revenue Performance

The recurrent revenue estimate was predicated on internally generated revenue (IGR) and the receipt from the Federation Account Allocation.

Internally Generated Revenue Performance

In the year 2016 the actual collection for Internally Generated Revenue (IGR) was three billion three hundred and sixth eight million nine hundred and eighteen thousand and forty one naira (N3,368,918,041) only out of the budgeted figure of fifty nine billion seven hundred and thirty eight million five hundred and thirteen thousand nine hundred and fifty seven naira (N59,738,513,957) only. The percentage of the actual internally generated revenue (IGR) to the budgeted figure is 5.64%.

The detail is tabulated below:

TABLE SHOWING INTERNALLY GENERATED REVENUE (IGR) PERFORMANCE

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Direct Taxes	2,198,283,411	6,528,287,500	6,528,287,500	4,330,004,089	33.67
Licenses	65,528,854	169,233,750	169,233,750	103,704,896	38.72
Fees:	59,635,606	2,628,928,473	2,628,928,473	2,569,292,867	2.27
Fines	1,500,000	19,449,203	19,449,203	17,949,203	7.71
Sales	104,962,286	4,232,777,992	4,232,777,992	4,127,815,706	2.48
Earnings:	32,270,000	5,115,926,723	5,115,926,723	5,083,656,723	0.68
Sales/Rent of Government Building:	0	102,434,378	102,434,378	102,434,378	0.00
Sales/Rent on Land & others	0	53,604,653	53,604,653	53,604,653	0.00
Investment Income	0	551,250,000	551,250,000	551,250,000	0.00
Interest Earned	0	4,270,526,128	4,270,526,128	4,270,526,128	0.00
Boards and Parastatals	353,847,148	6,556,438,490	6,556,438,490	6,202,591,342	5.40
Sub-Total of Independent Revenue	2,816,027,305	30,228,857,290	30,228,857,290	27,412,829,985	9.35%
<i>Revenue From Other Sources:-</i>					
Donations	30,500,000	}	}	}	}
Other Recurrent Rec. (Special Fund)	196,675,010	} 11,517,000,781	} 11,517,000,781	} 10,964,110,045	} 4.80
Other Receipts by MDAs	325,715,726	}	}	}	}
FAAC Refund of Loan Deduction	-	}	}	}	}
Current Domestic Grant	-	17,986,657,182	17,986,657,182	17,986,657,182	0.00
Arrears of Revenue	-	5,998,705	5,998,705	5,998,705	0.00
Grand Total Independent Revenue (IGR)	3,368,918,041	59,738,513,956	59,738,513,956	56,369,595,915	5.64

It can be observed from the above table that while 5.64% represent the actual collection, 94.36% of the budgeted internally generated revenue (IGR) could not be accessed, which is translated as revenue shortfall for the year 2016. However, in terms of the actual collection figures, the year 2016 collection exceeded that of year 2015 by 30%, which is equivalent to the sum of seven hundred and seventy seven million five hundred and fifteen thousand two hundred and thirty six naira (₦777,515,236) only.

Federation Account Allocation Performance

The approved budget for revenue from the Federation Account Allocation was a total sum of ninety five billion five hundred and two million eight hundred and one thousand five hundred and seven naira (₦95,502,801,507) only; the actual collection on the other hand was fifty three billion five hundred and ninety five million six hundred and ninety thousand eight hundred and twenty three naira (₦53,595,690,823) only, which represents 56.12% of the Approved Budget indicating a shortfall of 43.88% of the approved budget. It has also been observed that the receipt from Federation Account Allocation for the year 2016 exceeded that of year 2015 by four billion eight hundred and seventeen million four hundred and forty thousand three hundred and twelve naira (₦4,817,440,312).

Worthy of note also is that the actual revenue from the Federation Account Allocation represents 94.09% of the total actual recurrent revenue of the state for the year under review, and the internally generated revenue (IGR) stood at only 5.91%.

TABLE SHOWING STATUTORY REVENUE (FAAC) PERFORMANCE

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Statutory Revenue Allocation	25,571,573,728	66,391,732,107	66,391,732,107	40,820,158,379	38.52
Value Added Tax (VAT)	9,070,021,783	12,211,069,400	12,211,069,400	3,141,047,617	74.28
Excess Crude Oil	-	16,900,000,000	16,900,000,000	16,900,000,000	-
Excess Petroleum Profit Tax (PPT)	1,962,461,548	-	-	(1,962,461,548)	-
Exchange Gain	3,235,219,062	-	-	(3,235,219,062)	-
Refund of Paris Club Loan Over deducted	13,654,138,849	-	-	(13,654,138,849)	-
Solid Minerals	76,373,322	-	-	(76,373,322)	-
Recovery Bank Charges	25,902,531	-	-	(25,902,531)	-
Total Revenue from Federation Account	53,595,690,823	95,502,801,507	95,502,801,507	41,907,110,684	56.12

Capital Receipts Performance

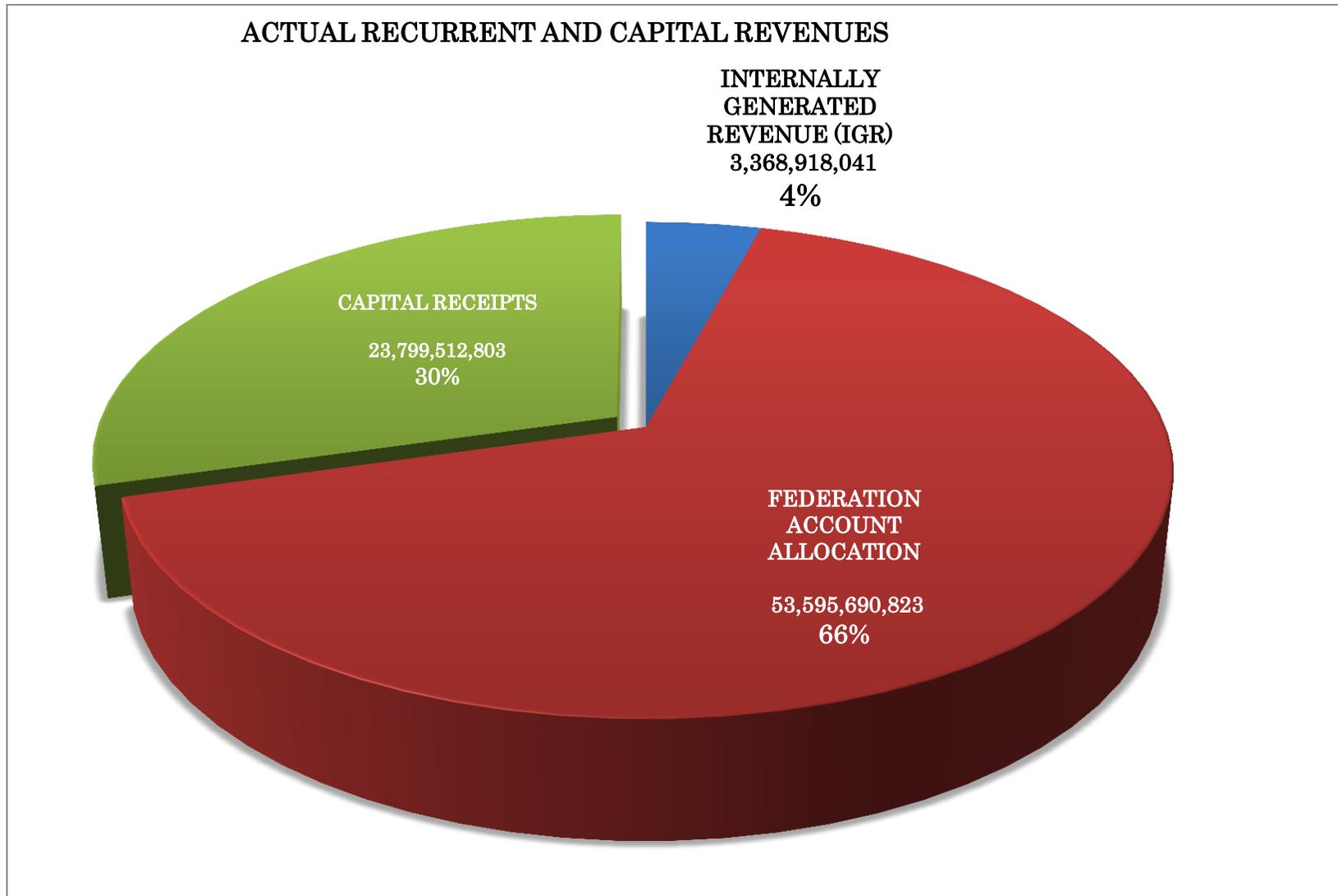
The Capital Receipts Approved Budget for the year 2016 was a total sum of ten billion one hundred and six million nine hundred and sixty seven thousand five hundred and thirty naira (₦13,904,446,342) only and the actual receipt was a total sum of eighteen billion six hundred and sixty five million seven hundred and eighty two thousand naira (₦18,665,782,000) only. This represents 184.68% of the total estimated grants/receipts for the year under review. Thus, revealing a surplus of 84.68% of the budgeted receipts.

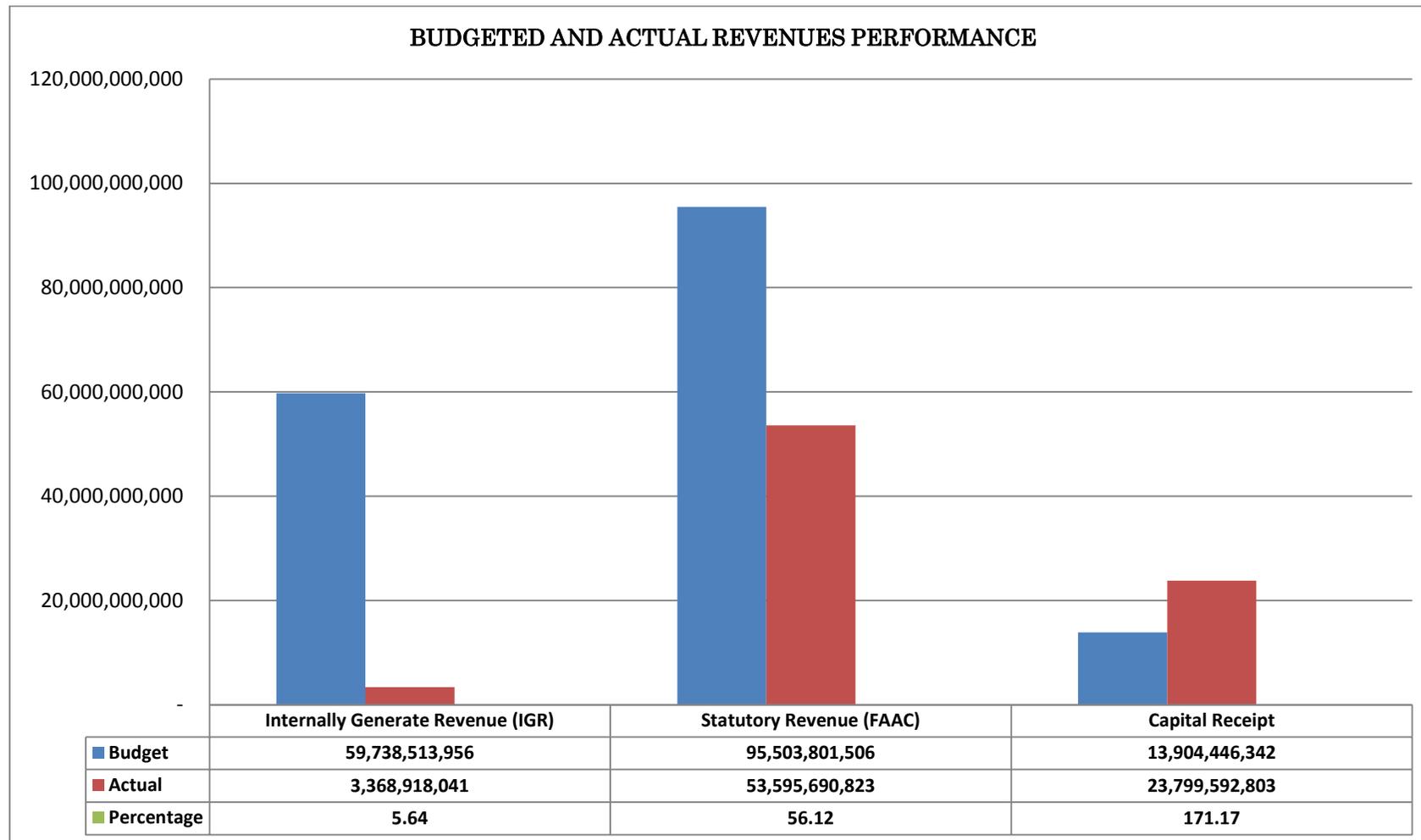
TABLE SHOWING CAPITAL REVENUE PERFORMANCE

DESCRIPTION	ACTUAL REVENUE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Capital Receipts:					
FGN Salaries Bailout Loan II	14,148,265,646	}			
FGN Budget Support Loan	8,614,000,000	}7,644,291,479	7,644,291,479	(15,734,645,193)	305.84
Other Receipts by MDAs	616,671,026	}		-	
Proceeds from Aid and Grants	420,576,131	6,260,154,863	6,260,154,863	5,839,578,732	6.72
Total Capital Revenue or Receipts	23,799,512,803	13,904,446,342	13,904,446,342	(9,895,066,461)	171.16

Comparing the year 2016 with 2015, the year 2016 capital receipts exceeded that of year 2015 by ₦5,133,730,803 representing 27.52%.

The above presentations of both recurrent and capital revenues are further analyzed in chart forms as follows:





3.2 Revenue Shortfalls:

As observed in paragraph 3.1 above, the total shortfall from the budgeted internally generated revenue (IGR) for the year 2016 was a total sum of (N56,369,595,915), which represent 94.40% of the 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 fifty nine billion seven hundred and thirty eight million five hundred and thirteen thousand nine hundred and fifty six naira (N59,738,513,956) only, Revenue codes with the budgeted sum of eleven billion five hundred and twenty two million fifty six thousand eight hundred and thirty two naira (N11,522,056,832) revealed zero collection. The details are tabulated below:

Table showing Areas with Zero IGR Collections:

SN	REVENUE SOURCES & MDAs	BUDGET (N)	ACTUAL (N)	VARIANCE (N)
1	FEES:			
	Ministry of Finance & Economic Development	60,637,500	0.00	60,637,500
	Min. of Works & Transport	1,295,726,250	0.00	1,295,726,250
	Min. of Agric. & Natural Res	1,378,125	0.00	1,378,125
	Min. of Poverty Alleviation & Youth Empowerment	12,330,360	0.00	12,330,360

	Ministry of Home Affairs, Information and Culture	1,157,625	0.00	1,157,625
	Office of the Auditor General, Borno State	165,375	0.00	165,375
	Ministry of Water Resources	2,315,250	0.00	2,315,250
	Ministry of Environment	60,000,000	0.00	60,000,000
2	FINES:			
	State Internal Revenue Service	11,576,250	0.00	11,576,250
	Ministry of Finance and Economic Development	5,998,703	0.00	5,998,703
3	SALES:			
	Ministry of Finance and Economic Development	1,686,856,973	0.00	1,686,856,973
	Ministry of Budget & Planning	305,393	0.00	305,393
	Ministry of Women Affairs & Social Development	1,653,750	0.00	1,653,750
	Ministry of Trade, Investment and Tourism	306,584,120	0.00	306,584,120
	Judicial service Commission	30,870	0.00	30,870
	Governor's Office	2,437,628	0.00	2,437,628
	Ministry of Home Affairs, Information & Culture	25,418,138	0.00	25,418,138
	Office of the Head of Service	4,279,740	0.00	4,279,740
	Civil Service Commission	98,123	0.00	98,123
	Local Government Service Commission	11,025	0.00	11,025
	Ministry of Environment	3,588,638	0.00	3,588,638
	Ministry of Health	5,347,125	0.00	5,347,125
	Min. of Housing and Rural Electrification	60,637,500	0.00	60,637,500
	Ministry for Local Government & Chieftaincy Affairs	2,315,246	0.00	2,315,246

4	EARNINGS:			
	Ministry of Works & Transport	823,000,000	0.00	823,000,000
5	SALES /RENT OF GOVT BUILDINGS			
	Ministry Finance and Economic Development	28,143,518	0.00	28,143,518
	Ministry of Lands & Survey	13,891,500	0.00	13,230,000
	Min. of Housing and Rural Electrification	60,034,433	0.00	60,034,433
	Governor's Office	364,928	0.00	364,928
6	SALES /RENT ON LANDS AND OTHERS			
	Ministry of Finance and Economic Development	53,604,653	0.00	53,604,653
7	INVESTMENT INCOME			
	Ministry of Finance and Economic Development	551,250,000	0.00	551,250,000
8	INTEREST EARNED			
	Ministry of Finance and Economic Development	4,270,526,128	0.00	4,270,526,128
9	OTHER REVENUE SOURCES			
	Ministry of Finance and Economic Development	154,350,000	0.00	154,350,000
	Ministry of Justice	243,967,125	0.00	243,967,125
	Local Government Service Commission	396,000,000	0.00	396,000,000
	Local Government Pension Board	25,798,500	0.00	25,798,500
	Office of the auditor General for Local Government	323,555,085	0.00	323,555,085
	Min. for Local Government & Emirate affairs	1,026,721,255	0.00	323,555,085
		11,522,056,832	0.00	11,522,056,832

Recommendation:

- i. Centralize the issuance of the Revenue Collectors Receipts and the Treasury Receipts
- ii. Improve the supervision of Revenue Collectors by conducting a periodic random inspection of the Revenue Collectors' activities by superior officers
- 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 eliminate or expunge obsolete or nonexistent 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 the revenues generated

3.3 Recurrent Expenditure Performance:

Recurrent expenditure refers mainly to expenditure on operations i.e. running cost, wages and salaries (which includes pension and gratuity), purchases of goods and services, and current grants and subsidies etc.

The recurrent expenditure budget for the year 2016 was sixty two billion four hundred and fifty eight million nine hundred and ninety six thousand two hundred and sixty two naira (N62,458,996,262) representing 37% of the total budget for the year. The actual performance was a total sum of forty six billion four hundred and twelve million eight hundred and forty four thousand five hundred and seventy four naira (N46,412,844,574) representing 74.31% of the Recurrent Expenditure budget for the year. Details are tabulated below:

TABLE SHOWING RECURRENT EXPENDITURE PERFORMANCE FOR THE 2016

EXPENDITURE SECTORS	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Personnel cost	23,572,157,340	36,329,991,131	40,678,482,296	12,757,833,791	64.88
Pension	5,177,467,940	6,086,722,583	6,086,722,583	909,254,643	85.06
Gratuity	624,718,125	3,401,186,619	3,401,186,619	2,776,468,494	18.37
Overhead cost	13,519,475,040	16,641,095,928	12,292,604,763	3,121,620,888	81.24
Other Operating Activities	1,704,643	-	-	(1,704,643)	-
Repayment of External Loans (including servicing)	159,935,059	-	-	(159,935,059)	-
Repayment of Internal Loans (including servicing)	3,357,386,427	-	-	(3,357,386,427)	-
	46,412,844,574	62,458,996,261	62,458,996,261	16,046,151,687	74.31

As indicated above, the overall performance of the recurrent expenditure to its budgeted provision revealed an impressive 74.31%. In the same vein the individual components of the recurrent expenditure showed commendable performance range of 64% to 85% except in the case of payment of gratuity which was only 18.37% indicating a huge liability of gratuities unpaid.

3.4 Capital Expenditure Performance:

The capital expenditure performance analyzes the infrastructural facilities and services provided to the citizenry. The sectors performances describe the type of services provided to the people. Analysis of the sectors performances is done by matching the actual expenditure against the budgeted provisions on basis of the sectors, which are presented in the table below.

TABLE SHOWING CAPITAL EXPENDITURE PERFORMANCE FOR THE 2016

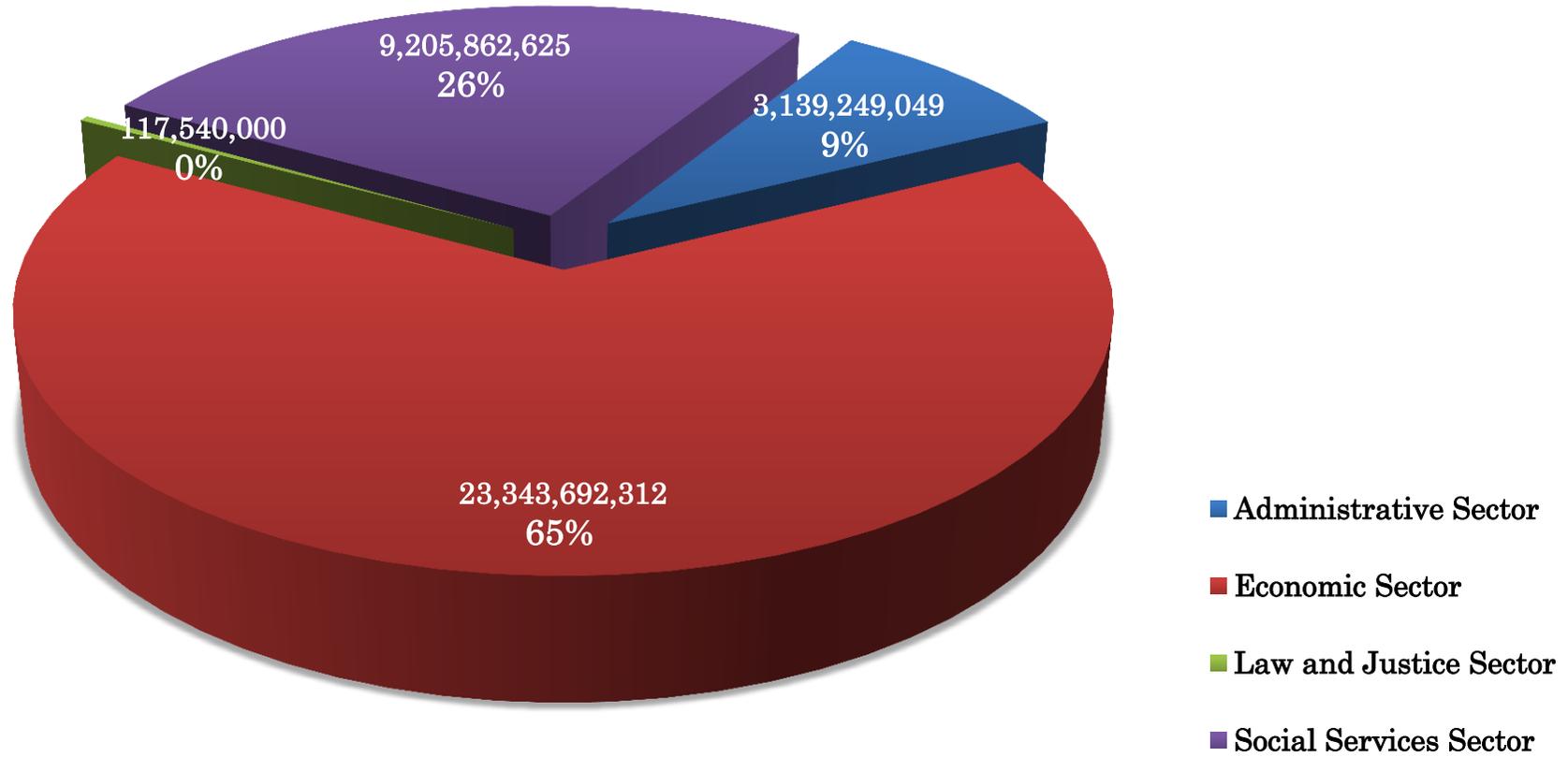
EXPENDITURE SECTORS	ACTUAL EXPENDITURE (₦)	FINAL BUDGET (₦)	INITIAL APPROVED BUDGET (₦)	VARIANCE ON FINAL BUDGET (₦)	PERFORMANCE (%)
Administrative Sector	3,139,249,049	17,127,883,486	17,127,883,486	13,988,634,437	18.33
Economic Sector	23,343,692,312	54,778,275,619	54,415,702,657	31,434,583,307	42.61
Law and Justice Sector	117,540,000	1,125,277,921	1,125,277,921	1,007,737,921	10.45
Social Services Sector	9,205,862,625	33,906,007,024	33,906,007,024	24,700,144,399	27.15
	35,806,343,986	106,937,444,050	106,574,871,088	71,131,100,064	33.48

It would be observed from the above table that the overall performance of 2016 capital expenditure was only 33.48%; meaning that from the approved budget of one hundred and six billion nine hundred and thirty seven million four hundred and forty four thousand and fifty naira (₦106,937,444,050), the sum of thirty five billion eight hundred and six million three hundred and forty three thousand nine hundred and eighty six naira (₦35,806,343,986) representing 33.48% was actually spent for the provision of infrastructural facilities and basic services to the citizens where 66.52% could not be fulfilled. Nonetheless, the actual performance for the year under review exceeded highly that of year 2015 in terms of both percentage and the actual amount spent indicating gradual improvement in provision of basic facilities and services.

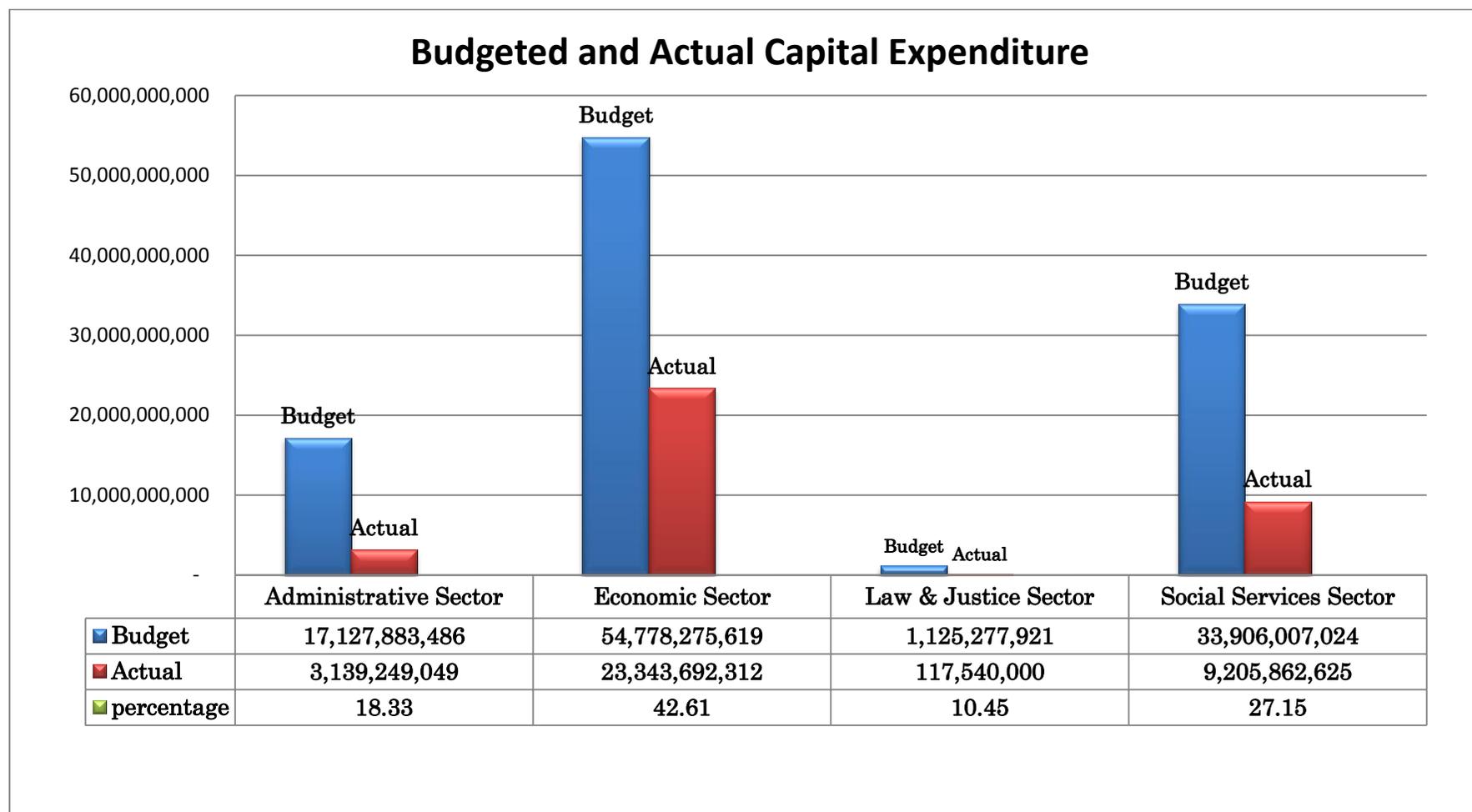
Similarly, while matching the actual expenditure of a sector against its budgetary provision, the following performances were revealed: Economic Sector showed performance of 42.61% and rated the most significant performance; Social Services Sector and the Administrative Sector followed with 27.15% and 18.33% respectively; and the Law and Justice Sector accounted for 10.45% performances.

In the same vein the Pie Chart presentation below revealed that the Economic Sector accounted for about 65% of the actual capital expenditure for the year; the Social Services and Administrative Sectors indicated about 26% and 9% respectively, whereas Law and Justice Sector represents less than 1%. The Pie Chart presentation is as below:

ACTUAL CAPITAL EXPENDITURE PERFORMANCE FOR YEAR 2016



Similarly, below is the Bar Chart presentation of the comparative analysis of the budgeted and the actual of capital expenditure for the year 2016:



4.0 MINISTRIES, DEPARTMENTS AND AGENCIES.

This section 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 31st December, 2016 and up to the time of writing this report are indicated below and the affected Ministries, Departments and Agencies (MDAs).

4.1 Ministry of Housing and Rural Electrification:

Audit Queries

During audit of payment vouchers for Capital Expenditure and other charges (Overhead Cost), eleven (11) payment vouchers involving a total sum of one hundred and seven million nine hundred and seventy seven thousand four hundred and forty two naira and thirty five kobo (N107,977,442.35) 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.

Similarly, nine (9) payment vouchers involving the sum of five million five hundred and ninety four thousand six hundred and twenty eight naira and fifty two kobo (N5,594,628.52) for both Capital Expenditure and Other Charges (Overhead Cost) for the year 2015 were queried for lack of attaching relevant supporting documents to the payment

vouchers and some for non-signing of the payment vouchers by the payees. At as at the time of writing the Annual Report for the year 2015 the processes for these queries were not concluded.

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

4.2 Ministry of Animal Resources & Fisheries Development:

Audit Queries

Pursuant to the audit of payment vouchers for Capital and Overhead Cost expenditures, some payment vouchers were not attached the relevant supporting documents and some for lack of the signatures of payees on the payment vouchers, consequently queries were issued in respect of the affected payment vouchers which numbering eight (8) involving a sum of twenty two million six hundred and thirty eight thousand two hundred and ninety seven naira and sixty kobo (N22,638,297.60).

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.

4.3 Ministry of Women Affairs and Social Development:

Audit Queries

During the audit of payment vouchers for Capital and Overhead Cost expenditures, some payment vouchers were observed not to have been attached the relevant supporting documents. As a result four (4) payment vouchers with a total sum of seventeen million two hundred and eighty three thousand naira (₦17,283,000) only were queried.

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.

4.4 Ministry of Environment:

Audit Queries

During audit of payment vouchers for Capital Expenditure and Overhead Cost expenditure, eleven (11) queries were issued for varied cases like: incomplete and non-attachment of relevant documents; non-signing of the payment vouchers by the payees and Officer controlling Vote. Replies were received from the Accounting Officer where one (2) query were satisfactorily answered and so cleared. However, replies to seven (7) of the queries were unsatisfactory; and two (2) queries were not responded to.

In view of the above, nine (9) queries involving nine (9) payment vouchers with a total sum of one hundred and fifty two million two hundred and thirty eight thousand nine hundred and eighty eight naira and fifty kobo (₦152,238,988.50) only were queried, and remained unresolved up to the time of writing this report.

4.5 Ministry of Sports Development:

Audit Queries

During the audit of payment vouchers for Capital and Overhead Cost expenditures, some payment vouchers were observed not to have been attached the relevant supporting documents. As a result nine (9) payment vouchers with a total sum of eighteen million one hundred and ninety five thousand naira (N18,195,000) only were queried.

The attention of the Accounting Officer was drawn to the anomalies where he was requested to comment on the queries. His reply has not been received.

4.6 Ministry of Health:

Audit Queries

During audit of payment vouchers for other charges (Overhead Cost) and Capital expenditures, fifteen (15) payment vouchers involving a total sum of thirty one million three hundred and eighty four thousand five hundred naira (N31,384,500) only were queried for lack of attaching the relevant supporting documents to the payment vouchers; and lack of signing the payment vouchers by the payees and the Officer Controlling Vote in some cases.

Similarly, seven (7) payment vouchers involving the sum of one hundred and three million three hundred and ninety thousand naira (N103,390,000) for both Capital Expenditure and Other Charges (Overhead Cost) for the year 2015 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 2015, processes of these queries were not concluded.

Outstanding Pay Record Cards (PRCs)

During audit of salaries payment vouchers and related records, it was also observed that Pay Record Cards (PRCs) of forty eight (48) officers involving a total sum of six million three hundred and sixty two thousand nine hundred and eight naira and seventy nine kobo (₦6,362,908.79) 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 2015, it was also observed that Pay Record Cards (PRCs) of fifty four (54) officers involving a total sum of seven million nine hundred and fifteen thousand one hundred and ninety naira and thirty two kobo (₦7,915,190.32) 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 2015, the audit was not concluded.

Unclaimed Student Allowances

The audit also revealed that the payment voucher for one hundred and seventy three (173) Nursing Students of the University of Maiduguri Teaching Hospital (UMTH) were not signed by the payees (students) in the year 2016, thus indicating that amount involved were not claimed, which was a total sum of one million and thirty eight thousand naira (₦1,038,000) only.

The attention of the Accounting Officer was drawn to all the anomalies where he was requested to comment on the queries and observations and for recoveries of sums as the case may be; his reply has not been received up to the time of writing this report.

4.7 Ministry of Works and Transport:

Audit Queries

During audit of payment vouchers for Overhead Cost and Capital expenditures for the year 2016, twenty three (23) payment vouchers involving a total sum of three hundred and twenty three million seven hundred and thirty seven thousand and forty six naira and eighty five kobo (₦323,737,046.85) only were queried for lack of attaching relevant supporting documents to the payment vouchers, attachment of fake receipts and for incomplete documentation.

The attention of the Accounting Officer was drawn to these queries, where he was requested to comment thereon, but no reply was received up to the time of writing this report.

4.8 Ministry of Home Affairs, Information & Culture:

Audit Queries

During audit of payment vouchers of both Capital Expenditure and Other Charges (Overhead Cost) for the year 2015, one hundred and one (101) payment vouchers involving the sum of two hundred and eleven million four hundred and five thousand one hundred and seventy five naira and seventy kobo (₦211,405,175.70) 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 2015, processes of these queries were not concluded.

The attention of the Accounting Officer was drawn to these queries, where he was requested to comment thereon, but no reply was received up to the time of writing this report.

5.0 PARASTATALS AUDIT

The auditing of Boards and Parastatals is performed 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.

In the year 2015 no audit services was engaged by any of the Boards and Parastatals.

Below is a table showing level of auditing of the Boards and Parastatals as at 1st January 2018:

S/No	NAME OF BOARD/PARASTATALS	YEAR OF LAST AUDIT	YEARS NOT AUDITED
1	Hospitals Management Board	1995	22
2	Sir Kashim Ibrahim College of Education	2011	6
3	Borno state Sports Council	2001	16
4	El-Kanemi Warriors Football Club	2011	6
5	Umar Ibn Ibrahim El-Kanemi College of Education, Science and Technology, Bama	2010	7
6	Ramat Polytechnic Maiduguri	2015	2
7	Borno Radio Television (BRTV) Corporation	2006	11
8	Borno State Council for Arts and Culture	2002	15
9	Rural Electrification Board	2006	11

10	Islamic Religion Preaching Board	2004	13
11	Mohammed Goni College of Legal and Islamic Studies	2003	14
12	School of Higher Islamic Studies	2003	14
13	Borno State Pilgrims Welfare Board	2010	7
14	Borno State Agricultural Development Programme (BOSADP)	2001	16
15	Borno State Library Board	2002	15
16	Borno State Environmental Protection Agency (BOSEPA)	2011	6
17	College of Education Waka-Biu	2004	13
18	Borno State Agricultural Mechanization Authority (BOSAMA)	2007	10
19	Borno State Education Endowment Fund	2004	13
20	Mohammet Lawan College of Agriculture	2004	13
21	Borno State Board of Internal Revenue Service	2013	4
22	Borno State Agency for Mass Literacy	2003	14
23	Borno State Scholarship Board	2013	4
24	Council for Prerogative of Mercy	2003	14
25	Borno State Housing Corporation	2016	1
26	Borno State Nomadic Education	2003	14
27	Borno State Islamic Research Centre	2002	15

28	Borno State Universal Basic Education Board	2007	10
29	Borno Express Transport Corporation	2013	4
30	Teaching Service Board (TSB)	2004	13
31	Urban Planning and Development Board	2015	2
32	Abba Ashigar College of Business and Administrative Studies Konduga	2011	5
33	Rural Water Supply Agency	2003	14
34	Borno State Road Maintenance Agency (BORMA)	2015	2
35	Borno State Primary Health Care Development Agency (SPHCDA)	2016	1
36	Borno State Afforestation Project	2001	17
	LIMITED LIABILITY COMPANIES		
36	Borno State Hotels Limited	2005	12
37	Maiduguri International Hotel	2007	10
38	Maiduguri Kano Motor Park and Market	2006	11

Currently (January 2019) out of the thirty five (35) Boards and Parastatals listed above, two (2) organizations have been audited up to year ended 31st December 2016, which are:

- i. Borno State Primary Health Care Development Agency (SPHCDA)
- ii. Borno State Universal Basic Education Board;

And the following five (5) other organizations have submitted their year 2016 Draft Account for audit, but auditors are yet to be engaged; and these include:

- i. Borno State Board of Internal Revenue
- ii. Borno State Housing Corporation Maiduguri
- iii. Kashim Ibrahim College of Education Maiduguri
- iv. Kano Motor Park and Market Maiduguri
- v. Ramat Polytechnic Maiduguri

Based on our record the remaining Boards and Parastatals and the Limited Liability companies, would appear not to have made any effort for the audit of their financial statements.

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.

Similarly, it has been observed that most of these Boards, Companies and Agencies of government do not have Board of Directors and Governing Councils as the case may be especially in tertiary institutions. And this has negative effect on the Management decision making process, particularly in the areas of policy formulation and implementation; areas of employment; promotion; discipline and even financial decisions.

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 2016, the Office of the State Auditor General had staff strength of one hundred and thirty five (135) comprising of ninety (96) senior officers (i.e GL.08 & above) and thirty nine (39) junior employees from GL.07 and below. Some staffs went for in-service training/studies in different Institutions of higher learning across the state, which is very essential for capacity building and enhancing productivity of the officers and the service. Similarly, with regard to boosting the morale of officers, some officers from both the senior and junior cadres were promoted in the year under review.

Currently (year 2018), the Office of the State Auditor General is experiencing short supply of manpower in respect of Clerical Assistant, Clerical Officer and the Messenger cadres. For example, there is only one (1) messenger for the whole of the Office with six (6) departments. In view of this, the Office of the State Auditor General is requesting for the recruitment of officers for the above mentioned cadres.

Similarly the Office is short 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.

Funding has been another major cause of concern for effective performance of the Office.

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.

ACKNOWLEDGEMENT

I sincerely appreciate in particular the Accountant General and his staff for being prompt in rendition of the accounts. The Accounting Officers of the various Ministries and Departments who have tried greatly in 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, the Executive Governor of Borno State Hon. Kashim Shettima for his passionate concern for the Office of the State Auditor General; and for providing 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 31st December 2016 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 together with their related Notes set out on pages 45 to 94 give a true and fair view of the state of affairs of the Government of Borno State as at 31st December 2016.



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

RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Financial Statements and their related Notes on pages 43 to 87 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, 2016. 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, 2016

ORIGINAL BUDGET 2016		NOTES	2016	2015
₦	Cash Flow from Statutory Government Revenue		₦	₦
66,391,732,106	Statutory Allocations: FAAC	1	25,571,573,728	35,042,454,739
16,900,000,000	Statutory Allocations: Excess Crude Oil	1	-	158,622,721
	Share of FAAC - Non-Oil Excess Revenue	1	-	3,020,328,063
	Foreign Exchange Gain		3,235,219,062	1,876,918,085
	Excess PPT		1,962,461,548	-
	Refund of Paris Club Loan Over Deduction		13,654,138,849	-
	Solid Minerals	1	76,373,322	-
	Recovery Bank Charges		25,902,531	-
12,211,069,400	Value Added Tax Allocation	1	9,070,021,783	8,679,926,903
95,502,801,506	Total Cash Flow from Statutory Government Revenue		53,595,690,823	48,778,250,511
	Cash Flow from Independent Government Revenue			
6,528,287,500	Direct Taxes	2	2,198,283,411	2,057,904,617
169,233,750	Licences	2	65,528,854	179,018,524
2,628,928,473	Fees	2	59,635,606	69,413,278
19,449,203	Fines	2	1,500,000	9,195,351
4,232,777,992	Sales	2	104,962,286	5,643,800
5,115,926,723	Earnings	2	32,270,000	-
102,434,378	Sales/Rent of Government Building:	2	-	55,800,000
53,604,653	Sales/Rent on Land and Others:	2	-	-
551,250,000	Investment Income	2	-	-

4,270,526,128	Interest Earned	2	-	10,933,150
6,556,438,490	Revenue from Boards and Parastatals		353,847,148	
30,228,857,290	Total Cash Flow from Independent Government Revenue		2,816,027,305	2,387,908,720
	Cash Flow from Other Revenue Sources of Government			
	Other Revenue Sources of the State Government	3	325,715,726	76,094,412
11,517,000,781	Other Recurrent Receipts (Special Fund)	3	196,675,010	58,300,000
	Donations to the State		30,500,000	
5,998,703	Arrears of Revenue			
11,522,999,484	Total Cash Flow from Other Government Revenue Sources		552,890,736	134,394,412
137,254,658,280	Total Operating Cash Flow from All Government Revenue Sources		56,964,608,864	51,300,553,643
	Less: Cash Flow from Recurrent Government Services			
36,329,991,131	Personal Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	4	23,572,157,340	27,452,805,804
9,487,909,202	Pension & Gratuity (Funded Benefits)	5	5,802,186,065	5,010,690,347
11,765,799,151	Overhead Costs Expenditure	6	9,748,906,766	10,359,442,021
4,875,296,777	Subvention to Boards & Parastatals - Overhead Cost	7	3,770,568,273	1,759,753,242
	Other Operating Activities			
62,458,996,261	Total Cash Flow from Recurrent Government Services		42,893,818,444	44,582,691,413
74,795,662,018	Net Cash Flow from Government Operating Activities		14,070,790,420	6,717,862,230
	Less: Cash Flows from Acquisition of Non-Current Assets, Construction & Other Capital Projects:			
17,490,456,448	Capital Expenditure: Administrative Sector	12	3,139,249,049	2,270,181,516

54,415,702,657	Capital Expenditure: Economic Sector	12	23,343,692,312	5,285,122,622
1,125,277,921	Capital Expenditure: Law and Justice Sector	12	117,540,000	3,090,020
33,906,007,024	Capital Expenditure: Social Service Sector	12	9,205,862,625	6,878,237,540
106,937,444,050	Total Cash Flows from Acquisition of Non-Current Assets, Construction & Other Capital Projects:		35,806,343,986	14,436,631,698
	Cash Flows from Financing Activities:			
-	Capital Receipts	9	22,762,265,646	17,680,080,000
6,260,154,863	Proceed from Aids and Grants	10	420,576,131	650,812,072
7,644,291,479	Other Capital Receipts	11	616,671,026	334,889,928
	Repayment of External Loans (Including Servicing)	1A	(159,935,059)	(143,040,877)
	Repayment of Internal Loans (Including Servicing)	1A	(3,357,386,427)	(391,550,894)
	Proceeds from Other Government Funds	19	233,749,702	1,750,000,000
	FAAC Refund of Loan Deduction		-	69,099,673
7,945,562,048	Current Domestic Grant			-
21,850,008,390	Total Cash Flow from Financing Activities:		20,515,941,019	19,950,289,902
(10,291,773,642)	Net Cash Flow before Changes in Cash & Cash Equivalent		(1,219,612,547)	12,231,520,434
	Movement in Other Cash Equivalent Accounts:			
	Net (Increase)/Decrease in Investments & Advances:	16	(4,444,582)	6,965,692
	Net Increase/(Decrease) in Deposits:	20	1,202,964,812	(295,229,609)
	Total Cash Flow from Other Cash Equivalent Accounts		1,198,520,230	(288,263,917)
(10,291,773,642)	Net Cash for the Year		(21,092,317)	11,943,256,517
250,678,507	Cash & Its Equivalent as at 1st January		16,770,620,143	4,827,363,626
	Cash & Its Equivalent as at 31st December	14	16,749,527,826	16,770,620,143
	Cash & Bank Balances (including Cash in Transit)	14	16,749,527,826	16,770,620,143

STATEMENT No. 2
BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2016

ASSETS:-	NOTES	2016	2015
Liquid Assets:-		N	N
Cash Held by AG:			
Treasury Account Bank Balances	14	14,507,608,770	16,005,495,125
Cash held by Ministries, Departments & Agencies:- Overhead Costs A/c	14	45,525,489	72,246,193
Cash held by Ministries, Departments & Agencies:- Capital A/c	14	2,162,436,148	292,078,797
Cash Balances of Trust & Other Funds	14	33,957,419	36,697,358
Cash in Transit (Recurrent & Capital)	14		364,102,670
Total Liquid Assets		16,749,527,826	16,770,620,143
Investment and Other Cash Assets:			
State Government Investments	15	89,853,003	89,853,003
Staff Loans & Advances	16	100,328,908	95,884,326
Total Investment and Other Cash Assets		190,181,911	185,737,329
TOTAL ASSETS		16,939,709,737	16,956,357,472
PUBLIC FUNDS & LIABILITIES:-			
Public Funds			
Consolidated Revenue Fund:		11,881,023,345	5,126,294,242
Capital Development Fund:		2,940,649,294	9,947,480,477
Trust & Other Public Fund:	19	2,118,037,098	1,882,582,752
PUBLIC FUNDS & LIABILITIES:-		16,939,709,737	16,956,357,472

STATEMENT No. 3
BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CONSOLIDATED REVENUE FUND (CRF)
FOR THE YEAR ENDED 31ST DECEMBER, 2016

ACTUAL PREVIOUS YEAR 2015		NOTES	ACTUAL YEAR 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE ON FINAL BUDGET
₦			₦	₦	₦	₦
4,059,270,260	Opening Balance		5,126,294,242			(5,126,294,242)
	ADD: REVENUE					0
35,042,454,739	Statutory Allocation: FAAC	1	25,571,573,728	66,391,732,107	66,391,732,107	40,820,158,379
158,622,721	Statutory Allocation: Excess Crude Oil	1		16,900,000,001	16,900,000,001	16,900,000,001
3,020,328,063	Statutory Allocation: Non-Oil Excess Revenue	1				0
-	Excess PPT	1	1,962,461,548			(1,962,461,548)
1,876,918,085	Share of Federal Account Allocation - Exchange Gain		3,235,219,062			(3,235,219,062)
	Refund of Paris Club Loan Over Deduction		13,654,138,849			(13,654,138,849)
	Solid Minerals	1	76,373,322			(76,373,322)
	Recovery Bank Charges		25,902,531			(25,902,531)
8,679,926,903	Value Added Tax Allocation	1	9,070,021,783	12,211,069,401	12,211,069,401	3,141,047,618
48,778,250,511	Sub-Total - Statutory Allocation		53,595,690,823	95,502,801,509	95,502,801,509	41,907,110,686
2,057,904,617	Direct Taxes	2	2,198,283,411	6,528,287,500	6,528,287,500	4,330,004,089
179,018,524	Licences	2	65,528,854	169,233,750	169,233,750	103,704,896
69,413,278	Fees:	2	59,635,606	2,628,928,473	2,628,928,473	2,569,292,867
9,195,351	Fines	2	1,500,000	19,449,203	19,449,203	17,949,203
5,643,800	Sales	2	104,962,286	4,232,777,992	4,232,777,992	4,127,815,706
	Earnings:	2	32,270,000	5,115,926,723	5,115,926,723	5,083,656,723
55,800,000	Sales/Rent of Government Building:	2	-	102,434,378	102,434,378	102,434,378

YEAR 2015 ANNUAL REPORT OF THE AUDITOR GENERAL, BORNO STATE - NIGERIA

	Sales/Rent on Land and Others:	2	-	53,604,653	53,604,653	53,604,653
	Investment Income	2	-	551,250,000	551,250,000	551,250,000
10,933,150	Interest Earned	2	-	4,270,526,128	4,270,526,128	4,270,526,128
	Boards & Parastatals		353,847,148	6,556,438,490	6,556,438,490	6,202,591,342
2,387,908,720	Sub-Total-Independent Revenue		2,816,027,305	30,228,857,290	30,228,857,290	27,412,829,985
	Revenue from Other Sources:					
50,000,000	Donations	3	30,500,000	-	-	(30,500,000)
58,300,000	Other Recurrent Receipts (Special Fund)	3	196,675,010	11,517,000,781	11,517,000,781	11,320,325,771
26,094,412	Other Receipts by MDAs		325,715,726	-	-	(325,715,726)
	Current Domestic Grant		-	17,986,657,182	17,986,657,182	17,986,657,182
	Arrears of Revenue			5,998,703	5,998,703	5,998,703
	Deposit Receipts		1,202,964,812	-	-	(1,202,964,812)
107,908,366	Transfers/Repayment		-	-	-	0
69,099,673	FAAC Refund of Loan Deduction		-	-	-	0
311,402,451	Total Other Government Revenue		1,755,855,548	29,509,656,666	29,509,656,666	27,753,801,118
55,536,831,942	TOTAL REVENUE:		63,293,867,918	155,241,315,465	155,241,315,465	91,947,447,547
	LESS: RECURRENT EXPENDITURE					
27,452,805,804	Personal Costs (Including Salaries on CRF Charges & Personnel Cost Subvention to Boards & Parastatals):	4	23,572,157,340	36,329,991,131	40,678,482,296	12,757,833,791
5,010,690,347	Pension & Gratuity	5	5,802,186,065	9,487,909,202	9,487,909,202	3,685,723,137
10,359,442,021	Overhead Cost Expenditure	6	9,748,906,766	11,765,799,151	10,539,662,460	2,016,892,385
1,759,753,242	Subvention to Parastatals: Overhead Cost	7	3,770,568,274	4,875,296,777	1,752,942,303	1,104,728,503
44,582,691,413	Sub-Total		42,893,818,445	62,458,996,261	62,458,996,261	19,565,177,817

	OTHER RECURRENT PAYMENT EXPENDITURE:					
143,040,877	Repayment of External Loans (Including Servicing)	1A	159,935,059	-	-	(159,935,059)
391,550,894	Repayment of Internal Loans (Including Servicing)	1A	3,357,386,427	-	-	(3,357,386,427)
(1,975,093)	Other Operating Activities		1,704,643	-	-	(1,704,643)
295,229,609	Repayments: Deposit Liabilities		-	-	-	-
827,846,287	Sub-Total		3,519,026,129	-	-	(3,519,026,129)
45,410,537,700	TOTAL EXPENDITURE:		46,412,844,574	62,458,996,261	62,458,996,261	16,046,151,688
10,126,294,242	OPERATING BALANCE:		16,881,023,345	92,782,319,201	92,782,319,201	75,901,295,859
	APPROPRIATIONS/TRANSFERS:					
159,935,059	Transfer to Capital Development Fund (CDF)		5,000,000,000	92,782,319,201	92,782,319,201	87,782,319,201
5,126,294,242	Closing Balance:		11,881,023,345	-	-	(11,881,023,345)

STATEMENT No. 4
BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL DEVELOPMENT FUND (CDF)
FOR THE YEAR ENDED 31ST DECEMBER, 2016

ACTUAL PREVIOUS YEAR 2015		NOTES	ACTUAL 2016	FINAL BUDGET 2016	INITIAL/ORIGIN AL BUDGET 2016	VARIANCE
N			N	N	N	N
718,330,175	Opening Balance		9,947,480,477	250,678,507	250,678,507	(9,696,801,970)
	ADD: REVENUE					
5,000,000,000	Transfer from Consolidated Revenue Fund:	8	5,000,000,000	92,782,319,201	92,782,319,201	87,782,319,201
17,680,080,000	Capital Receipts	9	22,762,265,646	-	-	(22,762,265,646)
650,812,072	Aids and Grants	10	420,576,131	6,260,154,863	6,260,154,863	5,839,578,732
334,889,928	Other Capital Receipts	11	616,671,026	7,644,291,479	7,644,291,479	7,027,620,453
23,665,782,000	Sub-Total Revenue		28,799,512,803	106,686,765,543	106,686,765,543	77,887,252,740
24,384,112,175	TOTAL REVENUE AVAILABLE:		38,746,993,280	106,937,444,050	106,937,444,050	68,190,450,770
	LESS: CAPITAL EXPENDITURE					
2,270,181,516	Capital Expenditure: Administrative Sector	12	3,139,249,049	17,490,456,448	17,490,456,448	14,351,207,399
5,285,122,622	Capital Expenditure: Economic Sector	12	23,343,692,312	54,415,702,658	54,415,702,658	31,072,010,346
3,090,020	Capital Expenditure: Law and Justices	12	117,540,000	1,125,277,920	1,125,277,920	1,007,737,920
6,878,237,540	Capital Expenditure: Social Service Sector	12	9,205,862,625	33,906,007,024	33,906,007,024	24,700,144,399
14,436,631,698	TOTAL CAPITAL EXPENDITURE:		35,806,343,986	106,937,444,050	106,937,444,050	71,131,100,064
9,947,480,477	CLOSING BALANCE		2,940,649,294	-	-	(2,940,649,294)

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 2016**

NOTE											
1	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)										
1A	2016						2015				
	MONTH	NET RECEIPT	DEDUCTION AT SOURCE - FOREIGN LOAN REPAYMENT	DEDUCTION AT SOURCE - FGN BAILOUT LOANS REPAYMENT	DEDUCTION AT SOURCE - FGN EXCESS CRUDE BACKED LOAN	EXCESS CRUDE OIL	TOTAL	NET RECEIPT	DEDUCTION AT SOURCE - LOAN REPAYMENT	DEDUCTED AT SOURCE - FGN BAILOUT LOANS REPAYMENT	TOTAL
		N	N	N	N	N	N	N	N	N	N
	JANUARY	2,245,004,021	11,553,061	195,775,447	-	-	2,452,332,529	3,654,491,640	8,855,581		3,663,347,221
	FEBRUARY	2,075,687,014	13,114,791	195,775,447	-	-	2,284,577,252	3,220,923,660	8,855,581		3,229,779,241
	MARCH	1,904,979,060	13,114,791	195,775,447	-	-	2,113,869,298	3,087,534,525	13,512,882		3,101,047,407
	APRIL	1,673,492,773	13,114,791	-	126,675,774	257,384,941	2,070,668,279	2,493,130,920	13,512,882		2,506,643,802
	MAY	1,668,934,254	-	-	-	-	1,668,934,254	2,182,078,788	13,512,882		2,195,591,670
	JUNE	1,411,575,233	13,114,791	323,690,910	126,675,774	-	1,875,056,708	2,509,261,591	13,512,882		2,522,774,473
	JULY	2,780,538,854	13,114,791	450,366,684	-	-	3,244,020,329	3,624,725,659	13,512,882		3,638,238,541
	AUGUST	1,683,811,956	13,114,791	450,366,684	-	-	2,147,293,431	3,347,213,828	11,553,061		3,358,766,889
	SEPTEMBER	2,140,810,120	17,423,313	196,395,292	126,675,774	-	2,481,304,499	2,790,696,004	11,553,061		2,802,249,065
	OCTOBER	1,659,554,951	17,423,313	196,395,292	126,675,774	-	2,000,049,330	2,503,530,879	11,553,061		2,515,083,940
	NOVEMBER	1,266,084,567	17,423,313	196,395,292	126,675,774	-	1,606,578,946	2,983,304,919	11,553,061	195,775,447	3,190,633,427
	DECEMBER	1,286,394,495	17,423,313	196,395,292	126,675,774	-	1,626,888,874	2,110,970,555	11,553,061	195,775,447	2,318,299,063
	TOTAL	21,796,867,298	159,935,059	2,597,331,787	760,054,644	257,384,941	25,571,573,729	34,507,862,968	143,040,877	391,550,894	35,042,454,739

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

1B	OTHER STATUTORY ALLOCATION										
	2016							2015			
	A	B	D	E	F	G	A	B	C	D	
MONTH	Exchange Gain	Solid Minerals	Excess PPT	Recovery Bank Charges	Value Added TAX	Refund of Paris Club Loan Over deduction Refund	Exchange Gain	Non-Oil Excess Revenue	Share of Excess Crude Oil A/c	Value Added Tax Allocation	
	₦	₦	₦	₦	₦		₦	₦	₦	₦	
JANUARY	33,483,696	-	-	-	684,630,574		80,361,089		119,055,039	812,876,176	
FEBRUARY	26,452,788	-	-	-	768,985,891		413,748,669		39,567,682	710,476,076	
MARCH	26,927,604	-	-	-	733,303,458		426,513,572		-	647,806,142	
APRIL	22,325,714	-	-	-	715,246,781		255,372,746		-	791,705,073	
MAY	18,858,826	-	-	13,880,582	720,264,475		188,786,714		-	832,604,087	
JUNE	20,001,406	-	-	-	716,023,940		237,939,383		-	628,115,511	
JULY	661,340,327	76,373,322	-	-	741,788,242		49,242,072	3,020,328,063	-	720,964,688	
AUGUST	846,663,565	-	382,083,972	12,021,949	740,165,877		50,782,301		-	831,373,932	
SEPTEMBER	662,130,260	-	266,577,259	-	836,800,752		38,173,445		-	689,729,845	
OCTOBER	324,256,855	-	482,780,620	-	754,900,240		40,421,965		-	625,640,157	
NOVEMBER	289,656,027	-	831,019,697	-	821,612,881		57,465,702		-	688,689,517	
DECEMBER	303,121,994	-		-	836,298,672	13,654,138,850	38,110,427		-	699,945,699	
TOTAL	3,235,219,062	76,373,322	1,962,461,548	25,902,531	9,070,021,783	13,654,138,850	1,876,918,085	3,020,328,063	158,622,721	8,679,926,903	

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

NOTE	DETAILS	REF. NOTE	ACTUAL 2016	BUDGET 2016
1	A- Share of Statutory Allocation from FAAC:-		₦	₦
	Net Share of Statutory Allocation from FAAC	1A	22,054,252,238	
	Add :Deduction at Source for Loan Repayment	1A	159,935,059	
	Add : Other Deductions at Source - Bailout Loan	1A	3,357,386,431	
			25,571,573,728	66,391,732,106
	Share of Statutory Allocation - Other Agencies			
	Share of Federal Account Allocation -Excess PPT	1B	1,962,461,548	
	Share of Federal Account Allocation - Solid Minerals	1B	76,373,322	
	Share of Federal Account Allocation - Recovery Bank Charges	1B	25,902,531	
	Share of Federal Account Allocation - Exchange Gain	1B	3,235,219,062	
	Share of Federal Account Allocation - Excess Crude	1A	-	16,900,000,000
	Refund of Paris Club Loan Over-deduction	1B	13,654,138,850	
	Total FAAC Allocation to State Government		44,525,669,041	
	B. Value Added Tax			
	Share of Value Added Tax (VAT)	1B	9,070,021,783	12,211,069,400
			53,595,690,824	95,502,801,506
2	Internally Generated Revenue (Independent Revenue)			
	Direct Taxes		2,198,283,411	6,528,287,500
	Total -Direct Taxes		2,198,283,411	6,528,287,500

	Licences			
	State Internal Revenue Service		65,528,854	169,233,750
	Ministry of Animal & Fisheries Development			
	Ministry of Poverty Alleviation & Youth Empowerment			
	Ministry of Home Affairs, Information, & Culture			
	Ministry of Environment			
	Ministry of Health			
	Total Licence		65,528,854	169,233,750
	Fees			
	State Internal Revenue Service		30,209,575	102,205,000
	Ministry of Finance and Economic Development			60,637,500
	Ministry of Lands & Survey		13,377,426	649,369,193
	Ministry of Works & Transport			1,295,726,250
	Ministry of Agriculture & Natural Resources			1,378,125
	Ministry of Animal & Fisheries Development		3,887,500	20,279,385
	Ministry of Education		9,998,830	127,446,795
	Ministry of Poverty Alleviation & Youth Empowerment			12,330,360
	Ministry of Trade, Investment, & Tourism		1,162,250	16,537,500
	Ministry of Justice		1,000,025	279,380,115
	Office of the Auditor General			165,375
	Ministry of Home Affairs, Information, & Culture			1,157,625
	Ministry of Water Resources			2,315,250
	Ministry of Environment			60,000,000
	Total Fees		59,635,606	2,628,928,473

	Fines			
	State Internal Revenue Service			11,576,250
	Ministry of Finance and Economic Development			5,998,703
	Ministry of Education			
	Ministry of Justice		1,500,000	1,874,250
	Total Fines		1,500,000	19,449,203
	Sales			
	Ministry of Finance and Economic Development		-	1,686,856,973
	Ministry of Budget & Planning		-	305,393
	Ministry of Lands & Survey		23,350,000	12,522,195
	Ministry of Agriculture & Natural Resources		41,200,000	1,215,428,778
	Ministry of Women Affairs & Social Development		-	1,653,750
	Ministry of Poverty Alleviation & Youth Empowerment		25,000,000	850,854,375
	Ministry of Trade, Investment, & Tourism		-	306,584,120
	Judicial Service Commission		-	30,870
	Governor's Office		-	2,437,628
	Ministry of Home Affairs, Information, & Culture		-	25,418,138
	Head of Service		-	4,279,740
	Civil Service Commission		-	98,123
	Local Government Service Commission		-	11,025
	Ministry of Urban & Rural Water Supply		15,412,286	54,408,375
	Ministry of Environment		-	3,588,638
	Ministry of Health		-	5,347,125
	Ministry of Housing & Rural Electrification		-	60,637,500
	Auditor General for Local Government		-	
	Ministry for Local Government & Chieftaincy Affairs		-	2,315,246
	Total Sales		104,962,286	4,232,777,992

	Earnings			
	Ministry of Works & Transport			823,000,000
	Ministry of Agriculture & Natural Resources		10,000,000	3,289,860
	Ministry of Trade, Investment, & Tourism		22,270,000	19,110,735
	Ministry of Finance and Economic Development			
	Ministry of Justice			
	Local Government Service Commission			
	Local Government Pensions Board			
	Total Earnings		32,270,000	845,400,595
	Sales/Rent of Government Buildings			
	Ministry of Finance and Economic Development			28,143,518
	Ministry of Lands & Survey			13,891,500
	Ministry of Housing & Rural Electrification			60,034,433
	Ministry of Poverty Alleviation & Youth Empowerment			
	Governor's Office			364,928
	Total Sales/Rent of Government Buildings		-	102,434,379
	Sale/Rent on Lands and Others:			
	Ministry of Finance and Economic Development			53,604,653
			-	53,604,653
	Investment Income			
	Ministry of Finance and Economic Development			551,250,000
	Total Investment Income		-	551,250,000
	Interest Earned			
	Ministry of Finance and Economic Development			4,270,526,128
	Total Interest Earned		-	4,270,526,128

	Revenue from Boards and Parastatals		353,847,148	6,556,438,490
	Total Revenue from Boards and Parastatals		353,847,148	6,556,438,490
	Total Tax & Non Tax Revenue		2,816,027,305	25,958,331,163
3	Other Independent Revenues			
	Donations for Relief Fund			
	Other Receipts from MDAs		325,715,726	
	Total Other Revenue Sources		325,715,726	
3	Recurrent Receipt from Other Government Funds			
	Receipts from Other Government Fund		196,675,010	
			196,675,010	0
3	Other Revenue Sources			
	Ministry of Finance and Economic Development			154,350,000
	Ministry of Justice			243,967,125
	Local Government Service Commission			396,000,000
	Local Government Pension Board			25,798,500
	Office of the Auditor General for Local Government			323,555,085
	Ministry for Local Government & Emirate Affairs			1,026,721,255
	Current Domestic Grant			
	Donations to the State		30,500,000	
	Total Other Revenue Sources		30,500,000	2,170,391,965
	Total Internal Revenue		3,368,918,041	28,128,723,128

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

NOTE	DETAILS				
4	Personnel Emoluments for Ministries, Departments & Agencies MDAs)	ACTUAL 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE
		₦	₦	₦	₦
	ADMINISTRATIVE SECTOR				
	Government House	153,092,173	234,773,400	234,773,400	81,681,227
	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	204,244,826	206,591,056	156,591,056	2,346,230
	Office of the Head of Service	106,186,188	110,608,443	110,608,443	4,422,255
	Establishment Department	15,801,667	37,705,524	37,705,524	21,903,857
	Pension Department	8,559,706	10,144,410	10,144,410	1,584,704
	Project Monitoring and Special Duties		13,958,904	13,958,904	13,958,904
	Cabinet and Council Affairs		18,452,090	18,452,090	18,452,090
	Liaison Office, Lagos		17,792,421	17,792,421	17,792,421
	Liaison Office, Abuja/Kaduna		33,738,540	33,738,540	33,738,540
	Parastatals Department		15,273,276	15,273,276	15,273,276
	Borno State House Of Assembly Service Commission	35,837,335	70,147,819	70,147,819	34,310,484
	Borno State Independent Electoral Commission	24,925,798	77,875,368	77,875,368	52,949,570
	Office of the Auditor General	102,867,872	130,457,439	130,457,439	27,589,567

Civil Service Commission	55,639,810	107,717,956	107,717,956	52,078,146
Local Government Service Commission	32,002,010	75,188,382	75,188,382	43,186,372
Borno State House of Assembly	221,143,574	341,299,400	341,299,400	120,155,826
Local Government Audit Department	80,974,958	118,296,795	118,296,795	37,321,837
Min. of Home Affairs, Information & Culture	295,325,349	300,150,742	215,150,742	4,825,393
Ministry of Inter-Governmental Affairs and Special Duties	5,426,754	39,496,032	39,496,032	34,069,278
Ministry of Monitoring and Special Project	-	0	0	0
Personnel Cost Subvention to Boards & Parastatals	514,914,007	518,709,661	653,709,661	3,795,654
Sub-Total Administrative Sector	1,856,942,027	2,478,377,658	2,478,377,658	621,435,631
ECONOMIC SECTOR				
Ministry of Agriculture and Natural Resources	529,905,191	642,172,365	642,172,365	112,267,174
Ministry of Trade, Investment and Tourism	113,909,045	161,818,155	161,818,155	47,909,110
Ministry of Finance (Headquarters)	472,955,870	493,423,208	193,423,208	20,467,338
Office of the Accountant General	30,933,345	532,420,365	532,420,365	501,487,020
Ministry of Housing and Rural Electrification	37,849,627	83,224,452	83,224,452	45,374,825
Ministry of Water Resources		616,926,912	616,926,912	616,926,912
Ministry of Works and Transport	477,527,671	569,405,535	569,405,535	91,877,864
Ministry of Lands and Survey	239,353,611	360,413,685	360,413,685	121,060,074
Ministry of Budget and Planning	142,793,043	258,947,291	258,947,291	116,154,248
Ministry of Animal Resources and Fisheries Development	591,977,283	603,478,717	533,478,717	11,501,434

	Ministry of Transportation and Energy		0	0	0
	Ministry of Reconstruction, Rehabilitation and Resettle.		14,057,640	14,057,640	14,057,640
	Personnel Cost Subvention to Boards & Parastatals	1,990,653,527	2,622,217,926	2,992,217,926	631,564,399
	Sub-Total Economic Sector	4,627,858,213	6,958,506,251	6,958,506,251	2,330,648,038
	LAW & JUSTICE SECTOR				
	Ministry of Justice	212,649,160	213,775,225	188,775,225	1,126,065
	High court of Justice	445,073,953	453,210,664	323,210,664	8,136,711
	Area Courts	225,340,682	229,378,285	219,378,285	4,037,603
	Shari'a Court of Appeal	52,789,583	59,993,136	59,993,136	7,203,553
	Judicial Service Commission	24,229,940	39,841,302	39,841,302	15,611,362
	Personnel Cost Subvention to Boards & Parastatals	578,434,963	618,404,761	783,404,761	39,969,798
	Sub-Total Law & Justice Sector	1,538,518,281	1,614,603,373	1,614,603,373	76,085,092
	SOCIAL SECTOR				
	Ministry of Women Affairs & Soc. Dev	146,187,855	160,653,672	160,653,672	14,465,817
	Ministry of Sports Development	38,414,625	58,554,477	58,554,477	20,139,852
	Ministry for Religious Affairs and Special Education	51,005,000	84,308,814	84,308,814	33,303,814
	Ministry of Environment	258,654,337	311,916,663	311,916,663	53,262,326
	Ministry for Local Government & Emirate Affairs	58,754,951	84,764,040	84,764,040	26,009,089
	Ministry of Poverty Alleviation & Youth Empowerment	130,726,253	232,830,044	232,830,044	102,103,791
	Ministry of Health	905,486,586	941,521,608	941,521,608	36,035,022

	Ministry of Education	211,207,279	401,408,352	401,408,352	190,201,073
	Ministry of Higher Education	31,860,961	45,615,471	45,615,471	13,754,510
	Personnel Cost Subvention to Boards & Parastatals	13,716,540,972	22,956,930,708	27,305,421,873	9,240,389,736
	Sub-Total Social Sector	15,548,838,819	25,278,503,849	29,626,995,014	9,729,665,030
	Grand Total Personnel Emolument (including Personnel Cost Subvention to Boards & Parastatals)	23,572,157,340	36,329,991,131	40,678,482,296	12,757,833,791
5	Funded Staff Benefits:				
	Pension	5,177,467,940	6,086,722,583	6,086,722,583	909,254,643
	Gratuity	624,718,125	3,401,186,619	3,401,186,619	2,776,468,494
	Total	5,802,186,065	9,487,909,202	9,487,909,202	3,685,723,137
	Total Personnel Emolument	29,374,343,405	45,817,900,333	50,166,391,498	16,443,556,928

BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016

6	Overhead Cost Expenditure for Ministries, Departments & Agencies (MDAs)	ACTUAL 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE
			₦	₦	₦
	ADMINISTRATIVE SECTOR				
	Government House	3,865,195,835	3,884,235,325	4,055,579,853	19,039,490
	Office of the Deputy Governor	68,937,000	73,400,118	102,055,590	4,463,118
	Monitoring and Special Duties		4,970,073	34,970,073	4,970,073
	Youth Employment and Support Operations		18,742,500	18,742,500	18,742,500
	Office of the Secretary to the State Government	312,893,251	320,809,747	55,067,388	7,916,496
	Office of the Head of Service	522,182,871	526,182,979	76,182,979	4,000,108
	Establishment Department	75,255	15,288,452	15,288,452	15,213,197
	Pension Department	75,000	6,377,732	6,377,732	6,302,732
	Project Monitoring and Special Duties		7,682,283	7,682,283	7,682,283
	Cabinet and Council Affairs	11,743,610	19,772,802	19,772,802	8,029,192
	Liaison Office, Lagos		6,363,882	6,363,882	6,363,882
	Liaison Office, Abuja/Kaduna	88,110,850	91,460,126	26,460,126	3,349,276
	Parastatals Department	25,000	4,690,980	4,690,980	4,665,980
	Borno State House of Assembly Service Commission		8,657,891	48,657,891	8,657,891
	Borno State Independent Electoral Commission		33,321,171	33,321,171	33,321,171
	Office of the Auditor General	721,070	15,087,530	40,087,530	14,366,460

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Office of the State Auditor General, Borno State.

	Civil Service Commission	450,465	18,502,596	18,502,596	18,052,131
	Local Government Service Commission	48,050	5,613,111	5,613,111	5,565,061
	Borno State House of Assembly	1,814,489,000	1,818,890,000	794,579,337	4,401,000
	Local Government Audit Department		5,652,519	35,652,519	5,652,519
	Min. of Home Affairs, Information & Culture	9,039,240	21,063,503	136,063,503	12,024,263
	Ministry of Inter-Governmental Affairs and Special Duties	151,912,658	155,905,762	55,905,762	3,993,104
		6,845,899,155	7,062,671,082	5,597,618,060	216,771,927
	ECONOMIC SECTOR				
	Ministry of Agriculture and Nat. Resources	14,077,306	35,774,919	35,774,919	21,697,613
	Ministry of Trade, Investment and Tourism	42,119,043	43,954,606	24,954,606	1,835,563
	Ministry of Finance (Hqtrs)	162,471,817	249,083,571	594,825,930	86,611,754
	Office of the Accountant General	80,135,884	80,671,713	40,087,530	535,829
	Ministry of Housing and Rural Electrification	4,595,966	14,237,010	34,237,010	9,641,044
	Ministry of Water Resources	8,172,205	36,810,285	36,810,285	28,638,080
	Ministry of Works and Transport	7,409,020	173,352,218	173,352,218	165,943,198
	Ministry of Lands and Survey	1,592,640	19,737,459	19,737,459	18,144,819
	Ministry of Budget and Planning	69,369,400	180,918,206	180,918,206	111,548,806
	Ministry of Animal Resources and Fisheries Development	5,030,826	65,132,865	65,132,865	60,102,039
	Ministry of Reconstruction, Rehabilitation and Resettle.	21,818,010	72,652,356	72,652,356	50,834,346
		416,792,117	972,325,208	1,278,483,384	555,533,091

	LAW & JUSTICE SECTOR				
	Ministry of Justice	645,924,082	693,995,908	143,527,905	48,071,826
	High Court of Justice	186,673,036	189,349,382	105,464,583	2,676,346
	Area Courts		7,759,395	7,759,395	7,759,395
	Shari'a Court of Appeal	20,142,766	20,170,502	15,955,758	27,736
	Judicial Service Commission	1,020,050	1,350,988	5,565,732	330,938
		853,759,934	912,626,175	278,273,373	58,866,241
	SOCIAL SECTOR				
	Ministry of Women Affairs & Soc. Dev	29,509,599	46,227,547	46,227,547	16,717,948
	Ministry of Sports Development	1,647,221	21,872,246	21,872,246	20,225,025
	Ministry for Religious Affairs and Special Education	1,118,453,803	1,318,017,661	191,880,970	199,563,858
	Ministry of Environment	3,148,713	32,770,050	32,770,050	29,621,337
	Ministry for Local Government & Emirate Affairs	81,447,921	364,809,966	2,058,057,614	283,362,045
	Ministry of Poverty Alleviation & Youth Empowerment	1,580,598	41,754,669	41,754,669	40,174,071
	Ministry of Health	73,972,814	77,445,373	37,445,373	3,472,559
	Ministry of Education	312,762,879	603,739,902	643,739,902	290,977,023
	Ministry of Higher Education	9,932,012	311,539,273	311,539,273	301,607,261
		1,632,455,560	2,818,176,686	3,385,287,643	1,185,721,126
	Grand Total	9,748,906,766	11,765,799,151	10,539,662,460	2,016,892,385

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

NOTE					
7	Overhead Costs Subvention to Boards & Parastatals	ACTUAL OVERHEAD COST 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE ON FINAL BUDGET
	ADMINISTRATIVE SECTOR	₦	₦	₦	₦
	HIV/AIDS Programme Development Project		10,712,142	10,712,142	10,712,142
	New Partnership for Africa Dev. (NEPAD)		10,555,572	10,555,572	10,555,572
	Local Government Pension Board		2,377,620	2,377,620	2,377,620
	Borno College of Business and Administrative Studies, Konduga	6,014,460	3,968,395	12,043,395	(2,046,065)
	Pilgrims Welfare Board	145,500,536	146,500,536	3,451,833	1,000,000
	Informatics Institute		15,477,021	15,477,021	15,477,021
	Borno State Independent Electoral Commission	3,075,000	3,075,000		0
	Borno Radio Television Corporation	-	59,192,029	59,192,029	59,192,029
	State Emergency Management Agency (SEMA)	41,550,000	361,550,000	41,293,680	320,000,000
		196,139,996	613,408,315	155,103,292	417,268,319
	ECONOMIC SECTOR				
	Maiduguri International Hotel		7,746,543	7,746,543	7,746,543
	Maiduguri Kano Motor Park and Market	16,000,000	16,707,488	2,707,488	707,488
	BOPLAS Industries Limited	432,500	9,240,588	9,240,588	8,808,088
	Soda Ash Company Limited	37,500	6,673,401	6,673,401	6,635,901

	Maiduguri Monday Market Company Ltd		2,043,395	12,043,395	2,043,395
	Borno Wire and Nail Company Ltd	22,537,500	23,944,807	4,944,807	1,407,307
	Rural Electrification Board		6,673,401	6,673,401	6,673,401
	Borno Express Transport Corporation	-	26,997,354	64,374,903	26,997,354
	Borno State Tropical Forest Action Programme		3,017,262	3,017,262	3,017,262
	Borno state Housing Corporation		4,137,273	4,137,273	4,137,273
	Forest Reserve Management		3,451,833	3,451,833	3,451,833
	Borno Investment Company Ltd	11,500,000	14,728,392	14,728,392	3,228,392
	NEITAL Nigeria Limited	75,000	9,675,526	23,675,526	9,600,526
	Borno State Agricultural Mechanization Authority	225,000	4,524,975	4,524,975	4,299,975
	Borno State Agricultural Development Programme	21,330,000	21,330,000	17,413,389	0
	Mohamet Lawan College of Agriculture	16,190,850	3,649,895	13,649,895	(12,540,955)
	Board of Internal Revenue	182,622,498	182,622,498	55,670,580	0
	Borno State Urban Plan. & Dev. Board	150,000	8,821,827	8,821,827	8,671,827
	Borno Livestock Project		6,673,401	6,673,401	6,673,401
	Borno State Afforestation Project	40,000	10,211,099	14,211,099	10,171,099
	Borno State Hotels Limited	-	82,804,063	6,804,063	82,804,063
	Borno Supply Company		4,258,296	4,258,296	4,258,296
	Road Maintenance Agency	1,317,022,662	1,432,022,662	30,996,882	115,000,000
	Borno Fertilizer Company	150,000	150,000		0
	Water Supply and Sanitation Agency	65,931,972	67,281,972	5,904,423	1,350,000
		1,654,245,482	1,959,387,951	332,343,642	305,142,469

	LAW & JUSTICE SECTOR				
	Mohammed Goni College of Legal and Islamic Studies	13,140,957	12,676,356	12,676,356	(464,601)
	School for Higher Islamic Studies	30,000	2,649,654	2,649,654	2,619,654
	Council on Prerogative of Mercy	26,250	5,599,188	5,599,188	5,572,938
		13,197,207	20,925,198	20,925,198	7,727,991
	SOCIAL SECTOR				
	Hospitals Management Board	44,085,000	59,671,322	764,731,485	15,586,322
	Kashim Ibrahim college of Education	19,576,540	55,003,347	55,003,347	35,426,807
	Borno State Sports Council	67,500	74,120,697	74,120,697	74,053,197
	EL-Kanemi Warriors Football Club	53,075,000	55,540,989	55,540,989	2,465,989
	Umar Ibn Ibrahim EL-Kanemi College of Education, Science and Technology Bama	18,248,972	12,693,747	12,693,747	(5,555,225)
	Borno State Board for Quaranic and Arabic Education		2,665,974	2,665,974	2,665,974
	Borno State Council for Ulamas		2,563,974	2,563,974	2,563,974
	Ramat Polytechnic	180,000	14,189,679	14,189,679	14,009,679
	Islamic Preaching Board	212,500	15,266,034	15,266,034	15,053,534
	Borno State Library Board	150,000	10,483,917	10,483,917	10,333,917
	Borno State Environmental Protection Agency	60,150,000	245,150,000	19,413,389	185,000,000
	College of Education ,Waka Biu	40,672,670	12,043,395	12,043,395	(28,629,275)
	School of Health Technology	26,112,500			
	National Youth Service Corps		0	0	0

	Education Endowment Fund	60,000	5,063,688	5,063,688	5,003,688
	Agency For Mass Literacy	75,000	6,843,945	6,843,945	6,768,945
	Borno State Scholarship Board	11,232,017	12,063,688	5,063,688	831,671
	Borno State University		7,189,679	14,189,679	7,189,679
	Nomadic Education	30,000	6,581,295	6,581,295	6,551,295
	Islamic Research Centre		2,267,307	2,267,307	2,267,307
	Borno State Universal Basic Education Board	1,601,926,890	1,601,926,890	85,598,196	0
	Primary Health Care Development Agency		16,493,400	16,493,400	16,493,400
	Teaching Service Board	21,561,000	24,860,052	24,860,052	3,299,052
	Council for Arts and Culture	9,570,000	38,892,294	38,892,294	29,322,294
		1,906,985,589	2,281,575,313	1,244,570,171	400,702,224
	GRAND TOTAL	3,770,568,274	4,875,296,777	1,752,942,303	1,130,841,003

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

NOTE	DETAILS	ACTUAL 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE
		₦	₦	₦	₦
8	Transfer from Consolidated Revenue Fund	5,000,000,000	92,782,319,201	92,782,319,201	87,782,319,201
		5,000,000,000	92,782,319,201	92,782,319,201	87,782,319,201
9	Capital Receipts:				-
	FGN Salaries Bailout Loan II	14,148,265,646	-	-	(14,148,265,646)
	FGN Budget Support Loan	8,614,000,000	-	-	(8,614,000,000)
		22,762,265,646	-	-	(22,762,265,646)
10	Aids & Grants				
	Aids & Grants from UNICEF - Ministry of Health	420,576,131	-	-	(420,576,131)
		420,576,131	-	-	(420,576,131)
11	Other Capital Receipts:				-
	Administrative Sector	5,000,000	-	-	(5,000,000)
	Economic Sector	580,330,471	-	-	(580,330,471)
	Law & Justice Sector	27,000,000	-	-	(27,000,000)
	Social Sector	4,340,555	-	-	(4,340,555)
	Total	616,671,026	-	-	(616,671,026)

12	Capital Expenditure by MDAs, Boards & Parastatals				
	Administrative Sector				
	Government House	336,587,020	694,420,560	694,420,560	357,833,540
	Office of the Secretary to the State Government	1,573,274,937	6,550,119,000	6,550,119,000	4,976,844,063
	Borno State House of Assembly Service Commission		539,784,000	539,784,000	539,784,000
	Office of the Auditor General		53,978,400	53,978,400	53,978,400
	Civil Service Commission		27,205,114	27,205,114	27,205,114
	Local Government Service Commission		49,680,000	49,680,000	49,680,000
	Borno State House of Assembly		1,600,000,000	1,600,000,000	1,600,000,000
	Local Government Audit Department		243,712,800	243,712,800	243,712,800
	Min. of Home Affairs, Information & Culture	320,315,732	957,762,028	1,775,618,640	637,446,296
	Ministry of Inter Governmental Affairs and Special Duties	570,857,360	671,197,250	215,913,600	100,339,890
	Ministry of Monitoring and Special Project	-	-	-	-
	Capital Grant to Boards & Parastatals	338,214,000	5,740,024,334	5,740,024,334	5,401,810,334
	Sub-Total Administrative Sector	3,139,249,049	17,127,883,486	17,490,456,448	13,988,634,437
	Economic Sector				
	Ministry of Agriculture and Nat. Resources	616,514,964	3,715,656,000	3,715,656,000	3,099,141,036
	Ministry of Trade, Investment and Tourism	2,839,217,997	2,972,833,440	2,610,260,478	133,615,443
	Ministry of Finance (Hqtrs)	1,546,593,000	1,668,597,550	568,597,550	122,004,550
	Ministry of Housing and Rural Electrification	1,596,343,648	3,603,308,400	3,603,308,400	2,006,964,752
	Ministry of Water Resources	1,707,132,613	4,441,809,600	4,441,809,600	2,734,676,987

Ministry of Works and Transport	10,491,999,944	13,523,560,000	14,623,560,000	3,031,560,056
Ministry of Lands and Survey	289,502,946	1,838,090,160	1,838,090,160	1,548,587,214
Ministry of Budget and Planning	18,632,000	975,194,000	975,194,000	956,562,000
Ministry of Animal Resources and Fisheries Development	445,674,272	1,174,569,984	1,174,569,984	728,895,712
Ministry of Reconstruction, Rehabilitation and Resettlement	3,568,775,928	11,727,000,000	11,727,000,000	8,158,224,072
Capital Grant to Boards & Parastatals	223,305,000	9,137,656,485	9,137,656,485	8,914,351,485
Sub-Total Economic Sector	23,343,692,312	54,778,275,619	54,415,702,657	31,434,583,307
Law & Justice Sector				
Ministry of Justice	117,540,000	684,000,001	684,000,001	566,460,001
Shari'a Court of Appeal	-	236,160,000	236,160,000	236,160,000
Judicial Service Commission	-	-	-	-
Capital Grant to Boards & Parastatals	-	205,117,920	205,117,920	205,117,920
Sub-Total Law & Justice Sector	117,540,000	1,125,277,921	1,125,277,921	1,007,737,921
Social Sector				
Ministry of Women Affairs & Social Development	122,811,150	544,680,000	544,680,000	421,868,850
Ministry of Sports Development	305,890,377	809,676,000	809,676,000	503,785,623
Ministry for Religious Affairs & Special Education	944,460,086	1,910,835,360	1,910,835,360	966,375,274
Ministry of Environment	558,101,766	2,328,556,320	2,328,556,320	1,770,454,554
Ministry for Local Government & Emirate Affairs	124,736,636	529,200,000	529,200,000	404,463,364
Ministry of Poverty Alleviation and Youth Empowerment	1,234,457,869	4,941,200,000	4,941,200,000	3,706,742,131

	Ministry of Health	2,433,771,736	3,833,383,583	5,507,722,800	1,399,611,847
	Ministry of Education	1,300,291,016	4,719,711,280	4,719,711,280	3,419,420,264
	Ministry of Higher Education	1,295,608,319	1,760,704,657	86,365,440	465,096,338
	Capital Grant to Boards & Parastatals	885,733,670	12,528,059,824	12,528,059,824	11,642,326,154
	Sub-Total Social Sector	9,205,862,625	33,906,007,024	33,906,007,024	24,700,144,399
	Grand Total	35,806,343,986	106,937,444,050	106,937,444,050	71,131,100,064
13	Details of Capital Expenditure of Boards & Parastatals (Included in Note 12 Above)				
	Administrative Sector				
	Borno State Independent Electoral Commission	-	305,892,000	305,892,000	305,892,000
	Borno State Agency for Control of AIDS/HIV	-	11,659,333	11,659,333	11,659,333
	Local Government Pension Board	-	102,636,000	102,636,000	102,636,000
	Abba Ashigar College of Business & Administrative Studies Konduga	-	273,492,000	273,492,000	273,492,000
	Borno Radio Television Corporation	28214000	2,886,345,000	2,886,345,000	2,858,131,000
	State Emergency Management Agency (SEMA)	310000000	2,160,000,000	2,160,000,000	1,850,000,000
		338,214,000	5,740,024,333	5,740,024,333	5,401,810,333
	Economic Sector				
	Maiduguri International Hotels Limited	-	809,676,000	809,676,000	809,676,000
	Kano Motor Park and Market	-	39,600,000	39,600,000	39,600,000
	Rural Water Supply & Sanitation Agency	-	360,000,000	360,000,000	360,000,000
	Borno Express Transport Corporation	26480000	735,142,085	735,142,085	708,662,085

Borno Investment Company Limited	-	1,741,212,000	1,741,212,000	1,741,212,000
Borno State Agricultural Mechanization Authority	-	1,349,460,000	1,349,460,000	1,349,460,000
Borno State Agricultural Dev. Programme	-	374,763,600	374,763,600	374,763,600
Muhammet Lawan College of Agriculture	-	604,800,000	604,800,000	604,800,000
Borno Road Management Agency	114825000	1,539,784,000	1,539,784,000	1,424,959,000
Board of Internal Revenue	-	153,216,000	153,216,000	153,216,000
Urban Planning & Development Board	-	377,424,000	377,424,000	377,424,000
Borno State Hotels Limited	82000000	863,654,400	863,654,400	781,654,400
Borno Supply Company Limited	-	188,924,400	188,924,400	188,924,400
	223,305,000	9,137,656,485	9,137,656,485	8,914,351,485
Law & Justice Sector				
Mohammed Goni College of Legal & Islamic Studies	-	161,935,200	161,935,200	161,935,200
School for Higher Islamic Studies	-	43,182,720	43,182,720	43,182,720
		205,117,920	205,117,920	205,117,920
Social Sector				
Kashim Ibrahim College of Education	-	215,913,600	215,913,600	215,913,600
Umar Ibn Ibrahim El-kanemi College of Education Science & Technology Bama	-	374,850,000	374,850,000	374,850,000
Ramat Polytechnic Maiduguri	142871132	269,892,000	269,892,000	127,020,868
Borno State Library Board	-	123,120,000	123,120,000	123,120,000
Borno State Environmental Protection Agency	182510000	1,721,655,280	1,721,655,280	1,539,145,280
College of Education Waka Biu	-	215,913,600	215,913,600	215,913,600
Borno State Scholarship Board	376,212,605	609,732,000	609,732,000	233,519,395

	Borno State University	-	2,321,071,200	2,321,071,200	2,321,071,200
	State Universal Education Board	-	2,995,801,200	2,995,801,200	2,995,801,200
	Primary Health Care Development Agency	-	3,600,000,000	3,600,000,000	3,600,000,000
	Council for Art and Culture	-	80,110,944	80,110,944	80,110,944
	El-Kanemi Warriors	116,950,000	120,000,000	0	3,050,000
	State University	67,189,933	75,000,000	0	7,810,067
		885,733,670	12,723,059,824	12,528,059,824	11,837,326,154
	GRAND TOTAL	1,447,252,670	27,805,858,562	27,610,858,562	26,358,605,892
NOTE	DETAILS				
14	Summary of Cash & Bank Balances:			2016	2015
				₦	₦
	Treasury Accounts: [Consolidated Revenue Fund (CRF)]	A	14,507,608,770	14,507,608,770	16,005,495,125
	MDAs Cash & Bank Balances - Overhead Costs A/cs	B	45,525,489	45,525,489	72,246,193
	MDAs Cash & Bank Balances - Capital A/cs	C	2,162,436,148	2,162,436,148	292,078,797
	Other Government Funds - Cash & Bank Balances	D	33,957,419	33,957,419	36,697,358
	Total Cash & Bank Balances		16,749,527,826	16,749,527,826	16,406,517,473
	Add: Cash in Transit				
	Cash in Transit - Capital A/cs	E	-	-	362,102,670
	Cash in Transit - Recurrent A/cs	E	-	-	2,000,000
	Total Cash in Transit		-	-	364,102,670
	Total Cash & Bank Balances including items in Transit		16,749,527,826	16,749,527,826	16,770,620,143

A		Consolidated Revenue Fund (CRF) Support Accounts			
	MAIN STREET BANK	Ministry of Trade, Investment & Tourism		151,859	21,285,461
	ECO-BANK	BIR - Cattle Fees		17,120	7,530,300
	ECO-BANK	BIR - Parastatals Revenue		55,679	55,679
	FEDILITY BANK	BIR - Ministry of Education		446,737	7,258,487
	FEDILITY BANK	BIR - Customized Drivers' Licence		1,784,885	24,372,329
	Keystone Bank	BIR- New Drivers' Licence			
	FEDILITY BANK	BIR - Certificate of Road Worthiness		334,804	5,014,960
	FIRST BANK	Ministry of Lands & Survey		1,222,600	11,197,640
	FIRST BANK	BIR - Withholding Tax		28,771,148	16,607,562
	ZENITH BANK	BIR - Withholding Tax		11,189,730	5,910,645
	DIAMOND BANK	BIR - PAYE (Local Government)		9,177,525	50,756,781
	ZENITH BANK	BIR - Direct Assessment		694,400	926,344
	ZENITH BANK	BIR - Zonal Offices		13,147	360,000
	ZENITH BANK	BIR - Maiduguri Revenue Office		109,875	675,600
	ZENITH BANK	BIR - Bulumkuttu Revenue Office		114,872	123,000
	ZENITH BANK	BIR - Bolori Revenue Office		72,775	282,000
	ZENITH BANK	BIR - Custom Revenue Office		76,225	64,700
	ZENITH BANK	BIR - Non Expendable		42,250,552	58,192
	ZENITH BANK	BIR – PAYE		112,314,786	150,279,638
	ZENITH BANK	BIR - National Vehicle Number Plate		6,193,117	26,936,278
	ZENITH BANK	BIR - Motor Licence Authority		2,679,103	3,699,651
	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-Expendable Revenue I		639,675	639,675
	Access Bank	Borno State Non-Expendable Revenue II		3,209,902	3,209,902
	ECOBANK	Non-Expendable Revenue Account		45,394	45,394
	Heritage Bank	Ministry of Agriculture (Fertilizer 2010)		5,642,460	5,642,460
	First Bank	BOSG Disposal of Government Quarters		2,778,397	2,778,397
	Fidelity Bank	Disposal of Government Vehicles		470,746	470,746
	UBA	Min. of Land & Survey Development Levy Account		8,254,183	8,254,183
	Skye Bank	BOSG Fertilizer Sale		713,546	713,546
	Zenith Bank	BOSG Central Account		(44,560,674)	8,094,992
	Zenith Bank	BOSG Sure-P Account		3,479,047	3,479,047
	Zenith Bank	BOSG Project Account		9,000,002,575	2,625
	First Bank	Project Account- State		173,207	173,207
	Zenith Bank	Salary Bailout I Bank A/c		84,301,425	6,379,654,073
	Zenith Bank	Salary Bailout II Bank A/c		4,581,033,036	-
	Zenith Bank	Excess Crude Oil Backed Bank A/c		664,950	8,400,000,000
	Skye Bank	BOSG Gratuity Account		38,657,026	38,657,026
	Skye Bank	BOSG - State Salaries A/c		436,745,289	172,089,235
	Skye Bank	BOSG- Special Account		-	-
	Access Bank	BOSG- Special Account		-	-

	Zenith Bank	BOSG Leave Grant Account		(6,197,953)	2,883,831
		Non-Expendable Account		42,250,550	475,138,242
	Union Bank	BOSG Salary Account		-	-
	Union Bank	Central Account Borno State		96,217	96,217
	Access Bank	Borno State Capital Project Account (1000 H.P)		117,668	117,668
	UBA	Borno State Joint Project Account		-	-
	UBA	Borno State Joint Project Accrued Interest Account.		8,115,816	8,115,816
	Access Bank	Capital Project Interest Account		81,658	81,658
	Zenith Bank	BOSG Interest Earned Account		4,818,494	4,818,494
	UBA	Borno State Project Accrued Interest Account		182,967	182,967
	Heritage Bank	BOSG University Donation Account		-	25,000,000
		1000-Housing Unit Tax Account		5,308	5,308
	Access Bank	Borno State Project Account II		3,378,616	3,378,616
	Access Bank	Borno State Excess Crude Account		363,994	363,994
	UBA	Ministry of Health (Non-Withdrawal)		65,513	65,513
	UBA	Ministry of Health (Non-Withdrawal Account)		15,289,496	15,289,496
	Heritage Bank	Disposal of S. Government Unserviceable		-	-
	ECOBANK	BOSG Disposal of Government Housing		4,457,024	4,457,024
		Min. of Agric. Tractor Hire		14,326,809	14,326,809
		Shettima A. Monguno Estate Project		96,695	96,695
		Borno State Special Dollar (HIV)		2,673	2,673
		Borno State HIV Draw Down		42,243	42,243
		700-Housing Project Account		3,920	3,920

		700-Housing Operations Account		7,051	7,051
		700-Housing Tax Account		7,051	7,051
		500-Housing Operations Account		9,862	9,862
		500-Housing Project Account		7,123	7,123
	Unity Bank	Joint Development Project Act. (I & II)		1,207,755	1,207,755
	Unity Bank	Joint Project Account (Legacy)			
	Unity Bank	BOSG Special Project Account			
	Keystone Bank	Special Project Account			
	UBA	Capital Project Account			
		Herwa Peace Housing Est. Const. Com.		9,072,488	9,072,488
	DIAMOND BANK	NEPAD B/S Coordinating Office		6,908	6,908
		Borno State Salary Account		165	165
		BOSG Salary Account		219,428	219,428
		Pension & Gratuity		3,576	3,576
		1000 Housing Project		7,752	7,752
	Unity Bank	Borno State Government Salary Account		5,314	5,314
	Access Bank	Special Project Account		2,416,291	2,416,291
	Union Bank	BOSG Project Account		2,188,841	2,188,841
	Fidelity Bank	Special E. C. Account		1,312	1,312
		Resuscitation of Primary School System		1,151,037	1,151,037
		MDAs Salary Accounts		5,961,753	-
	Zenith Bank	BORNO STATE Domiciliary Account		30,500,000	-
		BOSG Relief Fund Account		2,180,096	52,180,096
				14,507,608,770	16,005,495,125

B		MDAs Cash & Bank Balances - Overhead Costs A/cs			
		Administrative Sector			
	Zenith Bank	Government House		145,844	976,981
	Zenith Bank	Office of the Secretary to the State Government		339	14,155
	Zenith Bank	Office of the Head of Service		4,110,210	1,862
	Zenith Bank	Establishment Department		152	29,288
	Zenith Bank	Pension Department		2,473	225,845
	Zenith Bank	Department of Political		7,530	7,530
	Zenith Bank	Office of the Auditor General		39,952	96,824
	Zenith Bank	Civil Service Commission		535	3,900
	Zenith Bank	Local Government Service Commission		5,850	6,645
	Zenith Bank	Borno State House of Assembly		(599,000)	105
	Zenith Bank	Local Government Audit Department		-	44,859
	Zenith Bank	Min. of Home Affairs, Information & Culture		1,179	20,300
	Zenith Bank	Ministry of Inter-Governmental Affairs and S/Duties		(5,413)	5,413
	U.B.A. Plc	Borno State Independent Electoral Commission		-	-
		Sub-Total		3,709,651	1,433,707
		Economic Sector			
	Zenith Bank	Ministry of Agriculture and Nat. Resources		39,440	74,857
	Zenith Bank	Ministry of Trade, Investment and Tourism		14,650	49,070
	Zenith Bank	Ministry of Finance (Hqtrs)		2,684	16,045
	Zenith Bank	Office of the Accountant General		10,705,484	11,005,097

	Zenith Bank	Ministry for Housing and Rural Electrification		310	605
	Zenith Bank	Ministry for Water Resources		1,160,525	1,532,899
	Fidelity Bank	Ministry for Water Resources		-	-
	Zenith Bank	Ministry of Works and Transport		14,050	855,681
	Zenith Bank	Ministry of Lands and Survey		3,742	110,669
	U.B.A Plc	Ministry of Lands and Survey		-	-
	Zenith Bank	Ministry of Budget & Planning		2,901	104,029
	Zenith Bank	Ministry of Animal Resources & Fisheries Development		102,359	148,709
		Ministry of Rehabilitation, Reconstruction. & Resettlement		-	-
		Sub-Total		12,046,145	13,897,661
		Law & Justice Sector			
	Zenith Bank	Ministry of Justice		5,213,364	2,783,975
	Eco-Bank	High Court of Justice		(2,365,957)	(161,189)
	Zenith Bank	Area Courts		-	-
	Enterprises Bank	Shari'a Court of Appeal		28,610	9,724
	Eco-Bank	Judicial Service Commission		689	104,028
		Sub-Total		2,876,706	2,736,538
		Social Sector			
	Zenith Bank	Ministry of Women Affairs & Social Development		535,399	1,243,607
	Zenith Bank	Ministry of Sports Development		88	69,630
	Zenith Bank	Ministry of Environment		4,632	5,100

	Zenith Bank	Ministry for Religious Affairs and Special Education		545,205	23,006,510
	GTB Bank	Ministry for Local Government & Emirates Affairs		51,710	39,180
	Zenith Bank	Ministry for Local Government & Emirates Affairs		-	-
	Eco- Bank Plc	Ministry of Poverty Alleviation & Youth Empowerment		18,138	18,871
	UBA Plc	Ministry of Health		46,755	2,639
	GTBank	Ministry of Education		2,397,924	6,499,602
	Sterling Bank	Ministry for Higher Education		12,798	12,810
		Ministry of Education Tsangaya A/c		17,816,839	17,816,839
		Education Resource Centre		5,454,623	5,454,623
		Education Resource Centre		8,876	8,876
		Sub-Total		26,892,987	54,178,287
		GRANT TOTAL		45,525,489	72,246,193
C		MDAs Cash & Bank Balances - CDF A/cs			
		Administrative Sector			
	Zenith Bank	Government House		88	-
	Zenith Bank	Office of the Secretary to the State Government		72,726,471	40,971
	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 Auditor General		-	-
	Zenith Bank	Civil Service Commission		-	-
	Zenith Bank	Local Government Service Commission		7,649	7,649

	Zenith Bank	Borno State House of Assembly		-	-
	Zenith Bank	Office of the Auditor General Local Government		56,921	56,921
	Zenith Bank	Min. of Home Affairs, Information & Culture		584	22,691
	Zenith Bank	Ministry of Inter-Governmental Affairs and Special Duties		239,424,055	-
	Zenith Bank	Ministry of Monitoring & Special Projects		156,678	156,678
		Borno State Independent Electoral Commission		-	-
		Sub-Total		312,372,446	284,910
		Economic Sector			
	Zenith Bank	Ministry of Agriculture and Natural Resources		19,664,062	19,694,910
	Zenith Bank	Ministry of Trade, Investment and Tourism		387,892	6,647
	Zenith Bank	Ministry of Finance (Hqtrs)		59,597	22,342
	Zenith Bank	Office of the Accountant General		-	-
	Zenith Bank	Ministry for Housing and Rural Electrification		210,710,282	3,358,731
	Zenith Bank	Ministry for Water Resources		22,281,820	58,234,207
	U.B.A Plc	Ministry for Water Resources		-	-
	Heritage Bank	Ministry for Water Resources		-	-
	Zenith Bank	Ministry of Works and Transport		360,340,736	9,811,811
	Zenith Bank	Ministry of Lands and Survey		1,988,840	142,135
	Heritage Bank	Ministry of Lands and Survey		-	-
	Zenith Bank	Ministry of Budget & Planning		-	-
	Zenith Bank	Ministry of Animal Resources & Fisheries Development		20,036,809	2,379
		Ministry of Rehabilitation, Recons. & Resettlements		775,078,426	-
		Sub-Total		1,410,556,399	91,281,097

		Law & Justice Sector			
	Zenith Bank	Ministry of Justice		39,834	542,217
	Zenith Bank	Area Courts Division		-	-
	Enterprises Bank	Shari'a Court of Appeal		-	-
	Eco-Bank	Judicial Service Commission		-	-
		Sub-Total		39,834	542,217
		Social Sector			
	Zenith Bank	Ministry of Women Affairs & Social Development		3,440,085	1,473,908
	Zenith Bank	Ministry of Sports Development		110	713
	Zenith Bank	Ministry for Religious Affairs and Special Education		(58,938)	31,220
	Zenith Bank	Ministry of Environment		3,199,761	48,020,155
	GTB Bank	Ministry for Local Government & Emirates Affairs		210,979	331,431
	Eco- Bank Plc	Ministry of Poverty Alleviation & Youth Empowerment		45,440	1,255
	UBA Plc	Ministry of Health		127,518,159	35,517,576
	Zenith Bank	Ministry of Health		-	-
	First Bank	Min. of Health UNICEF Program		7,840,373	114,575,460
	GTBank	Ministry of Education		255,348,171	-
	Zenith Bank	Ministry of Education		-	-
	Zenith Bank	Ministry for Higher Education		41,923,329	18,854
		Sub-Total		439,467,469	199,970,572
		GRAND TOTAL		2,162,436,148	292,078,797

D		Other Government Funds: Cash & Bank Balances			
		Loan Fund Account Balances			
	First Bank	BOSG Owner Occupier		4,506,106	8,368,346
	First Bank	Members Car Loan Account		6,324,623	5,202,322
	Fidelity Bank	Min. of Finance Car Loan		175,440	175,440
	Fidelity Bank	Min. of Finance Furniture Loan		59,400	59,400
	Fidelity Bank	Min. of Finance Housing Loan		2,866	2,866
	First Bank	Special Funds		98,207	98,207
	ECOBANK	BOSG Owner Occupier Housing		-	-
	Zenith Bank	Borno State HIV Counterpart Fund		18,334,758	18,334,758
	GTB	Tricycle Revolving Fund Scheme		1,280,422	1,280,422
	GTB	Borno State GLO Fund		63	63
		Drug Fund		157,373	157,373
	GTB	Staff Car Loan Fund (Min of Justice)		2,710,582	2,710,582
	Zenith	B. S. Executive Loans		307,579	307,579
				33,957,419	36,697,358
E		Transfer to Capital Development Fund in Transit			
		Administrative Sector			
		Office of the Secretary to the State Government			11,250,000
		Min. of Home Affairs, Information & Culture			590,000
					11,840,000

		Economic Sector			
		Ministry for Water Resources		-	197,446,921
		Ministry of Works and Transport		-	66,274,720
		Ministry of Lands & Survey		-	18,500,000
		Ministry of Animal Resources & Fisheries Development		-	68,041,029
					350,262,670
				-	-
		Total Transfer to CDF in Transit		-	362,102,670
				-	
		Remittance in Transit - Overhead Costs:			
		Social Sector:			
		Ministry for Local Government & Chieftaincy Affairs		=	1,000,000
		Ministry of Housing & Rural Electrification		-	1,000,000
					2,000,000
		Total Remittance in Transit		-	364,102,670

**BORNO STATE GOVERNMENT OF NIGERIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

NOTE	DETAILS						
15	INVESTMENTS	At Book Value as 31/12/2016					
		₦					
	Investments in Quoted Companies	52,776,493					
	Investments in unquoted Companies	37,076,510					
	Loans to Government Companies	-					
	Loans to Other Government	-					
	Total Investments	89,853,003					
16	Staff Loans and Advances	Balance as at 1/1/2016	Addition/ Adjustment	Repayment	Balance as at 31/12/2016	Net Increase in Loans and advances 31/12/2016	
		₦	₦	₦	₦		
	Staff Debtors -	83,509,860	10,000,000	-	93,509,860		
	Members' Car Loan	7,269,890	277,866	6,047,756	1,500,000		
	Owner Occupier Loan	5,104,576	6,802,276	6,587,804	5,319,048		
	Total	95,884,326	17,080,142	12,635,560	100,328,908	(4,444,582)	

17	External Loans:	Balance as at	Adjustment of	DMO Revised	Principal	Loan Interest	Exchange Loss	Book Balance
		1/1/2016 as per AFS	Balances as per DMO Revised Schedule	Schedule of Balances as at 1/1/2016	Loan Amount Repayments	Payments		as at 31/12/2016
		N	N	N	N	N	N	N
	Fadama Development	898,897,328	(114,183,137)	784,714,191	9,300,536	6,298,635	429,966,847	1,205,380,502
	Health Systems Development	1,319,022,672	(205,265,980)	1,113,756,692	34,263,150	9,940,446	612,010,993	1,691,504,535
	Universal Basic Education	522,179,064	(29,370,851)	492,808,213	25,473,348	4,350,201	262,683,843	730,018,708
	HIV/AIDS Programme	460,690,204	(82,918,113)	377,772,091	16,565,369	4,045,364	207,728,584	568,935,306
	Third National Fadama Programme	125,610,528	153,594,807	279,205,335	-	7,072,382	63,003,079	342,208,414
	Community Based Agriculture & Rural Dev. Programme	67,382,068	182,446,791	249,828,859	29,806,736	5,464,525	696,592,611	916,614,734
	Second HIV/AIDS Programme	428,139,452	698,476,855	1,126,616,307	0	7,354,367	149,578,930	1,276,195,237
	Total	3,821,921,316	602,780,372	4,424,701,688	115,409,139	44,525,920	2,421,564,887	6,730,857,436
18	Internal Loans: FGN Salary Bailout Loan II	Balance as at	Loan Obtained	Principal Loan	Loan Interest	Total	Book Balance	
		1/1/2016	During the Period	Amount Repayments	Payments	Repayment (including Interest)	as at 31/12/2016	
		N	N	N	N	N	N	
	Salaries Bailout Loan I	7,656,995,611		121,119,593	569,877,141	690,996,734	7,535,876,018	
	Salaries Bailout Loan II	-	14,148,265,646	547,371,157	725,585,023	1,272,956,180	13,600,894,489	
	Excess Crude Account Backed Loan	9,896,260,884		597,543,846	795,889,667	1,393,433,513	9,298,717,038	
	Budget Support Loan	0	8,614,000,000	0	0	-	8,614,000,000	
	Total	17,553,256,495	22,762,265,646	1,266,034,596	2,091,351,831	3,357,386,427	39,049,487,545	

19	Trust & Other Government Funds	Balance as at 1/1/2016	Transfer from Other Funds	Repayment or Transfer to Other Funds	Balance as at 31/12/2016			
		N	N	N	N			
	Loan Revolving Fund	132,582,753	1,704,643		134,287,396			
	Transfer from Other Government Funds	1,750,000,000	233,749,703	0	1,983,749,703	-	-	
	Total	1,882,582,753	235,454,346	0	2,118,037,099	-	-	
20	Schedule of Deposit	Balance as at 1/1/2016	Deposit During the Year	Payment or Withdrawal	Balance as at 31/12/2016			
		N	N	N	N			
	Deposit Liabilities for Source Deductions	960,284,148	1,202,964,812	0	2,163,248,960			
	Total Outstanding Deposit	960,284,148	1,202,964,812	0	2,163,248,960			
21	Contingent Liabilities as at Year End	Balance as at 1/1/2016	Additions	Payments	Balance as at 31/12/2016			
		N	N	N	N			
	Pension and Gratuity Due	6,131,484,317		-				
	Outstanding Contractors Liabilities (by MDA)	-		-				
	Pending Litigation (by MDA)	-		-				
	Guarantees (by MDA)	-		-				
	Others	-		-				
	Total Contingent Liabilities	6,131,484,317						

**BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL EXPENDITURE BY MAIN FUNCTIONS
FOR THE YEAR ENDED 31ST DECEMBER 2016**

	DESCRIPTION	ACTUAL YEAR 2016	FINAL BUDGET 2016	INITIAL/ ORIGINAL BUDGET 2016	BUDGET VARIANCE	BUDGET PERFORMANCE ACHIEVED	ACTUAL 2015
		₦	₦	₦	₦	%	
	General Public Service	2,872,571,686	9,216,627,388	9,216,627,388	6,344,055,702	31.17	2,336,068,291
	Public Order & Safety	90,540,000	3,988,430,233	3,988,430,233	3,897,890,233	2.27	3,090,020
	Economic Affairs	15,982,297,227	19,677,775,302	18,577,775,302	3,695,478,075	81.22	4,001,563,205
	Environmental Protection	1,500,350,069	8,840,040,000	8,840,040,000	7,339,689,931	16.97	902,098,160
	Housing & Community Amenities	7,162,941,913	14,004,044,400	15,104,044,400	6,841,102,487	51.15	1,637,273,579
	Health	2,433,771,736	13,180,550,000	13,180,550,000	10,746,778,264	18.46	1,075,909,885
	Recreation, Culture & Religion	2,724,569,482	9,083,497,500	9,083,497,500	6,358,928,018	29.99	3,003,115,503
	Education	3,039,301,873	19,034,691,165	19,034,691,165	15,995,389,292	15.97	1,477,513,055
	Social Protection	-	9,911,788,062	9,911,788,062	9,911,788,062	0.00	-
		35,806,343,986	106,937,444,050	106,937,444,050	71,131,100,064	33.48	14,436,631,697

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF CAPITAL EXPENDITURE BY PROGRAMME
FOR THE YEAR ENDED 31ST DECEMBER 2016

DESCRIPTION	Actual 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE ON FINAL BUDGET	BUDGET PERFORMANCE ACHIEVED	ACTUAL 2015
	₦	₦	₦	₦	%	₦
Economic Empowerment Through Agriculture	1,062,189,236	8,731,955,500	8,731,955,500	7,669,766,264	12.16	741,214,496
Societal Re-orientation	1,159,736,722	8,357,112,500	8,357,112,500	7,197,375,778	13.88	734,566,863
Poverty Alleviation	1,234,457,869	7,430,028,062	7,430,028,062	6,195,570,193	16.61	1,956,832,002
Improvements to Human Health	2,433,771,736	11,180,550,000	11,180,550,000	8,746,778,264	21.77	1,075,909,885
Enhancing Skills & Knowledge	3,039,301,873	9,569,595,000	9,569,595,000	6,530,293,127	31.76	1,327,210,309
Housing & Urban Development	5,454,622,522	14,400,142,501	14,400,142,501	8,945,519,979	37.88	805,108,606
Gender	122,811,150	1,890,716,250	1,890,716,250	1,767,905,100	6.50	104,410,053
Youth	422,840,377	1,948,668,750	1,948,668,750	1,525,828,373	21.70	266,676,550
Environmental Improvement	1,500,350,069	5,425,942,733	5,425,942,733	3,925,592,664	27.65	902,098,160
Water Resources & Rural Development	1,708,319,391	4,772,433,750	5,872,433,750	3,064,114,359	35.80	832,164,973
Information Communication & Technology	320,315,732	4,954,635,000	4,954,635,000	4,634,319,268	6.46	469,928,659
Private Sector Growth & Development	2,839,217,997	8,024,401,051	8,024,401,051	5,185,183,054	35.38	248,112,552
Reform of Government & Governance	4,016,409,368	8,773,279,887	7,673,279,887	4,756,870,519	45.78	2,233,826,087
Power	-	936,846,166	1,436,846,166	936,846,166	0.00	91,600,000
Transportation	10,491,999,944	10,541,136,900	10,041,136,900	49,136,956	99.53	2,496,669,757
	35,806,343,986	106,937,444,050	106,937,444,050	71,131,100,064	33.48	14,286,328,951

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF OVERHEAD EXPENDITURE BY MAIN FUNCTIONS
FOR THE YEAR ENDED 31ST DECEMBER 2016

	DESCRIPTION	ACTUAL YEAR 2016	FINAL BUDGET 2016	INITIAL/ ORIGINAL BUDGET 2016	BUDGET VARIANCE	BUDGET PERFORMANCE ACHIEVED
		₦	₦	₦	₦	%
	General Public Service	6,793,490,183	8,106,022,228	7,810,778,966	1,312,532,045	83.81
	Public Order & Safety	853,966,184	933,551,373	299,198,571	79,585,189	91.48
	Economic Affairs	2,174,882,202	2,609,231,357	1,421,852,992	434,349,155	83.35
	Environmental Protection	245,808,713	277,920,050	32,770,050	32,111,337	88.45
	Housing & Community Amenities	79,256,004	230,351,583	188,974,034	151,095,579	34.41
	Health	118,057,814	160,111,467	818,670,258	42,053,653	73.73
	Recreation, Culture & Religion	1,295,564,142	1,616,922,085	489,702,801	321,357,943	80.13
	Education	1,958,449,798	2,706,985,786	1,230,657,092	748,535,988	72.35
	Social Protection	-	0	0	-	-
		13,519,475,040	16,641,095,929	12,292,604,764	3,121,620,889	81.24

BORNO STATE GOVERNMENT OF NIGERIA
STATEMENT OF OVERHEAD EXPENDITURE BY PROGRAMME
FOR THE YEAR ENDED 31ST DECEMBER 2016

DESCRIPTION	ACTUAL 2016	FINAL BUDGET 2016	ORIGINAL BUDGET 2016	VARIANCE ON FINAL BUDGET	BUDGET PERFORMANCE ACHIEVED
	₦	₦	₦	₦	%
Economic Empowerment Through Agriculture	41,163,132	153,916,249	163,849,638	112,753,117	26.74
Societal Re-orientation	2,208,938,444	2,801,771,830	2,591,481,282	592,833,386	78.84
Poverty Alleviation	1,580,598	41,754,669	41,754,669	40,174,071	3.79
Improvements to Human Health	118,057,814	153,610,095	818,670,258	35,552,281	76.86
Enhancing Skills & Knowledge	2,480,965,169	3,237,137,160	1,318,883,466	756,171,991	76.64
Housing & Urban Development	28,006,616	113,300,226	133,300,226	85,293,610	24.72
Gender	29,509,599	46,227,547	46,227,547	16,717,948	63.84
Youth	54,789,721	151,533,932	151,533,932	96,744,211	36.16
Environmental Improvement	245,808,713	277,920,050	52,183,439	32,111,337	88.45
Water Resources & Rural Development	72,917,398	104,092,257	42,714,708	31,174,859	70.05
Information Communication & Technology	37,253,240	80,255,532	195,255,532	43,002,292	46.42
Private Sector Growth & Development	357,474,041	417,358,703	186,406,785	59,884,662	85.65
Reform of Government & Governance	6,324,073,873	7,429,845,445	6,281,619,279	1,105,771,572	85.12
Power	-	-	-	-	0.00
Transportation	1,518,936,682	1,632,372,234	268,724,003	113,435,552	93.05
	13,519,475,040	16,641,095,929	12,292,604,764	3,121,620,889	81.24

