

BORNO STATE CITIZEN BUDGET 2019



"BUDGET OF CONSOLIDATION"




WHAT IS A BUDGET?

A budget shows what the government expects to collect as revenue, what grants it expects to receive, how much it expects to save or borrow, and what the government plans to spend on. A budget is a document that contains details about how the government plans to spend our communal wealth – the taxpayers' money. Federal, state and local governments all have a budget document which is called an Appropriation Act.

In a democracy, every responsible citizen has the right to know how communal wealth is being expended in the delivery of public infrastructure and services.

A Citizens Budgets is a simpler, less technical version of a government's budget specifically designed to present key information that is understandable by the general public. Citizens Budgets can vary widely in focus, content, and length and be presented in a number of ways, ranging from a simple brochure to a comprehensive report. Citizens Budgets should also be accessible by the general public, including being published online on an official state website.



WHAT IS A
CITIZENS
BUDGET?

Borno State Budget 2019
Budget of Consolidation

Where will the money come from?

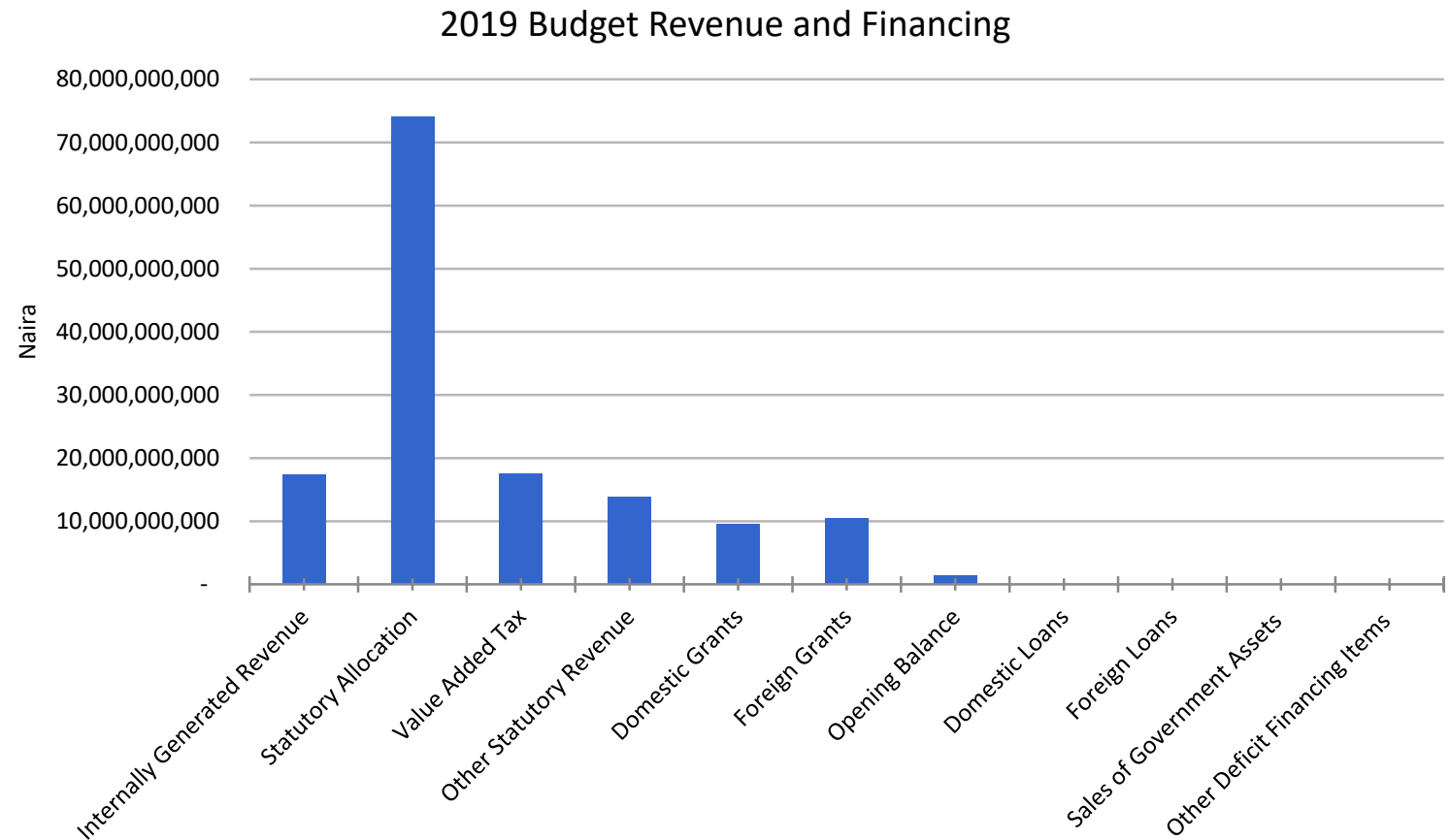
| Budget Resource Envelope (Source of Funds) | | 2019 Budget Target | 2019 Percentage of Total Sources of Funds | 2018 Budget Target | 2018 Actual |
|---------------------------------------------------------|-------------------------------|------------------------|-------------------------------------------|------------------------|-----------------------|
| Revenue | Internally Generated Revenue | 17,498,355,000 | 12 | 16,075,548,000 | 3,364,309,989 |
| | Statutory Allocation | 74,118,751,000 | 51 | 86,000,000,000 | 48,748,334,144 |
| | Value Added Tax | 17,640,367,000 | 12 | 24,588,253,000 | 12,065,358,164 |
| | Other Statutory Revenue | 13,911,167,375 | 10 | 15,733,944,000 | 2,458,014,647 |
| Grant | Domestic Grants | 9,624,144,000 | 7 | 22,910,997,000 | - |
| | Foreign Grants | 10,446,693,000 | 7 | 4,019,772,000 | - |
| Opening Balance | Opening Balance | 1,500,000,000 | 1 | 2,500,000,000 | |
| Total Revenue, Grant (including Opening Balance) | | 144,739,477,375 | 100 | 171,828,514,000 | 66,636,016,943 |
| Budget Financing | Domestic Loans | - | - | 10,000,000,000 | |
| | Foreign Loans | - | - | | |
| | Sales of Government Assets | - | - | | |
| | Other Deficit Financing Items | - | - | | |
| Total Budget Financing | | - | - | 10,000,000,000 | - |
| Total Budget Revenue and Financing | | 144,739,477,375 | 100 | 181,828,514,000 | 66,636,016,943 |

NOTES
All numbers must be rounded to the nearest number
All input cells are coloured pink
All calculation cells are coloured yellow
All linked cells are coloured blue

| Source of Funds Composition | 2019 Budget Target | 2019 Percentage of Total Sources of Funds |
|-------------------------------|--------------------|-------------------------------------------|
| Internally Generated Revenue | 17,498,355,000 | 12 |
| Statutory Allocation | 74,118,751,000 | 51 |
| Value Added Tax | 17,640,367,000 | 12 |
| Other Statutory Revenue | 13,911,167,375 | 10 |
| Domestic Grants | 9,624,144,000 | 7 |
| Foreign Grants | 10,446,693,000 | 7 |
| Opening Balance | 1,500,000,000 | 1 |
| Domestic Loans | - | - |
| Foreign Loans | - | - |
| Sales of Government Assets | - | - |
| Other Deficit Financing Items | 0 | 0 |

Where will the money come from?

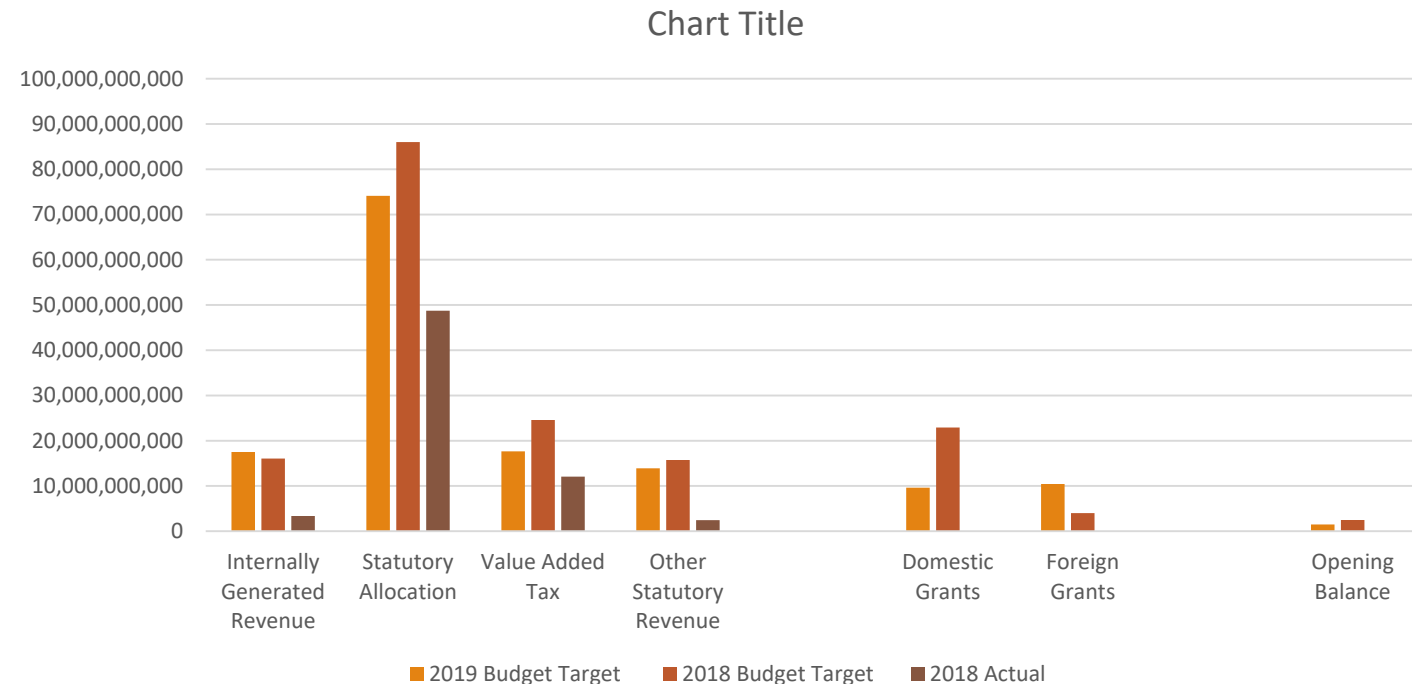
Majority of revenue will come from: -
i. statutory allocation (74.1 billion),
ii. VAT (17.6 billion)
iii. IGR (17.5 billion).



2019 Budget Target Vs 2018 Target and 2018 Actual

Budget Resource Envelope (Source of Funds)

Graph showing 2019 budget target vs 2018 budget target and actual unaudited revenue figure for 2018. IGR collection from MDAs up to the 3rd quarter of 2018 only. Source of information: Directorate of Final Account



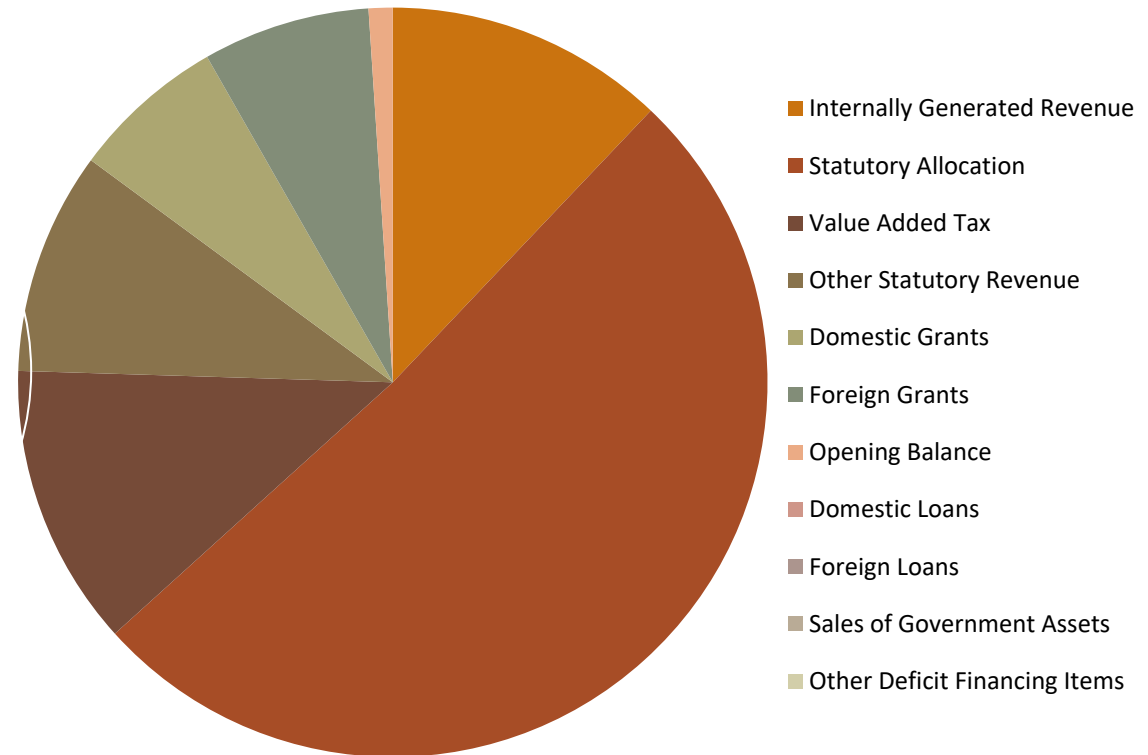
Where will the money come from?

Revenue is all the amount of money the government believes it will collect during the year from recurring taxes, levies and fees; put simply, this refers to money collected on behalf of citizens.

States in Nigeria receive a share of revenues collected federally such as oil revenues, corporate income taxes, VAT and excises and duties. These are called **statutory allocation, VAT and other statutory revenue** in the budget and are transferred to the states from the federation accounts.

Revenues that states directly collect and retain for its own use are called **internally generated revenue (IGR)**; IGR includes personal income taxes, road taxes, property taxes etc.

2019 Budget Revenue and Financing



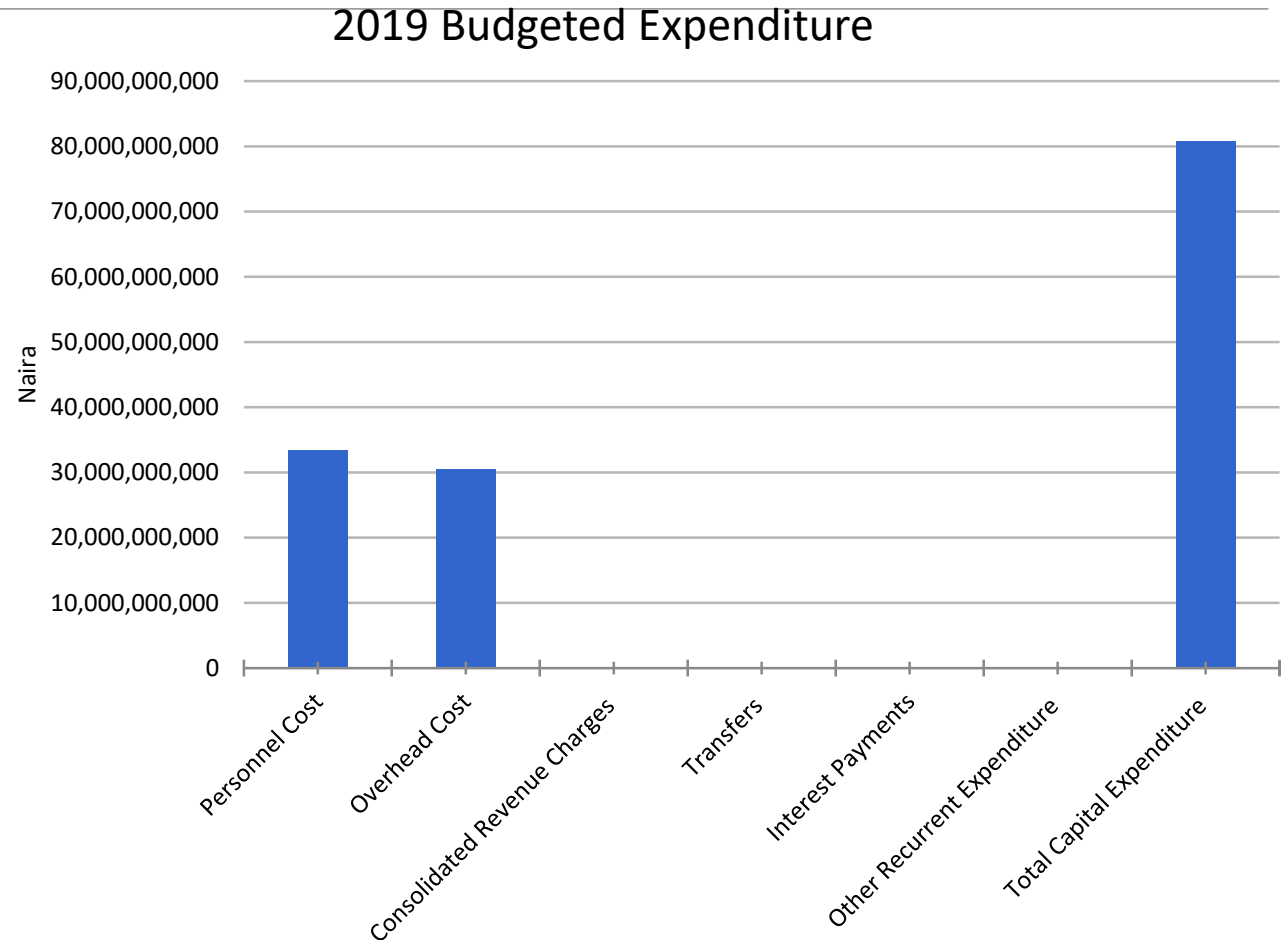
WHERE DOES THE MONEY GO?

| Borno State Budget 2019 | | | | |
|---------------------------------------|------------------------|-----------------------------------------------|---------------------------|--------------------------|
| Budget of Consolidation | | | | |
| Expenditure: Where does the Money go? | | | | |
| Expenditure | 2019 Budget Target | 2019 Percentage of Total Budgeted Expenditure | 2018 Budget Target | 2018 Actual |
| Recurrent Expenditure | | | | |
| Personnel Cost | 33,453,331,375 | 23.1 | 42,306,400,000.00 | 27,113,528,249.24 |
| Overhead Cost | 30,438,842,000 | 21.0 | 20,742,031,000.00 | |
| Consolidated Revenue Charges | 134,000,000 | 0.1 | 133,500,000 | 264,719,927.26 |
| Transfers | 0 | 0.0 | | |
| Interest Payments | | 0.0 | | |
| Other Recurrent Expenditure | | 0.0 | | 1,905,631,399.56 |
| Total Recurrent Expenditure | 64,026,173,375 | 44.2 | 63,181,931,000 | |
| Total Capital Expenditure | 80,713,304,000 | 55.8 | 118,646,583,000.00 | 8,089,525,591.71 |
| Total Expenditure | 144,739,477,375 | 100.0 | 181,828,514,000 | 37,373,405,167.77 |

WHERE DOES THE MONEY GO?

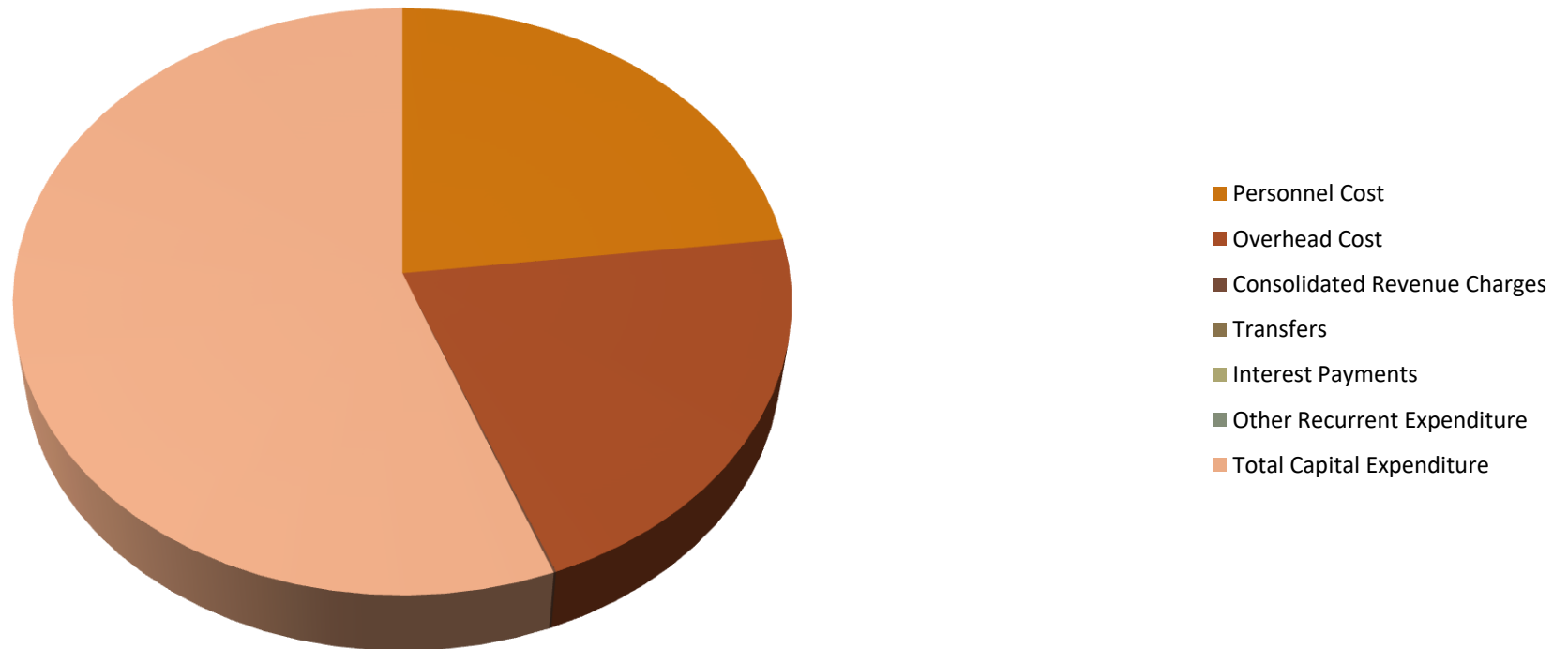
Recurrent Expenditure: Refers to recurring payments: wages and salaries for civil servants; overhead costs (electricity bills, purchase of diesel); consolidated revenue account charges; transfers (to local government, for example); interest payments on existing loans; and other (subsidies, for example).

Capital Expenditure: Capital Expenditure is money spent by government to acquire or build fixed capital assets, land or intangible assets. Capital Expenditure is how much is used for projects like the building of schools, hospitals, roads, or buying security equipment. Capital Expenditure is sometimes called "Capex."



WHERE DOES THE MONEY GO?

2019 Budgeted Expenditure



GENERAL FRAMEWORK

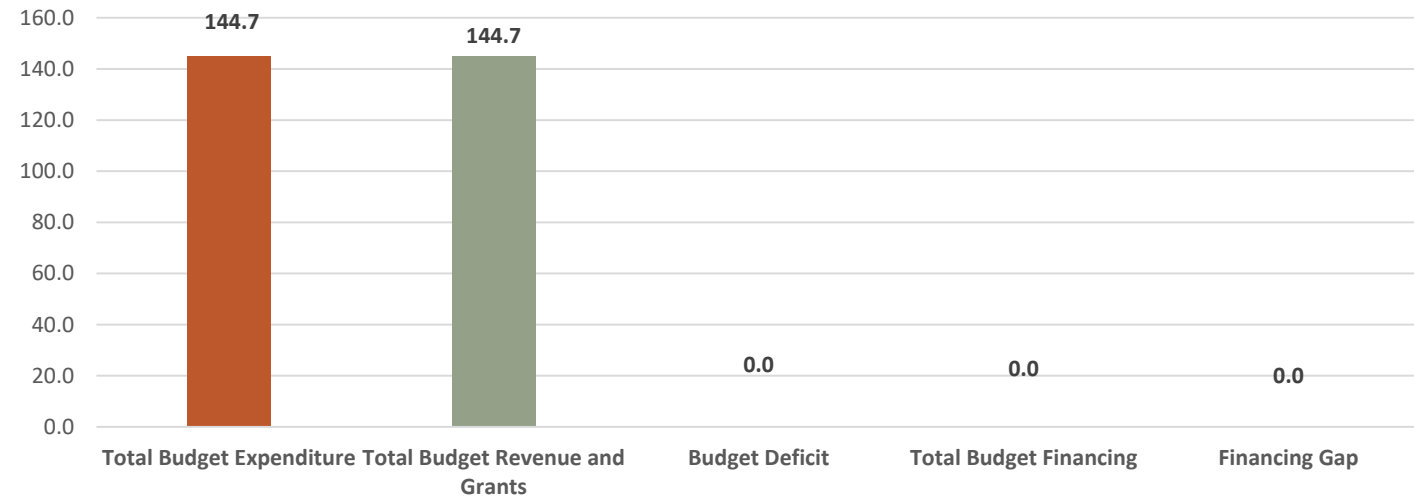
| | | | | | |
|---------------------------------|----------------------------|------------------------------------|----------------------|-----------------------------|------------------|
| Borno State Budget 2019 | | | | | |
| Budget of Consolidation | | | | | |
| General Framework | | | | | |
| Budget Line Item | 2019 Approved Budget Naira | 2019 Approved Budget Billion Naira | Previous Year Actual | Previous Year Budget Target | Budget Execution |
| Total Budget Expenditure | 144,739,477,375 | 144.7 | 29,283,879,576.06 | 181,828,514,000 | 6.209167523 |
| Total Budget Revenue and Grants | 144,739,477,375 | 144.7 | 66,636,016,943.05 | 181,828,514,000 | 2.72868221 |
| Budget Deficit | 0 | 0.0 | | | #DIV/0! |
| Total Budget Financing | - | 0.0 | | | #DIV/0! |
| Financing Gap | 0 | 0.0 | 0 | 0 | |

GENERAL FRAMEWORK

**Borno State will spend
₦144.7 billion.**

**₦144.7 billion will be
sourced from IGR, Statutory
Allocation, VAT, Other
Statutory Revenue,
Domestic Grant and Foreign
Grants**

2019 Budget General Framework
Billion Naira



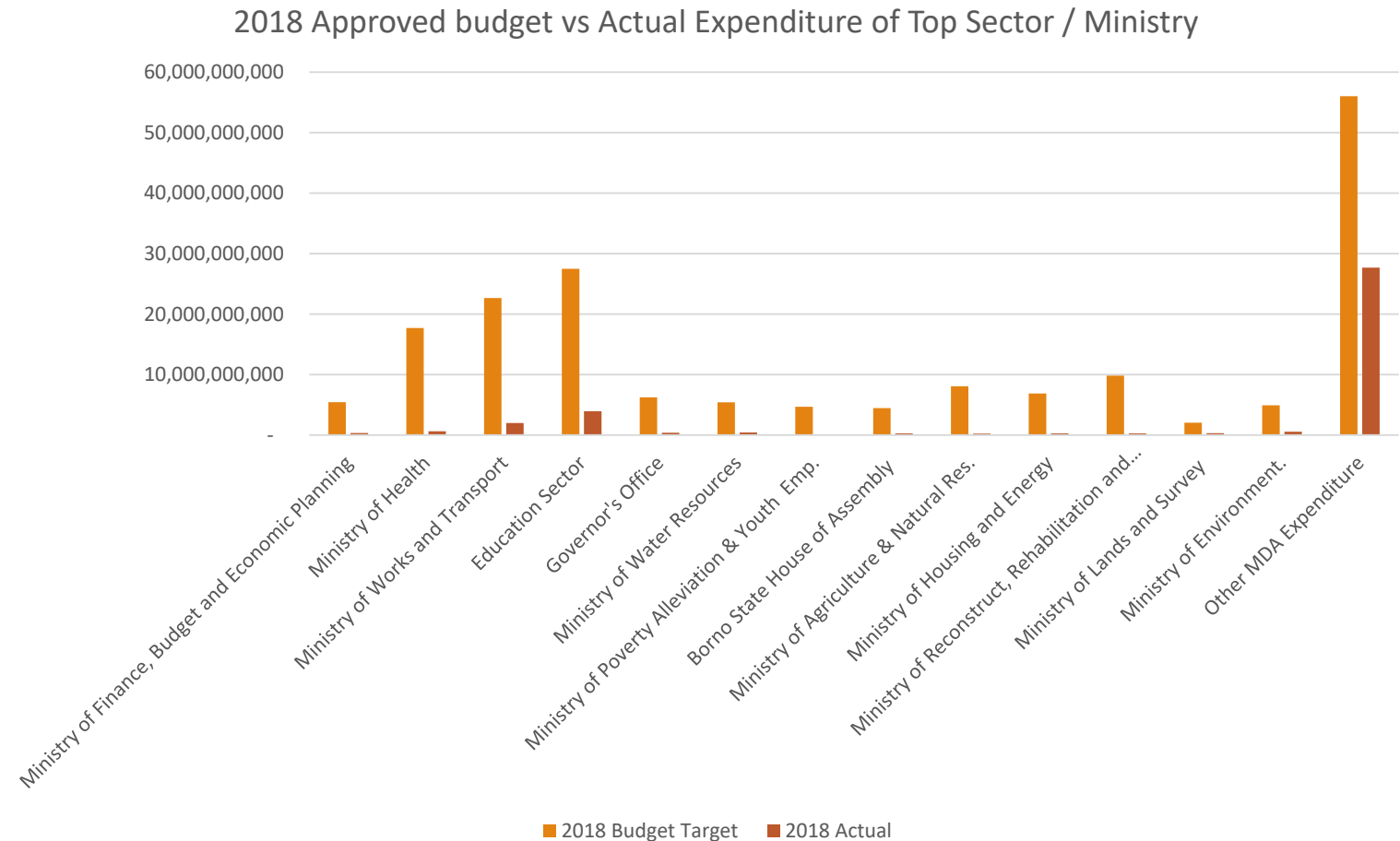
TOP SECTOR / MINISTRY

| Borno State Budget 2019 | | | | | | | | | |
|----------------------------------------------------------|-----------------------|-------------------------------|-----------------------|----------------------------|------------------------|------------------------------------------|------------------------|-------------------------|--|
| Budget of Consolidation | | | | | | | | | |
| Top Sector or Ministry | 2019 Budget Target | | | | | | 2018 Budget Target | 2018 Actual | |
| | Personnel Cost | Overheads and Other Recurrent | Recurrent Expenditure | Capital Expenditure | Total Expenditure | Percentage of Total Budgeted Expenditure | Total Expenditure | Total Expenditure | |
| Ministry of Finance, Budget and Economic Planning | 1,055,485,000 | 15,309,248,000 | 16,364,733,000 | 2,970,000,000 | 19,334,733,000 | 13.4 | 5,437,133,000 | 322,801,787.22 | |
| Ministry of Health | 8,299,873,000 | 2,276,728,000 | 10,576,601,000 | 4,535,650,000 | 15,112,251,000 | 10.4 | 17,709,860,000 | 624,781,440.80 | |
| Ministry of Works and Transport | 763,440,000 | 391,819,000 | 1,155,259,000 | 16,511,900,000 | 17,667,159,000 | 12.2 | 22,666,858,000 | 1,987,403,453.60 | |
| Education Sector | 5,753,930,000 | 7,929,304,000 | 13,683,234,000 | 11,742,478,000 | 25,425,712,000 | 17.6 | 27,478,614,000 | 3,950,499,213.39 | |
| Governor's Office | 833,615,000 | 1,879,332,000 | 2,712,947,000 | 5,186,000,000 | 7,898,947,000 | 5.5 | 6,246,292,000 | 379,274,895.56 | |
| Ministry of Water Resources | 560,000,000 | 682,970,000 | 1,242,970,000 | 4,636,022,000 | 5,878,992,000 | 4.1 | 5,410,829,000 | 425,712,040.00 | |
| Ministry of Poverty Alleviation & Youth Emp. | 124,322,000 | 10,050,000 | 134,372,000 | 4,804,250,000 | 4,938,622,000 | 3.4 | 4,670,157,000 | 46,750,847.17 | |
| Borno State House of Assembly | 699,368,000 | 1,908,008,000 | 2,607,376,000 | 4,412,800,000 | 7,020,176,000 | 4.9 | 4,455,923,000 | 282,200,000.00 | |
| Ministry of Agriculture & Natural Res. | 1,526,204,000 | 42,328,000 | 1,568,532,000 | 2,513,050,000 | 4,081,582,000 | 2.8 | 8,064,745,000 | 235,317,609.50 | |
| Ministry of Housing and Energy | 304,154,000 | 43,975,000 | 348,129,000 | 3,640,000,000 | 3,988,129,000 | 2.8 | 6,881,467,000 | 295,948,867.25 | |
| Ministry of Reconstruct, Rehabilitation and Resettlement | 14,537,000 | 939,450,000 | 953,987,000 | 3,903,874,000 | 4,857,861,000 | 3.4 | 9,816,521,000 | 288,907,344.00 | |
| Ministry of Lands and Survey | 296,663,000 | 14,529,000 | 311,192,000 | 2,964,580,000 | 3,275,772,000 | 2.3 | 2,030,361,000 | 317,442,000.00 | |
| Ministry of Environment. | 281,000,000 | 929,150,000 | 1,210,150,000 | 2,223,250,000 | 3,433,400,000 | 2.4 | 4,931,387,000 | 546,430,750.00 | |
| Total | 20,512,591,000 | 32,356,891,000 | 52,869,482,000 | 70,043,854,000 | 122,913,336,000 | 84.9 | 125,800,147,000 | 9,703,470,248.49 | |
| Other MDA Expenditure | | | | Other MDA Expenditure | 21,826,141,375 | 15.1 | 56,028,367,000 | 27,669,934,919.28 | |
| Total Budgeted Expenditure | | | | Total Budgeted Expenditure | 144,739,477,375 | 100.0 | 181,828,514,000 | 37,373,405,167.77 | |

TOP SECTOR / MINISTRY

2018 budget VS Actual Expenditure

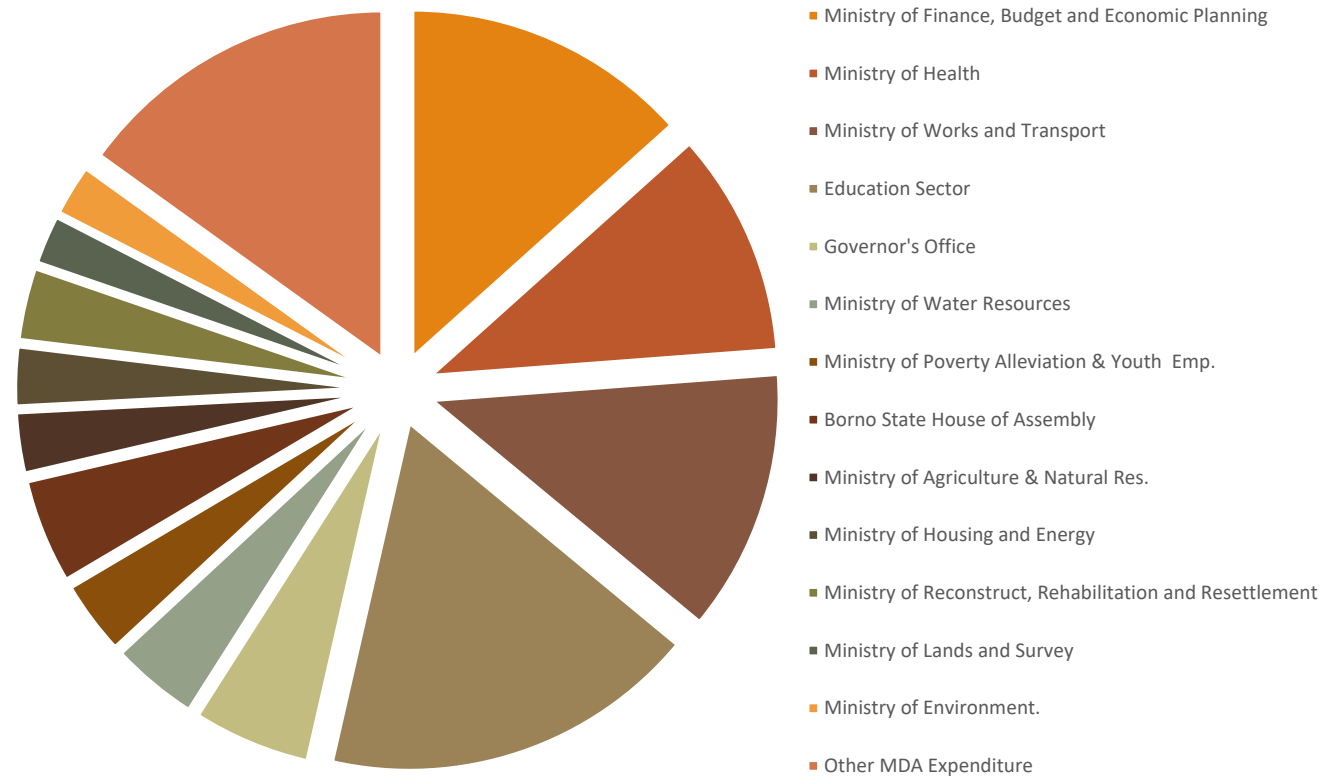
Expenditure is allocated to different ministries, departments and agencies (MDA). Each MDA will have an approved budget of recurrent and capital expenditure as part of the overall approved state government budget to run its daily activities as well as carry out projects associated with them respectively. The Audited report for 2018 Actual Expenditure is not yet ready and the information available with M&E Budget Dept and Directorate of final Account were used.



SECTORAL ALLOCATION OF TOP MDAs

Percentage allocation to Top Ministries/Sectors with Education sector with the highest allocation about 17.6%

Top MDA share of Total Budgeted Expenditure

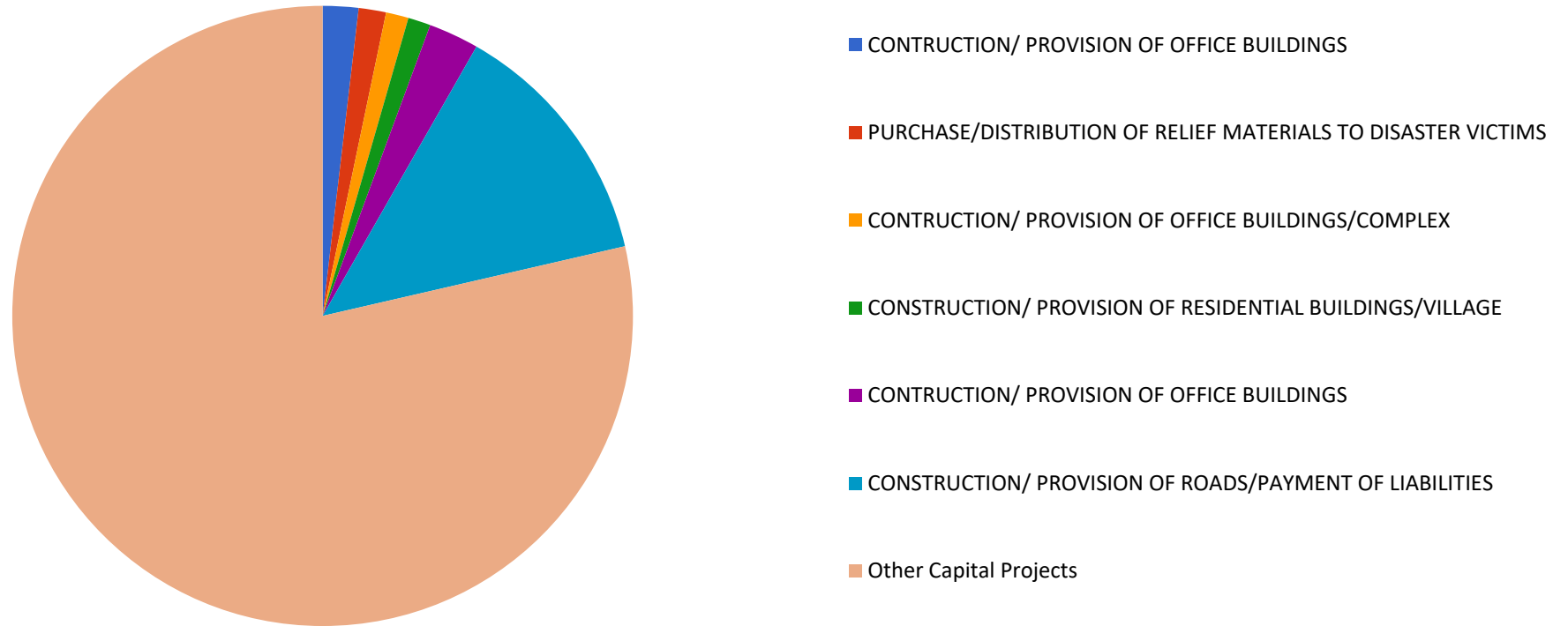


Top Capital Projects : 2019 Proposed Budget

| Borno State Budget 2019 | | | |
|----------------------------------------------------------------------------|-------------------------------------------------------------|----------------------------------------------------------------|-----------------|
| Budget of Consolidation | | | |
| Top Capital Projects : 2019 Proposed Budget | | | |
| Project | Line Ministry/Agency | Location | Amount |
| CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS | Governor's Office | Abuja/Govt House | 1,500,000,000 |
| PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS | SEMA | Borno General | 1,150,000,000 |
| CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS/COMPLEX | State House of Assembly | State Capital | 950,000,000 |
| CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS/VILLAGE | State House of Assembly | State Capital | 950,000,000 |
| CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS | Borno State House of Assembly Service Commission | State Capital | 2,115,000,000 |
| CONSTRUCTION/ PROVISION OF ROADS/PAYMENT OF LIABILITIES | Ministry of Works and Transport/BORMA | Gambaru Ngala-Rann - Kala Balge, Balbaya- Fikahyel, MMC & Jere | 10,600,000,000 |
| REHABILITATION/ REPAIRS - ROADS | Ministry of Works and Transport | | 1,000,000,000 |
| CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | | 1,000,000,000 |
| PURCHASE OF MOTOR VEHICLES | Ministry of Finance, Budget and Planning | State Capital | 1,500,000,000 |
| PURCHASE/ACQUISITION OF LAND | Ministry of Land and Survey | | 1,052,000,000 |
| CONSTRUCTION/ PROVISION OF WATER FACILITIES | Ministry of Water Resources/RUWAS | | 2,900,000,000 |
| PURCHASE OF RAW MATERIALS FOR SOLAR POWER FACTORY | Ministry of Housing and Energy | | 700,000,000 |
| CONSTRUCTION/ PROVISION OF HOUSING | Ministry of Housing and Energy | | 800,000,000 |
| RESETTLEMENT/PROVISION OF RELIEF MATERIALS TO INTERNALLY DISPLACED PERSONS | Ministry of Poverty Alleviation and Youth Empowerment | | 1,500,000,000 |
| PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS | Ministry of Poverty Alleviation and Youth Empowerment | | 1,230,000,000 |
| CONSTRUCTION/PROVISION OF SEWORAGE & DRAINAGES FACILITIES | Ministry of Environment | 27 LGA's Hqtrs | 1,000,000,000 |
| PURCHASE OF HEALTH/ MEDICAL EQUIPMENT | Ministry of Health | Borno General | 2,000,000,000 |
| CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS | Ministry of Education | Borno General | 3,850,000,000 |
| REHABILITATION/ REPAIRS - PUBLIC SCHOOLS | Ministry of Education/Teaching Service Board | | 2,000,000,000 |
| CONSTRUCTION/PROVISION OF COMMUNITY AMENITIES (PLACES OF WORSHIP) | Ministry of Religious Affairs | | 1,000,000,000 |
| Total Top Capital Projects 2019 | | | 38,797,000,000 |
| Total Budget 2019 | | | 144,739,477,375 |
| % share of total top capital projects vs. total budget for 2019 | | | 26.8 |
| Top Capital Projects : 2019 Proposed Budget | | | |
| CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS | | 1,500,000,000 | |
| PURCHASE/DISTRIBUTION OF RELIEF MATERIALS TO DISASTER VICTIMS | | 1,150,000,000 | |
| CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS/COMPLEX | | 950,000,000 | |
| CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS/VILLAGE | | 950,000,000 | |
| CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS | | 2,115,000,000 | |
| CONSTRUCTION/ PROVISION OF ROADS/PAYMENT OF LIABILITIES | | 10,600,000,000 | |
| Capital Projects over | 17,265,000,000 | | |
| Other Capital Projects | 63,448,304,000 | | |
| Total Capital | 80,713,304,000 | | |
| Total Recurrent | 64,026,173,375 | | |
| Total Expenditure | 144,739,477,375 | | |

TOP 2019 BUDGETED CAPITAL PROJECTS VS TOTAL CAPITAL EXPENDITURE

Top 2019 Budgeted Capital Projects vs Total Capital Expenditure



CONTACT

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