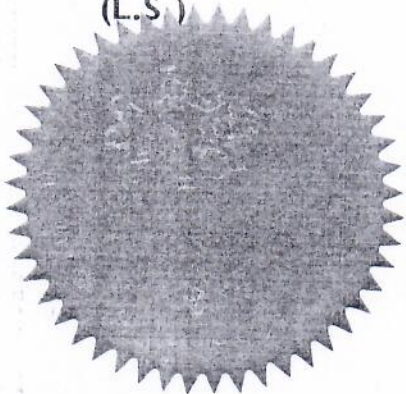


I ASSENT THIS 27<sup>th</sup>..... DAY OF December.....2019

(L.S.)

ENGR. PROF. BABAGANA UMARA ZULUM MNI, FNSE  
GOVERNOR  
BORNO STATE OF NIGERIA



BORNO STATE OF NIGERIA  
APPROPRIATION LAW, 2020

A LAW TO AUTHORIZE THE ISSUE FROM THE CONSOLIDATED REVENUE FUND OF BORNO STATE THE SUM OF ONE HUNDRED AND FORTY SIX BILLION, EIGHT HUNDRED AND NINETY FOUR MILLION, TWO HUNDRED AND TWENTY-THREE THOUSAND, NAIRA (N146, 894,223,000.00) FOR THE SERVICES OF THE YEAR ENDING ON THE THIRTY-FIRST DAY OF DECEMBER, THE YEAR 2020 AND TO APPROPRIATE THE AMOUNT FOR THE PURPOSES SPECIFIED IN THIS LAW.

BE IT ENACTED by the Borno State House of Assembly as follows:-

*Citation and Commencement*

1. This Law may be cited as the Borno State Appropriation Law, 2020 and shall come into operation on the ..... Day of January..... 2020.

*Interpretation*

2. In this Law, unless the context otherwise requires:  
“Governor” means the Governor of the State;  
“State” means Borno State of Nigeria.

*Issue of  
N146,894,223,000.00  
From Consolidated  
Revenue Fund.*

3. The Accountant-General of the State may, when authorized so to do by warrants signed by the Governor, issue from the Consolidated Revenue Fund of the State during the remaining part of the year ending on 31<sup>st</sup> December, 2020, the sum specified by the warrants not exceeding in the aggregate the sum of One Hundred and Forty Six Billion, Eight Hundred and Ninety Four Million, Two Hundred and Twenty-Three Thousand, Naira (N146,894,223,000.00) being total sum of the amount set forth opposite the Heads in the Schedules to this Law comprising the Recurrent and Capital Expenditures.

*Appropriation of  
N146,894,223,000.00*

4. The said sum shall be appropriated for the purposes and in the manner expressed in the Schedules to this Law.

**BORNO STATE GOVERNMENT  
SUMMARY OF BUDGET 2020**

|    |  |                |                               |
|----|--|----------------|-------------------------------|
| A. | <b><u>REVENUE</u></b>                                |                | N                             |
|    | 1. Ministries/Departments                            | 13,483,254,000 |                               |
|    | 2. Boards/Parastatals                                | 790,442,000    |                               |
|    | 3. Stabilization Revenue Fund                        | -              | 14,273,696,000                |
| B. | <b><u>ALLOCATION FROM THE FEDERATION ACCOUNT</u></b> |                |                               |
|    | 1. Statutory Allocation                              | 65,530,590,000 |                               |
|    | 2. Value Added Tax (VAT)                             | 17,920,243,000 |                               |
|    | 3. Special Fund (EXCESS CRUDE)                       | 11,404,801,000 | 94,855,634,000                |
|    | <b>Total Recurrent Revenue</b>                       |                | <b><u>109,129,330,000</u></b> |
| C. | <b><u>ESTIMATED RECURRENT EXPENDITURE</u></b>        |                |                               |
|    | 1. Personnel Costs (Ministries/Departments)          |                | 31,191,333,000                |
|    | 2. Overhead Cost (Ministries/Departments)            |                | 30,612,291,000                |
|    | 3. Consolidated Revenue Fund Charges                 |                | 150,700,000                   |
|    | 4. Pension and Gratuity                              |                | 9,210,000.00                  |
|    | <b>Total Recurrent Expenditure</b>                   |                | <b><u>71,164,324,000</u></b>  |
| D. | <b><u>Recurrent Surplus</u></b>                      |                | <b><u>37,965,006,000</u></b>  |
| E. | <b><u>ESTIMATED CAPITAL RECEIPTS</u></b>             |                |                               |
|    | 1. Opening Balance                                   |                | 2,500,000,000                 |
|    | 2. Transfer From Consolidated Revenue Fund           |                | 37,965,006,000                |
|    | 3. External Loans                                    |                | -                             |
|    | 4. Internal Loans                                    |                | 7,500,000,000                 |
|    | 5. Grants  |                | 27,264,893,000                |
|    | 6. Miscellaneous                                     |                | 500,000,000                   |
|    | <b>Total Capital Receipts</b>                        |                | <b><u>75,729,899,000</u></b>  |
| F. | <b><u>ESTIMATED CAPITAL EXPENDITURE</u></b>          |                |                               |
|    | 1. General Administration                            |                | 9,214,500,000                 |
|    | 2. Economic Sector                                   |                | 47,474,000,000                |
|    | 3. Law and Justice                                   |                | 1,148,223,000                 |
|    | 4. Social Sector                                     |                | 17,893,176,000                |
|    | <b>Total Capital Expenditure</b>                     |                | <b><u>75,729,899,000</u></b>  |
| G. | <b><u>BUDGET SIZE</u></b>                            |                | <b><u>146,894,223,000</u></b> |

**FIRST SCHEDULE  
BORNO STATE GOVERNMENT  
2020 BUDGET**

**SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2020 - 2022)**

|   | BUDGET<br>2020        | PROPOSED<br>ESTIMATE 2021 | PROPOSED<br>ESTIMATE 2022 | TOTAL 3 YEARS<br>BUDGET | BUDGET/<br>SUPPLEMENTARY<br>2019 |
|---|-----------------------|---------------------------|---------------------------|-------------------------|----------------------------------|
|   | N                     | N                         | N                         | N                       | N                                |
| <b>01 ADMINISTRATIVE SECTOR</b>           |                       |                           |                           |                         |                                  |
| Personnel Cost                            | 3,077,511,000         | 3,231,386,550             | 3,392,955,878             | 3,392,955,878           | 2,917,752,000                    |
| Overhead Cost                             | 13,136,090,000        | 13,792,894,500            | 14,482,539,225            | 14,482,539,225          | 6,033,456,000                    |
| Consolidated Revenue Fund Charges         | -                     | -                         | -                         | -                       | -                                |
| <b>Administrative Sector Sub-Total</b>    | <b>16,213,601,000</b> | <b>13,792,894,500</b>     | <b>14,482,539,225</b>     | <b>44,489,034,725</b>   | <b>8,951,208,000</b>             |
| <b>02 ECONOMIC SECTOR</b>                 |                       |                           |                           |                         |                                  |
| Personnel Cost                            | 5,350,955,000         | 5,618,502,750             | 5,899,427,888             | 16,868,885,638          | 5,876,320,000                    |
| Overhead Cost                             | 21,727,007,000        | 22,813,357,350            | 23,954,025,218            | 68,494,389,568          | 17,764,825,000                   |
| Consolidated Revenue Fund Charges         | 150,700,000           | 158,235,000               | 166,146,750               | 475,081,750             | 134,000,000                      |
| <b>Economic Sector Sub-Total</b>          | <b>27,228,662,000</b> | <b>28,590,075,100</b>     | <b>30,019,599,855</b>     | <b>85,838,356,955</b>   | <b>23,775,145,000</b>            |
| <b>03 LAW AND JUSTICE SECTOR</b>          |                       |                           |                           |                         |                                  |
| Personnel Cost                            | 2,016,146,000         | 2,116,953,300             | 2,222,800,965             | 2,222,800,965           | 2,016,380,375                    |
| Overhead Cost                             | 1,047,358,000         | 1,099,725,900             | 1,154,712,195             | 1,154,712,195           | 1,053,986,000                    |
| Consolidated Revenue Fund Charges         | -                     | -                         | -                         | -                       | -                                |
| <b>Law &amp; Justice Sector Sub-Total</b> | <b>3,063,504,000</b>  | <b>3,216,679,200</b>      | <b>3,377,513,160</b>      | <b>9,657,696,360</b>    | <b>3,070,366,375</b>             |

|    |   |                       |                       |                       |                        |                          |  |  |  |  |
|----|---|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|--|--|--|--|
| 04 | <b>SOCIAL SECTOR</b>                                |                       |                       |                       |                        |                          |  |  |  |  |
|    | Personnel Cost                                      | 20,746,721,000        | 21,784,057,050        | 22,873,259,903        | 22,983,509,903         | 22,642,879,000           |  |  |  |  |
|    | Overhead Cost                                       | 3,911,836,000         | 4,107,427,800         | 4,312,799,190         | 4,312,799,190          | 5,586,575,000            |  |  |  |  |
|    | Consolidated Revenue Fund Charges                   | -                     | -                     | -                     | -                      | -                        |  |  |  |  |
|    | <b>Social Sector Sub-Total</b>                      | <b>24,658,557,000</b> | <b>25,891,484,850</b> | <b>27,186,059,093</b> | <b>27,306,309,093</b>  | <b>28,229,454,000</b>    |  |  |  |  |
|    | <b>Total Expenditure Based on Function/sector</b>   | <b>71,164,324,000</b> | <b>71,491,153,650</b> | <b>75,065,711,333</b> | <b>206,621,019,483</b> | <b>64,026,173,375</b>    |  |  |  |  |
|    | <b>Summary of Total Expenditure Based on Nature</b> |                       |                       |                       |                        |                          |  |  |  |  |
|    | Personnel Cost                                      | 31,191,333,000        | 32,750,899,650        | 34,388,444,633        | 67,565,539,283         | 33,453,331,375           |  |  |  |  |
|    | Overhead Cost                                       | 39,822,291,000        | 41,813,405,550        | 43,904,075,828        | 77,706,306,878         | 30,438,842,000           |  |  |  |  |
|    | Consolidated Revenue Fund Charges                   | 150,700,000           | 158,235,000           | 166,146,750           | 145,271,846,160        | 134,000,000              |  |  |  |  |
|    | <b>Total Expenditure Based on Nature</b>            | <b>71,164,324,000</b> | <b>74,722,540,200</b> | <b>78,458,667,210</b> | <b>224,345,531,410</b> | <b>64,026,173,375.00</b> |  |  |  |  |
|    | <b>PERSONNEL COST PERCENTAGE TO BUDGET SIZE</b>     |                       |                       |                       |                        | <b>25.65386546</b>       |  |  |  |  |
|    | <b>OVERHEAD COST PERCENTAGE TO BUDGET SIZE</b>      |                       |                       |                       |                        | <b>6.796844309</b>       |  |  |  |  |
|    | <b>RECURRENT PERCENTAGE TO BUDGET SIZE</b>          |                       |                       |                       |                        | <b>32.45070977</b>       |  |  |  |  |

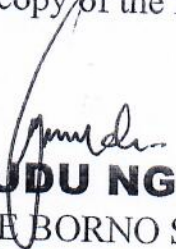
**SECOND SCHEDULE  
BORNO STATE GOVERNMENT  
2020 BUDGET**

**SUMMARY OF CAPITAL EXPENDITURE BY SECTOR (2020 - 2021)**

|   | BUDGET<br>2020        | PROPOSED<br>ESTIMATE<br>2021 | PROPOSED<br>ESTIMATE<br>2022 | TOTAL 3 YEARS<br>BUDGET | BUDGET/<br>VIREMENT<br>2019 |
|---|-----------------------|------------------------------|------------------------------|-------------------------|-----------------------------|
|   | N                     | N                            | N                            | N                       | N                           |
| 01 ADMINISTRATIVE SECTOR  | 9,214,500,000         | 9,675,225,000                | 10,158,986,250               | 19,834,211,250          | 10,083,050,000              |
| 02 ECONOMIC SECTOR  | 47,474,000,000        | 49,847,700,000               | 52,340,085,000               | 102,187,785,000         | 40,382,926,000              |
| 03 LAW & JUSTICE SECTOR   | 1,148,223,000         | 1,205,634,150                | 1,265,915,858                | 2,471,550,008           | 703,200,000                 |
| 04 SOCIAL SECTOR  | 17,893,176,000        | 18,787,834,800               | 19,727,226,540               | 38,515,061,340          | 29,544,128,000              |
| <b>TOTAL CAPITAL BUDGET<br/>CAPITAL PERCENTAGE TO<br/>BUDGET SIZE</b> | <b>75,729,899,000</b> | <b>79,516,393,950</b>        | <b>83,492,213,648</b>        | <b>163,008,607,598</b>  | <b>80,713,304,000</b>       |

## **EXPLANATORY NOTE**

This printed impression has been carefully compared by me with the Bill which has passed by the Borno State House of Assembly and found by me to be a true and correctly printed copy of the Law.

  
**IBRAHIM AUDU NGULDE**  
CLERK OF THE BORNO STATE  
HOUSE OF ASSEMBLY