



# BORNO STATE CITIZEN'S BUDGET 2020



**BUDGET OF RECOVERY AND STABILIZATION**

## FORWARD

It is our pleasure to welcome you to the Borno State citizen Budget for the fiscal year 2020. It is our responsibility to explain to citizens how we intend to raise and spend public resources.

Our goal in providing this citizen budget is to help citizens understand how the budget is developed and managed. This makes the budget a more open, trans-parent and accessible document, enabling citizens to have a better understanding of the budget process and ultimately be in a better position to influence, monitor and assess the effectiveness of the Government's policies of His Excellency, Prof. (Engr.) Babagana Umara Zulum <sup>fnse, mni</sup>, the Executive Governor.

A Citizens Budget is a simpler, less technical version of a government's budget specifically designed to present key information to the public. Government will continue to provide public goods, at a level necessary to ensure a globally competitive economy and a well-functioning society. Therefore, commitment forms the starting point for successful co-creation. It means promoting the quality of life in a community, through both political and non-political processes. It refers to the ways in which citizens participate in the life of a community in order to improve conditions for others or to help shape the community's future

Borno State citizen budget 2020 is the second edition. First edition was Published in 2019 and hosted on our website [www.pfm.bo.gov.ng](http://www.pfm.bo.gov.ng).

The 2019 financial statement and audited report is yet to be completed as at the time of publishing this document. The report reflected here in this edition regarding the actual financial report is interim, pending the outcome of the audited and the financial statement which will soon be published by the office of the Accountant General.



**Hajiya Mairo Bunu Lawan** <sup>FCPA,FCNA</sup>

Permanent Secretary

Department of Budget and Planning

# 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.
- 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.

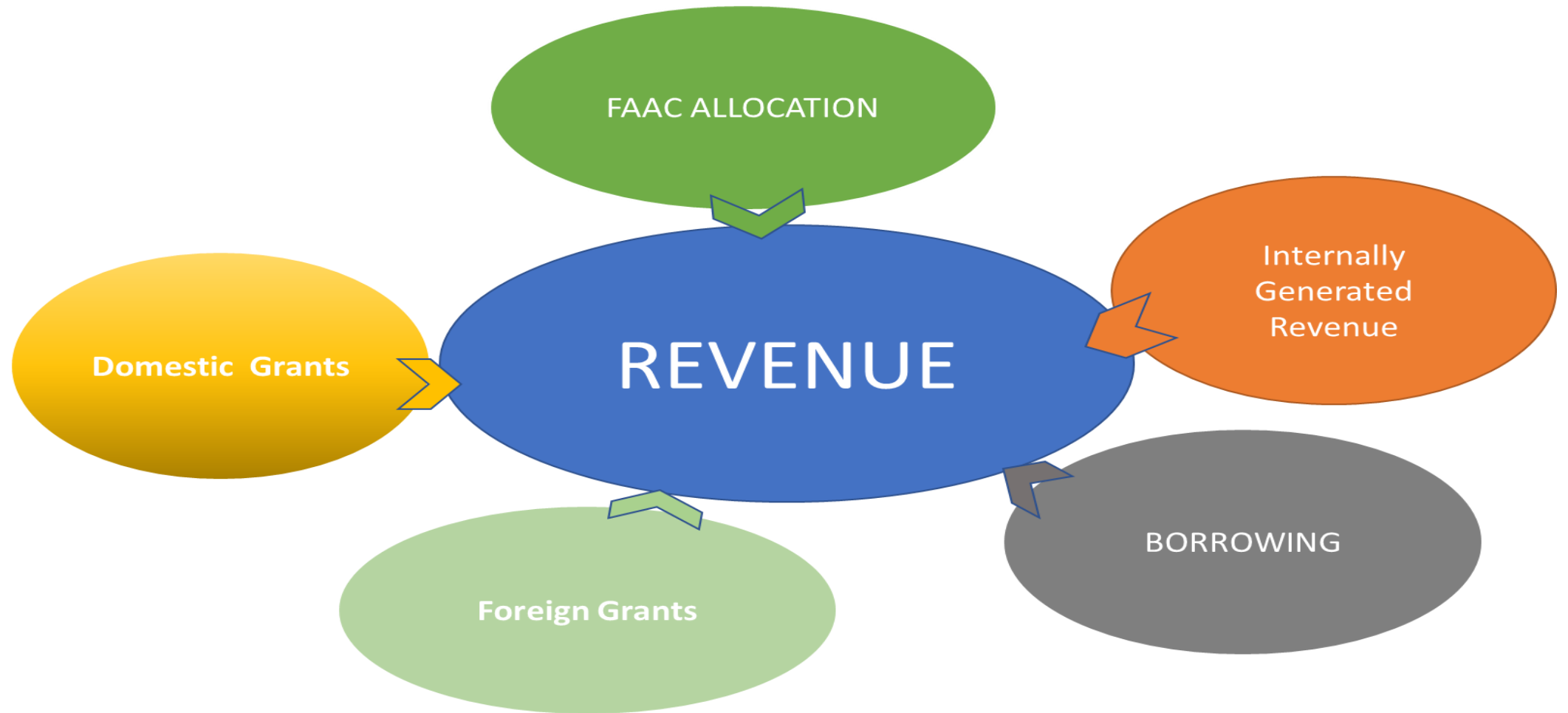
# WHAT IS A CITIZENS BUDGET?

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.



**BUDGET OF RECOVERY AND STABILIZATION**

# SOURCE OF REVENUE



# HOW WILL THE GOVERNMENT SOURCE THE GRANTS

<b>Borno State Budget 2020</b>		
<b>Budget of RECOVERY AND STABILIZATION</b>		
<b>How will the Government source the grants</b>		
<b>Domestic Grants</b>	<b>2020 Budget Target</b>	
<b>Project/Donor</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
UBEC	1,500,000,000	1.50
MCRP	3,600,000,000	3.60
TETFund	1,500,000,000	1.50
NHIP	1,105,950,000	1.11
BIGIS	5,000,000,000	5.00
		0.00
		0.00
		0.00
<b>Total Domestic Grants</b>	<b>12,705,950,000</b>	<b>12.71</b>
<b>Foreign Grants</b>	<b>2020 Budget Target</b>	
<b>Project/Donor</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
WORLD BANK SFTAS	1,500,000,000	1.50
WORLD BANK SFTAS (Performance Grant)	1,500,000,000	1.50
UNDP	2,000,000,000	2.00
		0.00
		0.00
		0.00
<b>Total Foreign Grants</b>	<b>5,000,000,000</b>	<b>5.00</b>
<b>NOTES</b>		
All numbers must be rounded to the nearest number		
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All calculation cells are coloured yellow		
All linked cells are coloured blue		
All title cells are coloured green		

# HOW WILL THE GOVERNMENT SOURCE THE LOANS

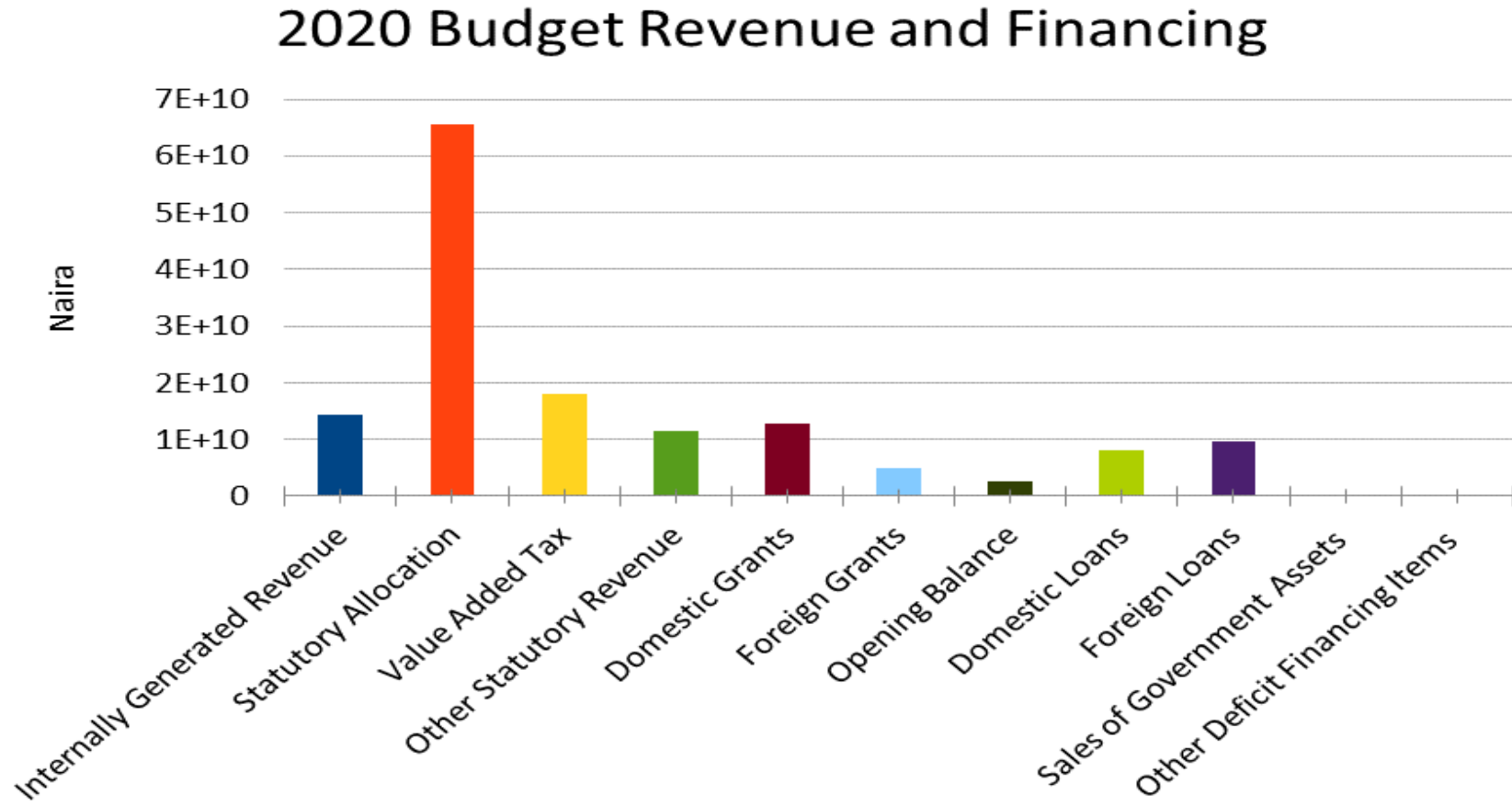
<b>Borno State Budget 2020</b>		
<b>Budget of RECOVERY AND STABILIZATION</b>		
<b>How will the Government source the loans:</b>		
<b>Domestic Loans</b>	<b>2020 Budget Target</b>	
<b>Project/Institution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
CBN	8,000,000,000	8.00
		0.00
<b>Total Domestic Loans</b>	<b>8,000,000,000.00</b>	<b>8.00</b>
<b>Foreign Loans</b>	<b>2020 Budget Target</b>	
<b>Project/Insitution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
WORLD BANK RAAMP	3,612,250,000	3.61
WORLD BANK NEWMAP	2,500,000,000	2.50
YESSO	1,096,693,000	1.10
FADAMA III	1,400,000,000	1.40
WORLD BANK COMM. SOC. DEV. AGENCY	950,000,000	0.95
		0.00
		0.00
<b>Total Foreign Loans</b>	<b>9,558,943,000</b>	<b>9,558.94</b>
<b>NOTES</b>		
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		
All title cells are coloured green		



# GOVERNMENT RESOURCE ENVELOP (SOURCE OF FUND)

Budget Resource Envelope (Source of Funds)		2020 Budget Target	2020 Percentage of Total Sources of Funds	Previous Year Target	Previous Year Actual
<b>Revenue</b>	Internally Generated Revenue	14,273,696,000	9.7%	17,498,355,000	8,175,248,326.50
	Statutory Allocation	65,530,590,000	44.6%	74,118,751,000	51,159,031,404.48
	Value Added Tax	17,920,243,000	12.2%	17,640,367,000	13,073,044,115.37
	Other Statutory Revenue	11,404,801,000	7.8%	13,911,167,375	2,187,604,805.82
<b>Grant</b>	Domestic Grants	12,705,950,000	8.6%	-	
	Foreign Grants	5,000,000,000	3.4%	20,070,837,002	
<b>Opening Balance</b>	Opening Balance	2,500,000,000	1.70%	1,500,000,000	
<b>Total Revenue, Grant (including Opening Balance)</b>		<b>129,335,280,000</b>	<b>88.0%</b>	<b>144,739,477,377</b>	<b>74,594,928,652.17</b>
<b>Budget Financing</b>	Domestic Loans	8,000,000,000	5.4%		
	Foreign Loans	9,558,943,000	6.5%		
	Sales of Government Assets	-	0.0%		
	Other Deficit Financing Items	-	0.0%		
<b>Total Budget Financing</b>		<b>17,558,943,000</b>	<b>12.0%</b>	-	-
<b>Total Budget Revenue and Financing</b>		<b>146,894,223,000</b>	<b>100.0%</b>	<b>144,739,477,377</b>	<b>74,594,928,652.17</b>
<b>NOTES</b>					
All numbers must be rounded to the nearest number					
		<b>Source of Funds Composition</b>	<b>2020 Budget Target</b>	<b>2020 Percentage of Total Sources of Funds</b>	
All input cells are coloured pink		Internally Generated Revenue	14,273,696,000	9.7%	
All calculation cells are coloured yellow		Statutory Allocation	65,530,590,000	44.6%	
All linked cells are coloured blue		Value Added Tax	17,920,243,000	12.2%	
All title cells are coloured green		Other Statutory Revenue	11,404,801,000	7.8%	
		Domestic Grants	12,705,950,000	8.6%	
		Foreign Grants	5,000,000,000	3.4%	
		Opening Balance	2,500,000,000	1.7%	
		Domestic Loans	8,000,000,000	5.4%	
		Foreign Loans	9,558,943,000	6.5%	
		Sales of Government Assets	-	0.0%	
		Other Deficit Financing Items	-	0.0%	
<div style="display: flex; justify-content: space-between; align-items: center;"> <span>7E+10</span> <span style="font-size: 2em;">}</span> <span>2020 Budget Revenue and Financing</span> <span style="font-size: 2em;">}</span> <span>2019 Budget</span> </div>					

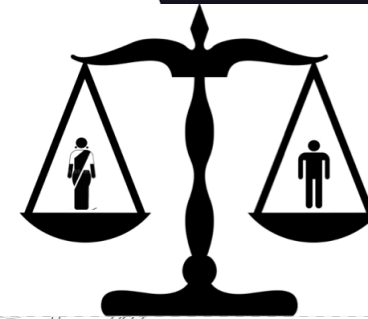
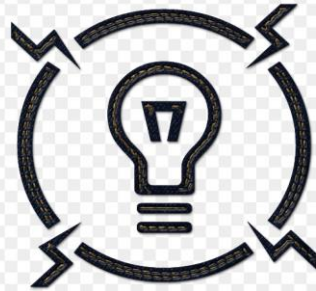
# 2020 BUDGET REVENUE AND FINANCING



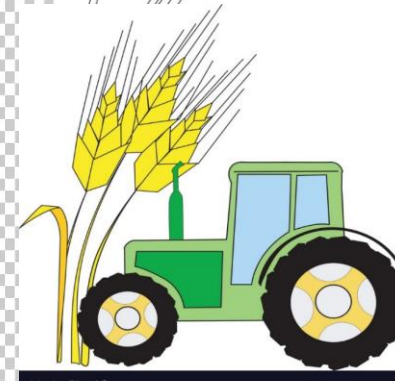
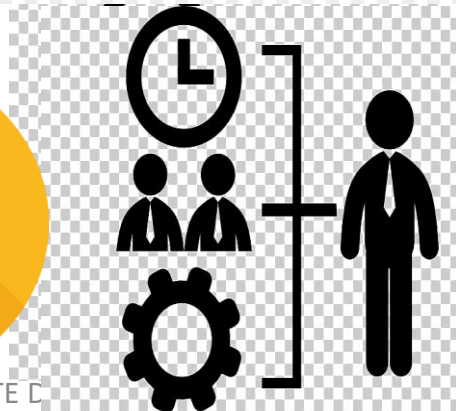
# NATURE OF EXPENDITURE



**Habitat  
for Humanity®**



BORNO STATE D



# WHERE DOES THE MONEY GO

Borno State Budget 2020				
Budget of RECOVERY AND STABILIZATION				
Expenditure: Where does the Money go?				
Expenditure	2020 Budget Target	2020 Percentage of Total Budgeted Expenditure	Previous Year Target	Previous Year Actual
<b>Recurrent Expenditure</b>				
Personnel Cost	31,291,333,000	21.3%	33,453,331,375.00	20,136,257,585.83
Overhead Cost	30,512,291,000	20.8%	20,238,842,000.00	17,209,176,156.00
Consolidated Revenue Charges	150,700,000	0.1%	134,000,000.00	
Transfers	0	0.0%	0.00	
Interest Payments	0	0.0%	0.00	
Pension & Gratuity	9,210,000,000	6.3%	10,200,000,000.00	5,929,801,813.22
<b>Total Recurrent Expenditure</b>	<b>71,164,324,000</b>	<b>48.4%</b>	<b>64,026,173,375</b>	<b>43,275,235,555</b>
<b>Total Capital Expenditure</b>	<b>75,729,899,000</b>	<b>51.6%</b>	<b>80,713,304,000.00</b>	
<b>Total Expenditure</b>	<b>146,894,223,000</b>	<b>100.0%</b>	<b>144,739,477,375</b>	<b>43,275,235,555</b>

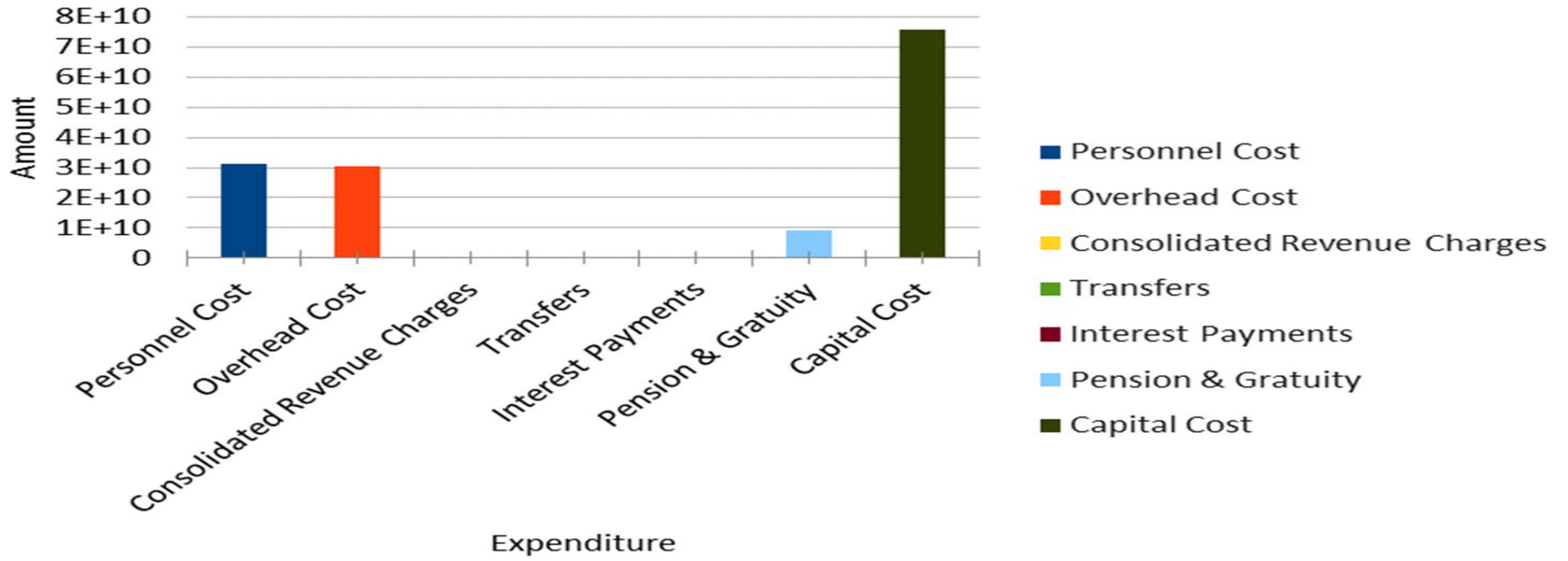
Expenditure	Amount
Personnel Cost	31,291,333,000
Overhead Cost	30,512,291,000
Consolidated Revenue Charges	150,700,000
Transfers	0
Interest Payments	0
Pension & Gratuity	9,210,000,000
Capital Cost	75,729,899,000
<b>Completeness Check</b>	<b>Complete</b>

BOR

AND PLANNING

# WHERE DOES THE MONEY GO

## 2020 Budgeted Expenditure

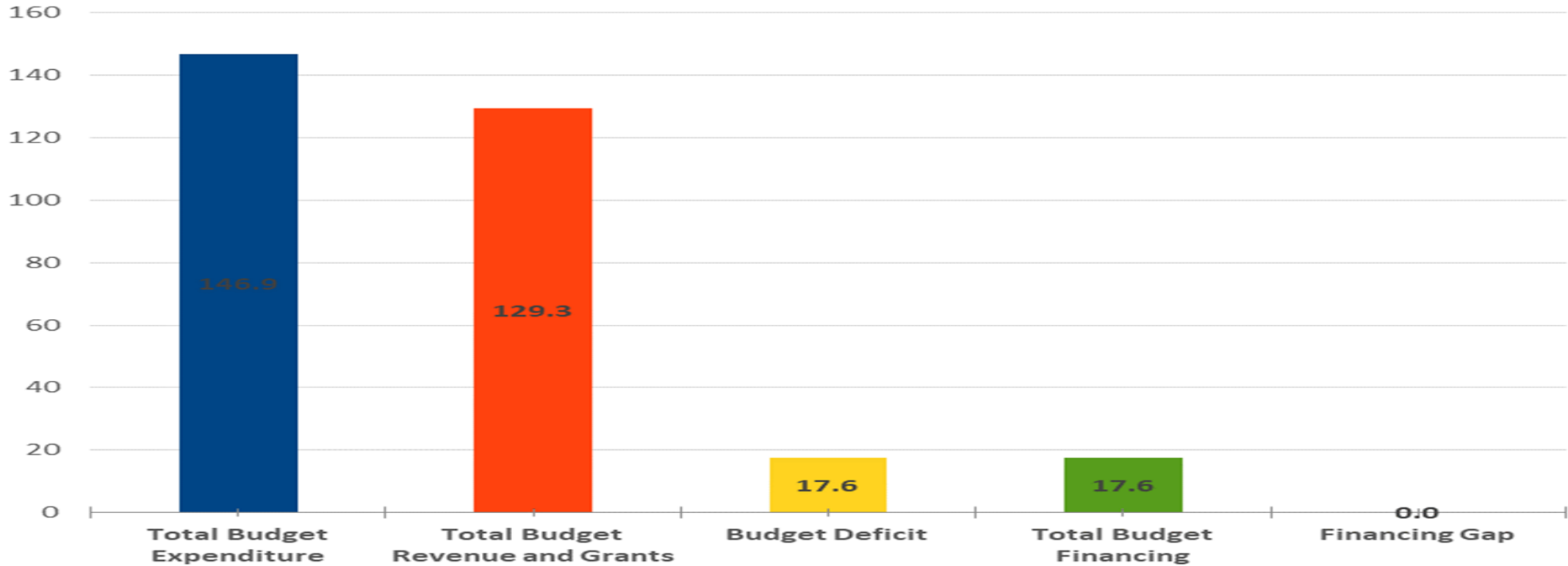


# GENERAL FRAMEWORK

Borno State Budget 2020					
Budget of RECOVERY AND STABILIZATION					
General Framework					
Budget Line Item	2020 Approved Budget Naira	2020 Approved Budget Billion Naira	Previous Year Actual	Previous Year Budget Target	Budget Execution
Total Budget Expenditure	146,894,223,000.0	146.9	26,066,059,399.1	144,739,477,375.0	18.0%
Total Budget Revenue and Grants	129,335,280,000.0	129.3	74,594,928,652.2	144,739,477,377.0	51.5%
Budget Deficit	17,558,943,000.0	17.6	-48,528,869,253.1	-2.0	2426443462655.9%
Total Budget Financing	17,558,943,000.0	17.6	0.0	0.0	#DIV/0!
Financing Gap	0.0	0.0	-48,528,869,253.1	-2.0	

# GENERAL FRAMEWORK

2020 Budget General Framework  
Billion Naira



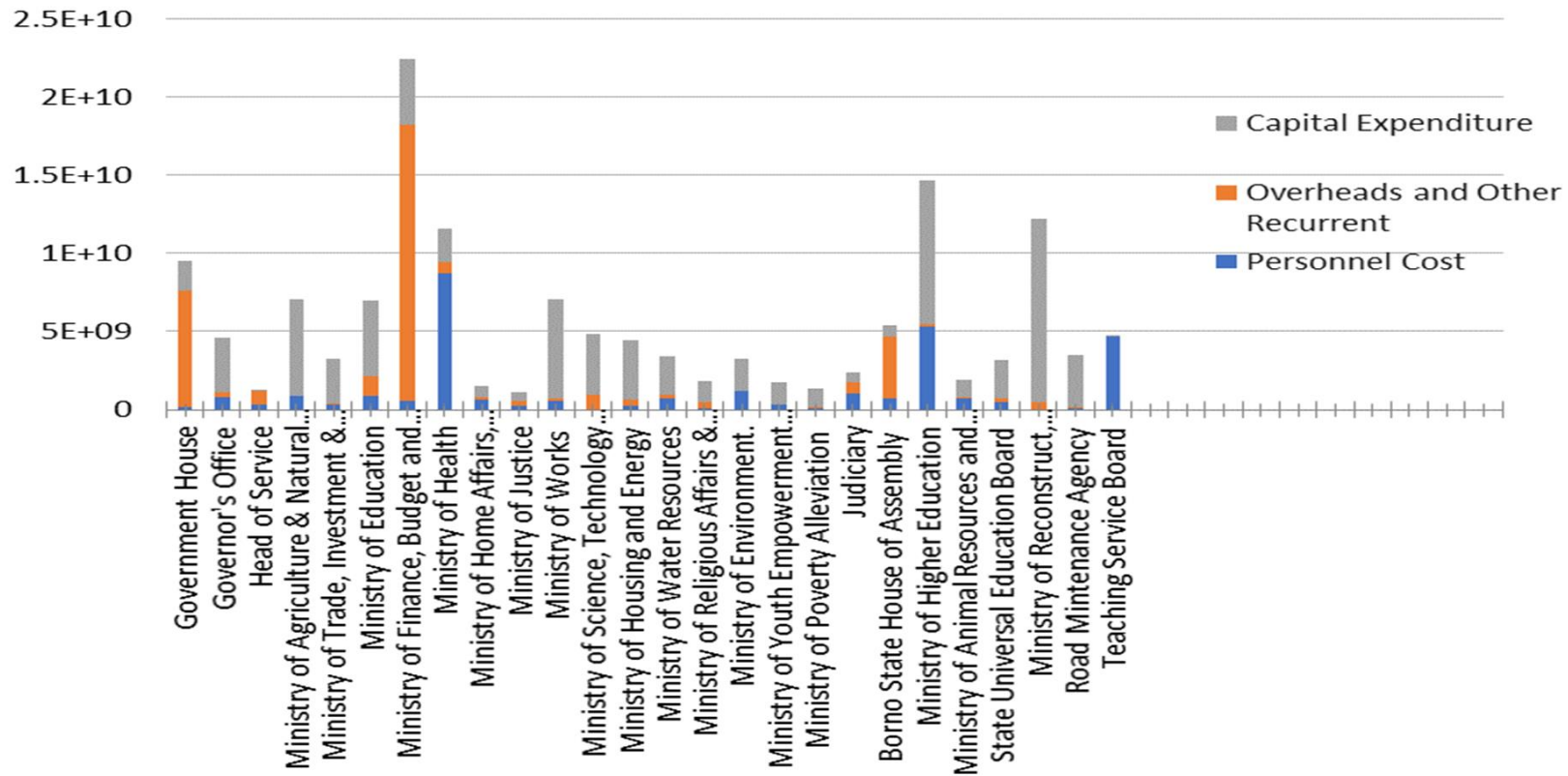
# SUMMARY OF 2020 BUDGET

Borno State Budget 2020									
Budget of RECOVERY AND STABILIZATION									
2020 Budget Target									
Top Sector/Ministry Allocation	Personnel Cost	Overheads and Other Recurrent	Recurrent Expenditure	Capital Expenditure	Total Expenditure	Percentage of Total Budgeted Ex	Previous Year Target	Previous Year Actual	
Government House	175,000,000	7,412,700,000	7,587,700,000	1,920,000,000	9,507,700,000	6.5%	1,495,480,000.00	5,662,401,647.87	
Governor's Office	813,090,000	325,080,000	1,138,170,000	3,500,000,000	4,638,170,000	3.2%	7,898,947,000.00	1,826,983,368.09	
Head of Service	299,100,000	869,800,000	1,168,900,000	121,000,000	1,289,900,000	0.9%	1,032,506,000.00	373,036,439.10	
Ministry of Agriculture & Natural Res.	846,502,000	43,402,000	889,904,000	6,130,000,000	7,019,904,000	4.8%	4,081,582,000.00	891,164,044.00	
Ministry of Trade, Investment & Tourism	306,764,000	94,454,000	401,218,000	2,849,000,000	3,250,218,000	2.2%	2,126,517,000.00	461,836,727.56	
Ministry of Education	861,316,000	1,293,098,000	2,154,414,000	4,787,000,000	6,941,414,000	4.7%	9,297,538,000.00	177,079,118.58	
Ministry of Finance, Budget and Economic Planning	560,700,000	17,653,501,000	18,214,201,000	4,186,000,000	22,400,201,000	15.2%	19,334,733,000.00	868,026,617.06	
Ministry of Health	8,720,773,000	678,100,000	9,398,873,000	2,168,000,000	11,566,873,000	7.9%	15,112,251,000.00	1,793,434,271.43	
Ministry of Home Affairs, Information & Culture	615,213,000	187,921,000	803,134,000	731,500,000	1,534,634,000	1.0%	1,664,200,000.00	216,511,612.00	
Ministry of Justice	258,276,000	309,425,000	567,701,000	574,173,000	1,141,874,000	0.8%	1,473,511,375.00	669,586,500.00	
Ministry of Works	540,000,000	197,000,000	737,000,000	6,349,000,000	7,086,000,000	4.8%	12,482,500,000.00	3,506,571,050.29	
Ministry of Science, Technology and Innovation	12,000,000	905,010,000	917,010,000	3,922,010,000	4,839,020,000	3.3%	0.00	0.00	
Ministry of Housing and Energy	231,909,000	372,903,000	604,812,000	3,874,000,000	4,478,812,000	3.0%	3,988,129,000.00	934,599,147.24	
Ministry of Water Resources	689,000,000	235,900,000	924,900,000	2,513,000,000	3,437,900,000	2.3%	5,878,992,000.00	1,415,476,940.90	
Ministry of Religious Affairs & Special Education	100,960,000	419,380,000	520,340,000	1,277,340,000	1,797,340,000	1.2%	2,456,256,000.00	1,692,339,357.98	
Ministry of Environment	1,158,550,000	71,777,000	1,230,327,000	2,000,000,000	3,230,327,000	2.2%	3,433,400,000.00	2,801,091,200.00	
Ministry of Youth Empowerment and Sports	287,000,000	43,120,000	330,120,000	1,450,000,000	1,780,120,000	1.2%	986,062,000.00	90,413,000.00	
Ministry of Poverty Alleviation	115,000,000	33,200,000	148,200,000	1,230,000,000	1,378,200,000	0.9%	4,938,622,000.00	244,937,000.00	
Judiciary	1,062,200,000	718,687,000	1,780,887,000	574,050,000	2,354,937,000	1.6%	2,166,309,000.00	71,732,436.00	
Borno State House of Assembly	698,000,000	4,023,061,000	4,721,061,000	660,000,000	5,381,061,000	3.7%	7,020,176,000.00	1,747,431,314.00	
Ministry of Higher Education	5,286,479,000	212,370,000	5,498,849,000	9,136,525,000	14,635,374,000	10.0%	8,958,640,000.00	62,179,171.73	
Ministry of Animal Resources and Fisheries Dev.	725,519,000	46,450,000	771,969,000	1,124,969,000	1,896,938,000	1.3%	2,001,900,000.00	69,470,977.00	
State Universal Education Board	497,000,000	223,000,000	720,000,000	2,456,000,000	3,176,000,000	2.2%	2,227,300,000.00	533,447,240.22	
Ministry of Reconstruct, Rehabilitation and Resettlement	14,974,000	428,444,000	443,418,000	11,770,000,000	12,213,418,000	8.3%	4,857,861,000.00	1,918,640,738.75	
Road Maintenance Agency	112,719,000	66,077,000	178,796,000	3,300,000,000	3,478,796,000	2.4%	5,184,659,000.00	359,021,786.84	
Teaching Service Board	4,700,000,000	16,000,000	4,716,000,000	51,000,000	4,767,000,000	3.2%	4,942,234,000.00	20,040,000.00	
			0		0	0.0%			
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			0		0	0.0%			
			0		0	0.0%			
<b>Total</b>	<b>29,688,044,000</b>	<b>36,879,860,000</b>	<b>66,567,904,000</b>	<b>78,654,227,000</b>	<b>145,222,131,000</b>	<b>98.9%</b>	<b>135,040,305,375</b>	<b>28,407,451,707</b>	
Other MDA Expenditure				Other MDA Expenditure	1,672,092,000	1.1%			
<b>Total Budgeted Expenditure</b>				<b>Total Budgeted Expenditure</b>	<b>146,894,223,000</b>	<b>100.0%</b>			



# SUMMARY OF 2020 BUDGET

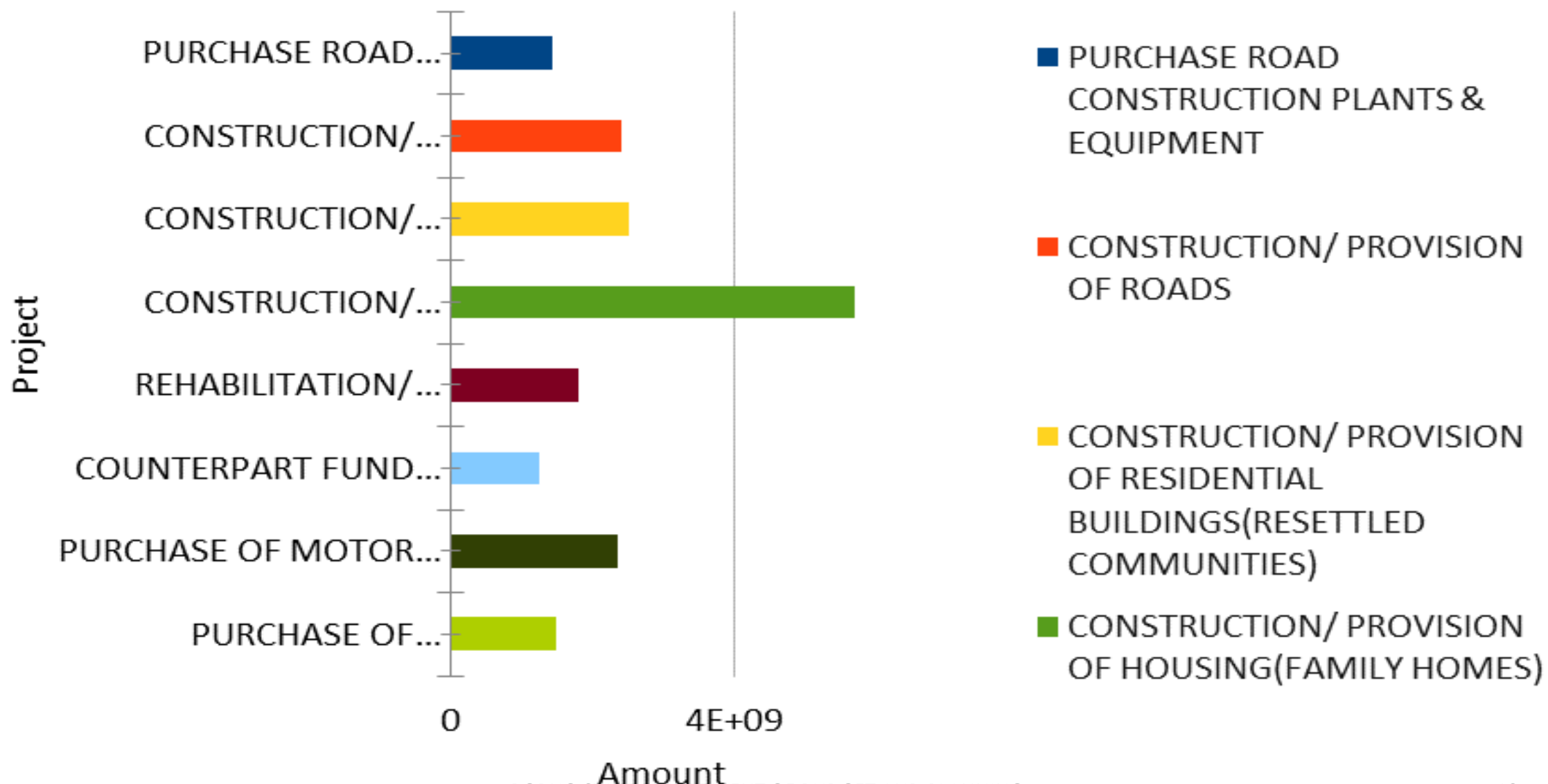
## 2020 MDA Budgeted Expenditure Allocation



# TOP CAPITAL PROJECTS IN 2020 BUDGET

Borno State Budget 2020				
Budget of RECOVERY AND STABILIZATION				
Top Capital Projects : 2020 Proposed Budget				
Project	Line Ministry/Agency	Location(s)	LGA(s)	Amount
CONSTRUCTION/ PROVISION OF ROADS	MINISTRY OF WORKS			3,010,000,000
PURCHASE ROAD CONSTRUCTION PLANTS & EQUIPMENT	MINISTRY OF WORKS			1,434,000,000
CONSTRUCTION/ PROVISION OF ROADS	AGENCY			2,400,000,000
CONSTRUCTION/ PROVISION OF RESIDENTIAL BUILDINGS(RESETTLED COMMUNITIES)	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT			2,520,000,000
CONSTRUCTION/ PROVISION OF HOUSING(FAMILY HOMES)	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT			5,700,000,000
REHABILITATION/ REPAIRS OF RESIDENTIAL BUILDING (RAVAGED COMMUNITIES)	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT			1,800,000,000
COUNTERPART FUND FOR MEDIUM AND SMALL SCALE ENTERPRISES	MINISTRY OF TRADE, INVESTMENT, & TOURISM			1,250,000,000
PURCHASE OF MOTOR VEHICLES	MINISTRY OF FINANCE , BUDGET AND ECONOMIC PLANNING (FINANCE)			2,350,000,000
PURCHASE OF COMPUTERS (OFFICE EQUIPMENT, COMPUTER CONSUMABLES,ETC)	MINISTRY OF FINANCE , BUDGET AND ECONOMIC PLANNING (FINANCE)			1,500,000,000
CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	MINISTRY OF EDUCATION			1,400,000,000
REHABILITATION/ REPAIRS - PUBLIC SCHOOLS	MINISTRY OF EDUCATION			1,300,000,000
CONSTRUCTION/ PROVISION OF PUBLIC SCHOOLS	STATE UNIVERSAL BASIC EDUCATION			1,000,000,000
PURCHASE OF SECURITY EQUIPMENT/VEHICLES	GOVERNMENT HOUSE	MAIDUGURI	MMC	1,002,000,000
CONSTRUCTION/ PROVISION OF OFFICE BUILDINGS (Borno House)	GOVERNOR'S OFFICE			1,900,000,000
REHABILITATION/ REPAIRS OF OFFICE BUILDINGS	GOVERNOR'S OFFICE			1,000,000,000
RURAL ACCESS AND AGRIC MARKETING (RAM)/RURAL - URBAN FARM ACCESS AND ECO- SYSTEM (CBN - AADS)	MINISTRY OF AGRICULTURE & NATURAL RESOURCES			1,800,000,000
CULTIVATION OF SPECIAL CROPS ,PROVISION OF FARM IMPLEMENT TO SUPPORT IDPs BY PROVISSION OF COUNTER PART FUND FOR IMMEDIATE STABILIZATION BY PROVISSION OF COUNTER PART FUNDING BY MCRP	MINISTRY OF AGRICULTURE & NATURAL RESOURCES			1,360,000,000
CONSTRUCTION/ PROVISION OF INFRASTRUCTURE (VOCATIONAL ENTERPRISE INSTITUTION)	MINISTRY OF SCIENCE, TECHNOLOGY AND INNOVATION			928,000,000
CONSTRUCTION/ PROVISION OF HOUSING (RURAL HOUSING SCHEME)	MINISTRY OF HOUSING & ENERGY			2,235,000,000

# Top 2020 Capital Project Allocations



# GLOSSARY

**Aid & grants:** voluntary transfer of resources from one country to another either by individuals, private organizations

- **Appropriation:** refers to legislative designation of money for particular uses, in the context of a budget or spending bill.
- **Budget:** IS AN annual financial statement presenting the revenues and spending for a financial year that is often passed by the legislature, approved by the chief executive (president/governor)
- **Capital Expenditure:** funds that are used for the purchase, construction, improvement or maintain of long term assets.
- **CRF – (Consolidated Revenue Fund);** consist of all revenues and money raised or received by the executive government. Money from main bank account of government
- **Fiscal Year:** it's a period use by governments for accounting and budget purposes which varies between countries, Normally January to December.
- **IGR:** Internally Generated Revenue by states within the Nigerian federation, independent of their share of revenue from the federation account
- **Inflation;** sustained increase in the general price level of goods and services in an economy over a period of time (1 year)
- **Macro-economy:** is a branch of economics that studies how the aggregate economy behaves ranging from inflation, national income, GDP, price levels etc.
- **MDAs;** Ministries, Departments and Agencies
- **Recurrent Expenditure;** payment made by government for all purpose except capital cost.
- **Service Delivery;** provision of public services such as health care, education, sanitation, criminal justice
- **Special Funds;** money that comes for special projects that are unavailable for ordinary operations
- **Statutory Allocation;** funds allocated from the federation account by federation accounts allocation committee
- **Thrust:** push suddenly in a specific direction
- **Treasury Opening Balance;** amount of money held in government account at the start of a new financial/fiscal year
- **VAT;** value added tax indirect tax on the domestic consumption of goods and services except those that are zero rated (such as food and medications)

# CONTACT

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