



BORNO STATE GOVERNMENT

(Revised Citizen's Budget 2020)

FORWARD

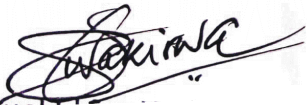
The Borno State Revised Citizen's Budget for the fiscal year 2020 is published to explain to our citizens how the government intends to raise and spend public funds.

The aim of providing the citizens budget is to have a summary of the budget in a form that is easily understandable by citizens and how it is developed and managed. This provides an open, transparent and accessible document, enabling citizens to have a better understanding of the budget process and to be in a position to influence, monitor and access the effectiveness of government policies.

The Citizen's Budget is simpler and a less technical version of the Government Budget specifically designed to present key information to the public. It shows the expected revenue to be collected, how much grants to be received and also what government plan to spend on. Government on its part will be committed to providing public goods at all levels to ensure globally competitive economy and a good society. Therefore, commitment forms the starting point for a successful establishment as well as a developed sustainable community where citizens participate in governance that helps better and improve their lives and living standard.

The Borno State *Revised Citizen Budget 2020* is also hosted on the Government website www.pfm.bo.gov.ng

The public financial documents for the government of Borno State are also published on the website. These documents particularly the *financial statements* show the actual revenues and spending of the government for a fiscal year.

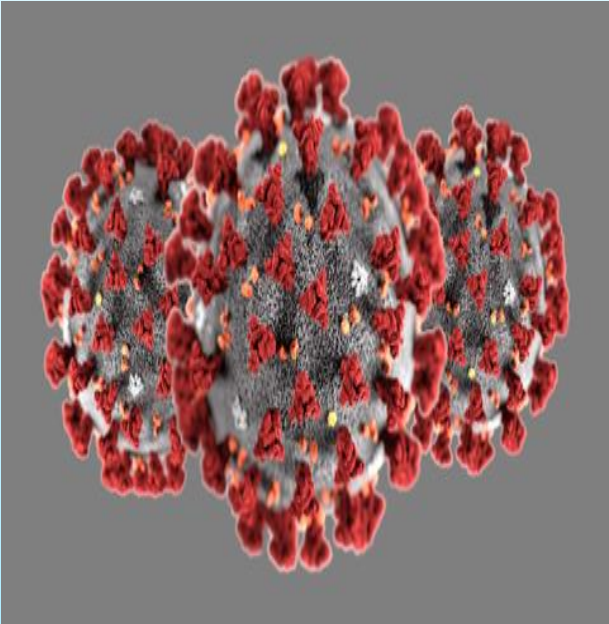


Samuel Idrisa Wakirwa

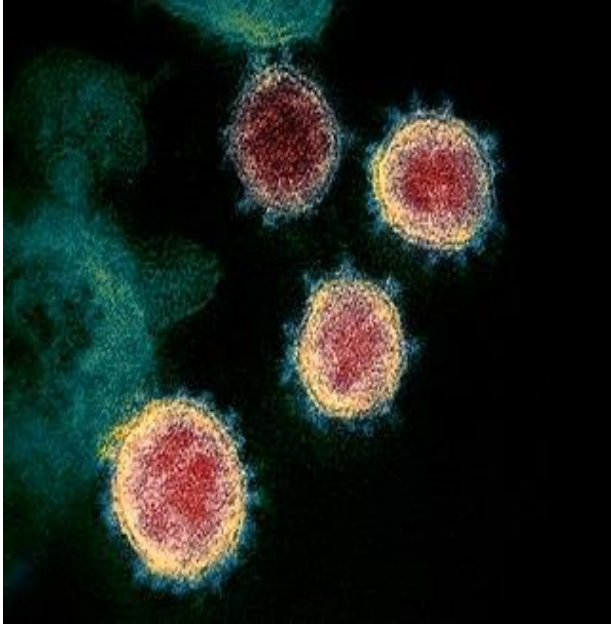
Ag. Permanent Secretary,
Department of Budget and Planning

Introduction

- NOVEL CORONA VIRUS



- What is a Budget?
- A Budget is not only a set of revenue and expenditure plans by the Government, but accumulation of government's strategic socio-economic and fiscal policies, plans and priorities for actualizing its development agenda during a fiscal period usually a year. It shows the expected revenue to be collected, how much grants to be received and also what government plan to spend on. Both National and Sub-national Governments have budget document which is appropriated by an act of the State Legislature.



- What is a Citizen's Budget?
- The Budget is a constitutional requirement and in a democracy, all citizens have a right to make inputs as to how the delivery of services and infrastructure to their communities is carried out. As a result therefore, the citizens are engaged in the budgetary process usually through the conduct of a town hall meeting. This budget is a less technical version of a government budget highlighting key information in a summary form that is easily understandable by the general public.

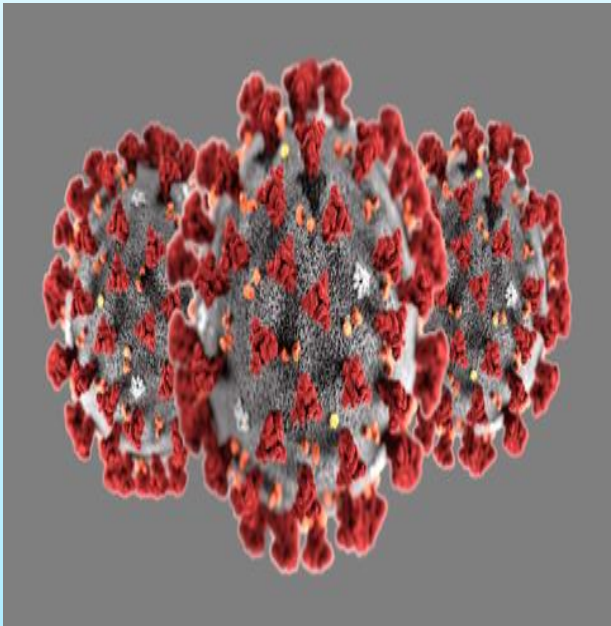
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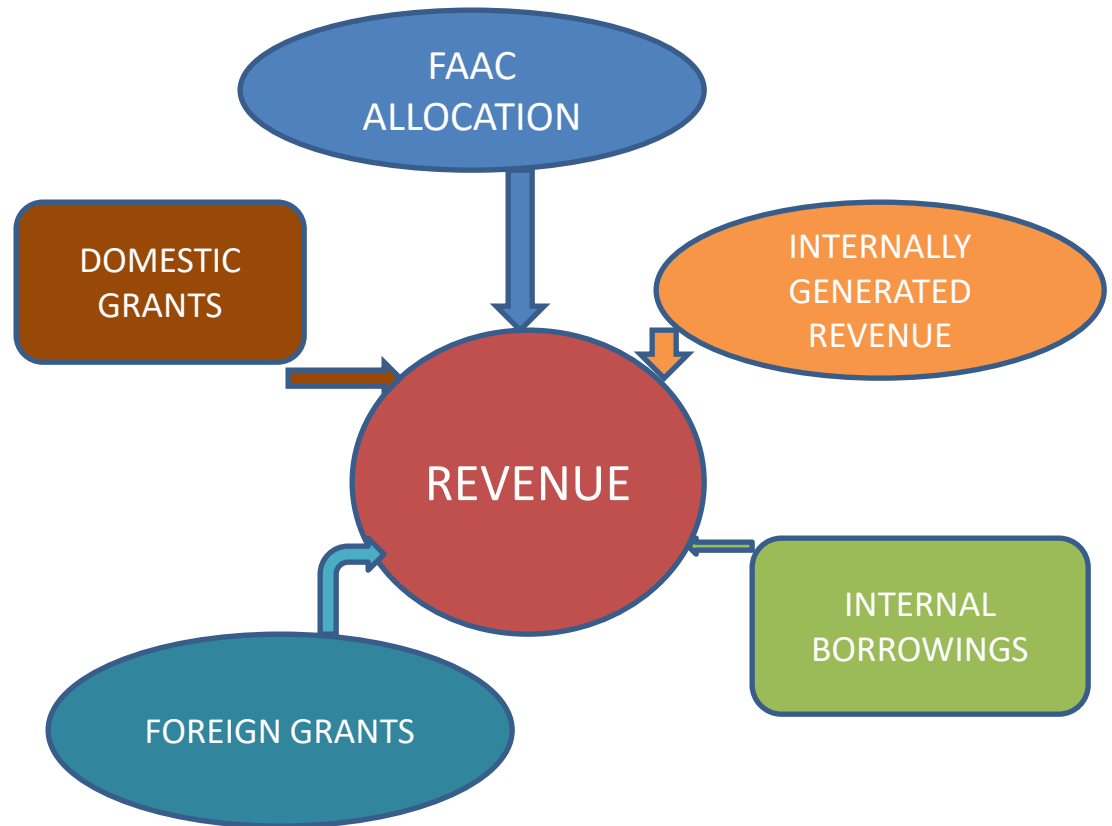
- What is new about the Revised Budget?
- The Revised 2020 Budget provide support to sectors mostly affected by the consequences of COVID – 19 pandemic. It provides increase allocations to support spending on health, education and economic sector to help fight COVID – 19 pandemic and also help in achieving a sustainable economic growth that generates more jobs. The Original Budget was revised downwards by about 26%.

(Revenue Sources of Revised Budget 2020)

NOVEL CORONA VIRUS



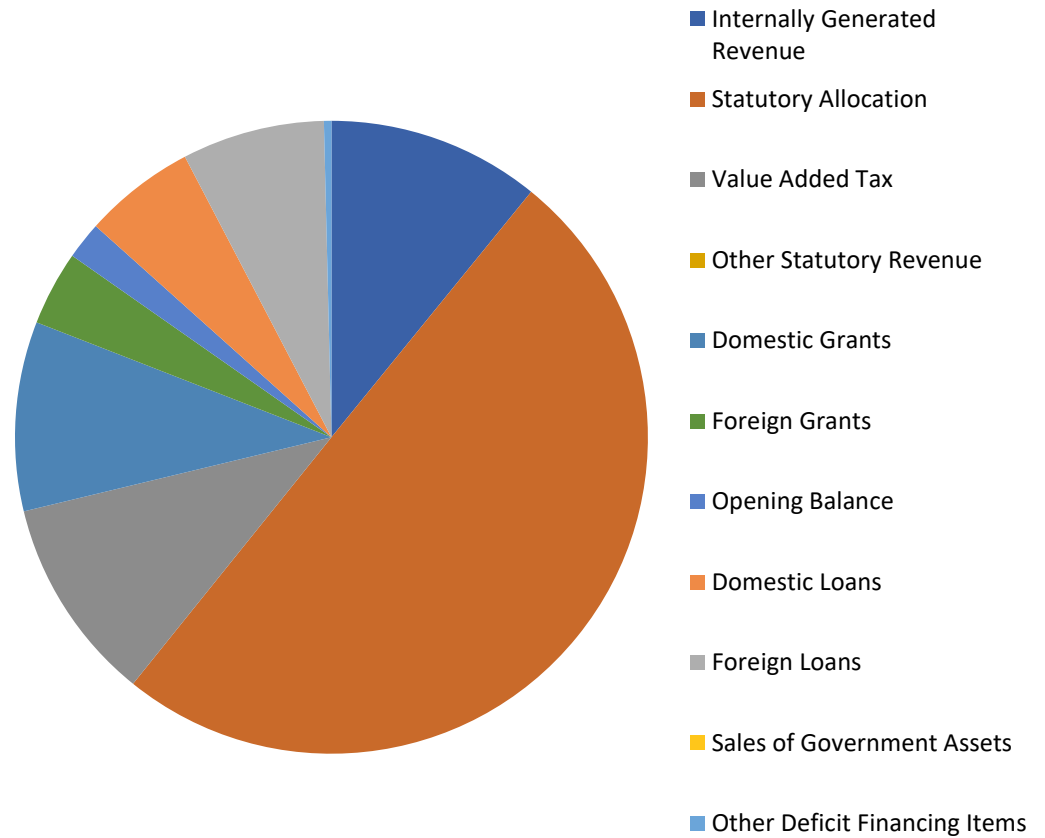
- 2020 Revised Budget



2020 Revised Budget Revenue and Financing

REVENUE SOURCE

Expected Rise in Revenue from New Sources



Borno State Revised Budget 2020
Budget Title: Citizen Budget
How will the Government source the grants

SOURCE OF GRANTS

Domestic Grants	Approved 2020 Budget Target	Revised 2020 Budget Target	Approved	Revised
Project/Donor	Amount Naira	Amount Naira	Amount Naira Billion	Amount Naira Billion
UBEC	1,500,000,000	1,500,000,000	1.50	1.50
MCRP	3,600,000,000	3,600,000,000	3.60	3.60
TETFund	1,500,000,000	1,500,000,000	1.50	1.50
N-SHIP	1,105,950,000	1,105,950,000	1.11	1.11
BIGIS	5,000,000,000	5,000,000,000	5.00	5.00
			0.00	0.00
			0.00	0.00
			0.00	0.00
Total Domestic Grants	12,705,950,000	12,705,950,000	12.71	12.71
Foreign Grants	Approved 2020 Budget Target	Revised 2020 Budget Target	Approved	Revised
Project/Donor	Amount Naira	Amount Naira	Amount Naira Billion	Amount Naira Billion
World Bank SFTAS	1,500,000,000	1,800,000,000	1.50	1.80
World Bank SFTAS (Performance Grant)	1,500,000,000	3,600,000,000	1.50	3.60
UNDP	2,000,000,000	2,000,000,000	2.00	2.00
Total Foreign Grants	5,000,000,000	7,400,000,000	5.00	7.40

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
All title cells are coloured green

Borno State Revised Budget 2020

Budget Title: Citizen Budget

WHERE WILL THE MONEY COME FROM?

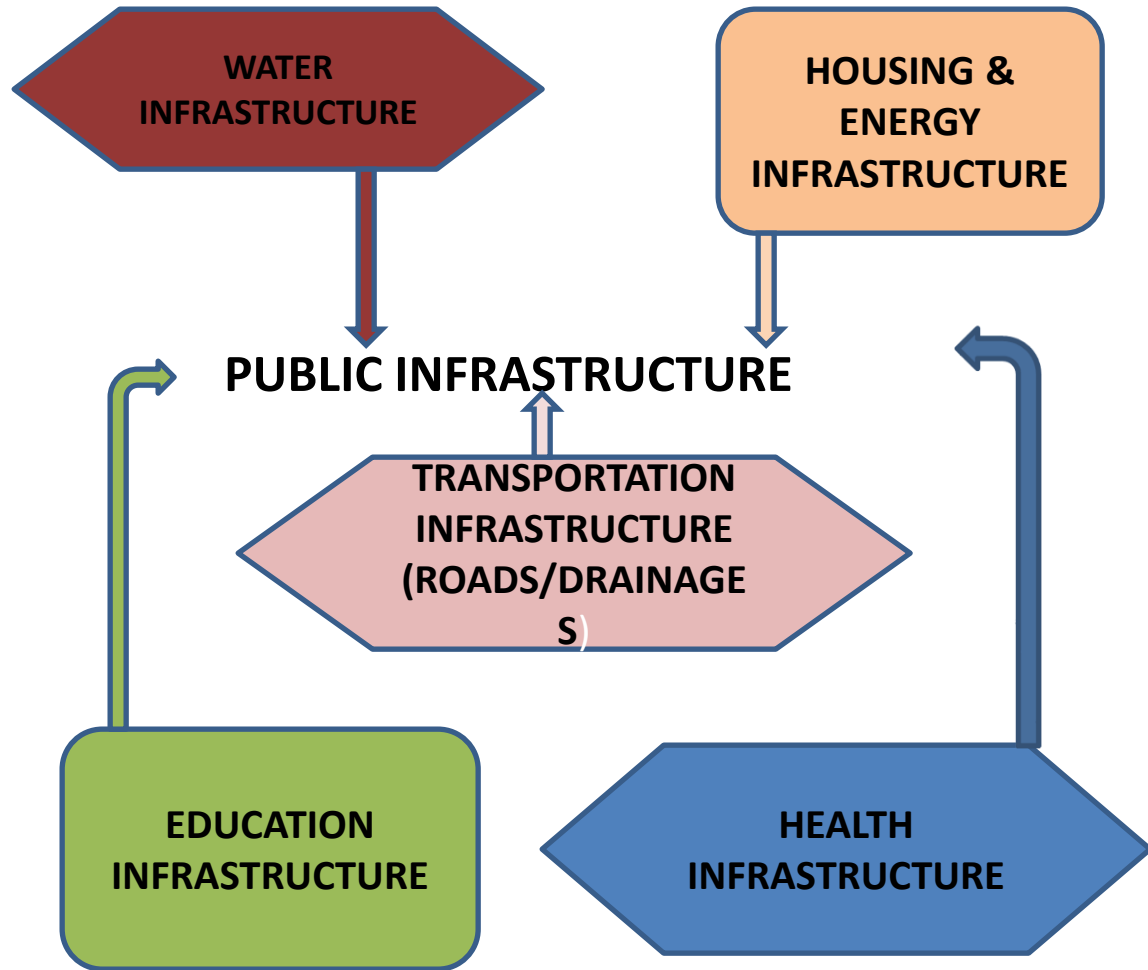
Where will the money come from?

Budget Resource Envelope (Source of Funds)		Approved 2020 Budget Target	Revised 2020 Budget Target	Approved 2020 Percentage of Total Sources of Funds	Revised 2020 Percentage of Total Sources of Funds
Revenue	Internally Generated Revenue	14,273,696,000	18,406,691,000	9.7%	16.9%
	Statutory Allocation	65,530,590,000	31,855,720,000	44.6%	29.3%
	Value Added Tax	17,920,243,000	13,720,243,000	9.3%	16.5%
	Other Statutory Revenue	11,404,801,000	3,363,744,000	#REF!	3.1%
Grant	Domestic Grants	12,705,950,000	14,868,257,000	8.6%	13.7%
	Foreign Grants	5,000,000,000	7,400,000,000	3.4%	6.8%
Opening Balance	Opening Balance	2,500,000,000	2,500,000,000	1.70%	2.30%
Total Revenue, Grant (including Opening Balance)		129,335,280,000	92,114,655,000	88.0%	84.6%
Budget Financing	Domestic Loans	7,500,000,000	9,500,000,000	5.1%	8.7%
	Foreign Loans	9,558,943,000	5,946,693,000	6.5%	5.5%
	Sales of Government Assets		801,000,000	0.0%	0.7%
	Other Deficit Financing Items	500,000,000	500,000,000	0.3%	0.5%
Total Budget Financing		17,558,943,000	16,747,693,000	12.0%	15.4%
Total Budget Revenue and Financing		146,894,223,000	108,862,348,000	100.0%	100.0%

- SOURCE OF LOAN

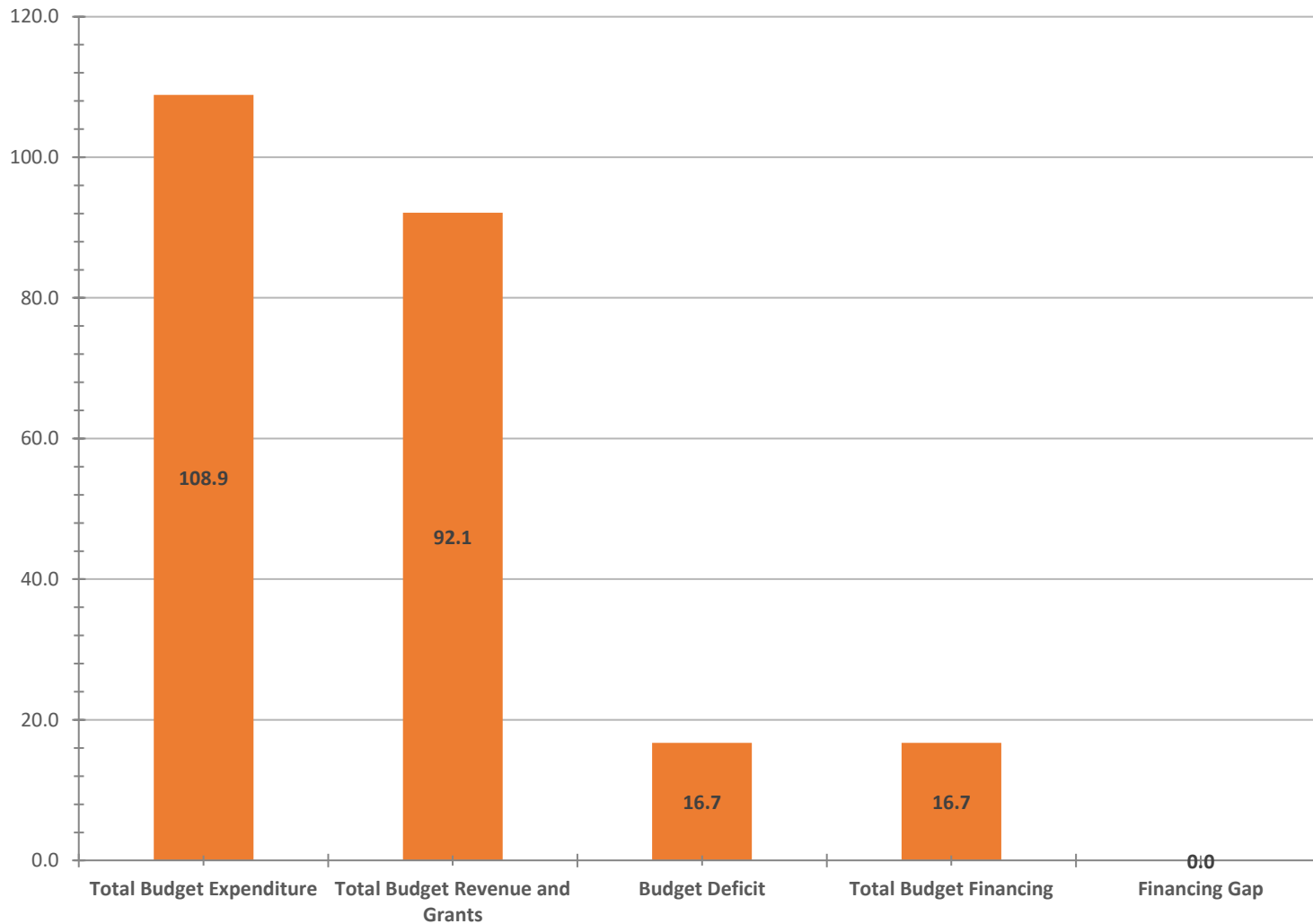
Borno State Revised Budget 2020				
Budget Title: Citizen Budget				
How will the Government source the loans:				
Domestic Loans	Approved 2020 Budget Target	Revised 2020 Budget Target	Approved	Revised
Project/Institution	Amount Naira	Amount Naira	Amount Naira Billion	Amount Naira Billion
CBN AADs	1,500,000,000	1,500,000,000	1.50	1.50
CBN FAMILY HOMES	6,000,000,000	6,000,000,000	6.00	6.00
ACCESS BANK (COVID - 19 INTERVENTION)		2,000,000,000	0.00	2.00
			0.00	0.00
			0.00	0.00
Total Domestic Loans	7,500,000,000.00	9,500,000,000.00	7.50	9.50
Foreign Loans	Approved 2020 Budget Target	Revised 2020 Budget Target	Approved	Revised
Project/Insitution	Amount Naira	Amount Naira	Amount Naira Billion	Amount Naira Billion
WORLD BANK (RAAMP)	3,612,250,000		3.61	0.00
WORLD BANK (NEWMAP)	2,500,000,000	2,500,000,000	2.50	2.50
YESSO	1,096,693,000	1,096,693,000	1.10	1.10
FADAMA III	1,400,000,000	1,400,000,000	1.40	1.40
WORLD BANK (COMM. SOC. DEV. AGENCY)	950,000,000	950,000,000	0.95	0.95
			0.00	0.00
Total Foreign Loans	9,558,943,000	5,946,693,000	9,558.94	5,946.69

EXPENDITURE ON PUBLIC INFRASTRUCTURE



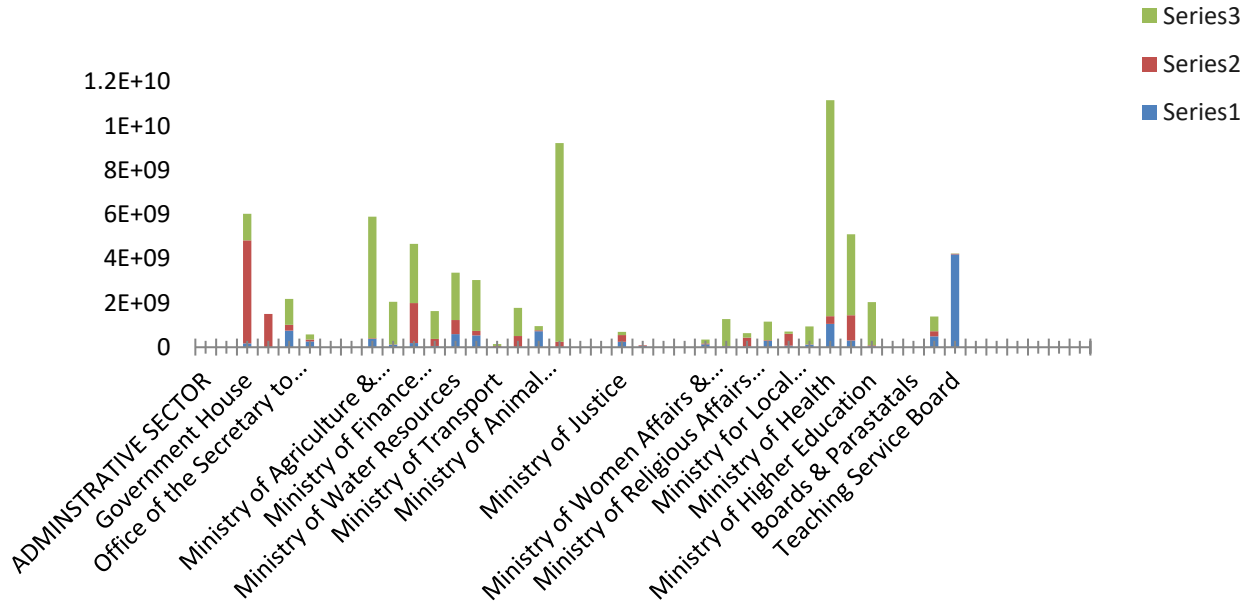
GENERAL FRAMEWORK

Revised 2020 Budget General Framework
Billion Naira



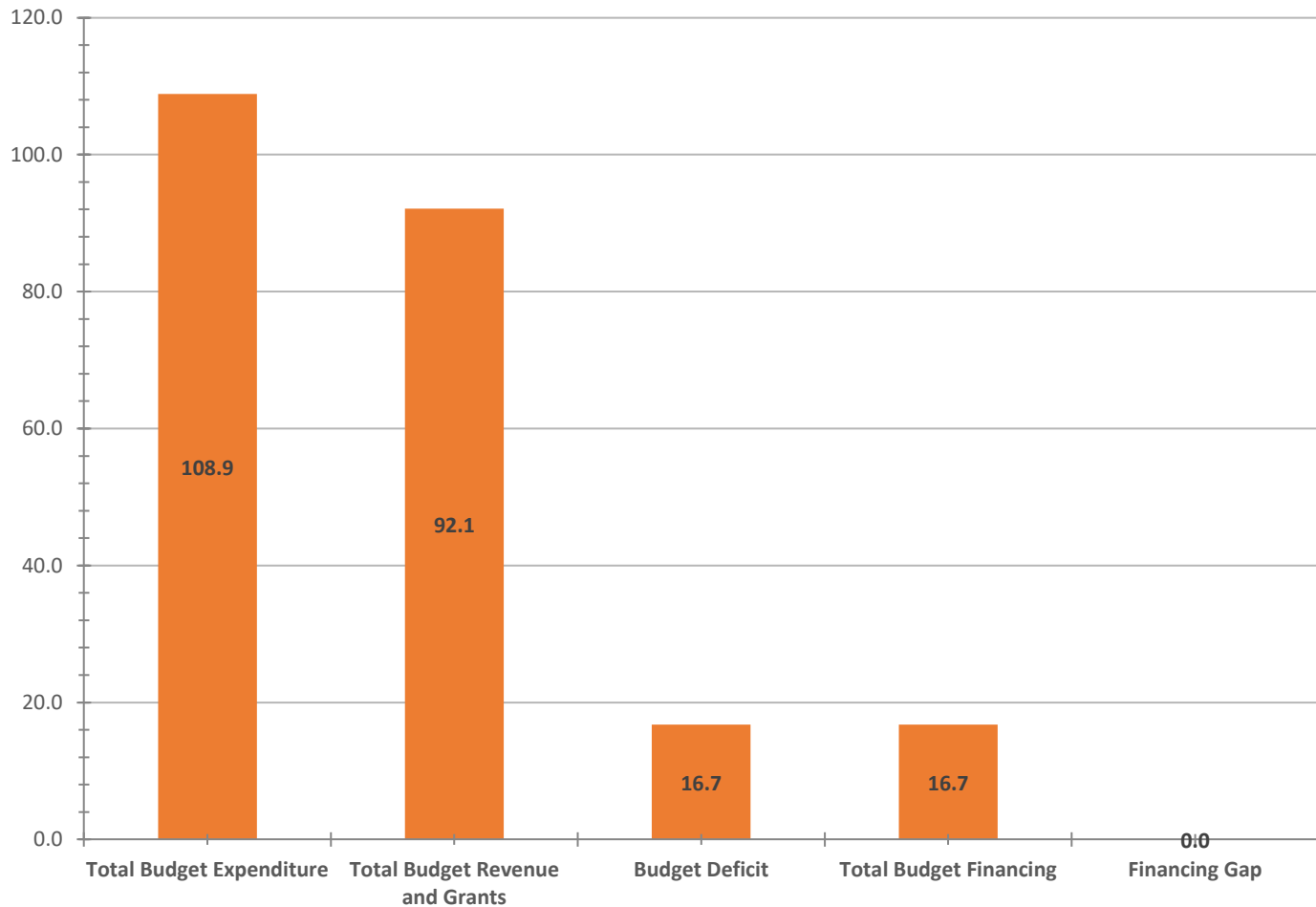
EXPENDITURE ALLOCATIONS TO MDAs

Revised 2020 MDA Budgeted Expenditure Allocation



GENERAL FRAMEWORK OF REVISED BUDGET 2020

Revised 2020 Budget General Framework
Billion Naira



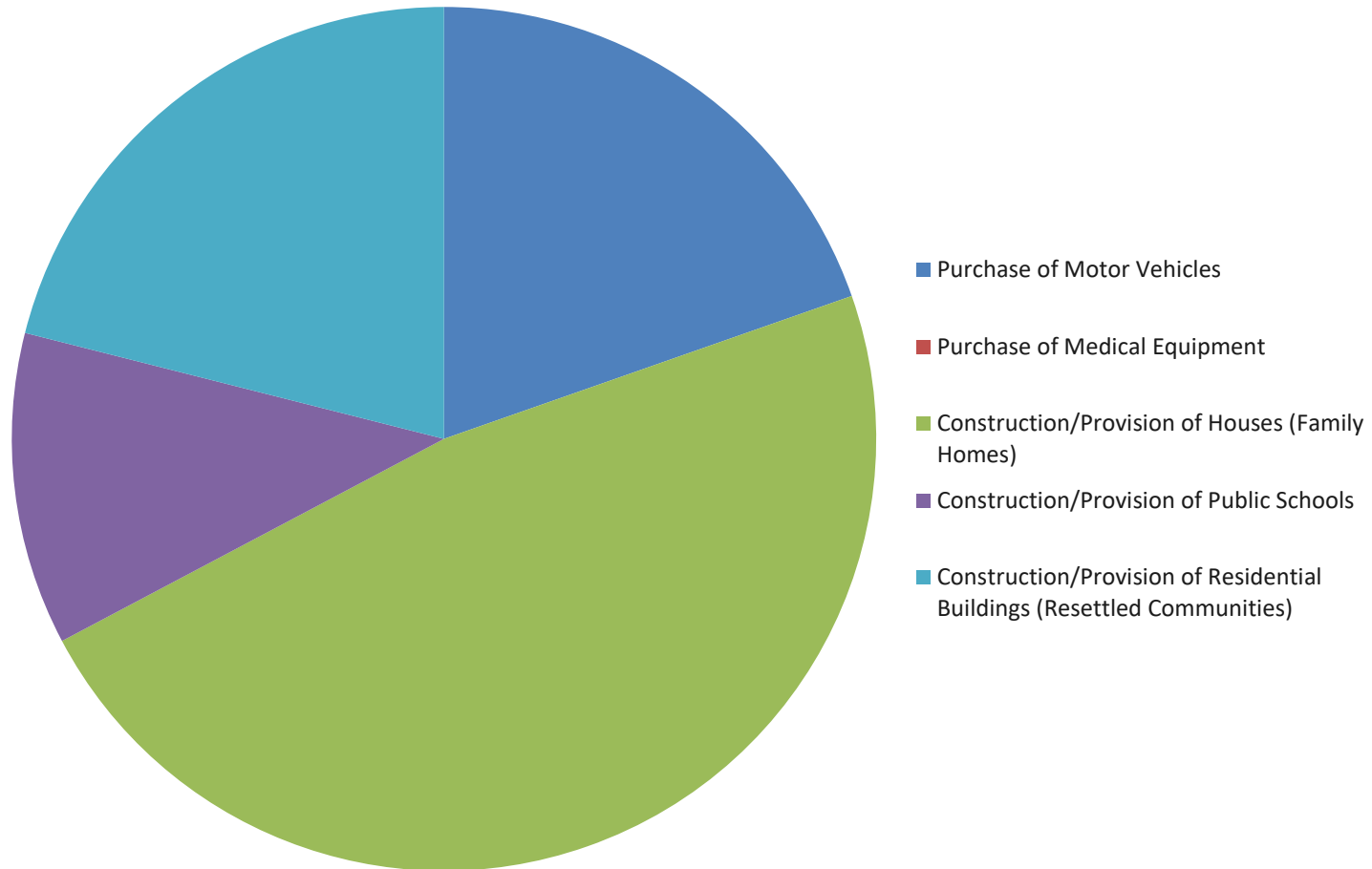
TOP 5 CAPITAL PROJECTS IN 2020 REVISED BUDGET

Borno State Revised Budget 2020
Budget Title: Citizen Budget

Top Capital Projects : 2020 Budget					
Project	Line Ministry/Agency	Location(s)	LGA(s)	Approved Amount	Revised Amount
Purchase of Motor Vehicles	Ministry of Finance, Budget & Planning			2,350,000,000	2,000,000,000
Purchase of Medical Equipment	Ministry of Health				5,000,000,000
Construction/Provision of Houses (Family Homes)	Ministry of RRR	Auno	Konduga	5,700,000,000	5,900,000,000
Construction/Provision of Public Schools	Ministry of Education			1,400,000,000	2,400,000,000
Construction/Provision of Residential Buildings (Resettled Communities)	Ministry of RRR	Resettled Communities	Mafa, Auno	2,520,000,000	1,800,000,000
Surveillance/Epidemiology	Ministry of Health				1,460,000,000
Construction/Provision of Roads	Ministry of Works	Maiduguri	MMC, Jere, Biu, Bama	3,010,000,000	1,240,000,000
Provision/Construction of Roads	Roads Maintenance Agency			2,400,000,000	1,000,000,000
Purchase of Hospital Equipment	Ministry of Health	Maiduguri, Biu			1,500,000,000
Construction of Labs/Healthcentres	Ministry of Health				1,000,000,000
Grain Reserve	Ministry of Agriculture			350,000,000	1,200,000,000
Cultivation of Special Crops	Ministry of Agriculture			1,360,000,000	1,360,000,000
Rural Access and Agric Marketing	Ministry of Agriculture			1,800,000,000	1,200,000,000
Total Top Capital Projects 2020				24,124,000,000	28,910,000,000
Total Capital Projects 2020				75,729,899,000	52,339,376,000
% share of total top capital projects vs. capital projects for 2020				31.86%	55.24%
Total Budget 2020				146,894,223,000	108,862,348,000
% share of total top capital projects vs. total budget for 2020				16.42%	26.56%

TOP 5 CAPITAL PROJECTS IN 2020 REVISED BUDGET

2020 Approved Capital Project Allocation - Top 5 and Other Capital Projects



GLOSSARY

- **AIDS & GRANTS:** Voluntary transfer of from one country to another either by individual, private organization
- **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 revenue and expenditure for a financial year which passed by the legislature and approved by the executive
- **CAPITAL EXPENDITURE:** Funds that are used for purchase, construction, improvement or maintenance of long term assets
- **CRF – (Consolidated Revenue Fund):** consist of all revenues and money raised or received by government
- **FISCAL YEAR:** It's a period used by governments for accounting & budget purposes in Nigeria is January to December
- **IGR:** Internally Generated Revenue by States within Nigeria independent of the State share of revenue from Federation Account Allocation
- **INFLATION:** Sustained increase in the general price level of goods and services in an economy over a period of time (1 year)
- **MACRO – ECONOMY:** A branch of economics that studies how the aggregate economy behaves ranging from national income, GDP, price level etc
- **MDAs:** Ministries, Departments and Agencies
- **RECURRENT EXPENDITURE:** Payment made by government for all purposes except capital cost
- **SERVICE DELIVERY:** Provision of public services such as healthcare, education, sanitation, criminal justices
- **STATUTORY ALLOCATION:** Funds allocated from the Federation Accounts Allocation Committee
- **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 foods and medications)