



BORNO STATE GOVERNMENT

(CITIZEN'S BUDGET 2021)

FORWARD

- The Borno State Citizen’s Budget for the fiscal year 2021 is published to explain to the citizens how the government intends to raise and spend public funds.
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- The citizens budget is a summary of the budget in a form that is easily understandable, 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.
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- The Citizen’s Budget is 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, the amount loan to be taken 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. Thus this year’s Budget is tagged **“The People’s Budget of Recovery and Consolidation”**
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- The Borno State *Citizen Budget 2021* is also hosted on the Government website www.pfm.bo.gov.ng
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- 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.
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- **Bukar Ali Malgwi**
- Ag. Permanent Secretary,
- Department of Budget and Planning
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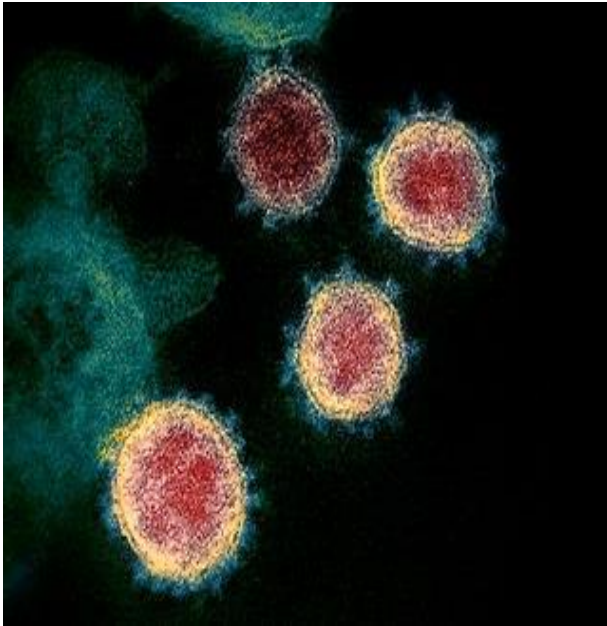
Introduction

- COVID – 19 VACCINE



- 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.

NOVAL CORONA VIRUS



- 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. It is also based of the Strategic Transforming Initiatives (STIs)of the State Development Plan (SDP) Document

- Wear a mask to protect self from COVID



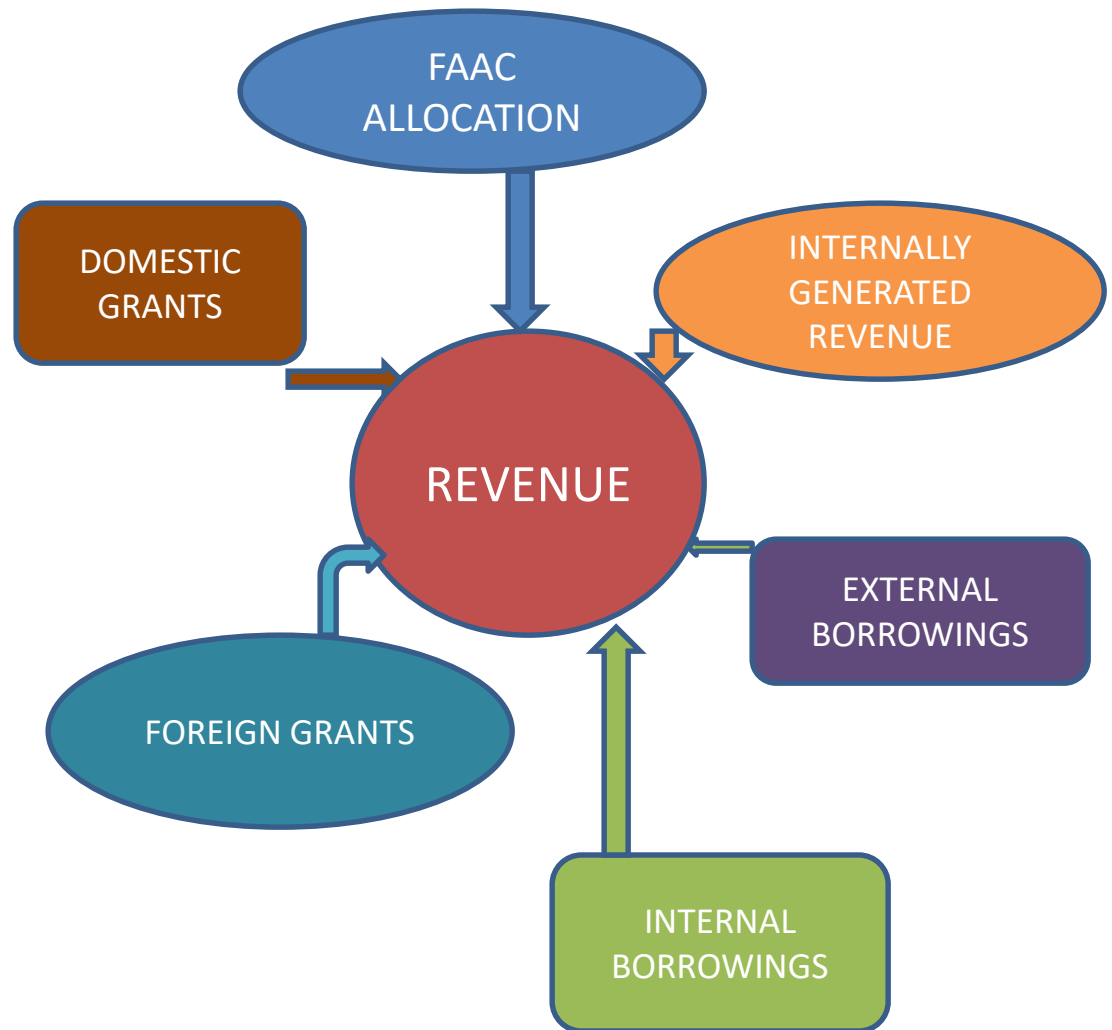
- The 2021 Budget tagged “**The People’s Budget of Recovery and Consolidation**” provide support to sectors and particularly targeting the second phase of COVID – 19 pandemic. It provides allocations to support resettlement of returnees, spending on health, education and economic sector to help fight COVID – 19 pandemic, provide basic infrastructure and also help in achieving a sustainable economic growth that generates more jobs and improving agriculture.

(Revenue Sources of Budget 2021)

MICRO, SMALL AND MEDIUM SCALE INDUSTRIES



• 2021 Budget



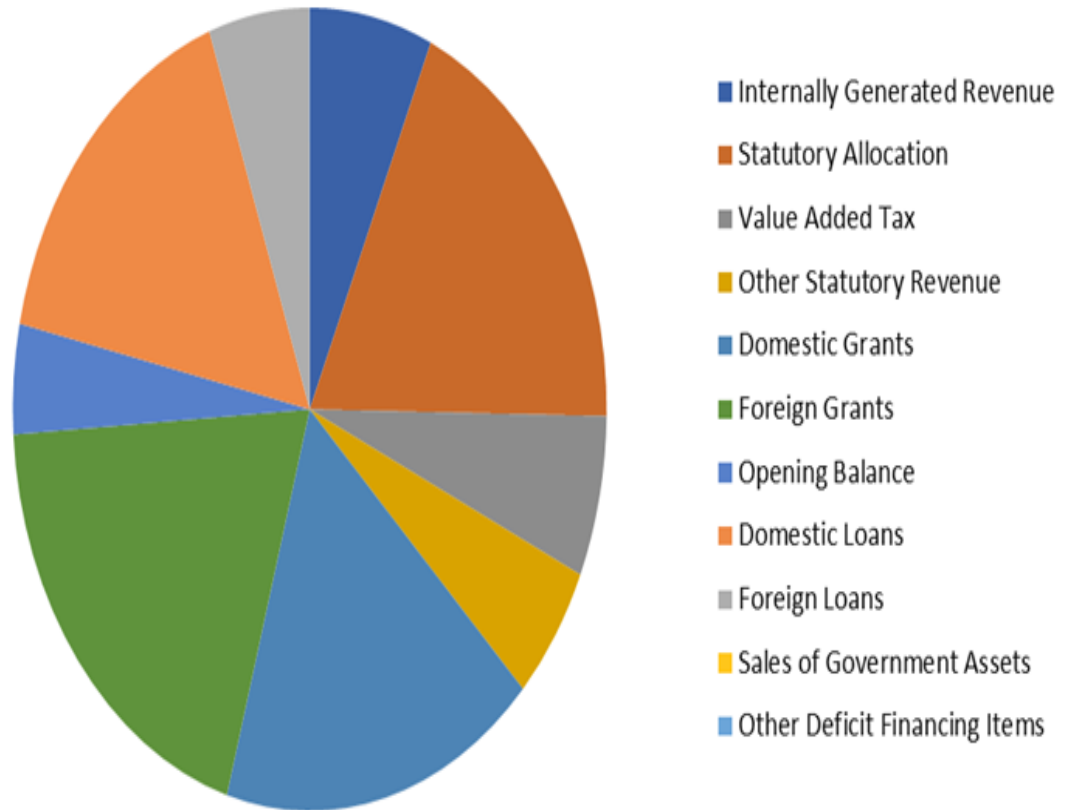
REVENUE SOURCE

Expected Funding Sources for MSMEs



MSME SURVIVAL FUND
NIGERIA ECONOMIC SUSTAINABILITY PLAN

2021 Budget Revenue and Financing



SOURCE OF GRANTS

Borno State Budget 2021		
Budget Title: The People's Budget of Recovery and Consolidation		
How will the Government source the grants		
Domestic Grants	2021 Budget Target	
Project/Donor	Amount Naira	Amount Naira Billion
Grants from LGAs (Recurrent)	8,971,214,000	8.97
Federal Share of Pension (Recurrent)	167,000,000	0.17
Internal Grants/Aid (Capital)	33,726,342,000	33.73
		0.00
		0.00
		0.00
		0.00
		0.00
Total Domestic Grants	42,864,556,000	42.86
Foreign Grants	2021 Budget Target	
Project/Donor	Amount Naira	Amount Naira Billion
External Grants	48,430,071,000	48.43
		0.00
		0.00
		0.00
		0.00
		0.00
Total Foreign Grants	48,430,071,000	48.43
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		

WHERE WILL THE MONEY COME FROM?

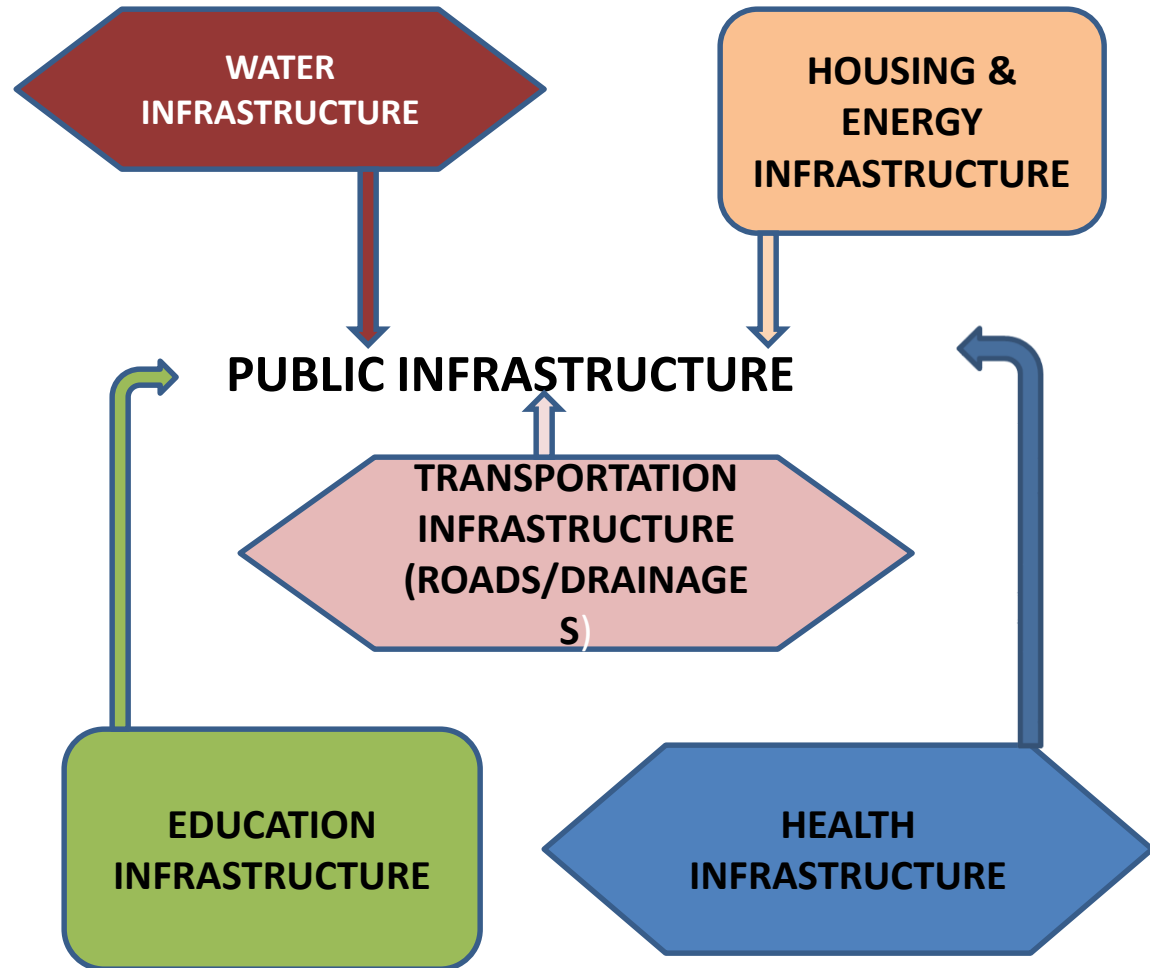
Borno State Budget 2021				
Budget Title: The People's Budget of Recovery and Consolidation				
Where will the money come from?				
Budget Resource Envelope (Source of Funds)		2021 Budget Target	2021 Percentage of Total Sources of Funds	Previous Year Target
Revenue	Internally Generated Revenue	16,603,143,000	7	
	Statutory Allocation	46,154,385,000	19	
	Value Added Tax	16,110,193,000	6	
	Other Statutory Revenue	13,658,214,000	5	
Grant	Domestic Grants	42,864,556,000	17	-
	Foreign Grants	48,430,071,000	19	-
Opening Balance	Opening Balance	10,984,421,000	4	
Total Revenue, Grant (including Opening Balance)		194,804,983,000	78	-
Budget Financing	Domestic Loans	39,945,000,000	16	
	Foreign Loans	13,584,247,000	5	
	Sales of Government Assets	-	-	
	Other Deficit Financing Items	58,386,000	0	
Total Budget Financing		53,587,633,000	22	-
Total Budget Revenue and Financing		248,392,616,000	100	-
NOTES				
All numbers must be rounded to the nearest number		Source of Funds Composition	2021 Budget Target	2021 Percentage of Total Sources of Funds
All input cells are coloured pink		Internally Generated Revenue	16,603,143,000	7
All calculation cells are coloured yellow		Statutory Allocation	46,154,385,000	19
All linked cells are coloured blue		Value Added Tax	16,110,193,000	6
All title cells are coloured green		Other Statutory Revenue	13,658,214,000	5
		Domestic Grants	42,864,556,000	17
		Foreign Grants	48,430,071,000	19
		Opening Balance	10,984,421,000	4
		Domestic Loans	39,945,000,000	16
		Foreign Loans	13,584,247,000	5
		Sales of Government Assets	-	-
		Other Deficit Financing Items	58,386,000	0

- SOURCE OF LOAN

Borno State Budget 2021		
Budget Title: The People's Budget of Recovery and Consolidation		
How will the Government source the loans:	FGN Reconstruction Loan; Financial Institutions	
Domestic Loans	2021 Budget Target	
Project/Institution	Amount Naira	Amount Naira Billion
FGN Reconstruction Loan	15,000,000,000	15.00
Financial Institutions	24,945,000,000	24.95
Total Domestic Loans	39,945,000,000.00	39.95
Foreign Loans	2021 Budget Target	
Project/Insitution	Amount Naira	Amount Naira Billion
External Loan	13,584,247,000	13.58
		0.00
		0.00
Total Foreign Loans	13,584,247,000	13,584.25

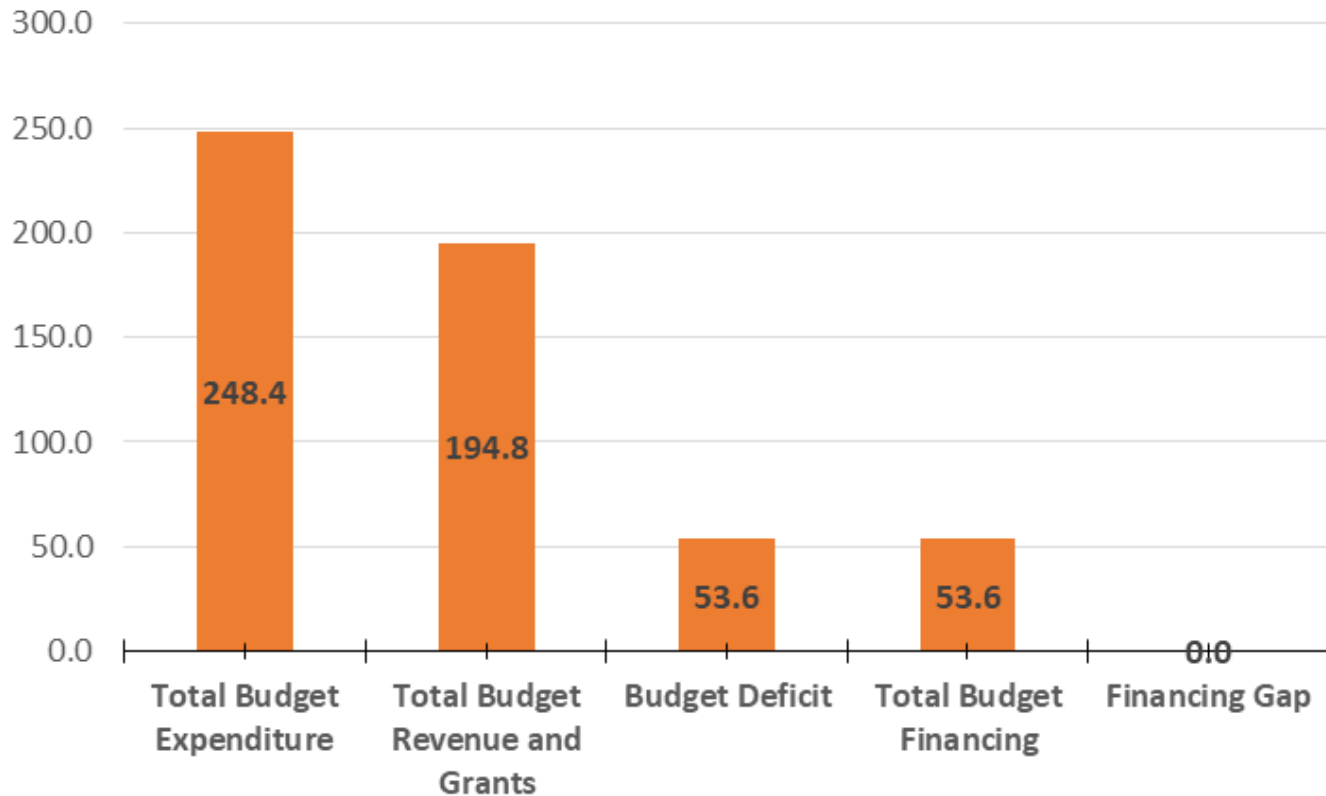
EXPENDITURE ON PUBLIC INFRASTRUCTURE

(Custom Area Fly Over; Township Roads)



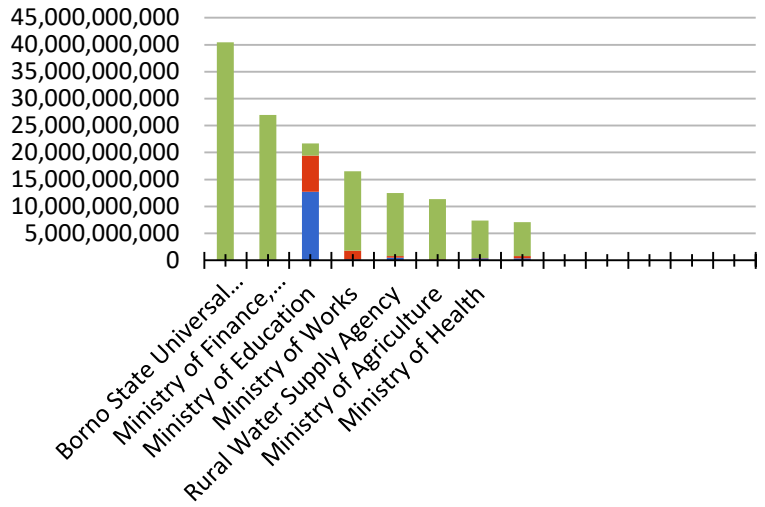
GENERAL FRAMEWORK

2021 Budget General Framework Billion Naira



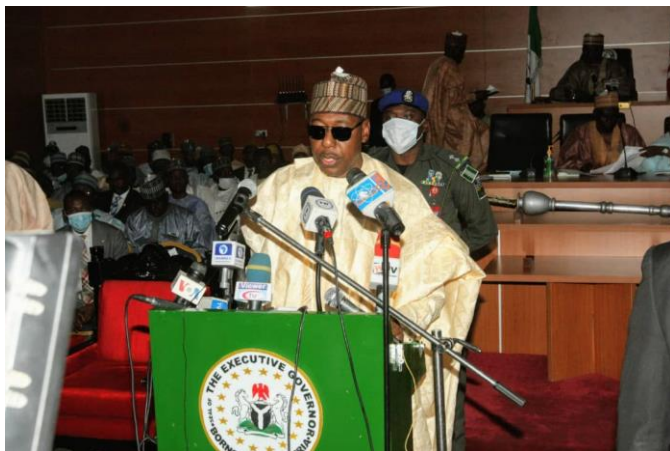
Top MDA 2021 Budgeted Expenditure Allocation

EXPENDITURE ALLOCATIONS TO MDAs



Top Sector or Ministry

- 2021 Budget Target Capital Expenditure
- 2021 Budget Target Overheads and Other Recurrent
- 2021 Budget Target Personnel Cost



SUMMARY OF 2021 BUDGET

Borno State Budget 2021						
Budget Title: The People's Budget of Recovery and Consolidation						
2021 Budget Target						
Top Sector or Ministry	Personnel Cost	Overheads and Other Recurrent	Recurrent Expenditure	Capital Expenditure	Total Expenditure	Percentage of Total Budgeted Expenditure
Ministry of Reconstruction, Rehabilitation and Resettlement	54,209,000	12,000,000	66,209,000	40,386,340,000	40,452,549,000	16.3
Borno State Universal Basic Education Board	70,000,000	60,000,000	130,000,000	26,814,941,000	26,944,941,000	10.8
Ministry of Finance, Budget and Economic Planning	12,734,700,000	6,687,840,000	19,422,540,000	2,278,000,000	21,700,540,000	8.7
Ministry of Education	202,060,000	1,600,000,000	1,802,060,000	14,700,500,000	16,502,560,000	6.6
Ministry of Works	480,000,000	300,000,000	780,000,000	11,721,000,000	12,501,000,000	5.0
Rural Water Supply Agency	80,000,000	145,840,000	225,840,000	11,143,294,000	11,369,134,000	4.6
Ministry of Agriculture	400,000,000	12,000,000	412,000,000	6,956,000,000	7,368,000,000	3.0
Ministry of Health	401,000,000	400,000,000	801,000,000	6,285,000,000	7,086,000,000	2.9
			0		0	-
			0		0	-
			0		0	-
			0		0	-
Total	14,421,969,000	9,217,680,000	23,639,649,000	120,285,075,000	143,924,724,000	57.9
Other MDA Expenditure				Other MDA Expenditure	104,467,892,000	42.1
Total Budgeted Expenditure				Total Budgeted	248,392,616,000	100.0

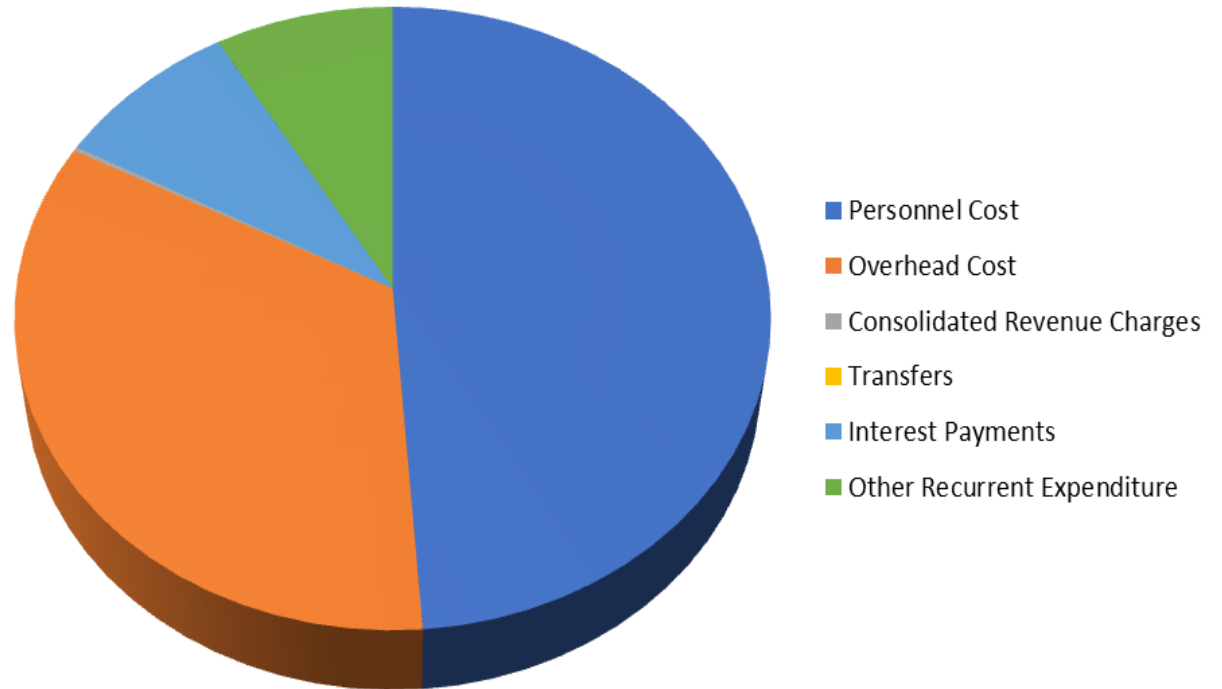
TOP 5 CAPITAL PROJECTS IN 2021 BUDGET

Borno State Budget 2021				
Budget Title: The People's Budget of Recovery and Consolidation				
Top Capital Projects : 2021 Proposed Budget				
Project	Line Ministry/Agency	Location	LGA	Amount
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	Ministry of Reconstruction, Rehabilitation & Resettlement			9,500,000,000
RECONSTRUCTION OF HOUSES	Ministry of Reconstruction, Rehabilitation & Res	Konduga	Abadam, Konduga	3,000,000,000
INFRASTRUCTURE	Ministry of Reconstruction, Rehabilitation & Resettlement			2,000,000,000
CONSTRUCTION / PROVISION OF INFRASTRUCTURE	Borno State Universal Basic Education	State wide		10,420,154,000
RENOVATION OF 181 CLASSROOMS	Borno State Universal Basic Education	State wide		1,087,000,000
PURCHASE OF INSTRUCTIONAL MATERIALS	Ministry of Education	State wide		1,000,000,000
PURCHASE OF TEACHING/LEARNING AID EQUIPMENT	Ministry of Education	State wide		1,000,000,000
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	Ministry of Education	State wide		6,613,795,000
CONSTRUCTION / PROVISION OF ROADS	Ministry of Works	State wide		9,450,000,000
PURCHASE / ACQUISITION OF LAND	Ministry of Works	Maiduguri	MMC	1,000,000,000
CONSTRUCTION OF BOREHOLES	Rural Water Supply Agency	State wide		4,449,600,000
PURCHASE OF SUBMISERBLE PUMPS & OTHER BOREHOL	Rural Water Supply Agency	State wide		346,894,000
AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMM	Ministry of Agriculture	State wide		4,400,000,000
CENTRES	Ministry of Health	State wide		4,950,000,000
CENTRES	Ministry of Health	State wide		700,000,000
Total Top Capital Projects 2021				59,917,443,000
Total Budget 2021				248,392,616,000
% share of total top capital projects vs. total budget for 2021				24.1
Top 5 Capital Projects : 2021 Proposed Budget				
CONSTRUCTION / PROVISION OF INFRASTRUCTURE		10,420,154,000		
CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		9,500,000,000		
CONSTRUCTION / PROVISION OF ROADS		9,450,000,000		
CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		6,613,795,000		
CENTRES		4,950,000,000		
Total of top 5 Capital Projects		40,933,949,000		
Other Capital Projects		138,327,415,000		
Total Capital		179,261,364,000		
Total Recurrent		69,131,252,000		
Total Expenditure		248,392,616,000		

2021 BUDGET EXPENDITURE



2021 Budgeted Expenditure



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)
- **FAAC – Federation Account Allocation Committee**
- **CAPITAL RECEIPTS – Funds for capital projects**