

BORNO STATE GOVERNMENT
SUMMARY OF TOTAL REVENUE BUDGET BY TYPE/NATURE 2016 - 2018

CODE	DESCRIPTION	BUDGET 2016	BUDGET 2017	BUDGET 2018	TOTAL 3 YEARS BUDGE	APPROVED BUDGET / SUPPLEMENTARY 2015	ACTUAL 2014
	SHARE OF FEDERATION ACCOUNT ALLOCATION						
11010100	Share of Statutory Allocation	66,391,732,106	69,711,318,712	73,196,884,647	209,299,935,465	76,948,170,596	
11010200	Share of VAT	12,211,069,400	12,821,622,870	13,462,704,014	38,495,396,284	9,863,069,400	
11010300	Share of Excess Crude	16,900,000,000	17,745,000,000	18,632,250,000	53,277,250,000	11,626,438,150	
	Share of Federation Account Allocation -Sub Total	95,502,801,506	100,277,941,582	105,291,838,661	301,072,581,748	98,437,678,146	
	INDEPENDENT REVENUE						
12010100	Personal Income Tax	6,528,287,500	6,854,701,875	7,197,436,969	20,580,426,344	12,252,335,650	
12020100	Licences	169,233,750	177,695,438	186,580,209	533,509,397	186,219,600	
12020200	Mining Rents						
12020300	Royalties						
12020400	Fees	2,628,928,473	2,760,374,896	2,898,393,641	8,287,697,010	2,295,179,249	
12020500	Fines	19,449,203	20,421,663	21,442,746	61,313,611	2,480,100	
12020600	Sales	4,232,777,992	4,444,416,892	4,666,637,736	13,343,832,620	7,666,211,700	
12020700	Earnings	5,115,926,723	5,371,723,059	5,640,309,212	16,127,958,993	854,148,750	
12020800	Rent on Government Building	102,434,378	107,556,096	112,933,901	322,924,375	191,882,250	
12020900	Rent on Land and Others						
12021000	Repayments						
12021100	Investment Income						
12021200	Interest Earned	4,270,526,128	4,484,052,434	4,708,255,056	13,462,833,617	8,402,741,550	
12021300	Reimbursement						
	Boards and Parastatals	6,556,438,490					
	Independent Revenue - Sub Total	29,624,002,635	24,220,942,352	25,431,989,469	72,720,495,966	31,851,198,849	
	OTHER REVENUE SOURCES						
14030100	Domestic Loans	10,000,000,000					
14030200	International Loans						
13020301	Current Domestic Grant	7,945,562,048	8,342,840,150	8,759,982,157	25,048,384,355	7,567,201,950	
31080101	Arreas of Revenue	5,998,703	6,298,638	6,613,570	18,910,910	5,713,050	
	Opening Balance	250,678,507					
	Aid & Grant	13,260,154,863					
	Special Fund						
	Other Capital Receipts	2,766,146,919					
	Other Revenue Sources - Sub Total	34,228,541,039	35,939,968,091	37,736,966,496	107,905,475,626	7,572,915,000	
	TOTAL REVENUE	159,355,345,180	160,438,852,024	168,460,794,626	481,698,553,340	137,861,791,995	

BORNO STATE GOVERNMENT
2016 REVENUE BUDGET
REVENUE BUDGET BASED ON NATURE (PAID TO CRF) 2016- 2018

CODE	DESCRIPTION	BUDGET 2016	Proposed Estimate 2017	Proposed Estimate 2018	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / SUPPLEMENTARY 2015	ACTUAL 2014
	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)						
11010100	Share of Statutory Allocation	66,391,732,106	69,711,318,712	73,196,884,647	73,196,884,647	76,948,170,596	
11010200	Share of VAT	12,211,069,400	12,821,622,870	13,462,704,014	14,135,839,214	14,135,839,214	
11010300	Share of Excess Crude	16,900,000,000	17,745,000,000	18,632,250,000	19,563,862,500	19,563,862,500	
	Share of Federation A/c Allocation -Sub Total	95,502,801,506	100,277,941,582	105,291,838,661	106,896,586,361	98,437,678,146	
	INDEPENDENT REVENUE (IGR)						
12010100	Personal Income Tax	6,528,287,500	6,854,701,875	7,197,436,969	7,557,308,817	12,252,335,650	
12020100	Licences	169,233,750	177,695,438	186,580,209	195,909,220	186,219,600	
12020200	Mining Rents	0				0	
12020300	Royalties	0				0	
12020400	Fees	2,628,928,473	2,760,374,896	2,898,393,641	3,043,313,323	2,295,179,249	
12020500	Fines	19,449,203	20,421,663	21,442,746	22,514,883	2,480,100	
12020600	Sales	4,232,777,992	4,444,416,892	4,666,637,736	4,899,969,623	7,666,211,700	
12020700	Earnings	5,115,926,723	5,371,723,059	5,640,309,212	5,922,324,672	854,148,750	
12020800	Rent on Government Building	102,434,378	107,556,096	112,933,901	118,580,596	191,882,250	
12020900	Rent on Land and Others	0				0	
12021000	Repayments - General	0				0	
12021100	Investment Income	0				0	
12021200	Interest Earned	4,270,526,128	4,484,052,434	4,708,255,056	4,943,667,808	8,402,741,550	
12021300	Reimbursement - General	0				0	
	Boards and Parastatals	6,556,438,490					
	Independent Revenue - Sub Total	29,624,002,635	31,105,202,766	32,660,462,905	34,293,486,050	31,851,198,849	
	Arreas of Revenue	5,998,703	6,298,638	6,613,570	6,944,248	5,713,050	

	OTHER REVENUE SOURCES						
13010100	DOMESTIC AID						
13010101	Current Domestic Aids						
13010102	Capital Domestic Aids						
13010200	FOREIGN AID						
13010201	Current Foreign Aid						
13010202	Capital Foreign Aid						
13020100	DOMESTIC GRANTS						
13020101	Current Domestic Grant	7,945,562,048	8,342,840,150	8,759,982,157	9,197,981,265	7,567,201,950	
13020102	Capital Domestic Grant						
13020200	FOREIGN GRANTS						
13020201	Current Foreign Grant						
13020201	Capital Foreign Grant						
14000000	CAPITAL DEVELOPMENT (CDF) RECEIPTS						
14010101	Transfer from CRF to CDF	92,782,319,201	97,421,435,161	102,292,506,919	107,407,132,265		
14020201	Other Capital Receipts to CDF	14,155,124,849					
14020202	Sale of Fixed Assets						
14030000	LOANS/BORROWINGS RECEIPTS						
14030100	Domestic Borrowings/Loans Receipts						
14030301	Domestic Loans/Borrowings from Financial Institutions						
14030302	Domestic Loans/Borrowings from other Government Entities						
14030303	Domestic Loans/Borrowings from Other Entities/Organisations						
14030200	International Loans/Borrowings Receipts						
14030201	International Loans/Borrowings from Financial Institutions						
14030202	International Loans/Borrowings from other Government Entities						
14030203	International Loans/Borrowings from Other Entities/Organisations						
	TOTAL REVENUE	106,937,444,050	139,732,283,136	146,718,897,292	150,394,997,925	137,861,791,995	
14000000	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS						
14010101	Transfer from CRF to CDF	92,782,319,201	97,421,435,161	102,292,506,919	107,407,132,265	74,903,564,995	
14020201	Other Capital Receipts to CDF	14,155,124,849	14,862,881,091	15,606,025,146	16,386,326,403	2,836,941,450	
14030100	Domestic Loans/Borrowings Receipts						
14030301	Domestic Loans from Financial Institutions						
14030302	Domestic Loans from Other Govt Entities						
14030303	Domestic Loans from Other Entities						
14030200	International Loans/Borrowings Receipts						
14030201	International Loans from Financial Institutions						
14030202	International Loans from Other Government Entities						
14030203	International Loans from Other Entities						
		106,937,444,050	112,284,316,253	117,898,532,065	123,793,458,668	77,740,506,445	

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	BOARD OF INTERNAL REVENUE		
MDA CODE	O22000800100		
ECON CODE		2016	2015
12010100	PERSONAL TAXES	N	N
	Pay As You Earn (PAYE)	5,875,000,000	7,875,000,000
	Direct Assessment	53,287,500	53,287,500
	Stamp Duties	100,000,000	21,787,500
	Withholding Tax	500,000,000	4,300,000,000
	Capital Gains Tax	-	2,260,650
	Total Personal Taxes	6,528,287,500	12,252,335,650
12020400	FEES - GENERAL		
	Taxi Registration Fees	1,102,500	1,050,000
	Road Traffic Regulation Fees	1,102,500	1,050,000
	motor Vehicle Registration Fees	100,000,000	
	GSM Operators Fees		
	Bank Operators Fees		
	Total Fees	102,205,000	2,100,000
12020500	FINES - GENERAL		
	Penalty for Offences	11,576,250	11,025,000
	Total Fines	11,576,250	11,025,000
12020100	LICENCES - GENERAL		
12020152	Motor Vehicle Licence	90,405,000	86,100,000
12020153	Driving Licence/Learners' Permit	45,202,500	43,050,000
	Certificate of Road Worthiness	33,626,250	32,025,000
	Total Licence	169,233,750	161,175,000
	TOTAL RECURRENT REVENUE	6,811,302,500	12,426,635,650

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF FINANCE		
MDA CODE	O22000100100	2016	2015
ECON CODE		N	N
12020400	FEES - GENERAL		
12020417	Registration of Contractors	55,125,000	52,500,000
12020427	Tender Fees General	5,512,500	5,250,000
		60,637,500	57,750,000
12020500	FINES - GENERAL		
	Arrears of Revenue	5,998,703	5,713,050
		5,998,703	5,713,050
12020600	SALES GENERAL		
12020604	Sales of Condemned Store	69,320,790	66,019,800
12020614	Owner Occupier Scheme (Civil Servants)	1,215,506,250	1,157,625,000
12020611	Sales of Govt. Boarded Plants & Vehicles	402,029,933	382,885,650
		1,686,856,973	1,606,530,450
12020800	RENT ON GOVERNMENT BUILDINGS - GENERAL		
12020801	Rent on Staff Quarters	1,340,640	1,276,800
12020803	Rent from Borno Guest House - Kaduna	26,802,878	25,526,550
		28,143,518	26,803,350
12020900	RENT ON LAND & OTHERS - GENERAL		
12020901	Rent from Liaison Offices Landed Property	53,604,653	51,052,050
		53,604,653	51,052,050
12021100	INVESTMENT INCOME		
12021101	Dividend	551,250,000	525,000,000
		551,250,000	525,000,000
12021200	INTEREST EARNINGS		
12021210	Interest : Bank Deposit	4,211,695,625	7,820,662,500
12021201	Administrative Charges on Staff Loans	58,830,503	56,029,050
		4,270,526,128	7,876,691,550
13010100	DOMESTIC AIDS		
13010101	Federal Pension Grant	154,350,000	147,000,000
		154,350,000	147,000,000
	TOTAL RECURRENT REVENUE	6,811,367,473	10,380,040,125

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	BUDGET & PLANNING	2016	2015
MDA CODE		N	
ECON CODE			
12020600	SALES GENERAL		
12020601	Sales of Printed Budget	305,393	290,850
		305,393	290,850
	TOTAL RECURRENT REVENUE	305,393	290,850

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF LANDS AND SURVEY		
MDA CODE	O26000100100	2016	2015
ECON CODE		N	N
12020400	FEES - GENERAL		
12020437	Deed Preparation Fees	3,994,358	3,804,150
	Document registration & Search Fees	33,626,250	32,025,000
12020453	Application Fees - Right of Occupancy	11,981,970	11,411,400
	Petrol filling station fees	14,644,508	13,947,150
	Penal Rent Fees	521,483	496,650
	Site plan processing fees	1,102,500	1,050,000
12020438	Survey charges fees	10,418,625	9,922,500
12020448	Development levy fees	13,891,500	13,230,000
	Site and services scheme	1,212,750	1,155,000
12020447	Land use fees	3,417,750	3,255,000
	Betterment charge	-	-
	Change of purpose fees	882,000	840,000
	Surrender and Subdivision fees	992,250	945,000
	Re-grant fees	771,750	735,000
	Devolution order fees	661,500	630,000
	GSM Operators Fees	275,625,000	262,500,000
	Bank Operators Fees	275,625,000	262,500,000
	Total Fees Revenue	649,369,193	618,446,850
12020600	SALES - GENERAL		
	Recovery of compensation	3,647,070	3,473,400
	Sales of map	364,928	347,550
	Improvement sales	7,901,618	7,525,350
	Replacement of broken beacons	608,580	579,600
	Total Sales Revenue	12,522,195	11,925,900
12020900	RENT - GENERAL		
12020901	Rent on all Plots	13,891,500	13,230,000
	Total Rent Revenue	13,891,500	13,230,000
	TOTAL RECURRENT REVENUE	675,782,888	643,602,750

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF HOUSING & RURAL ELECTRIFICATION		
MDA CODE	O25300100100	2016	2015
ECON CODE		N	N
12020600	SALES - GENERAL		
	Building Plan Sales		-
12020614	Sales of Dilapidated Public Building		-
12020614	Owner Occupier Scheme (Non Civil Servants)	60,637,500	57,750,000
		60,637,500	57,750,000
12020800	RENT ON GOVERNMENT BUILDING - GENERAL		
12020801	Rent from Staff Quarters	11,576,250	11,025,000
12020803	Rent of Shopping Complex at 303/202 Housing Estate	11,025,000	10,500,000
12020801	777 Housing Estate	23,536,170	22,415,400
12020801	Abagana Terab Housing Estate	13,897,013	13,235,250
		60,034,433	57,175,650
	TOTAL RECURRENT REVENUE	120,671,933	114,925,650

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF WORKS & TRANSPORT	2016	2015
MDA CODE	O23400100100	N	N
ECON CODE			
12020400	FEES - GENERAL		
12020427	Tender Fees	902,500,000	105,000,000
12020439	Agency Fees	55,125,000	5,250,000
	Road Cutting	35,000,000	31,500,000
	Workshop Private repairs	60,000,000	52,500,000
	Direct Labour Charges	243,101,250	231,525,000
		1,295,726,250	425,775,000
12020700	EARNINGS - GENERAL		
12020703	Hire of plants and equipments	241,000,000	42,000,000
12020711	Private repairs of vehicles etc	10,250,000	10,500,000
12020711	Hiring of Marini Asphalt Mixing Plant	220,500,000	21,000,000
12020711	Hiring of Quarries and selling of Chippings	351,250,000	52,500,000
		823,000,000	126,000,000
	TOTAL RECURRENT REVENUE	2,118,726,250	551,775,000

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF AGRICULTURE & NATURAL RESOURCES		
MDA CODE	O21500100100	2016	2015
ECON CODE		N	N
12020400	FEES - GENERAL		
12020122	Produce Buying License/Certificate of Registration	275,625	262,500
12020450	Produce Inspection Fees	1,102,500	1,050,000
		1,378,125	1,312,500
12020600	SALES - GENERAL		
	Sales of Fertilizer from BOFCO Plant	515,506,250	1,157,625,000
	Fertilizer Sales (From FGN)	483,874,423	1,127,499,450
12020608	Sales of Tree Seedlings & Vegetables	81,033,750	77,175,000
12020608	Seed Multiplication Sales	57,881,250	55,125,000
	Fish Sales	1,736,438	1,653,750
	Yau Irrig. Scheme Water Charge	551,250	525,000
	Treatment by Pest Control (Storage)	608,580	579,600
12020609	Sales of Poultry Products	22,050,000	21,000,000
12020609	Sales of Dairy Products	16,537,500	15,750,000
	Livestock Investigation & Breeding Centres	578,813	551,250
	Grazing Reserve Permit	231,525	220,500
	Reg.of Poultry Farmers Feeds Sales etc.	1,102,500	1,050,000
	Sales of Day Old Chicks and Table Eggs	11,576,250	11,025,000
	Sales of Supplementary Feeds	11,025,000	10,500,000
	P.D.H.C. Rents	110,250	105,000
12020609	Sales of Grains	11,025,000	10,500,000
		1,215,428,778	2,490,884,550
12020700	EARNINGS - GENERAL		
12020803	Rentage of Poultry Holding Demonstration Centres, Stores, & Premises	608,580	579,600
	Other Irrig. Scheme Water Charges Fadama Cultivation & Clearance	2,315,250	2,205,000
	Poultry Farmers Registration	243,653	232,050
12020803	Lease/Rent of Shops & Stores	122,378	116,550
		3,289,860	3,133,200
	Total Rent Revenue	1,220,096,763	2,495,330,250

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF ANIMAL RESOURCES & FISHERIES DEVELOPMENT		
MDA CODE		2016	2015
ECON CODE		N	N
12020400	FEES - GENERAL		
	Trade Cattle Fees	16,537,500	15,750,000
	Hides and Skin Fees	242,550	231,000
12020450	Meat Inspection Fees	132,300	126,000
	Cottage Industry Products	73,868	70,350
	Poultry Product Annual Registration Fees	1,823,535	1,736,700
	Livestock Poultry Fees & Milk Product Reg. Fees	1,216,058	1,158,150
	Registration of Private Veterinary Clinics	253,575	241,500
		20,279,385	19,313,700
12020100	LICENCES - GENERAL		
	Trade Cattle Licences	496,125	472,500
	Hides and Skin Licences	496,125	472,500
	Range Management Grazing Reserve Establishment & Development		
	Fish Inspection and Licences	8,820,000	8,400,000
	Fish Sales	3,858,750	3,675,000
	Ice Complex Operation	3,858,750	3,675,000
		17,529,750	16,695,000
	TOTAL RECURRENT REVENUE	37,809,135	36,008,700

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF EDUCATION	2016	2015
MDA CODE	O51700100100	N	N
ECON CODE			
12020400	FEES - GENERAL		
12020451	School Fees, Students in Post Primary Institutions	5,788,125	5,512,500
12020451	School Fees Shehu Garbai	1,157,625	1,102,500
12020427	Tender Fees Building	2,894,063	2,756,250
12020427	Tender Fees General Supplies	115,763	110,250
	Registration / Renewal of Private Schools	5,788,125	5,512,500
	Games, PTA & Medicals	9,116,573	8,682,450
12020451	Exam Fees Parents	32,486,265	30,939,300
12020451	Exam, Fees Local; Govts	39,085,830	37,224,600
12020451	School Fees (Parents Contribution)	31,014,428	29,537,550
		127,446,795	121,377,900
12020500	FINES - GENERAL		
	Education Levy	729,855	695,100
		729,855	695,100
	TOTAL RECURRENT REVENUE	128,176,650	122,073,000

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEVELOPMENT		
MDA CODE	O51400100100	2016	2015
ECON CODE		N	N
12020600	SALES - GENERAL		
12020711	Sales of Blind Workshop Products	330,750	315,000
12020803	Auditorium/Women Development Centre	220,500	210,000
12020711	Sales of Products of Cottage Industries	882,000	840,000
12020711	Kaga Cosmetics	220,500	210,000
		1,653,750	1,575,000
	TOTAL RECURRENT REVENUE	1,653,750	1,575,000

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF POVERTY ALLEVIATION & YOUTH EMPOWERMENT		
MDA CODE	O51300100100	2016	2015
ECON CODE		N	N
12020400	FEES - GENERAL		
	Registration of Social Clubs & Associations	1,157,625	1,102,500
	Cooperative Flour Mills	231,525	220,500
	Printing Press	6,078,083	5,788,650
	Registration Fees for Cooperative Societies	1,823,535	1,736,700
	Audit and Supervision Fees	3,039,593	2,894,850
		12,330,360	11,743,200
12020100	LICENCES - GENERAL		
	Commercial Video Licences	608,580	579,600
		608,580	579,600
12020600	SALES - GENERAL		
12020711	Sales of Pilot Flour Mills Products	850,854,375	810,337,500
		850,854,375	810,337,500
12020800	RENT ON GOVERNMENT BUILDING - GENERAL		
12020803	Youth Center	115,763	110,250
		115,763	110,250
	TOTAL RECURRENT REVENUE	863,909,078	822,770,550

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF TRADE, INVESTMENT, & TOURISM		
MDA CODE	O22200100100	2016	2015
ECON CODE		N	N
12020400	FEES - GENERAL		
12020449	Registration of Business Premises	16,537,500	15,750,000
		16,537,500	15,750,000
12020600	SALES - GENERAL		
12020710	Baba Gana Grema Base Camp		
	Lodge at Sambisa	-	579,600
12020711	Sanda Kyarimi Park Craft Shop	243,653	232,050
12020711	Soda Ash Plant	97,240,500	92,610,000
12020711	BOPLAS Industries Ltd	92,610,000	88,200,000
12020711	Neital Shoes Nigeria Ltd	91,049,723	1,515,285,450
12020711	Borno Wire Industry	13,285,183	107,890,650
12020710	Maiduguri International Hotel	-	115,762,500
12020710	Borno State Hotel ,Kaduna	12,155,063	11,576,250
		306,584,120	1,932,136,500
12020700	EARNINGS - GENERAL		
12020711	Hire of Petroleum Tankers	1,200,623	1,143,450
12020711	Eleven Filling Stations	1,240,313	1,181,250
12020711	Block Making Industry	231,525	220,500
12020711	Sales of Weight and Measures	4,862,025	4,630,500
12020711	Maiduguri Amusement Park	11,576,250	11,025,000
		19,110,735	18,200,700
	TOTAL RECURRENT REVENUE	342,232,355	1,966,087,200

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF JUSTICE	2016	2015
MDA CODE	O32600100100	N	N
ECON CODE			
12020400	FEES - GENERAL		
	Vetting Fees	275,625,000	262,500,000
12020401	High Court Fees	1,653,750	1,575,000
	High Court Probate	1,984,500	1,890,000
12020401	Area Court Fees	110,250	105,000
	Area Court Probate Fees	-	-
12020401	Sharia Court Fees	6,615	6,300
		279,380,115	266,076,300
12020500	FINES - GENERAL		
	High Court Fines	1,653,750	1,575,000
	Area Court Fines	220,500	210,000
		1,874,250	1,785,000
13010100	DOMESTIC AIDS		
	HIGH COURT - Receipt for Hon. Judges' Salaries & Overhead Cost	243,967,125	116,550,000
		243,967,125	116,550,000
	TOTAL RECURRENT REVENUE	525,221,490	384,411,300

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	JUDICIAL SERVICE COMMISSION	2016	2015
MDA CODE	O31800100100	N	N
ECON CODE			
12020600	SALES - GENERAL		
	Sales of JSC forms and OFIHS	30,870	29,400
		30,870	29,400
	TOTAL RECURRENT REVENUE	30,870	29,400

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	GOVERNOR'S OFFICE	2016	2015
MDA CODE	O11100000000	N	N
ECON CODE			
12020600	SALES - GENERAL		
12020603	Identity Card Charges	6,615	6,300
12020614	Sales of Property at Abuja	2,431,013	2,315,250
		2,437,628	2,321,550
12020800	RENT - GENERAL		
12020710	Liaison Offices - Boarding & Lodging	364,928	347,550
		364,928	347,550
	TOTAL RECURRENT REVENUE	2,802,555	2,669,100

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	OFFICE OF THE AUDITOR GENERAL - STATE		
MDA CODE	O14000100100	2016	2015
ECON CODE		N	N
12020400	FEES - GENERAL		
12020430	Registration and Renewal of Audit Fees	165,375	157,500
	TOTAL RECURRENT REVENUE	165,375	157,500

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF HOME AFFAIRS, INFORMATION, & CULTURE		
MDA CODE	O12300100100	2016	2015
ECON CODE		N	N
12020400	FEES - GENERAL		
12020428	Fire Safety Charges	1,157,625	1,102,500
	Informatics Institute	-	11,576,250
		1,157,625	12,678,750
12020100	LICENCES - GENERAL		
	Cinema Licences	46,305	44,100
	Auctioneers Licences	174,195	165,900
		220,500	210,000
12020600	SALES - GENERAL		
	Workshop Earnings	60,638	57,750
	Printing Charges	6,063,750	5,775,000
12020601	Government Printers Sales of Publications/Exercise Books		
12020601	Sales of Photographs	1,102,500	1,050,000
12020601	Sales of Information Publication	6,615,000	6,300,000
	Advertisement	11,576,250	11,025,000
		25,418,138	24,207,750
	TOTAL RECURRENT REVENUE	26,796,263	37,096,500

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	HEAD OF SERVICE	2016	2015
MDA CODE	O12500100100	N	N
ECON CODE			
12020600	SALES - GENERAL		
	Sales of APER Forms	1,276,860	1,216,058
	Sales of Leave Grant Forms	1,276,860	1,216,058
	Sales of In-Service and Bond Forms	1,276,860	1,216,058
	Sales of Leave Without Pay Forms	128,496	122,378
	Sales of Inter- Ministerial & Inter State Transfer Forms	128,496	122,378
	Sales of Urgent 'NOW' & K.I.V Slips	192,166	183,015
		4,279,740	4,075,943
	TOTAL RECURRENT REVENUE	4,279,740	4,075,943

BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE

MDA	CIVIL SERVICE COMMISSION	2016	2015
MDA CODE	O14700100100	N	N
ECON CODE			
12020600	SALES - GENERAL		
	Sales of Civil Service Forms	98,123	93,450
		98,123	93,450
	TOTAL RECURRENT REVENUE	98,123	93,450

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	LOCAL GOVERNMENT SERVICE COMMISSION		
MDA CODE	O12300100100	2016	2015
ECON CODE		N	N
12020600	SALES - GENERAL		
	Sale of Application Forms	11,025	10,500
		11,025	10,500
13010100	DOMESTIC AIDS		
	1 % Training Fund from Local Govt Joint Acct	396,000,000	378,000
	TOTAL RECURRENT REVENUE	396,000,000	378,000

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	LOCAL GOVERNMENT PENSION BOARD		
MDA CODE	O11103500100	2016	2015
ECON CODE		N	N
13010100	DOMESTIC AIDS		
	Federal Government Contribution		
	2.5% State Govt Contribution		
	7.5% Local Govt Contribution		
	5% Federal Govt Quarterly Contribution	25,798,500	24,570,000
	TOTAL RECURRENT REVENUE	25,798,500	24,570,000

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	OFFICE OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT		
MDA CODE	O12300100100	2016	2015
ECON CODE		N	N
13010100	DOMESTIC AIDS		
	Contribution from Local Govt. Joint Account	44,974,283	42,832,650
	2.5% State Govt. Contribution to UBE Teachers Pension	92,860,268	88,438,350
	7% Local Govt. Contributions to Teachers' Pension	185,720,535	176,876,700
	TOTAL RECURRENT REVENUE	323,555,085	308,147,700

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY FOR LOCAL GOVERNMENT & EMIRATE AFFAIRS		
MDA CODE	O55100100100	2016	2015
ECON CODE		N	N
13010100	DOMESTIC AIDS		
	Contribution from Local Govt Joint Account	145,860,750	138,915,000
	60% LGA Contribution to PHCDA	880,860,505	-
	TOTAL RECURRENT REVENUE	1,026,721,255	138,915,000

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF URBAN & RURAL WATER SUPPLY		
MDA CODE	O25200100100	2016	2015
ECON CODE		N	N
12020400	FEES - GENERAL		
12020427	Tender Fees	2,315,250	2,205,000
		2,315,250	2,205,000
12020600	SALES - GENERAL		
	Water Rates	54,408,375	51,817,500
		54,408,375	51,817,500
	TOTAL RECURRENT REVENUE	56,723,625	54,022,500

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF ENVIRONMENT	2016	2015
MDA CODE	O53500100100	N	N
ECON CODE			
12020400	FEES - GENERAL		
	Parks and Garden Fees	60,000,000	588,678,300
		60,000,000	588,678,300
12020100	LICENCES - GENERAL		
	Trophy Dealer Licences	10,000	210,000
		10,000	210,000
12020600	SALES - GENERAL		
12020608	Sales of Seedlings and Charge for Firewood on Transit	3,472,875	3,307,500
	Registration of Private Nurseries	115,763	110,250
		3,588,638	3,417,750
	TOTAL RECURRENT REVENUE	63,598,638	592,306,050

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

MDA	MINISTRY OF HEALTH	2016	2015
MDA CODE	O52100100100	N	N
ECON CODE			
12020100	LICENCES - GENERAL		
	Medical Practitioner/Clinic Registration	3,858,750	3,675,000
	Certificate of Medical Fitness for Food Handlers	2,205,000	2,100,000
12020154	Patent Medicine Vendor Licences	1,653,750	1,575,000
		7,717,500	7,350,000
12020600	SALES - GENERAL		
	Drug Revolving Fund Scheme	1,874,250	1,785,000
	Sales of Yellow Cards (Inoculation Centre)	2,205,000	2,100,000
	Sales of Admission Forms - School of Nursing	441,000	420,000
	Sales of Admission Forms - School of Health Technolo	385,875	367,500
	Sales of Admission Forms -School of Midwifrey	441,000	420,000
		5,347,125	5,092,500
	TOTAL RECURRENT REVENUE	13,064,625	12,442,500

**BORNO STATE GOVERNMENT
2016 BUDGET
RECURRENT REVENUE**

BOARDS AND PARASTATALS REVENUE			
MDA CODE	DETAILS	2016	2015
		N	N
O52110200100	Hospitals Management Board	4,862,025	4,630,500
O51701900100	Kashim Ibrahim College of Education	34,690,163	33,038,250
O53905100100	Borno State Sports Council	13,371,120	12,734,400
O51701900102	Umar Ibn Ibrahim College of Education, Science, Technology	29,476,440	28,072,800
O12300300100	Borno Radio Television (BRTV)	84,506,625	80,482,500
O51701800100	Ramat Polytechnic Maiduguri	74,770,448	71,209,950
	Council for Arts and Culture	110,250	105,000
O22905300100	Borno Express Transport Corporation	560,406,263	533,720,250
O25301000100	Housing Corporation	56,897,820	54,188,400
O32600600100	Mohammed Goni College of Legal & Islamic Studies	5,860,890	5,581,800
O32600600102	School for Higher Islamic Studies	3,039,593	2,894,850
O21510200100	Borno State Agricultural Development Programme	691,625,813	658,691,250
O51700800100	Borno State Library Board	32,413,500	30,870,000
O51701900103	College of Education Waka-Biu	17,430,525	16,600,500
	Education Endowment Fund	1,102,500	1,050,000
O21502100100	Mohamet Lawan College of Agriculture	20,548,395	19,569,900
O51701000100	Agency for Mass Literacy	2,039,625	1,942,500
O51705600100	Borno State Scholarships Board	1,102,500	1,050,000
O21502100102	Borno State Agricultural Mechanisation Authority	36,382,500	34,650,000
O22205200100	Borno State Hotels Board	179,930,205	171,362,100
	Maiduguri Kano Motor Park & Market	7,519,050	7,161,000
O12500600100	Borno Collge of Business & Management Studies	1,858,815	1,770,300
	Borno State Urban Planning & Development Board	9,371,250	8,925,000
O14800100100	Borno State Independent Electoral Commission	-	57,881,250
	Monday Market Company Ltd	231,497,438	220,473,750
O51700300100	Borno State Universal Basic Education Board	4,455,624,740	6,831,641,250
O21511100100	Borno Livestock Company	-	4,167,450
		6,556,438,490	8,894,464,950

BORNO STATE GOVERNMENT

2016 REVENUE BUDGET

SUMMARY OF TOTAL REVENUE BUDGET BY SECTOR 2016 - 2018

CODE	DESCRIPTION	BUDGET 2016	BUDGET 2017	BUDGET 2018	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / SUPPLEMENTARY 2015	ACTUAL 2014
			N	N	N	N	N
01	ADMINISTRATION SECTOR						
O1110000000	Governor's Office	2,802,555	2,942,683	3,089,817	8,835,055	2,669,100	
O1120000000	State Assembly	-	-	-	-	-	
O12300100100	Ministry of Home Affairs, Information, & Culture	26,796,263	28,136,076	29,542,879	84,475,218	37,096,500	
O12500100100	Head of Service	4,279,740	4,493,727	4,718,413	13,491,879	5,652,150	
O14000100100	Office of the Auditor General - State	165,375	173,644	182,326	521,345	157,500	
O12300100100	Office of the Auditor General - Local Govt.	323,555,085	339,732,839	356,719,481	1,020,007,405	308,147,700	
O14700100100	Civil Service Commission	98,123	103,029	108,180	309,331	93,450	
O12300100100	Local Government Service Commission	396,000,000	415,800,000	436,590,000	1,248,390,000	388,500	
O14800100100	State Independent Electoral Commission					57,881,250	
	Local Government Pensions Board	25,798,500	27,088,425	28,442,846	81,329,771	24,570,000	
O11113200100	Ministry of Inter-Governmental Affairs & Special Dut	-				-	
		779,495,640	818,470,422	859,393,943	2,457,360,004	517,243,650	
02	ECONOMIC SECTOR						
O21500100100	Ministry of Agriculture & Natural Resources	1,220,096,763	1,281,101,601	1,345,156,681	3,846,355,044	3,248,417,550	
O22000100100	Ministry of Finance	12,375,745,238	12,994,532,499	13,644,259,124	39,014,536,861	15,139,761,099	
O22200100100	Ministry of Trade, Investment, & Tourism	342,232,355	359,343,973	377,311,171	1,078,887,499	2,365,084,050	
O23400100100	Ministry of Works & Transport	2,118,726,250	2,224,662,563	2,335,895,691	6,679,284,503	588,897,750	
O25200100100	Ministry of Urban & Rural Water Supply	56,723,625	59,559,806	62,537,797	178,821,228	54,022,500	
O25300100100	Ministry of Housing & Rural Electrification	120,671,933	126,705,529	133,040,806	380,418,267	178,039,050	
O26000100100	Ministry of Land & Survey	675,782,888	709,572,032	745,050,633	2,130,405,553	643,602,750	
	Ministry of Budget & Planning	305,393	320,662	336,695	962,750	290,850	
	Ministry of Animal Resources & Fisheries Developme	37,809,135					
		16,948,093,578	17,755,798,665	18,643,588,598	53,309,671,705	22,218,115,599	
03	LAW & JUSTICE SECTOR						
O31800100100	Judicial Service Commission	30,870	32,414	34,034	97,318	29,400	
O32600100100	Ministry of Justice	525,221,490	551,482,565	579,056,693	1,655,760,747	392,887,950	
		525,252,360	551,514,978	579,090,727	1,655,858,065	392,917,350	

05	SOCIAL SECTOR						
O51300100100	Ministry of Poverty Alleviation & Youth Empowerme	863,909,078	907,104,531	952,459,758	2,723,473,367	822,190,950	
O51400100100	Ministry of Women Affairs & Social Development	1,653,750	1,736,438	1,823,259	5,213,447	2,154,600	
O51700100100	Ministry of Education	128,176,650	134,585,483	141,314,757	404,076,889	7,137,548,250	
O52100100100	Ministry of Health	13,064,625	13,717,856	14,403,749	41,186,230	17,073,000	
O53500100100	Ministry of Environmnet	63,598,638	66,778,569	70,117,498	200,494,705	592,306,050	
53900100100	Ministry of Sports Development	-				12,734,400	
55100100100	Ministry for Local Govt & Emirate Affairs	1,026,721,255	1,078,057,318	1,131,960,184	3,236,738,757	138,915,000	
	Ministry of Religious Affairs & Special Education						
	Ministry of Higher Education						
		2,097,123,995	2,201,980,195	2,312,079,205	6,611,183,394	8,722,922,250	
BOARDS AND PARASTATALS REVENUE		9,274,037,063	9,737,738,916	10,224,625,861	29,236,401,840	-	
Total Independent Revenue		29,624,002,635	21,327,764,259	22,394,152,472	64,034,073,168	31,851,198,849	