

BORNO STATE GOVERNMENT
CONSOLIDATED CAPITAL BUDGET SUMMARY (MASTER BUDGET)
BASED ON PROGRAMME

S/NO	DESCRIPTION	BUDGET 2016	BUDGET 2017	BUDGET 2018	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / SUPPLEMENTARY 2015	ACTUAL (TO PERIOD) 2014	ACTUAL 2013
		N	N	N	N	N	N	N
1	Opening Balance	250,678,507	263,212,432	276,373,054	790,263,993	28,000,000,000		
2	Receipts:							
3	Statutory Allocation	66,391,732,106	69,711,318,712	73,196,884,647	209,299,935,465	76,948,170,596		
4	Value Added Tax	12,211,069,400	12,821,622,870	13,462,704,014	38,495,396,284	9,863,069,400		
5	Independent Revenue	29,624,002,635	31,105,202,766	32,660,462,905	93,389,668,306	31,851,198,849		
6	Aid & Grant	13,260,154,863	13,923,162,606	14,619,320,736	41,802,638,206	5,962,052,250		
7	Other Capital Receipts	20,717,707,669	21,753,593,052	22,841,272,705	65,312,573,427	2,836,941,450		
	Special Fund	16,900,000,000	17,745,000,000	18,632,250,000	53,277,250,000	11,626,438,150		
8	Total Receipts	159,355,345,180	167,059,900,007	175,412,895,007	501,577,461,686	167,087,870,695	0	0
9	Total Projected Funds Available	159,355,345,180	167,323,112,439	175,689,268,061	502,367,725,680	167,087,870,695	0	-
10	Expenditure:							
11	A: Recurrent Debt							
12	CRF Charges - Public Debt Charges							
13	Internal Loans Repayment							
14	External Loan Repayment							
15	Total Recurrent Debt							
16	B: Recurrent Non-Debt:							
17	Personnel Cost	40,540,141,868	42,567,148,962	44,695,506,410	127,802,797,240	36,681,945,050		
18	CRF Charges - Statutory Office Holders' Salaries	137,339,528	144,206,504	151,416,829	432,962,860	130,799,550		
19	CRF Charges - Pensions & Gratuities	9,487,909,202	9,962,304,662	10,460,419,895	29,910,633,760	-		
20	Overhead Costs	2,252,510,532	2,365,136,059	2,483,392,862	7,101,039,453	26,095,482,400		
21	Total Recurrent Non-Debt	52,417,901,130	55,038,796,187	57,790,735,996	165,247,433,313	62,908,227,000		
22	Total Recurrent Expenditure	52,417,901,130	55,038,796,187	57,790,735,996	165,247,433,313	62,908,227,000		

23	C: Capital Expenditure Based on Programmes						
24	Economic Empowerment Through Agriculture (General)	8,731,955,500	9,168,553,275	9,626,980,939	27,527,489,714	10,220,910,000	12,316,500,000
25	Societal Re-orientation (General)	8,357,112,500	8,774,968,125	9,213,716,531	26,345,797,156	3,197,250,000	
26	Poverty Alleviation	7,430,028,062	7,801,529,465	8,191,605,938	23,423,163,465	6,123,836,250	
27	Improvements to Human Health (General)	11,180,550,000	11,739,577,500	12,326,556,375	35,246,683,875	7,791,000,000	
28	Enhancing Skills & Knowledge (General)	9,569,595,000	10,048,074,750	10,550,478,488	30,168,148,238	17,110,800,000	
29	Housing & Urban Development (General)	14,400,142,501	15,120,149,626	15,876,157,107	45,396,449,234	8,165,850,000	
30	Gender (General)	1,890,716,250	1,985,252,063	2,084,514,666	5,960,482,978	657,825,000	
31	Youth (General)	1,948,668,750	2,046,102,188	2,148,407,297	6,143,178,234	1,855,875,000	
32	Environmental Improvement (General)	5,425,942,733	5,697,239,870	5,982,101,863	17,105,284,466	2,704,800,000	
33	Water Resources & Rural Development	5,872,433,750	6,166,055,438	6,474,358,209	18,512,847,397	6,545,175,000	
34	Information Communication & Technology (General)	4,954,635,000	5,202,366,750	5,462,485,088	15,619,486,838	4,718,700,000	
35	Growing the Private Sector	8,024,401,051	8,425,621,103	8,846,902,158	25,296,924,312	7,642,286,715	
36	Reform of Government & Governance (General)	7,673,279,887	8,056,943,881	8,459,791,075	24,190,014,844	11,692,522,750	
37	Power (General)	1,436,846,165	1,508,688,474	1,584,122,897	4,529,657,537	735,000,000	
40	Road (General)	10,041,136,900	10,543,193,745	11,070,353,433	31,654,684,078	23,848,701,810	
45	Total Capital Expenditure	106,937,444,050	112,284,316,252	117,898,532,065	337,120,292,366	113,010,532,525	
46	Total Expenditure (Budget Size)	159,355,345,180	167,323,112,439	175,689,268,061	502,367,725,679	175,918,759,525	
47	Budget Surplus/(Deficit)	-					
48	Financing of Deficit by Borrowing:						
49	Internal Loans						
50	External Loans						
51	Total Loans	-					
52	Closing Balance						

**BORNO STATE GOVERNMENT
CONSOLIDATED CAPITAL BUDGET SUMMARY (MASTER BUDGET)
BASED ON FUNCTIONS**

S/NO	DESCRIPTION	BUDGET 2016 N	BUDGET 2017 N	BUDGET 2018 N	TOTAL 3 YEARS BUDGET N	APPROVED BUDGET / SUPPLEMENTARY 2015 N	ACTUAL (TO PERIOD) 2015 N	ACTUAL 2014 N
1	Opening Balance	250,678,507	263,212,432	276,373,054	790,263,993	28,000,000,000		
2	Receipts:							
3	Statutory Allocation	66,391,732,106	69,711,318,712	73,196,884,647	209,299,935,465	76,948,170,596		
4	Value Added Tax	12,211,069,400	12,821,622,870	13,462,704,014	38,495,396,284	9,813,069,400		
5	Independent Revenue	29,624,002,635	31,105,202,766	32,660,462,905	93,389,668,306	31,851,198,849		
6	Aid & Grant	13,260,154,863	13,923,162,606	14,619,320,736	41,802,638,206	5,962,052,250		
7	Capital Receipts	20,717,707,669	21,753,593,052	22,841,272,705	65,312,573,427	2,836,941,450		
	Special Fund	16,900,000,000	17,745,000,000	18,632,250,000	53,277,250,000	11,626,438,150		
8	Total Receipts	159,355,345,180	167,059,900,007	175,412,895,007	501,577,461,686	180,553,865,100	0	0
9	Total Projected Funds Available	159,355,345,180	167,323,112,439	175,689,268,061	502,367,725,680	214,650,011,100	-	-
10	Expenditure:							
11	A: Recurrent Debt							
12	CRF Charges - Public Debt Charges							
13	Internal Loans Repayment							
14	External Loan Repayment							
15	Total Recurrent Debt							

16	B: Recurrent Non-Debt:							
17	Personnel Cost	40,540,141,868	42,567,148,962	44,695,506,410	127,802,797,240	37,681,945,050		
18	CRF Charges - Statutory Office Holders' Salaries	137,339,528	144,206,504	151,416,829	432,962,860	130,799,550		
19	CRF Charges - Pensions & Gratuities	9,487,909,202	9,962,304,662	10,460,419,895	29,910,633,759	0		
20	Overhead Costs	2,252,510,532	2,365,136,059	2,483,392,862	7,101,039,453	26,095,482,400		
21	Total Recurrent Non-Debt	52,417,901,130	55,038,796,186	57,790,735,996	165,247,433,312	63,908,227,000		
22	Total Recurrent Expenditure	52,417,901,130	55,038,796,186	57,790,735,996	165,247,433,312	63,908,227,000		
23	C: Capital Expenditure Based on Functions:							
24	General Public Service	9,216,627,388	9,677,458,757	10,161,331,695	29,055,417,841	9,200,472,750		
25	Public Order & Safety	3,988,430,233	4,187,851,745	4,397,244,332	12,573,526,310	1,859,550,000		
26	Economic Affairs	18,577,775,302	19,506,664,067	20,481,997,270	58,566,436,640	35,154,071,715		
27	Environmental Protection	8,840,040,000	9,282,042,000	9,746,144,100	27,868,226,100	2,704,800,000		
28	Housing & Community Amenities	15,104,044,400	15,859,246,620	16,652,208,951	47,615,499,971	22,003,851,810		
29	Health	13,180,550,000	13,839,577,500	14,531,556,375	41,551,683,875	7,791,000,000		
30	Recreation, Culture & Religion	9,083,497,500	9,537,672,375	10,014,555,994	28,635,725,869	8,650,950,000		
31	Education	19,034,691,165	19,986,425,723	20,985,747,009	60,006,863,897	17,110,800,000		
32	Social Protection	9,911,788,063	10,407,377,466	10,927,746,339	31,246,911,867	7,535,036,250		
33	Total Capital Expenditure	106,937,444,050	112,284,316,253	117,898,532,065	337,120,292,368	112,010,532,525		
34	Total Expenditure (Budget Size)	159,355,345,180	167,323,112,439	175,689,268,061	502,367,725,680	175,918,759,525		
35	Budget Surplus/(Deficit)	-	(0)	(0)	(1)	-		
36	Financing of Deficit by Borrowing:							
37	Internal Loans							
38	External Loans							
39	Total Loans							
40	Closing Balance							

**BORNO STATE GOVERNMENT
CONSOLIDATED CAPITAL BUDGET SUMMARY 2016 (MASTER BUDGET)
BASED ON SECTORS**

S/NO	DESCRIPTION	BUDGET 2016	BUDGET 2017	BUDGET 2018	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / SUPPLEMENTARY 2015	ACTUAL (TO PERIOD) 2015	ACTUAL 2014
		N	N	N	N	N	N	N
1	Opening Balance	250,678,507	34,096,146,000	35,800,953,300	70,147,777,807	28,000,000,000		
2	Receipts:							
3	Statutory Allocation	66,391,732,106	69,711,318,712	73,196,884,647	209,299,935,465	76,948,170,596		
4	Value Added Tax	12,211,069,400	12,821,622,870	13,462,704,014	38,495,396,284	9,813,069,400		
5	Independent Revenue	29,624,002,635	31,105,202,766	32,660,462,905	93,389,668,306	31,851,198,849		
6	Aid & Grant	13,260,154,863	13,923,162,606	14,619,320,736	41,802,638,206	5,962,052,250		
7	Capital Receipts	20,717,707,669	21,753,593,052	22,841,272,705	65,312,573,427	2,836,941,450		
	Special Fund	16,900,000,000	17,745,000,000	18,632,250,000	53,277,250,000	11,626,438,150		
8	Total Receipts		167,059,900,007	175,412,895,007	501,577,461,686	180,553,865,100	0	0
9	Total Projected Funds Available	159,355,345,180	201,156,046,007	211,213,848,307	571,725,239,493	214,650,011,100	-	-
10	Expenditure:							
11	A: Recurrent Debt							
12	CRF Charges - Public Debt Charges							
13	Internal Loans Repayment							
14	External Loan Repayment							
15	Total Recurrent Debt							

16	B: Recurrent Non-Debt:							
17	Personnel Cost	40,540,141,868	42,567,148,962	44,695,506,410	127,802,797,240	36,681,945,050		
18	CRF Charges - Statutory Office Holders' Salaries	137,339,528	144,206,504	151,416,829	432,962,860	130,799,550		
19	CRF Charges - Pensions & Gratuiti	9,487,909,202	9,962,304,662	10,460,419,895	29,910,633,759	-		
20	Overhead Costs	2,252,510,532	2,365,136,059	2,483,392,862	7,101,039,453	26,095,482,400		
21	Total Recurrent Non-Debt	52,417,901,130	55,038,796,186	57,790,735,996	165,247,433,312	62,908,227,000		
22	Total Recurrent Expenditure	52,417,901,130	55,038,796,186	57,790,735,996	165,247,433,312	62,908,227,000		
23	C: Capital Expenditure Based on Sectors:							
24	Administrative Sector	17,490,456,448	18,364,979,270	19,283,228,234	55,138,663,952	18,253,395,000		
25	Economic Sector	54,415,702,658	57,136,487,791	59,993,312,181	171,545,502,631	56,954,801,275		
26	Law & Justice Sector	1,125,277,920	1,181,541,816	1,240,618,907	3,547,438,643	1,183,350,000		
27	Social Sector	33,906,007,024	35,601,307,375	37,381,372,744	106,888,687,143	36,618,986,250		
28	Total Capital Expenditure	106,937,444,050	112,284,316,253	117,898,532,066	337,120,292,369	113,010,532,525		
29	Total Expenditure (Budget Size)	159,355,345,180	167,323,112,439	175,689,268,061	502,367,725,681	175,918,759,525		
30	Budget Surplus/(Deficit)		33,832,933,567	35,524,580,246	69,357,513,812	-		
31	Financing of Deficit by Borrowing:							
32	Internal Loans							
33	External Loans							
34	Total Loans	-						
35	Closing Balance							

BORNO STATE GOVERNMENT
SUMMARY OF TRANSFERS FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF)
2016

S/NO	DESCRIPTION	BUDGET 2016	BUDGET 2017	BUDGET 2018	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / SUPPLEMENTARY 2015	ACTUAL (TO PERIOD) 2014	ACTUAL 2014
		N	N	N	N	N	N	N
1	Opening Balance	250,678,507	263,212,432	276,373,054	790,263,993	28,000,000,000		
2	Receipts:							
3	Statutory Allocation from FAAC	66,391,732,106	69,711,318,712	73,196,884,647	209,299,935,465	76,948,170,596		
4	Value Added Tax from FAAC	12,211,069,400	12,821,622,870	13,462,704,014	38,495,396,284	9,813,069,400		
5	Independent Revenue IGR	29,624,002,635	31,105,202,766	32,660,462,905	93,389,668,306	31,851,198,849		
6	Aid & Grant	13,260,154,863	13,923,162,606	14,619,320,736	41,802,638,206	5,962,052,250		
7	Other Recurrent Receipts (Special Fund)	27,617,707,669	28,998,593,052	30,448,522,705	87,064,823,427	11,626,438,150		
8	Other Capital Receipts (Loan)	10,000,000,000	10,500,000,000	11,025,000,000	31,525,000,000			
	Total Receipts	159,355,345,180	156,559,900,007	164,387,895,007	470,052,461,687	164,200,929,245	0	0
9	Total Projected Funds Available	159,355,345,180	156,823,112,439	164,664,268,061	470,842,725,680	164,200,929,245	-	-
10	Expenditure:							
11	A: Recurrent Debt							
12	CRF Charges - Public Debt Charges							
13	Internal Loans Repayment							
14	External Loan Repayment							
15	Total Recurrent Debt							
16	B: Recurrent Non-Debt:							
17	Personnel Cost	40,540,141,868	42,567,148,962	44,695,506,410	127,802,797,240	36,681,945,050		
18	CRF Charges - Statutory Office Holders' Salaries	137,339,528	144,206,504	151,416,829	432,962,860	130,799,550		
19	CRF Charges - Pensions & Gratuities	9,487,909,202	9,962,304,662	10,460,419,895	29,910,633,759	-		
20	Overhead Costs	2,252,510,532	2,365,136,059	2,483,392,862	7,101,039,453	26,095,482,400		
21	Total Recurrent Non-Debt	52,417,901,130	55,038,796,187	57,790,735,996	165,247,433,313	62,908,227,000		
22	Total Recurrent Expenditure	52,417,901,130	55,038,796,187	57,790,735,996	165,247,433,313	62,908,227,000		
23	Transfers to CDF (LINE 9-22)	106,937,444,050	101,784,316,252	106,873,532,065	305,595,292,367	74,903,564,995		
24	Estimated Capital Receipts:							
25	a. Opening Balance of CDF	250,678,507	263,212,432	276,373,054	790,263,993	28,000,000,000		
26	b. Transfers from CRF	92,782,319,201	97,421,435,161	102,292,506,919	292,496,261,281	74,903,564,995		
27	c. Internal Loans							
28	d. External Loans	-	-	-	-	-		
29	e. Aid & Grants	6,260,154,863	6,573,162,606	6,901,820,736	19,735,138,204	5,962,052,250		
30	f. Other Capital Receipts	7,644,291,479	-	-	-	4,144,915,280		
31	Total Estimated Capital Receipts	106,937,444,050	104,257,810,199	109,470,700,709	313,021,663,479	113,010,532,525	-	-
32	Estimated Capital Expenditure	106,937,444,050	104,257,810,199	109,470,700,709	313,021,663,479	113,010,532,525		
33	Total Budget Size	159,355,345,180	159,296,606,386	167,261,436,705	478,269,096,791	175,918,759,525		
34	Estimated Closing Balance	-	-	-	-	-		

**BORNO STATE GOVERNMENT
2016 REVENUE BUDGET
REVENUE BUDGET BASED ON NATURE (PAID TO CRF) 2016 - 2017**

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	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	9,813,069,400	
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 A/c Allocation -Sub Total	95,502,801,506	100,277,941,582	105,291,838,661	301,072,581,748	98,387,678,146	
	INDEPENDENT REVENUE (IGR)						
12010100	Personal Income Tax	6,528,287,500	6,854,701,875	7,197,436,969	20,580,426,344	14,252,335,650	
12020100	Licences	169,233,750	177,695,438	186,580,209	533,509,397	186,219,600	
12020200	Mining Rents	0	0	0	0	0	
12020300	Royalties	0	0	0	0	0	
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	0	0	0	0	0	
12021000	Repayments - General	0	0	0	0	0	
12021100	Investment Income	0	0	0	0	0	
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 - General	0	0	0	0	0	
	Boards and Parastals	6,556,438,490					
	Independent Revenue - Sub Total	29,624,002,635	24,220,942,352	25,431,989,469	72,720,495,966	33,851,198,849	
	Arrears of Revenue					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						
	Other Capital Receipts to CDF	26,282,978,992					
TOTAL REVENUE		159,355,345,180	167,323,112,439	175,689,268,061	184,473,731,464		

14000000	CAPITAL DEVELOPMENT (CDF) RECEIPTS					
14010101	Transfer from CRF to CDF	92,782,319,201				
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	106,937,444,050	132,841,724,083	139,483,810,287	382,991,058,980	139,811,791,995
14000000	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS					
14010101	Transfer from CRF to CDF	92,782,319,201	97,421,435,161	102,292,506,919	292,496,261,281	74,903,564,995
14020201	Other Capital Receipts to CDF	14,155,124,849	14,862,881,091	15,606,025,146	44,624,031,086	4,144,915,280
14030100	Domestic Loans/Borrowings Receipts					
14030301	Domestic Loans from Financial Institutions		4,352,161,044	4569769096	13066845420	
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	116,636,477,297	122,468,301,161	350,187,137,788	79,048,480,275

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	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	
	Ministry of Inter-Governmental Affairs & Special Duties						
		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 Water Resources	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 & Chieftaincy 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		9,339,188,198					
Total Independent Revenue		29,689,153,770	21,327,764,259	22,394,152,472	64,034,073,168	31,851,198,849	

**BORNO STATE GOVERNMENT
2016 BUDGET**

SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2016 - 2018)

		BUDGET 2016	BUDGET 2017	BUDGET 2018	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / SUPPLEMENTARY 2015	ACTUAL 2014
		N	N	N	N	N	N
01	ADMINISTRATIVE SECTOR						
	Personnel Cost	2,478,377,657	2,602,296,540	2,732,411,367	7,813,085,564	2,413,650,850	
	Overhead Cost	5,749,269,519	6,036,732,995	6,338,569,645	18,124,572,159	16,393,341,827	
	Consolidated Revenue Fund Charges	0	-	-	0	0	
	Capital Expenditure	17,490,456,448	18,364,979,270	19,283,228,234	55,138,663,952	18,712,017,500	
	Administrative Sector Sub-Total	25,718,103,624	27,004,008,805	28,354,209,245	81,076,321,675	37,519,010,177	
02	ECONOMIC SECTOR						
	Personnel Cost	6,876,383,943	7,220,203,140	7,581,213,297	21,677,800,380	20,315,206,557	
	Overhead Cost	1,099,534,291	1,154,511,006	1,212,236,556	3,466,281,852	11,089,726,806	
	Consolidated Revenue Fund Charges	137,339,528	144,206,504	151,416,829	432,962,860	130,799,550.00	
	Capital Expenditure	54,415,702,658	57,136,487,791	59,993,312,181	171,545,502,631	69,454,801,275	
	Economic Sector Sub-Total	62,528,960,420	65,655,408,441	68,938,178,863	197,122,547,724	100,990,534,188	
03	LAW & JUSTICE SECTOR						
	Personnel Cost	1,614,603,373	1,695,333,542	1,780,100,219	5,090,037,133	1,231,880,550	
	Overhead Cost	299,198,571	314,158,500	329,866,425	943,223,495	529,826,050	
	Consolidated Revenue Fund Charges						
	Capital Expenditure	1,125,277,920	1,181,541,816	1,240,618,907	3,547,438,643	1,183,350,000	
	Law & Justice Sector Sub-Total	3,039,079,864	3,191,033,857	3,350,585,550	9,580,699,271	2,945,056,600	

O5	SOCIAL SECTOR						
	Personnel Cost	29,570,776,895	31,049,315,739	32,601,781,526	93,221,874,160	28,948,550,192	
	Overhead Cost	4,592,417,353	4,822,038,221	5,063,140,132	14,477,595,706	4,641,571,100	
	Consolidated Revenue Fund Charges	0	-	-	0	0	
	Capital Expenditure	33,906,007,024	35,601,307,375	37,381,372,744	106,888,687,143	37,722,363,749	
	Social Sector Sub-Total	<u>68,069,201,272</u>	<u>71,472,661,335</u>	<u>75,046,294,402</u>	<u>214,588,157,010</u>	<u>71,312,485,041</u>	
	Total Expenditure Based on Function/Sector	<u>159,355,345,180</u>	<u>167,323,112,439</u>	<u>175,689,268,061</u>	<u>502,367,725,679</u>	<u>212,767,086,006.9</u>	
	Summary of Total Expenditure Based on Nature						
	Personnel Cost	40,540,141,867	42,567,148,961	44,695,506,409	127,802,797,237	52,909,288,149	
	Overhead Cost	11,740,419,734	12,327,440,721	12,943,812,757	37,011,673,213	32,654,465,783	
	Consolidated Revenue Fund Charges	137,339,528	144,206,504	151,416,829	432,962,860	130,799,550	
	Capital Expenditure	<u>106,937,444,050</u>	<u>112,284,316,253</u>	<u>117,898,532,066</u>	<u>337,120,292,369</u>	<u>127,072,532,524</u>	
		<u>159,355,345,180</u>	<u>167,323,112,439</u>	<u>175,689,268,061</u>	<u>502,367,725,679</u>	<u>212,767,086,006.9</u>	