

**BORNO STATE**  
**CITIZEN'S BUDGET**  
**2023**  
**BUDGET OF CONTINUITY FOR**  
**SUSTAINABILITY**

<b>Borno State Budget 2023</b>		
<b>Budget Title: Budget of Continuity for Sustainability</b>		
<b>How will the Government source the grants?</b>		
<b>Domestic Grants</b>	<b>2023 Budget Target</b>	
<b>Project/Donor</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
0.5% OF LOCAL GOVERNMENT ALLOCATIONS: Purchase of Computarizations and Construction of offices.	250,000,000	0.25
2.5% LOCAL GOV'T STATUTORY ALLOCATION: Construction Of Public Schools.	704,402,000	0.70
0.5% GRANTS FROM LOCAL GOVERNMENT: Training Of Islamiyya Student To Local And Foreign Countries and Construction Of Sangaya/Islamiyya Schools.	363,582,000	0.36
GRANT FROM LOCAL GOVERNMENTS: Construction Of Office At The Senate Building, Rehabilitation Of Offices, Procurement Of Material, Teaching And Learning Aid Equipmen and Procurement Of Executive Tables And Excutive Chairs.	1,941,250,000	1.94
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS: Procurement Of Books & Equipment	658,000,000	0.66
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS: Construction Of Gymnasium/Gateway Fence & Land Scaping Of Gadambuli Lecture Hall Area & Lecture Theater/Hall	270,000,000	0.27
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS: Construction Of Staff Quarters/Provost House/Guest House	400,650,000	0.40
E-PROCUREMENT/OCDSI DEVELOPMENT IN ALL MINISTRY: Acquisition of Software For Expansion Of E-Procurement To All Ministry in Maiduguri	1,000,000,000	1.00

DONOR AGENCIES (INDIVIDUAL ORGANIZATION PHILANTHROPIST): Provision Of Electricity.	10,500,000	0.01
1% CONSOLIDATED FROM LOCAL GOVERNMENT REVENUE: Construction Of Ict Center	210,000,000	0.21
FGN GRANT FOR BASIC HEALTHCARE PROVISION FUND: Contributory Healthcare Programme	544,882,000	0.54
1% TRAINING FUND FROM LOCAL GOVERNMENT ACCOUNT (STATUTORY ALLOCATION): Acquisition of Computer Software , Provision Of Residential Buildings (Staff Quarters/Guest House) and Computerization.	570,000,000	0.57
7.5% LOCAL GOVT CONTRIBUTION: Purchase Of Office Building and Acquisition of Computer Software .	1,500,000,000	1.50
2.5% LOCAL GOVT CONTRIBUTION: Payment of pension for local government staff.	50,560,000	0.05
MULTI-SECTORAL CRISIS RECOVERY PROJECT (MCRP).	10,000,000,000	10.00
FGN-UBEC (MATCHING GRANT) FOR RENOVATION/CONSTRUCTION OF PUBLIC SCHOOLS	3,134,784,000	3.13
GRANT FROM LOCAL GOVERNMENT JOINT ACCOUNT: Procurement Of Trucks/Earth Moving Equipments & Plants	635,250,000	0.64
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS: Construction Of 2 Blocks Of Hostel, Construction Of Examination Hall and Rehabilitation Of Classes, Rooms And Libraries.	1,077,758,000	1.08
75% DANGOTE FOUNDATION, 25% PHC MOU: Rehabilitation Of Hospital / Health Centres	127,656,000	0.13
45% OF 1% FGN-CRF FOR BHCPF: Rehabilitation Of Offices.	389,042,000	0.39
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS: Procurement Of Chairs,Tables & Books, Repairs Of 4-Blocks Of Staff Quarters and Rehabilitation Of Lectures Halls.	5,910,771,000	5.91

CONTRIBUTION FROM LOCAL GOVERNMENT: Completion Of construction of Office, Construction Of Ict Centre and COMPUTERIZATION.	4,358,000,000	4.36
<b>Total Domestic Grants</b>	<b>34,107,087,000</b>	<b>34.11</b>

<b>Foreign Grants</b>	<b>2023 Budget Target</b>	
<b>Project/Donor</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
AFRICAN ORGANIZATION OF SUPREME AUDIT INSTITUTION: Acquisition of Auditing Software and Installation.	75,350,000	0.08
GRANTS AND AIDS/ DONATIONS FROM MULTI-DONOR BUDGET SUPPORT: Purchase Of Teaching And Learning Aid Equipment.	100,000,000	0.10
UNITED NATIONS CHILDREN'S FUND (UNICEF) FOR CONSTRUCTION OF BOREHOLES & SANITATION.	437,144,000	0.44
GOVERNMENT OF JAPAN/UNDP (COMMUNITY RECOVERY): Rehabilitation Of Government Estate Vacated By IDPs.	500,000,000	0.50
UNDP/EU (Strengthening reconciliation and reintegration (S2R): Rehabilitation Of Market Stalls.	213,000,000	0.21
UNDP/GERMANY/EU/SWEDEN/NETHERLANDS (Regional Stabilization Facility (RSF): Construction Of Nigeria Arabic College Ngala and Reconstruction Of 3 LGAs Secretariat	6,390,000,000	6.39
ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE): Construction Of Mega Public Secondary Schools and Rehabilitation of Public Schools.	6,000,000,000	6.00
UNITED NATION CHILDREN'S FUND (UNICEF, RADIO/TV PROGRAMME): Provision Of Sporting Facilities.	175,000,000	0.18

BETTER EDUCATION SERVICE DELIVERY FOR ALL (BESDA PROJECT): Rehabilitation of Public Schools and Human Capital Development & Scholarships.	6,000,000,000	6.00
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA): Procurement Of Office Furniture.	10,000,000	0.01
UNITED NATION CHILDREN'S FUND (UNICEF PHC SERVICES): Acquisition of Computer Software.	500,000,000	0.50
75% OF BILL & MILINDA GATE FOUNDATION, 25% PHC MOU: Control Of Out Break Of Communicable Diseases, Funds, Nutrition, Reproductive Health And Family Planning Programmes.	250,000,000	0.25
NIGERIA COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS PROGRAMME(NG-CARES)	4,000,000,000	4.00
<b>Total Foreign Grants</b>	<b>24,650,494,000</b>	<b>24.65</b>

<b>Borno State Budget 2023</b>		
<b>Budget Title: Budget of Continuity for Sustainability</b>		
<b>How will the Government source the loans?</b>		
<b>Domestic Loans</b>	<b>2023 Budget Target</b>	
<b>Project/Institution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
DOMESTIC LOANS FROM CENTRAL BANK OF NIGERIA (CBN) & OTHERS.	25,500,000,000	25.50
<b>Total Domestic Loans</b>	<b>25,500,000,000.00</b>	<b>25.50</b>
<b>Foreign Loans</b>	<b>2023 Budget Target</b>	
<b>Project/Insitution</b>	<b>Amount Naira</b>	<b>Amount Naira Billion</b>
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) FOR FOOD SECURITY & LIVELIHOOD.	430,300,000	0.43
AFRICAN UNION DEVELOPMENT AGENCY - NEW PARTNERSHIP FOR AFRICANS DEVELOPMENT (AUDA-NEPAD): Counterpart Fund	2,000,000,000	2.00
AFRICAN DEVELOPMENT BANK (AFDB): Construction of Boreholes across 27, Purchase Of Water Treatment Chemicals and Purchase Of Industrial Equipment	5,347,208,000	5.35
AGRO CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE PROJECT (ACReSAL): Erosion & Flood Control/Desilting,Evacuation and Dregging, Wildlife Conservation and Rehabilitation Of Facilities and Water Pollution Prevention & Control(Climate Change), Wheather Equipments,Drought & Desertification Control, Water Harvester For Irrigation Of Woodlots, Shelterbelts & 3 Polloter Project.	4,150,000,000	4.15
<b>Total Foreign Loans</b>	<b>11,927,508,000</b>	<b>11,927.51</b>

<b>Borno State Budget 2023</b>				
<b>Budget Title: Budget of Continuity for Sustainability</b>				
<b>Where will the money come from?</b>				
<b>Budget Resource Envelope (Source of Funds)</b>		<b>2023 Budget Target</b>	<b>2023 Percentage of Total Sources of Funds</b>	<b>Previous Year Target</b>
<b>Revenue</b>	Internally Generated Revenue	33,171,306,000	14.1%	20,765,080,000
	Statutory Allocation	67,981,950,000	28.9%	56,215,985,000
	Value Added Tax	30,193,605,000	12.8%	25,716,973,000
	Other Statutory Revenue	6,500,000,000	2.8%	12,357,239,000
<b>Grant</b>	Domestic Grants	34,107,087,000	14.5%	35,093,109,000
	Foreign Grants	24,650,494,000	10.5%	61,993,213,000
<b>Opening Balance</b>	Opening Balance	1,300,000,000	0.55%	-
<b>Total Revenue, Grant (including Opening Balance)</b>		<b>197,904,442,000</b>	<b>84.1%</b>	<b>212,141,599,000</b>
<b>Budget Financing</b>	Domestic Loans	25,500,000,000	10.8%	24,119,709,000
	Foreign Loans	11,927,508,000	5.1%	33,435,552,000
	Sales of Government Assets	-	0.0%	-
	Other Deficit Financing Items	-	0.0%	-
<b>Total Budget Financing</b>		<b>37,427,508,000</b>	<b>15.9%</b>	<b>57,555,261,000</b>
<b>Total Budget Revenue and Financing</b>		<b>235,331,950,000</b>	<b>100.0%</b>	<b>269,696,860,000</b>

<b>Borno State Budget 2023</b>			
<b>Budget Title: Budget of Continuity for Sustainability</b>			
<b>Expenditure: Where does the Money go?</b>			
<b>Expenditure</b>	<b>2023 Budget Target</b>	<b>2023 Percentage of Total Budgeted</b>	<b>Previous Year Target</b>
<b>Recurrent Expenditure</b>			
Personnel Cost	42,129,006,000	17.9%	43,520,386,000.00
Overhead Cost	62,116,873,000	26.4%	56,531,219,000.00
Consolidated Revenue Charges	0	0.0%	0.00
Transfers	0	0.0%	0.00
Interest Payments	0	0.0%	0.00
Other Recurrent Expenditure	0	0.0%	
<b>Total Recurrent Expenditure</b>	<b>104,245,879,000</b>	<b>44.3%</b>	<b>100,051,605,000</b>
<b>Total Capital Expenditure</b>	<b>131,086,071,000</b>	<b>55.7%</b>	<b>169,645,255,000.00</b>
<b>Total Expenditure</b>	<b>235,331,950,000</b>	<b>100.0%</b>	<b>269,696,860,000</b>



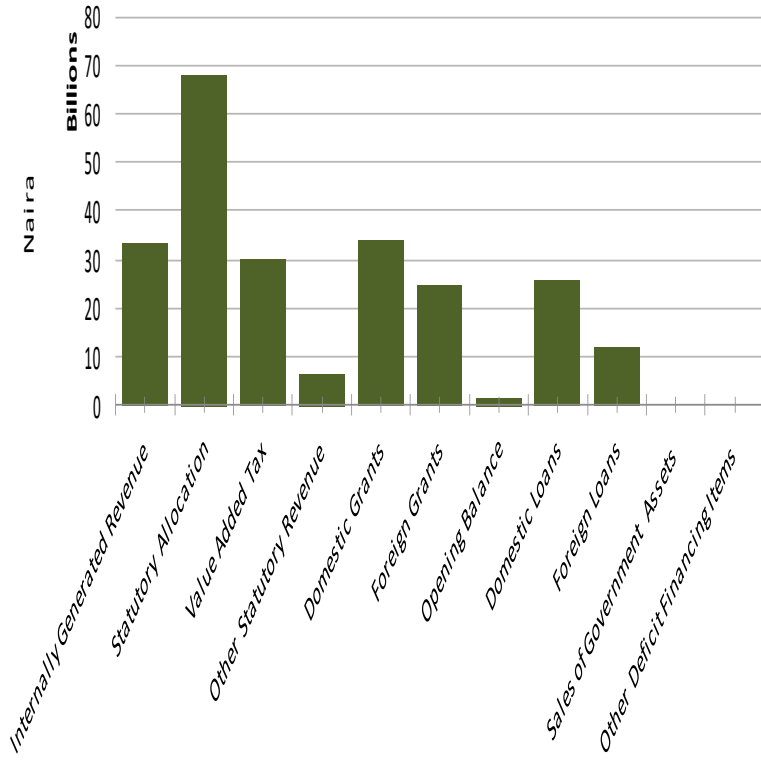
<b>Borno State Budget 2023</b>					
<b>Budget Title: Budget of Continuity for Sustainability</b>					
General Framework					
Budget Line Item	2023 Approved Budget Naira	2023 Approved Budget Billion Naira	Previous Year Actual	Previous Year Budget Target	Budget Execution
Total Budget Expenditure	235,331,950,000.0	235.3	0.0	269,696,860,000.0	0.0%
Total Budget Revenue and Grants	197,904,442,000.0	197.9	0.0	212,141,599,000.0	0.0%
Budget Deficit	37,427,508,000.0	37.4	0.0	57,555,261,000.0	0.0%
Total Budget Financing	37,427,508,000.0	37.4	0.0	57,555,261,000.0	0.0%
Financing Gap	0.0	0.0	0.0	0.0	

<b>Borno State Budget 2023</b>								
<b>Budget Title: Budget of Continuity for Sustainability</b>								
	<b>2023 Budget Target</b>						<b>Previous Year Target</b>	
<b>Top Sector/Ministry Allocation</b>	<b>Personnel Cost</b>	<b>Overheads and Other Recurrent</b>	<b>Recurrent Expenditure</b>	<b>Capital Expenditure</b>	<b>Total Expenditure</b>	<b>Percentage of Total Budgeted Exp</b>	<b>Total Expenditure</b>	
GOVERNMENT HOUSE	181,723,000	10,800,000,000	10,981,723,000	996,000,000	11,977,723,000	5.1%	26,124,495,000.00	
MINISTRY OF FINANCE-HQTRS	450,700,000	7,538,655,000	7,989,355,000	2,805,400,000	10,794,755,000	4.6%	18,533,600,000.00	
BORNO STATE HOUSE ASSEMBLY	314,065,000	5,141,538,000	5,455,603,000	647,250,000	6,102,853,000	2.6%	12,269,300,000.00	
SEVICE WIDE VOTE (BOARD)	0	5,016,512,000	5,016,512,000	0	5,016,512,000	2.1%	10,710,244,000.00	
DEPUTY GOVERNOR'S OFFICE	0	4,171,000,000	4,171,000,000	31,000,000	4,202,000,000	1.8%	11,602,110,000.00	
MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	45,000,000	3,192,000,000	3,237,000,000	3,128,000,000	6,365,000,000	2.7%	9,562,928,000.00	
MINISTRY OF WATER RESOURCES	533,451,000	2,965,735,000	3,499,186,000	2,821,333,000	6,320,519,000	2.7%	8,201,710,000.00	
BORNO STATE INDEPENDENT ELECTORAL COMMISSION	3,235,000	1,923,765,000	1,927,000,000	223,000,000	2,150,000,000	0.9%	6,133,473,000.00	
MINISTRY OF EDUCATION	250,000,000	1,500,000,000	1,750,000,000	5,075,930,000	6,825,930,000	2.9%	6,140,190,000.00	
SECURITY TRUST FUND	57,254,000	1,464,300,000	1,521,554,000	2,119,000,000	3,640,554,000	1.5%	5,275,259,000.00	
OFFICE OF THE ACCOUNTANT GENERAL	13,477,468,000	539,340,000	14,016,808,000	90,000,000	14,106,808,000	6.0%		
RESETTLEMENT	69,583,000	1,300,000,000	1,369,583,000	10,585,749,000	11,955,332,000	5.1%		
MINISTRY OF RELIGIOUS AFFAIRS	30,000,000	1,240,900,000	1,270,900,000	2,440,000,000	3,710,900,000	1.6%		
<b>Other MDA Expenditure</b>	26,716,527,000	15,323,128,000	42,039,655,000	100,123,409,000	<b>142,163,064,000</b>	<b>60.4%</b>	155,143,551,000	
<b>Total (Except Other MDA Expenditure)</b>	<b>15,412,479,000</b>	<b>46,793,745,000</b>	<b>62,206,224,000</b>	<b>30,962,662,000</b>	<b>93,168,886,000</b>	<b>39.6%</b>	<b>114,553,309,000</b>	
<b>Total Budgeted Expenditure</b>				<b>Total Budgeted Expenditure</b>	<b>235,331,950,000</b>	<b>100.0%</b>	269,696,860,000	

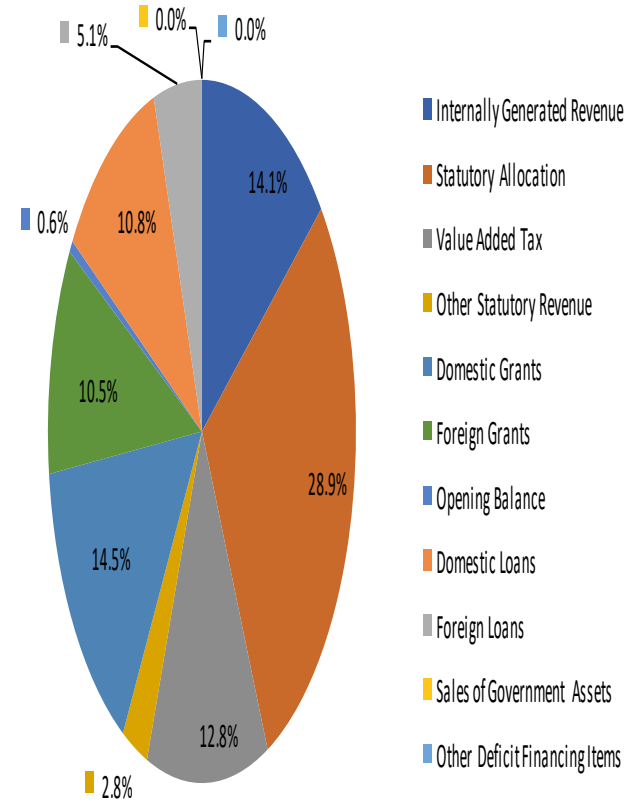
Borno State Budget 2023				
Budget Title: Budget of Continuity for Sustainability				
Top Capital Projects : 2023 Proposed Budget				
Project	Line Ministry/Agency	Location(s)	LGA(s)	Amount
Construction Of Flyover Bridges Within Maiduguri Township, Const. Of Roads & Drainages Within Jiddari Polo Of Jere Lga (3.7Km Of Road, 7.4Km Concrete Side Drain & 1.05Km Outfall Drain), Dualization Of Gamboru Ngala Road From Custom Roundabout To Muna Welcome Gate (10Km), Const. Of Mandara-Grau-Ngulde Road (38Km), Dualization Of Ahmadu Bello Way (3.272Km) Of Road, (6.544Km) Drain, Dualization Of Mogoram Road (947M Road & 1.894Km) Covered Drain, Dualization Of Lafia Road (635M) Road & 1.270Km) Of Covered Of Part Of Shehu Sanda Kura Road (4.70Km) Road & (940M) Covered Drain From Monday Market Roundabout To Kofa Biyu, Dualization Of M/Guri-Biu Road From Borno Express Junction To Welcome Gate (7Km) Road & (3Km) Covered Drain, Damboa-Chibok-Mbalala Road Phase II (30Km Road), Const. Of Road & Drainage Within Askira Township (9.293Km Of Road & 17.283Km Drain), Const. Of Roads & Drainages Network Within Stadium Area Maiduguri (8Km Road, 16Km Side Drain & 3.7Km Outfall, Dualization Of Shehu Garbai Road/Bursari Road To Songhai Junction (3.016Km), Const. Of Road & Drainage Network Within Ngarannam/Umarari, Const. Of Reinforced Concrete Rigid Pavement At New Trailer Park, Const. Of (1960M) Length, (10.3M) Width Of Road & Drainage From Bolori Traffic Light Junction Through Bolori Market To Mala Kachalla Hospital Road Junction, Rehabilitation Of Roads & Drainages At Polo Gra, M/Guri (Abatcha Ngala Street, Asheik Khurso Bashir Street & Spur Rd. To Link Polo Dual Carriageway, Const. Of (5Km) Roads And Drainage Each At Six (6) Selected Lgas, Consultancy Services On The Contract For The Const. Of Roads & Drainages, Const. Of Dual Carriageway From Kano Raod To New Trailer Park At Auno, Const. Of Reinforced Concrete Side Drain & Outfall Drainages Along	MINISTRY OF WORKS	Jiddari Polo, Gamboru Ngala Road, Ahmedu Bello Way, Lafia, Shehu Sanda Kura & Stadium Area Maaidugri.	MMC, JERE, GAMBORU NGALA, DAMBOA, CHIBOK & ASKIRA.	19,700,000,000
Reconstruction Of 40 Nos. Two Bedroom Flats For Urban And Rural Housing Based On Traditionally & Environmentally Accepted Homes, Reconstruction Of 50 Nos. Three Bedroom Flats, 10 Each In Any Of The 21 Severely Affected LGAs Based On Traditionally & Environmentally Accepted Homes & Reconstruction Of 35 Nos. Four Bedroom Flats 5 Each In Any Of The 21 Severely Affected LGAs Based On Traditionally & Environmentally Accepted Homes.	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	Bakasi, Teachers Village Estate and Dalori I & II	Ngala, Kukawa, Abadam, Guzamala & Bama.	10,585,749,000
Renovation of 25 blocks of 60 classroom and 4 staff quarters in selected schools across state	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	Auno, Muna, Kaleri, Lawanti & Malarima.	MMC, JERE, GAMBORU NGALA, DAMBOA, MAFA & GWOZA.	8,035,794,000
Construction Of 30Nos. Of Health Centers 10 At Each Senatorial Zones	MINISTRY OF HEALTH	Dalori, Ajiri Simari, Kaleri & Zannari.	MMC, JERE, MONGUNO, MAFA & BIU.	6,100,000,000
Provision Of 1Nos. of Seed Cleaning, Grading, And Chemicals For Insects Control And 3 Blending Machines	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	Mala Kyariri, Shehuri, Mairi & Gulumba.	Bama, Dikwa, Monguno, Mafa, Chibok, Nganzai, And Hawaul	5,646,020,000
Completion Of On-Going 500 Housing Estate, 32 Junior Staff Police Qtr, Const. Of New Housing Estate & Retention Monies 1-Storey Building	MINISTRY OF HOUSING AND ENERGY	Dalori, Wanori, Lamisula, Bolori, Ajiri, & Walama.	Mmc, Jere, Konduga, Mafa, Bayo, Shani & Biu	5,485,000,000
Construction Of Mega Public Secondary Schools In 3 Senatorial District Of The State	MINISTRY OF EDUCATION	Ngwom, Gwange, Ngetra, Dusman & Goniri.	Mmc, Jere, Konduga, Mafa, Bama, Gubio & Dikwa.	5,075,930,000
Reh. Road From Old Welcome To State University, Overlying Road At Musa Usman Secretariat, Reh/Repairs Of Road From 1St Bank To West End, Reh/Repairs Of Road & Drainages At Abattoir, Old Maiduguri Road To Ajati (Distric Head'S R.) & Reh/Repairs Of Pot-Holes	BORNO ROAD MAINTENANCE AGENCY (BORMA)	Galdimare, Alagarno, Mala kyariri, Kasugula & Mintar	Mafa, Biu, Monguno, Guzamala & Kukawa.	4,831,812,000
Financial And Non- Financial Support To Internally Display Persons Across The 27 L.G.As Of The State	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	Ngwom, Gwange, Ngetra, Dusman & Goniri.	Mmc, Jere, Konduga, Mafa, Bama, Gubio & Dikwa.	4,446,321,000
Construction of Boreholes across 27 local Govt and the state capital	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	Jiddari Polo, Gamboru Ngala Road, Ahmedu Bello Way, Lafia, Shehu Sanda Kura & Stadium Area Maaidugri.	MMC, JERE, GAMBORU NGALA, DAMBOA, CHIBOK & ASKIRA.	3,944,467,000
Livelihood Support For Repentant Boko Haram And Vulnerable People Across The State	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	Mala Kyariri, Shehuri, Mairi & Gulumba.	Bama, Dikwa, Monguno, Mafa, Chibok, Nganzai, And Hawaul	3,743,788,000
Construction Of Ongoing State Teaching Hospital In Maiduguri LGA	BORNO STATE TEACHING HOSPITAL	Auno	MMC	3,247,371,000
Rehabilitation Of Offices Within The Musa Usman Secretariat	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	Musa Usman Secretariat	MMC	3,128,000,000
<b>Total Top Capital Projects 2023</b>				<b>83,970,252,000</b>
<b>Total Capital Projects 2023</b>				<b>131,086,071,000</b>
<b>% share of total top capital projects vs. capital projects for 2023</b>				<b>64.06%</b>
<b>Total Budget 2023</b>				<b>235,331,950,000</b>
<b>% share of total top capital projects vs. total budget for 2023</b>				<b>35.68%</b>

## Revenue Breakdown

2023 Budget Revenue and Financing

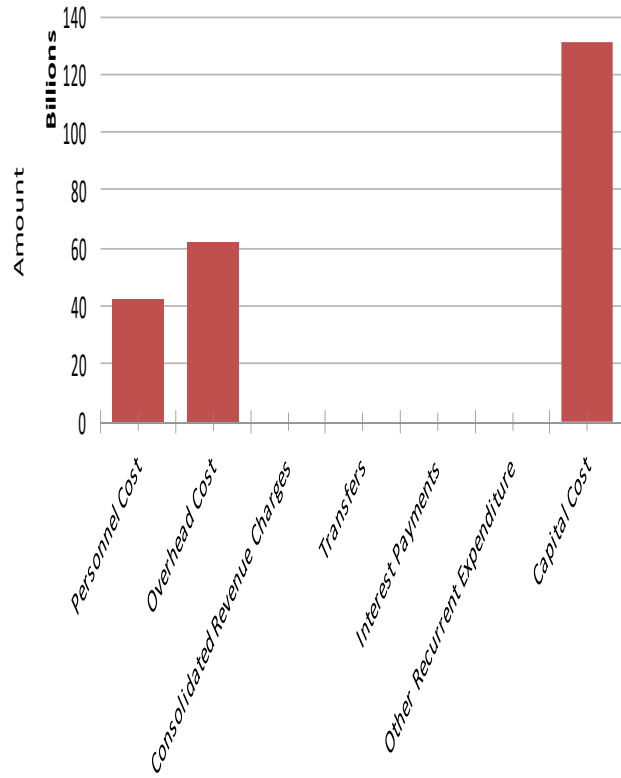


2023 Budget Revenue and Financing

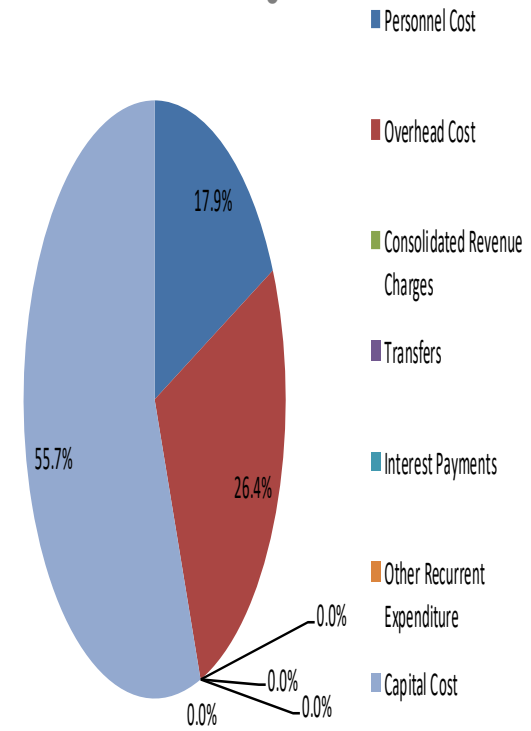


# Expenditure Breakdown

## 2023 Budgeted Expenditure

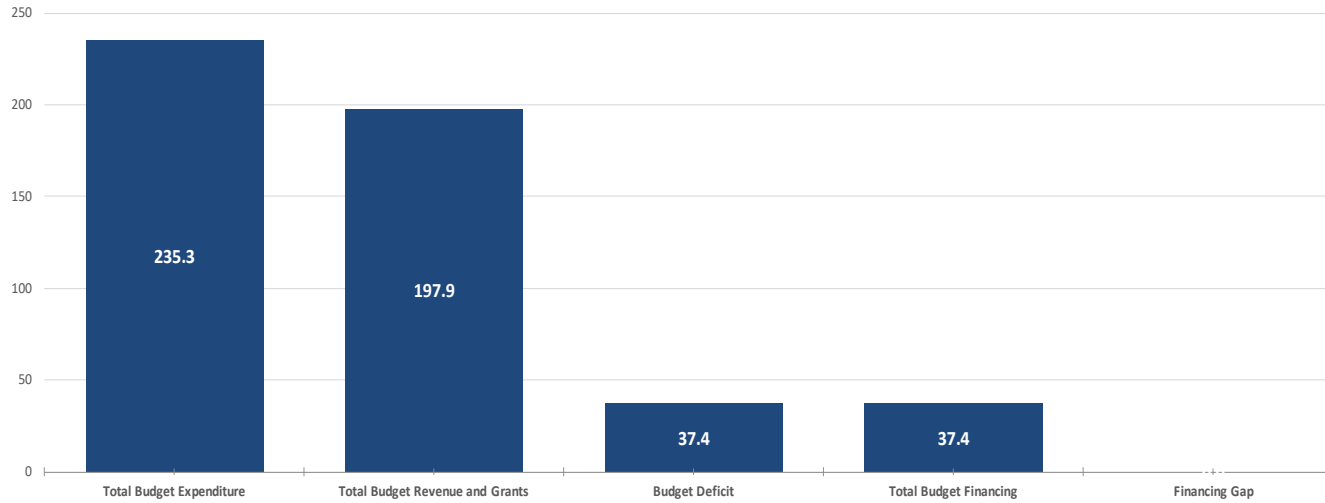


## Expenditure type as % of total 2023 budget



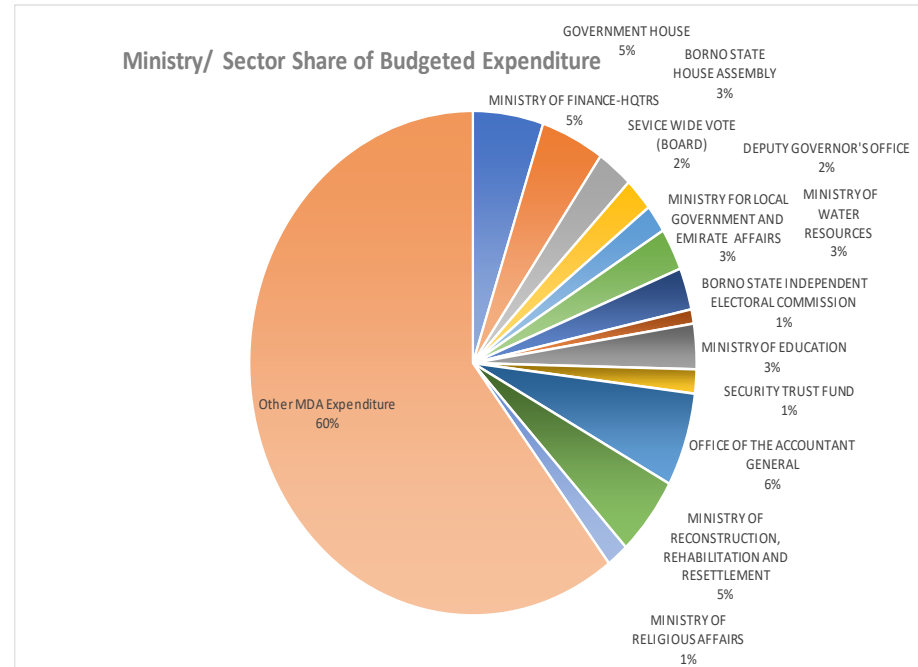
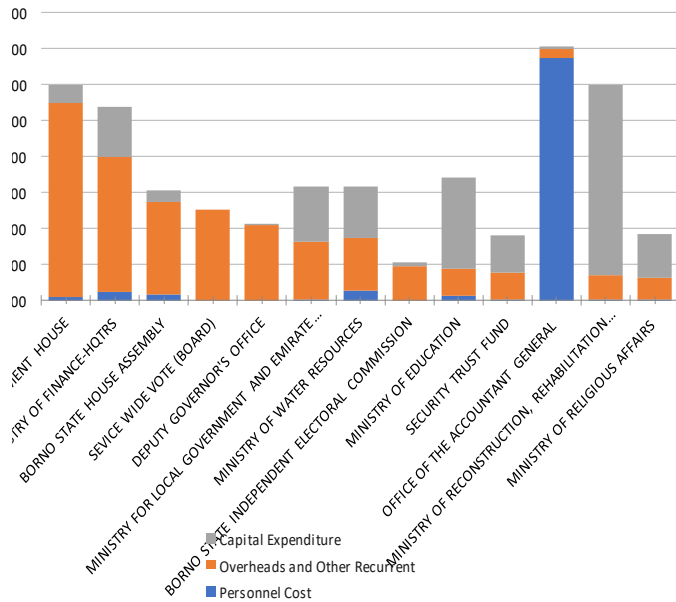
# General Framework

2023 Budget General Framework  
Billion Naira



## Sectoral Allocation

2023 MDA Budgeted Expenditure Allocation



## Capital Allocation

### Top 2023 Capital Project Allocations



### 2023 Capital Project Allocation - Top 5 and Other Capital Projects

