

BORNO STATE GOVERNMENT
SUMMARY OF TRANSFERS FROM CONSOLIDATED REVENUE FUND (CRF) TO CAPITAL DEVELOPMENT FUND (CDF)
2019

S/NO	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2018
		N				N
1	Opening Balance	1,500,000,000	1,575,000,000	1,653,750,000	4,728,750,000	2,500,000,000
	Receipts:					
1	Statutory Allocation from FAAC	74,118,751,000	77,824,688,550	81,715,922,978	81,715,922,978	86,000,000,000
2	Value Added Tax from FAAC	17,640,367,000	18,522,385,350	19,448,504,618	19,448,504,618	24,588,253,000
3	Independent Revenue IGR	17,498,355,000	18,373,272,750	19,291,936,388	19,291,936,388	16,075,548,000
4	Aid & Grant	20,070,837,000	21,074,378,850	22,128,097,793	63,273,313,643	21,646,837,000
5	Other Recurrent Receipts (Special Fund)	13,911,167,375	14,606,725,744	15,337,062,031	15,337,062,031	15,733,944,000
6	Other Capital Receipts (Loan)	-	-	-	-	14,019,772,000
	Total Receipts	143,239,477,375	150,401,451,244	157,921,523,806	199,066,739,656	180,564,354,000
9	Total Projected Funds Available	143,239,477,375	150,401,451,244	157,921,523,806	308,322,975,050	180,564,354,000
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	33,453,331,375	35,125,997,944	36,882,297,841	36,882,297,841	33,432,164,000
18	CRF Charges - Statutory Office Holders' Salaries	134,000,000	140,700,000	147,735,000	147,735,000	134,000,000
19	CRF Charges - Pensions & Gratuities	10,200,000,000	10,710,000,000	11,245,500,000	11,245,500,000	-
20	Overhead Costs	20,238,842,000	21,250,784,100	22,313,323,305	63,802,949,405	27,299,909,000
21	Total Recurrent Non-Debt	64,026,173,375	67,227,482,044	70,588,856,146	201,842,511,565	60,866,073,000
22	Total Recurrent Expenditure	64,026,173,375	67,227,482,044	70,588,856,146	137,816,338,190	60,866,073,000

23	Transfers to CDF (LINE 9-22)	59,142,467,000	62,099,590,350	65,204,569,868	127,304,160,218	81,531,672,000
24	Estimated Capital Receipts:					
25	a. Opening Balance of CDF	1,500,000,000	1,575,000,000	1,653,750,000	3,228,750,000	2,500,000,000
26	b. Transfers from CRF	59,142,467,000	62,099,590,350	65,204,569,868	65,204,569,868	81,531,672,000
27	c. Internal Loans	-	-	-	-	-
28	d. External Loans					
29	e. Aid & Grants	20,070,837,000	21,074,378,850	22,128,097,793	22,128,097,793	21,646,837,000
30	f. Other Capital Receipts	16,346,692,998	17,164,027,648	18,022,229,030	51,532,949,676	21,646,837,000
31	Total Estimated Capital Receipts	97,059,996,998				
32	Estimated Capital Expenditure	97,059,996,998				127,325,346,000
33	Total Budget Size	161,086,170,373	169,140,478,892	177,597,502,836	507,824,152,101	188,191,419,000
34	Estimated Closing Balance					-