

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

S/NO	DESCRIPTION	APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	APPROVED BUDGET / Virement Warrant 2018
		N				N
1	<b>Opening Balance</b>	1,500,000,000	1,575,000,000	1,653,750,000	1,653,750,000	<b>2,500,000,000</b>
2	<b>Receipts:</b>					
3	Statutory Allocation	74,118,751,000	77,824,688,550	81,715,922,978	81,715,922,978	86,000,000,000
4	Value Added Tax	17,640,367,000	18,522,385,350	19,448,504,618	19,448,504,618	24,588,253,000
5	Independent Revenue	17,498,355,000	18,373,272,750	19,291,936,388	19,291,936,388	16,075,548,000
6	Aid & Grant	20,070,837,000	21,074,378,850	22,128,097,793	22,128,097,793	21,646,837,000
7	Capital Receipts	16,346,692,998	17,164,027,648	18,022,229,030	18,022,229,030	14,019,772,000
	Special Fund	13,911,167,375	14,606,725,744	15,337,062,031	15,337,062,031	15,733,944,000
8	<b>Total Receipts</b>	<b>161,086,170,373</b>	<b>169,140,478,892</b>	<b>177,597,502,836</b>	<b>175,943,752,836</b>	<b>180,564,354,000</b>
9	<b>Total Projected Funds Available</b>	<b>161,086,170,373</b>	<b>169,140,478,892</b>	<b>177,597,502,836</b>	<b>346,737,981,728</b>	<b>180,564,354,000</b>
10	<b>Expenditure:</b>					
11	<b>A: Recurrent Debt</b>					
12	CRF Charges - Public Debt Charges					
13	Internal Loans Repayment					
14	External Loan Repayment					
15	<b>Total Recurrent Debt</b>					
16	<b>B: Recurrent Non-Debt:</b>					
17	Personnel Cost	23,253,331,375	24,415,997,944	25,636,797,841	25,636,797,841	23,232,164,000
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				10,200,000,000
20	Overhead Costs	30,438,842,000	31,960,784,100	33,558,823,305	95,958,449,405	27,299,909,000
21	<b>Total Recurrent Non-Debt</b>	<b>64,026,173,375</b>	<b>67,227,482,044</b>	<b>70,588,856,146</b>	<b>137,816,338,190</b>	<b>60,866,073,000</b>
22	<b>Total Recurrent Expenditure</b>	<b>64,026,173,375</b>	<b>67,227,482,044</b>	<b>70,588,856,146</b>	<b>137,816,338,190</b>	<b>60,866,073,000</b>

23	<b>C: Capital Expenditure Based on Functions:</b>					
24	General Public Service	6,925,800,000	7,272,090,000	7,635,694,500	21,833,584,500	9,556,000,000
25	Public Order & Safety	6,017,300,000	6,318,165,000	6,634,073,250	18,969,538,250	5,952,000,000
26	Economic Affairs	9,938,000,000	10,434,900,000	10,956,645,000	31,329,545,000	13,743,740,000
27	Environmental Protection	7,740,012,000	8,127,012,600	8,533,363,230	24,400,387,830	10,457,000,000
28	Housing & Community Amenities	11,100,900,000	11,655,945,000	12,238,742,250	34,995,587,250	16,100,879,000
29	Health	12,421,221,000	13,042,282,050	13,694,396,153	39,157,899,203	15,725,000,000
30	Recreation, Culture & Religion	7,356,000,000	7,723,800,000	8,109,990,000	23,189,790,000	9,356,000,000
31	Education	9,500,256,000	9,975,268,800	10,474,032,240	29,949,557,040	13,962,325,000
32	Social Protection	9,713,815,000	10,199,505,750	10,709,481,038	30,622,801,788	13,555,636,000
33	<b>Total Capital Expenditure</b>	<b>80,713,304,000</b>	<b>84,748,969,200</b>	<b>88,986,417,660</b>	<b>254,448,690,860</b>	<b>108,408,580,000</b>
34	<b>Total Expenditure (Budget Size)</b>	<b>144,739,477,375</b>	<b>151,976,451,244</b>	<b>159,575,273,806</b>	<b>456,291,202,425</b>	<b>169,274,653,000</b>
35	<b>Budget Surplus/(Deficit)</b>					
36	<b>Financing of Deficit by Borrowing:</b>					
37	Internal Loans					
38	External Loans					
39	<b>Total Loans</b>					
40	<b>Closing Balance</b>					