

**FIRST SCHEDULE**  
**BORNO STATE GOVERNMENT**  
**2019 BUDGET**  
**SUMMARY OF BUDGETED EXPENDITURE BY SECTOR (2019 - 2021)**

		APPROVED BUDGET 2019	PROPOSED ESTIMATE 2020	PROPOSED ESTIMATE 2021	TOTAL 3 YEARS BUDGET	BUDGET / SUPPLEMENTARY 2018
		N				N
<b>01</b>	<b>ADMINISTRATIVE SECTOR</b>					
	Personnel Cost	2,917,752,000	3,063,639,600	3,216,821,580	3,216,821,580	3,608,604,000
	Overhead Cost	6,033,456,000	6,335,128,800	6,651,885,240	6,651,885,240	6,785,024,000
	Consolidated Revenue Fund Charges					
	<b>Administrative Sector Sub-Total</b>	<b>8,951,208,000</b>	<b>6,335,128,800</b>	<b>6,651,885,240</b>	<b>21,938,222,040</b>	<b>10,393,628,000</b>
<b>02</b>	<b>ECONOMIC SECTOR</b>					
	Personnel Cost	5,876,320,000	6,170,136,000	6,478,642,800	6,478,642,800	17,926,801,000
	Overhead Cost	17,764,825,000	18,653,066,250	19,585,719,563	56,003,610,813	5,155,555,000
	Consolidated Revenue Fund Charges	134,000,000	140,700,000	147,735,000	147,735,000	133,500,000
	<b>Economic Sector Sub-Total</b>	<b>23,775,145,000</b>	<b>24,963,902,250</b>	<b>26,212,097,363</b>	<b>62,629,988,613</b>	<b>23,215,856,000</b>
<b>03</b>	<b>LAW &amp; JUSTICE SECTOR</b>					
	Personnel Cost	2,016,380,375	2,117,199,394	2,223,059,363	2,223,059,363	1,049,020,000
	Overhead Cost	1,053,986,000	1,106,685,300	1,162,019,565	1,162,019,565	403,402,000
	Consolidated Revenue Fund Charges					
	<b>Law &amp; Justice Sector Sub-Total</b>	<b>3,070,366,375</b>	<b>3,223,884,694</b>	<b>3,385,078,928</b>	<b>9,679,329,997</b>	<b>1,452,422,000</b>

<b>O4</b>	<b>SOCIAL SECTOR</b>					
	Personnel Cost	22,642,879,000	23,775,022,950	24,963,774,098	24,963,774,098	19,721,975,000
	Overhead Cost	5,586,575,000	5,865,903,750	6,159,198,938	6,159,198,938	8,398,050,000
	Consolidated Revenue Fund Charges					
	<b>Social Sector Sub-Total</b>	<b><u>28,229,454,000</u></b>	<b><u>29,640,926,700</u></b>	<b><u>31,122,973,035</u></b>	<b><u>88,993,353,735</u></b>	<b><u>28,120,025,000</u></b>
	<b>Total Expenditure Based on Function/Sector</b>	<b><u>64,026,173,375</u></b>	<b><u>64,163,842,444</u></b>	<b><u>67,372,034,566</u></b>	<b><u>183,240,894,385</u></b>	<b><u>63,181,931,000</u></b>
	<b>Summary of Total Expenditure Based on Nature</b>					
	Personnel Cost	33,453,331,375	35,125,997,944	36,882,297,841	72,008,295,785	42,306,400,000
	Overhead Cost	30,438,842,000	31,960,784,100	33,558,823,305	65,519,607,405	20,742,031,000
	Consolidated Revenue Fund Charges	134,000,000	140,700,000	147,735,000	137,527,903,190	133,500,000
	<b>Total Expenditure Based on Nature</b>	<b><u>64,026,173,375</u></b>	<b><u>67,227,482,044</u></b>	<b><u>70,588,856,146</u></b>	<b><u>201,842,511,565</u></b>	<b><u>63,181,931,000.00</u></b>
	<b>PERSONNEL COST PERCENTAGE TO BUDGET SIZE</b>					25.65386546
	<b>OVERHEAD COST PERCENTAGE TO BUDGET SIZE</b>					6.796844309
	<b>REUCURRENT PERCENTAGE TO BUDGET SIZE</b>					32.45070977