



**BORNO STATE**  
GOVERNMENT

**BORNO STATE**  
**CITIZEN'S BUDGET**

**2024**

**BUDGET OF**  
**CONSOLIDATION AND**  
**PROGRESS**

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## **01. OVERVIEW OF BORNO STATE**

Borno is one of the most ancient kingdoms in Africa. Historical sources indicated that it started about the year 700 AD by the nomadic Tebu-Speaking Kanembu who were forced to move southwards around the fertile lands of the Lake Chad due to political and ecological pressures. The modern day Borno State was created out of the defunct North-Eastern state in 1976 and further subdivided into two in 1991 when Yobe state was carved out of it to form the present state. Borno is described as a state with rich cultural historical background and moderately populated. Borno has a projected population of about 6.4 million as at 2019, which is highly tilted towards children age 0-14 (61.7%) and youth and young adult 15-44 (29.1%). The climate of Borno State is broadly defined by 2 seasons; wet and dry season. Rainy season lasts June to September, with dry season predominantly from October to May. In terms of natural drainage, there are two groups of seasonal rivers. River Hawul drains the Biu Plateau southwards into the river Gongola which is part of the River Benue system. The river Ngadda and some short course rivers drain the northern part of the plateau and flow north east towards the Lake Chad while River Yedseram and its tributaries take their source on the Mandara and flow north east towards the Lake Chad. The state has 27 local government areas, and its capital is located in Maiduguri.

## **02. BORNO STATE ECONOMY**

Borno State is the only State in Nigeria that is bordered by three countries. These include Cameroon, Niger and Tchad Republic. There exists a healthy trade relationship between the State and her international neighbours. Hundreds of thousands of tonnes of grains, livestock and other consumables flow between Borno and her bordering trading partners which includes the bordering State of Yobe, Gombe and Adamawa. This trade boom before advent of insurgency. The scenario is further compounded by insurgency which resulted to destruction of lives, properties, agricultural activities and business places thus affecting the sources of livelihood of the people.

In spite of its long history of existence, the state of socio-economic development of the state is low compared to its counterparts across the country. The prevailing low level of development in Borno is partly ascribed to lack of consistency and systematic planning. Past development efforts have been ad-hoc and discontinuous in nature, a situation that has made sustainable development elusive in the state. The poor development in the state is further compounded by over a decade Boko Haram (BH) insurgence activity which has led to massive destruction of lives and properties. In consideration of current situations, there is a high focus on understanding the social development context as regards the parlous state of health, education, agriculture, environment, and peacebuilding as well as labour market and employment situations in the state. Situation analysis of the prevailing state of human capital with respect to education, social orientation, youth and sport, gender, arts and culture informed the development context. Similarly, the existing situations within the health sector covering prevention and curative care—including health promotion (infant mortality, malaria and other diseases, nutrition, vaccination, water, sanitation and hygiene (WASH), and health care infrastructure are considered fundamental. However, there are also highlights of damages to lives and properties caused by the Boko Haram (BH) insurgence, and the subsequent reconstruction, settlement and humanitarian needs. Further, different aspects of economic development and agriculture in Borno State were examined. The disrupted state of economy and the requisite investment needs to improve competitiveness were identified. The current situation of infrastructure with regards to the extent of damages and reconstruction needs, as well as environmental degradation issues and requirements for economic competitiveness form part of the key considerations.

### **03. BORNO STATE YEAR 2024 BUDGET OF CONSOLIDATION AND PROGRESS**

The Executive Governor of Borno State, His Excellency, Prof. Babagana Umara Zulum, CON, MNI, FNSE, FNIAE presented the FY 2024 Budget Proposal Tagged “Budget of Consolidation and Progress” with the sum of ~~₦~~340,619,836,000.00 before the state house of Assembly on Wednesday, 13<sup>th</sup> December, 2023 in line with the 1999 Constitution, section 121. The proposed budget was jacked up and approved by the House of Assembly to ~~₦~~358,732,146,000.00 in order to accommodate the kick-start of established State Teaching Hospital and the Bill was thereafter passed and signed into Law (Appropriation Law) by Mr. Governor on Wednesday, 10<sup>th</sup> January, 2024.

The 2024 Budget tagged “Budget of Consolidation and Progress.” Is to further cement and pursue the policy thrust of our Administration and to consolidate on various achievements so far recorded in each sector of the economy of our dear state.

The 2024 Budget as is based on the State Development Plan (SDP) in line with Medium Term Sector Strategy (MTSS) and Medium-Term Expenditure Framework (MTEF). In accordance with the Public Finance Management Reforms, the formulation and authorization of the Annual Budget was concluded before the end of the 2023 fiscal year and published January 2024 to pave way for its implementation.

#### 04. THE STATE OF BORNO PLANNING FRAMEWORK

S/NO	PLANNING DOCUMENT	DESCRIPTION
1	REVISED STATE DEVELOPMENT PLAN	LONG TERM POLICY AND PLANNING DOCUMENT
2	MEDIUM TERM SECTOR STRATEGIES (2024-2026)	A STRATEGIC DOCUMENT FOR ACHIEVING SDP
3	MEDIUM TERM EXPENDITURE FRAMEWORK (2024-2026)	RESOURCE ALLOCATION DOCUMENT
4	ANNUAL BUDGET	YEARLY SPENDING PLANS FOR MDAs
5	BUDGET IMPLEMENTATION, MONITORING, EVALUATION AND REPORTING.	BUDGET OPERATIONAL GUIDELINES, QUARTELY REVIEW, MONITORING, EVALUATION AND CONTROL.

The plan also has Mission, Vision and Core Values. All these provide general direction and priority issues in which the appropriate strategies will be developed. This will help to monitor the core developmental pillars with their constituent sector and goals.

#### **MISSION**

Restore the age-old honour, dignity and prosperity of the state, while ensuring that all citizens and future generations have access to basic-necessities and thrive at every stage of their lives.

#### **VISION**

A secured, competitive agri-business and commercial hub anchored on prosperous dignified people and sustainable development.

#### **CORE VALUE**

Virtue, Diligence, Resilience, Responsibility and Hospitality.

## 05. THE STATE BUDGET PROCESS

The budget process describes the budget cycle in a fiscal year. Its conception is informed by the MTEF process which has four (4) main components as follows:

- Medium Term Fiscal Framework (MTEF)
- Medium Term Budget Framework (MTBF)
- Medium Term Sector Strategies (MTSS)
- Medium Term Implementation Plan (MTIP)

It commences with the conception through preparation, execution, control, monitoring and evaluation and goes back to conception for the ensuring year's budget.

S/NO	BUDGET PROCESS	RESPONSIBILITY
1	FY 2023 Quarter Four Budget Performance Review	Budget Department
2	Warrant Releases	Budget Department
3	Preparation of Citizen Budget	Budget Department
4	Monitoring and Evaluation	Monitoring and Evaluation Unit
5	FY 2024 Quarter one (Q1) Budget Performance Review	Budget Department
6	Sector Performance Review (SPR)	Economic Planning Unit
7	Medium Term Sector Strategy (MTSS) <ul style="list-style-type: none"> <li>• Citizens' Need Assessment through Citizen Consultative Forum</li> <li>• Prioritization of Projects</li> <li>• Costing of Projects</li> </ul>	- Budget Department - Planning Department
8	1) Medium Term Expenditure Framework (MTEF) <ul style="list-style-type: none"> <li>• Economic and Fiscal Update</li> </ul>	- Budget Department/ Planning Department

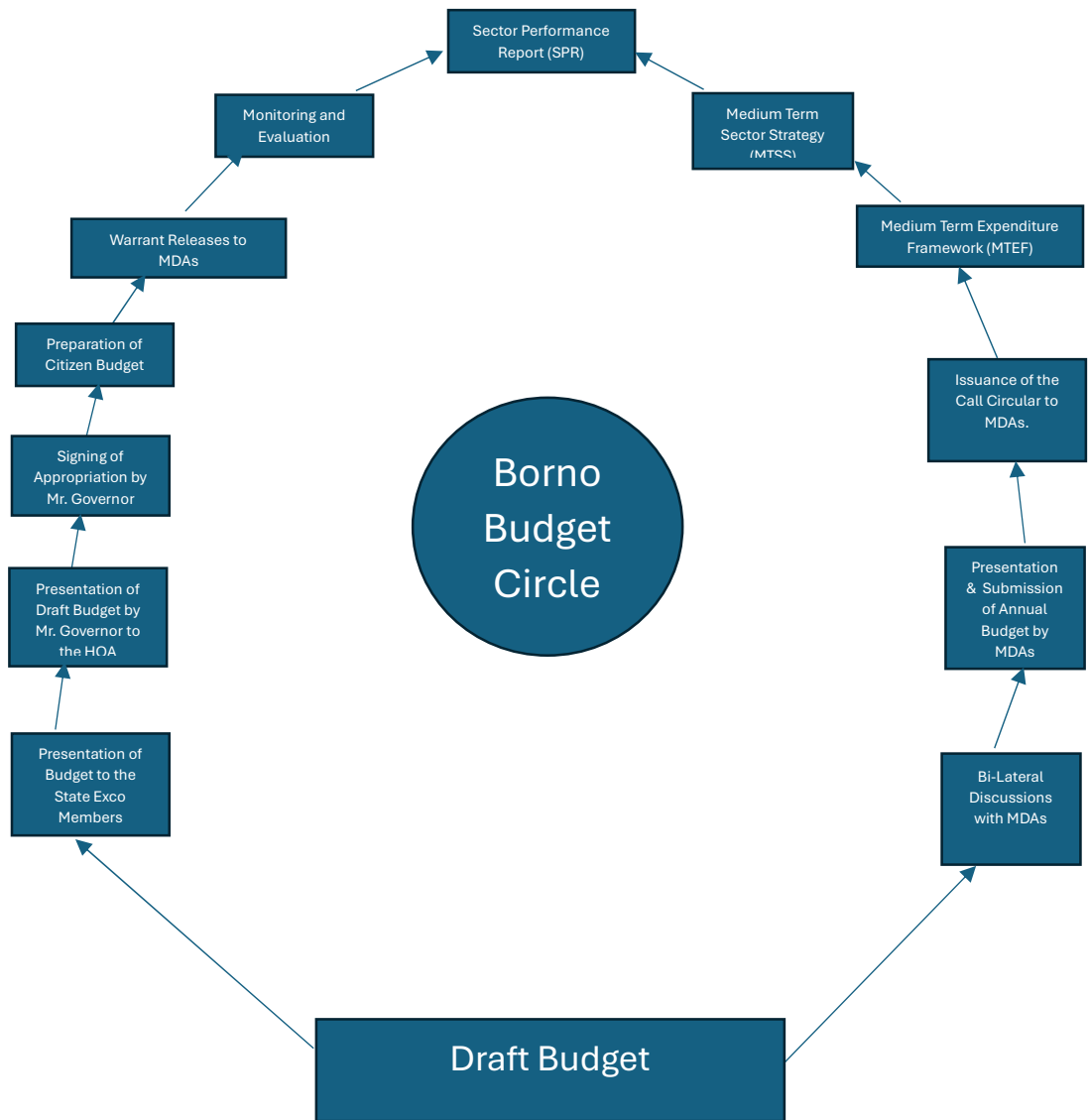
	<ul style="list-style-type: none"> <li>• Fiscal Framework Statement</li> <li>• Budget Policy Statement</li> </ul> <p>2) Consideration/Approval of the MTEF by the state House of Assembly.</p> <p>3) Approval of MTEF by the Mr. Governor</p>	<p>-House of Assembly</p> <p>-HE, Mr. Governor</p>
9	FY 2024 Quarter Two (Q2) Budget Performance Review	- Budget Department
10	Call Circular to MDAs	- Budget Department
11	<p>Annual Budget</p> <ul style="list-style-type: none"> <li>• Submissions by MDAs</li> <li>• Consolidation of MDAs Submission</li> </ul>	- Budget Department
12	FY 2024 Quarter Three Budget Performance Review	- Budget Department
13	Presentation of Budget to the state Exco Members	Hon. Commissioner, Ministry of Budget and Planning
14	Presentation of Budget to the state House of Assembly (For Consideration and Defence by MDAs for legislative approval)	HE, The Governor
15	Signing of Appropriation by Mr. Governor	HE, The Governor

## **06. KEYS STAKEHOLDERS IN PREPARATION OF 2024 BUDGET**

- State House of Assembly
- Executive Council (EXCo)
- Ministry of Budget and Planning
- Ministry of Finance
- Office of the Accountant General
- Board of Internal Revenue Service
- Debt Management Office
- State Bureau of Statistics
- All Government Ministries, Departments and Agencies (MDAs)
- Civil Society Organizations (CSOs), Members of Traditional Council, Market Women & Men Associations, Members of NURTW, Religious Leaders, Opinion Leaders and other relevant stakeholders.



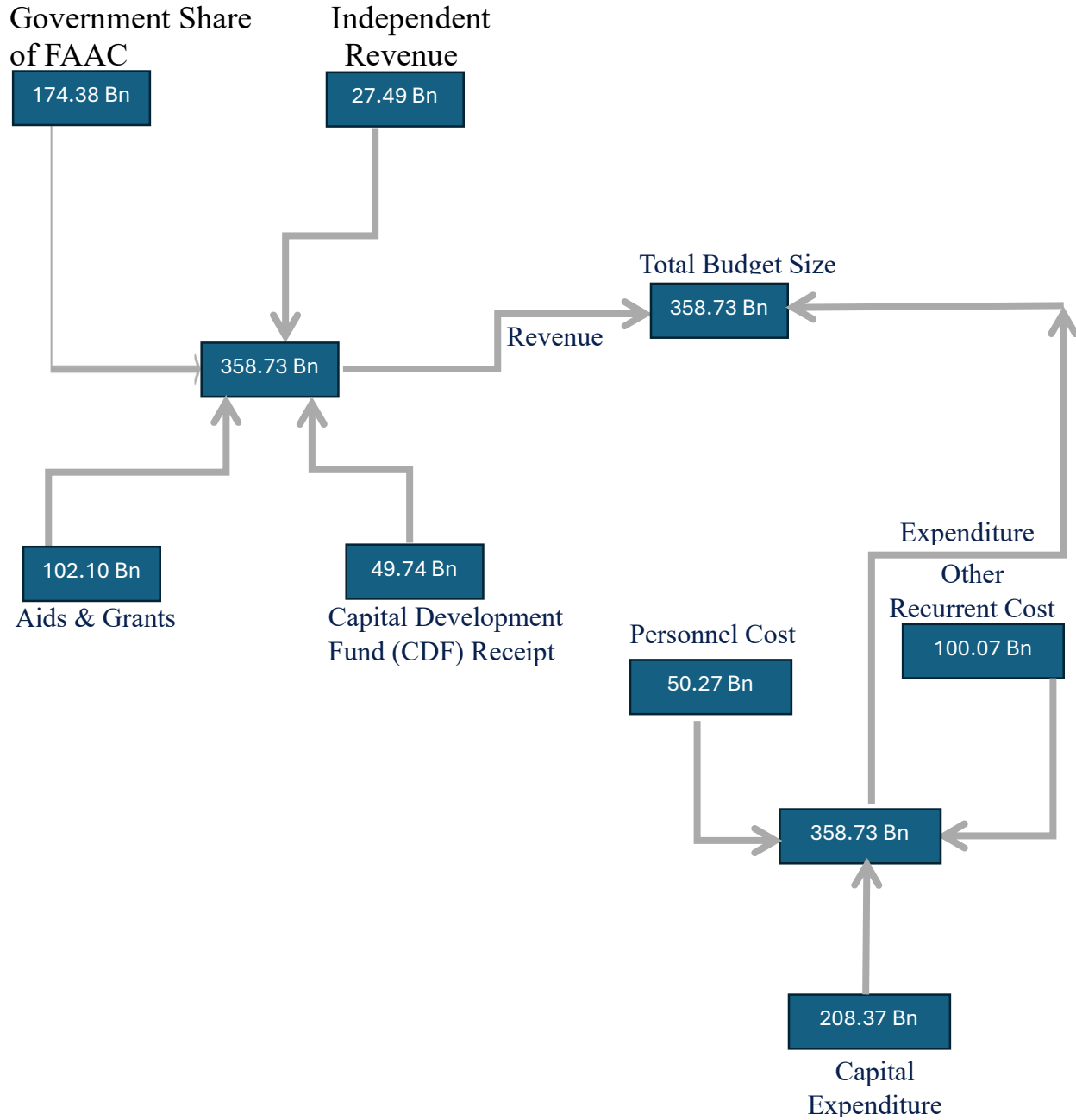
## 07. 2024 BUDGET CYCLE



### **KEY's**

- ❖ Sector Performance Report- To Examine the level of performance of the immediate past MTSS (Outcomes & Output)
  - To Identify gaps in the immediate past MTSS through SWOT Analysis.
  - To provide basis for adjustment in the Programmes & Projects in the current MTSS.
- ❖ MTSS
  - It is a costed plan to achieve a SDP on a Medium Term Basis.
  - The Programmes and Projects are identified, prioritized and costed.
- ❖ MTEF
  - To Determine the resource available to fund identified Programmes and Projects.
- ❖ Call Circular
  - To give policy guidance on the preparation of the next fiscal year budget.
- ❖ Bi-Lateral
  - To defence of identified programme & projects, inclusive of personnel needs of each MDA
- ❖ Draft
  - To ensure that the draft budget of each sector/MDA is within the confined provided in CC
  - Where necessary, allocate additional resources from planning reserve for funding some's
  - For Exco Council Members to ratify.
  - For Consideration.
- ❖ Exco Member
  - To communicate budget to the masses.
- ❖ House of Assembly
  - This is the authority for release of fund as contained in the approved budget/memo.
- ❖ Citizen Budget
  - To track the level of implementation of approvals to realize the set targets (as contained in the MTSS and SDP.
- ❖ Warrant Releases
- ❖ M & E

## 08. 2024 BUDGET AT A GLANCE



## 09. WHERE WILL THE MONEY COME FROM?

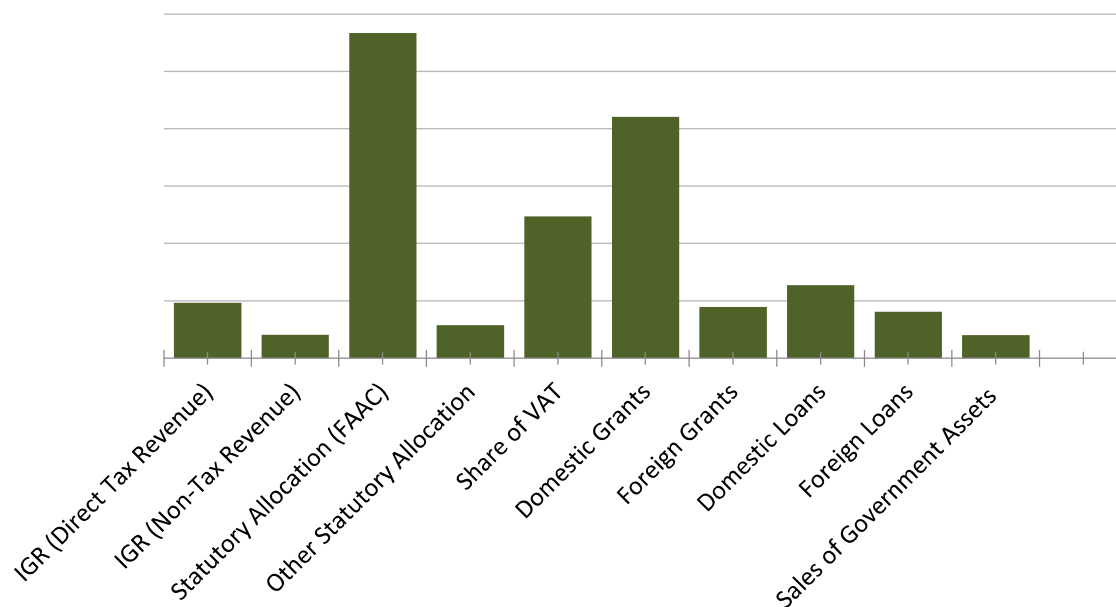
**Table A. i**

REVENUE SOURCE	2024 Budget (₦)	% Total Revenue	Previous Year Budget (₦)
IGR (Direct Tax Revenue)	19.34 Bn	5.0%	20.17 Bn
IGR (Non-Tax Revenue)	8.15 Bn	2.1%	13 Bn
Statutory Allocation (FAAC)	113.46 Bn	31.6%	67.98 Bn
Other Statutory Allocation	11.50 Bn	3.2%	6.5 Bn
Share of VAT	49.42 Bn	13.8%	30.19 Bn
Domestic Grants	84.24 Bn	23.5%	34.10 Bn
Foreign Grants	17.87 Bn	5.0%	24.65 Bn
Opening Balance	5 Bn	1.39%	1.3 Bn
Domestic Loans	25.50 Bn	7.1%	25.50 Bn
Foreign Loans	16.21 Bn	4.5%	11.93 Bn
Sales of Government Assets	8.04 Bn	2.2%	

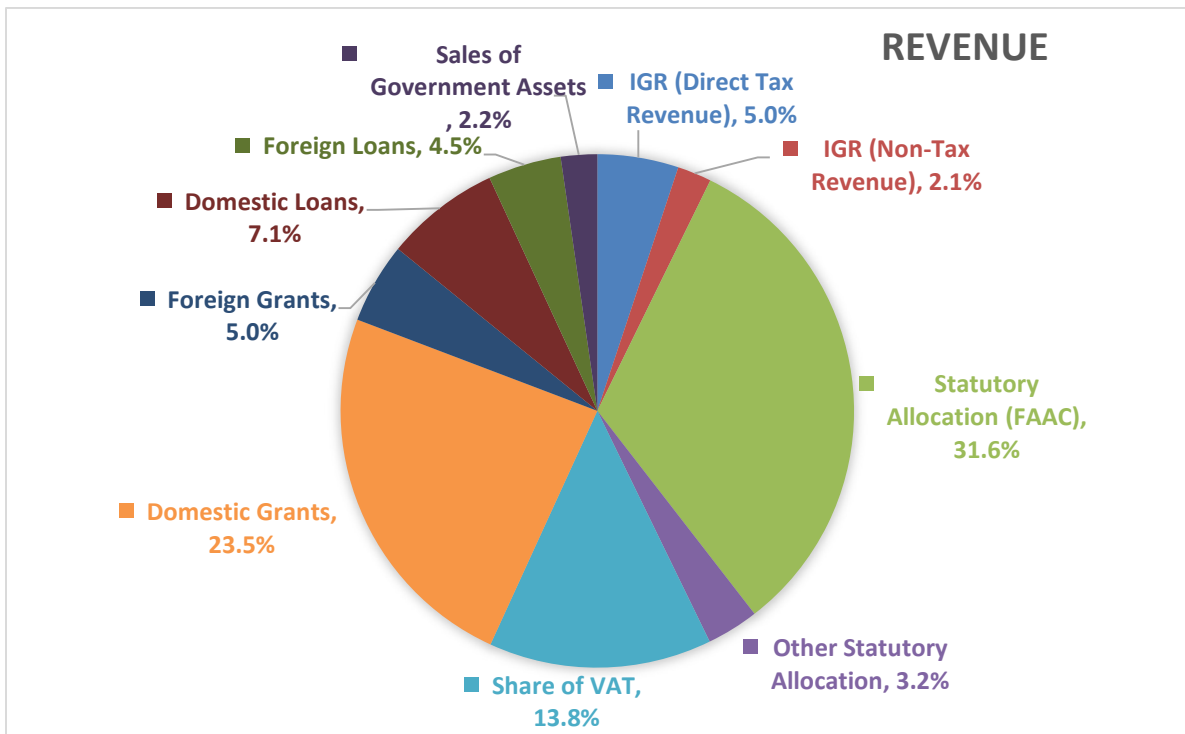
<b>Total Revenue</b>	<b>358.7 Bn</b>	<b>100.0%</b>	<b>235.3 Bn</b>
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**Table A. ii**

### 2024 Budget Revenue and Financing



**Table A. iii**



## 10. WHERE WILL THE GOVERNMENT SOURCE THE GRANTS?

Project/Donor	2024 Budget (₦)
0.5% OF LOCAL GOVERNMENT ALLOCATIONS GRANT FROM LOCAL GOVERNMENT	363 Mn
1% TRAINING FUND FROM LOCAL GOVERNMENT ACCOUNT (STATUTORY ALLOCATION) GRANT FROM LOCAL GOVERNMENT	590 Mn
7.5% LOCAL GOVT CONTRIBUTION GRANT FROM LOCAL GOVERNMENT	1.5 Bn
2.5% LOCAL GOVT CONTRIBUTION FROM STATE GOVERNMENT	50 Mn
CONTRIBUTION FROM LOCAL GOVERNMENT GRANT FROM LOCAL GOVERNMENT	5.24 Bn
NIGERIA COVID-19 ACTION RECOVERY AND ECONOMIC STIMULUS PROGRAMME(NG-CARES) GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	12.6 Bn
FGN REFUND GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	50 Bn
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS GRANT FOR POLYTECHNICS	607 Mn
LOCAL GOVERNMENTS GRANT FROM LOCAL GOVERNMENT	2.8 Bn
TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS GRANT FOR UNIVERSITY	1 Bn
2.5% LOCAL GOV'T STATUTORY ALLOCATION GRANT FROM LOCAL GOVERNMENT	1 7Bn
0.5% GRANTS FROM LOCAL GOVERNMENT GRANT FROM LOCAL GOVERNMENT	363 Mn
TETFUND INTERVENTION GRANT FOR TERTIARY INSTITUTIONS. COLLEGES OF EDUCATION	569 Mn
INDIVIDUAL ORGANIZATION PHILANTHROPIST GRANT FROM INDIVIDUAL	10.5 Mn
1% CONSOLIDATED FROM LOCAL GOVERNMENT REVENUE GRANT FROM LOCAL GOVERNMENT	210 Mn

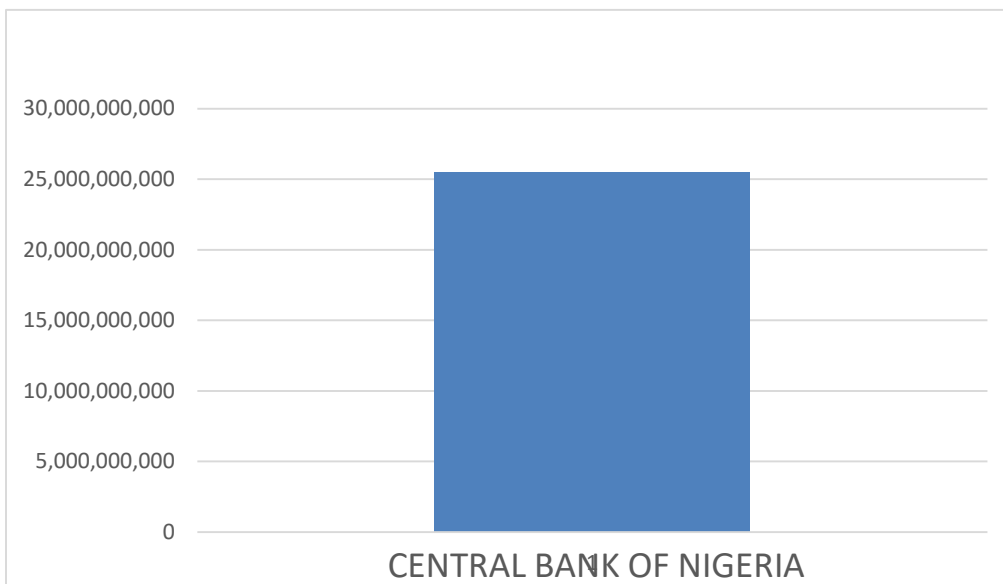
BASIC HEALTHCARE PROVISION FUND GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	544 Mn
Jireh Doo Foundation (JDF) GRANT FROM LOCAL NGOs	251 Mn
MULTI-SECTORAL CRISIS RECOVERY PROJECT (MCRP) GRANTS FROM EUROPEAN UNION.	3.6 Bn
75% DANGOTE FOUNDATION, 25% PRIMARY HEALTH CARE (PHC)/MEMORANDUM OF UNDERSTANDING (MOU) GRANT FROM PRIVATE SECTOR COMPANIES	127 Mn
AFRICAN ORGANIZATION OF SUPREME AUDIT INSTITUTION GRANT FROM WORLD BANK	10 Mn
45% OF 1% FGN-CRF FOR BHCPF GRANT FROM FEDERAL GOVERNMENT OWNED COMPANIES	601 Mn
SALES OF DELAPIDATED GOVERNMENT BUILDING	8.04 Bn
75% OF BILL & MILINDA GATE FOUNDATION FOR PRIMARY HEALTHCARE MOU GRANT.	462 Mn
LOCAL GOVERNMENT JOINT ACCOUNT GRANT FROM LOCAL GOVERNMENT	525 Mn
LOCAL GOVERNMENT JOINT ACCOUNT GRANT FROM LOCAL GOVERNMENT	460 Mn
<b>Total Domestic Grants</b>	<b>84.24 Bn</b>
<b>FOREIGN GRANTS</b>	
<b>Project/Donor</b>	<b>2024 Budget (₦)</b>
UNITED NATIONS CHILDREN'S FUND (UNICEF) GRANT FROM UNITED NATIONS CHILDREN'S FUND	401 Mn
ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE) GRANT FROM WORLD BANK	5 Bn
UNITED NATION CHILDREN'S FUND (UNICEF) AID FROM UNITED NATION CHILDREN'S FUND	175 Mn
BETTER EDUCATION SERVICE DELIVERY FOR ALL (BESDA) GRANT FROM WORLD BANK	544 Mn
MULTI-DONOR BUDGET SUPPORT GRANTS FROM MULTI-DONOR BUDGET SUPPORT	100 Mn
WORLD BANK (WB) GRANT FROM WORLD BANK	4.6 Bn
GLOBAL FUND (GF) GRANT FROM GLOBAL 2000	891 Mn
WORLD BANK (WB) GRANT FROM WORLD BANK	5.5 Bn

WORLD BANK/ NATIONAL CONTROL DISEASES COMMISSION (WB/NCDC) GRANTS FROM WORLD BANK	108 Mn
UNITED NATION CHILDREN'S FUND (UNICEF) GRANT FROM UNITED NATION CHILDREN'S FUND	406 Mn
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) GRANT FROM INTERNATIONAL DEVELOPMENT ASSOCIATION	10 Mn
<b>Total Foreign Grants</b>	<b>17.87 Bn</b>

## 11. WHERE WILL THE GOVERNMENT SOURCE THE LOANS?

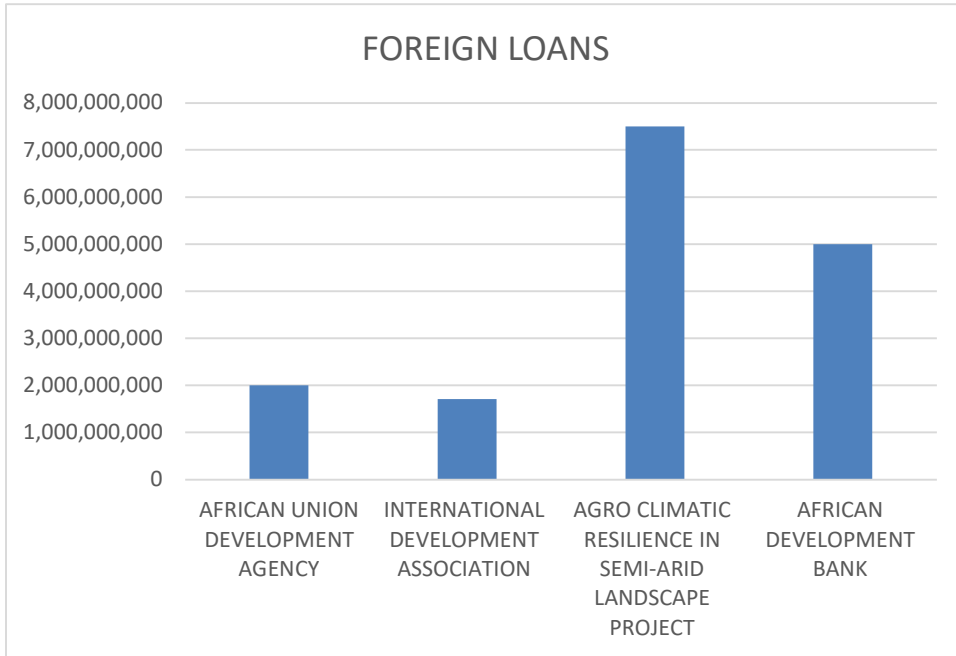
Domestic Loans	2024 Budget (₦)
CENTRAL BANK OF NIGERIA (CBN) LOANS FOR THE STATE GOVERNMENT	25.5 Bn
<b>Total Domestic Loans</b>	<b>25.5 Bn</b>
Foreign Loans	2024 Budget (₦)
AFRICAN UNION DEVELOPMENT AGENCY - NEW PARTNERSHIP FOR AFRICANS DEVELOPMENT (AUDA-NEPAD) LOAN FOR AFRICAN DEVELOPMENT BANK.	2 Bn
INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) LOAN FROM INTERNATIONAL DEVELOPMENT ASSOCIATION	1.7 Bn
AGRO CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE PROJECT (ACReSAL) LOAN FROM INTERNATIONAL DEVELOPMENT ASSOCIATION	7.5 Bn
AFRICAN DEVELOPMENT BANK (AFDB) FROM AFRICAN DEVELOPMENT BANK	5 Bn
<b>Total Foreign Loans</b>	<b>16.206 Bn</b>

**Table B. i**

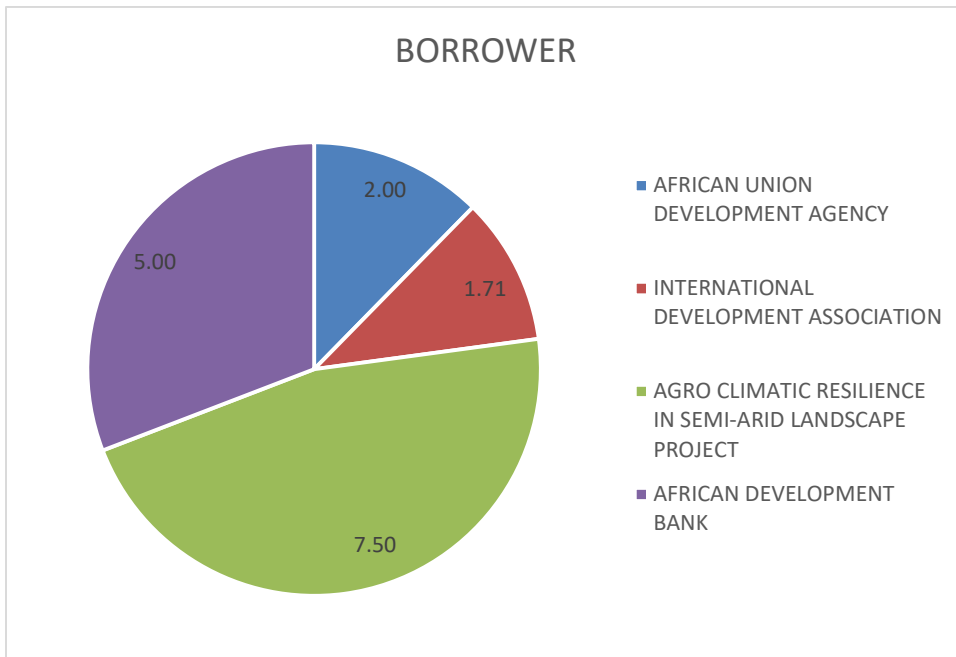




**Table B. ii**



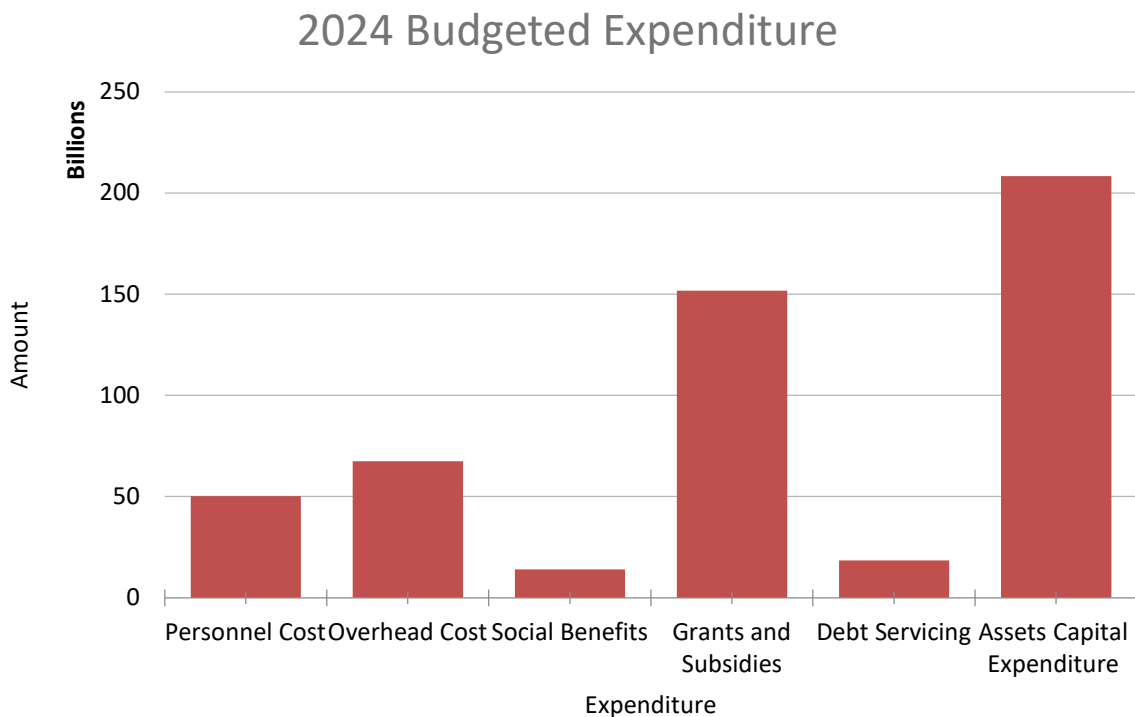
**Table B. iii**



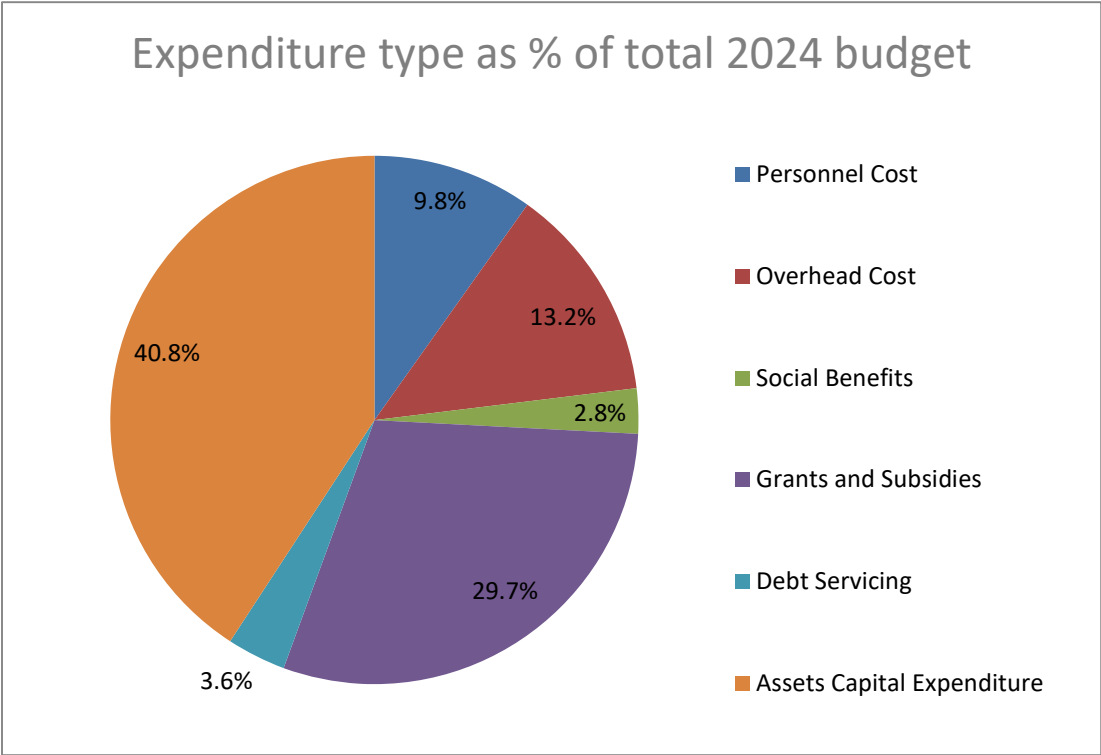
## 12. WHERE WILL THE MONEY GO?

Expenditure	2024 Budget (₦)	% Total Expenditure	Previous Year Budget (₦)
Personnel Cost	50.29 Bn	9.8%	42.12 Bn
Overhead Cost	67.52 Bn	13.2%	45.28 Bn
Social Benefits	14.09 Bn	2.8%	11.19 Bn
Grants and Subsidies	151.86 Bn	29.7%	96.16 Bn
Debt Servicing	18.45 Bn	3.6%	5.6 Bn
<b>Total Recurrent Expenditure</b>	<b>150.4 Bn</b>	<b>59.2%</b>	<b>104.3 Bn</b>
<b>Assets Capital Expenditure</b>	<b>208.4 Bn</b>	<b>40.8%</b>	<b>131.1 Bn</b>
<b>Total Expenditure</b>	<b>358.7 Bn</b>	<b>100.0%</b>	<b>235.3 Bn</b>

**Table C. i**



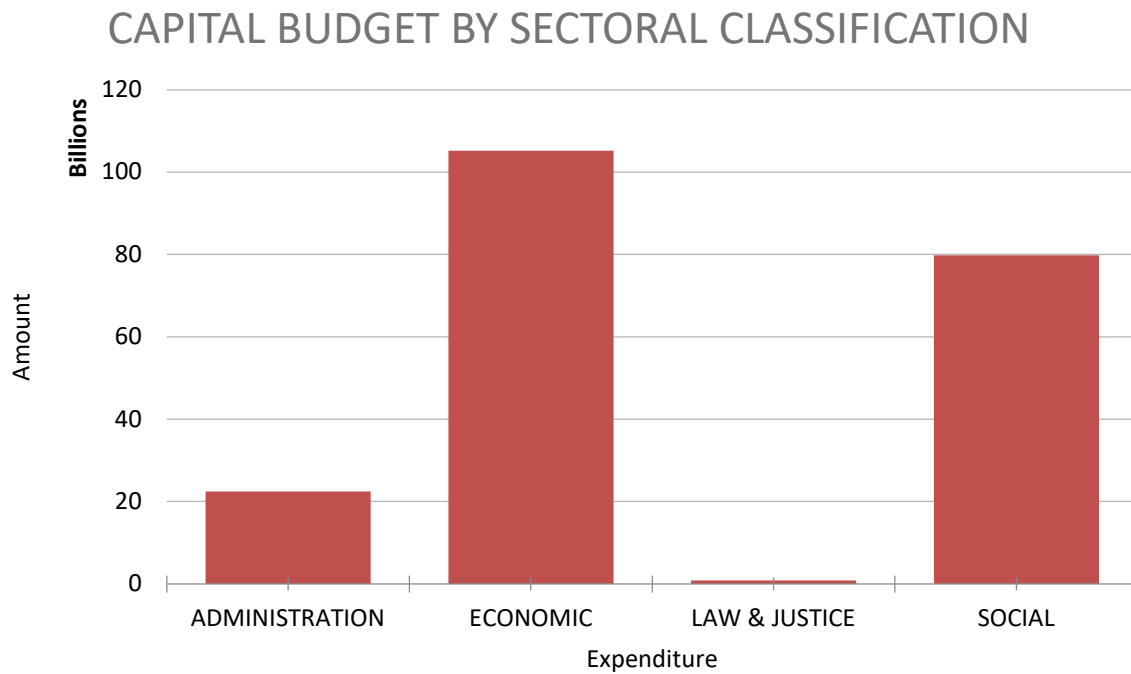
**Table C. ii**



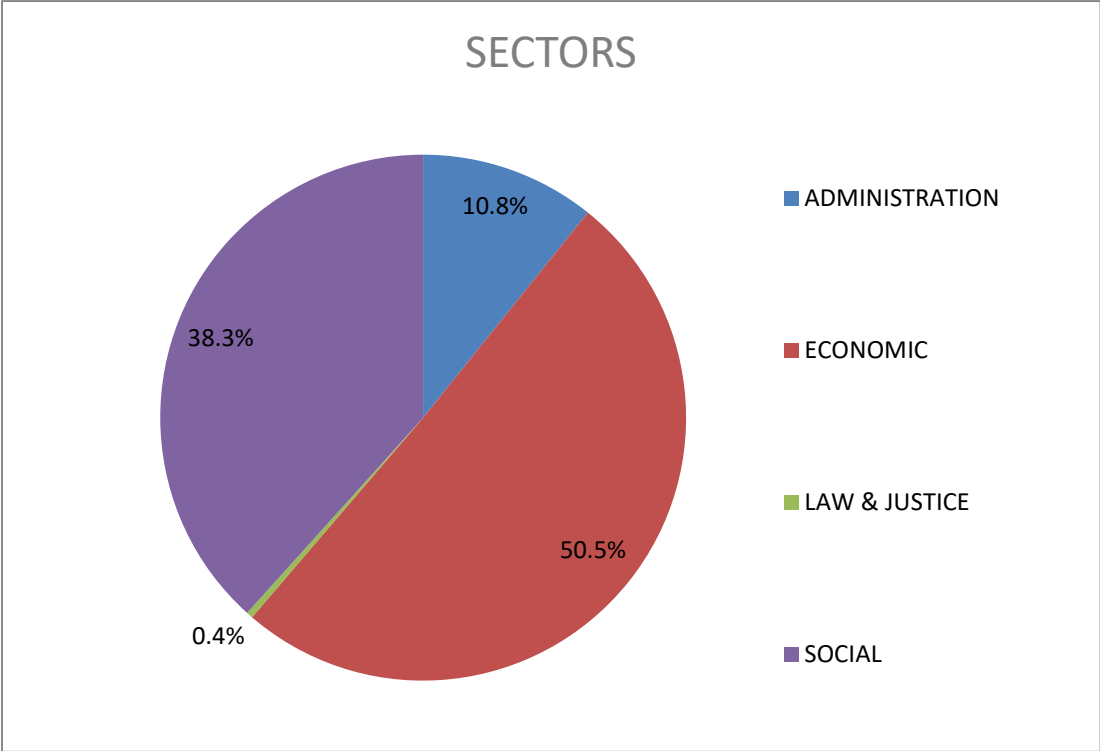
### 13. CAPITAL BUDGET BY SECTORAL CLASSIFICATION

SECTORS	BUDGETED FIGURE	% OF CAPITAL EXPENDIUTRE	Previous Year Budget (₦)
ADMINISTRATION	22,440,171,000	10.8%	42,129,006,000.00
ECONOMIC	105,243,997,000	50.5%	45,280,218,000.00
LAW & JUSTICE	844,548,000	0.4%	11,195,595,000.00
SOCIAL	79,842,544,000	38.3%	96,185,089,000.00
<b>Total Capital BUDGET</b>	<b>208,371,260,000</b>	<b>100.0%</b>	<b>194,789,908,000</b>

**Table D. i**



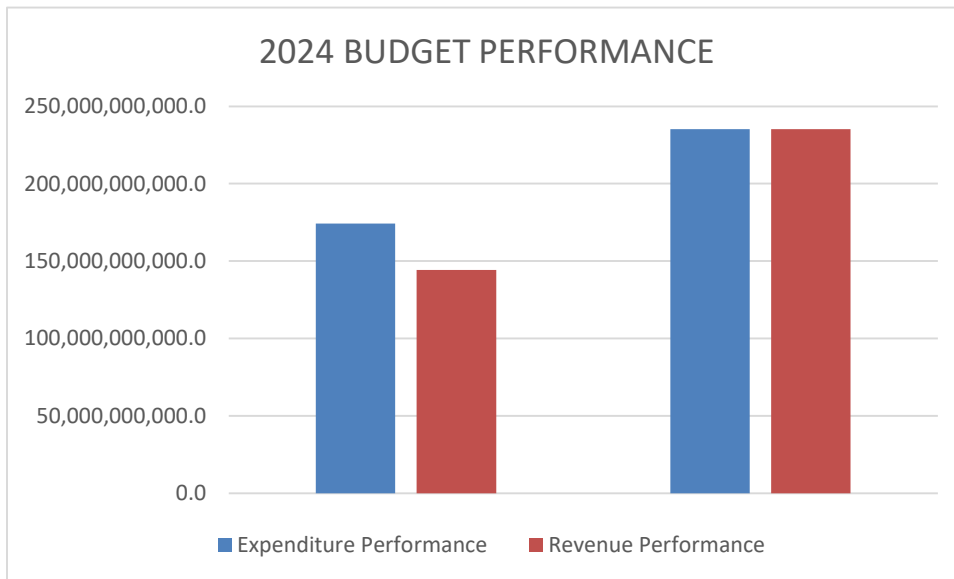
**Table D. ii**



## 14. GENERAL FRAMEWORK

Budget Line Item	2024 Approved Budget Naira	Previous Year Actual	Previous Year Budget Target	Budget Execution
Total Budget Expenditure	358,732,146,000.0	174,193,321,431.9	235,331,950,000.0	74.0%
Total Revenue and Grants	358,732,146,000.0	144,162,715,729.9	235,331,950,000.0	61.3%
Budget Deficit/Surplus	0.0	30,030,605,702.0	0.0	

**Table E. i**



## 15. SECTORAL CLASSIFICATION OF BUDGET EXPENDITURE

Top Sector/Ministry Allocation	2024 Budget Target					Percentage of Approved Total Budgeted Expenditure	2023	
	Approved Personnel Cost	Approved Overheads and Other Recurrent	Approved Recurrent Expenditure	Approved Capital Expenditure	Approved Total Expenditure		2023 APPROVED BUDGET	ACTUAL EXPENDITURE
GOVERNMENT HOUSE	181,816,000	13,496,000,000	13,677,816,000	2,998,900,000	16,676,716,000	4.6%	11,977,723,000.00	10,114,232,706.55
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	596,700,000	23,255,586,000	23,852,286,000	6,020,000,000	29,872,286,000	8.3%	10,794,755,000.00	18,428,573,796.44
BORNO STATE HOUSE ASSEMBLY	691,122,000	5,444,980,000	6,136,102,000	1,840,000,000	7,976,102,000	2.2%	6,102,853,000.00	1,780,178,368.57
BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	38,000,000	1,162,325,000	1,200,325,000	1,601,789,000	2,802,114,000	0.8%	849,217,000.00	137,181,219.85
DEPUTY GOVERNOR'S OFFICE	0	3,571,000,000	3,571,000,000	131,000,000	3,702,000,000	1.0%	4,202,000,000.00	747,672,778.92
MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	47,250,000	7,207,536,900	7,254,786,900	1,325,155,000	8,579,941,900	2.4%	6,365,000,000.00	41,752,694.06
MINISTRY OF WATER RESOURCES	385,000,000	2,173,670,000	2,558,670,000	4,162,406,000	6,721,076,000	1.9%	6,320,519,000.00	3,078,026,512.17
MINISTRY OF WORKS AND HOUSING	377,760,000	353,100,000	730,860,000	33,337,000,000	34,067,860,000	9.5%	20,162,066,000.00	21,546,107,138.14
MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	255,000,000	1,901,811,000	2,156,811,000	8,915,752,000	11,072,563,000	3.1%	6,825,930,000.00	3,919,757,212.06
BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	136,500,000	209,350,000	345,850,000	10,150,699,000	10,496,549,000	2.9%	5,000,043,000.00	5,627,354,024.84
OFFICE OF THE ACCOUNTANT GENERAL	15,000,000,000	767,340,000	15,767,340,000	98,800,000	15,866,140,000	4.4%	14,106,808,000.00	10,939,977,665.70
MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	32,623,000	170,359,000	202,982,000	25,231,179,000	25,434,161,000	7.1%	11,955,332,000.00	6,081,436,804.36
MINISTRY OF RELIGIOUS AFFAIRS	70,000,000	1,463,400,000	1,533,400,000	3,210,877,000	4,744,277,000	1.3%	3,710,900,000.00	1,557,791,045.27
<b>Total</b>	<b>50,286,879,000</b>	<b>100,074,007,000</b>	<b>150,360,886,000</b>	<b>208,371,260,000</b>	<b>358,732,146,000</b>	<b>100.0%</b>	<b>235,331,950,000</b>	<b>174,193,321,431.94</b>
			<b>Total Budgeted Expenditure</b>		<b>358,732,146,000</b>	<b>100.0%</b>		

## 16. YEAR 2024 REVENUE BUDGET PERFORMANCE

BUDGET RESOURCE ENVELOPE (SOURCE OF FUNDS)		APPROVED 2024 BUDGET TARGET	APPROVED 2024 PERCENTAGE OF TOTAL SOURCES OF FUNDS	APPROVED 2023 BUDGET TARGET	APPROVED 2023 PERCENTAGE OF TOTAL SOURCES OF FUNDS	YEAR 2023 ACTUAL
Revenue	Internally Generated Revenue	27,492,245,000	7.7%	33,171,306,000	14.1%	19,249,880,700
	Statutory Allocation	113,459,490,000	31.6%	67,981,950,000	28.9%	39,803,772,444
	Value Added Tax	49,421,118,000	13.8%	30,193,605,000	12.8%	38,462,361,066
	Other Statutory Revenue	11,500,000,000	3.2%	6,500,000,000	2.8%	28,206,914,853
Aids and Grants	Domestic Grants	84,238,490,000	23.5%	34,107,087,000	14.5%	520,096,492
	Foreign Grants	17,871,349,000	5.0%	24,650,494,000	10.5%	14,798,344,193
Opening Balance	Opening Balance	5,000,000,000	1.39%	1,300,000,000	0.55%	
Loans	Domestic Loans	25,500,000,000	7.1%	25,500,000,000	10.8%	
	Foreign Loans	16,206,944,000	4.5%	11,927,508,000	5.1%	3,121,345,982
	Sales of Government Assets	8,042,510,000	2.2%			
<b>Total Revenue, Grant (including Opening Balance)</b>		<b>358,732,146,000</b>	<b>100.0%</b>	<b>235,331,950,000</b>	<b>100.0%</b>	<b>144,162,715,730</b>



## 17. YEAR 2024 EXPENDITURE BUDGET PERFORMANCE

EXPENDITURE	APPROVED 2024 BUDGET TARGET	APPROVED 2024 PERCENTAGE OF TOTAL BUDGETED EXPENDITURE	APPROVED 2023 BUDGET	APPROVED 2023 PERCENTAGE OF TOTAL BUDGETED EXPENDITURE	2023 ACTUAL EXPENDITURE
<b>RECURRENT EXPENDITURE</b>					
PERSONNEL COST	50,286,879,000	14.0%	42,129,006,000.00	17.9%	31,113,442,786.76
OTHER RECURRENT EXPENDITURE	100,074,007,000	27.9%	62,116,873,000.00	26.4%	33,799,928,911.33
<b>TOTAL RECURRENT EXPENDITURE</b>	<b>150,360,886,000</b>	<b>41.9%</b>	<b>104,245,879,000</b>	<b>44.3%</b>	<b>64,913,371,698</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>208,371,260,000</b>	<b>58.1%</b>	<b>131,086,071,000.00</b>	<b>55.7%</b>	<b>67,307,979,541.14</b>
<b>TOTAL EXPENDITURE</b>	<b>358,732,146,000</b>	<b>100.0%</b>	<b>235,331,950,000</b>	<b>100.0%</b>	<b>132,221,351,239</b>

**Table F. 1**

