



BORNO STATE  
GOVERNMENT

**BORNO STATE  
CITIZEN'S BUDGET**

**2025**

**BUDGET OF RECOVERY  
AND CONTINUITY**

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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 2025 BUDGET OF RECOVERY AND CONTINUITY**

The Executive Governor of Borno State, His Excellency, Prof. Babagana Umara Zulum, CON, MNI, FNSE, FNIAE presented the FY 2025 Budget Proposal Tagged “Budget of Recovery and Continuity” with the sum of ₦584,757,725,000.00 before the state house of Assembly on Thursday, 9<sup>th</sup> December, 2024 in line with the 1999 Constitution, section 121. The proposed budget was jacked up and approved by the House of Assembly to ₦615,857,950,000.00 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 Friday, 10<sup>th</sup> January, 2025.

The 2025 Budget tagged “Budget of Recovery and Continuity.” This is the time to collectively optimize emerging opportunities in a rapidly changing Borno State. Let us begin to rebuild our State with determination and optimism.

The 2025 Budget is an opportunity for us to show how we are matching our promises as stated in our 10-Pack Agenda and Borno State’s 25 Year Development Plan and 10 Year Strategic Transformation Initiatives for sustainable development with definite action plans, 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 2024 fiscal year and published January 2025 to pave way for its implementation.

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

<b>S/NO</b>	<b>PLANNING DOCUMENT</b>	<b>DESCRIPTION</b>
1	REVISED STATE DEVELOPMENT PLAN	LONG TERM POLICY AND PLANNING DOCUMENT
2	MEDIUM TERM SECTOR STRATEGIES (2025-2027)	A STRATEGIC DOCUMENT FOR ACHIEVING SDP
3	MEDIUM TERM EXPENDITURE FRAMEWORK (2025-2027)	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 2024 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 2025 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

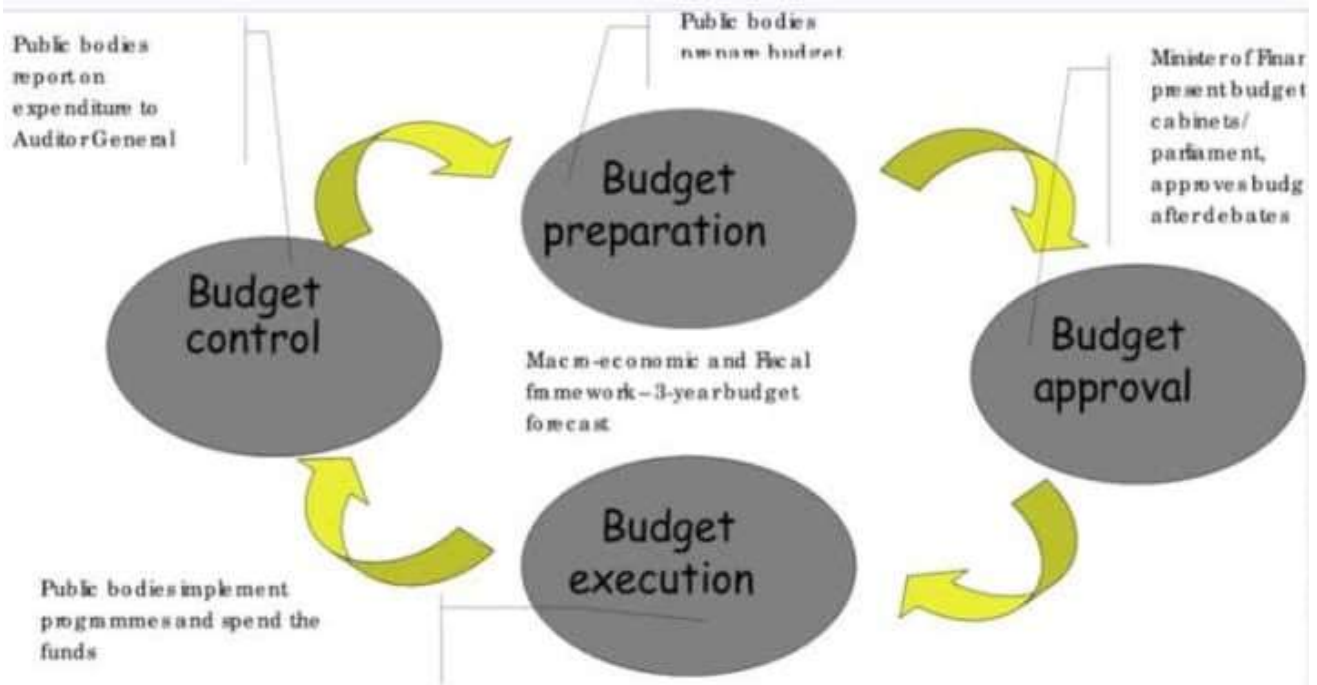
	<ul style="list-style-type: none"> <li>• Fiscal Framework Statement</li> <li>• Budget Policy Statement</li> </ul> <p>2) Consideration/Approval of the MTEF by the state House of Assembly.</p> <p>3) Approval of MTEF by the Mr. Governor</p>	<p>-House of Assembly</p> <p>-HE, Mr. Governor</p>
9	FY 2025 Quarter 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 2025 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.



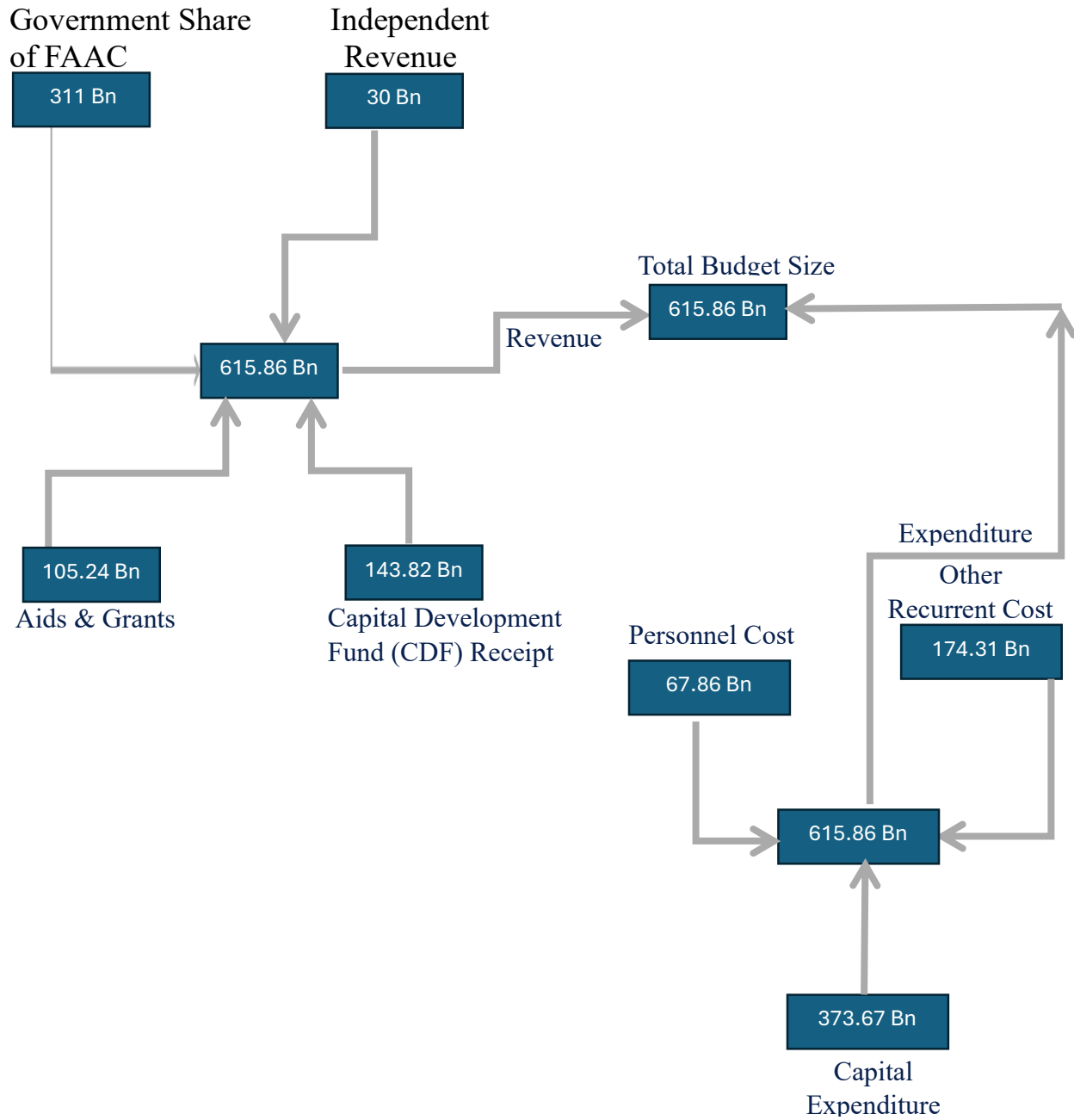
## 07. 2025 BUDGET CYCLE



### **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
- ❖ **Exco Member**
  - For Exco Council Members to ratify.
- ❖ **House of Assembly**
  - For Consideration.
- ❖ **Citizen Budget**
  - To communicate budget to the masses.
- ❖ **Warrant Releases**
  - This is the authority for release of fund as contained in the approved budget/memo.
- ❖ **M & E**
  - To track the level of implementation of approvals to realize the set targets (as contained in the MTSS and SDP.

## 08. 2025 BUDGET AT A GLANCE



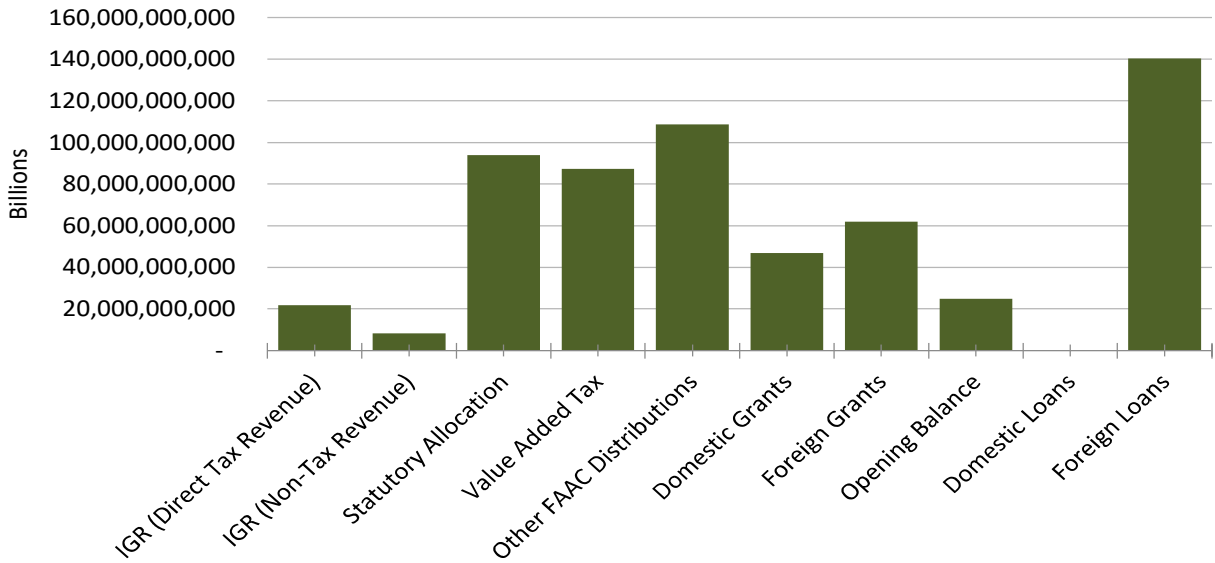
## 09. WHERE WILL THE MONEY COME FROM?

**Table A. i**

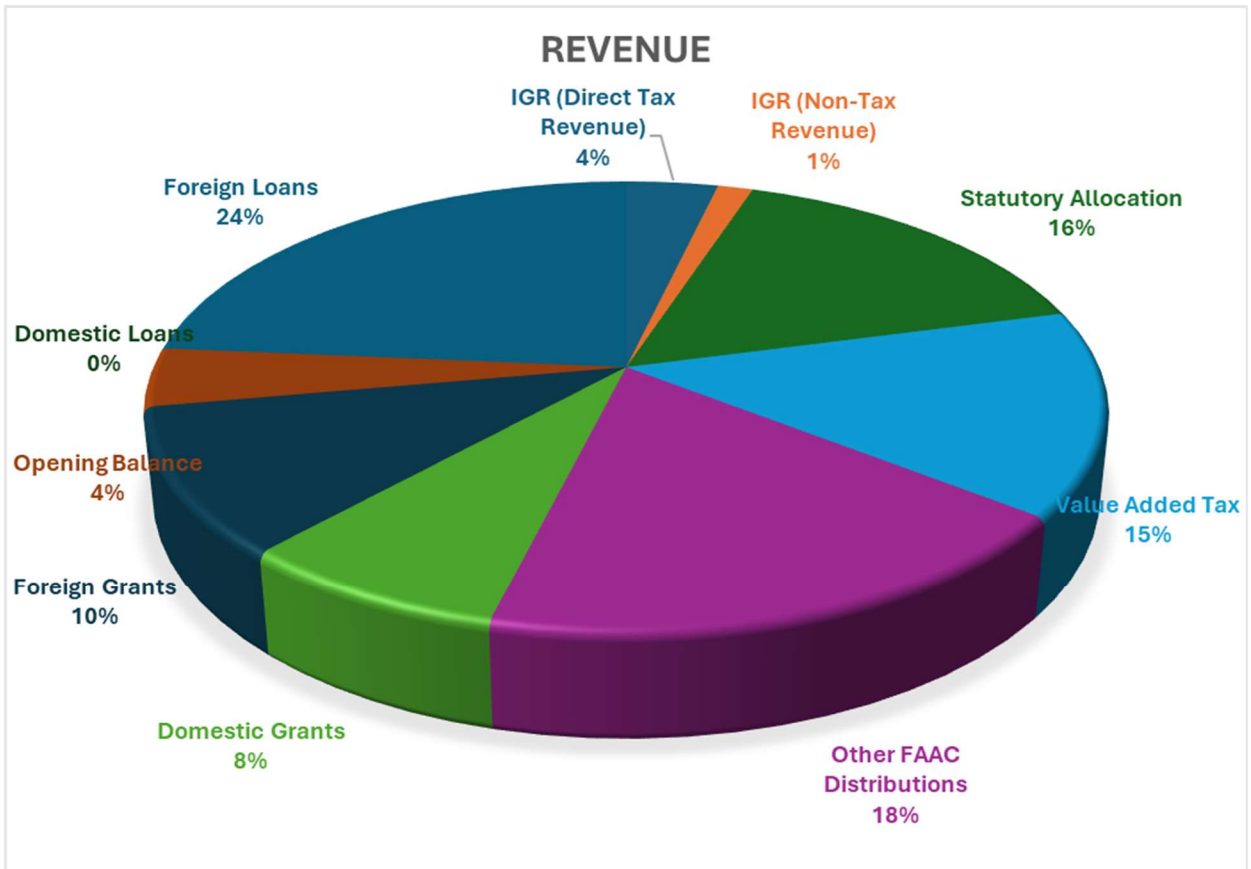
REVENUE SOURCE	2025 Budget (₦)	% Total Revenue	Previous Year Budget (₦)
IGR (Direct Tax Revenue)	21.75 Bn	3.5%	19.34 Bn
IGR (Non-Tax Revenue)	8.35 Bn	1.4%	8.15 Bn
Statutory Allocation (FAAC)	93.90 Bn	15.2%	113.46 Bn
Share of VAT	87.36 Bn	14.2%	11.50 Bn
Excess Crude	12.00 Bn	1.9%	49.42 Bn
Exchange Gain	1.2 Bn	0.2%	84.24 Bn
Ecological Fund	4.2 Bn	0.7%	
Electronic Money Transfer LEVY (EMTL)	2.5 Bn	0.4%	
FOREX Equalization Mineral	1.8 Bn	0.3%	
Other FAAC Distributions	108.73 Bn	17.7%	
Opening Balance	25 Bn	4.06%	2.5%
Domestic Grants	46.80 Bn	7.6%	17.87 Bn
Foreign Grants	61.97 Bn	10.1%	5 Bn
Domestic Loans	0	0.0%	25.50 Bn
Foreign Loans	140.27 Bn	22.8%	16.21 Bn
<b>Total Revenue</b>	<b>615.857 Bn</b>	<b>100.0%</b>	<b>358.7 Bn</b>

**Table A. ii**

**2025 Budget Revenue and Financing**



**Table A. iii**



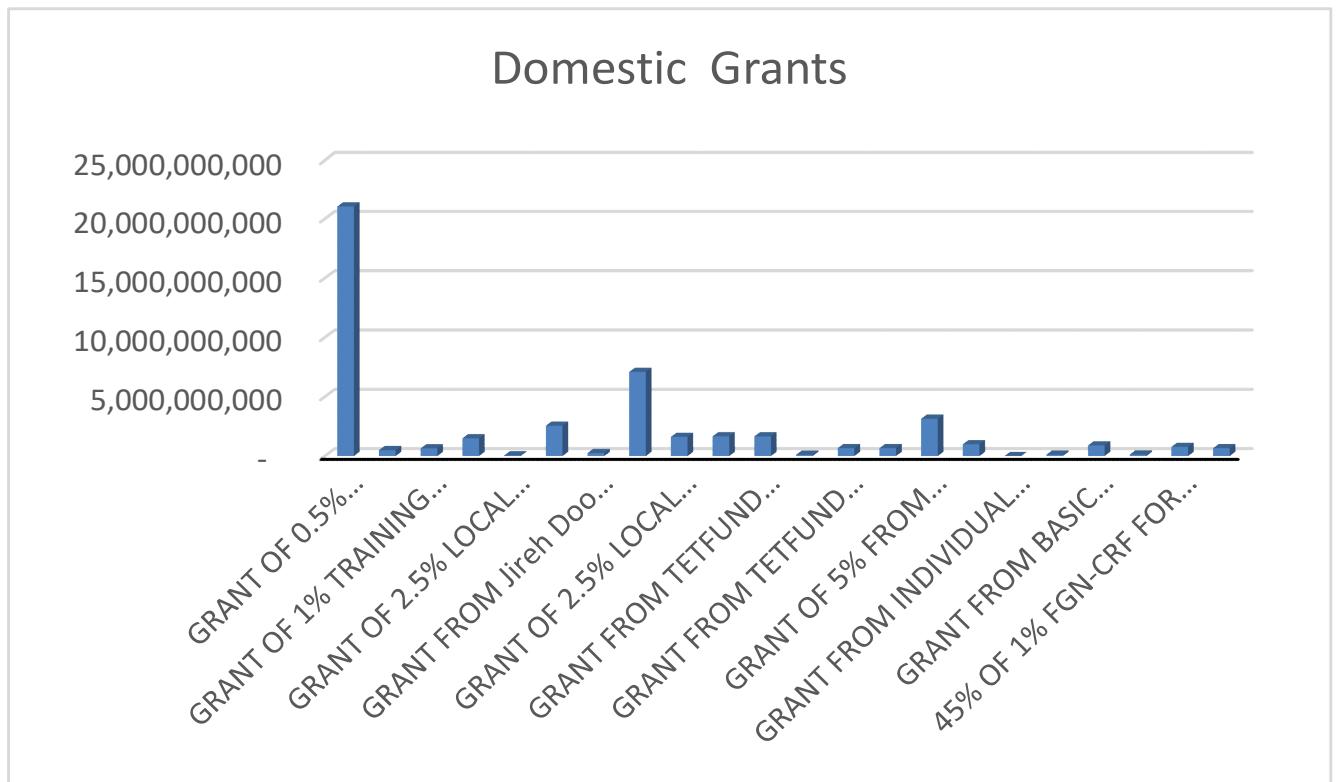
## 10. WHERE WILL THE GOVERNMENT SOURCE THE GRANTS?

<b>Domestic Grants</b>	<b>2025 Budget Target</b>
<b>Project/Donor</b>	<b>Amount</b>
GRANT OF 0.5% CONTRIBUTION FROM LOCAL GOVERNMENT TO SUPPORT SECURITY.	21.04 Bn
GRANT OF 0.5% OF LOCAL GOVERNMENT ALLOCATIONS TO SUPPORT DIGITALIZATION	500 Mn
GRANT OF 1% TRAINING FUND FROM LOCAL GOVERNMENT (STATUTORY ALLOCATION) TO SUPPORT CAPACITY BUILDING.	650 Mn
GRANT OF 7.5% FROM LOCAL GOVERNMENT TO SUPPORT LOCAL GOVERNMENT PENSION	1.50 Bn
GRANT OF 2.5% LOCAL GOVERNMENT CONTRIBUTION TO SUPPORT LOCAL GOVERNMENT PENSION	50 Mn
GRANT FROM NIGERIA COMMUNITY ACTION FOR RESILIENCE AND ECONOMIC STIMULUS PROGRAMME(NG-CARES) TO SUPPORT SMALL AND MEDIUM ENTERPRISE (SME)	25 Bn
GRANT FROM Jireh Doo Foundation (JDF) TO SUPPORT WATER FACILITIES.	251 Mn
FGN-UBEC GRANT TO SUBEB (CLASSROOM BUILDING)	7.1 Bn
GRANT OF 2.5% LOCAL GOVERNMENT STATUTORY ALLOCATION TO SUPPORT SECONDARY EDUCATION.	1.6 Bn
GRANT OF 0.5% FROM LOCAL GOVERNMENT FOR CONSTRUCTION OF SANGAYA.	1.6 Bn
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS TO SUPPORT COLLEGES OF EDUCATION	1.6 Bn
GRANT FROM FEDERAL MINISTRY OF EDUCATION FOR REVITALISATION ON FUND	108 Mn
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS TO SUPPORT POLYTECHNICS	670 Mn
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS TO SUPPORT COLLEGES OF EDUCATION	670 Mn
GRANT OF 5% FROM LOCAL GOVERNMENTS TO SUPPORT THE STATE UNIVERSITY	3.1 Bn

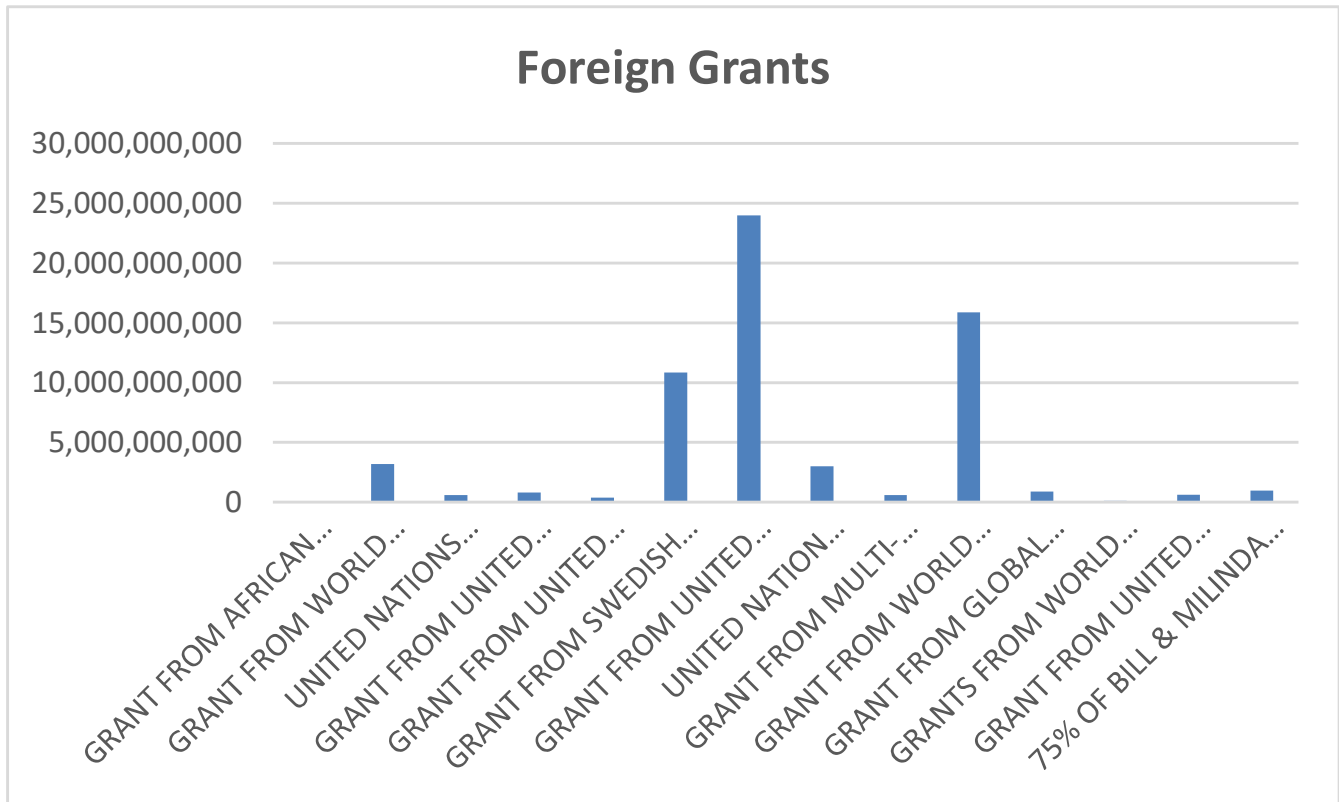
GRANT FROM TETFUND INTERVENTION FOR TERTIARY INSTITUTIONS TO SUPPORT THE STATE UNIVERSITY	1 B
GRANT FROM INDIVIDUAL ORGANIZATION PHILANTHROPIST FOR HEALTHCARE SERVICES	11 Mn
GRANT OF 1% CONSOLIDATED FROM LOCAL GOVERNMENT REVENUE TO SUPPORT HEALTHCARE FACILITIES	112 Mn
GRANT FROM BASIC HEALTHCARE PROVISION FUND FOR HEALTHCARE SERVICES	896 Mn
75% DANGOTE FOUNDATION, 25% PRIMARY HEALTH CARE (PHC)/MEMORANDUM OF UNDERSTANDING (MOU) GRANT FROM PRIVATE SECTOR	127 Mn
45% OF 1% FGN-CRF FOR BHCPF GRANT FROM FEDERAL GOVERNMENT	780 Mn
GRANT FROM LOCAL GOVERNMENT JOINT ACCOUNT TO SUPPORT EROSION AND FLOOD CONTROL.	667 Mn
<b>Total Domestic Grants</b>	<b>46.80 Bn</b>
<b>Foreign Grants</b>	<b>2025 Budget Target</b>
<b>Project/Donor</b>	<b>Amount</b>
GRANT FROM AFRICAN ORGANIZATION OF SUPREME AUDIT INSTITUTION TO SUPPORT AUDIT INSTITUTION	10 Mn
GRANT FROM WORLD FOOD PROGRAMME (WFP) TO SUPPORT AGRICULTURE FACILITIES	3.2 Bn
UNITED NATIONS CHILDREN'S FUND (UNICEF) GRANT TO SUPPORT WATER FACILITIES.	597 Mn
GRANT FROM UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) FOR CONSTRUCTIONS.	825 Mn
GRANT FROM UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP) FOR RESETTLEMENT OF INTERNALLY DISPLACED PERSON'S (IDP's).	375 Mn
GRANT FROM SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA) FOR CONSTRUCTIONS.	10.86 Bn
GRANT FROM UNITED NATION EDUCATION, SCIENTIFIC AND CULTURAL ORGANIZATION (UNESCO) TO SUPPORT SECONDARY EDUCATION	24 Bn

UNITED NATION CHILDREN'S FUND (UNICEF) GRANT FOR GIRLS BASIC EDUCATION FACILITIES	3 Bn
GRANT FROM MULTI-DONOR BUDGET SUPPORT FOR SECONDARY EDUCATION.	595 Mn
GRANT FROM WORLD BANK (WB) TO SUPPORT MALARIA DISEASES.	15.88 Bn
GRANT FROM GLOBAL FUND (GF) TO SUPPORT HEALTHCARE ASSOCIATED INFECTIONS	891 Mn
GRANTS FROM WORLD BANK (WB) FOR NATIONAL CONTROL DISEASES COMMISSION	108 Mn
GRANT FROM UNITED NATION CHILDREN'S FUND (UNICEF) TO SUPPORT NUTRITION	654 Mn
75% OF BILL & MILINDA GATE FOUNDATION FOR PRIMARY HEALTHCARE MOU GRANT.	984 Mn
<b>Total Foreign Grants</b>	<b>61.98 Bn</b>

**Table B. i**



**Table B. ii**



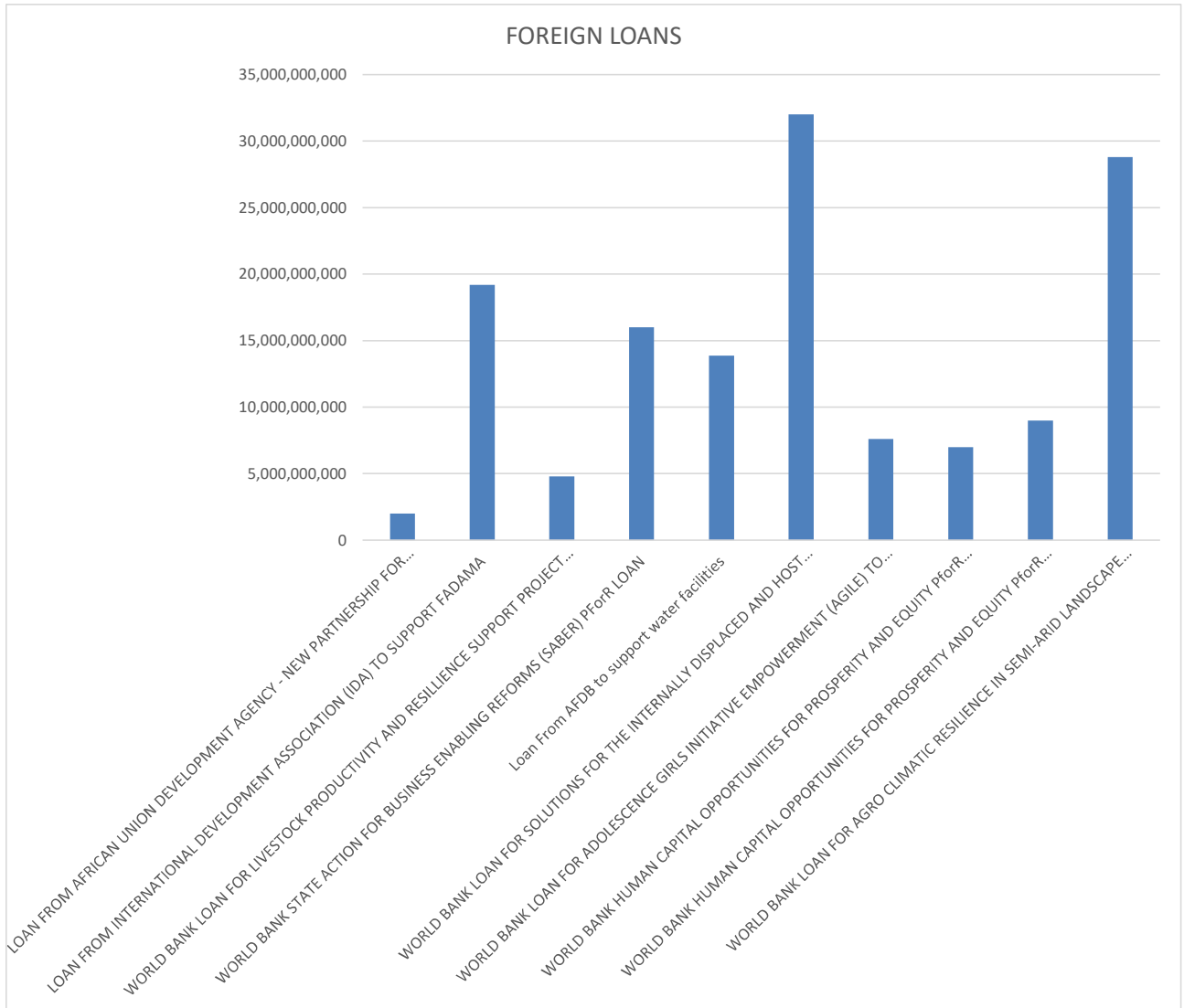


## 11. WHERE WILL THE GOVERNMENT SOURCE THE LOANS?

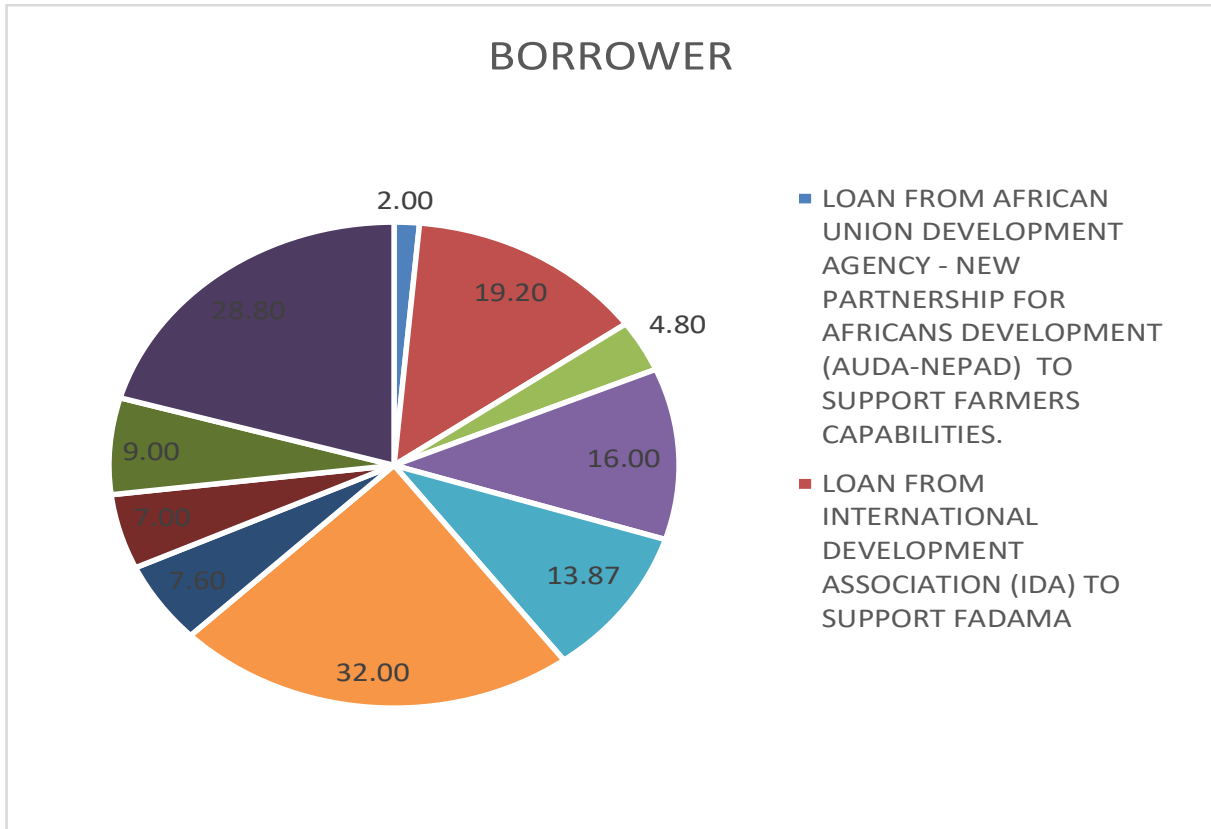
**Table C. i**

Foreign Loans	2025 Budget Target
Project/Insitution	Amount
LOAN FROM AFRICAN UNION DEVELOPMENT AGENCY - NEW PARTNERSHIP FOR AFRICANS DEVELOPMENT (AUDA-NEPAD) TO SUPPORT FARMERS CAPABILITIES.	2 Bn
LOAN FROM INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA) TO SUPPORT FADAMA	19.2 Bn
WORLD BANK LOAN FOR LIVESTOCK PRODUCTIVITY AND RESILLIENCE SUPPORT PROJECT (L-Pres)	4.8 Bn
WORLD BANK STATE ACTION FOR BUSINESS ENABLING REFORMS (SABER) PForR LOAN	16 Bn
Loan From AFDB to support water facilities	13.8 Bn
WORLD BANK LOAN FOR SOLUTIONS FOR THE INTERNALLY DISPLACED AND HOST COMMUNITIES (SOLID) TO SUPPORT INTERNALLY DISPLACED PERSON'S (IDP'S).	32 Bn
WORLD BANK LOAN FOR ADOLESCENCE GIRLS INITIATIVE EMPOWERMENT (AGILE) TO SUPPORT SECONDARY EDUCATION	7.6 Bn
WORLD BANK HUMAN CAPITAL OPPORTUNITIES FOR PROSPERITY AND EQUITY PforR Loan (EDUCATION)	7 Bn
WORLD BANK HUMAN CAPITAL OPPORTUNITIES FOR PROSPERITY AND EQUITY PforR Loan (HEALTH)	9 Bn
WORLD BANK LOAN FOR AGRO CLIMATIC RESILIENCE IN SEMI-ARID LANDSCAPE PROJECT (ACReSAL) TO SUPPORT CLIMATE CONTROL WITH OTHER RELATED ACTIVITIES.	28.8 Bn
<b>Total Foreign Loans</b>	<b>140.27 Bn</b>

**Table C. ii**



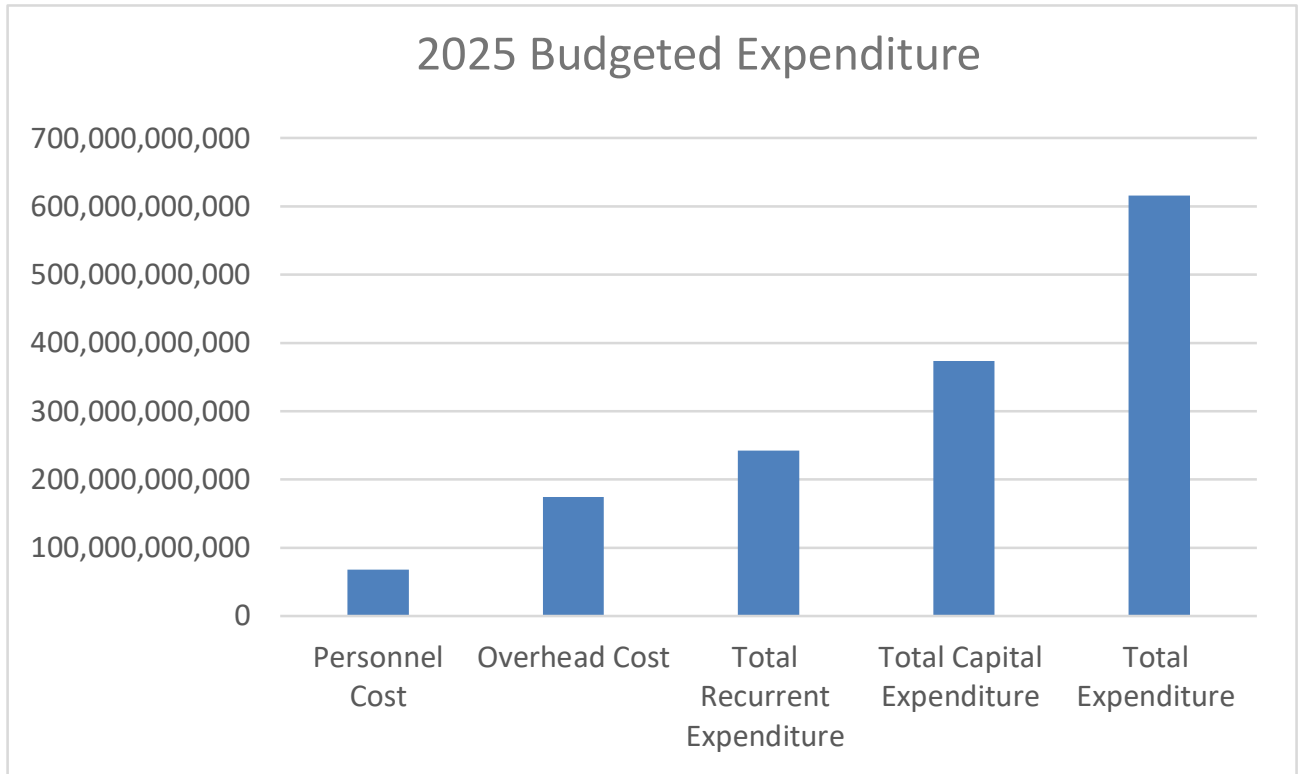
**Table C. iii**



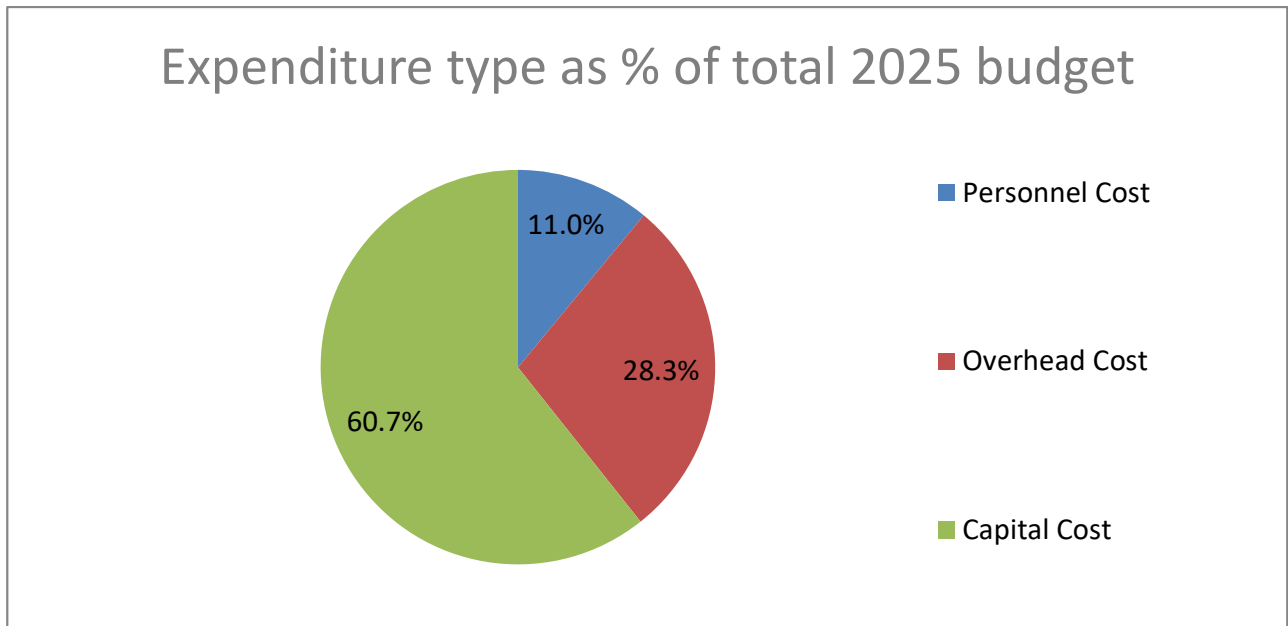
**12. WHERE WILL THE MONEY GO?**

Expenditure	2025 Budget Target	2025 Percentage of Total Budgeted Expenditure	Previous Year Target	Previous Year Actual
<b>Recurrent Expenditure</b>				
Personnel Cost	67,865,524,000	11.0%	50,286,879,000	26,175,980,624.26
Overhead Cost	174,313,180,000	28.3%	100,074,007,000	37,216,155,143.25
<b>Total Recurrent Expenditure</b>	<b>242,178,704,000</b>	<b>39.3%</b>	<b>150,360,886,000</b>	<b>63,392,135,768</b>
<b>Total Capital Expenditure</b>	<b>373,679,246,000</b>	<b>60.7%</b>	<b>208,371,260,000</b>	<b>78,271,287,568.94</b>
<b>Total Expenditure</b>	<b>615,857,950,000</b>	<b>100.0%</b>	<b>358,732,146,000</b>	<b>141,663,423,336</b>

**Table D. i**



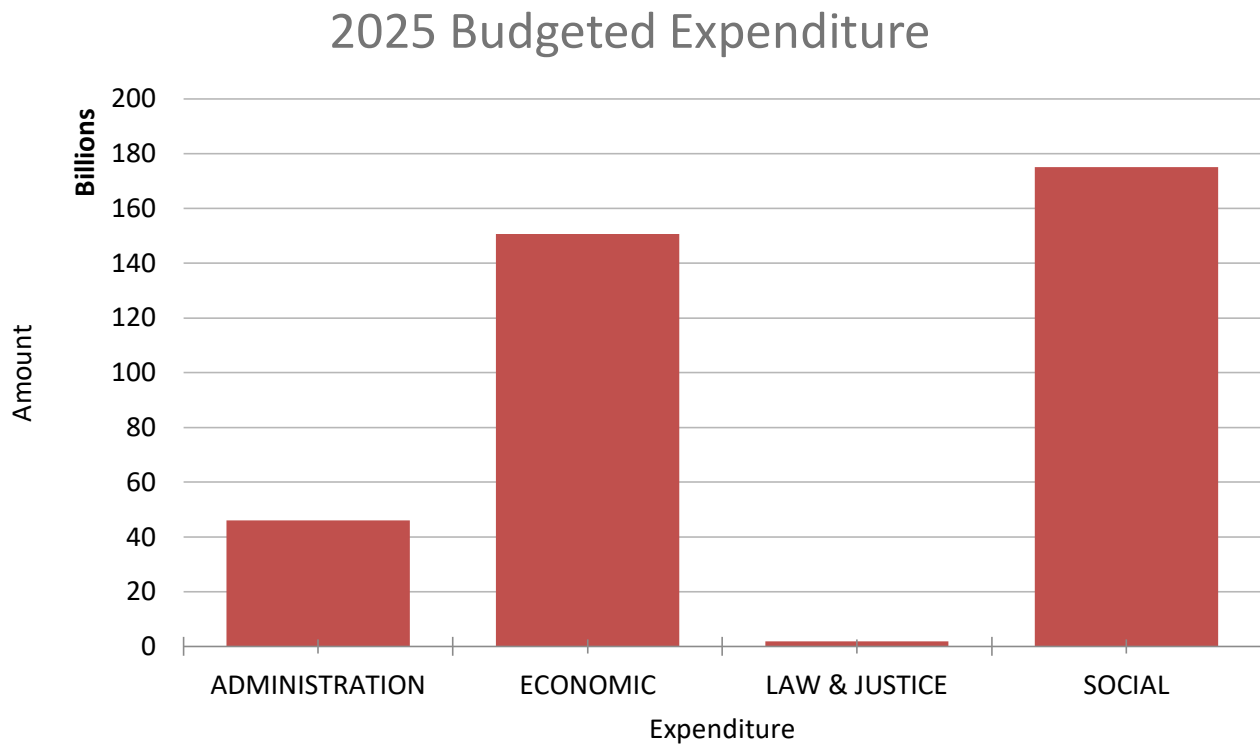
**Table D. ii**



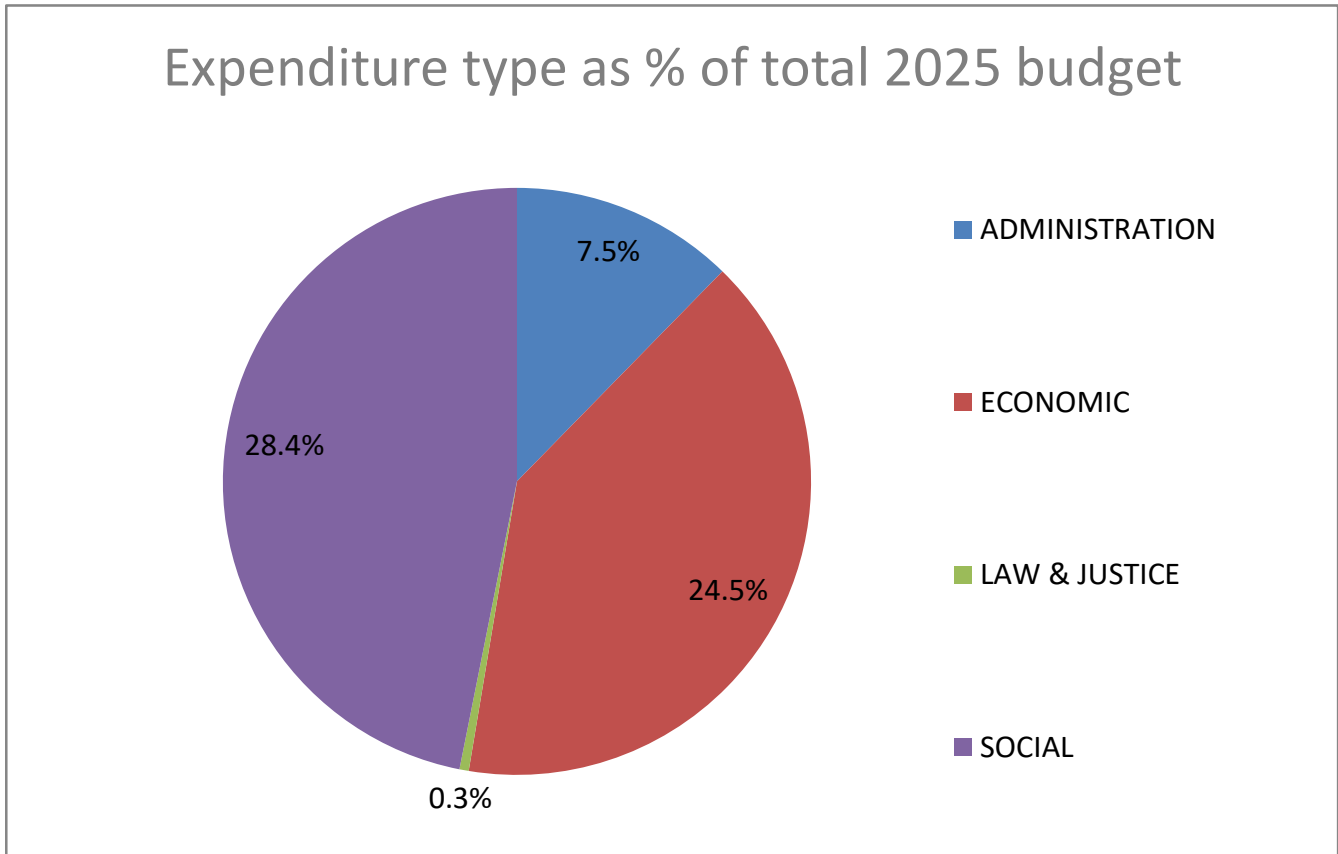
### 13. CAPITAL BUDGET BY SECTORAL CLASSIFICATION

SECTORS	BUDGETED FIGURE	% OF CAPITAL EXPENDIUTRE	Previous Year Budget (₦)
ADMINISTRATION	46,008,621,000	7.5%	22,440,171,000.00
ECONOMIC	150,660,995,000	24.5%	105,243,997,000.00
LAW & JUSTICE	1,867,200,000	0.3%	844,548,000.00
SOCIAL	175,142,430,000	28.4%	79,842,544,000.00
<b>Total Capital BUDGET</b>	<b>373,679,246,000</b>	<b>60.7%</b>	<b>208,371,260,000</b>

Table E. i



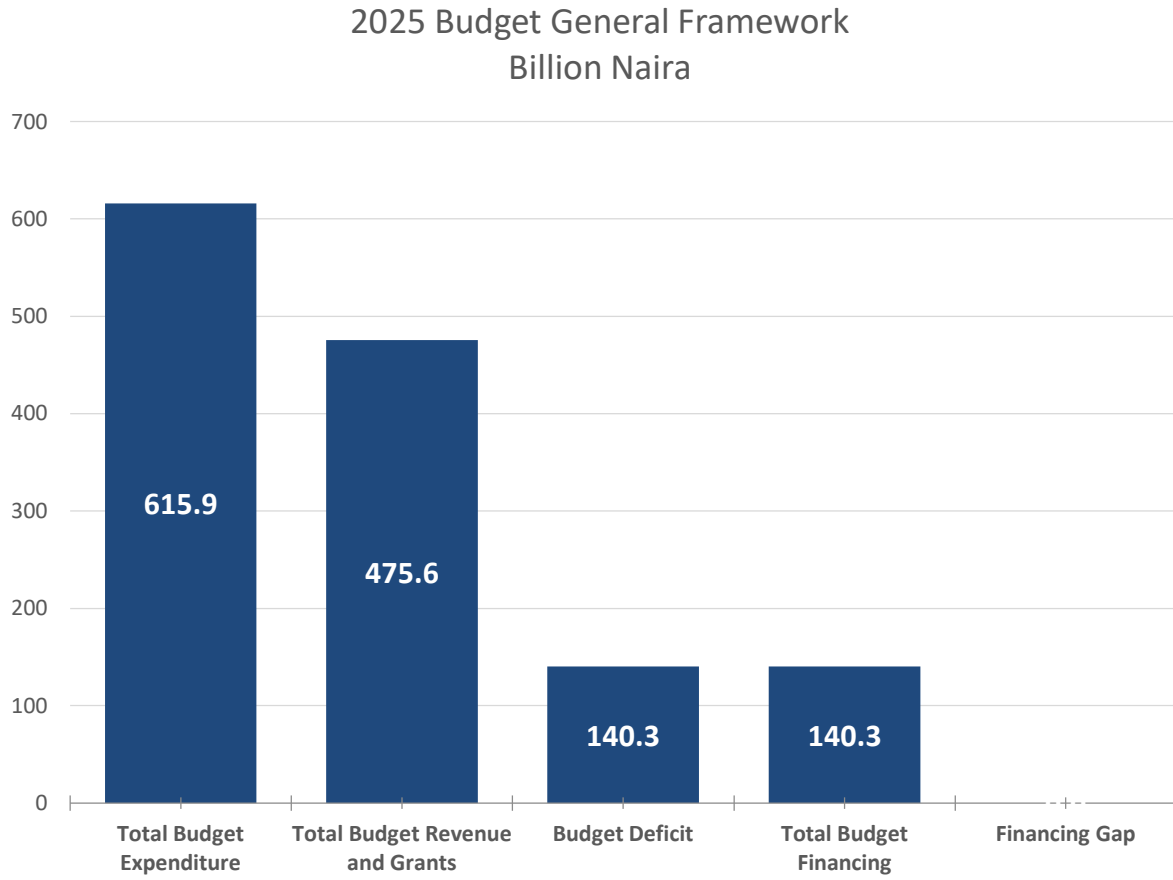
**Table E. ii**



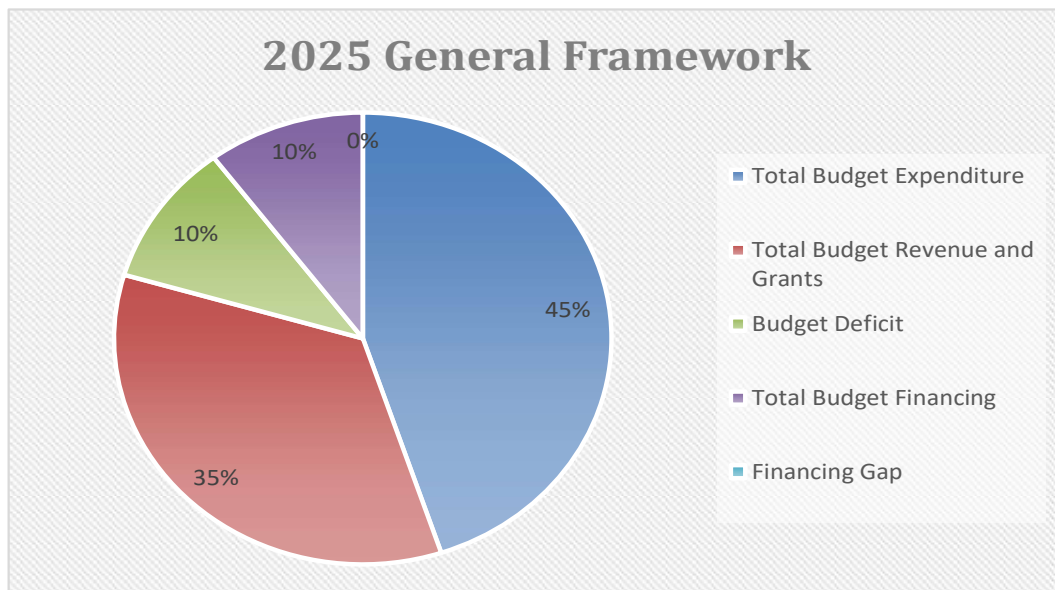
## 14. GENERAL FRAMEWORK

Budget Line Item	2025 Approved Budget Naira	Previous Year Actual	Previous Year Budget Target	Budget Execution
Total Budget Expenditure	615,857,950,000.0	141,663,423,336.5	358,732,146,000.0	39.5%
Total Budget Revenue and Grants	475,586,283,000.0	109,621,288,691.1	308,982,692,000.0	35.5%
Budget Deficit	140,271,667,000.0	32,042,134,645.4	49,749,454,000.0	64.4%
Total Budget Financing	140,271,667,000.0	21,054,684,365.2	49,749,454,000.0	42.3%
Financing Gap	0.0	10,987,450,280.2	0.0	

**Table F. i**



**Table F. ii**



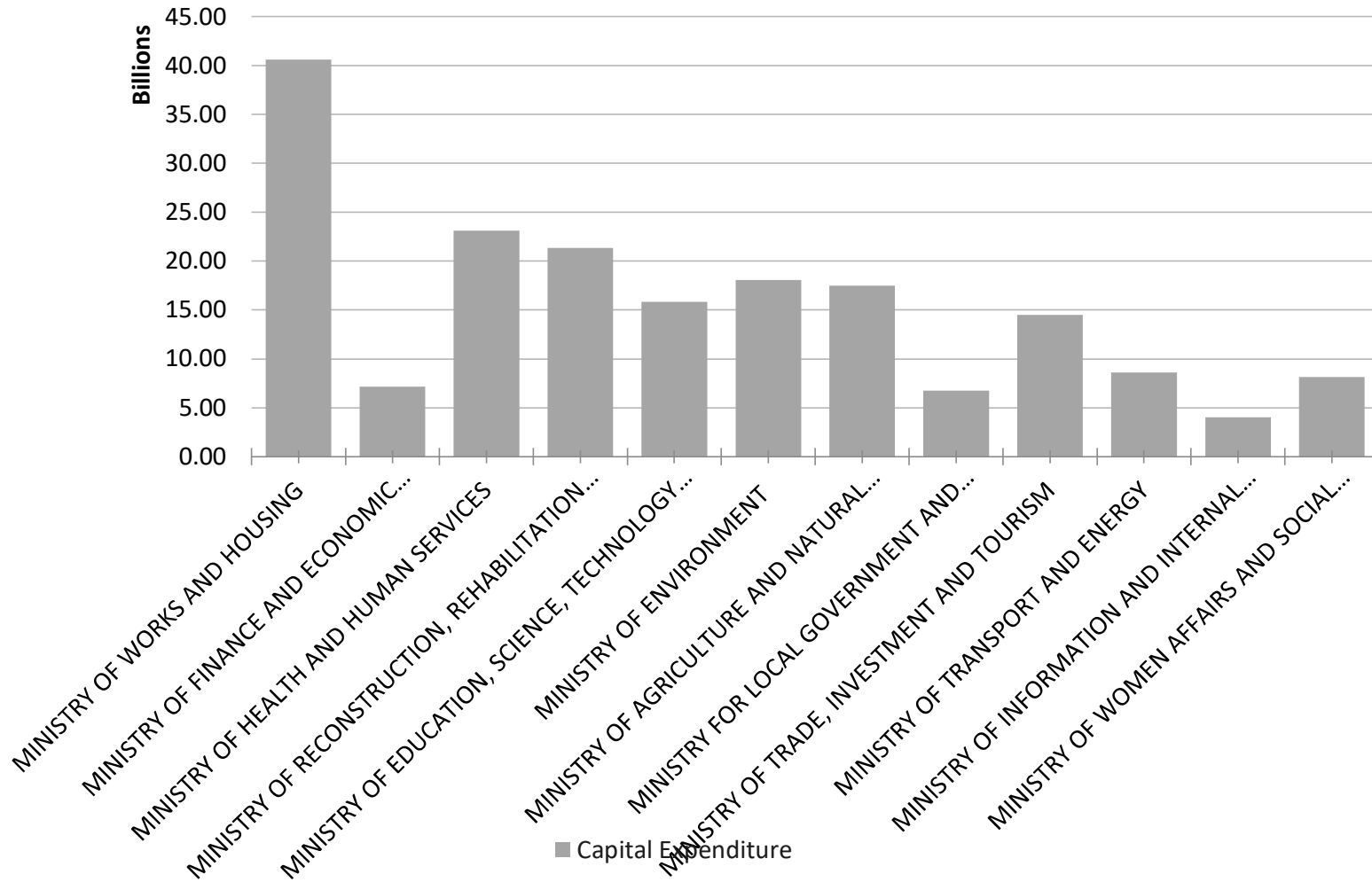
## 15. SECTORAL CLASSIFICATION OF BUDGET EXPENDITURE

Top Sector/Ministry Allocation	2025 Budget Target		Percentage of Total Budgeted Expenditure	Previous Year Target	Previous Year Actual
	Capital Expenditure	Total Expenditure		Total Expenditure	Total Expenditure
MINISTRY OF WORKS AND HOUSING	40,602,000,000	42,196,875,000	6.9%	16,676,716,000.00	14,998,032,131.23
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	7,170,000,000	34,000,893,000	5.5%	29,872,286,000.00	15,886,894,512.15
MINISTRY OF HEALTH AND HUMAN SERVICES	23,127,625,000	25,368,674,000	4.1%	7,976,102,000.00	2,592,771,159.65
MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	21,342,800,000	22,026,737,000	3.6%	2,802,114,000.00	5,111,504,217.96
MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	15,850,000,000	19,912,254,000	3.2%	3,702,000,000.00	1,159,632,734.80
MINISTRY OF ENVIRONMENT	18,070,391,000	18,714,278,000	3.0%	8,579,941,900.00	38,748,617.50
MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	17,500,000,000	18,292,500,000	3.0%	6,721,076,000.00	3,931,095,108.94
MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	6,729,015,000	15,972,851,000	2.6%	34,067,860,000.00	26,157,198,854.65
MINISTRY OF TRADE, INVESTMENT AND TOURISM	14,500,000,000	15,366,909,000	2.5%	11,072,563,000.00	19,675,393,139.24
MINISTRY OF TRANSPORT AND ENERGY	8,606,000,000	11,579,540,000	1.9%	10,496,549,000.00	5,135,400,224.35
MINISTRY OF INFORMATION AND INTERNAL SECURITY	4,040,000,000	10,418,450,000	1.7%	15,866,140,000.00	16,527,993,823.98
MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	8,134,900,000	9,677,109,000	1.6%	25,434,161,000.00	9,018,270,759.02
Other MDA Expenditure	188,006,515,000	<b>372,330,880,000</b>	<b>60.5%</b>		
Total (Except Other MDA Expenditure)	<b>373,679,246,000</b>	<b>243,527,070,000</b>	<b>39.5%</b>	<b>173,267,508,900</b>	<b>120,232,935,283</b>
Total Budgeted Expenditure	<b>Total Budgeted Expenditure</b>	<b>615,857,950,000</b>	<b>100.0%</b>		

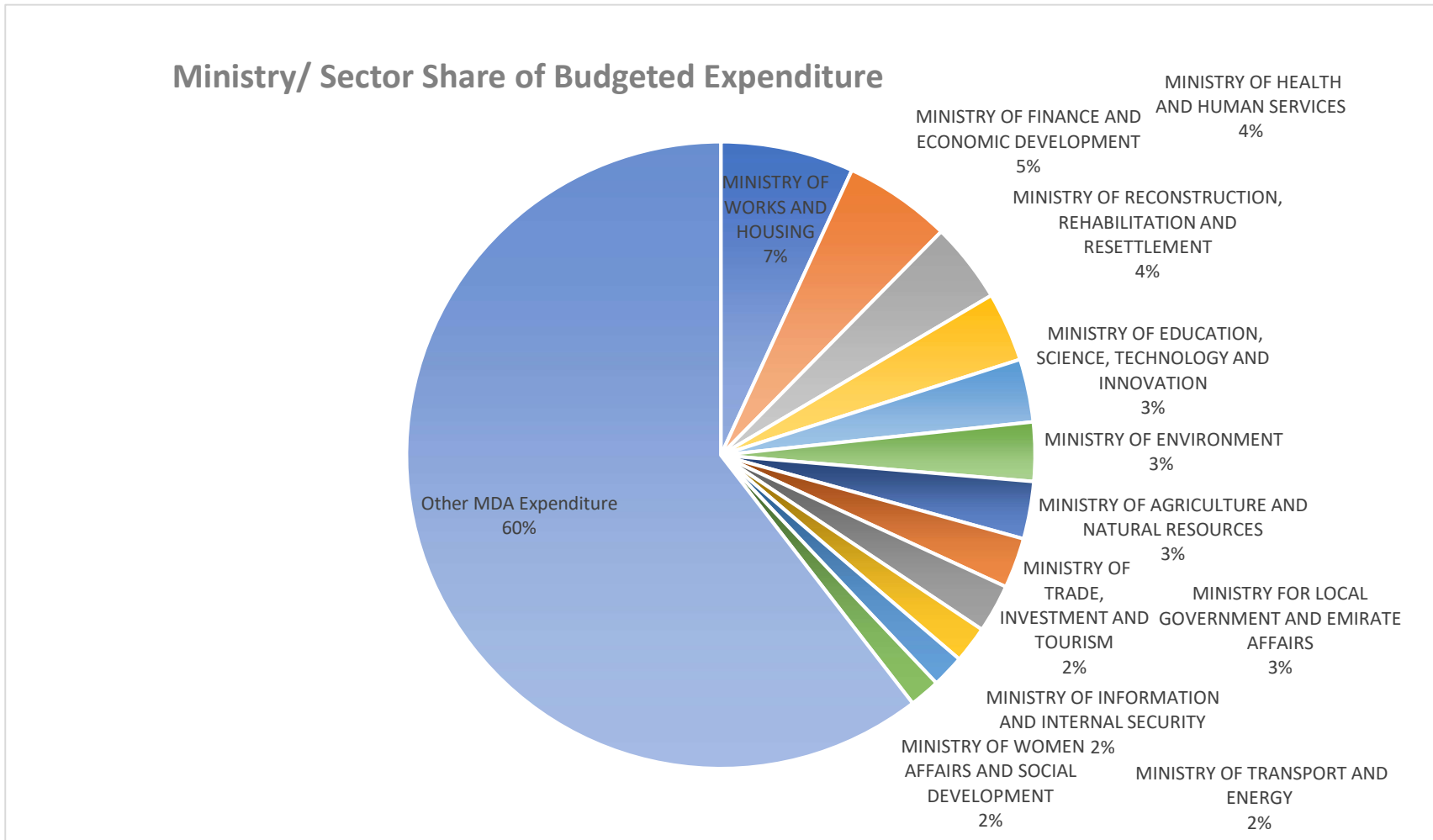


**Table G. i**

## 2025 MDA Budgeted Expenditure Allocation



**Table G. ii**



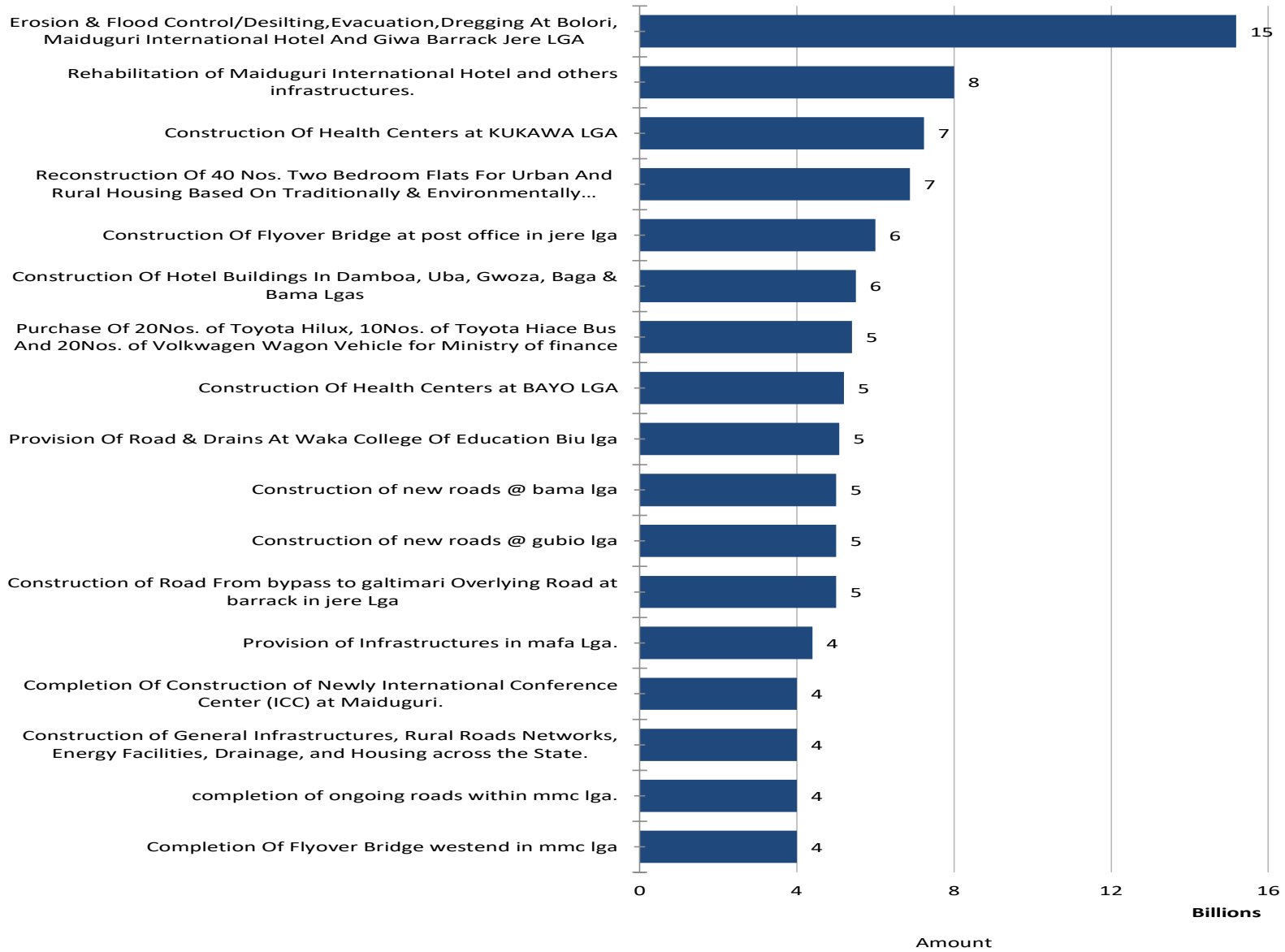
## 16. TOP CAPITAL PROJECTS

Top Capital Projects : 2025 Approved Budget				
Project	Line Ministry/Agency	Location(s)	LGA(s)	Amount
Erosion & Flood Control/Desilting,Evacuation,Dregging At Bolori, Maiduguri International Hotel And Giwa Barrack Jere LGA	MINISTRY OF ENVIRONMENT	Borno	Jere	15,176,391,000
Rehabilitation of Maiduguri International Hotel and others infrastructures.	MINISTRY OF TRADE, INVESTMENT AND TOURISM	Borno	Mmc	8,000,000,000
Construction Of Health Centers at KUKAWA LGA	MINISTRY OF HEALTH AND HUMAN SERVICES	Borno	Kukawa	7,236,000,000
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	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	Borno	State wide	6,878,000,000
Construction Of Flyover Bridge at post office in jere lga	MINISTRY OF WORKS AND HOUSING	Borno	Jere	6,000,000,000
Construction Of Hotel Buildings In Damboa, Uba, Gwoza, Baga & Bama Lgas	MINISTRY OF TRADE, INVESTMENT AND TOURISM	Borno	State wide	5,500,000,000
Purchase Of 20Nos. of Toyota Hilux, 10Nos. of Toyota Hiace Bus And 20Nos. of Volkswagen Wagon Vehicle for Ministry of finance	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	Borno	State wide	5,400,000,000
Construction Of Health Centers at BAYO LGA	MINISTRY OF HEALTH AND HUMAN SERVICES	Borno	Bayo	5,200,000,000
Provision Of Road & Drains At Waka College Of Education Biu lga	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	Borno	Biu	5,079,247,000
Construction of new roads @ bama lga	MINISTRY OF WORKS AND HOUSING	Borno	Bama	5,000,000,000
Construction of new roads @ gubio lga	MINISTRY OF WORKS AND HOUSING	Borno	Gubio	5,000,000,000
Construction of Road From bypass to galtimari Overlying Road at barrack in jere Lga	MINISTRY OF WORKS AND HOUSING	Borno	Jere	5,000,000,000

<b>Provision of Infrastructures in mafa Lga.</b>	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	Borno	Mafa	4,400,045,000
<b>Completion Of Construction of Newly International Conference Center (ICC) at Maiduguri.</b>	SECRETARY TO THE STATE GOVERNMENT (SSG)	Borno	Mmc	4,000,000,000
<b>Construction of General Infrastructures, Rural Roads Networks, Energy Facilities, Drainage, and Housing across the State.</b>	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	Borno	State wide	4,000,000,000
<b>completion of ongoing roads within mmc lga.</b>	MINISTRY OF WORKS AND HOUSING	Borno	Mmc	4,000,000,000
<b>Completion Of Flyover Bridge westend in mmc lga</b>	MINISTRY OF WORKS AND HOUSING	Borno	Mmc	4,000,000,000
<b>Total Top Capital Projects 2025</b>				<b>99,869,683,000</b>
<b>Total Capital Projects 2025</b>				<b>373,679,246,000</b>
<b>% share of total top capital projects vs. capital projects for 2025</b>				<b>26.73%</b>
<b>Total Budget 2025</b>				<b>615,857,950,000</b>
<b>% share of total top capital projects vs. total budget for 2025</b>				<b>16.22%</b>

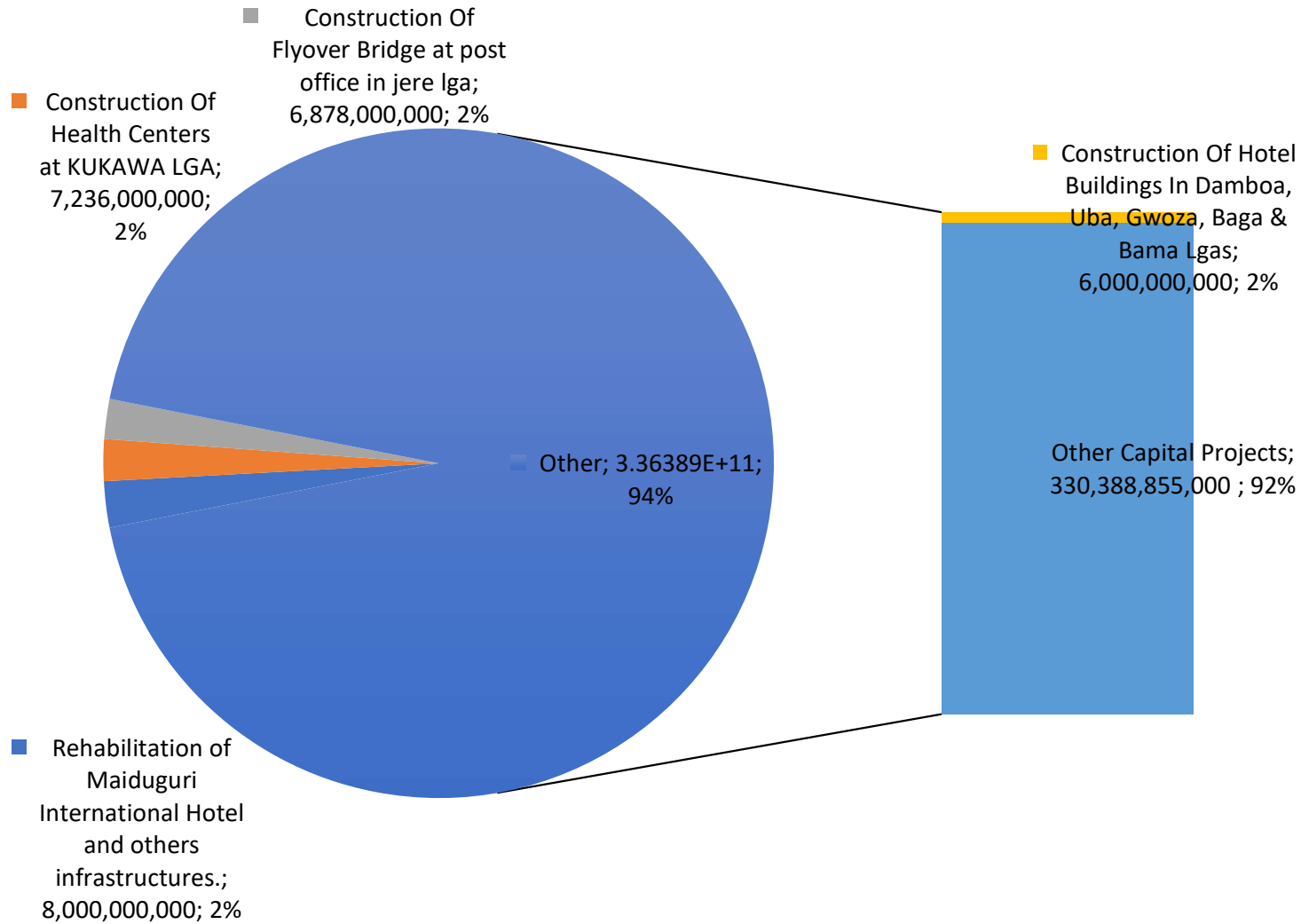
**Table H. i**

**Top 2025 Capital Project Allocations**



**Table H. ii**

## 2025 Capital Project Allocation - Top 5 and Other Capital Projects



### 17. YEAR 2024 REVENUE BUDGET PERFORMANCE

BUDGET RESOURCE ENVELOPE (SOURCE OF FUNDS)		APPROVED 2025 BUDGET TARGET	APPROVED 2025 PERCENTAGE OF TOTAL SOURCES OF FUNDS	APPROVED 2024 BUDGET TARGET	APPROVED 2024 PERCENTAGE OF TOTAL SOURCES OF FUNDS	YEAR 2024 ACTUAL
<b>Revenue</b>	Internally Generated Revenue	30,091,742,000	5%	27,492,245,000	7.7%	27,541,699,917
	Statutory Allocation	93,900,000,000	15%	113,459,490,000	31.6%	18,099,654,031
	Value Added Tax	87,360,000,000	14%	49,421,118,000	13.8%	74,254,688,492
	Other Statutory Revenue	130,444,193,000	21%	11,500,000,000	3.2%	35,161,798,467
<b>Aids and Grants</b>	Domestic Grants	43,254,156,000	7.0%	84,238,490,000	23.5%	147,084,334,442
	Foreign Grants	61,986,192,000	10.1%	17,871,349,000	5.0%	18,178,878,614
<b>Opening Balance</b>	Opening Balance	25,000,000,000	4.06%	5,000,000,000	1.39%	5,067,344,072
<b>Loans</b>	Domestic Loans		0.0%	25,500,000,000	7.1%	
	Foreign Loans	143,821,667,000	23.4%	16,206,944,000	4.5%	21,818,363,365
	Sales of Government Assets		0.0%	8,042,510,000	2.2%	
<b>Total Revenue, Grant (including, Opening Balance)</b>		<b>615,857,950,000</b>	<b>100.0%</b>	<b>358,732,146,000</b>	<b>100.0%</b>	<b>185,765,256,569</b>

## 18. YEAR 2024 EXPENDITURE BUDGET PERFORMANCE

Expenditure	2025 Budget Target	2025 Percentage of Total Budgeted Expenditure	Previous Year Target	Previous Year Actual
<b>Recurrent Expenditure</b>				
<b>Personnel Cost</b>	67,865,524,000	11.0%	50,286,879,000	36,055,056,089.58
<b>Overhead Cost</b>	174,313,180,000	28.3%	100,074,007,000	45,803,568,309.30
<b>Total Recurrent Expenditure</b>	<b>242,178,704,000</b>	<b>39.3%</b>	<b>150,360,886,000</b>	<b>81,858,624,399</b>
<b>Total Capital Expenditure</b>	373,679,246,000	60.7%	208,371,260,000	101,275,755,881.81
<b>Total Expenditure</b>	<b>615,857,950,000</b>	<b>100.0%</b>	<b>358,732,146,000</b>	<b>183,134,380,281</b>

Table I. i

