



Borno State Government Budget
Performance Report 2024 Q1

2024

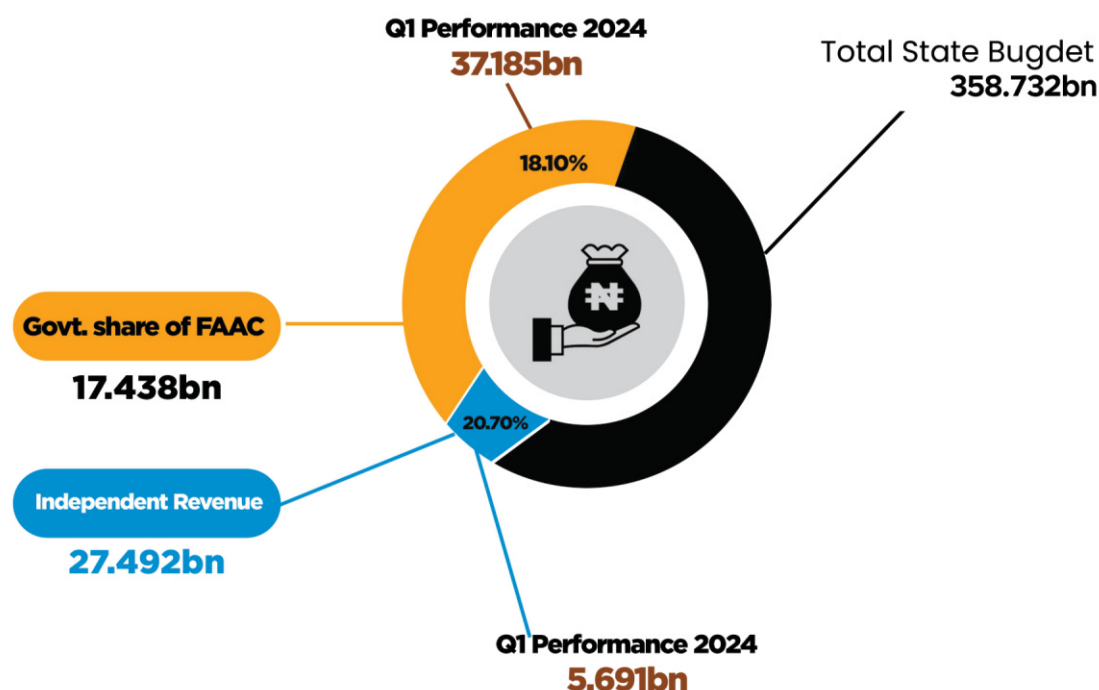
Quarterly Budget Performance

(Education Sector)



Recurrent Revenue

Recurrent Revenue



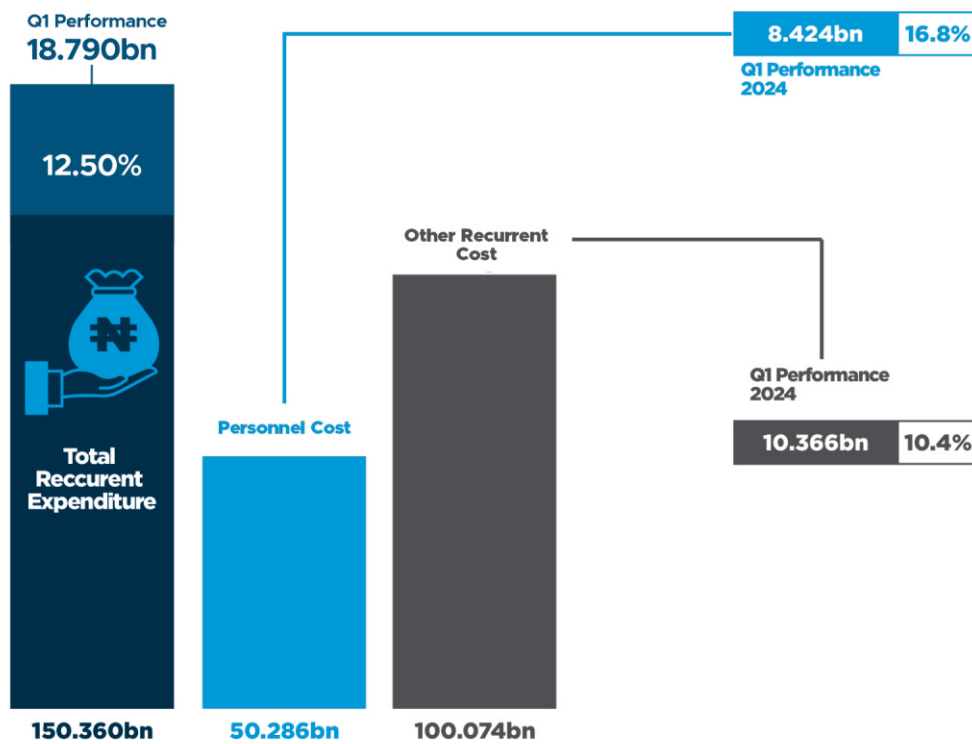
Revenue Performance:

The Total Recurrent Revenue performance in the 1st Qtr. seems to be low (**N37,185,622,409.25**) which is about **18.4%** of the 2024 budgetary provision, this is regardless of low collection against budgeted figures by some MDAs, which makes the low revenue generation. The removal of fuel subsidies, the devaluation of the naira and the rise in inflation have also resulted in low economic activities due to the low purchasing power of the citizens. The IGR of about **N5,691,772,706.63** represents **20.7%** of the budgeted figures. There is however room for improvement in Q2 as the government is intensifying more efforts towards IGR.

The first quarter's actual total revenue of **N47,846,948,076.27** (Forty-Seven Billion, Eight Hundred and Forty-Six Million, Nine Hundred and Forty-Eight Thousand, Seventy- Six Naira, Twenty-Seven Kobo) being **13.3%** of the budget size was recorded for both Recurrent Revenue and Capital Receipts.

Recurrent Expenditure

Recurrent Expenditure

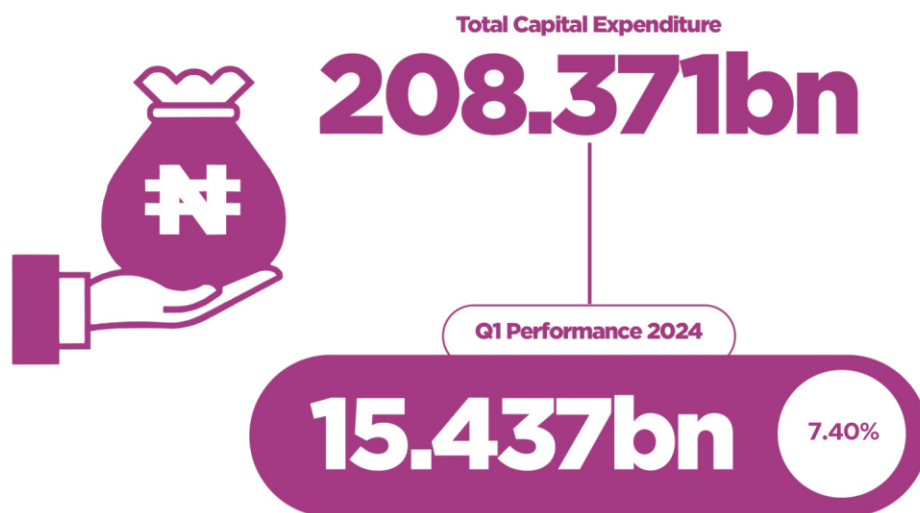


Recurrent Expenditure Performance:

The 1st quarter recurrent expenditures are in line with the current administration's policy of paying Salaries and Pensions as at when due, thus the monthly payment of Salaries, Pensions, Gratuity arrears and regular release of Overhead Costs to MDAs has continued, showing that the Actual recurrent expenditure recorded as at the end of Q1 2024 was **N18,790,522,492.30** (Eighteen Billion, Seven Hundred and Ninety Million, Five Hundred and Twenty-Two Thousand, Four Hundred and Ninety-Two Naira, Thirty Kobo) representing **12.5%** of 2024 Budgeted figure. The recurrent expenditure comprises Personnel cost of **N8,424,184,446.79** representing **16.8%**, Overhead cost of **N6,669,282,796.02** representing **9.9%** and other recurrent costs representing about **10.4%**. However, the need for more efforts to be made to improve the performance in respect of social contribution in the 2nd QTR.

Recurrent Expenditure

Capital Expenditure

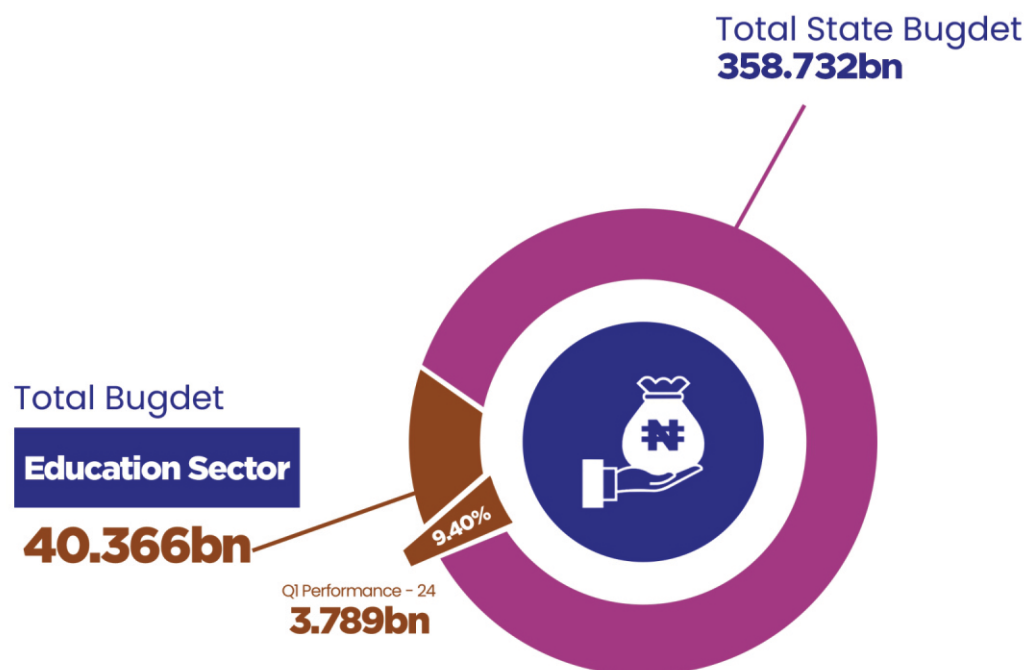


Capital Expenditure Performance:

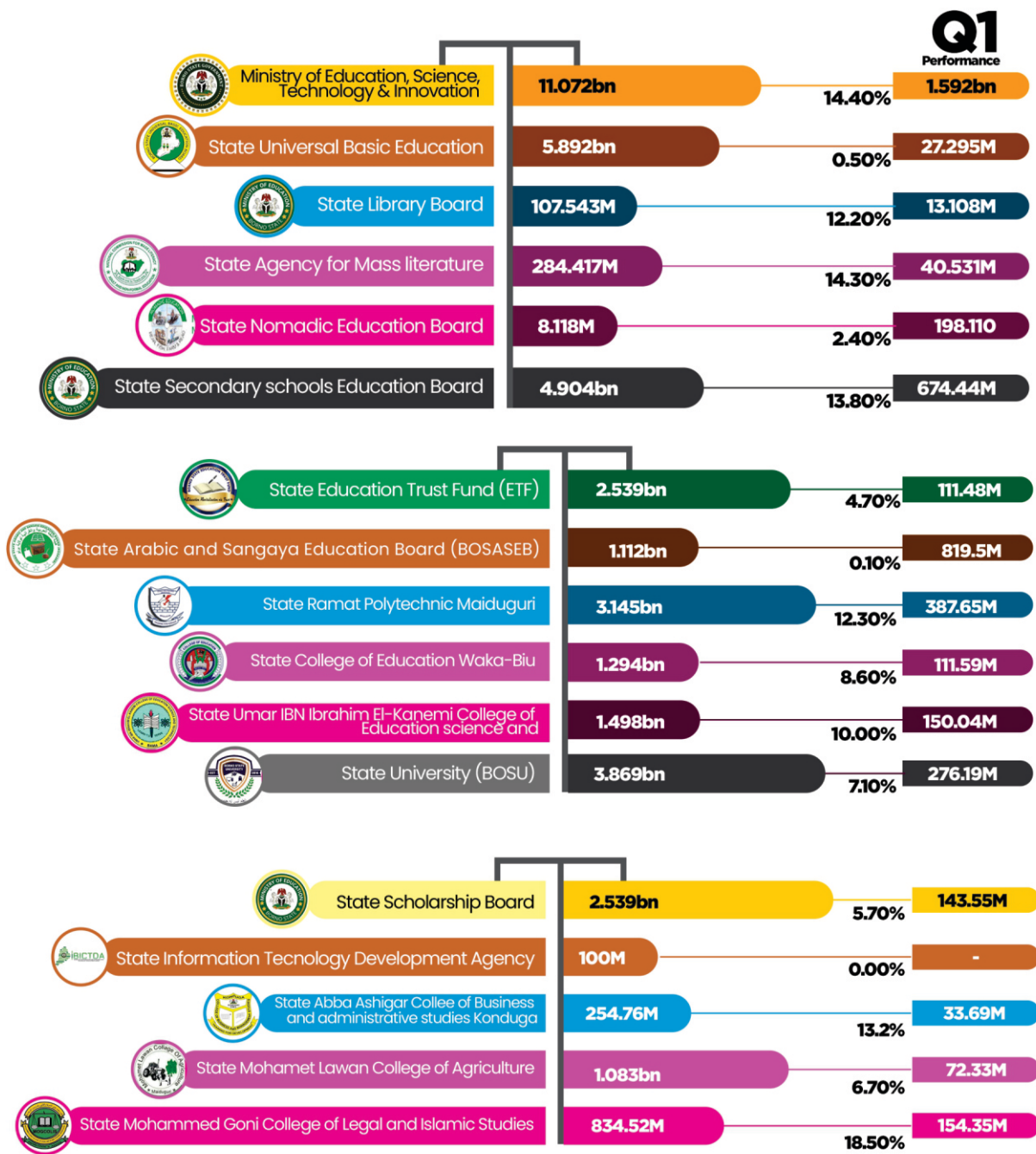
The Actual Capital Expenditure Performance for the First Quarter (Q1) 2024 stood at **N15,437,911,551.83** (Fifteen Billion, Four Hundred and Thirty- Seven Million, Nine Hundred and Eleven Thousand, Five Hundred and Fifty – One Naira, Eighty- Three kobo), representing **7.4%** of the 2024 budgeted figures. The low performance may be as a result of low Capital inflows from budgeted sources and/or non-capture of some capital expenditure from some MDAs due to persistent late submissions of returns.

Budget Performance (Education Sector)

Education Sector



Ministry of Education, Science, Technology and Innovation



General Comments on the Borno State Budget Performance:

1. The education sector budget allocations in Borno state is **11.27%** of the State's total budget which is lower than the UNESCO standard for budget allocation.
2. The budget releases in the Education sector for the first quarter is at a low performance of **9.38%** of the budgeted amount. Following a trend analysis of these reports a number of Stakeholders fears that the overall education budget performance in the State might not be adequate to support all the numerous policies and programs of the State Government.

Recommendations:

1. Need for the Government of Borno State to improve the budget allocation and releases to Education Sector to make funds available for most of the State's education reform agenda.
2. Training for media correspondence on education to promote budget transparency and accountability on project implementation in the state.

