



BUDGET PERFORMANCE REPORT FOR 2021 QUARTER 1 (JANUARY -MARCH)

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1 Summary of Performance

1.A Introduction

This Budget Performance Report for Borno State is prepared quarterly, and issued within 4 weeks from the end of each quarter.

This report includes, the approved budget appropriation for the year 2021 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q 1st, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations. Quarter 1 performance is assessed against the 2021 original budget. No supplementary or revised budget has been passed to date in 2021.

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2208

This Budget Performance Report is produced by the Ministry of Finance, Budget and Economic Planning, and published on the Borno State website.

1.B Revenue Performance

The Recurrent Revenue performance is good with regards to FAAC receipts, and refreshingly excellent with regards to IGR notwithstanding the general low economic activity occasioned by the Covid pandemic and insecurity in certain areas of the State. Capital Receipts performance recorded was low within the same period.

The First quarter actual revenue of **N 27,603,410,508.02 (Twenty-Seven billion, Six Hundred and Three Million, Four Hundred and Ten Thousand Five Hundred and Eight Naira, Two Kobo)** was recorded for both Recurrent Revenue and Capital Receipts, as against the estimated Annual budgeted revenue figure of **N 235,247,445,000.00 (Two Hundred and Thirty-Five billion Two Hundred and Forty-Seven Million, Four Hundred and Forty-Five Thousand Naira)** this represents **11.73%** performance.

It is pertinent to note that while Recurrent Revenue performance was **24 %**, Capital Receipts recorded a low performance of **5.3%**. Capital Receipts performance is expected to increase in the second quarter of 2021 from Aids and Grants.

The Recurrent Revenue performance was mainly boosted by an excellent IGR performance of **33 %**, due to the untiring efforts of His Excellency the Executive Governor of Borno State Professor Babagana Umara Zulum through initiating changes in policies and complete overhaul of the Borno State Internal Revenue Service (BO-IRS). The Proactive management of BO-IRS has with the support of the Office of the Accountant-General and Borno State Ministry of Finance, Budget and Economic Planning also put in place a functional Treasury Single Account (TSA) which blocked many revenue leakages. The State intends to boost its Recurrent Revenue Performance even more in the Second Quarter of FY2021.

1.C Recurrent Expenditure Performance

As expected due to the current administration's policy of paying Salaries and Pensions as soon as they become due, and also part payment of outstanding Gratuity and regular release of Overhead Costs to

MDAs showed that the Actual recurrent expenditure recorded as at the end of Q1 of FY2021 was **N12,484,514,296.04 (Twelve billion Four Hundred and Eighty Four Million, Two Hundred and Ninety Six Naira Four Kobo)** representing a performance of **18.1%** when compared with the Approved 2021 Budgeted figure of **N 69,131,252,000.00 (Sixty Nine billion One Hundred and Thirty One Million, Two Hundred and Fifty Two Thousand Naira)**. The performance 286.9% on non-regular allowance was due to unprecedented payment released for various allowances arrears to workers. This is to mitigate hardship faced by workers in the state due to banditry and insurgency in the area. This is expected to be resolved through supplementary budget.

1.D Capital Expenditure Performance

The Actual Capital Expenditure Performance for the first Quarter (Q1) of 2021 stood at **N10,438,999,929.68 (Ten billion Four Hundred and Thirty-Eight Million, Nine Hundred and Ninety-Nine Million, Nine Hundred and Twenty-Nine Naira Sixty-Eight kobo)** as compared to the Approved 2021 Budgeted figure of **N 179,261,364,000.00 (One Hundred and Seventy Nine Billion, Two Hundred and Sixty One Million Three Hundred and Sixty Four Thousand Naira)**, resulting in a rather low **5.8 %** performance. This 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 late submissions of returns.

1.E Conclusions

The Q1 2021 Budget performance is encouraging with respects to Recurrent Revenue and Recurrent Expenditure. While there is need for more efforts to be made to achieve a better performance in respect of Capital Receipts and Capital Expenditure the results of which showed a below average performance. Another contributing factor to the Low Capital Receipts and Capital Expenditure Performance may be attributed to inability to capture all items of Receipts and Expenditure from MDAs given that some details of Receipts and Expenditure are yet to be submitted for inclusion in the report due to paucity of time.

In conclusion, concerted efforts and strict timelines would be put in place to ensure timely submission of returns by all MDAs to ensure the production of more robust and comprehensive Budget reports in the remaining quarters of FY 2021.

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Borno State Government 2021 Q1 Budget Performance Report - Summary

| Item | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--|---------------------------|--------------------------|------------------------------------|---|-----------------------------------|
| Opening Balance | 13,145,171,000.00 | 12,736,957,933.46 | 12,736,957,933.46 | 96.9% | 408,213,066.54 |
| Recurrent Revenue | 81,226,971,000.00 | 19,464,547,903.02 | 19,464,547,903.02 | 24.0% | 61,762,423,096.98 |
| 11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 66,784,578,000.00 | 14,709,846,554.17 | 14,709,846,554.17 | 22.0% | 52,074,731,445.83 |
| 12 - INDEPENDENT REVENUE | 14,442,393,000.00 | 4,754,701,348.85 | 4,754,701,348.85 | 32.9% | 9,687,691,651.15 |
| Recurrent Expenditure | 69,131,252,000.00 | 12,484,514,296.04 | 12,484,514,296.04 | 18.1% | 56,646,737,703.96 |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 39,712,777,000.00 | 8,449,997,698.73 | 8,449,997,698.73 | 21.3% | 31,262,779,301.27 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201) | 29,418,475,000.00 | 4,034,516,597.31 | 4,034,516,597.31 | 13.7% | 25,383,958,402.69 |
| Breakdown of Other Recurrent Costs | | | | | |
| 2202 - OVERHEAD COST | 21,197,999,000.00 | 3,996,004,097.31 | 3,996,004,097.31 | 18.9% | 17,201,994,902.69 |
| OTHER RECURRENT (2203-2207) | 8,220,476,000.00 | 38,512,500.00 | 38,512,500.00 | 0.5% | 8,181,963,500.00 |
| Transfer to Capital Account | 25,240,890,000.00 | 19,716,991,540.44 | 19,716,991,540.44 | 78.1% | 5,523,898,459.56 |
| Capital Receipts | 154,020,474,000.00 | 8,138,862,605.00 | 8,138,862,605.00 | 5.3% | 145,881,611,395.00 |
| 13 - AID AND GRANTS | 100,491,227,000.00 | 8,138,862,605.00 | 8,138,862,605.00 | 8.1% | 92,352,364,395.00 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 53,529,247,000.00 | - | - | 0.0% | 53,529,247,000.00 |
| 23 - CAPITAL EXPENDITURE | 179,261,364,000.00 | 10,438,999,929.68 | 10,438,999,929.68 | 5.8% | 168,822,364,070.32 |
| Total Revenue (including OB) | 248,392,616,000.00 | 40,340,368,441.48 | 40,340,368,441.48 | 16.2% | 208,052,247,558.52 |
| Total Expenditure | 248,392,616,000.00 | 22,923,514,225.72 | 22,923,514,225.72 | 9.2% | 225,469,101,774.28 |
| Closing Balance | - | 17,416,854,215.76 | 17,416,854,215.76 | | - 17,416,854,215.76 |

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Borno State Government Budget Performance Report 2021 Q1 - Total Revenue by Administrative Classification

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|---|---------------------------|--------------------------|------------------------------------|---|-----------------------------------|
| | Total Revenue | 235,247,445,000.00 | 27,603,410,508.02 | 27,603,410,508.02 | 11.7% | 207,644,034,491.98 |
| 01000000000 | ADMINISTRATION SECTOR | 12,301,402,000.00 | 1,143,000,000.00 | 1,143,000,000.00 | 9.3% | 11,158,402,000.00 |
| 01110000000 | GOVERNOR'S OFFICE | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 11,738,833,000.00 | 1,070,000,000.00 | 1,070,000,000.00 | 9.1% | 10,668,833,000.00 |
| 016103500200 | LOCAL GOVERNMENT PENSIONS BOARD | 9,336,333,000.00 | 1,070,000,000.00 | 1,070,000,000.00 | 11.5% | 8,266,333,000.00 |
| 016110100100 | SECURITY TRUST FUND | 2,402,500,000.00 | - | - | 0.0% | 2,402,500,000.00 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 100,427,000.00 | - | - | 0.0% | 100,427,000.00 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 100,427,000.00 | - | - | 0.0% | 100,427,000.00 |
| 01250000000 | HEAD OF SERVICE | 2,142,000.00 | - | - | 0.0% | 2,142,000.00 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 2,142,000.00 | - | - | 0.0% | 2,142,000.00 |
| 01470000000 | CIVIL SERVICE COMMISSION | 400,000,000.00 | 73,000,000.00 | 73,000,000.00 | 18.3% | 327,000,000.00 |
| 014700200100 | LOCAL GOVERNMENT SERVICE COMMISSION | 400,000,000.00 | 73,000,000.00 | 73,000,000.00 | 18.3% | 327,000,000.00 |
| 02000000000 | ECONOMIC SECTOR | 210,745,895,000.00 | 21,766,675,951.02 | 21,766,675,951.02 | 10.3% | 188,979,219,048.98 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 581,397,000.00 | - | - | 0.0% | 581,397,000.00 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 541,397,000.00 | - | - | 0.0% | 541,397,000.00 |
| 021511100100 | BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY | 40,000,000.00 | - | - | 0.0% | 40,000,000.00 |
| 02160000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 27,750,000.00 | - | - | 0.0% | 27,750,000.00 |
| 021600100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 27,750,000.00 | - | - | 0.0% | 27,750,000.00 |
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 179,895,074,000.00 | 20,752,415,610.02 | 20,752,415,610.02 | 11.5% | 159,142,658,389.98 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 109,546,522,000.00 | 16,547,364,554.17 | 16,547,364,554.17 | 15.1% | 92,999,157,445.83 |
| 022000300100 | BUDGET AND PLANNING | 167,220,000.00 | - | - | 0.0% | 167,220,000.00 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 66,784,578,000.00 | - | - | 0.0% | 66,784,578,000.00 |
| 022000800100 | BORNO STATE INTERNAL REVENUE SERVICE | 3,396,754,000.00 | 4,205,051,055.85 | 4,205,051,055.85 | 123.8% | - 808,297,055.85 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 381,133,000.00 | - | - | 0.0% | 381,133,000.00 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 253,080,000.00 | - | - | 0.0% | 253,080,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 119,683,000.00 | - | - | 0.0% | 119,683,000.00 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 8,370,000.00 | - | - | 0.0% | 8,370,000.00 |
| 02290000000 | MINISTRY OF TRANSPORT | 1,106,400,000.00 | 32,718,190.00 | 32,718,190.00 | 3.0% | 1,073,681,810.00 |
| 022900100100 | MINISTRY OF TRANSPORT | 252,000,000.00 | - | - | 0.0% | 252,000,000.00 |
| 022905500100 | ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY | 854,400,000.00 | 32,718,190.00 | 32,718,190.00 | 3.8% | 821,681,810.00 |
| 02340000000 | MINISTRY OF WORKS | 17,710,000.00 | - | - | 0.0% | 17,710,000.00 |
| 023400100100 | MINISTRY OF WORKS | 17,710,000.00 | - | - | 0.0% | 17,710,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 23,731,000.00 | - | - | 0.0% | 23,731,000.00 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 23,731,000.00 | - | - | 0.0% | 23,731,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| 02550000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 28,397,500,000.00 | 981,542,151.00 | 981,542,151.00 | 3.5% | 27,415,957,849.00 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 28,397,500,000.00 | 981,542,151.00 | 981,542,151.00 | 3.5% | 27,415,957,849.00 |
| 02600000000 | MINISTRY OF LANDS & SURVEY | 205,200,000.00 | - | - | 0.0% | 205,200,000.00 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 205,200,000.00 | - | - | 0.0% | 205,200,000.00 |
| 05000000000 | SOCIAL SECTOR | 12,200,148,000.00 | 4,693,734,557.00 | 4,693,734,557.00 | 38.5% | 7,506,413,443.00 |
| 05130000000 | MINISTRY OF POVERTY ALLEVIATION | 3,240,000.00 | - | - | 0.0% | 3,240,000.00 |
| 051300100100 | MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT | 3,240,000.00 | - | - | 0.0% | 3,240,000.00 |
| 05140000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 8,300,000.00 | - | - | 0.0% | 8,300,000.00 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 8,300,000.00 | - | - | 0.0% | 8,300,000.00 |
| 05170000000 | MINISTRY OF EDUCATION | 5,073,180,000.00 | 1,951,000,000.00 | 1,951,000,000.00 | 38.5% | 3,122,180,000.00 |
| 051700100100 | MINISTRY OF EDUCATION | 4,500,000.00 | - | - | 0.0% | 4,500,000.00 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 3,024,300,000.00 | 451,000,000.00 | 451,000,000.00 | 14.9% | 2,573,300,000.00 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 051706500100 | EDUCATION TRUST FUND | 2,043,380,000.00 | 1,500,000,000.00 | 1,500,000,000.00 | 73.4% | 543,380,000.00 |
| 05180000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 4,561,401,000.00 | 2,514,021,057.00 | 2,514,021,057.00 | 55.1% | 2,047,379,943.00 |
| 051801800100 | RAMAT POLYTECHNIC MAIDUGURI | 616,996,000.00 | 76,175,250.00 | 76,175,250.00 | 12.3% | 540,820,750.00 |
| 051801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 351,928,000.00 | - | - | 0.0% | 351,928,000.00 |
| 051801900200 | COLLEGE OF EDUCATION WAKA - BIU | 219,752,000.00 | 37,845,807.00 | 37,845,807.00 | 17.2% | 181,906,193.00 |
| 051801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY | 26,000,000.00 | - | - | 0.0% | 26,000,000.00 |
| 051802100100 | BORNO STATE UNIVERSITY | 3,346,725,000.00 | 2,400,000,000.00 | 2,400,000,000.00 | 71.7% | 946,725,000.00 |
| 05210000000 | MINISTRY OF HEALTH | 1,841,792,000.00 | 228,713,500.00 | 228,713,500.00 | 12.4% | 1,613,078,500.00 |
| 052100100100 | MINISTRY OF HEALTH | 57,250,000.00 | - | - | 0.0% | 57,250,000.00 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 1,383,942,000.00 | 200,000,000.00 | 200,000,000.00 | 14.5% | 1,183,942,000.00 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 300,000,000.00 | - | - | 0.0% | 300,000,000.00 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 44,300,000.00 | - | - | 0.0% | 44,300,000.00 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 56,300,000.00 | 28,713,500.00 | 28,713,500.00 | 51.0% | 27,586,500.00 |
| 05350000000 | MINISTRY OF ENVIRONMENT | 409,589,000.00 | - | - | 0.0% | 409,589,000.00 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 14,089,000.00 | - | - | 0.0% | 14,089,000.00 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 395,500,000.00 | - | - | 0.0% | 395,500,000.00 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 2,646,000.00 | - | - | 0.0% | 2,646,000.00 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 2,216,000.00 | - | - | 0.0% | 2,216,000.00 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 430,000.00 | - | - | 0.0% | 430,000.00 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 300,000,000.00 | - | - | 0.0% | 300,000,000.00 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 300,000,000.00 | - | - | 0.0% | 300,000,000.00 |

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Borno State Government Budget Performance Report 2021 Q1 - Total Revenue by Economic Classification

| Code | Economic | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|---------------|---|---------------------------|--------------------------|------------------------------------|---|-----------------------------------|
| 1 | REVENUE | 235,247,445,000.00 | 27,603,410,508.02 | 27,603,410,508.02 | 11.7% | 207,644,034,491.98 |
| 11 | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 66,784,578,000.00 | 14,709,846,554.17 | 14,709,846,554.17 | 22.0% | 52,074,731,445.83 |
| 1101 | GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE) | 66,784,578,000.00 | 14,709,846,554.17 | 14,709,846,554.17 | 22.0% | 52,074,731,445.83 |
| 110101 | GOVERNMENT SHARE OF FAAC | 46,154,385,000.00 | 9,343,627,395.86 | 9,343,627,395.86 | 20.2% | 36,810,757,604.14 |
| 11010101 | STATUTORY ALLOCATION | 46,154,385,000.00 | 9,193,031,797.20 | 9,193,031,797.20 | 19.9% | 36,961,353,202.80 |
| 11010102 | FOREX EQUALIZATION/EXCHANGE GAIN | - | 146,187,910.76 | 146,187,910.76 | - | 146,187,910.76 |
| 11010103 | NON-OIL REVENUE | - | 4,407,687.90 | 4,407,687.90 | - | 4,407,687.90 |
| 110102 | GOVERNMENT SHARE OF VAT | 16,110,193,000.00 | 5,366,219,158.31 | 5,366,219,158.31 | 33.3% | 10,743,973,841.69 |
| 11010201 | SHARE OF VAT | 16,110,193,000.00 | 5,366,219,158.31 | 5,366,219,158.31 | 33.3% | 10,743,973,841.69 |
| 110103 | GOVERNMENT SHARE OF EXCESS CRUDE A/COUNT | 4,520,000,000.00 | - | - | 0.0% | 4,520,000,000.00 |
| 11010303 | EXCESS CRUDE | 4,520,000,000.00 | - | - | 0.0% | 4,520,000,000.00 |
| 12 | INDEPENDENT REVENUE | 14,442,393,000.00 | 4,754,701,348.85 | 4,754,701,348.85 | 32.9% | 9,687,691,651.15 |
| 1201 | TAX REVENUE | 3,251,754,000.00 | 3,242,137,217.87 | 3,242,137,217.87 | 99.7% | 9,616,782.13 |
| 120101 | PERSONAL TAXES | 3,251,754,000.00 | 3,242,137,217.87 | 3,242,137,217.87 | 99.7% | 9,616,782.13 |
| 12010101 | PERSONAL TAXES | 2,516,754,000.00 | 3,242,137,217.87 | 3,242,137,217.87 | 128.8% | -725,383,217.87 |
| 12010102 | STAMP DUTIES | 80,000,000.00 | - | - | 0.0% | 80,000,000.00 |
| 12010103 | CAPITAL GAINS TAX | 655,000,000.00 | - | - | 0.0% | 655,000,000.00 |
| 1202 | NON-TAX REVENUE | 11,190,639,000.00 | 1,512,564,130.98 | 1,512,564,130.98 | 13.5% | 9,678,074,869.02 |
| 120201 | LICENCES - GENERAL | 961,533,000.00 | 28,970,900.00 | 28,970,900.00 | 3.0% | 932,562,100.00 |
| 12020101 | Motor Vehicle Licence | 34,000,000.00 | 15,805,000.00 | 15,805,000.00 | 46.5% | 18,195,000.00 |
| 12020102 | Driving Licence/Learners' Permit | 23,000,000.00 | 5,548,400.00 | 5,548,400.00 | 24.1% | 17,451,600.00 |
| 12020103 | Certificate of Road Worthiness | 46,000,000.00 | 7,617,500.00 | 7,617,500.00 | 16.6% | 38,382,500.00 |
| 12020104 | Certificate of Medical Fitness for Food Handlers | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020108 | Hides and Skin Licences | 350,000.00 | - | - | 0.0% | 350,000.00 |
| 12020115 | Cattle Trading Licences | 800,000.00 | - | - | 0.0% | 800,000.00 |
| 12020116 | Fish Inspection Licences | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 12020118 | FISHING PERMITS | 29,000,000.00 | - | - | 0.0% | 29,000,000.00 |
| 12020120 | PRODUCE BUYING LICENCES | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020121 | Ice Complex Operation | 3,500,000.00 | - | - | 0.0% | 3,500,000.00 |
| 12020122 | Trophy Dealer Licences | 13,000.00 | - | - | 0.0% | 13,000.00 |
| 12020123 | Patent Medicine Vendor Licences | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 12020124 | Miscellaneous Vehicular Permit | 750,000,000.00 | - | - | 0.0% | 750,000,000.00 |
| 12020126 | Medical Practitioner/Clinic Registration | 5,250,000.00 | - | - | 0.0% | 5,250,000.00 |
| 12020127 | Cinema Licences | 1,120,000.00 | - | - | 0.0% | 1,120,000.00 |
| 12020132 | REGISTRATION OF SEWAGE/REFUSE DISPOSAL OPERATORS | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 12020133 | Fish Sales License | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |

| Code | Economic | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|---------------|---|-------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 120204 | FEES - GENERAL | 2,951,149,000.00 | 273,855,447.00 | 273,855,447.00 | 9.3% | 2,677,293,553.00 |
| 12020401 | Taxi Registration Fees | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020402 | Road Traffic Regulation Fees | 24,000,000.00 | 1,137,750.00 | 1,137,750.00 | 4.7% | 22,862,250.00 |
| 12020403 | Motor Vehicle Registration Fees | 71,000,000.00 | - | - | 0.0% | 71,000,000.00 |
| 12020404 | Registration of Contractors | 79,000,000.00 | - | - | 0.0% | 79,000,000.00 |
| 12020405 | Tender Fees - General | 146,000,000.00 | 36,702,450.00 | 36,702,450.00 | 25.1% | 109,297,550.00 |
| 12020406 | Registration of Document Fees - General | 260,000,000.00 | 60,562,500.00 | 60,562,500.00 | 23.3% | 199,437,500.00 |
| 12020407 | Application & Processing Fees - Right of Occupancy | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020410 | Site and Services Scheme Fees | 44,300,000.00 | - | - | 0.0% | 44,300,000.00 |
| 12020411 | Water Rates | 20,000.00 | - | - | 0.0% | 20,000.00 |
| 12020421 | Agency Fees | 10,000.00 | - | - | 0.0% | 10,000.00 |
| 12020422 | Road Cutting Charges | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 12020423 | Weight and Measure Fee (Bridge) | 131,000,000.00 | 32,718,190.00 | 32,718,190.00 | 25.0% | 98,281,810.00 |
| 12020425 | Produce Inspection Fees | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020426 | Hides and Skin Inspection Fees | 5,200,000.00 | - | - | 0.0% | 5,200,000.00 |
| 12020427 | Meat Inspection Fees | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 12020428 | Poultry Farmers Registration | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020429 | Registration of Private Veterinary Clinics | 400,000.00 | - | - | 0.0% | 400,000.00 |
| 12020431 | School Fees - Post Primary Institutions | 290,346,000.00 | 66,559,307.00 | 66,559,307.00 | 22.9% | 223,786,693.00 |
| 12020432 | Renewal of Private Schools | 4,500,000.00 | - | - | 0.0% | 4,500,000.00 |
| 12020434 | Registration Fees for Social Clubs & Associations | 2,216,000.00 | - | - | 0.0% | 2,216,000.00 |
| 12020435 | Registration Fees for Cooperative Societies | 540,000.00 | - | - | 0.0% | 540,000.00 |
| 12020437 | Registration of Business Premises | 56,000.00 | - | - | 0.0% | 56,000.00 |
| 12020450 | Parks and Garden Fees | 9,261,000.00 | - | - | 0.0% | 9,261,000.00 |
| 12020455 | CHANGE OF OWNERSHIP FEES | 600,000.00 | - | - | 0.0% | 600,000.00 |
| 12020456 | Application Fees | 300,000.00 | - | - | 0.0% | 300,000.00 |
| 12020463 | Education Levy | 812,662,000.00 | 76,175,250.00 | 76,175,250.00 | 9.4% | 736,486,750.00 |
| 12020465 | Registration of Private Nurseries | 138,000.00 | - | - | 0.0% | 138,000.00 |
| 12020467 | Security Trust Fund Levy | 377,500,000.00 | - | - | 0.0% | 377,500,000.00 |
| 12020468 | REFUSE/SEWAGE DISPOSAL FEES | 360,000,000.00 | - | - | 0.0% | 360,000,000.00 |
| 12020469 | SANITATION LEVY/POLLUTION CONTROL FEES | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 12020470 | PREMIUM FOR HEALTH SERVICES | 265,000,000.00 | - | - | 0.0% | 265,000,000.00 |
| 120205 | FINES - GENERAL | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| 12020501 | Penalty for Offences - General | 105,000,000.00 | - | - | 0.0% | 105,000,000.00 |
| 12020504 | Penalty for Environment Violation - General | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 120206 | SALES - GENERAL | 6,597,643,000.00 | 1,209,737,783.98 | 1,209,737,783.98 | 18.3% | 5,387,905,216.02 |
| 12020602 | Owner Occupier Scheme (Civil Servants) | 1,020,000,000.00 | - | - | 0.0% | 1,020,000,000.00 |
| 12020603 | Sales of Govt. Boarded Plants & Vehicles | 5,435,080,000.00 | 1,209,737,783.98 | 1,209,737,783.98 | 22.3% | 4,225,342,216.02 |
| 12020604 | Sales of Printed Budget | 220,000.00 | - | - | 0.0% | 220,000.00 |
| 12020606 | Sales of Map | 2,500,000.00 | - | - | 0.0% | 2,500,000.00 |
| 12020616 | Sale of Application Forms | 25,909,000.00 | - | - | 0.0% | 25,909,000.00 |
| 12020617 | Sales of Cards | 250,000.00 | - | - | 0.0% | 250,000.00 |
| 12020619 | Sales of Diary Products | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 12020622 | Sale of Cottage Industry Products | 1,350,000.00 | - | - | 0.0% | 1,350,000.00 |
| 12020625 | Sales of Products of Cottage Industries | 7,020,000.00 | - | - | 0.0% | 7,020,000.00 |
| 12020635 | Sales of Photographs | 78,000,000.00 | - | - | 0.0% | 78,000,000.00 |
| 12020636 | Sales of Information Publication | 21,137,000.00 | - | - | 0.0% | 21,137,000.00 |
| 12020637 | Sales of Seedlings and Charge for Firewood on Transit | 4,677,000.00 | - | - | 0.0% | 4,677,000.00 |

| Code | Economic | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|---------------|--|---------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 120207 | EARNINGS - GENERAL | 174,851,000.00 | - | - | 0.0% | 174,851,000.00 |
| 12020701 | Hire of Plants and Equipments | 21,300,000.00 | - | - | 0.0% | 21,300,000.00 |
| 12020702 | Earnings from Repairs of Private Vehicles etc | 17,050,000.00 | - | - | 0.0% | 17,050,000.00 |
| 12020703 | Hiring of Marini Asphalt Mixing Plant | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020704 | Hiring of Quarries and Selling of Chippings | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 |
| 12020708 | Earnings from Cooperative Flour Mills | 300,000.00 | - | - | 0.0% | 300,000.00 |
| 12020710 | Earnings from Maiduguri Amusement Park | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 12020711 | Earnings from Liaison Offices' Boarding & Lodging | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020713 | EARNINGS FROM THE USE OF GOVT. HALLS | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 12020717 | EARNINGS FROM OTHER COMMERCIAL ACTIVITIES | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 12020718 | Tractor Hiring Service | 40,000,000.00 | - | - | 0.0% | 40,000,000.00 |
| 12020722 | Workshop Earnings | 66,701,000.00 | - | - | 0.0% | 66,701,000.00 |
| 12020724 | EARNINGS FROM CONSULTANCY SERVICES | 8,500,000.00 | - | - | 0.0% | 8,500,000.00 |
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 180,263,000.00 | - | - | 0.0% | 180,263,000.00 |
| 12020801 | Rent from Staff Quarters | 2,500,000.00 | - | - | 0.0% | 2,500,000.00 |
| 12020802 | Lease Rental from Borno Guest House - Kaduna | 29,000,000.00 | - | - | 0.0% | 29,000,000.00 |
| 12020803 | Rent from Government Estates | 69,223,000.00 | - | - | 0.0% | 69,223,000.00 |
| 12020804 | Rent from Government Commercial Shops/Stores | 75,510,000.00 | - | - | 0.0% | 75,510,000.00 |
| 12020805 | Rent from Conference Centres | 4,030,000.00 | - | - | 0.0% | 4,030,000.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 205,200,000.00 | - | - | 0.0% | 205,200,000.00 |
| 12020901 | Ground Rent | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 12020907 | RENTS OF PLOTS & SITES SERVICES PROGRAMME | 200,200,000.00 | - | - | 0.0% | 200,200,000.00 |
| 120212 | INTEREST EARNED | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 12021201 | Interest from Bank Deposits | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 13 | AID AND GRANTS | 100,491,227,000.00 | 8,138,862,605.00 | 8,138,862,605.00 | 8.1% | 92,352,364,395.00 |
| 1301 | AID | 31,567,305,000.00 | 2,745,044,605.00 | 2,745,044,605.00 | 8.7% | 28,822,260,395.00 |
| 130101 | DOMESTIC AIDS | 8,137,234,000.00 | 1,143,000,000.00 | 1,143,000,000.00 | 14.0% | 6,994,234,000.00 |
| 13010101 | CURRENT DOMESTIC AIDS | 325,981,000.00 | 73,000,000.00 | 73,000,000.00 | 22.4% | 252,981,000.00 |
| 13010102 | CAPITAL DOMESTIC AIDS | 7,811,253,000.00 | 1,070,000,000.00 | 1,070,000,000.00 | 13.7% | 6,741,253,000.00 |
| 130102 | FOREIGN AIDS | 23,430,071,000.00 | 1,602,044,605.00 | 1,602,044,605.00 | 6.8% | 21,828,026,395.00 |
| 13010201 | CURRENT FOREIGN AIDS | 23,136,941,000.00 | 1,602,044,605.00 | 1,602,044,605.00 | 6.9% | 21,534,896,395.00 |
| 13010202 | CAPITAL FOREIGN AIDS | 293,130,000.00 | - | - | 0.0% | 293,130,000.00 |
| 1302 | GRANTS | 68,923,922,000.00 | 5,393,818,000.00 | 5,393,818,000.00 | 7.8% | 63,530,104,000.00 |
| 130203 | DOMESTIC GRANTS | 42,547,322,000.00 | 2,542,818,000.00 | 2,542,818,000.00 | 6.0% | 40,004,504,000.00 |
| 13020301 | CURRENT DOMESTIC GRANTS | 4,409,000,000.00 | 200,000,000.00 | 200,000,000.00 | 4.5% | 4,209,000,000.00 |
| 13020302 | CAPITAL DOMESTIC GRANTS | 38,138,322,000.00 | 2,342,818,000.00 | 2,342,818,000.00 | 6.1% | 35,795,504,000.00 |
| 130204 | FOREIGN GRANTS | 26,376,600,000.00 | 2,851,000,000.00 | 2,851,000,000.00 | 10.8% | 23,525,600,000.00 |
| 13020401 | CURRENT FOREIGN GRANTS | 7,000,000,000.00 | - | - | 0.0% | 7,000,000,000.00 |
| 13020402 | CAPITAL FOREIGN GRANTS | 19,376,600,000.00 | 2,851,000,000.00 | 2,851,000,000.00 | 14.7% | 16,525,600,000.00 |
| 14 | CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 53,529,247,000.00 | - | - | 0.0% | 53,529,247,000.00 |
| 1403 | LOANS/ BORROWINGS RECEIPT | 53,529,247,000.00 | - | - | 0.0% | 53,529,247,000.00 |
| 140301 | DOMESTIC LOANS/ BORROWINGS RECEIPT | 39,945,000,000.00 | - | - | 0.0% | 39,945,000,000.00 |
| 14030101 | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 24,945,000,000.00 | - | - | 0.0% | 24,945,000,000.00 |
| 14030102 | DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES | 15,000,000,000.00 | - | - | 0.0% | 15,000,000,000.00 |
| 140302 | INTERNATIONAL LOANS/ BORROWINGS RECEIPT | 13,584,247,000.00 | - | - | 0.0% | 13,584,247,000.00 |
| 14030201 | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 13,340,000,000.00 | - | - | 0.0% | 13,340,000,000.00 |
| 14030203 | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 244,247,000.00 | - | - | 0.0% | 244,247,000.00 |

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2021 Q1 - Total Expenditure by Administrative Classification

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|---|---------------------------|--------------------------|------------------------------------|---|-----------------------------------|
| | Total Expenditure | 248,392,616,000.00 | 22,923,514,225.72 | 22,923,514,225.72 | 9.2% | 225,469,101,774.28 |
| 01000000000 | ADMINISTRATION SECTOR | 27,297,069,000.00 | 4,040,727,704.93 | 4,040,727,704.93 | 14.8% | 23,256,341,295.07 |
| 01110000000 | GOVERNOR'S OFFICE | 10,459,136,000.00 | 3,344,719,949.78 | 3,344,719,949.78 | 32.0% | 7,114,416,050.22 |
| 011100100100 | GOVERNMENT HOUSE | 8,200,750,000.00 | 3,078,088,849.78 | 3,078,088,849.78 | 37.5% | 5,122,661,150.22 |
| 011100100200 | DEPUTY GOVERNOR'S OFFICE | 1,318,000,000.00 | 266,631,100.00 | 266,631,100.00 | 20.2% | 1,051,368,900.00 |
| 011100800100 | BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA) | 557,000,000.00 | - | - | 0.0% | 557,000,000.00 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 383,386,000.00 | - | - | 0.0% | 383,386,000.00 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 8,048,897,000.00 | 239,444,198.10 | 239,444,198.10 | 3.0% | 7,809,452,801.90 |
| 016100100100 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 2,656,950,000.00 | 222,837,605.82 | 222,837,605.82 | 8.4% | 2,434,112,394.18 |
| 016100800100 | SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES) | 17,000,000.00 | - | - | 0.0% | 17,000,000.00 |
| 016101100100 | LAGOS LIAISON OFFICE | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 016102100200 | ABUJA LIAISON OFFICE | 24,600,000.00 | - | - | 0.0% | 24,600,000.00 |
| 016103300100 | BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA) | 6,100,000.00 | - | - | 0.0% | 6,100,000.00 |
| 016103500200 | LOCAL GOVERNMENT PENSIONS BOARD | 1,535,080,000.00 | - | - | 0.0% | 1,535,080,000.00 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 1,130,667,000.00 | 16,606,592.28 | 16,606,592.28 | 1.5% | 1,114,060,407.72 |
| 016110100100 | SECURITY TRUST FUND | 2,677,500,000.00 | - | - | 0.0% | 2,677,500,000.00 |
| 01600000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 686,560,000.00 | 60,135,366.64 | 60,135,366.64 | 8.8% | 626,424,633.36 |
| 016000100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 661,060,000.00 | 60,135,366.64 | 60,135,366.64 | 9.1% | 600,924,633.36 |
| 016013200101 | BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY | 25,000,000.00 | - | - | 0.0% | 25,000,000.00 |
| 016018400100 | DEPARTMENT OF PARASTATALS | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 01120000000 | BORNO STATE HOUSE ASSEMBLY | 3,083,100,000.00 | 35,686,727.66 | 35,686,727.66 | 1.2% | 3,047,413,272.34 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 2,909,000,000.00 | 35,686,727.66 | 35,686,727.66 | 1.2% | 2,873,313,272.34 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 174,100,000.00 | - | - | 0.0% | 174,100,000.00 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 2,066,189,000.00 | 237,533,317.05 | 237,533,317.05 | 11.5% | 1,828,655,682.95 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 605,339,000.00 | 117,312,706.02 | 117,312,706.02 | 19.4% | 488,026,293.98 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 1,350,500,000.00 | 120,170,507.28 | 120,170,507.28 | 8.9% | 1,230,329,492.72 |
| 012305700100 | COUNCIL FOR ARTS AND CULTURE | 110,350,000.00 | 50,103.75 | 50,103.75 | 0.0% | 110,299,896.25 |
| 01250000000 | HEAD OF SERVICE | 1,114,400,000.00 | 96,028,321.73 | 96,028,321.73 | 8.6% | 1,018,371,678.27 |
| 012500100100 | HEAD OF SERVICE | 859,226,000.00 | 68,420,641.78 | 68,420,641.78 | 8.0% | 790,805,358.22 |
| 012500500100 | ESTABLISHMENT DEPARTMENT | 10,174,000.00 | - | - | 0.0% | 10,174,000.00 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 245,000,000.00 | 27,607,679.95 | 27,607,679.95 | 11.3% | 217,392,320.05 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 575,435,000.00 | 17,559,132.95 | 17,559,132.95 | 3.1% | 557,875,867.05 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 322,201,000.00 | 17,559,132.95 | 17,559,132.95 | 5.4% | 304,641,867.05 |
| 014000200100 | OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 253,234,000.00 | - | - | 0.0% | 253,234,000.00 |
| 01470000000 | CIVIL SERVICE COMMISSION | 546,416,000.00 | 8,738,385.91 | 8,738,385.91 | 1.6% | 537,677,614.09 |
| 014700100100 | CIVIL SERVICE COMMISSION | 99,557,000.00 | 8,738,385.91 | 8,738,385.91 | 8.8% | 90,818,614.09 |
| 014700200100 | LOCAL GOVERNMENT SERVICE COMMISSION | 446,859,000.00 | - | - | 0.0% | 446,859,000.00 |
| 01480000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 716,936,000.00 | 882,305.11 | 882,305.11 | 0.1% | 716,053,694.89 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 716,936,000.00 | 882,305.11 | 882,305.11 | 0.1% | 716,053,694.89 |
| 02000000000 | ECONOMIC SECTOR | 121,319,139,212.83 | 11,858,339,067.80 | 11,858,339,067.80 | 9.8% | 109,460,800,145.03 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 8,548,353,000.00 | 285,146,068.35 | 285,146,068.35 | 3.3% | 8,263,206,931.65 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 7,368,000,000.00 | 187,793,766.07 | 187,793,766.07 | 2.5% | 7,180,206,233.93 |
| 021502100100 | MOHAMED LAWAN COLLEGE OF AGRICULTURE | 381,500,000.00 | 70,993,200.00 | 70,993,200.00 | 18.6% | 310,506,800.00 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 376,353,000.00 | 25,984,102.28 | 25,984,102.28 | 6.9% | 350,368,897.72 |
| 021511100100 | BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY | 422,500,000.00 | 375,000.00 | 375,000.00 | 0.1% | 422,125,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 02160000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 1,632,905,000.00 | 132,136,100.35 | 132,136,100.35 | 8.1% | 1,500,768,899.65 |
| 021600100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 1,632,905,000.00 | 132,136,100.35 | 132,136,100.35 | 8.1% | 1,500,768,899.65 |
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 22,258,909,212.83 | 4,581,401,548.36 | 4,581,401,548.36 | 20.6% | 17,677,507,664.47 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 7,205,700,000.00 | 213,543,843.65 | 213,543,843.65 | 3.0% | 6,992,156,156.35 |
| 022000300100 | BUDGET AND PLANNING | 231,000,000.00 | 24,488,517.33 | 24,488,517.33 | 10.6% | 206,511,482.67 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 14,451,209,212.83 | 4,322,618,771.56 | 4,322,618,771.56 | 29.9% | 10,128,590,441.27 |
| 022000800100 | BORNO STATE INTERNAL REVEUNE SERVICE | 371,000,000.00 | 20,750,415.82 | 20,750,415.82 | 5.6% | 350,249,584.18 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 7,085,415,000.00 | 461,235,236.83 | 461,235,236.83 | 6.5% | 6,624,179,763.17 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 4,101,000,000.00 | 452,876,367.78 | 452,876,367.78 | 11.0% | 3,648,123,632.22 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 841,710,000.00 | - | - | 0.0% | 841,710,000.00 |
| 022205200100 | BORNO STATE HOTELS | 33,000,000.00 | - | - | 0.0% | 33,000,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 51,348,000.00 | - | - | 0.0% | 51,348,000.00 |
| 022205400200 | KANO MOTOR PARK AND MARKET | 12,403,000.00 | - | - | 0.0% | 12,403,000.00 |
| 022205600100 | MAIDUGURI INTERNATIONAL HOTEL | 1,000,000,000.00 | - | - | 0.0% | 1,000,000,000.00 |
| 022205700100 | BORNO STATE PLASTIC COMPANY (BOPLAS) | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 022205800100 | SODA ASH COMPANY | 6,524,000.00 | - | - | 0.0% | 6,524,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 257,850,000.00 | 1,533,657.36 | 1,533,657.36 | 0.6% | 256,316,342.64 |
| 022206000100 | NEITAL NIGERIA LIMITED | 265,350,000.00 | 6,728,211.69 | 6,728,211.69 | 2.5% | 258,621,788.31 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 16,230,000.00 | 97,000.00 | 97,000.00 | 0.6% | 16,133,000.00 |
| 02290000000 | MINISTRY OF TRANSPORT | 2,186,258,000.00 | 67,215,650.65 | 67,215,650.65 | 3.1% | 2,119,042,349.35 |
| 022900100100 | MINISTRY OF TRANSPORT | 1,563,128,000.00 | - | - | 0.0% | 1,563,128,000.00 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 192,000,000.00 | - | - | 0.0% | 192,000,000.00 |
| 022905500100 | ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY | 431,130,000.00 | 67,215,650.65 | 67,215,650.65 | 15.6% | 363,914,349.35 |
| 02340000000 | MINISTRY OF WORKS | 19,557,717,000.00 | 3,709,688,468.73 | 3,709,688,468.73 | 19.0% | 15,848,028,531.27 |
| 023400100100 | MINISTRY OF WORKS | 12,501,000,000.00 | 2,614,549,240.64 | 2,614,549,240.64 | 20.9% | 9,886,450,759.36 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 7,056,717,000.00 | 1,095,139,228.09 | 1,095,139,228.09 | 15.5% | 5,961,577,771.91 |
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 3,589,412,000.00 | 12,164,215.57 | 12,164,215.57 | 0.3% | 3,577,247,784.43 |
| 025300100100 | MINISTRY OF HOUSING AND ENERGY | 2,351,000,000.00 | 6,267,049.74 | 6,267,049.74 | 0.3% | 2,344,732,950.26 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 87,000,000.00 | - | - | 0.0% | 87,000,000.00 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 1,151,412,000.00 | 5,897,165.83 | 5,897,165.83 | 0.5% | 1,145,514,834.17 |
| 02380000000 | STATE BUREAU OF STATISTICS | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 023800400100 | STATE BUREAU OF STATISTICS | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 02500000000 | FISCAL RESPONSIBILITY BOARD / AGENCY | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 025000100100 | FISCAL RESPONSIBILITY BOARD / AGENCY | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 14,515,931,000.00 | 266,322,563.86 | 266,322,563.86 | 1.8% | 14,249,608,436.14 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 3,146,797,000.00 | 240,368,575.01 | 240,368,575.01 | 7.6% | 2,906,428,424.99 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 11,369,134,000.00 | 25,953,988.85 | 25,953,988.85 | 0.2% | 11,343,180,011.15 |
| 02550000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 40,543,399,000.00 | 1,960,826,656.37 | 1,960,826,656.37 | 4.8% | 38,582,572,343.63 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 40,452,549,000.00 | 1,960,826,656.37 | 1,960,826,656.37 | 4.8% | 38,491,722,343.63 |
| 025500200100 | AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE | 90,850,000.00 | - | - | 0.0% | 90,850,000.00 |
| 02600000000 | MINISTRY OF LANDS & SURVEY | 1,275,840,000.00 | 382,202,558.73 | 382,202,558.73 | 30.0% | 893,637,441.27 |
| 026000200100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD | 44,500,000.00 | 880,128.00 | 880,128.00 | 2.0% | 43,619,872.00 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 1,231,340,000.00 | 381,322,430.73 | 381,322,430.73 | 31.0% | 850,017,569.27 |
| 03000000000 | LAW & JUSTICE SECTOR | 3,412,920,000.00 | 211,430,723.26 | 211,430,723.26 | 6.2% | 3,201,489,276.74 |
| 03180000000 | STATE JUDICIAL SERVICE COMMISSION | 1,382,700,000.00 | 10,723,100.00 | 10,723,100.00 | 0.8% | 1,371,976,900.00 |
| 031801100100 | STATE JUDICIAL SERVICE COMMISSION | 54,200,000.00 | - | - | 0.0% | 54,200,000.00 |
| 031805100100 | HIGH COURT OF JUSTICE | 892,000,000.00 | 10,723,100.00 | 10,723,100.00 | 1.2% | 881,276,900.00 |
| 031805300100 | SHARIA COURT OF APPEAL | 141,500,000.00 | - | - | 0.0% | 141,500,000.00 |
| 031805400100 | AREA COURT | 295,000,000.00 | - | - | 0.0% | 295,000,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 03260000000 | MINISTRY OF JUSTICE | 2,030,220,000.00 | 200,707,623.26 | 200,707,623.26 | 9.9% | 1,829,512,376.74 |
| 032600100100 | MINISTRY OF JUSTICE | 1,224,160,000.00 | 22,359,733.50 | 22,359,733.50 | 1.8% | 1,201,800,266.50 |
| 032600200100 | PREROGATIVE OF MERCY | 10,500,000.00 | 102,852.89 | 102,852.89 | 1.0% | 10,397,147.11 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 656,360,000.00 | 117,252,214.41 | 117,252,214.41 | 17.9% | 539,107,785.59 |
| 032600700100 | HIGHER ISLAMIC SCHOOL | 139,200,000.00 | 60,992,822.46 | 60,992,822.46 | 43.8% | 78,207,177.54 |
| 05000000000 | SOCIAL SECTOR | 96,363,487,787.17 | 6,813,016,729.73 | 6,813,016,729.73 | 7.1% | 89,550,471,057.44 |
| 05130000000 | MINISTRY OF POVERTY ALLEVIATION | 2,517,000,000.00 | 386,401,805.05 | 386,401,805.05 | 15.4% | 2,130,598,194.95 |
| 051300100100 | MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT | 2,517,000,000.00 | 386,401,805.05 | 386,401,805.05 | 15.4% | 2,130,598,194.95 |
| 05140000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,156,150,000.00 | 36,025,929.64 | 36,025,929.64 | 3.1% | 1,120,124,070.36 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,156,150,000.00 | 36,025,929.64 | 36,025,929.64 | 3.1% | 1,120,124,070.36 |
| 05170000000 | MINISTRY OF EDUCATION | 51,952,536,787.17 | 1,620,315,688.20 | 1,620,315,688.20 | 3.1% | 50,332,221,098.97 |
| 051700100100 | MINISTRY OF EDUCATION | 16,502,560,000.00 | 977,798,168.90 | 977,798,168.90 | 5.9% | 15,524,761,831.10 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 26,994,571,787.17 | 77,051,715.77 | 77,051,715.77 | 0.3% | 26,917,520,071.40 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 386,989,000.00 | 32,388,928.64 | 32,388,928.64 | 8.4% | 354,600,071.36 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 1,291,200,000.00 | - | - | 0.0% | 1,291,200,000.00 |
| 051701100100 | BORNO STATE NOMADIC EDUCATION BOARD | 62,446,000.00 | 101,000.00 | 101,000.00 | 0.2% | 62,345,000.00 |
| 051701200100 | CAREER GUIDANCE AND COUNSELLING COMMISSION | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 051705400100 | BORNO STATE TEACHING SERVICE BOARD | 3,671,750,000.00 | 532,975,874.89 | 532,975,874.89 | 14.5% | 3,138,774,125.11 |
| 051706500100 | EDUCATION TRUST FUND | 2,843,020,000.00 | - | - | 0.0% | 2,843,020,000.00 |
| 05180000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 14,352,125,000.00 | 1,740,017,943.17 | 1,740,017,943.17 | 12.1% | 12,612,107,056.83 |
| 051800100100 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 2,771,063,000.00 | 431,526,111.38 | 431,526,111.38 | 15.6% | 2,339,536,888.62 |
| 051801800100 | RAMAT POLYTECHNIC MAIDUGURI | 2,301,185,000.00 | 337,853,992.06 | 337,853,992.06 | 14.7% | 1,963,331,007.94 |
| 051801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 1,155,573,000.00 | 215,441,040.47 | 215,441,040.47 | 18.6% | 940,131,959.53 |
| 051801900200 | COLLEGE OF EDUCATION WAKA - BIU | 724,319,000.00 | 109,533,175.36 | 109,533,175.36 | 15.1% | 614,785,824.64 |
| 051801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY | 891,535,000.00 | 177,894,596.39 | 177,894,596.39 | 20.0% | 713,640,403.61 |
| 051802100100 | BORNO STATE UNIVERSITY | 4,980,000,000.00 | - | - | 0.0% | 4,980,000,000.00 |
| 051805600100 | BORNO STATE SCHOLARSHIPS BOARD | 1,528,450,000.00 | 467,769,027.51 | 467,769,027.51 | 30.6% | 1,060,680,972.49 |
| 05210000000 | MINISTRY OF HEALTH | 16,564,347,000.00 | 2,057,776,735.27 | 2,057,776,735.27 | 12.4% | 14,506,570,264.73 |
| 052100100100 | MINISTRY OF HEALTH | 7,086,000,000.00 | 990,682,429.37 | 990,682,429.37 | 14.0% | 6,095,317,570.63 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 1,619,000,000.00 | - | - | 0.0% | 1,619,000,000.00 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 542,000,000.00 | - | - | 0.0% | 542,000,000.00 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 6,007,263,000.00 | 1,067,094,305.90 | 1,067,094,305.90 | 17.8% | 4,940,168,694.10 |
| 052110400100 | COLLEGE OF NURSING AND MIDWIFERY | 523,784,000.00 | - | - | 0.0% | 523,784,000.00 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 611,300,000.00 | - | - | 0.0% | 611,300,000.00 |
| 052100800100 | BORNO STATE TEACHING HOSPITAL | 175,000,000.00 | - | - | 0.0% | 175,000,000.00 |
| 05350000000 | MINISTRY OF ENVIRONMENT | 4,168,183,000.00 | 239,444,681.82 | 239,444,681.82 | 5.7% | 3,928,738,318.18 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 3,051,550,000.00 | 136,758,252.91 | 136,758,252.91 | 4.5% | 2,914,791,747.09 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 1,016,033,000.00 | 102,608,583.91 | 102,608,583.91 | 10.1% | 913,424,416.09 |
| 053505600100 | AFORESTATION PROJECT | 100,600,000.00 | 77,845.00 | 77,845.00 | 0.1% | 100,522,155.00 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 2,882,896,000.00 | 333,911,300.00 | 333,911,300.00 | 11.6% | 2,548,984,700.00 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 2,636,000,000.00 | 332,374,858.34 | 332,374,858.34 | 12.6% | 2,303,625,141.66 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 235,000,000.00 | 150,000.00 | 150,000.00 | 0.1% | 234,850,000.00 |
| 053905400100 | EL-KANEMI WARRIORS FOOTBALL CLUB | 11,896,000.00 | 1,386,441.66 | 1,386,441.66 | 11.7% | 10,509,558.34 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 381,000,000.00 | 45,731,409.28 | 45,731,409.28 | 12.0% | 335,268,590.72 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 381,000,000.00 | 45,731,409.28 | 45,731,409.28 | 12.0% | 335,268,590.72 |
| 05520000000 | MINISTRY OF RELIGIOUS AFFAIRS | 2,389,250,000.00 | 353,391,237.30 | 353,391,237.30 | 14.8% | 2,035,858,762.70 |
| 055200100100 | MINISTRY OF RELIGIOUS AFFAIRS | 1,550,000,000.00 | 353,391,237.30 | 353,391,237.30 | 22.8% | 1,196,608,762.70 |
| 055200200100 | ISLAMIC PREACHING BOARD | 215,200,000.00 | - | - | 0.0% | 215,200,000.00 |
| 055200400100 | COUNCIL OF ULAMAS | 600,000,000.00 | - | - | 0.0% | 600,000,000.00 |
| 055200500100 | ISLAMIC RESEARCH CENTER | 24,050,000.00 | - | - | 0.0% | 24,050,000.00 |

Table 5: Personnel Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2021 Q1 - Personnel Expenditure by Administrative Classification

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|---|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| | Total Personnel Expenditure | 39,712,777,000.00 | 8,449,997,698.73 | 8,449,997,698.73 | 21.3% | 31,262,779,301.27 |
| 01000000000 | ADMINISTRATION SECTOR | 4,914,915,000.00 | 422,115,349.66 | 422,115,349.66 | 8.6% | 4,492,799,650.34 |
| 01110000000 | GOVERNOR'S OFFICE | 253,986,000.00 | 37,095,454.97 | 37,095,454.97 | 14.6% | 216,890,545.03 |
| 011100100100 | GOVERNMENT HOUSE | 173,750,000.00 | 37,095,454.97 | 37,095,454.97 | 21.3% | 136,654,545.03 |
| 011100800100 | BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA) | 35,000,000.00 | - | - | 0.0% | 35,000,000.00 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 45,236,000.00 | - | - | 0.0% | 45,236,000.00 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 2,578,147,000.00 | 83,906,121.96 | 83,906,121.96 | 3.3% | 2,494,240,878.04 |
| 016100100100 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 970,000,000.00 | 79,149,529.68 | 79,149,529.68 | 8.2% | 890,850,470.32 |
| 016103500200 | LOCAL GOVERNMENT PENSIONS BOARD | 1,512,480,000.00 | - | - | 0.0% | 1,512,480,000.00 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 20,667,000.00 | 4,756,592.28 | 4,756,592.28 | 23.0% | 15,910,407.72 |
| 016110100100 | SECURITY TRUST FUND | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 01600000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 11,060,000.00 | 283,193.64 | 283,193.64 | 2.6% | 10,776,806.36 |
| 016000100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 11,060,000.00 | 283,193.64 | 283,193.64 | 2.6% | 10,776,806.36 |
| 01120000000 | BORNO STATE HOUSE ASSEMBLY | 642,000,000.00 | 17,179,590.16 | 17,179,590.16 | 2.7% | 624,820,409.84 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 600,000,000.00 | 17,179,590.16 | 17,179,590.16 | 2.9% | 582,820,409.84 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 42,000,000.00 | - | - | 0.0% | 42,000,000.00 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 465,339,000.00 | 190,874,157.45 | 190,874,157.45 | 41.0% | 274,464,842.55 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 100,339,000.00 | 70,703,650.17 | 70,703,650.17 | 70.5% | 29,635,349.83 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 275,000,000.00 | 120,170,507.28 | 120,170,507.28 | 43.7% | 154,829,492.72 |
| 012305700100 | COUNCIL FOR ARTS AND CULTURE | 90,000,000.00 | - | - | 0.0% | 90,000,000.00 |
| 01250000000 | HEAD OF SERVICE | 553,930,000.00 | 67,449,073.23 | 67,449,073.23 | 12.2% | 486,480,926.77 |
| 012500100100 | HEAD OF SERVICE | 374,756,000.00 | 40,320,241.78 | 40,320,241.78 | 10.8% | 334,435,758.22 |
| 012500500100 | ESTABLISHMENT DEPARTMENT | 9,174,000.00 | - | - | 0.0% | 9,174,000.00 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 170,000,000.00 | 27,128,831.45 | 27,128,831.45 | 16.0% | 142,871,168.55 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 286,201,000.00 | 16,474,820.95 | 16,474,820.95 | 5.8% | 269,726,179.05 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 186,201,000.00 | 16,474,820.95 | 16,474,820.95 | 8.8% | 169,726,179.05 |
| 014000200100 | OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 01470000000 | CIVIL SERVICE COMMISSION | 108,316,000.00 | 8,142,725.19 | 8,142,725.19 | 7.5% | 100,173,274.81 |
| 014700100100 | CIVIL SERVICE COMMISSION | 61,457,000.00 | 8,142,725.19 | 8,142,725.19 | 13.2% | 53,314,274.81 |
| 014700200100 | LOCAL GOVERNMENT SERVICE COMMISSION | 46,859,000.00 | - | - | 0.0% | 46,859,000.00 |
| 01480000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 15,936,000.00 | 710,212.11 | 710,212.11 | 4.5% | 15,225,787.89 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 15,936,000.00 | 710,212.11 | 710,212.11 | 4.5% | 15,225,787.89 |
| 02000000000 | ECONOMIC SECTOR | 16,407,511,212.83 | 4,719,741,277.38 | 4,719,741,277.38 | 28.8% | 11,687,769,935.45 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 954,914,000.00 | 234,977,878.47 | 234,977,878.47 | 24.6% | 719,936,121.53 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 400,000,000.00 | 142,123,541.94 | 142,123,541.94 | 35.5% | 257,876,458.06 |
| 021502100100 | MOHAMET LAWAN COLLEGE OF AGRICULTURE | 304,000,000.00 | 68,055,520.75 | 68,055,520.75 | 22.4% | 235,944,479.25 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 150,914,000.00 | 24,798,815.78 | 24,798,815.78 | 16.4% | 126,115,184.22 |
| 021511100100 | BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 02160000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 423,305,000.00 | 100,344,475.35 | 100,344,475.35 | 23.7% | 322,960,524.65 |
| 021600100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 423,305,000.00 | 100,344,475.35 | 100,344,475.35 | 23.7% | 322,960,524.65 |
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 12,927,069,212.83 | 4,010,158,598.11 | 4,010,158,598.11 | 31.0% | 8,916,910,614.72 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 12,927,069,212.83 | 4,010,158,598.11 | 4,010,158,598.11 | 31.0% | 8,916,910,614.72 |
| 022000300100 | BUDGET AND PLANNING | 125,000,000.00 | 21,482,967.33 | 21,482,967.33 | 17.2% | 103,517,032.67 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 12,498,369,212.83 | 3,875,336,991.31 | 3,875,336,991.31 | 31.0% | 8,623,032,221.52 |
| 022000800100 | BORNO STATE INTERNAL REVEUNE SERVICE | 111,000,000.00 | 20,750,415.82 | 20,750,415.82 | 18.7% | 90,249,584.18 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 288,345,000.00 | 23,463,242.22 | 23,463,242.22 | 8.1% | 264,881,757.78 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 288,345,000.00 | 23,463,242.22 | 23,463,242.22 | 8.1% | 264,881,757.78 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 100,000,000.00 | 15,385,686.33 | 15,385,686.33 | 15.4% | 84,614,313.67 |
| 022205200100 | BORNO STATE HOTELS | 50,870,000.00 | - | - | 0.0% | 50,870,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 33,000,000.00 | - | - | 0.0% | 33,000,000.00 |
| 022205400200 | KANO MOTOR PARK AND MARKET | 50,998,000.00 | - | - | 0.0% | 50,998,000.00 |
| 022205800100 | SODA ASH COMPANY | 11,803,000.00 | - | - | 0.0% | 11,803,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 6,174,000.00 | - | - | 0.0% | 6,174,000.00 |
| 022206000100 | NETAL NIGERIA LIMITED | 7,500,000.00 | 1,434,718.86 | 1,434,718.86 | 19.1% | 6,065,281.14 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 15,000,000.00 | 6,642,837.03 | 6,642,837.03 | 44.3% | 8,357,162.97 |
| 02290000000 | MINISTRY OF TRANSPORT | 264,758,000.00 | 67,215,650.65 | 67,215,650.65 | 25.4% | 197,542,349.35 |
| 022900100100 | MINISTRY OF TRANSPORT | 264,758,000.00 | 67,215,650.65 | 67,215,650.65 | 25.4% | 197,542,349.35 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 34,628,000.00 | - | - | 0.0% | 34,628,000.00 |
| 022905500100 | ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY | 82,000,000.00 | - | - | 0.0% | 82,000,000.00 |
| 02340000000 | MINISTRY OF WORKS | 592,717,000.00 | 110,706,946.13 | 110,706,946.13 | 18.7% | 482,010,053.87 |
| 023400100100 | MINISTRY OF WORKS | 592,717,000.00 | 110,706,946.13 | 110,706,946.13 | 18.7% | 482,010,053.87 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 480,000,000.00 | 110,123,812.46 | 110,123,812.46 | 22.9% | 369,876,187.54 |
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 158,212,000.00 | 11,951,383.07 | 11,951,383.07 | 7.6% | 146,260,616.93 |
| 025300100100 | MINISTRY OF HOUSING AND ENERGY | 158,212,000.00 | 11,951,383.07 | 11,951,383.07 | 7.6% | 146,260,616.93 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 30,000,000.00 | 6,267,049.74 | 6,267,049.74 | 20.9% | 23,732,950.26 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 507,482,000.00 | 114,677,126.26 | 114,677,126.26 | 22.6% | 392,804,873.74 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 507,482,000.00 | 114,677,126.26 | 114,677,126.26 | 22.6% | 392,804,873.74 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 68,212,000.00 | 5,684,333.33 | 5,684,333.33 | 8.3% | 62,527,666.67 |
| 02550000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 75,709,000.00 | 1,790,357.55 | 1,790,357.55 | 2.4% | 73,918,642.45 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 75,709,000.00 | 1,790,357.55 | 1,790,357.55 | 2.4% | 73,918,642.45 |
| 025500200100 | AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE | 54,209,000.00 | - | - | 0.0% | 54,209,000.00 |
| 02600000000 | MINISTRY OF LANDS & SURVEY | 215,000,000.00 | 44,455,619.57 | 44,455,619.57 | 20.7% | 170,544,380.43 |
| 026000200100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 200,000,000.00 | 44,455,619.57 | 44,455,619.57 | 22.2% | 155,544,380.43 |
| 03000000000 | LAW & JUSTICE SECTOR | 1,886,360,000.00 | 177,563,587.07 | 177,563,587.07 | 9.4% | 1,708,796,412.93 |
| 03180000000 | STATE JUDICIAL SERVICE COMMISSION | 962,200,000.00 | - | - | 0.0% | 962,200,000.00 |
| 031801100100 | STATE JUDICIAL SERVICE COMMISSION | 962,200,000.00 | - | - | 0.0% | 962,200,000.00 |
| 031805100100 | HIGH COURT OF JUSTICE | 49,200,000.00 | - | - | 0.0% | 49,200,000.00 |
| 031805300100 | SHARIA COURT OF APPEAL | 600,000,000.00 | - | - | 0.0% | 600,000,000.00 |
| 031805400100 | AREA COURT | 78,000,000.00 | - | - | 0.0% | 78,000,000.00 |
| | | 235,000,000.00 | - | - | 0.0% | 235,000,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 03260000000 | MINISTRY OF JUSTICE | 924,160,000.00 | 177,563,587.07 | 177,563,587.07 | 19.2% | 746,596,412.93 |
| 032600100100 | MINISTRY OF JUSTICE | 224,160,000.00 | 4,225,027.50 | 4,225,027.50 | 1.9% | 219,934,972.50 |
| 032600200100 | PREROGATIVE OF MERCY | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 560,000,000.00 | 114,369,168.10 | 114,369,168.10 | 20.4% | 445,630,831.90 |
| 032600700100 | HIGHER ISLAMIC SCHOOL | 130,000,000.00 | 58,969,391.47 | 58,969,391.47 | 45.4% | 71,030,608.53 |
| 05000000000 | SOCIAL SECTOR | 16,503,990,787.17 | 3,130,577,484.62 | 3,130,577,484.62 | 19.0% | 13,373,413,302.55 |
| 05130000000 | MINISTRY OF POVERTY ALLEVIATION | 105,000,000.00 | 24,611,655.00 | 24,611,655.00 | 23.4% | 80,388,345.00 |
| 051300100100 | MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT | 105,000,000.00 | 24,611,655.00 | 24,611,655.00 | 23.4% | 80,388,345.00 |
| 05140000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 129,150,000.00 | 21,231,797.64 | 21,231,797.64 | 16.4% | 107,918,202.36 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 129,150,000.00 | 21,231,797.64 | 21,231,797.64 | 16.4% | 107,918,202.36 |
| 05170000000 | MINISTRY OF EDUCATION | 4,117,525,787.17 | 777,873,613.58 | 777,873,613.58 | 18.9% | 3,339,652,173.59 |
| 051700100100 | MINISTRY OF EDUCATION | 202,060,000.00 | 164,333,930.28 | 164,333,930.28 | 81.3% | 37,726,069.72 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 119,630,787.17 | 48,496,765.77 | 48,496,765.77 | 40.5% | 71,134,021.40 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 73,989,000.00 | 32,067,042.64 | 32,067,042.64 | 43.3% | 41,921,957.36 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 261,000,000.00 | - | - | 0.0% | 261,000,000.00 |
| 051701100100 | BORNO STATE NOMADIC EDUCATION BOARD | 12,096,000.00 | - | - | 0.0% | 12,096,000.00 |
| 051705400100 | BORNO STATE TEACHING SERVICE BOARD | 3,358,750,000.00 | 532,975,874.89 | 532,975,874.89 | 15.9% | 2,825,774,125.11 |
| 051706500100 | EDUCATION TRUST FUND | 90,000,000.00 | - | - | 0.0% | 90,000,000.00 |
| 05180000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 4,468,673,000.00 | 793,024,134.89 | 793,024,134.89 | 17.7% | 3,675,648,865.11 |
| 051800100100 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 82,563,000.00 | 5,977,454.61 | 5,977,454.61 | 7.2% | 76,585,545.39 |
| 051801800100 | RAMAT POLYTECHNIC MAIDUGURI | 1,458,685,000.00 | 316,939,650.06 | 316,939,650.06 | 21.7% | 1,141,745,349.94 |
| 051801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 930,573,000.00 | 215,441,040.47 | 215,441,040.47 | 23.2% | 715,131,959.53 |
| 051801900200 | COLLEGE OF EDUCATION WAKA - BIU | 520,567,000.00 | 109,533,175.36 | 109,533,175.36 | 21.0% | 411,033,824.64 |
| 051801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY | 560,535,000.00 | 144,760,740.39 | 144,760,740.39 | 25.8% | 415,774,259.61 |
| 051802100100 | BORNO STATE UNIVERSITY | 900,000,000.00 | - | - | 0.0% | 900,000,000.00 |
| 051805600100 | BORNO STATE SCHOLARSHIPS BOARD | 15,750,000.00 | 372,074.00 | 372,074.00 | 2.4% | 15,377,926.00 |
| 05210000000 | MINISTRY OF HEALTH | 6,073,263,000.00 | 1,271,380,384.49 | 1,271,380,384.49 | 20.9% | 4,801,882,615.51 |
| 052100100100 | MINISTRY OF HEALTH | 401,000,000.00 | 204,286,078.59 | 204,286,078.59 | 50.9% | 196,713,921.41 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 4,547,263,000.00 | 1,067,094,305.90 | 1,067,094,305.90 | 23.5% | 3,480,168,694.10 |
| 052110400100 | COLLEGE OF NURSING AND MIDWIFERY | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 |
| 052100800100 | BORNO STATE TEACHING HOSPITAL | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 05350000000 | MINISTRY OF ENVIRONMENT | 1,152,983,000.00 | 184,328,713.32 | 184,328,713.32 | 16.0% | 968,654,286.68 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 274,550,000.00 | 81,885,129.41 | 81,885,129.41 | 29.8% | 192,664,870.59 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 778,433,000.00 | 102,443,583.91 | 102,443,583.91 | 13.2% | 675,989,416.09 |
| 053505600100 | AFORESTATION PROJECT | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 227,896,000.00 | 1,811,232.12 | 1,811,232.12 | 0.8% | 226,084,767.88 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 41,000,000.00 | 424,790.46 | 424,790.46 | 1.0% | 40,575,209.54 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 180,000,000.00 | - | - | 0.0% | 180,000,000.00 |
| 053905400100 | EL-KANEMI WARRIORS FOOTBALL CLUB | 6,896,000.00 | 1,386,441.66 | 1,386,441.66 | 20.1% | 5,509,558.34 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 67,000,000.00 | 43,975,109.28 | 43,975,109.28 | 65.6% | 23,024,890.72 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 67,000,000.00 | 43,975,109.28 | 43,975,109.28 | 65.6% | 23,024,890.72 |
| 05520000000 | MINISTRY OF RELIGIOUS AFFAIRS | 162,500,000.00 | 12,340,844.30 | 12,340,844.30 | 7.6% | 150,159,155.70 |
| 055200100100 | MINISTRY OF RELIGIOUS AFFAIRS | 30,000,000.00 | 12,340,844.30 | 12,340,844.30 | 41.1% | 17,659,155.70 |
| 055200200100 | ISLAMIC PREACHING BOARD | 14,000,000.00 | - | - | 0.0% | 14,000,000.00 |
| 055200400100 | COUNCIL OF ULAMAS | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 055200500100 | ISLAMIC RESEARCH CENTER | 18,500,000.00 | - | - | 0.0% | 18,500,000.00 |

Table 6: Overhead Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2021 Q1 - Overhead Expenditure by Administrative Classification

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|---|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| | Total Overhead Expenditure | 21,197,999,000.00 | 3,996,004,097.31 | 3,996,004,097.31 | 18.9% | 17,201,994,902.69 |
| 01000000000 | ADMINISTRATION SECTOR | 13,445,366,000.00 | 3,159,429,934.95 | 3,159,429,934.95 | 23.5% | 10,285,936,065.05 |
| 01110000000 | GOVERNOR'S OFFICE | 7,709,150,000.00 | 3,041,243,606.49 | 3,041,243,606.49 | 39.4% | 4,667,906,393.51 |
| 011100100100 | GOVERNMENT HOUSE | 6,340,000,000.00 | 2,774,622,506.49 | 2,774,622,506.49 | 43.8% | 3,565,377,493.51 |
| 011100100200 | DEPUTY GOVERNOR'S OFFICE | 1,190,000,000.00 | 266,621,100.00 | 266,621,100.00 | 22.4% | 923,378,900.00 |
| 011100800100 | BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA) | 12,000,000.00 | - | - | 0.0% | 12,000,000.00 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 167,150,000.00 | - | - | 0.0% | 167,150,000.00 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 2,112,170,000.00 | 66,105,920.89 | 66,105,920.89 | 3.1% | 2,046,064,079.11 |
| 016100100100 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 436,450,000.00 | 66,105,920.89 | 66,105,920.89 | 15.1% | 370,344,079.11 |
| 016100800100 | SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES) | 17,000,000.00 | - | - | 0.0% | 17,000,000.00 |
| 016101100100 | LAGOS LIAISON OFFICE | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 016102100200 | ABUJA LIAISON OFFICE | 24,600,000.00 | - | - | 0.0% | 24,600,000.00 |
| 016103300100 | BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA) | 6,100,000.00 | - | - | 0.0% | 6,100,000.00 |
| 016103500200 | LOCAL GOVERNMENT PENSIONS BOARD | 12,600,000.00 | - | - | 0.0% | 12,600,000.00 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 1,920,000.00 | - | - | 0.0% | 1,920,000.00 |
| 016110100100 | SECURITY TRUST FUND | 1,612,500,000.00 | - | - | 0.0% | 1,612,500,000.00 |
| 01600000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 135,500,000.00 | 1,996,400.00 | 1,996,400.00 | 1.5% | 133,503,600.00 |
| 016000100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 110,000,000.00 | 1,996,400.00 | 1,996,400.00 | 1.8% | 108,003,600.00 |
| 016013200101 | BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY | 25,000,000.00 | - | - | 0.0% | 25,000,000.00 |
| 016018400100 | DEPARTMENT OF PARASTATALS | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 01120000000 | BORNO STATE HOUSE ASSEMBLY | 2,001,720,000.00 | 18,507,137.50 | 18,507,137.50 | 0.9% | 1,983,212,862.50 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 1,990,000,000.00 | 18,507,137.50 | 18,507,137.50 | 0.9% | 1,971,492,862.50 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 11,720,000.00 | - | - | 0.0% | 11,720,000.00 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 20,314,000.00 | 1,195,555.85 | 1,195,555.85 | 5.9% | 19,118,444.15 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 12,000,000.00 | 1,145,452.10 | 1,145,452.10 | 9.5% | 10,854,547.90 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 7,964,000.00 | - | - | 0.0% | 7,964,000.00 |
| 012305700100 | COUNCIL FOR ARTS AND CULTURE | 350,000.00 | 50,103.75 | 50,103.75 | 14.3% | 299,896.25 |
| 01250000000 | HEAD OF SERVICE | 476,076,000.00 | 28,529,248.50 | 28,529,248.50 | 6.0% | 447,546,751.50 |
| 012500100100 | HEAD OF SERVICE | 465,600,000.00 | 28,100,400.00 | 28,100,400.00 | 6.0% | 437,499,600.00 |
| 012500500100 | ESTABLISHMENT DEPARTMENT | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 9,476,000.00 | 428,848.50 | 428,848.50 | 4.5% | 9,047,151.50 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 123,136,000.00 | 1,084,312.00 | 1,084,312.00 | 0.9% | 122,051,688.00 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 19,902,000.00 | 1,084,312.00 | 1,084,312.00 | 5.4% | 18,817,688.00 |
| 014000200100 | OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 103,234,000.00 | - | - | 0.0% | 103,234,000.00 |
| 01470000000 | CIVIL SERVICE COMMISSION | 367,300,000.00 | 595,660.72 | 595,660.72 | 0.2% | 366,704,339.28 |
| 014700100100 | CIVIL SERVICE COMMISSION | 15,000,000.00 | 595,660.72 | 595,660.72 | 4.0% | 14,404,339.28 |
| 014700200100 | LOCAL GOVERNMENT SERVICE COMMISSION | 352,300,000.00 | - | - | 0.0% | 352,300,000.00 |
| 01480000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 500,000,000.00 | 172,093.00 | 172,093.00 | 0.0% | 499,827,907.00 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 500,000,000.00 | 172,093.00 | 172,093.00 | 0.0% | 499,827,907.00 |
| 02000000000 | ECONOMIC SECTOR | 2,350,913,000.00 | 219,246,815.39 | 219,246,815.39 | 9.3% | 2,131,666,184.61 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 34,035,000.00 | 6,665,440.38 | 6,665,440.38 | 19.6% | 27,369,559.62 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 12,000,000.00 | 2,167,474.63 | 2,167,474.63 | 18.1% | 9,832,525.37 |
| 021502100100 | MOHAMET LAWAN COLLEGE OF AGRICULTURE | 16,500,000.00 | 2,937,679.25 | 2,937,679.25 | 17.8% | 13,562,320.75 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 3,035,000.00 | 1,185,286.50 | 1,185,286.50 | 39.1% | 1,849,713.50 |
| 021511100100 | BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY | 2,500,000.00 | 375,000.00 | 375,000.00 | 15.0% | 2,125,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|-----------------------|-----------------------|------------------------------------|---|-----------------------------------|
| 02160000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 12,000,000.00 | 4,969,439.00 | 4,969,439.00 | 41.4% | 7,030,561.00 |
| 021600100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 12,000,000.00 | 4,969,439.00 | 4,969,439.00 | 41.4% | 7,030,561.00 |
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 876,140,000.00 | 97,961,814.00 | 97,961,814.00 | 11.2% | 778,178,186.00 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 495,600,000.00 | 91,955,620.00 | 91,955,620.00 | 18.6% | 403,644,380.00 |
| 022000300100 | BUDGET AND PLANNING | 74,900,000.00 | 3,005,550.00 | 3,005,550.00 | 4.0% | 71,894,450.00 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 187,840,000.00 | 3,000,644.00 | 3,000,644.00 | 1.6% | 184,839,356.00 |
| 022000800100 | BORNO STATE INTERNAL REVEUNE SERVICE | 117,800,000.00 | - | - | 0.0% | 117,800,000.00 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 121,702,000.00 | 2,281,560.16 | 2,281,560.16 | 1.9% | 119,420,439.84 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 12,000,000.00 | 2,000,247.00 | 2,000,247.00 | 16.7% | 9,999,753.00 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 104,840,000.00 | - | - | 0.0% | 104,840,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 345,000.00 | - | - | 0.0% | 345,000.00 |
| 022205400200 | KANO MOTOR PARK AND MARKET | 548,000.00 | - | - | 0.0% | 548,000.00 |
| 022205800100 | SODA ASH COMPANY | 350,000.00 | - | - | 0.0% | 350,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 321,000.00 | 98,938.50 | 98,938.50 | 30.8% | 222,061.50 |
| 022206000100 | NEITAL NIGERIA LIMITED | 350,000.00 | 85,374.66 | 85,374.66 | 24.4% | 264,625.34 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 2,948,000.00 | 97,000.00 | 97,000.00 | 3.3% | 2,851,000.00 |
| 02290000000 | MINISTRY OF TRANSPORT | 82,703,000.00 | - | - | 0.0% | 82,703,000.00 |
| 022900100100 | MINISTRY OF TRANSPORT | 12,000,000.00 | - | - | 0.0% | 12,000,000.00 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 9,703,000.00 | - | - | 0.0% | 9,703,000.00 |
| 022905500100 | ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY | 61,000,000.00 | - | - | 0.0% | 61,000,000.00 |
| 02340000000 | MINISTRY OF WORKS | 358,822,000.00 | 453.75 | 453.75 | 0.0% | 358,821,546.25 |
| 023400100100 | MINISTRY OF WORKS | 298,000,000.00 | 453.75 | 453.75 | 0.0% | 297,999,546.25 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 60,822,000.00 | - | - | 0.0% | 60,822,000.00 |
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 22,055,000.00 | 202,832.50 | 202,832.50 | 0.9% | 21,852,167.50 |
| 025300100100 | MINISTRY OF HOUSING AND ENERGY | 11,971,000.00 | - | - | 0.0% | 11,971,000.00 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 8,900,000.00 | - | - | 0.0% | 8,900,000.00 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 1,184,000.00 | 202,832.50 | 202,832.50 | 17.1% | 981,167.50 |
| 02380000000 | STATE BUREAU OF STATISTICS | 31,500,000.00 | - | - | 0.0% | 31,500,000.00 |
| 023800400100 | STATE BUREAU OF STATISTICS | 31,500,000.00 | - | - | 0.0% | 31,500,000.00 |
| 02500000000 | FISCAL RESPONSIBILITY BOARD / AGENCY | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 025000100100 | FISCAL RESPONSIBILITY BOARD / AGENCY | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 659,315,000.00 | 104,297,983.10 | 104,297,983.10 | 15.8% | 555,017,016.90 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 614,315,000.00 | 103,797,937.50 | 103,797,937.50 | 16.9% | 510,517,062.50 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 45,000,000.00 | 500,045.60 | 500,045.60 | 1.1% | 44,499,954.40 |
| 02550000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 80,826,000.00 | 5,536.00 | 5,536.00 | 0.0% | 80,820,464.00 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 11,476,000.00 | 5,536.00 | 5,536.00 | 0.0% | 11,470,464.00 |
| 025500200100 | AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE | 69,350,000.00 | - | - | 0.0% | 69,350,000.00 |
| 02600000000 | MINISTRY OF LANDS & SURVEY | 21,815,000.00 | 2,861,756.50 | 2,861,756.50 | 13.1% | 18,953,243.50 |
| 026000200100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD | 2,500,000.00 | 880,128.00 | 880,128.00 | 35.2% | 1,619,872.00 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 19,315,000.00 | 1,981,628.50 | 1,981,628.50 | 10.3% | 17,333,371.50 |
| 03000000000 | LAW & JUSTICE SECTOR | 829,660,000.00 | 33,867,136.19 | 33,867,136.19 | 4.1% | 795,792,863.81 |
| 03180000000 | STATE JUDICIAL SERVICE COMMISSION | 295,000,000.00 | 10,723,100.00 | 10,723,100.00 | 3.6% | 284,276,900.00 |
| 031801100100 | STATE JUDICIAL SERVICE COMMISSION | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 031805100100 | HIGH COURT OF JUSTICE | 250,000,000.00 | 10,723,100.00 | 10,723,100.00 | 4.3% | 239,276,900.00 |
| 031805300100 | SHARIA COURT OF APPEAL | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 031805400100 | AREA COURT | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|-------------------------|-----------------------|------------------------------------|---|-----------------------------------|
| 03260000000 | MINISTRY OF JUSTICE | 534,660,000.00 | 23,144,036.19 | 23,144,036.19 | 4.3% | 511,515,963.81 |
| 032600100100 | MINISTRY OF JUSTICE | 493,600,000.00 | 18,134,706.00 | 18,134,706.00 | 3.7% | 475,465,294.00 |
| 032600200100 | PREROGATIVE OF MERCY | 500,000.00 | 102,852.89 | 102,852.89 | 20.6% | 397,147.11 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 31,360,000.00 | 2,883,046.31 | 2,883,046.31 | 9.2% | 28,476,953.69 |
| 032600700100 | HIGHER ISLAMIC SCHOOL | 9,200,000.00 | 2,023,430.99 | 2,023,430.99 | 22.0% | 7,176,569.01 |
| 05000000000 | SOCIAL SECTOR | 4,572,060,000.00 | 583,460,210.78 | 583,460,210.78 | 12.8% | 3,988,599,789.22 |
| 05130000000 | MINISTRY OF POVERTY ALLEVIATION | 12,000,000.00 | 2,000,000.00 | 2,000,000.00 | 16.7% | 10,000,000.00 |
| 051300100100 | MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT | 12,000,000.00 | 2,000,000.00 | 2,000,000.00 | 16.7% | 10,000,000.00 |
| 05140000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 12,000,000.00 | 980,000.00 | 980,000.00 | 8.2% | 11,020,000.00 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 12,000,000.00 | 980,000.00 | 980,000.00 | 8.2% | 11,020,000.00 |
| 05170000000 | MINISTRY OF EDUCATION | 1,958,090,000.00 | 464,440,638.50 | 464,440,638.50 | 23.7% | 1,493,649,361.50 |
| 051700100100 | MINISTRY OF EDUCATION | 1,583,020,000.00 | 458,817,752.50 | 458,817,752.50 | 29.0% | 1,124,202,247.50 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 60,000,000.00 | 5,200,000.00 | 5,200,000.00 | 8.7% | 54,800,000.00 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 5,000,000.00 | 321,886.00 | 321,886.00 | 6.4% | 4,678,114.00 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 1,200,000.00 | - | - | 0.0% | 1,200,000.00 |
| 051701100100 | BORNO STATE NOMADIC EDUCATION BOARD | 350,000.00 | 101,000.00 | 101,000.00 | 28.9% | 249,000.00 |
| 051701200100 | CAREER GUIDANCE AND COUNSELLING COMMISSION | 115,500,000.00 | - | - | 0.0% | 115,500,000.00 |
| 051705400100 | BORNO STATE TEACHING SERVICE BOARD | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 |
| 051706500100 | EDUCATION TRUST FUND | 178,020,000.00 | - | - | 0.0% | 178,020,000.00 |
| 05180000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 1,077,897,000.00 | 66,440,524.00 | 66,440,524.00 | 6.2% | 1,011,456,476.00 |
| 051800100100 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 620,000,000.00 | 44,077,182.00 | 44,077,182.00 | 7.1% | 575,922,818.00 |
| 051801800100 | RAMAT POLYTECHNIC MAIDUGURI | 140,000,000.00 | 20,914,342.00 | 20,914,342.00 | 14.9% | 119,085,658.00 |
| 051801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 45,000,000.00 | - | - | 0.0% | 45,000,000.00 |
| 051801900200 | COLLEGE OF EDUCATION WAKA - BIU | 65,752,000.00 | - | - | 0.0% | 65,752,000.00 |
| 051801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY | 26,000,000.00 | 1,449,000.00 | 1,449,000.00 | 5.6% | 24,551,000.00 |
| 051802100100 | BORNO STATE UNIVERSITY | 180,000,000.00 | - | - | 0.0% | 180,000,000.00 |
| 051805600100 | BORNO STATE SCHOLARSHIPS BOARD | 1,145,000.00 | - | - | 0.0% | 1,145,000.00 |
| 05210000000 | MINISTRY OF HEALTH | 948,467,000.00 | 40,981,302.78 | 40,981,302.78 | 4.3% | 907,485,697.22 |
| 052100100100 | MINISTRY OF HEALTH | 396,910,000.00 | 40,981,302.78 | 40,981,302.78 | 10.3% | 355,928,697.22 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 40,000,000.00 | - | - | 0.0% | 40,000,000.00 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 11,473,000.00 | - | - | 0.0% | 11,473,000.00 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 350,000,000.00 | - | - | 0.0% | 350,000,000.00 |
| 052110400100 | COLLEGE OF NURSING AND MIDWIFERY | 18,784,000.00 | - | - | 0.0% | 18,784,000.00 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 56,300,000.00 | - | - | 0.0% | 56,300,000.00 |
| 052100800100 | BORNO STATE TEACHING HOSPITAL | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 05350000000 | MINISTRY OF ENVIRONMENT | 156,200,000.00 | 2,245,775.50 | 2,245,775.50 | 1.4% | 153,954,224.50 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 12,000,000.00 | 2,002,930.50 | 2,002,930.50 | 16.7% | 9,997,069.50 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 143,600,000.00 | 165,000.00 | 165,000.00 | 0.1% | 143,435,000.00 |
| 053505600100 | AFORESTATION PROJECT | 600,000.00 | 77,845.00 | 77,845.00 | 13.0% | 522,155.00 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 20,846,000.00 | 1,855,470.00 | 1,855,470.00 | 8.9% | 18,990,530.00 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 11,953,000.00 | 1,705,470.00 | 1,705,470.00 | 14.3% | 10,247,530.00 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 4,000,000.00 | 150,000.00 | 150,000.00 | 3.8% | 3,850,000.00 |
| 053905400100 | EL-KANEMI WARRIORS FOOTBALL CLUB | 4,893,000.00 | - | - | 0.0% | 4,893,000.00 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 175,100,000.00 | 1,756,300.00 | 1,756,300.00 | 1.0% | 173,343,700.00 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 175,100,000.00 | 1,756,300.00 | 1,756,300.00 | 1.0% | 173,343,700.00 |
| 05520000000 | MINISTRY OF RELIGIOUS AFFAIRS | 211,460,000.00 | 2,760,200.00 | 2,760,200.00 | 1.3% | 208,699,800.00 |
| 055200100100 | MINISTRY OF RELIGIOUS AFFAIRS | 109,710,000.00 | 2,760,200.00 | 2,760,200.00 | 2.5% | 106,949,800.00 |
| 055200200100 | ISLAMIC PREACHING BOARD | 1,200,000.00 | - | - | 0.0% | 1,200,000.00 |
| 055200400100 | COUNCIL OF ULAMAS | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 055200500100 | ISLAMIC RESEARCH CENTER | 550,000.00 | - | - | 0.0% | 550,000.00 |

Table 7: Capital Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2021 Q1 - Capital Expenditure by Administrative Classification

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|---|---------------------------|--------------------------|------------------------------------|---|-----------------------------------|
| | Total Capital Expenditure | 179,261,364,000.00 | 10,438,999,929.68 | 10,438,999,929.68 | 5.8% | 168,822,364,070.32 |
| 01000000000 | ADMINISTRATION SECTOR | 7,933,750,000.00 | 459,122,420.32 | 459,122,420.32 | 5.8% | 7,474,627,579.68 |
| 01110000000 | GOVERNOR'S OFFICE | 2,369,000,000.00 | 266,370,888.32 | 266,370,888.32 | 11.2% | 2,102,629,111.68 |
| 011100100100 | GOVERNMENT HOUSE | 1,577,000,000.00 | 266,370,888.32 | 266,370,888.32 | 16.9% | 1,310,629,111.68 |
| 011100100200 | DEPUTY GOVERNOR'S OFFICE | 118,000,000.00 | - | - | 0.0% | 118,000,000.00 |
| 011100800100 | BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA) | 510,000,000.00 | - | - | 0.0% | 510,000,000.00 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 164,000,000.00 | - | - | 0.0% | 164,000,000.00 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 2,493,500,000.00 | 89,432,155.25 | 89,432,155.25 | 3.6% | 2,404,067,844.75 |
| 016100100100 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 1,250,500,000.00 | 77,582,155.25 | 77,582,155.25 | 6.2% | 1,172,917,844.75 |
| 016103500200 | LOCAL GOVERNMENT PENSIONS BOARD | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 1,008,000,000.00 | 11,850,000.00 | 11,850,000.00 | 1.2% | 996,150,000.00 |
| 016110100100 | SECURITY TRUST FUND | 225,000,000.00 | - | - | 0.0% | 225,000,000.00 |
| 01600000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 540,000,000.00 | 57,855,773.00 | 57,855,773.00 | 10.7% | 482,144,227.00 |
| 01600100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 540,000,000.00 | 57,855,773.00 | 57,855,773.00 | 10.7% | 482,144,227.00 |
| 01120000000 | BORNO STATE HOUSE ASSEMBLY | 429,100,000.00 | - | - | 0.0% | 429,100,000.00 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 309,000,000.00 | - | - | 0.0% | 309,000,000.00 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 120,100,000.00 | - | - | 0.0% | 120,100,000.00 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 1,580,500,000.00 | 45,463,603.75 | 45,463,603.75 | 2.9% | 1,535,036,396.25 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 493,000,000.00 | 45,463,603.75 | 45,463,603.75 | 9.2% | 447,536,396.25 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 1,067,500,000.00 | - | - | 0.0% | 1,067,500,000.00 |
| 012305700100 | COUNCIL FOR ARTS AND CULTURE | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 01250000000 | HEAD OF SERVICE | 83,850,000.00 | - | - | 0.0% | 83,850,000.00 |
| 012500100100 | HEAD OF SERVICE | 18,850,000.00 | - | - | 0.0% | 18,850,000.00 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 65,000,000.00 | - | - | 0.0% | 65,000,000.00 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 166,000,000.00 | - | - | 0.0% | 166,000,000.00 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 116,000,000.00 | - | - | 0.0% | 116,000,000.00 |
| 014000200100 | OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 01470000000 | CIVIL SERVICE COMMISSION | 70,800,000.00 | - | - | 0.0% | 70,800,000.00 |
| 014700100100 | CIVIL SERVICE COMMISSION | 23,100,000.00 | - | - | 0.0% | 23,100,000.00 |
| 014700200100 | LOCAL GOVERNMENT SERVICE COMMISSION | 47,700,000.00 | - | - | 0.0% | 47,700,000.00 |
| 01480000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 201,000,000.00 | - | - | 0.0% | 201,000,000.00 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 201,000,000.00 | - | - | 0.0% | 201,000,000.00 |
| 02000000000 | ECONOMIC SECTOR | 95,395,673,000.00 | 6,881,450,975.03 | 6,881,450,975.03 | 7.2% | 88,514,222,024.97 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 7,557,939,000.00 | 43,502,749.50 | 43,502,749.50 | 0.6% | 7,514,436,250.50 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 6,956,000,000.00 | 43,502,749.50 | 43,502,749.50 | 0.6% | 6,912,497,250.50 |
| 021502100100 | MOHAMET LAWAN COLLEGE OF AGRICULTURE | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 221,939,000.00 | - | - | 0.0% | 221,939,000.00 |
| 021511100100 | BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY | 320,000,000.00 | - | - | 0.0% | 320,000,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 02160000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 1,197,600,000.00 | 26,822,186.00 | 26,822,186.00 | 2.2% | 1,170,777,814.00 |
| 021600100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 1,197,600,000.00 | 26,822,186.00 | 26,822,186.00 | 2.2% | 1,170,777,814.00 |
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 2,449,000,000.00 | 444,281,136.25 | 444,281,136.25 | 18.1% | 2,004,718,863.75 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 513,000,000.00 | - | - | 0.0% | 513,000,000.00 |
| 022000300100 | BUDGET AND PLANNING | 31,000,000.00 | - | - | 0.0% | 31,000,000.00 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 1,765,000,000.00 | 444,281,136.25 | 444,281,136.25 | 25.2% | 1,320,718,863.75 |
| 022000800100 | BORNO STATE INTERNAL REVEUNE SERVICE | 140,000,000.00 | - | - | 0.0% | 140,000,000.00 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 5,674,000,000.00 | 426,590,434.45 | 426,590,434.45 | 7.5% | 5,247,409,565.55 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 2,989,000,000.00 | 426,590,434.45 | 426,590,434.45 | 14.3% | 2,562,409,565.55 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 685,000,000.00 | - | - | 0.0% | 685,000,000.00 |
| 022205600100 | MAIDUGURI INTERNATIONAL HOTEL | 1,000,000,000.00 | - | - | 0.0% | 1,000,000,000.00 |
| 022205700100 | BORNO STATE PLASTIC COMPANY (BOPLAS) | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 |
| 022206000100 | NEITAL NIGERIA LIMITED | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 |
| 02290000000 | MINISTRY OF TRANSPORT | 1,838,500,000.00 | - | - | 0.0% | 1,838,500,000.00 |
| 022900100100 | MINISTRY OF TRANSPORT | 1,516,500,000.00 | - | - | 0.0% | 1,516,500,000.00 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 022905500100 | ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY | 222,000,000.00 | - | - | 0.0% | 222,000,000.00 |
| 02340000000 | MINISTRY OF WORKS | 18,604,000,000.00 | 3,598,981,068.85 | 3,598,981,068.85 | 19.3% | 15,005,018,931.15 |
| 023400100100 | MINISTRY OF WORKS | 11,721,000,000.00 | 2,504,424,974.43 | 2,504,424,974.43 | 21.4% | 9,216,575,025.57 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 6,883,000,000.00 | 1,094,556,094.42 | 1,094,556,094.42 | 15.9% | 5,788,443,905.58 |
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 3,408,000,000.00 | 10,000.00 | 10,000.00 | 0.0% | 3,407,990,000.00 |
| 025300100100 | MINISTRY OF HOUSING AND ENERGY | 2,309,000,000.00 | - | - | 0.0% | 2,309,000,000.00 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 17,000,000.00 | - | - | 0.0% | 17,000,000.00 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 1,082,000,000.00 | 10,000.00 | 10,000.00 | 0.0% | 1,081,990,000.00 |
| 02380000000 | STATE BUREAU OF STATISTICS | 43,500,000.00 | - | - | 0.0% | 43,500,000.00 |
| 023800400100 | STATE BUREAU OF STATISTICS | 43,500,000.00 | - | - | 0.0% | 43,500,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 13,248,294,000.00 | 47,347,454.50 | 47,347,454.50 | 0.4% | 13,200,946,545.50 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 2,105,000,000.00 | 21,893,511.25 | 21,893,511.25 | 1.0% | 2,083,106,488.75 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 11,143,294,000.00 | 25,453,943.25 | 25,453,943.25 | 0.2% | 11,117,840,056.75 |
| 02550000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 40,386,340,000.00 | 1,959,030,762.82 | 1,959,030,762.82 | 4.9% | 38,427,309,237.18 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 40,386,340,000.00 | 1,959,030,762.82 | 1,959,030,762.82 | 4.9% | 38,427,309,237.18 |
| 02600000000 | MINISTRY OF LANDS & SURVEY | 988,500,000.00 | 334,885,182.66 | 334,885,182.66 | 33.9% | 653,614,817.34 |
| 026000200100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD | 27,000,000.00 | - | - | 0.0% | 27,000,000.00 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 961,500,000.00 | 334,885,182.66 | 334,885,182.66 | 34.8% | 626,614,817.34 |
| 03000000000 | LAW & JUSTICE SECTOR | 690,500,000.00 | - | - | 0.0% | 690,500,000.00 |
| 03180000000 | STATE JUDICIAL SERVICE COMMISSION | 125,500,000.00 | - | - | 0.0% | 125,500,000.00 |
| 031805100100 | HIGH COURT OF JUSTICE | 42,000,000.00 | - | - | 0.0% | 42,000,000.00 |
| 031805300100 | SHARIA COURT OF APPEAL | 33,500,000.00 | - | - | 0.0% | 33,500,000.00 |
| 031805400100 | AREA COURT | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 03260000000 | MINISTRY OF JUSTICE | 565,000,000.00 | - | - | 0.0% | 565,000,000.00 |
| 032600100100 | MINISTRY OF JUSTICE | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 65,000,000.00 | - | - | 0.0% | 65,000,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 05000000000 | SOCIAL SECTOR | 75,241,441,000.00 | 3,098,426,534.33 | 3,098,426,534.33 | 4.1% | 72,143,014,465.67 |
| 05130000000 | MINISTRY OF POVERTY ALLEVIATION | 2,400,000,000.00 | 359,790,150.05 | 359,790,150.05 | 15.0% | 2,040,209,849.95 |
| 051300100100 | MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT | 2,400,000,000.00 | 359,790,150.05 | 359,790,150.05 | 15.0% | 2,040,209,849.95 |
| 05140000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,015,000,000.00 | 13,814,132.00 | 13,814,132.00 | 1.4% | 1,001,185,868.00 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,015,000,000.00 | 13,814,132.00 | 13,814,132.00 | 1.4% | 1,001,185,868.00 |
| 05170000000 | MINISTRY OF EDUCATION | 45,859,941,000.00 | 378,001,436.12 | 378,001,436.12 | 0.8% | 45,481,939,563.88 |
| 051700100100 | MINISTRY OF EDUCATION | 14,700,500,000.00 | 354,646,486.12 | 354,646,486.12 | 2.4% | 14,345,853,513.88 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 26,814,941,000.00 | 23,354,950.00 | 23,354,950.00 | 0.1% | 26,791,586,050.00 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 308,000,000.00 | - | - | 0.0% | 308,000,000.00 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 1,029,000,000.00 | - | - | 0.0% | 1,029,000,000.00 |
| 051701100100 | BORNO STATE NOMADIC EDUCATION BOARD | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 051701200100 | CAREER GUIDANCE AND COUNSELLING COMMISSION | 84,500,000.00 | - | - | 0.0% | 84,500,000.00 |
| 051705400100 | BORNO STATE TEACHING SERVICE BOARD | 298,000,000.00 | - | - | 0.0% | 298,000,000.00 |
| 051706500100 | EDUCATION TRUST FUND | 2,575,000,000.00 | - | - | 0.0% | 2,575,000,000.00 |
| 05180000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 8,805,500,000.00 | 880,553,284.28 | 880,553,284.28 | 10.0% | 7,924,946,715.72 |
| 051800100100 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 2,068,500,000.00 | 381,471,474.77 | 381,471,474.77 | 18.4% | 1,687,028,525.23 |
| 051801800100 | RAMAT POLYTECHNIC MAIDUGURI | 702,500,000.00 | - | - | 0.0% | 702,500,000.00 |
| 051801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 180,000,000.00 | - | - | 0.0% | 180,000,000.00 |
| 051801900200 | COLLEGE OF EDUCATION WAKA - BIU | 138,000,000.00 | - | - | 0.0% | 138,000,000.00 |
| 051801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY | 305,000,000.00 | 31,684,856.00 | 31,684,856.00 | 10.4% | 273,315,144.00 |
| 051802100100 | BORNO STATE UNIVERSITY | 3,900,000,000.00 | - | - | 0.0% | 3,900,000,000.00 |
| 051805600100 | BORNO STATE SCHOLARSHIPS BOARD | 1,511,500,000.00 | 467,396,953.51 | 467,396,953.51 | 30.9% | 1,044,103,046.49 |
| 05210000000 | MINISTRY OF HEALTH | 9,529,000,000.00 | 744,862,548.00 | 744,862,548.00 | 7.8% | 8,784,137,452.00 |
| 052100100100 | MINISTRY OF HEALTH | 6,285,000,000.00 | 744,862,548.00 | 744,862,548.00 | 11.9% | 5,540,137,452.00 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 1,494,000,000.00 | - | - | 0.0% | 1,494,000,000.00 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 1,110,000,000.00 | - | - | 0.0% | 1,110,000,000.00 |
| 052110400100 | COLLEGE OF NURSING AND MIDWIFERY | 305,000,000.00 | - | - | 0.0% | 305,000,000.00 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 305,000,000.00 | - | - | 0.0% | 305,000,000.00 |
| 05350000000 | MINISTRY OF ENVIRONMENT | 2,859,000,000.00 | 52,870,193.00 | 52,870,193.00 | 1.8% | 2,806,129,807.00 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 2,765,000,000.00 | 52,870,193.00 | 52,870,193.00 | 1.9% | 2,712,129,807.00 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 94,000,000.00 | - | - | 0.0% | 94,000,000.00 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 2,633,000,000.00 | 330,244,597.88 | 330,244,597.88 | 12.5% | 2,302,755,402.12 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 2,583,000,000.00 | 330,244,597.88 | 330,244,597.88 | 12.8% | 2,252,755,402.12 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 135,000,000.00 | - | - | 0.0% | 135,000,000.00 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 135,000,000.00 | - | - | 0.0% | 135,000,000.00 |
| 05520000000 | MINISTRY OF RELIGIOUS AFFAIRS | 2,005,000,000.00 | 338,290,193.00 | 338,290,193.00 | 16.9% | 1,666,709,807.00 |
| 055200100100 | MINISTRY OF RELIGIOUS AFFAIRS | 1,400,000,000.00 | 338,290,193.00 | 338,290,193.00 | 24.2% | 1,061,709,807.00 |
| 055200200100 | ISLAMIC PREACHING BOARD | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 055200400100 | COUNCIL OF ULAMAS | 400,000,000.00 | - | - | 0.0% | 400,000,000.00 |
| 055200500100 | ISLAMIC RESEARCH CENTER | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |

Table 8: Other Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2021 Q1 - Other Expenditure by Administrative Classification

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|---------------------|---|-------------------------|----------------------|------------------------------------|---|-----------------------------------|
| | Total Other Expenditure | 8,220,476,000.00 | 38,512,500.00 | 38,512,500.00 | 0.5% | 8,181,963,500.00 |
| 010000000000 | ADMINISTRATION SECTOR | 1,003,038,000.00 | 60,000.00 | 60,000.00 | 0.0% | 1,002,978,000.00 |
| 011100000000 | GOVERNOR'S OFFICE | 127,000,000.00 | 10,000.00 | 10,000.00 | 0.0% | 126,990,000.00 |
| 011100100100 | GOVERNMENT HOUSE | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| 011100100200 | DEPUTY GOVERNOR'S OFFICE | 10,000,000.00 | 10,000.00 | 10,000.00 | 0.1% | 9,990,000.00 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 7,000,000.00 | - | - | 0.0% | 7,000,000.00 |
| 016100000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 865,080,000.00 | - | - | 0.0% | 865,080,000.00 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 100,080,000.00 | - | - | 0.0% | 100,080,000.00 |
| 016110100100 | SECURITY TRUST FUND | 765,000,000.00 | - | - | 0.0% | 765,000,000.00 |
| 011200000000 | BORNO STATE HOUSE ASSEMBLY | 10,280,000.00 | - | - | 0.0% | 10,280,000.00 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 280,000.00 | - | - | 0.0% | 280,000.00 |
| 012300000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 36,000.00 | - | - | 0.0% | 36,000.00 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 36,000.00 | - | - | 0.0% | 36,000.00 |
| 012500000000 | HEAD OF SERVICE | 544,000.00 | 50,000.00 | 50,000.00 | 9.2% | 494,000.00 |
| 012500100100 | HEAD OF SERVICE | 20,000.00 | - | - | 0.0% | 20,000.00 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 524,000.00 | 50,000.00 | 50,000.00 | 9.5% | 474,000.00 |
| 014000000000 | OFFICE OF THE AUDITOR GENERAL | 98,000.00 | - | - | 0.0% | 98,000.00 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 98,000.00 | - | - | 0.0% | 98,000.00 |
| 020000000000 | ECONOMIC SECTOR | 7,165,042,000.00 | 37,900,000.00 | 37,900,000.00 | 0.5% | 7,127,142,000.00 |
| 021500000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 1,465,000.00 | - | - | 0.0% | 1,465,000.00 |
| 021502100100 | MOHAMED LAWAN COLLEGE OF AGRICULTURE | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 465,000.00 | - | - | 0.0% | 465,000.00 |
| 022000000000 | MINISTRY OF FINANCE-HQTRS | 6,006,700,000.00 | 29,000,000.00 | 29,000,000.00 | 0.5% | 5,977,700,000.00 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 6,004,400,000.00 | 29,000,000.00 | 29,000,000.00 | 0.5% | 5,975,400,000.00 |
| 022000300100 | BUDGET AND PLANNING | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 022000800100 | BORNO STATE INTERNAL REVENUE SERVICE | 2,200,000.00 | - | - | 0.0% | 2,200,000.00 |
| 022200000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 1,001,368,000.00 | 8,900,000.00 | 8,900,000.00 | 0.9% | 992,468,000.00 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 1,000,000,000.00 | 8,900,000.00 | 8,900,000.00 | 0.9% | 991,100,000.00 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 5,000.00 | - | - | 0.0% | 5,000.00 |
| 022205400200 | KANO MOTOR PARK AND MARKET | 52,000.00 | - | - | 0.0% | 52,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 29,000.00 | - | - | 0.0% | 29,000.00 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 282,000.00 | - | - | 0.0% | 282,000.00 |
| 022900000000 | MINISTRY OF TRANSPORT | 297,000.00 | - | - | 0.0% | 297,000.00 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 297,000.00 | - | - | 0.0% | 297,000.00 |
| 023400000000 | MINISTRY OF WORKS | 2,178,000.00 | - | - | 0.0% | 2,178,000.00 |
| 023400100100 | MINISTRY OF WORKS | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 178,000.00 | - | - | 0.0% | 178,000.00 |
| 025300000000 | MINISTRY OF HOUSING AND ENERGY | 1,145,000.00 | - | - | 0.0% | 1,145,000.00 |
| 025300100100 | MINISTRY OF HOUSING AND ENERGY | 29,000.00 | - | - | 0.0% | 29,000.00 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 1,100,000.00 | - | - | 0.0% | 1,100,000.00 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 16,000.00 | - | - | 0.0% | 16,000.00 |

| Code | Administrative Unit | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|--------------------|--|-----------------------|---------------------|------------------------------------|---|-----------------------------------|
| 02520000000 | MINISTRY OF WATER RESOURCES | 100,840,000.00 | - | - | 0.0% | 100,840,000.00 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 100,840,000.00 | - | - | 0.0% | 100,840,000.00 |
| 02550000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 524,000.00 | - | - | 0.0% | 524,000.00 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 524,000.00 | - | - | 0.0% | 524,000.00 |
| 02600000000 | MINISTRY OF LANDS & SURVEY | 50,525,000.00 | - | - | 0.0% | 50,525,000.00 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 50,525,000.00 | - | - | 0.0% | 50,525,000.00 |
| 03000000000 | LAW & JUSTICE SECTOR | 6,400,000.00 | - | - | 0.0% | 6,400,000.00 |
| 03260000000 | MINISTRY OF JUSTICE | 6,400,000.00 | - | - | 0.0% | 6,400,000.00 |
| 032600100100 | MINISTRY OF JUSTICE | 6,400,000.00 | - | - | 0.0% | 6,400,000.00 |
| 05000000000 | SOCIAL SECTOR | 45,996,000.00 | 552,500.00 | 552,500.00 | 1.2% | 45,443,500.00 |
| 05170000000 | MINISTRY OF EDUCATION | 16,980,000.00 | - | - | 0.0% | 16,980,000.00 |
| 051700100100 | MINISTRY OF EDUCATION | 16,980,000.00 | - | - | 0.0% | 16,980,000.00 |
| 05180000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 55,000.00 | - | - | 0.0% | 55,000.00 |
| 051805600100 | BORNO STATE SCHOLARSHIPS BOARD | 55,000.00 | - | - | 0.0% | 55,000.00 |
| 05210000000 | MINISTRY OF HEALTH | 13,617,000.00 | 552,500.00 | 552,500.00 | 4.1% | 13,064,500.00 |
| 052100100100 | MINISTRY OF HEALTH | 3,090,000.00 | 552,500.00 | 552,500.00 | 17.9% | 2,537,500.00 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 527,000.00 | - | - | 0.0% | 527,000.00 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 1,154,000.00 | - | - | 0.0% | 1,154,000.00 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 47,000.00 | - | - | 0.0% | 47,000.00 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 053905400100 | EL-KANEMI WARRIORS FOOTBALL CLUB | 107,000.00 | - | - | 0.0% | 107,000.00 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 3,900,000.00 | - | - | 0.0% | 3,900,000.00 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 3,900,000.00 | - | - | 0.0% | 3,900,000.00 |
| 05520000000 | MINISTRY OF RELIGIOUS AFFAIRS | 10,290,000.00 | - | - | 0.0% | 10,290,000.00 |
| 055200100100 | MINISTRY OF RELIGIOUS AFFAIRS | 10,290,000.00 | - | - | 0.0% | 10,290,000.00 |

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Borno State Government Budget Performance Report 2021 Q1 - Total Expenditure by Economic Classification

| Code | Economic | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|---------------|--|---------------------------|--------------------------|------------------------------------|---|-----------------------------------|
| 2 | EXPENDITURES | 248,392,616,000.00 | 22,923,514,225.72 | 22,923,514,225.72 | 9.2% | 225,469,101,774.28 |
| 21 | PERSONNEL COST | 39,712,777,000.00 | 8,449,997,698.73 | 8,449,997,698.73 | 21.3% | 31,262,779,301.27 |
| 2101 | SALARY | 25,212,907,787.17 | 6,150,288,849.40 | 6,150,288,849.40 | 24.4% | 19,062,618,937.77 |
| 210101 | SALARIES AND WAGES | 25,212,907,787.17 | 6,150,288,849.40 | 6,150,288,849.40 | 24.4% | 19,062,618,937.77 |
| 21010101 | SALARY | 25,062,207,787.17 | 6,150,288,849.40 | 6,150,288,849.40 | 24.5% | 18,911,918,937.77 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 150,700,000.00 | - | - | 0.0% | 150,700,000.00 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 801,500,000.00 | 2,299,708,849.33 | 2,299,708,849.33 | 286.9% | - 1,498,208,849.33 |
| 210201 | ALLOWANCES | 801,500,000.00 | 2,299,708,849.33 | 2,299,708,849.33 | 286.9% | - 1,498,208,849.33 |
| 21020101 | NON REGULAR ALLOWANCES | 801,500,000.00 | 2,299,708,849.33 | 2,299,708,849.33 | 286.9% | - 1,498,208,849.33 |
| 2103 | SOCIAL BENEFITS | 13,698,369,212.83 | - | - | 0.0% | 13,698,369,212.83 |
| 210301 | SOCIAL BENEFITS | 13,698,369,212.83 | - | - | 0.0% | 13,698,369,212.83 |
| 21030102 | PENSION | 13,698,369,212.83 | - | - | 0.0% | 13,698,369,212.83 |
| 22 | OTHER RECURRENT COSTS | 29,418,475,000.00 | 4,034,516,597.31 | 4,034,516,597.31 | 13.7% | 25,383,958,402.69 |
| 2202 | OVERHEAD COST | 21,197,999,000.00 | 3,996,004,097.31 | 3,996,004,097.31 | 18.9% | 17,201,994,902.69 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 3,315,674,000.00 | 177,612,272.00 | 177,612,272.00 | 5.4% | 3,138,061,728.00 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 1,377,565,000.00 | 27,162,008.00 | 27,162,008.00 | 2.0% | 1,350,402,992.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 658,903,000.00 | 68,104,000.00 | 68,104,000.00 | 10.3% | 590,799,000.00 |
| 22020103 | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING | 421,787,000.00 | 30,770,864.00 | 30,770,864.00 | 7.3% | 391,016,136.00 |
| 22020104 | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS | 857,419,000.00 | 51,575,400.00 | 51,575,400.00 | 6.0% | 805,843,600.00 |
| 220202 | UTILITIES - GENERAL | 849,115,000.00 | 5,631,700.00 | 5,631,700.00 | 0.7% | 843,483,300.00 |
| 22020201 | ELECTRICITY CHARGES | 485,650,000.00 | 4,377,700.00 | 4,377,700.00 | 0.9% | 481,272,300.00 |
| 22020202 | TELEPHONE CHARGES | 26,204,000.00 | - | - | 0.0% | 26,204,000.00 |
| 22020203 | INTERNET ACCESS CHARGES | 155,259,000.00 | 711,000.00 | 711,000.00 | 0.5% | 154,548,000.00 |
| 22020204 | SATELLITE BROADCASTING ACCESS CHARGES | 125,693,000.00 | 500,000.00 | 500,000.00 | 0.4% | 125,193,000.00 |
| 22020205 | WATER RATES | 16,190,000.00 | 43,000.00 | 43,000.00 | 0.3% | 16,147,000.00 |
| 22020206 | SEWERAGE CHARGES | 5,640,000.00 | - | - | 0.0% | 5,640,000.00 |
| 22020208 | SOFTWARE CHARGES/ LICENSE RENEWAL | 34,479,000.00 | - | - | 0.0% | 34,479,000.00 |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 2,735,342,000.00 | 396,621,068.63 | 396,621,068.63 | 14.5% | 2,338,720,931.37 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 708,211,000.00 | 104,143,068.63 | 104,143,068.63 | 14.7% | 604,067,931.37 |
| 22020302 | BOOKS | 242,944,000.00 | 28,498,400.00 | 28,498,400.00 | 11.7% | 214,445,600.00 |
| 22020303 | NEWSPAPERS | 42,470,000.00 | 173,200.00 | 173,200.00 | 0.4% | 42,296,800.00 |
| 22020304 | MAGAZINES & PERIODICALS | 16,948,000.00 | 142,400.00 | 142,400.00 | 0.8% | 16,805,600.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 60,570,000.00 | 45,000.00 | 45,000.00 | 0.1% | 60,525,000.00 |
| 22020306 | PRINTING OF SECURITY DOCUMENTS | 63,332,000.00 | - | - | 0.0% | 63,332,000.00 |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 12,194,000.00 | 7,000.00 | 7,000.00 | 0.1% | 12,187,000.00 |
| 22020308 | FIELD & CAMPING MATERIALS SUPPLIES | 141,000.00 | - | - | 0.0% | 141,000.00 |
| 22020309 | UNIFORMS & OTHER CLOTHING | 96,344,000.00 | - | - | 0.0% | 96,344,000.00 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 178,250,000.00 | - | - | 0.0% | 178,250,000.00 |
| 22020311 | FOOD STUFF / CATERING MATERIALS SUPPLIES | 1,313,938,000.00 | 263,612,000.00 | 263,612,000.00 | 20.1% | 1,050,326,000.00 |

| Code | Economic | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|---------------|---|-------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 220204 | MAINTENANCE SERVICES - GENERAL | 1,728,638,000.00 | 64,810,138.75 | 64,810,138.75 | 3.7% | 1,663,827,861.25 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 831,859,000.00 | 30,490,943.75 | 30,490,943.75 | 3.7% | 801,368,056.25 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 225,297,000.00 | 1,159,275.00 | 1,159,275.00 | 0.5% | 224,137,725.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 282,208,000.00 | 21,752,620.00 | 21,752,620.00 | 7.7% | 260,455,380.00 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 160,493,000.00 | 486,000.00 | 486,000.00 | 0.3% | 160,007,000.00 |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 95,907,000.00 | 766,800.00 | 766,800.00 | 0.8% | 95,140,200.00 |
| 22020406 | OTHER MAINTENANCE SERVICES | 31,097,000.00 | 1,614,500.00 | 1,614,500.00 | 5.2% | 29,482,500.00 |
| 22020410 | MAINTENANCE OF STREET LIGHTINGS | 15,277,000.00 | - | - | 0.0% | 15,277,000.00 |
| 22020411 | MAINTENANCE OF COMMUNICATION EQUIPMENTS | 26,500,000.00 | 8,540,000.00 | 8,540,000.00 | 32.2% | 17,960,000.00 |
| 22020413 | MINOR ROAD MAINTENANCE | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 220205 | TRAINING - GENERAL | 1,121,948,000.00 | 30,578,700.00 | 30,578,700.00 | 2.7% | 1,091,369,300.00 |
| 22020501 | LOCAL TRAINING | 913,049,000.00 | 30,578,700.00 | 30,578,700.00 | 3.3% | 882,470,300.00 |
| 22020502 | INTERNATIONAL TRAINING | 208,899,000.00 | - | - | 0.0% | 208,899,000.00 |
| 220206 | OTHER SERVICES - GENERAL | 5,960,597,000.00 | 2,490,833,742.49 | 2,490,833,742.49 | 41.8% | 3,469,763,257.51 |
| 22020601 | SECURITY SERVICES | 1,755,559,000.00 | 1,607,300.00 | 1,607,300.00 | 0.1% | 1,753,951,700.00 |
| 22020602 | OFFICE RENT | 109,606,000.00 | 4,058,000.00 | 4,058,000.00 | 3.7% | 105,548,000.00 |
| 22020603 | RESIDENTIAL RENT | 33,200,000.00 | - | - | 0.0% | 33,200,000.00 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 4,017,891,000.00 | 2,484,965,942.49 | 2,484,965,942.49 | 61.8% | 1,532,925,057.51 |
| 22020605 | CLEANING & FUMIGATION SERVICES | 44,341,000.00 | 202,500.00 | 202,500.00 | 0.5% | 44,138,500.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 914,117,000.00 | 31,999,338.50 | 31,999,338.50 | 3.5% | 882,117,661.50 |
| 22020701 | FINANCIAL CONSULTING | 714,115,000.00 | 31,413,838.50 | 31,413,838.50 | 4.4% | 682,701,161.50 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 169,472,000.00 | 78,000.00 | 78,000.00 | 0.0% | 169,394,000.00 |
| 22020703 | LEGAL SERVICES | 12,121,000.00 | 507,500.00 | 507,500.00 | 4.2% | 11,613,500.00 |
| 22020704 | ENGINEERING SERVICES | 5,279,000.00 | - | - | 0.0% | 5,279,000.00 |
| 22020705 | ARCHITECTURAL SERVICES | 2,031,000.00 | - | - | 0.0% | 2,031,000.00 |
| 22020706 | SURVEYING SERVICES | 47,000.00 | - | - | 0.0% | 47,000.00 |
| 22020708 | MEDICAL CONSULTING | 11,052,000.00 | - | - | 0.0% | 11,052,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 1,986,809,000.00 | 202,226,853.78 | 202,226,853.78 | 10.2% | 1,784,582,146.22 |
| 22020801 | MOTOR VEHICLE FUEL COST | 566,750,000.00 | 39,906,352.78 | 39,906,352.78 | 7.0% | 526,843,647.22 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 215,035,000.00 | 13,206,000.00 | 13,206,000.00 | 6.1% | 201,829,000.00 |
| 22020803 | PLANT / GENERATOR FUEL COST | 1,205,024,000.00 | 149,114,501.00 | 149,114,501.00 | 12.4% | 1,055,909,499.00 |
| 220209 | FINANCIAL CHARGES - GENERAL | 48,835,000.00 | 110,077.16 | 110,077.16 | 0.2% | 48,724,922.84 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) | 35,888,000.00 | 110,077.16 | 110,077.16 | 0.3% | 35,777,922.84 |
| 22020902 | INSURANCE PREMIUM | 11,737,000.00 | - | - | 0.0% | 11,737,000.00 |
| 22020904 | OTHER CRF BANK CHARGES | 1,210,000.00 | - | - | 0.0% | 1,210,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 2,536,924,000.00 | 595,580,206.00 | 595,580,206.00 | 23.5% | 1,941,343,794.00 |
| 22021001 | REFRESHMENT & MEALS | 591,189,000.00 | 37,145,456.00 | 37,145,456.00 | 6.3% | 554,043,544.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 659,618,000.00 | 205,361,350.00 | 205,361,350.00 | 31.1% | 454,256,650.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 267,125,000.00 | 66,750,000.00 | 66,750,000.00 | 25.0% | 200,375,000.00 |
| 22021004 | MEDICAL EXPENSES-LOCAL | 232,687,000.00 | 38,636,250.00 | 38,636,250.00 | 16.6% | 194,050,750.00 |
| 22021006 | POSTAGES & COURIER SERVICES | 31,007,000.00 | 11,800.00 | 11,800.00 | 0.0% | 30,995,200.00 |
| 22021007 | WELFARE PACKAGES | 362,643,000.00 | 1,490,350.00 | 1,490,350.00 | 0.4% | 361,152,650.00 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 133,158,000.00 | - | - | 0.0% | 133,158,000.00 |
| 22021010 | DIRECT TEACHING & LABORATORY COST | 250,000,000.00 | 246,185,000.00 | 246,185,000.00 | 98.5% | 3,815,000.00 |
| 22021019 | MEDICAL EXPENSES-INTERNATIONAL | 37,000.00 | - | - | 0.0% | 37,000.00 |
| 22021021 | SPECIAL DAYS/CELEBRATIONS | 9,460,000.00 | - | - | 0.0% | 9,460,000.00 |

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| 2203 | LOANS AND ADVANCES | 39,040,000.00 | 602,500.00 | 602,500.00 | 1.5% | 38,437,500.00 |
| 220301 | STAFF LOANS & ADVANCES | 39,040,000.00 | 602,500.00 | 602,500.00 | 1.5% | 38,437,500.00 |
| 22030101 | MOTOR CYCLE ADVANCES | 33,857,000.00 | 602,500.00 | 602,500.00 | 1.8% | 33,254,500.00 |
| 22030102 | BICYCLE ADVANCES | 5,000.00 | - | - | 0.0% | 5,000.00 |
| 22030106 | MOTOR VEHICLE ADVANCE | 178,000.00 | - | - | 0.0% | 178,000.00 |
| 22030107 | FURNISHING ADVANCES | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 22030108 | HOUSING LOANS | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 2,181,436,000.00 | 8,910,000.00 | 8,910,000.00 | 0.4% | 2,172,526,000.00 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 2,181,436,000.00 | 8,910,000.00 | 8,910,000.00 | 0.4% | 2,172,526,000.00 |
| 22040101 | GRANT TO OTHER STATE GOVERNMENTS - CURRENT | 966,076,000.00 | - | - | 0.0% | 966,076,000.00 |
| 22040102 | GRANT TO OTHER STATE GOVERNMENTS - CAPITAL | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 22040103 | GRANT TO LOCAL GOVERNMENTS -CURRENT | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 |
| 22040107 | GRANT TO PRIVATE COMPANIES - CURRENT | 1,000,000,000.00 | 8,900,000.00 | 8,900,000.00 | 0.9% | 991,100,000.00 |
| 22040109 | GRANTS TO COMMUNITIES/NGOs | 100,360,000.00 | 10,000.00 | 10,000.00 | 0.0% | 100,350,000.00 |
| 2206 | PUBLIC DEBT CHARGES | 6,000,000,000.00 | 29,000,000.00 | 29,000,000.00 | 0.5% | 5,971,000,000.00 |
| 220602 | DOMESTIC INTEREST / DISCOUNT | 6,000,000,000.00 | 29,000,000.00 | 29,000,000.00 | 0.5% | 5,971,000,000.00 |
| 22060202 | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS | 6,000,000,000.00 | 29,000,000.00 | 29,000,000.00 | 0.5% | 5,971,000,000.00 |
| 23 | CAPITAL EXPENDITURE | 179,261,364,000.00 | 10,438,999,929.68 | 10,438,999,929.68 | 5.8% | 168,822,364,070.32 |
| 2301 | FIXED ASSETS PURCHASED | 19,262,544,000.00 | 1,703,968,332.43 | 1,703,968,332.43 | 8.8% | 17,558,575,667.57 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 19,262,544,000.00 | 1,703,968,332.43 | 1,703,968,332.43 | 8.8% | 17,558,575,667.57 |
| 23010101 | PURCHASE / ACQUISITION OF LAND | 1,760,000,000.00 | 178,876,647.91 | 178,876,647.91 | 10.2% | 1,581,123,352.09 |
| 23010102 | PURCHASE OF OFFICE BUILDINGS | 7,500,000.00 | - | - | 0.0% | 7,500,000.00 |
| 23010104 | PURCHASE MOTOR CYCLES | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 2,205,000,000.00 | 562,041,136.25 | 562,041,136.25 | 25.5% | 1,642,958,863.75 |
| 23010106 | PURCHASE OF VANS | 340,500,000.00 | - | - | 0.0% | 340,500,000.00 |
| 23010107 | PURCHASE OF TRUCKS | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 23010108 | PURCHASE OF BUSES | 420,000,000.00 | - | - | 0.0% | 420,000,000.00 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 1,108,500,000.00 | 125,611,035.50 | 125,611,035.50 | 11.3% | 982,888,964.50 |
| 23010113 | PURCHASE OF COMPUTERS | 1,860,000,000.00 | 5,526,808.00 | 5,526,808.00 | 0.3% | 1,854,473,192.00 |
| 23010114 | PURCHASE OF COMPUTER PRINTERS | 365,750,000.00 | - | - | 0.0% | 365,750,000.00 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 113,000,000.00 | 80,000.00 | 80,000.00 | 0.1% | 112,920,000.00 |
| 23010117 | PURCHASE OF SHREDDING MACHINES | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 23010118 | PURCHASE OF SCANNERS | 33,500,000.00 | 5,000.00 | 5,000.00 | 0.0% | 33,495,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 821,500,000.00 | 110,000,000.00 | 110,000,000.00 | 13.4% | 711,500,000.00 |
| 23010120 | PURCHASE OFCANTEEN / KITCHEN EQUIPMENT | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 1,057,300,000.00 | 380,308,648.00 | 380,308,648.00 | 36.0% | 676,991,352.00 |
| 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 105,000,000.00 | 5,495,603.75 | 5,495,603.75 | 5.2% | 99,504,396.25 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 2,176,300,000.00 | 176,209,700.00 | 176,209,700.00 | 8.1% | 2,000,090,300.00 |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 688,500,000.00 | 84,053,803.02 | 84,053,803.02 | 12.2% | 604,446,196.98 |
| 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 120,000,000.00 | 3,000,000.00 | 3,000,000.00 | 2.5% | 117,000,000.00 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 810,000,000.00 | - | - | 0.0% | 810,000,000.00 |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 519,000,000.00 | 39,680,000.00 | 39,680,000.00 | 7.6% | 479,320,000.00 |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 1,899,094,000.00 | - | - | 0.0% | 1,899,094,000.00 |
| 23010130 | PURCHASE OF RECREATIONAL FACILITIES | 15,100,000.00 | - | - | 0.0% | 15,100,000.00 |
| 23010133 | PURCHASES OF SURVEYING EQUIPMENT | 60,000,000.00 | 10,445,000.00 | 10,445,000.00 | 17.4% | 49,555,000.00 |
| 23010140 | PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT | 1,350,000,000.00 | 22,634,950.00 | 22,634,950.00 | 1.7% | 1,327,365,050.00 |
| 23010141 | PURCHASE OF CHEMICALS & OTHERS | 750,000,000.00 | - | - | 0.0% | 750,000,000.00 |
| 23010143 | PURCHASE OF SHARES & INVESTMENTS GENERAL | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |

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|---------------|---|---------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 2302 | CONSTRUCTION / PROVISION | 101,774,192,000.00 | 6,926,326,935.06 | 6,926,326,935.06 | 6.8% | 94,847,865,064.94 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 101,774,192,000.00 | 6,926,326,935.06 | 6,926,326,935.06 | 6.8% | 94,847,865,064.94 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 2,945,000,000.00 | 57,271,350.41 | 57,271,350.41 | 1.9% | 2,887,728,649.59 |
| 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS | 10,691,500,000.00 | 148,610,888.32 | 148,610,888.32 | 1.4% | 10,542,889,111.68 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 860,000,000.00 | 10,000.00 | 10,000.00 | 0.0% | 859,990,000.00 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | 5,367,800,000.00 | - | - | 0.0% | 5,367,800,000.00 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 1,270,000,000.00 | 43,502,749.50 | 43,502,749.50 | 3.4% | 1,226,497,250.50 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 4,885,000,000.00 | 2,131,531,448.07 | 2,131,531,448.07 | 43.6% | 2,753,468,551.93 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 14,938,426,000.00 | 341,150,957.87 | 341,150,957.87 | 2.3% | 14,597,275,042.13 |
| 23020111 | CONSTRUCTION / PROVISION OF LIBRARIES | 205,000,000.00 | - | - | 0.0% | 205,000,000.00 |
| 23020112 | CONSTRUCTION / PROVISION OF SPORTING FACILITIES | 280,000,000.00 | 81,271,000.00 | 81,271,000.00 | 29.0% | 198,729,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 294,162,000.00 | - | - | 0.0% | 294,162,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | 14,763,000,000.00 | 3,302,405,843.44 | 3,302,405,843.44 | 22.4% | 11,460,594,156.56 |
| 23020116 | CONSTRUCTION / PROVISION OF WATER-WAYS | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 23020117 | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 38,564,004,000.00 | 365,948,722.00 | 365,948,722.00 | 0.9% | 38,198,055,278.00 |
| 23020119 | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES | 85,000,000.00 | - | - | 0.0% | 85,000,000.00 |
| 23020122 | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS | 35,000,000.00 | 4,720,000.00 | 4,720,000.00 | 13.5% | 30,280,000.00 |
| 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | 550,000,000.00 | 18,187,000.00 | 18,187,000.00 | 3.3% | 531,813,000.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 5,355,800,000.00 | 431,716,975.45 | 431,716,975.45 | 8.1% | 4,924,083,024.55 |
| 23020125 | CONSTRUCTION OF POWER GENERATING PLANTS | 18,000,000.00 | - | - | 0.0% | 18,000,000.00 |
| 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 614,500,000.00 | - | - | 0.0% | 614,500,000.00 |
| 2303 | REHABILITATION / REPAIRS | 12,421,500,000.00 | 152,695,349.75 | 152,695,349.75 | 1.2% | 12,268,804,650.25 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 12,421,500,000.00 | 152,695,349.75 | 152,695,349.75 | 1.2% | 12,268,804,650.25 |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 171,000,000.00 | - | - | 0.0% | 171,000,000.00 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 450,000,000.00 | - | - | 0.0% | 450,000,000.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 541,500,000.00 | 21,893,511.25 | 21,893,511.25 | 4.0% | 519,606,488.75 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 1,158,400,000.00 | 15,000,000.00 | 15,000,000.00 | 1.3% | 1,143,400,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 4,632,000,000.00 | 15,525,600.00 | 15,525,600.00 | 0.3% | 4,616,474,400.00 |
| 23030109 | REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS | 25,000,000.00 | 1,398,000.00 | 1,398,000.00 | 5.6% | 23,602,000.00 |
| 23030110 | REHABILITATION / REPAIRS - LIBRARIES | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 |
| 23030111 | REHABILITATION / REPAIRS - SPORTING FACILITIES | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 23030112 | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES | 595,000,000.00 | - | - | 0.0% | 595,000,000.00 |
| 23030113 | REHABILITATION / REPAIRS - ROADS | 1,767,000,000.00 | - | - | 0.0% | 1,767,000,000.00 |
| 23030115 | REHABILITATION / REPAIRS - WATER-WAY | 650,000,000.00 | - | - | 0.0% | 650,000,000.00 |
| 23030118 | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES | 52,000,000.00 | - | - | 0.0% | 52,000,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 655,100,000.00 | 15,578,994.75 | 15,578,994.75 | 2.4% | 639,521,005.25 |
| 23030122 | REHABILITATION/REPAIRS OF BOUNDARIES | 14,000,000.00 | - | - | 0.0% | 14,000,000.00 |
| 23030124 | REHABILITATION/REPAIRS- MARKETS/PARKS | 200,000,000.00 | 26,992,086.75 | 26,992,086.75 | 13.5% | 173,007,913.25 |
| 23030125 | REHABILITATION/REPAIRS- POWER GENERATING PLANTS | 115,500,000.00 | 10,250,000.00 | 10,250,000.00 | 8.9% | 105,250,000.00 |
| 23030127 | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES | 70,000,000.00 | - | - | 0.0% | 70,000,000.00 |
| 23030128 | REHABILITATION/REPAIRS OF INFRASTRUCTURES | 1,065,000,000.00 | 46,057,157.00 | 46,057,157.00 | 4.3% | 1,018,942,843.00 |
| 2304 | PRESERVATION OF THE ENVIRONMENT | 2,296,077,000.00 | 54,915,193.00 | 54,915,193.00 | 2.4% | 2,241,161,807.00 |
| 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | 2,296,077,000.00 | 54,915,193.00 | 54,915,193.00 | 2.4% | 2,241,161,807.00 |
| 23040101 | TREE PLANTING | 261,800,000.00 | 17,000,000.00 | 17,000,000.00 | 6.5% | 244,800,000.00 |
| 23040102 | EROSION & FLOOD CONTROL | 1,775,000,000.00 | 26,115,000.00 | 26,115,000.00 | 1.5% | 1,748,885,000.00 |
| 23040103 | WILDLIFE CONSERVATION | 125,000,000.00 | 11,800,193.00 | 11,800,193.00 | 9.4% | 113,199,807.00 |
| 23040104 | INDUSTRIAL POLLUTION PREVENTION & CONTROL | 25,000,000.00 | - | - | 0.0% | 25,000,000.00 |
| 23040106 | CLIMATE CHANGE MANAGEMENT & CONTROL | 109,277,000.00 | - | - | 0.0% | 109,277,000.00 |

| Code | Economic | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|---------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 2305 | OTHER CAPITAL PROJECTS | 43,507,051,000.00 | 1,601,094,119.44 | 1,601,094,119.44 | 3.7% | 41,905,956,880.56 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 43,507,051,000.00 | 1,601,094,119.44 | 1,601,094,119.44 | 3.7% | 41,905,956,880.56 |
| 23050101 | RESEARCH AND DEVELOPMENT | 522,300,000.00 | - | - | 0.0% | 522,300,000.00 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 132,500,000.00 | 42,826,600.00 | 42,826,600.00 | 32.3% | 89,673,400.00 |
| 23050103 | MONITORING AND EVALUATION | 1,451,452,000.00 | - | - | 0.0% | 1,451,452,000.00 |
| 23050104 | ANNIVERSARIES/CELEBRATIONS | 477,000,000.00 | 11,000,000.00 | 11,000,000.00 | 2.3% | 466,000,000.00 |
| 23050107 | MARGIN FOR INCREASES IN COSTS | 1,050,000,000.00 | 110,000,000.00 | 110,000,000.00 | 10.5% | 940,000,000.00 |
| 23050128 | LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL | 3,420,000,000.00 | 17,845,000.00 | 17,845,000.00 | 0.5% | 3,402,155,000.00 |
| 23050129 | LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE | 10,282,250,000.00 | 562,997,879.93 | 562,997,879.93 | 5.5% | 9,719,252,120.07 |
| 23050130 | HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS | 19,714,549,000.00 | 629,081,453.51 | 629,081,453.51 | 3.2% | 19,085,467,546.49 |
| 23050131 | ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES | 150,000,000.00 | - | - | 0.0% | 150,000,000.00 |
| 23050132 | AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES | 4,475,000,000.00 | - | - | 0.0% | 4,475,000,000.00 |
| 23050133 | LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA | 270,000,000.00 | 9,343,186.00 | 9,343,186.00 | 3.5% | 260,656,814.00 |
| 23050134 | CAPITATION FOR CONTRIBUTORY HEALTHCARE PROGRAMME | 1,562,000,000.00 | 218,000,000.00 | 218,000,000.00 | 14.0% | 1,344,000,000.00 |

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Borno State Government Budget Performance Report 2021 Q1 - Total Expenditure by Functional Classification

| Code | Function | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|-------------|--|---------------------------|--------------------------|------------------------------------|---|-----------------------------------|
| | Total Expenditure | 248,392,616,000.00 | 22,923,514,225.72 | 22,923,514,225.72 | 9.2% | 225,469,101,774.28 |
| 701 | General Public Service | 60,958,922,212.83 | 10,052,814,369.46 | 10,052,814,369.46 | 16.5% | 50,906,107,843.37 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 19,738,566,000.00 | 3,771,863,146.70 | 3,771,863,146.70 | 19.1% | 15,966,702,853.30 |
| 70111 | Executive Organ and Legislative Organs | 19,134,866,000.00 | 3,658,524,507.23 | 3,658,524,507.23 | 19.1% | 15,476,341,492.77 |
| 70112 | Financial and Fiscal Affairs | 603,700,000.00 | 113,338,639.47 | 113,338,639.47 | 18.8% | 490,361,360.53 |
| 7012 | Foreign and Economic Aid | 3,358,750,000.00 | 3,875,336,991.31 | 3,875,336,991.31 | 115.4% | - 516,586,991.31 |
| 70122 | Economic Aid routed through International Organisations | 3,358,750,000.00 | 3,875,336,991.31 | 3,875,336,991.31 | 115.4% | - 516,586,991.31 |
| 7013 | General Services | 19,663,237,000.00 | 1,134,233,846.96 | 1,134,233,846.96 | 5.8% | 18,529,003,153.04 |
| 70131 | General Personnel Services | 5,912,338,000.00 | 359,745,414.00 | 359,745,414.00 | 6.1% | 5,552,592,586.00 |
| 70132 | Overall Planning and Statistical Services | 125,000,000.00 | 21,482,967.33 | 21,482,967.33 | 17.2% | 103,517,032.67 |
| 70133 | Other General Services | 13,625,899,000.00 | 753,005,465.63 | 753,005,465.63 | 5.5% | 12,872,893,534.37 |
| 7017 | Public Debt Transactions | 6,000,000,000.00 | - | - | 0.0% | 6,000,000,000.00 |
| 70171 | Public Debt Transactions | 6,000,000,000.00 | - | - | 0.0% | 6,000,000,000.00 |
| 7018 | Transfer of a General Character between Different Levels of Government | 12,198,369,212.83 | 1,271,380,384.49 | 1,271,380,384.49 | 10.4% | 10,926,988,828.34 |
| 70181 | Transfer of a General Character between Different Levels of Government | 12,198,369,212.83 | 1,271,380,384.49 | 1,271,380,384.49 | 10.4% | 10,926,988,828.34 |
| 703 | Public Order and Safety | 4,001,660,000.00 | 4,225,027.50 | 4,225,027.50 | 0.1% | 3,997,434,972.50 |
| 7031 | Police Services | 2,677,500,000.00 | - | - | 0.0% | 2,677,500,000.00 |
| 70311 | State Expenditure to Support Police Services | 2,677,500,000.00 | - | - | 0.0% | 2,677,500,000.00 |
| 7033 | Justice & Law Courts | 1,324,160,000.00 | 4,225,027.50 | 4,225,027.50 | 0.3% | 1,319,934,972.50 |
| 70331 | Justice & Law Courts | 1,324,160,000.00 | 4,225,027.50 | 4,225,027.50 | 0.3% | 1,319,934,972.50 |
| 704 | Economic Affairs | 78,537,143,000.00 | 6,575,654,953.79 | 6,575,654,953.79 | 8.4% | 71,961,488,046.21 |
| 7041 | General Economic, Commercial and Labour Affairs | 25,595,772,000.00 | 4,263,091,548.11 | 4,263,091,548.11 | 16.7% | 21,332,680,451.89 |
| 70411 | General Economic and Commercial Affairs | 25,595,772,000.00 | 4,263,091,548.11 | 4,263,091,548.11 | 16.7% | 21,332,680,451.89 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 9,265,319,000.00 | 346,869,968.70 | 346,869,968.70 | 3.7% | 8,918,449,031.30 |
| 70421 | Agriculture | 7,624,914,000.00 | 214,092,868.35 | 214,092,868.35 | 2.8% | 7,410,821,131.65 |
| 70422 | Forestry | 7,500,000.00 | - | - | 0.0% | 7,500,000.00 |
| 70423 | Fishing and Hunting | 1,632,905,000.00 | 132,777,100.35 | 132,777,100.35 | 8.1% | 1,500,127,899.65 |
| 7043 | Fuel and Energy | 1,151,412,000.00 | 5,897,165.83 | 5,897,165.83 | 0.5% | 1,145,514,834.17 |
| 70435 | Electricity | 1,151,412,000.00 | 5,897,165.83 | 5,897,165.83 | 0.5% | 1,145,514,834.17 |
| 7044 | Mining, Manufacturing and Construction | 40,697,423,000.00 | 1,959,213,137.48 | 1,959,213,137.48 | 4.8% | 38,738,209,862.52 |
| 70442 | Manufacturing | 256,874,000.00 | 182,374.66 | 182,374.66 | 0.1% | 256,691,625.34 |
| 70443 | Construction | 40,440,549,000.00 | 1,959,030,762.82 | 1,959,030,762.82 | 4.8% | 38,481,518,237.18 |
| 7045 | Transport | 1,794,217,000.00 | 583,133.67 | 583,133.67 | 0.0% | 1,793,633,866.33 |
| 70451 | Road Transport | 1,794,217,000.00 | 583,133.67 | 583,133.67 | 0.0% | 1,793,633,866.33 |
| 7047 | Other Industries | 33,000,000.00 | - | - | 0.0% | 33,000,000.00 |
| 70472 | Hotel and Restaurants | 33,000,000.00 | - | - | 0.0% | 33,000,000.00 |
| 705 | Environmental Protection | 3,928,261,000.00 | 239,444,681.82 | 239,444,681.82 | 6.1% | 3,688,816,318.18 |
| 7054 | Protection of Biodiversity and Landscape | 278,828,000.00 | 242,845.00 | 242,845.00 | 0.1% | 278,585,155.00 |
| 70541 | Protection of Biodiversity and Landscape | 278,828,000.00 | 242,845.00 | 242,845.00 | 0.1% | 278,585,155.00 |
| 7056 | Environmental Protection N.E.C. | 3,649,433,000.00 | 239,201,836.82 | 239,201,836.82 | 6.6% | 3,410,231,163.18 |
| 70561 | Environmental Protection N.E.C. | 3,649,433,000.00 | 239,201,836.82 | 239,201,836.82 | 6.6% | 3,410,231,163.18 |
| 706 | Housing and Community Amenities | 23,492,949,000.00 | 1,252,468,581.76 | 1,252,468,581.76 | 5.3% | 22,240,480,418.24 |
| 7061 | Housing Development | 2,391,000,000.00 | 6,267,049.74 | 6,267,049.74 | 0.3% | 2,384,732,950.26 |
| 70611 | Housing Development | 2,391,000,000.00 | 6,267,049.74 | 6,267,049.74 | 0.3% | 2,384,732,950.26 |

| Code | Function | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|-------------|---|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 7062 | Community Development | 7,013,500,000.00 | 1,094,556,094.42 | 1,094,556,094.42 | 15.6% | 5,918,943,905.58 |
| 70621 | Community Development | 7,013,500,000.00 | 1,094,556,094.42 | 1,094,556,094.42 | 15.6% | 5,918,943,905.58 |
| 7063 | Water Supply | 14,088,449,000.00 | 151,645,437.60 | 151,645,437.60 | 1.1% | 13,936,803,562.40 |
| 70631 | Water Supply | 14,088,449,000.00 | 151,645,437.60 | 151,645,437.60 | 1.1% | 13,936,803,562.40 |
| 707 | Health | 10,181,000,000.00 | 596,242,026.78 | 596,242,026.78 | 5.9% | 9,584,757,973.22 |
| 7072 | Outpatient Services | 1,494,000,000.00 | - | - | 0.0% | 1,494,000,000.00 |
| 70721 | General Medical Services | 1,494,000,000.00 | - | - | 0.0% | 1,494,000,000.00 |
| 7073 | Hospital Services | 8,145,000,000.00 | 596,242,026.78 | 596,242,026.78 | 7.3% | 7,548,757,973.22 |
| 70731 | General Hospital Services | 8,145,000,000.00 | 596,242,026.78 | 596,242,026.78 | 7.3% | 7,548,757,973.22 |
| 7074 | Public Health Services | 542,000,000.00 | - | - | 0.0% | 542,000,000.00 |
| 70741 | Public Health Services | 542,000,000.00 | - | - | 0.0% | 542,000,000.00 |
| 708 | Recreation, Culture and Religion | 5,794,746,000.00 | 812,825,460.48 | 812,825,460.48 | 14.0% | 4,981,920,539.52 |
| 7081 | Recreational and Sporting Services | 2,791,896,000.00 | 332,055,830.00 | 332,055,830.00 | 11.9% | 2,459,840,170.00 |
| 70811 | Recreational and Sporting Services | 2,791,896,000.00 | 332,055,830.00 | 332,055,830.00 | 11.9% | 2,459,840,170.00 |
| 7082 | Cultural Services | 110,350,000.00 | 50,103.75 | 50,103.75 | 0.0% | 110,299,896.25 |
| 70821 | Cultural Services | 110,350,000.00 | 50,103.75 | 50,103.75 | 0.0% | 110,299,896.25 |
| 7083 | Broadcasting and Publishing Services | 1,342,500,000.00 | 127,328,289.43 | 127,328,289.43 | 9.5% | 1,215,171,710.57 |
| 70831 | Broadcasting and Publishing Services | 1,342,500,000.00 | 127,328,289.43 | 127,328,289.43 | 9.5% | 1,215,171,710.57 |
| 7084 | Religious and Other Community Services | 150,000,000.00 | 15,101,044.30 | 15,101,044.30 | 10.1% | 134,898,955.70 |
| 70841 | Religious and Other Community Services | 150,000,000.00 | 15,101,044.30 | 15,101,044.30 | 10.1% | 134,898,955.70 |
| 7085 | R&D Recreation, Culture and Religion | 1,400,000,000.00 | 338,290,193.00 | 338,290,193.00 | 24.2% | 1,061,709,807.00 |
| 70851 | R&D Recreation, Culture and Religion | 1,400,000,000.00 | 338,290,193.00 | 338,290,193.00 | 24.2% | 1,061,709,807.00 |
| 709 | Education | 61,497,934,787.17 | 3,389,839,124.13 | 3,389,839,124.13 | 5.5% | 58,108,095,663.04 |
| 7091 | Pre-Primary and Primary Education | 27,051,271,787.17 | 71,851,715.77 | 71,851,715.77 | 0.3% | 26,979,420,071.40 |
| 70911 | Pre-Primary Education | 116,700,000.00 | - | - | 0.0% | 116,700,000.00 |
| 70912 | Primary Education | 26,934,571,787.17 | 71,851,715.77 | 71,851,715.77 | 0.3% | 26,862,720,071.40 |
| 7094 | Tertiary Education | 12,571,574,000.00 | 2,018,250,954.02 | 2,018,250,954.02 | 16.1% | 10,553,323,045.98 |
| 70941 | First Stage of Tertiary Education | 6,584,074,000.00 | 1,680,396,961.96 | 1,680,396,961.96 | 25.5% | 4,903,677,038.04 |
| 70942 | Second Stage of Tertiary Education | 5,987,500,000.00 | 337,853,992.06 | 337,853,992.06 | 5.6% | 5,649,646,007.94 |
| 7095 | Education Not Definable by Level | 350,000.00 | 101,000.00 | 101,000.00 | 28.9% | 249,000.00 |
| 70951 | Education Not Definable by Level | 350,000.00 | 101,000.00 | 101,000.00 | 28.9% | 249,000.00 |
| 7096 | Subsidiary Services to Education | 2,993,689,000.00 | 486,171,215.72 | 486,171,215.72 | 16.2% | 2,507,517,784.28 |
| 70961 | Subsidiary Services to Education | 2,993,689,000.00 | 486,171,215.72 | 486,171,215.72 | 16.2% | 2,507,517,784.28 |
| 7097 | R&D Education | 2,580,550,000.00 | - | - | 0.0% | 2,580,550,000.00 |
| 70971 | R&D Education | 2,580,550,000.00 | - | - | 0.0% | 2,580,550,000.00 |
| 7098 | Education N. E. C | 16,300,500,000.00 | 813,464,238.62 | 813,464,238.62 | 5.0% | 15,487,035,761.38 |
| 70981 | Education N. E. C | 16,300,500,000.00 | 813,464,238.62 | 813,464,238.62 | 5.0% | 15,487,035,761.38 |

Table 11: Personnel Expenditure by Function

Borno State Government Budget Performance Report 2021 Q1 - Personnel Expenditure by Functional Classification

| Code | Function | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|-------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| | Total Personnel Expenditure | 39,712,777,000.00 | 8,449,997,698.73 | 8,449,997,698.73 | 21.3% | 31,262,779,301.27 |
| 701 | General Public Service | 30,186,488,212.83 | 5,825,313,454.20 | 5,825,313,454.20 | 19.3% | 24,361,174,758.63 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 4,289,262,000.00 | 272,090,972.53 | 272,090,972.53 | 6.3% | 4,017,171,027.47 |
| 70111 | Executive Organ and Legislative Organs | 3,685,562,000.00 | 158,752,333.06 | 158,752,333.06 | 4.3% | 3,526,809,666.94 |
| 70112 | Financial and Fiscal Affairs | 603,700,000.00 | 113,338,639.47 | 113,338,639.47 | 18.8% | 490,361,360.53 |
| 7012 | Foreign and Economic Aid | 3,358,750,000.00 | 3,875,336,991.31 | 3,875,336,991.31 | 115.4% | - 516,586,991.31 |
| 70122 | Economic Aid routed through International Organisations | 3,358,750,000.00 | 3,875,336,991.31 | 3,875,336,991.31 | 115.4% | - 516,586,991.31 |
| 7013 | General Services | 10,340,107,000.00 | 406,505,105.87 | 406,505,105.87 | 3.9% | 9,933,601,894.13 |
| 70131 | General Personnel Services | 2,223,738,000.00 | 236,234,185.15 | 236,234,185.15 | 10.6% | 1,987,503,814.85 |
| 70132 | Overall Planning and Statistical Services | 125,000,000.00 | 21,482,967.33 | 21,482,967.33 | 17.2% | 103,517,032.67 |
| 70133 | Other General Services | 7,991,369,000.00 | 148,787,953.39 | 148,787,953.39 | 1.9% | 7,842,581,046.61 |
| 7018 | Transfer of a General Character between Different Levels of Government | 12,198,369,212.83 | 1,271,380,384.49 | 1,271,380,384.49 | 10.4% | 10,926,988,828.34 |
| 70181 | Transfer of a General Character between Different Levels of Government | 12,198,369,212.83 | 1,271,380,384.49 | 1,271,380,384.49 | 10.4% | 10,926,988,828.34 |
| 703 | Public Order and Safety | 299,160,000.00 | 4,225,027.50 | 4,225,027.50 | 1.4% | 294,934,972.50 |
| 7031 | Police Services | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 70311 | State Expenditure to Support Police Services | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 7033 | Justice & Law Courts | 224,160,000.00 | 4,225,027.50 | 4,225,027.50 | 1.9% | 219,934,972.50 |
| 70331 | Justice & Law Courts | 224,160,000.00 | 4,225,027.50 | 4,225,027.50 | 1.9% | 219,934,972.50 |
| 704 | Economic Affairs | 2,965,314,000.00 | 641,237,563.39 | 641,237,563.39 | 21.6% | 2,324,076,436.61 |
| 7041 | General Economic, Commercial and Labour Affairs | 1,527,283,000.00 | 367,703,263.32 | 367,703,263.32 | 24.1% | 1,159,579,736.68 |
| 70411 | General Economic and Commercial Affairs | 1,527,283,000.00 | 367,703,263.32 | 367,703,263.32 | 24.1% | 1,159,579,736.68 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 1,081,719,000.00 | 267,266,833.07 | 267,266,833.07 | 24.7% | 814,452,166.93 |
| 70421 | Agriculture | 650,914,000.00 | 166,922,357.72 | 166,922,357.72 | 25.6% | 483,991,642.28 |
| 70422 | Forestry | 7,500,000.00 | - | - | 0.0% | 7,500,000.00 |
| 70423 | Fishing and Hunting | 423,305,000.00 | 100,344,475.35 | 100,344,475.35 | 23.7% | 322,960,524.65 |
| 7043 | Fuel and Energy | 68,212,000.00 | 5,684,333.33 | 5,684,333.33 | 8.3% | 62,527,666.67 |
| 70435 | Electricity | 68,212,000.00 | 5,684,333.33 | 5,684,333.33 | 8.3% | 62,527,666.67 |
| 7044 | Mining, Manufacturing and Construction | 60,383,000.00 | - | - | 0.0% | 60,383,000.00 |
| 70442 | Manufacturing | 6,174,000.00 | - | - | 0.0% | 6,174,000.00 |
| 70443 | Construction | 54,209,000.00 | - | - | 0.0% | 54,209,000.00 |
| 7045 | Transport | 194,717,000.00 | 583,133.67 | 583,133.67 | 0.3% | 194,133,866.33 |
| 70451 | Road Transport | 194,717,000.00 | 583,133.67 | 583,133.67 | 0.3% | 194,133,866.33 |
| 7047 | Other Industries | 33,000,000.00 | - | - | 0.0% | 33,000,000.00 |
| 70472 | Hotel and Restaurants | 33,000,000.00 | - | - | 0.0% | 33,000,000.00 |
| 705 | Environmental Protection | 913,061,000.00 | 184,328,713.32 | 184,328,713.32 | 20.2% | 728,732,286.68 |
| 7054 | Protection of Biodiversity and Landscape | 134,628,000.00 | - | - | 0.0% | 134,628,000.00 |
| 70541 | Protection of Biodiversity and Landscape | 134,628,000.00 | - | - | 0.0% | 134,628,000.00 |
| 7056 | Environmental Protection N.E.C. | 778,433,000.00 | 184,328,713.32 | 184,328,713.32 | 23.7% | 594,104,286.68 |
| 70561 | Environmental Protection N.E.C. | 778,433,000.00 | 184,328,713.32 | 184,328,713.32 | 23.7% | 594,104,286.68 |
| 706 | Housing and Community Amenities | 155,000,000.00 | 6,267,049.74 | 6,267,049.74 | 4.0% | 148,732,950.26 |
| 7061 | Housing Development | 60,000,000.00 | 6,267,049.74 | 6,267,049.74 | 10.4% | 53,732,950.26 |
| 70611 | Housing Development | 60,000,000.00 | 6,267,049.74 | 6,267,049.74 | 10.4% | 53,732,950.26 |
| 7062 | Community Development | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 |
| 70621 | Community Development | 15,000,000.00 | - | - | 0.0% | 15,000,000.00 |
| 7063 | Water Supply | 80,000,000.00 | - | - | 0.0% | 80,000,000.00 |
| 70631 | Water Supply | 80,000,000.00 | - | - | 0.0% | 80,000,000.00 |

| Code | Function | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|-------------|---|-------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 707 | Health | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 7074 | Public Health Services | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 70741 | Public Health Services | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 708 | Recreation, Culture and Religion | 581,896,000.00 | 141,480,365.85 | 141,480,365.85 | 24.3% | 440,415,634.15 |
| 7081 | Recreational and Sporting Services | 186,896,000.00 | 1,811,232.12 | 1,811,232.12 | 1.0% | 185,084,767.88 |
| 70811 | Recreational and Sporting Services | 186,896,000.00 | 1,811,232.12 | 1,811,232.12 | 1.0% | 185,084,767.88 |
| 7082 | Cultural Services | 90,000,000.00 | - | - | 0.0% | 90,000,000.00 |
| 70821 | Cultural Services | 90,000,000.00 | - | - | 0.0% | 90,000,000.00 |
| 7083 | Broadcasting and Publishing Services | 275,000,000.00 | 127,328,289.43 | 127,328,289.43 | 46.3% | 147,671,710.57 |
| 70831 | Broadcasting and Publishing Services | 275,000,000.00 | 127,328,289.43 | 127,328,289.43 | 46.3% | 147,671,710.57 |
| 7084 | Religious and Other Community Services | 30,000,000.00 | 12,340,844.30 | 12,340,844.30 | 41.1% | 17,659,155.70 |
| 70841 | Religious and Other Community Services | 30,000,000.00 | 12,340,844.30 | 12,340,844.30 | 41.1% | 17,659,155.70 |
| 709 | Education | 4,111,857,787.17 | 1,647,145,524.73 | 1,647,145,524.73 | 40.1% | 2,464,712,262.44 |
| 7091 | Pre-Primary and Primary Education | 119,630,787.17 | 48,496,765.77 | 48,496,765.77 | 40.5% | 71,134,021.40 |
| 70912 | Primary Education | 119,630,787.17 | 48,496,765.77 | 48,496,765.77 | 40.5% | 71,134,021.40 |
| 7094 | Tertiary Education | 3,918,238,000.00 | 1,580,196,382.75 | 1,580,196,382.75 | 40.3% | 2,338,041,617.25 |
| 70941 | First Stage of Tertiary Education | 3,018,238,000.00 | 1,263,256,732.69 | 1,263,256,732.69 | 41.9% | 1,754,981,267.31 |
| 70942 | Second Stage of Tertiary Education | 900,000,000.00 | 316,939,650.06 | 316,939,650.06 | 35.2% | 583,060,349.94 |
| 7096 | Subsidiary Services to Education | 73,989,000.00 | 18,452,376.21 | 18,452,376.21 | 24.9% | 55,536,623.79 |
| 70961 | Subsidiary Services to Education | 73,989,000.00 | 18,452,376.21 | 18,452,376.21 | 24.9% | 55,536,623.79 |

Table 12: Overhead Expenditure by Function

Borno State Government Budget Performance Report 2021 Q1 - Overhead Expenditure by Functional Classification

| Code | Function | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|-------------|--|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| | Total Overhead Expenditure | 21,197,999,000.00 | 3,996,004,097.31 | 3,996,004,097.31 | 18.9% | 17,201,994,902.69 |
| 701 | General Public Service | 13,350,370,000.00 | 3,204,609,888.89 | 3,204,609,888.89 | 24.0% | 10,145,760,111.11 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 11,537,656,000.00 | 3,155,809,130.60 | 3,155,809,130.60 | 27.4% | 8,381,846,869.40 |
| 70111 | Executive Organ and Legislative Organs | 11,537,656,000.00 | 3,155,809,130.60 | 3,155,809,130.60 | 27.4% | 8,381,846,869.40 |
| 7013 | General Services | 1,812,714,000.00 | 48,800,758.29 | 48,800,758.29 | 2.7% | 1,763,913,241.71 |
| 70131 | General Personnel Services | 463,984,000.00 | 8,341,852.10 | 8,341,852.10 | 1.8% | 455,642,147.90 |
| 70133 | Other General Services | 1,348,730,000.00 | 40,458,906.19 | 40,458,906.19 | 3.0% | 1,308,271,093.81 |
| 703 | Public Order and Safety | 1,612,500,000.00 | - | - | 0.0% | 1,612,500,000.00 |
| 7031 | Police Services | 1,612,500,000.00 | - | - | 0.0% | 1,612,500,000.00 |
| 70311 | State Expenditure to Support Police Services | 1,612,500,000.00 | - | - | 0.0% | 1,612,500,000.00 |
| 704 | Economic Affairs | 2,141,555,000.00 | 156,969,964.29 | 156,969,964.29 | 7.3% | 1,984,585,035.71 |
| 7041 | General Economic, Commercial and Labour Affairs | 2,027,433,000.00 | 147,306,557.00 | 147,306,557.00 | 7.3% | 1,880,126,443.00 |
| 70411 | General Economic and Commercial Affairs | 2,027,433,000.00 | 147,306,557.00 | 147,306,557.00 | 7.3% | 1,880,126,443.00 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 29,535,000.00 | 9,278,200.13 | 9,278,200.13 | 31.4% | 20,256,799.87 |
| 70421 | Agriculture | 17,535,000.00 | 3,667,761.13 | 3,667,761.13 | 20.9% | 13,867,238.87 |
| 70423 | Fishing and Hunting | 12,000,000.00 | 5,610,439.00 | 5,610,439.00 | 46.8% | 6,389,561.00 |
| 7043 | Fuel and Energy | 1,184,000.00 | 202,832.50 | 202,832.50 | 17.1% | 981,167.50 |
| 70435 | Electricity | 1,184,000.00 | 202,832.50 | 202,832.50 | 17.1% | 981,167.50 |
| 7044 | Mining, Manufacturing and Construction | 700,000.00 | 182,374.66 | 182,374.66 | 26.1% | 517,625.34 |
| 70442 | Manufacturing | 700,000.00 | 182,374.66 | 182,374.66 | 26.1% | 517,625.34 |
| 7045 | Transport | 82,703,000.00 | - | - | 0.0% | 82,703,000.00 |
| 70451 | Road Transport | 82,703,000.00 | - | - | 0.0% | 82,703,000.00 |
| 705 | Environmental Protection | 156,200,000.00 | 2,245,775.50 | 2,245,775.50 | 1.4% | 153,954,224.50 |
| 7054 | Protection of Biodiversity and Landscape | 144,200,000.00 | 242,845.00 | 242,845.00 | 0.2% | 143,957,155.00 |
| 70541 | Protection of Biodiversity and Landscape | 144,200,000.00 | 242,845.00 | 242,845.00 | 0.2% | 143,957,155.00 |
| 7056 | Environmental Protection N.E.C. | 12,000,000.00 | 2,002,930.50 | 2,002,930.50 | 16.7% | 9,997,069.50 |
| 70561 | Environmental Protection N.E.C. | 12,000,000.00 | 2,002,930.50 | 2,002,930.50 | 16.7% | 9,997,069.50 |
| 706 | Housing and Community Amenities | 768,508,000.00 | 104,297,983.10 | 104,297,983.10 | 13.6% | 664,210,016.90 |
| 7061 | Housing Development | 20,871,000.00 | - | - | 0.0% | 20,871,000.00 |
| 70611 | Housing Development | 20,871,000.00 | - | - | 0.0% | 20,871,000.00 |
| 7062 | Community Development | 88,322,000.00 | - | - | 0.0% | 88,322,000.00 |
| 70621 | Community Development | 88,322,000.00 | - | - | 0.0% | 88,322,000.00 |
| 7063 | Water Supply | 659,315,000.00 | 104,297,983.10 | 104,297,983.10 | 15.8% | 555,017,016.90 |
| 70631 | Water Supply | 659,315,000.00 | 104,297,983.10 | 104,297,983.10 | 15.8% | 555,017,016.90 |
| 707 | Health | 758,383,000.00 | 40,981,302.78 | 40,981,302.78 | 5.4% | 717,401,697.22 |
| 7073 | Hospital Services | 746,910,000.00 | 40,981,302.78 | 40,981,302.78 | 5.5% | 705,928,697.22 |
| 70731 | General Hospital Services | 746,910,000.00 | 40,981,302.78 | 40,981,302.78 | 5.5% | 705,928,697.22 |
| 7074 | Public Health Services | 11,473,000.00 | - | - | 0.0% | 11,473,000.00 |
| 70741 | Public Health Services | 11,473,000.00 | - | - | 0.0% | 11,473,000.00 |
| 708 | Recreation, Culture and Religion | 130,906,000.00 | 2,810,303.75 | 2,810,303.75 | 2.1% | 128,095,696.25 |
| 7081 | Recreational and Sporting Services | 20,846,000.00 | - | - | 0.0% | 20,846,000.00 |
| 70811 | Recreational and Sporting Services | 20,846,000.00 | - | - | 0.0% | 20,846,000.00 |
| 7082 | Cultural Services | 350,000.00 | 50,103.75 | 50,103.75 | 14.3% | 299,896.25 |
| 70821 | Cultural Services | 350,000.00 | 50,103.75 | 50,103.75 | 14.3% | 299,896.25 |

| Code | Function | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|-------------|---|-------------------------|-----------------------|------------------------------------|---|-----------------------------------|
| 7084 | Religious and Other Community Services | 109,710,000.00 | 2,760,200.00 | 2,760,200.00 | 2.5% | 106,949,800.00 |
| 70841 | Religious and Other Community Services | 109,710,000.00 | 2,760,200.00 | 2,760,200.00 | 2.5% | 106,949,800.00 |
| 709 | Education | 2,279,577,000.00 | 484,088,879.00 | 484,088,879.00 | 21.2% | 1,795,488,121.00 |
| 7091 | Pre-Primary and Primary Education | 116,700,000.00 | - | - | 0.0% | 116,700,000.00 |
| 70911 | Pre-Primary Education | 116,700,000.00 | - | - | 0.0% | 116,700,000.00 |
| 7094 | Tertiary Education | 557,812,000.00 | 24,848,240.50 | 24,848,240.50 | 4.5% | 532,963,759.50 |
| 70941 | First Stage of Tertiary Education | 237,812,000.00 | 3,933,898.50 | 3,933,898.50 | 1.7% | 233,878,101.50 |
| 70942 | Second Stage of Tertiary Education | 320,000,000.00 | 20,914,342.00 | 20,914,342.00 | 6.5% | 299,085,658.00 |
| 7095 | Education Not Definable by Level | 350,000.00 | 101,000.00 | 101,000.00 | 28.9% | 249,000.00 |
| 70951 | Education Not Definable by Level | 350,000.00 | 101,000.00 | 101,000.00 | 28.9% | 249,000.00 |
| 7096 | Subsidiary Services to Education | 21,145,000.00 | 321,886.00 | 321,886.00 | 1.5% | 20,823,114.00 |
| 70961 | Subsidiary Services to Education | 21,145,000.00 | 321,886.00 | 321,886.00 | 1.5% | 20,823,114.00 |
| 7097 | R&D Education | 550,000.00 | - | - | 0.0% | 550,000.00 |
| 70971 | R&D Education | 550,000.00 | - | - | 0.0% | 550,000.00 |
| 7098 | Education N. E. C | 1,583,020,000.00 | 458,817,752.50 | 458,817,752.50 | 29.0% | 1,124,202,247.50 |
| 70981 | Education N. E. C | 1,583,020,000.00 | 458,817,752.50 | 458,817,752.50 | 29.0% | 1,124,202,247.50 |

Table 13: Capital Expenditure by Function

Borno State Government Budget Performance Report 2021 Q1 - Capital Expenditure by Functional Classification

| Code | Function | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|-------------|--|---------------------------|--------------------------|------------------------------------|---|-----------------------------------|
| | Total Capital Expenditure | 179,261,364,000.00 | 10,438,999,929.68 | 10,438,999,929.68 | 5.8% | 168,822,364,070.32 |
| 701 | General Public Service | 11,164,250,000.00 | 1,022,881,026.37 | 1,022,881,026.37 | 9.2% | 10,141,368,973.63 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 3,781,250,000.00 | 343,953,043.57 | 343,953,043.57 | 9.1% | 3,437,296,956.43 |
| 70111 | Executive Organ and Legislative Organs | 3,781,250,000.00 | 343,953,043.57 | 343,953,043.57 | 9.1% | 3,437,296,956.43 |
| 7013 | General Services | 7,383,000,000.00 | 678,927,982.80 | 678,927,982.80 | 9.2% | 6,704,072,017.20 |
| 70131 | General Personnel Services | 3,107,500,000.00 | 115,169,376.75 | 115,169,376.75 | 3.7% | 2,992,330,623.25 |
| 70133 | Other General Services | 4,275,500,000.00 | 563,758,606.05 | 563,758,606.05 | 13.2% | 3,711,741,393.95 |
| 703 | Public Order and Safety | 1,325,000,000.00 | - | - | 0.0% | 1,325,000,000.00 |
| 7031 | Police Services | 225,000,000.00 | - | - | 0.0% | 225,000,000.00 |
| 70311 | State Expenditure to Support Police Services | 225,000,000.00 | - | - | 0.0% | 225,000,000.00 |
| 7033 | Justice & Law Courts | 1,100,000,000.00 | - | - | 0.0% | 1,100,000,000.00 |
| 70331 | Justice & Law Courts | 1,100,000,000.00 | - | - | 0.0% | 1,100,000,000.00 |
| 704 | Economic Affairs | 72,368,379,000.00 | 5,739,547,426.11 | 5,739,547,426.11 | 7.9% | 66,628,831,573.89 |
| 7041 | General Economic, Commercial and Labour Affairs | 20,979,939,000.00 | 3,710,181,727.79 | 3,710,181,727.79 | 17.7% | 17,269,757,272.21 |
| 70411 | General Economic and Commercial Affairs | 20,979,939,000.00 | 3,710,181,727.79 | 3,710,181,727.79 | 17.7% | 17,269,757,272.21 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 8,153,600,000.00 | 70,324,935.50 | 70,324,935.50 | 0.9% | 8,083,275,064.50 |
| 70421 | Agriculture | 6,956,000,000.00 | 43,502,749.50 | 43,502,749.50 | 0.6% | 6,912,497,250.50 |
| 70423 | Fishing and Hunting | 1,197,600,000.00 | 26,822,186.00 | 26,822,186.00 | 2.2% | 1,170,777,814.00 |
| 7043 | Fuel and Energy | 1,082,000,000.00 | 10,000.00 | 10,000.00 | 0.0% | 1,081,990,000.00 |
| 70435 | Electricity | 1,082,000,000.00 | 10,000.00 | 10,000.00 | 0.0% | 1,081,990,000.00 |
| 7044 | Mining, Manufacturing and Construction | 40,636,340,000.00 | 1,959,030,762.82 | 1,959,030,762.82 | 4.8% | 38,677,309,237.18 |
| 70442 | Manufacturing | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 |
| 70443 | Construction | 40,386,340,000.00 | 1,959,030,762.82 | 1,959,030,762.82 | 4.9% | 38,427,309,237.18 |
| 7045 | Transport | 1,516,500,000.00 | - | - | 0.0% | 1,516,500,000.00 |
| 70451 | Road Transport | 1,516,500,000.00 | - | - | 0.0% | 1,516,500,000.00 |
| 705 | Environmental Protection | 2,859,000,000.00 | 52,870,193.00 | 52,870,193.00 | 1.8% | 2,806,129,807.00 |
| 7056 | Environmental Protection N.E.C. | 2,859,000,000.00 | 52,870,193.00 | 52,870,193.00 | 1.8% | 2,806,129,807.00 |
| 70561 | Environmental Protection N.E.C. | 2,859,000,000.00 | 52,870,193.00 | 52,870,193.00 | 1.8% | 2,806,129,807.00 |
| 706 | Housing and Community Amenities | 22,467,294,000.00 | 1,141,903,548.92 | 1,141,903,548.92 | 5.1% | 21,325,390,451.08 |
| 7061 | Housing Development | 2,309,000,000.00 | - | - | 0.0% | 2,309,000,000.00 |
| 70611 | Housing Development | 2,309,000,000.00 | - | - | 0.0% | 2,309,000,000.00 |
| 7062 | Community Development | 6,910,000,000.00 | 1,094,556,094.42 | 1,094,556,094.42 | 15.8% | 5,815,443,905.58 |
| 70621 | Community Development | 6,910,000,000.00 | 1,094,556,094.42 | 1,094,556,094.42 | 15.8% | 5,815,443,905.58 |
| 7063 | Water Supply | 13,248,294,000.00 | 47,347,454.50 | 47,347,454.50 | 0.4% | 13,200,946,545.50 |
| 70631 | Water Supply | 13,248,294,000.00 | 47,347,454.50 | 47,347,454.50 | 0.4% | 13,200,946,545.50 |
| 707 | Health | 8,919,000,000.00 | 554,708,224.00 | 554,708,224.00 | 6.2% | 8,364,291,776.00 |
| 7072 | Outpatient Services | 1,494,000,000.00 | - | - | 0.0% | 1,494,000,000.00 |
| 70721 | General Medical Services | 1,494,000,000.00 | - | - | 0.0% | 1,494,000,000.00 |
| 7073 | Hospital Services | 7,395,000,000.00 | 554,708,224.00 | 554,708,224.00 | 7.5% | 6,840,291,776.00 |
| 70731 | General Hospital Services | 7,395,000,000.00 | 554,708,224.00 | 554,708,224.00 | 7.5% | 6,840,291,776.00 |
| 7074 | Public Health Services | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 70741 | Public Health Services | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |

| Code | Function | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|-------------|---|--------------------------|-------------------------|------------------------------------|---|-----------------------------------|
| 708 | Recreation, Culture and Religion | 5,070,500,000.00 | 668,534,790.88 | 668,534,790.88 | 13.2% | 4,401,965,209.12 |
| 7081 | Recreational and Sporting Services | 2,583,000,000.00 | 330,244,597.88 | 330,244,597.88 | 12.8% | 2,252,755,402.12 |
| 70811 | Recreational and Sporting Services | 2,583,000,000.00 | 330,244,597.88 | 330,244,597.88 | 12.8% | 2,252,755,402.12 |
| 7082 | Cultural Services | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 70821 | Cultural Services | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 7083 | Broadcasting and Publishing Services | 1,067,500,000.00 | - | - | 0.0% | 1,067,500,000.00 |
| 70831 | Broadcasting and Publishing Services | 1,067,500,000.00 | - | - | 0.0% | 1,067,500,000.00 |
| 7085 | R&D Recreation, Culture and Religion | 1,400,000,000.00 | 338,290,193.00 | 338,290,193.00 | 24.2% | 1,061,709,807.00 |
| 70851 | R&D Recreation, Culture and Religion | 1,400,000,000.00 | 338,290,193.00 | 338,290,193.00 | 24.2% | 1,061,709,807.00 |
| 709 | Education | 55,087,941,000.00 | 1,258,554,720.40 | 1,258,554,720.40 | 2.3% | 53,829,386,279.60 |
| 7091 | Pre-Primary and Primary Education | 26,814,941,000.00 | 23,354,950.00 | 23,354,950.00 | 0.1% | 26,791,586,050.00 |
| 70912 | Primary Education | 26,814,941,000.00 | 23,354,950.00 | 23,354,950.00 | 0.1% | 26,791,586,050.00 |
| 7094 | Tertiary Education | 8,094,000,000.00 | 413,156,330.77 | 413,156,330.77 | 5.1% | 7,680,843,669.23 |
| 70941 | First Stage of Tertiary Education | 3,326,500,000.00 | 413,156,330.77 | 413,156,330.77 | 12.4% | 2,913,343,669.23 |
| 70942 | Second Stage of Tertiary Education | 4,767,500,000.00 | - | - | 0.0% | 4,767,500,000.00 |
| 7096 | Subsidiary Services to Education | 2,898,500,000.00 | 467,396,953.51 | 467,396,953.51 | 16.1% | 2,431,103,046.49 |
| 70961 | Subsidiary Services to Education | 2,898,500,000.00 | 467,396,953.51 | 467,396,953.51 | 16.1% | 2,431,103,046.49 |
| 7097 | R&D Education | 2,580,000,000.00 | - | - | 0.0% | 2,580,000,000.00 |
| 70971 | R&D Education | 2,580,000,000.00 | - | - | 0.0% | 2,580,000,000.00 |
| 7098 | Education N. E. C | 14,700,500,000.00 | 354,646,486.12 | 354,646,486.12 | 2.4% | 14,345,853,513.88 |
| 70981 | Education N. E. C | 14,700,500,000.00 | 354,646,486.12 | 354,646,486.12 | 2.4% | 14,345,853,513.88 |

Table 14: Other Expenditure by Function

Borno State Government Budget Performance Report 2021 Q1 - Other Expenditure by Functional Classification

| Code | Function | 2021 Original Budget | 2021 Q1 Performance | 2021 Performance Year to Date (Q1) | % Performance Year to Date against 2021 Original Budget | Balance (against Original Budget) |
|-------------|--|-------------------------|----------------------|------------------------------------|---|-----------------------------------|
| | Total Other Expenditure | 8,220,476,000.00 | 38,512,500.00 | 38,512,500.00 | 0.5% | 8,181,963,500.00 |
| 701 | General Public Service | 6,257,814,000.00 | 10,000.00 | 10,000.00 | 0.0% | 6,257,804,000.00 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 130,398,000.00 | 10,000.00 | 10,000.00 | 0.0% | 130,388,000.00 |
| 70111 | Executive Organ and Legislative Organs | 130,398,000.00 | 10,000.00 | 10,000.00 | 0.0% | 130,388,000.00 |
| 7013 | General Services | 127,416,000.00 | - | - | 0.0% | 127,416,000.00 |
| 70131 | General Personnel Services | 117,116,000.00 | - | - | 0.0% | 117,116,000.00 |
| 70133 | Other General Services | 10,300,000.00 | - | - | 0.0% | 10,300,000.00 |
| 7017 | Public Debt Transactions | 6,000,000,000.00 | - | - | 0.0% | 6,000,000,000.00 |
| 70171 | Public Debt Transactions | 6,000,000,000.00 | - | - | 0.0% | 6,000,000,000.00 |
| 703 | Public Order and Safety | 765,000,000.00 | - | - | 0.0% | 765,000,000.00 |
| 7031 | Police Services | 765,000,000.00 | - | - | 0.0% | 765,000,000.00 |
| 70311 | State Expenditure to Support Police Services | 765,000,000.00 | - | - | 0.0% | 765,000,000.00 |
| 704 | Economic Affairs | 1,061,895,000.00 | 37,900,000.00 | 37,900,000.00 | 3.6% | 1,023,995,000.00 |
| 7041 | General Economic, Commercial and Labour Affairs | 1,061,117,000.00 | 37,900,000.00 | 37,900,000.00 | 3.6% | 1,023,217,000.00 |
| 70411 | General Economic and Commercial Affairs | 1,061,117,000.00 | 37,900,000.00 | 37,900,000.00 | 3.6% | 1,023,217,000.00 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 465,000.00 | - | - | 0.0% | 465,000.00 |
| 70421 | Agriculture | 465,000.00 | - | - | 0.0% | 465,000.00 |
| 7043 | Fuel and Energy | 16,000.00 | - | - | 0.0% | 16,000.00 |
| 70435 | Electricity | 16,000.00 | - | - | 0.0% | 16,000.00 |
| 7045 | Transport | 297,000.00 | - | - | 0.0% | 297,000.00 |
| 70451 | Road Transport | 297,000.00 | - | - | 0.0% | 297,000.00 |
| 706 | Housing and Community Amenities | 102,147,000.00 | - | - | 0.0% | 102,147,000.00 |
| 7061 | Housing Development | 1,129,000.00 | - | - | 0.0% | 1,129,000.00 |
| 70611 | Housing Development | 1,129,000.00 | - | - | 0.0% | 1,129,000.00 |
| 7062 | Community Development | 178,000.00 | - | - | 0.0% | 178,000.00 |
| 70621 | Community Development | 178,000.00 | - | - | 0.0% | 178,000.00 |
| 7063 | Water Supply | 100,840,000.00 | - | - | 0.0% | 100,840,000.00 |
| 70631 | Water Supply | 100,840,000.00 | - | - | 0.0% | 100,840,000.00 |
| 707 | Health | 3,617,000.00 | 552,500.00 | 552,500.00 | 15.3% | 3,064,500.00 |
| 7073 | Hospital Services | 3,090,000.00 | 552,500.00 | 552,500.00 | 17.9% | 2,537,500.00 |
| 70731 | General Hospital Services | 3,090,000.00 | 552,500.00 | 552,500.00 | 17.9% | 2,537,500.00 |
| 7074 | Public Health Services | 527,000.00 | - | - | 0.0% | 527,000.00 |
| 70741 | Public Health Services | 527,000.00 | - | - | 0.0% | 527,000.00 |
| 708 | Recreation, Culture and Religion | 11,444,000.00 | - | - | 0.0% | 11,444,000.00 |
| 7081 | Recreational and Sporting Services | 1,154,000.00 | - | - | 0.0% | 1,154,000.00 |
| 70811 | Recreational and Sporting Services | 1,154,000.00 | - | - | 0.0% | 1,154,000.00 |
| 7084 | Religious and Other Community Services | 10,290,000.00 | - | - | 0.0% | 10,290,000.00 |
| 70841 | Religious and Other Community Services | 10,290,000.00 | - | - | 0.0% | 10,290,000.00 |
| 709 | Education | 18,559,000.00 | 50,000.00 | 50,000.00 | 0.3% | 18,509,000.00 |
| 7094 | Tertiary Education | 1,524,000.00 | 50,000.00 | 50,000.00 | 3.3% | 1,474,000.00 |
| 70941 | First Stage of Tertiary Education | 1,524,000.00 | 50,000.00 | 50,000.00 | 3.3% | 1,474,000.00 |
| 7096 | Subsidiary Services to Education | 55,000.00 | - | - | 0.0% | 55,000.00 |
| 70961 | Subsidiary Services to Education | 55,000.00 | - | - | 0.0% | 55,000.00 |
| 7098 | Education N. E. C | 16,980,000.00 | - | - | 0.0% | 16,980,000.00 |
| 70981 | Education N. E. C | 16,980,000.00 | - | - | 0.0% | 16,980,000.00 |