



BORNO STATE
GOVERNMENT

BUDGET PERFORMANCE REPORT FOR 2021 QUARTER 2 (APRIL – JUNE)

Date of Publication

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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 original appropriation for the year 2021 (no supplementary or revised budget has been passed to date in 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 2nd, 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.

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 2203-2207

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

As portrayed previously in the 1st Qtr. of 2021, the Recurrent Revenue performance in the 2nd Qtr. was relatively good with regards to FAAC receipts, and astoundingly excellent with regards to IGR notwithstanding the generally slow economic activity occasioned by the Covid pandemic and insecurity in certain areas of the State. Aids & Grants and Capital Receipts performance was again low within the same period.

However, the main drawback is that some MDAs under reported or failed to report on Actual Aids and Grants and other Capital Receipts. Efforts have now been put in place to ensure all amounts under reported are captured during the second half of the year.

The Second quarter actual total revenue of **₦ 22,233,210,990.99 (Twenty-Two billion, Two Hundred and Thirty Three Million, Two Hundred and Ten Thousand, Nine Hundred and Ninety Naira, Ninety Nine Kobo)** together with the First quarter actual total revenue of **₦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 **₦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 **21.18 %** performance.

It is pertinent to note that while Recurrent Revenue performance was **50.8%**, again as with first quarter performance, Capital Receipts recorded a low performance of **5.6%**.

The State has identified that some MDAs under reported or failed to report on Actual Aids and Grants and other Capital Receipts. Efforts have now been put in place to ensure all amounts under reported are captured during the second half of the year

The Recurrent Revenue performance as exemplified in the first quarter report, was mainly boosted by an excellent IGR performance of **70.9%** at the end of the 2nd quarter, 2021.

This winning streak was mainly 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 Half of FY2021.

1.C Recurrent Expenditure Performance

In furtherance of the current administration's policy of paying Salaries and Pensions as soon as when they become due, and monthly payment of Salaries, Pensions and Gratuity arrears and regular release of Overhead Costs to MDAs showed that the Actual recurrent expenditure recorded as at the end of Q1 of FY2021 was **₦12,484,514,296.04 (Twelve billion Four Hundred and Eighty Four Million, Five Hundred and Fourteen Thousand, Two Hundred and Ninety Six Naira Four Kobo)** and **₦ 11,017,011,464.15 (Eleven billion, Seventeen Million, Eleven Thousand, Four Hundred and Sixty Four Naira Fifteen Kobo)** for Q2 of FY2021 representing a 1st half year performance of **34.0%** when compared with the Approved 2021 Budgeted figure of **₦ 69,131,252,000.00 (Sixty Nine billion One Hundred and Thirty One Million, Two Hundred and Fifty Two Thousand Naira)**.

1.D Capital Expenditure Performance

The Actual Capital Expenditure Performance for the first Quarter (Q1) of 2021 stood at **₦ 10,438,999,929.68 (Ten billion Four Hundred and Thirty-Eight Million, Nine Hundred and Ninety-Nine Million, Nine Hundred and Twenty-Nine Naira Sixty-Eight kobo)**, while the second quarter (Q2) performance stood at **₦11,021,491,060.66 (Eleven Billion, Twenty One Million, Four Hundred and Ninety One Thousand, Sixty Naira, Sixty Six Kobo)**. The total 1st half year performance of Capital Expenditure when compared to the Approved 2021 Budgeted figure of **₦179,261,364,000.00 (One Hundred and Seventy-Nine Billion, Two Hundred and Sixty One Million, Three Hundred and Sixty Four Thousand Naira)**, again showed a low **12.0%** 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 persistent late submissions of returns.

1.E Conclusions

The Q1 and Q2 , 2021 Budget performance is favourable 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.

A seemingly recurring issue of Low Capital Receipts and Capital Expenditure Performance may be attributable 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, Borno State has commenced Public Financial Management reforms with computerisation and automation of systems that would concentrate efforts that ensure correct and timely electronic submission of returns by all MDAs to ensure the production of more robust and comprehensive Budget reports in the remaining half year of FY 2021

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Borno State Government 2021 Q2 Budget Performance Report - Summary

Item	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
Opening Balance	13,145,171,000.00	-	12,736,957,933.46	96.9%	408,213,066.54
Recurrent Revenue	81,226,971,000.00	21,772,614,294.39	41,237,162,197.41	50.8%	39,989,808,802.59
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	66,784,578,000.00	16,291,175,236.02	31,001,021,790.19	46.4%	35,783,556,209.81
12 - INDEPENDENT REVENUE	14,442,393,000.00	5,481,439,058.37	10,236,140,407.22	70.9%	4,206,252,592.78
Recurrent Expenditure	69,131,252,000.00	11,017,011,464.15	23,501,525,760.19	34.0%	45,629,726,239.82
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	39,712,777,000.00	6,462,040,044.29	14,912,037,743.02	37.5%	24,800,739,256.99
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	29,418,475,000.00	4,554,971,419.86	8,589,488,017.17	29.2%	20,828,986,982.83
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	21,197,999,000.00	3,985,804,145.36	7,981,808,242.67	37.7%	13,216,190,757.33
OTHER RECURRENT (2203-2207)	8,220,476,000.00	569,167,274.50	607,679,774.50	7.4%	7,612,796,225.50
Transfer to Capital Account	25,240,890,000.00	10,755,602,830.24	30,472,594,370.69	120.7%	- 5,231,704,370.69
Capital Receipts	154,020,474,000.00	460,596,696.60	8,599,459,301.60	5.6%	145,421,014,698.40
13 - AID AND GRANTS	100,491,227,000.00	460,596,696.60	8,599,459,301.60	8.6%	91,891,767,698.40
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	11,021,491,060.66	21,460,490,990.34	12.0%	157,800,873,009.66
Total Revenue (including OB)	248,392,616,000.00	22,233,210,990.99	62,573,579,432.47	25.2%	185,819,036,567.53
Total Expenditure	248,392,616,000.00	22,038,502,524.81	44,962,016,750.53	18.1%	203,430,599,249.48
Closing Balance	-	194,708,466.18	17,611,562,681.95	-	- 17,611,562,681.95

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Borno State Government Budget Performance Report 2021 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Revenue	235,247,445,000.00	22,233,210,990.99	49,836,621,499.01	21.2%	185,410,823,500.99
01000000000	ADMINISTRATION SECTOR	12,301,402,000.00	1,438,111.50	1,144,438,111.50	9.3%	11,156,963,888.50
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	9.1%	10,668,833,000.00
016103500200	LOCAL GOVERNMENT PENSIONS BOARD	9,336,333,000.00	-	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	1,438,111.50	1,438,111.50	67.1%	703,888.50
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	2,142,000.00	1,438,111.50	1,438,111.50	67.1%	703,888.50
01470000000	CIVIL SERVICE COMMISSION	400,000,000.00	-	73,000,000.00	18.3%	327,000,000.00
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	400,000,000.00	-	73,000,000.00	18.3%	327,000,000.00
02000000000	ECONOMIC SECTOR	210,745,895,000.00	21,471,983,180.31	43,238,659,131.33	20.5%	167,507,235,868.67
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	581,397,000.00	718,400.00	718,400.00	0.1%	580,678,600.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	541,397,000.00	78,400.00	78,400.00	0.0%	541,318,600.00
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	40,000,000.00	640,000.00	640,000.00	1.6%	39,360,000.00
02160000000	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	27,750,000.00	1,108,000.00	1,108,000.00	4.0%	26,642,000.00
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	27,750,000.00	1,108,000.00	1,108,000.00	4.0%	26,642,000.00
02200000000	MINISTRY OF FINANCE-HQTRS	179,895,074,000.00	20,885,233,221.22	41,637,648,831.24	23.1%	138,257,425,168.76
022000100100	MINISTRY OF FINANCE-HQTRS	109,546,522,000.00	16,859,180,982.41	33,406,545,536.58	30.5%	76,139,976,463.42
022000300100	BUDGET AND PLANNING	167,220,000.00	1,425,000.00	1,425,000.00	0.9%	165,795,000.00
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	4,024,627,238.81	8,229,678,294.66	242.3%	- 4,832,924,294.66
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	481,894,582.20	514,612,772.20	46.5%	591,787,227.80
022900100100	MINISTRY OF TRANSPORT	252,000,000.00	110,359,798.10	110,359,798.10	43.8%	141,640,201.90
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	-	211,358,436.00	211,358,436.00	-	- 211,358,436.00
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	854,400,000.00	160,176,348.10	192,894,538.10	22.6%	661,505,461.90
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
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	3.5%	27,415,957,849.00
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	28,397,500,000.00	-	981,542,151.00	3.5%	27,415,957,849.00
02600000000	MINISTRY OF LANDS & SURVEY	205,200,000.00	103,028,976.89	103,028,976.89	50.2%	102,171,023.11
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	-	4,825,850.00	4,825,850.00	-	- 4,825,850.00
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	205,200,000.00	98,203,126.89	98,203,126.89	47.9%	106,996,873.11

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
03000000000	LAW & JUSTICE SECTOR	-	69,119,301.33	69,119,301.33		- 69,119,301.33
03180000000	STATE JUDICIAL SERVICE COMMISSION	-	50,487,611.33	50,487,611.33		- 50,487,611.33
031805100100	HIGH COURT OF JUSTICE	-	50,487,611.33	50,487,611.33		- 50,487,611.33
03260000000	MINISTRY OF JUSTICE	-	18,631,690.00	18,631,690.00		- 18,631,690.00
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	-	14,981,480.00	14,981,480.00		- 14,981,480.00
032600700100	HIGHER ISLAMIC SCHOOL	-	3,650,210.00	3,650,210.00		- 3,650,210.00
05000000000	SOCIAL SECTOR	12,200,148,000.00	690,670,397.85	5,384,404,954.85	44.1%	6,815,743,045.15
05130000000	MINISTRY OF POVERTY ALLEVIATION	3,240,000.00	511,000.00	511,000.00	15.8%	2,729,000.00
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	3,240,000.00	511,000.00	511,000.00	15.8%	2,729,000.00
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	323,506,500.00	2,274,506,500.00	44.8%	2,798,673,500.00
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	73,506,500.00	524,506,500.00	17.3%	2,499,793,500.00
051700800100	BORNO STATE LIBRARY BOARD	1,000,000.00	-	-	0.0%	1,000,000.00
051706500100	EDUCATION TRUST FUND	2,043,380,000.00	250,000,000.00	1,750,000,000.00	85.6%	293,380,000.00
05180000000	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	4,561,401,000.00	156,283,071.25	2,670,304,128.25	58.5%	1,891,096,871.75
051801800100	RAMAT POLYTECHNIC MAIDUGURI	616,996,000.00	142,245,280.00	218,420,530.00	35.4%	398,575,470.00
051801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	351,928,000.00	12,000,920.00	12,000,920.00	3.4%	339,927,080.00
051801900200	COLLEGE OF EDUCATION WAKA - BIU	219,752,000.00	-	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	2,007,871.25	2,007,871.25	7.7%	23,992,128.75
051802100100	BORNO STATE UNIVERSITY	3,346,725,000.00	-	2,400,000,000.00	71.7%	946,725,000.00
051805600100	BORNO STATE SCHOLARSHIPS BOARD	-	29,000.00	29,000.00		- 29,000.00
05210000000	MINISTRY OF HEALTH	1,841,792,000.00	210,027,576.60	438,741,076.60	23.8%	1,403,050,923.40
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	14.5%	1,183,942,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	300,000,000.00	146,179,196.60	146,179,196.60	48.7%	153,820,803.40
052110200100	HOSPITALS MANAGEMENT BOARD	44,300,000.00	44,434,640.00	44,434,640.00	100.3%	- 134,640.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY	-	13,849,740.00	13,849,740.00		- 13,849,740.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY	56,300,000.00	5,564,000.00	34,277,500.00	60.9%	22,022,500.00
05350000000	MINISTRY OF ENVIRONMENT	409,589,000.00	342,250.00	342,250.00	0.1%	409,246,750.00
053500100100	MINISTRY OF ENVIRONMENT	14,089,000.00	342,250.00	342,250.00	2.4%	13,746,750.00
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 Q2 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
1	REVENUE	235,247,445,000.00	22,233,210,990.99	49,836,621,499.01	21.2%	185,410,823,500.99
11	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	66,784,578,000.00	16,291,175,236.02	31,001,021,790.19	46.4%	35,783,556,209.81
1101	GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	66,784,578,000.00	16,291,175,236.02	31,001,021,790.19	46.4%	35,783,556,209.81
110101	GOVERNMENT SHARE OF FAAC	46,154,385,000.00	10,359,525,777.06	19,703,153,172.92	42.7%	26,451,231,827.08
11010101	STATUTORY ALLOCATION	46,154,385,000.00	9,445,625,032.07	18,638,656,829.27	40.4%	27,515,728,170.73
11010102	FOREX EQUALIZATION/EXCHANGE GAIN	-	-	146,187,910.76	-	146,187,910.76
11010103	NON-OIL REVENUE	-	913,900,744.99	918,308,432.89	-	918,308,432.89
110102	GOVERNMENT SHARE OF VAT	16,110,193,000.00	5,931,649,458.96	11,297,868,617.27	70.1%	4,812,324,382.73
11010201	SHARE OF VAT	16,110,193,000.00	5,931,649,458.96	11,297,868,617.27	70.1%	4,812,324,382.73
110103	GOVERNMENT SHARE OF EXCESS CRUDE A/C ACCOUNT	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	5,481,439,058.37	10,236,140,407.22	70.9%	4,206,252,592.78
1201	TAX REVENUE	3,251,754,000.00	3,981,148,388.81	7,223,285,606.68	222.1%	-3,971,531,606.68
120101	PERSONAL TAXES	3,251,754,000.00	3,981,148,388.81	7,223,285,606.68	222.1%	-3,971,531,606.68
12010101	PERSONAL TAXES	2,516,754,000.00	3,979,981,158.59	7,222,118,376.46	287.0%	4,705,364,376.46
12010102	STAMP DUTIES	80,000,000.00	1,167,230.22	1,167,230.22	1.5%	78,832,769.78
12010103	CAPITAL GAINS TAX	655,000,000.00	-	-	0.0%	655,000,000.00
1202	NON-TAX REVENUE	11,190,639,000.00	1,500,290,669.56	3,012,854,800.54	26.9%	8,177,784,199.46
120201	LICENCES - GENERAL	961,533,000.00	23,249,500.00	52,220,400.00	5.4%	909,312,600.00
12020101	Motor Vehicle Licence	34,000,000.00	9,815,000.00	25,620,000.00	75.4%	8,380,000.00
12020102	Driving Licence/Learners' Permit	23,000,000.00	7,591,500.00	13,139,900.00	57.1%	9,860,100.00
12020103	Certificate of Road Worthiness	46,000,000.00	4,735,000.00	12,352,500.00	26.9%	33,647,500.00
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	15,000.00	15,000.00	4.3%	335,000.00
12020115	Cattle Trading Licences	800,000.00	1,093,000.00	1,093,000.00	136.6%	293,000.00
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 LICENSES	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
120204	FEES - GENERAL	2,951,149,000.00	646,447,005.19	920,302,452.19	31.2%	2,030,846,547.81
12020401	Taxi Registration Fees	1,000,000.00	-	-	0.0%	1,000,000.00
12020402	Road Traffic Regulation Fees	24,000,000.00	271,342,846.20	272,480,596.20	1135.3%	248,480,596.20
12020403	Motor Vehicle Registration Fees	71,000,000.00	20,530,650.00	20,530,650.00	28.9%	50,469,350.00
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	25.1%	109,297,550.00
12020406	Registration of Document Fees - General	260,000,000.00	52,619,244.90	113,181,744.90	43.5%	146,818,255.10
12020407	Application & Processing Fees - Right of Occupancy	2,000,000.00	1,527,000.00	1,527,000.00	76.4%	473,000.00

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
12020408	Site Plan Processing Fees	-	240,000.00	240,000.00	-	240,000.00
12020409	Survey Charges Fees	-	5,703,560.00	5,703,560.00	-	5,703,560.00
12020410	Site and Services Scheme Fees	44,300,000.00	44,434,640.00	44,434,640.00	100.3%	134,640.00
12020411	Water Rates	20,000.00	-	-	0.0%	20,000.00
12020412	Change of Purpose Fees	-	320,000.00	320,000.00	-	320,000.00
12020413	Surrender and Subdivision Fees	-	5,799,856.85	5,799,856.85	-	5,799,856.85
12020415	Re-Grant Fees	-	150,000.00	150,000.00	-	150,000.00
12020417	Recovery of Compensation	-	1,587,647.91	1,587,647.91	-	1,587,647.91
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	25.0%	98,281,810.00
12020425	Produce Inspection Fees	2,000,000.00	78,400.00	78,400.00	3.9%	1,921,600.00
12020426	Hides and Skin Inspection Fees	5,200,000.00	-	-	0.0%	5,200,000.00
12020427	Meat Inspection Fees	30,000,000.00	4,089,000.00	4,089,000.00	13.6%	25,911,000.00
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	185,588,348.00	252,147,655.00	86.8%	38,198,345.00
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	111,000.00	111,000.00	20.6%	429,000.00
12020437	Registration of Business Premises	56,000.00	1,500.00	1,500.00	2.7%	54,500.00
12020438	Vetting Fees	-	50,487,611.33	50,487,611.33	-	50,487,611.33
12020450	Parks and Garden Fees	9,261,000.00	250,000.00	250,000.00	2.7%	9,011,000.00
12020455	CHANGE OF OWNERSHIP FEES	600,000.00	-	-	0.0%	600,000.00
12020456	Application Fees	300,000.00	-	-	0.0%	300,000.00
12020460	Fibre Optic Installation	-	1,585,700.00	1,585,700.00	-	1,585,700.00
12020463	Education Levy	812,662,000.00	-	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	13,032,114.75	1,222,769,898.73	18.5%	5,374,873,101.27
12020602	Owner Occupier Scheme (Civil Servants)	1,020,000,000.00	263,500.00	263,500.00	0.0%	1,019,736,500.00
12020603	Sales of Govt. Boarded Plants & Vehicles	5,435,080,000.00	-	1,209,737,783.98	22.3%	4,225,342,216.02
12020604	Sales of Printed Budget	220,000.00	1,425,000.00	1,425,000.00	647.7%	1,205,000.00
12020606	Sales of Map	2,500,000.00	5,000,000.00	5,000,000.00	200.0%	2,500,000.00
12020616	Sale of Application Forms	25,909,000.00	4,301,364.75	4,301,364.75	16.6%	21,607,635.25
12020617	Sales of Cards	250,000.00	1,950,000.00	1,950,000.00	780.0%	1,700,000.00
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	92,250.00	92,250.00	2.0%	4,584,750.00
120207	EARNINGS - GENERAL	174,851,000.00	209,866,786.00	209,866,786.00	120.0%	35,015,786.00
12020701	Hire of Plants and Equipments	21,300,000.00	137,778,600.00	137,778,600.00	646.8%	116,478,600.00
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

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
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	65,676,718.00	65,676,718.00	13135.3%	- 65,176,718.00
12020718	Tractor Hiring Service	40,000,000.00	640,000.00	640,000.00	1.6%	39,360,000.00
12020722	Workshop Earnings	66,701,000.00	5,653,118.00	5,653,118.00	8.5%	61,047,882.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	8,500,000.00	118,350.00	118,350.00	1.4%	8,381,650.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	180,263,000.00	6,457,050.00	6,457,050.00	3.6%	173,805,950.00
12020801	Rent from Staff Quarters	2,500,000.00	3,807,050.00	3,807,050.00	152.3%	- 1,307,050.00
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	2,650,000.00	2,650,000.00	3.5%	72,860,000.00
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	33,495,967.23	33,495,967.23	16.3%	171,704,032.77
12020901	Ground Rent	5,000,000.00	33,495,967.23	33,495,967.23	669.9%	- 28,495,967.23
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME	200,200,000.00	-	-	0.0%	200,200,000.00
120210	REPAYMENTS - GENERAL	-	514,601,666.12	514,601,666.12	-	514,601,666.12
12021005	REFUNDS	-	514,601,666.12	514,601,666.12	-	514,601,666.12
120212	INTEREST EARNED	10,000,000.00	53,140,580.27	53,140,580.27	531.4%	- 43,140,580.27
12021201	Interest from Bank Deposits	10,000,000.00	-	-	0.0%	10,000,000.00
12021211	GAINS ON FOREIGN EXCHANGE	-	53,140,580.27	53,140,580.27	-	53,140,580.27
13	AID AND GRANTS	100,491,227,000.00	460,596,696.60	8,599,459,301.60	8.6%	91,891,767,698.40
1301	AID	31,567,305,000.00	-	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	14.0%	6,994,234,000.00
13010101	CURRENT DOMESTIC AIDS	325,981,000.00	-	73,000,000.00	22.4%	252,981,000.00
13010102	CAPITAL DOMESTIC AIDS	7,811,253,000.00	-	1,070,000,000.00	13.7%	6,741,253,000.00
130102	FOREIGN AIDS	23,430,071,000.00	-	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	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	460,596,696.60	5,854,414,696.60	8.5%	63,069,507,303.40
130203	DOMESTIC GRANTS	42,547,322,000.00	250,000,000.00	2,792,818,000.00	6.6%	39,754,504,000.00
13020301	CURRENT DOMESTIC GRANTS	4,409,000,000.00	250,000,000.00	450,000,000.00	10.2%	3,959,000,000.00
13020302	CAPITAL DOMESTIC GRANTS	38,138,322,000.00	-	2,342,818,000.00	6.1%	35,795,504,000.00
130204	FOREIGN GRANTS	26,376,600,000.00	210,596,696.60	3,061,596,696.60	11.6%	23,315,003,303.40
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	210,596,696.60	3,061,596,696.60	15.8%	16,315,003,303.40
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 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Expenditure	248,392,616,000.00	22,038,502,524.81	44,962,016,750.53	18.1%	203,430,599,249.48
01000000000	ADMINISTRATION SECTOR	27,297,069,000.00	3,753,413,268.01	7,794,140,972.94	28.6%	19,502,928,027.06
01110000000	GOVERNOR'S OFFICE	10,459,136,000.00	2,809,553,046.74	6,154,272,996.52	58.8%	4,304,863,003.48
011100100100	GOVERNMENT HOUSE	8,200,750,000.00	2,492,844,480.99	5,570,933,330.77	67.9%	2,629,816,669.23
011100100200	DEPUTY GOVERNOR'S OFFICE	1,318,000,000.00	316,708,565.75	583,339,665.75	44.3%	734,660,334.25
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	396,731,046.91	636,175,245.01	7.9%	7,412,721,754.99
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,656,950,000.00	360,917,025.91	583,754,631.73	22.0%	2,073,195,368.27
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	35,814,021.00	52,420,613.28	4.6%	1,078,246,386.72
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	143,889,537.09	204,024,903.73	29.7%	482,535,096.27
016000100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	661,060,000.00	143,889,537.09	204,024,903.73	30.9%	457,035,096.27
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	17,396,618.46	53,083,346.12	1.7%	3,030,016,653.88
011200100100	BORNO STATE HOUSE ASSEMBLY	2,909,000,000.00	17,396,618.46	53,083,346.12	1.8%	2,855,916,653.88
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	169,906,100.77	407,439,417.82	19.7%	1,658,749,582.18
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	605,339,000.00	102,306,507.18	219,619,213.20	36.3%	385,719,786.80
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	1,350,500,000.00	67,449,182.34	187,619,689.62	13.9%	1,162,880,310.38
012305700100	COUNCIL FOR ARTS AND CULTURE	110,350,000.00	150,411.25	200,515.00	0.2%	110,149,485.00
01250000000	HEAD OF SERVICE	1,114,400,000.00	123,530,401.82	219,558,723.55	19.7%	894,841,276.45
012500100100	HEAD OF SERVICE	859,226,000.00	82,377,549.78	150,798,191.56	17.6%	708,427,808.44
012500500100	ESTABLISHMENT DEPARTMENT	10,174,000.00	300,536.00	300,536.00	3.0%	9,873,464.00
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	245,000,000.00	40,852,316.04	68,459,995.99	27.9%	176,540,004.01
01400000000	OFFICE OF THE AUDITOR GENERAL	575,435,000.00	81,378,485.52	98,937,618.47	17.2%	476,497,381.53
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	322,201,000.00	41,725,059.52	59,284,192.47	18.4%	262,916,807.53
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	253,234,000.00	39,653,426.00	39,653,426.00	15.7%	213,580,574.00
01470000000	CIVIL SERVICE COMMISSION	546,416,000.00	10,258,732.59	18,997,118.50	3.5%	527,418,881.50
014700100100	CIVIL SERVICE COMMISSION	99,557,000.00	8,841,618.09	17,580,004.00	17.7%	81,976,996.00
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	446,859,000.00	1,417,114.50	1,417,114.50	0.3%	445,441,885.50
01480000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	716,936,000.00	769,298.11	1,651,603.22	0.2%	715,284,396.78
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	716,936,000.00	769,298.11	1,651,603.22	0.2%	715,284,396.78

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
02000000000	ECONOMIC SECTOR	121,319,139,212.83	11,116,938,392.12	22,975,277,459.92	18.9%	98,343,861,752.92
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	8,548,353,000.00	332,923,709.36	618,069,777.71	7.2%	7,930,283,222.29
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	7,368,000,000.00	241,655,611.65	429,449,377.72	5.8%	6,938,550,622.28
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	381,500,000.00	68,398,664.81	139,391,864.81	36.5%	242,108,135.19
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	376,353,000.00	22,423,780.46	48,407,882.74	12.9%	327,945,117.26
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	422,500,000.00	445,652.44	820,652.44	0.2%	421,679,347.56
02160000000	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,632,905,000.00	105,848,481.91	237,984,582.26	14.6%	1,394,920,417.74
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,632,905,000.00	105,848,481.91	237,984,582.26	14.6%	1,394,920,417.74
02200000000	MINISTRY OF FINANCE-HQTRS	22,258,909,212.83	2,930,383,943.72	7,511,785,492.07	33.7%	14,747,123,720.76
022000100100	MINISTRY OF FINANCE-HQTRS	7,205,700,000.00	1,316,155,319.74	1,529,699,163.39	21.2%	5,676,000,836.61
022000300100	BUDGET AND PLANNING	231,000,000.00	3,000,214.50	27,488,731.83	11.9%	203,511,268.17
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	14,451,209,212.83	1,591,211,046.77	5,913,829,818.32	40.9%	8,537,379,394.51
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	371,000,000.00	20,017,362.71	40,767,778.53	11.0%	330,232,221.47
02220000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	7,085,415,000.00	300,648,710.74	761,883,947.57	10.8%	6,323,531,052.43
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	4,101,000,000.00	286,918,756.43	739,795,124.21	18.0%	3,361,204,875.79
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	1,634,935.86	3,168,593.22	1.2%	254,681,406.78
022206000100	NEITAL NIGERIA LIMITED	265,350,000.00	8,836,453.66	15,564,665.35	5.9%	249,785,334.65
022206100100	BORNO SUPPLY COMPANY (BOSCO)	16,230,000.00	3,258,564.79	3,355,564.79	20.7%	12,874,435.21
02290000000	MINISTRY OF TRANSPORT	2,186,258,000.00	630,453,015.77	697,668,666.42	31.9%	1,488,589,333.58
022900100100	MINISTRY OF TRANSPORT	1,563,128,000.00	622,509,753.50	622,509,753.50	39.8%	940,618,246.50
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	192,000,000.00	7,943,262.27	7,943,262.27	4.1%	184,056,737.73
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	431,130,000.00	-	67,215,650.65	15.6%	363,914,349.35
02340000000	MINISTRY OF WORKS	19,557,717,000.00	2,392,912,980.16	6,102,601,448.89	31.2%	13,455,115,551.11
023400100100	MINISTRY OF WORKS	12,501,000,000.00	1,344,653,353.51	3,959,202,594.15	31.7%	8,541,797,405.85
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	7,056,717,000.00	1,048,259,626.65	2,143,398,854.74	30.4%	4,913,318,145.26
02530000000	MINISTRY OF HOUSING AND ENERGY	3,589,412,000.00	1,977,334,443.18	1,989,498,658.75	55.4%	1,599,913,341.25
025300100100	MINISTRY OF HOUSING AND ENERGY	2,351,000,000.00	1,909,921,381.43	1,916,188,431.17	81.5%	434,811,568.83
025301000100	BORNO STATE HOUSING CORPORATION	87,000,000.00	-	-	0.0%	87,000,000.00
025300300100	RURAL ELECTRIFICATION BOARD	1,151,412,000.00	67,413,061.75	73,310,227.58	6.4%	1,078,101,772.42
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	401,243,748.44	667,566,312.30	4.6%	13,848,364,687.70
025200100100	MINISTRY OF WATER RESOURCES	3,146,797,000.00	395,742,293.19	636,110,868.20	20.2%	2,510,686,131.80
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	11,369,134,000.00	5,501,455.25	31,455,444.10	0.3%	11,337,678,555.90
02550000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	40,543,399,000.00	1,745,720,191.25	3,706,546,847.62	9.1%	36,836,852,152.38
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	40,452,549,000.00	1,745,720,191.25	3,706,546,847.62	9.2%	36,746,002,152.38
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	299,469,167.59	681,671,726.32	53.4%	594,168,273.68
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	44,500,000.00	2,922,653.00	3,802,781.00	8.5%	40,697,219.00
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	1,231,340,000.00	296,546,514.59	677,868,945.32	55.1%	553,471,054.68

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
03000000000	LAW & JUSTICE SECTOR	3,412,920,000.00	567,283,116.14	778,713,839.40	22.8%	2,634,206,160.60
03180000000	STATE JUDICIAL SERVICE COMMISSION	1,382,700,000.00	271,118,248.32	281,841,348.32	20.4%	1,100,858,651.68
031801100100	STATE JUDICIAL SERVICE COMMISSION	54,200,000.00	910,000.00	910,000.00	1.7%	53,290,000.00
031805100100	HIGH COURT OF JUSTICE	892,000,000.00	268,206,094.32	278,929,194.32	31.3%	613,070,805.68
031805300100	SHARIA COURT OF APPEAL	141,500,000.00	2,002,154.00	2,002,154.00	1.4%	139,497,846.00
031805400100	AREA COURT	295,000,000.00	-	-	0.0%	295,000,000.00
03260000000	MINISTRY OF JUSTICE	2,030,220,000.00	296,164,867.82	496,872,491.08	24.5%	1,533,347,508.92
032600100100	MINISTRY OF JUSTICE	1,224,160,000.00	103,427,337.50	125,787,071.00	10.3%	1,098,372,929.00
032600200100	PREROGATIVE OF MERCY	10,500,000.00	147,252.26	250,105.15	2.4%	10,249,894.85
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	656,360,000.00	184,603,157.13	301,855,371.54	46.0%	354,504,628.46
032600700100	HIGHER ISLAMIC SCHOOL	139,200,000.00	7,987,120.93	68,979,943.39	49.6%	70,220,056.61
05000000000	SOCIAL SECTOR	96,363,487,787.17	6,600,867,748.54	13,413,884,478.27	13.9%	82,949,603,308.90
05130000000	MINISTRY OF POVERTY ALLEVIATION	2,517,000,000.00	256,395,199.22	642,797,004.27	25.5%	1,874,202,995.73
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	2,517,000,000.00	256,395,199.22	642,797,004.27	25.5%	1,874,202,995.73
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,156,150,000.00	93,077,962.47	129,103,892.11	11.2%	1,027,046,107.89
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,156,150,000.00	93,077,962.47	129,103,892.11	11.2%	1,027,046,107.89
05170000000	MINISTRY OF EDUCATION	51,952,536,787.17	1,691,921,842.30	3,312,237,530.50	6.4%	48,640,299,256.67
051700100100	MINISTRY OF EDUCATION	16,502,560,000.00	747,865,973.65	1,725,664,142.55	10.5%	14,776,895,857.45
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	26,994,571,787.17	78,341,571.37	155,393,287.14	0.6%	26,839,178,500.03
051700800100	BORNO STATE LIBRARY BOARD	386,989,000.00	18,120,931.34	50,509,859.98	13.1%	336,479,140.02
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	1,291,200,000.00	62,542,754.54	62,542,754.54	4.8%	1,228,657,245.46
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	62,446,000.00	150,000.00	251,000.00	0.4%	62,195,000.00
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	784,900,611.40	1,317,876,486.29	35.9%	2,353,873,513.71
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	1,229,873,359.31	2,969,891,302.48	20.7%	11,382,233,697.52
051800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	2,771,063,000.00	254,415,289.02	685,941,400.40	24.8%	2,085,121,599.60
051801800100	RAMAT POLYTECHNIC MAIDUGURI	2,301,185,000.00	335,938,033.01	673,792,025.07	29.3%	1,627,392,974.93
051801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	1,155,573,000.00	241,901,102.74	457,342,143.21	39.6%	698,230,856.79
051801900200	COLLEGE OF EDUCATION WAKA - BIU	724,319,000.00	122,353,557.10	231,886,732.46	32.0%	492,432,267.54
051801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	891,535,000.00	147,070,341.32	324,964,937.71	36.5%	566,570,062.29
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	128,195,036.12	595,964,063.63	39.0%	932,485,936.37
05210000000	MINISTRY OF HEALTH	16,564,347,000.00	2,145,713,277.97	4,203,490,013.24	25.4%	12,360,856,986.76
052100100100	MINISTRY OF HEALTH	7,086,000,000.00	888,212,759.99	1,878,895,189.36	26.5%	5,207,104,810.64
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	1,200,928,865.87	2,268,023,171.77	37.8%	3,739,239,828.23
052110400100	COLLEGE OF NURSING AND MIDWIFERY	523,784,000.00	24,674,533.81	24,674,533.81	4.7%	499,109,466.19
052110600100	COLLEGE OF HEALTH TECHNOLOGY	611,300,000.00	31,897,118.30	31,897,118.30	5.2%	579,402,881.70
052100800100	BORNO STATE TEACHING HOSPITAL	175,000,000.00	-	-	0.0%	175,000,000.00
05350000000	MINISTRY OF ENVIRONMENT	4,168,183,000.00	484,502,210.07	723,946,891.89	17.4%	3,444,236,108.11
053500100100	MINISTRY OF ENVIRONMENT	3,051,550,000.00	401,967,957.89	538,726,210.80	17.7%	2,512,823,789.20
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	1,016,033,000.00	82,293,579.18	184,902,163.09	18.2%	831,130,836.91
053505600100	AFORESTATION PROJECT	100,600,000.00	240,673.00	318,518.00	0.3%	100,281,482.00
05390000000	MINISTRY OF YOUTH EMPOW. AND SPORTS	2,882,896,000.00	416,355,602.30	750,266,902.30	26.0%	2,132,629,097.70
053900100100	MINISTRY OF SPORTS DEVELOPMENT	2,636,000,000.00	371,339,483.63	703,714,341.97	26.7%	1,932,285,658.03
053905100100	BORNO STATE SPORTS COUNCIL	235,000,000.00	43,429,047.01	43,579,047.01	18.5%	191,420,952.99
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	11,896,000.00	1,587,071.66	2,973,513.32	25.0%	8,922,486.68
05510000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	381,000,000.00	18,382,054.79	64,113,464.07	16.8%	316,886,535.93
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	381,000,000.00	18,382,054.79	64,113,464.07	16.8%	316,886,535.93
05520000000	MINISTRY OF RELIGIOUS AFFAIRS	2,389,250,000.00	264,646,240.11	618,037,477.41	25.9%	1,771,212,522.59
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	1,550,000,000.00	264,646,240.11	618,037,477.41	39.9%	931,962,522.59
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 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	39,712,777,000.00	6,462,040,044.29	14,912,037,743.02	37.5%	24,800,739,256.99
01000000000	ADMINISTRATION SECTOR	4,914,915,000.00	530,642,986.62	952,758,336.28	19.4%	3,962,156,663.72
01110000000	GOVERNOR'S OFFICE	253,986,000.00	38,764,409.08	75,859,864.05	29.9%	178,126,135.95
011100100100	GOVERNMENT HOUSE	173,750,000.00	38,764,409.08	75,859,864.05	43.7%	97,890,135.95
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	210,842,105.42	294,748,227.38	11.4%	2,283,398,772.62
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	970,000,000.00	206,353,961.03	285,503,490.71	29.4%	684,496,509.29
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	4,488,144.39	9,244,736.67	44.7%	11,422,263.33
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	566,387.28	5.1%	10,493,612.72
016000100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	11,060,000.00	283,193.64	566,387.28	5.1%	10,493,612.72
01120000000	BORNO STATE HOUSE ASSEMBLY	642,000,000.00	17,396,618.46	34,576,208.62	5.4%	607,423,791.38
011200100100	BORNO STATE HOUSE ASSEMBLY	600,000,000.00	17,396,618.46	34,576,208.62	5.8%	565,423,791.38
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	136,361,425.92	327,235,583.37	70.3%	138,103,416.63
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	100,339,000.00	68,912,243.58	139,615,893.75	139.1%	39,276,893.75
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	275,000,000.00	67,449,182.34	187,619,689.62	68.2%	87,380,310.38
012305700100	COUNCIL FOR ARTS AND CULTURE	90,000,000.00	-	-	0.0%	90,000,000.00
01250000000	HEAD OF SERVICE	553,930,000.00	82,556,916.42	150,005,989.65	27.1%	403,924,010.35
012500100100	HEAD OF SERVICE	374,756,000.00	42,968,778.28	83,289,020.06	22.2%	291,466,979.94
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	39,588,138.14	66,716,969.59	39.2%	103,283,030.41
01400000000	OFFICE OF THE AUDITOR GENERAL	286,201,000.00	35,791,170.52	52,265,991.47	18.3%	233,935,008.53
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	186,201,000.00	35,791,170.52	52,265,991.47	28.1%	133,935,008.53
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	7,936,935.05	16,079,660.24	14.8%	92,236,339.76
014700100100	CIVIL SERVICE COMMISSION	61,457,000.00	7,936,935.05	16,079,660.24	26.2%	45,377,339.76
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	1,420,424.22	8.9%	14,515,575.78
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	15,936,000.00	710,212.11	1,420,424.22	8.9%	14,515,575.78
02000000000	ECONOMIC SECTOR	16,407,511,212.83	2,329,282,411.99	7,049,023,689.36	43.0%	9,358,487,523.47
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	954,914,000.00	224,298,969.10	459,276,847.57	48.1%	495,637,152.43
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	400,000,000.00	136,407,666.65	278,531,208.59	69.6%	121,468,791.41
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	304,000,000.00	66,915,736.49	134,971,257.24	44.4%	169,028,742.76
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	150,914,000.00	20,975,565.96	45,774,381.74	30.3%	105,139,618.26
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	100,000,000.00	-	-	0.0%	100,000,000.00
02160000000	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	423,305,000.00	99,238,977.41	199,583,452.76	47.1%	223,721,547.24
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	423,305,000.00	99,238,977.41	199,583,452.76	47.1%	223,721,547.24
02200000000	MINISTRY OF FINANCE-HQTRS	12,927,069,212.83	1,682,311,317.72	5,692,469,915.82	44.0%	7,234,599,297.01
022000100100	MINISTRY OF FINANCE-HQTRS	192,700,000.00	98,757,473.74	191,345,697.39	99.3%	1,354,302.61
022000300100	BUDGET AND PLANNING	125,000,000.00	-	21,482,967.33	17.2%	103,517,032.67
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	12,498,369,212.83	1,563,536,481.27	5,438,873,472.57	43.5%	7,059,495,740.26
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	111,000,000.00	20,017,362.71	40,767,778.53	36.7%	70,232,221.47

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
02220000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	288,345,000.00	32,010,588.97	55,473,831.19	19.2%	232,871,168.81
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	100,000,000.00	20,453,276.16	35,838,962.49	35.8%	64,161,037.51
022201800100	BORNO INVESTMENT COMPANY LTD	50,870,000.00	-	-	0.0%	50,870,000.00
022205200100	BORNO STATE HOTELS	33,000,000.00	-	-	0.0%	33,000,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	50,998,000.00	-	-	0.0%	50,998,000.00
022205400200	KANO MOTOR PARK AND MARKET	11,803,000.00	-	-	0.0%	11,803,000.00
022205800100	SODA ASH COMPANY	6,174,000.00	-	-	0.0%	6,174,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	7,500,000.00	1,434,718.86	2,869,437.72	38.3%	4,630,562.28
022206000100	NEITAL NIGERIA LIMITED	15,000,000.00	6,864,029.16	13,506,866.19	90.0%	1,493,133.81
022206100100	BORNO SUPPLY COMPANY (BOSCO)	13,000,000.00	3,258,564.79	3,258,564.79	25.1%	9,741,435.21
02290000000	MINISTRY OF TRANSPORT	264,758,000.00	-	67,215,650.65	25.4%	197,542,349.35
022900100100	MINISTRY OF TRANSPORT	34,628,000.00	-	-	0.0%	34,628,000.00
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	82,000,000.00	-	-	0.0%	82,000,000.00
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	148,130,000.00	-	67,215,650.65	45.4%	80,914,349.35
02340000000	MINISTRY OF WORKS	592,717,000.00	109,693,810.22	220,400,756.35	37.2%	372,316,243.65
023400100100	MINISTRY OF WORKS	480,000,000.00	102,437,964.06	212,561,776.52	44.3%	267,438,223.48
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	112,717,000.00	7,255,846.16	7,838,979.83	7.0%	104,878,020.17
02530000000	MINISTRY OF HOUSING AND ENERGY	158,212,000.00	25,287,589.73	37,238,972.80	23.5%	120,973,027.20
025300100100	MINISTRY OF HOUSING AND ENERGY	30,000,000.00	991,177.74	7,258,227.48	24.2%	22,741,772.52
025301000100	BORNO STATE HOUSING CORPORATION	60,000,000.00	-	-	0.0%	60,000,000.00
025300300100	RURAL ELECTRIFICATION BOARD	68,212,000.00	24,296,411.99	29,980,745.32	44.0%	38,231,254.68
02520000000	MINISTRY OF WATER RESOURCES	507,482,000.00	113,318,583.56	227,995,709.82	44.9%	279,486,290.18
025200100100	MINISTRY OF WATER RESOURCES	427,482,000.00	113,318,583.56	227,995,709.82	53.3%	199,486,290.18
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	80,000,000.00	-	-	0.0%	80,000,000.00
02550000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	75,709,000.00	1,300,041.75	3,090,399.30	4.1%	72,618,600.70
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	54,209,000.00	1,300,041.75	3,090,399.30	5.7%	51,118,600.70
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	21,500,000.00	-	-	0.0%	21,500,000.00
02600000000	MINISTRY OF LANDS & SURVEY	215,000,000.00	41,822,533.53	86,278,153.10	40.1%	128,721,846.90
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	41,822,533.53	86,278,153.10	43.1%	113,721,846.90
03000000000	LAW & JUSTICE SECTOR	1,886,360,000.00	397,407,747.95	574,971,335.02	30.5%	1,311,388,664.98
03180000000	STATE JUDICIAL SERVICE COMMISSION	962,200,000.00	224,394,436.82	224,394,436.82	23.3%	737,805,563.18
031801100100	STATE JUDICIAL SERVICE COMMISSION	49,200,000.00	-	-	0.0%	49,200,000.00
031805100100	HIGH COURT OF JUSTICE	600,000,000.00	224,394,436.82	224,394,436.82	37.4%	375,605,563.18
031805300100	SHARIA COURT OF APPEAL	78,000,000.00	-	-	0.0%	78,000,000.00
031805400100	AREA COURT	235,000,000.00	-	-	0.0%	235,000,000.00
03260000000	MINISTRY OF JUSTICE	924,160,000.00	173,013,311.13	350,576,898.20	37.9%	573,583,101.80
032600100100	MINISTRY OF JUSTICE	224,160,000.00	4,225,027.50	8,450,055.00	3.8%	215,709,945.00
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	168,788,283.63	283,157,451.73	50.6%	276,842,548.27
032600700100	HIGHER ISLAMIC SCHOOL	130,000,000.00	-	58,969,391.47	45.4%	71,030,608.53
05000000000	SOCIAL SECTOR	16,503,990,787.17	3,204,706,897.73	6,335,284,382.35	38.4%	10,168,706,404.82
05130000000	MINISTRY OF POVERTY ALLEVIATION	105,000,000.00	24,394,834.22	49,006,489.22	46.7%	55,993,510.78
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	105,000,000.00	24,394,834.22	49,006,489.22	46.7%	55,993,510.78
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	129,150,000.00	21,231,797.64	42,463,595.28	32.9%	86,686,404.72
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	129,150,000.00	21,231,797.64	42,463,595.28	32.9%	86,686,404.72
05170000000	MINISTRY OF EDUCATION	4,117,525,787.17	902,698,459.25	1,680,572,072.83	40.8%	2,436,953,714.34
051700100100	MINISTRY OF EDUCATION	202,060,000.00	63,135,373.35	227,469,303.63	112.6%	25,409,303.63
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	119,630,787.17	17,099,759.37	65,596,525.14	54.8%	54,034,262.03
051700800100	BORNO STATE LIBRARY BOARD	73,989,000.00	17,720,931.34	49,787,973.98	67.3%	24,201,026.02
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	261,000,000.00	62,494,711.54	62,494,711.54	23.9%	198,505,288.46
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	742,247,683.65	1,275,223,558.54	38.0%	2,083,526,441.46
051706500100	EDUCATION TRUST FUND	90,000,000.00	-	-	0.0%	90,000,000.00

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
05180000000	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	4,468,673,000.00	794,386,735.36	1,587,410,870.25	35.5%	2,881,262,129.75
051800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	82,563,000.00	5,908,738.52	11,886,193.13	14.4%	70,676,806.87
051801800100	RAMAT POLYTECHNIC MAIDUGURI	1,458,685,000.00	325,128,650.01	642,068,300.07	44.0%	816,616,699.93
051801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	930,573,000.00	212,624,469.44	428,065,509.91	46.0%	502,507,490.09
051801900200	COLLEGE OF EDUCATION WAKA - BIU	520,567,000.00	120,359,384.10	229,892,559.46	44.2%	290,674,440.54
051801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY	560,535,000.00	130,223,896.47	274,984,636.86	49.1%	285,550,363.14
051802100100	BORNO STATE UNIVERSITY	900,000,000.00	-	-	0.0%	900,000,000.00
051805600100	BORNO STATE SCHOLARSHIPS BOARD	15,750,000.00	141,596.82	513,670.82	3.3%	15,236,329.18
05210000000	MINISTRY OF HEALTH	6,073,263,000.00	1,225,081,381.47	2,496,461,765.96	41.1%	3,576,801,234.04
052100100100	MINISTRY OF HEALTH	401,000,000.00	198,019,085.81	402,305,164.40	100.3%	- 1,305,164.40
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	1,027,062,295.66	2,094,156,601.56	46.1%	2,453,106,398.44
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	163,199,572.07	347,528,285.39	30.1%	805,454,714.61
053500100100	MINISTRY OF ENVIRONMENT	274,550,000.00	80,905,992.89	162,791,122.30	59.3%	111,758,877.70
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	778,433,000.00	82,293,579.18	184,737,163.09	23.7%	593,695,836.91
053505600100	AFORESTATION PROJECT	100,000,000.00	-	-	0.0%	100,000,000.00
05390000000	MINISTRY OF YOUTH EMPOW. AND SPORTS	227,896,000.00	45,135,099.63	46,946,331.75	20.6%	180,949,668.25
053900100100	MINISTRY OF SPORTS DEVELOPMENT	41,000,000.00	424,790.46	849,580.92	2.1%	40,150,419.08
053905100100	BORNO STATE SPORTS COUNCIL	180,000,000.00	43,323,867.51	43,323,867.51	24.1%	136,676,132.49
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	6,896,000.00	1,386,441.66	2,772,883.32	40.2%	4,123,116.68
05510000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	67,000,000.00	12,630,082.48	56,605,191.76	84.5%	10,394,808.24
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	67,000,000.00	12,630,082.48	56,605,191.76	84.5%	10,394,808.24
05520000000	MINISTRY OF RELIGIOUS AFFAIRS	162,500,000.00	15,948,935.61	28,289,779.91	17.4%	134,210,220.09
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	30,000,000.00	15,948,935.61	28,289,779.91	94.3%	1,710,220.09
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 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	21,197,999,000.00	3,985,804,145.36	7,981,808,242.67	37.7%	13,216,190,757.33
01000000000	ADMINISTRATION SECTOR	13,445,366,000.00	2,780,025,117.71	5,939,455,052.66	44.2%	7,505,910,947.34
01110000000	GOVERNOR'S OFFICE	7,709,150,000.00	2,650,355,137.66	5,691,598,744.15	73.8%	2,017,551,255.85
011100100100	GOVERNMENT HOUSE	6,340,000,000.00	2,333,646,571.91	5,108,269,078.40	80.6%	1,231,730,921.60
011100100200	DEPUTY GOVERNOR'S OFFICE	1,190,000,000.00	316,708,565.75	583,329,665.75	49.0%	606,670,334.25
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	34,595,778.76	100,701,699.65	4.8%	2,011,468,300.35
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	436,450,000.00	34,340,454.88	100,446,375.77	23.0%	336,003,624.23
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	255,323.88	255,323.88	13.3%	1,664,676.12
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	3,000,243.00	4,996,643.00	3.7%	130,503,357.00
016000100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	110,000,000.00	3,000,243.00	4,996,643.00	4.5%	105,003,357.00
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	0.9%	1,983,212,862.50
011200100100	BORNO STATE HOUSE ASSEMBLY	1,990,000,000.00	-	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	3,302,274.35	4,497,830.20	22.1%	15,816,169.80
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	12,000,000.00	3,151,863.10	4,297,315.20	35.8%	7,702,684.80
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	150,411.25	200,515.00	57.3%	149,485.00
01250000000	HEAD OF SERVICE	476,076,000.00	40,803,485.40	69,332,733.90	14.6%	406,743,266.10
012500100100	HEAD OF SERVICE	465,600,000.00	39,408,771.50	67,509,171.50	14.5%	398,090,828.50
012500500100	ESTABLISHMENT DEPARTMENT	1,000,000.00	300,536.00	300,536.00	30.1%	699,464.00
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	9,476,000.00	1,094,177.90	1,523,026.40	16.1%	7,952,973.60
01400000000	OFFICE OF THE AUDITOR GENERAL	123,136,000.00	45,587,315.00	46,671,627.00	37.9%	76,464,373.00
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	19,902,000.00	5,933,889.00	7,018,201.00	35.3%	12,883,799.00
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	103,234,000.00	39,653,426.00	39,653,426.00	38.4%	63,580,574.00
01470000000	CIVIL SERVICE COMMISSION	367,300,000.00	2,321,797.54	2,917,458.26	0.8%	364,382,541.74
014700100100	CIVIL SERVICE COMMISSION	15,000,000.00	904,683.04	1,500,343.76	10.0%	13,499,656.24
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	352,300,000.00	1,417,114.50	1,417,114.50	0.4%	350,882,885.50
01480000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	500,000,000.00	59,086.00	231,179.00	0.0%	499,768,821.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	500,000,000.00	59,086.00	231,179.00	0.0%	499,768,821.00
02000000000	ECONOMIC SECTOR	2,350,913,000.00	362,185,020.34	581,431,835.73	24.7%	1,769,481,164.27
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	34,035,000.00	6,384,669.26	13,050,109.64	38.3%	20,984,890.36
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	12,000,000.00	3,007,874.00	5,175,348.63	43.1%	6,824,651.37
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	16,500,000.00	1,482,928.32	4,420,607.57	26.8%	12,079,392.43
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	3,035,000.00	1,448,214.50	2,633,501.00	86.8%	401,499.00
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	2,500,000.00	445,652.44	820,652.44	32.8%	1,679,347.56

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
02160000000	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	12,000,000.00	4,559,391.50	9,528,830.50	79.4%	2,471,169.50
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	12,000,000.00	4,559,391.50	9,528,830.50	79.4%	2,471,169.50
02200000000	MINISTRY OF FINANCE-HQTRS	876,140,000.00	257,091,418.25	355,053,232.25	40.5%	521,086,767.75
022000100100	MINISTRY OF FINANCE-HQTRS	495,600,000.00	226,416,638.25	318,372,258.25	64.2%	177,227,741.75
022000300100	BUDGET AND PLANNING	74,900,000.00	3,000,214.50	6,005,764.50	8.0%	68,894,235.50
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	187,840,000.00	27,674,565.50	30,675,209.50	16.3%	157,164,790.50
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	2,999,160.00	5,280,720.16	4.3%	116,421,279.84
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	12,000,000.00	2,644,834.00	4,645,081.00	38.7%	7,354,919.00
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	183,217.00	282,155.50	87.9%	38,844.50
022206000100	NEITAL NIGERIA LIMITED	350,000.00	171,109.00	256,483.66	73.3%	93,516.34
022206100100	BORNO SUPPLY COMPANY (BOSCO)	2,948,000.00	-	97,000.00	3.3%	2,851,000.00
02290000000	MINISTRY OF TRANSPORT	82,703,000.00	12,405,363.77	12,405,363.77	15.0%	70,297,636.23
022900100100	MINISTRY OF TRANSPORT	12,000,000.00	4,462,101.50	4,462,101.50	37.2%	7,537,898.50
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	9,703,000.00	7,943,262.27	7,943,262.27	81.9%	1,759,737.73
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	4,090,725.49	4,091,179.24	1.1%	354,730,820.76
023400100100	MINISTRY OF WORKS	298,000,000.00	4,050,357.50	4,050,811.25	1.4%	293,949,188.75
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	60,822,000.00	40,367.99	40,367.99	0.1%	60,781,632.01
02530000000	MINISTRY OF HOUSING AND ENERGY	22,055,000.00	44,928,252.50	45,131,085.00	204.6%	- 23,076,085.00
025300100100	MINISTRY OF HOUSING AND ENERGY	11,971,000.00	44,927,907.50	44,927,907.50	375.3%	- 32,956,907.50
025301000100	BORNO STATE HOUSING CORPORATION	8,900,000.00	-	-	0.0%	8,900,000.00
025300300100	RURAL ELECTRIFICATION BOARD	1,184,000.00	345.00	203,177.50	17.2%	980,822.50
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	19,840,514.26	124,138,497.36	18.8%	535,176,502.64
025200100100	MINISTRY OF WATER RESOURCES	614,315,000.00	18,339,680.76	122,137,618.26	19.9%	492,177,381.74
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	45,000,000.00	1,500,833.50	2,000,879.10	4.4%	42,999,120.90
02550000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	80,826,000.00	3,001,425.50	3,006,961.50	3.7%	77,819,038.50
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	11,476,000.00	3,001,425.50	3,006,961.50	26.2%	8,469,038.50
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	6,884,099.81	9,745,856.31	44.7%	12,069,143.69
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	2,500,000.00	2,922,653.00	3,802,781.00	152.1%	- 1,302,781.00
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	19,315,000.00	3,961,446.81	5,943,075.31	30.8%	13,371,924.69
03000000000	LAW & JUSTICE SECTOR	829,660,000.00	73,875,221.69	107,742,357.88	13.0%	721,917,642.12
03180000000	STATE JUDICIAL SERVICE COMMISSION	295,000,000.00	46,723,811.50	57,446,911.50	19.5%	237,553,088.50
031801100100	STATE JUDICIAL SERVICE COMMISSION	5,000,000.00	910,000.00	910,000.00	18.2%	4,090,000.00
031805100100	HIGH COURT OF JUSTICE	250,000,000.00	43,811,657.50	54,534,757.50	21.8%	195,465,242.50
031805300100	SHARIA COURT OF APPEAL	30,000,000.00	2,002,154.00	2,002,154.00	6.7%	27,997,846.00
031805400100	AREA COURT	10,000,000.00	-	-	0.0%	10,000,000.00
03260000000	MINISTRY OF JUSTICE	534,660,000.00	27,151,410.19	50,295,446.38	9.4%	484,364,553.62
032600100100	MINISTRY OF JUSTICE	493,600,000.00	3,202,163.50	21,336,869.50	4.3%	472,263,130.50
032600200100	PREROGATIVE OF MERCY	500,000.00	147,252.26	250,105.15	50.0%	249,894.85
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	31,360,000.00	15,814,873.50	18,697,919.81	59.6%	12,662,080.19
032600700100	HIGHER ISLAMIC SCHOOL	9,200,000.00	7,987,120.93	10,010,551.92	108.8%	- 810,551.92

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
05000000000	SOCIAL SECTOR	4,572,060,000.00	769,718,785.62	1,353,178,996.40	29.6%	3,218,881,003.60
05130000000	MINISTRY OF POVERTY ALLEVIATION	12,000,000.00	3,000,365.00	5,000,365.00	41.7%	6,999,635.00
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	12,000,000.00	3,000,365.00	5,000,365.00	41.7%	6,999,635.00
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	12,000,000.00	3,000,236.00	3,980,236.00	33.2%	8,019,764.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	12,000,000.00	3,000,236.00	3,980,236.00	33.2%	8,019,764.00
05170000000	MINISTRY OF EDUCATION	1,958,090,000.00	304,801,359.00	769,241,997.50	39.3%	1,188,848,002.50
051700100100	MINISTRY OF EDUCATION	1,583,020,000.00	254,388,080.75	713,205,833.25	45.1%	869,814,166.75
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	60,000,000.00	7,162,307.50	12,362,307.50	20.6%	47,637,692.50
051700800100	BORNO STATE LIBRARY BOARD	5,000,000.00	400,000.00	721,886.00	14.4%	4,278,114.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	1,200,000.00	48,043.00	48,043.00	4.0%	1,151,957.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	350,000.00	150,000.00	251,000.00	71.7%	99,000.00
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	42,652,927.75	42,652,927.75	284.4%	-
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	192,325,519.40	258,766,043.40	24.0%	819,130,956.60
051800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	620,000,000.00	145,877,599.75	189,954,781.75	30.6%	430,045,218.25
051801800100	RAMAT POLYTECHNIC MAIDUGURI	140,000,000.00	10,809,383.00	31,723,725.00	22.7%	108,276,275.00
051801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	45,000,000.00	29,276,633.30	29,276,633.30	65.1%	15,723,366.70
051801900200	COLLEGE OF EDUCATION WAKA - BIU	65,752,000.00	1,994,173.00	1,994,173.00	3.0%	63,757,827.00
051801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	26,000,000.00	3,967,329.85	5,416,329.85	20.8%	20,583,670.15
051802100100	BORNO STATE UNIVERSITY	180,000,000.00	-	-	0.0%	180,000,000.00
051805600100	BORNO STATE SCHOLARSHIPS BOARD	1,145,000.00	400,400.50	400,400.50	35.0%	744,599.50
05210000000	MINISTRY OF HEALTH	948,467,000.00	240,949,967.08	281,931,269.86	29.7%	666,535,730.14
052100100100	MINISTRY OF HEALTH	396,910,000.00	23,723,744.76	64,705,047.54	16.3%	332,204,952.46
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	173,866,570.21	173,866,570.21	49.7%	176,133,429.79
052110400100	COLLEGE OF NURSING AND MIDWIFERY	18,784,000.00	24,674,533.81	24,674,533.81	131.4%	-
052110600100	COLLEGE OF HEALTH TECHNOLOGY	56,300,000.00	18,685,118.30	18,685,118.30	33.2%	37,614,881.70
052100800100	BORNO STATE TEACHING HOSPITAL	75,000,000.00	-	-	0.0%	75,000,000.00
05350000000	MINISTRY OF ENVIRONMENT	156,200,000.00	3,482,452.00	5,728,227.50	3.7%	150,471,772.50
053500100100	MINISTRY OF ENVIRONMENT	12,000,000.00	3,241,779.00	5,244,709.50	43.7%	6,755,290.50
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	143,600,000.00	-	165,000.00	0.1%	143,435,000.00
053505600100	AFORESTATION PROJECT	600,000.00	240,673.00	318,518.00	53.1%	281,482.00
05390000000	MINISTRY OF YOUTH EMPOW. AND SPORTS	20,846,000.00	3,306,385.83	5,161,855.83	24.8%	15,684,144.17
053900100100	MINISTRY OF SPORTS DEVELOPMENT	11,953,000.00	3,000,576.33	4,706,046.33	39.4%	7,246,953.67
053905100100	BORNO STATE SPORTS COUNCIL	4,000,000.00	105,179.50	255,179.50	6.4%	3,744,820.50
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	4,893,000.00	200,630.00	200,630.00	4.1%	4,692,370.00
05510000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	175,100,000.00	5,751,972.31	7,508,272.31	4.3%	167,591,727.69
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	175,100,000.00	5,751,972.31	7,508,272.31	4.3%	167,591,727.69
05520000000	MINISTRY OF RELIGIOUS AFFAIRS	211,460,000.00	13,100,529.00	15,860,729.00	7.5%	195,599,271.00
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	109,710,000.00	13,100,529.00	15,860,729.00	14.5%	93,849,271.00
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 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	179,261,364,000.00	11,021,491,060.66	21,460,490,990.34	12.0%	157,800,873,009.66
01000000000	ADMINISTRATION SECTOR	7,933,750,000.00	427,575,163.68	886,697,584.00	11.2%	7,047,052,416.00
01110000000	GOVERNOR'S OFFICE	2,369,000,000.00	105,433,500.00	371,804,388.32	15.7%	1,997,195,611.68
011100100100	GOVERNMENT HOUSE	1,577,000,000.00	105,433,500.00	371,804,388.32	23.6%	1,205,195,611.68
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	151,293,162.73	240,725,317.98	9.7%	2,252,774,682.02
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,250,500,000.00	120,222,610.00	197,804,765.25	15.8%	1,052,695,234.75
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	31,070,552.73	42,920,552.73	4.3%	965,079,447.27
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	140,606,100.45	198,461,873.45	36.8%	341,538,126.55
01600100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	540,000,000.00	140,606,100.45	198,461,873.45	36.8%	341,538,126.55
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	30,242,400.50	75,706,004.25	4.8%	1,504,793,995.75
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	493,000,000.00	30,242,400.50	75,706,004.25	15.4%	417,293,995.75
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	7,871,473,685.29	14,752,924,660.32	15.5%	80,642,748,339.68
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	7,557,939,000.00	102,240,071.00	145,742,820.50	1.9%	7,412,196,179.50
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	6,956,000,000.00	102,240,071.00	145,742,820.50	2.1%	6,810,257,179.50
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
02160000000	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,197,600,000.00	2,050,113.00	28,872,299.00	2.4%	1,168,727,701.00
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,197,600,000.00	2,050,113.00	28,872,299.00	2.4%	1,168,727,701.00
02200000000	MINISTRY OF FINANCE-HQTRS	2,449,000,000.00	470,081,207.75	914,362,344.00	37.3%	1,534,637,656.00
022000100100	MINISTRY OF FINANCE-HQTRS	513,000,000.00	470,081,207.75	470,081,207.75	91.6%	42,918,792.25
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	25.2%	1,320,718,863.75
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	140,000,000.00	-	-	0.0%	140,000,000.00

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
02220000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	5,674,000,000.00	265,621,961.77	692,212,396.22	12.2%	4,981,787,603.78
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,989,000,000.00	263,820,646.27	690,411,080.72	23.1%	2,298,588,919.28
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	1,801,315.50	1,801,315.50	0.7%	248,198,684.50
02290000000	MINISTRY OF TRANSPORT	1,838,500,000.00	618,047,652.00	618,047,652.00	33.6%	1,220,452,348.00
022900100100	MINISTRY OF TRANSPORT	1,516,500,000.00	618,047,652.00	618,047,652.00	40.8%	898,452,348.00
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	2,279,128,444.45	5,878,109,513.30	31.6%	12,725,890,486.70
023400100100	MINISTRY OF WORKS	11,721,000,000.00	1,238,165,031.95	3,742,590,006.38	31.9%	7,978,409,993.62
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	6,883,000,000.00	1,040,963,412.50	2,135,519,506.92	31.0%	4,747,480,493.08
02530000000	MINISTRY OF HOUSING AND ENERGY	3,408,000,000.00	1,874,038,326.45	1,874,048,326.45	55.0%	1,533,951,673.55
025300100100	MINISTRY OF HOUSING AND ENERGY	2,309,000,000.00	1,830,922,021.69	1,830,922,021.69	79.3%	478,077,978.31
025301000100	BORNO STATE HOUSING CORPORATION	17,000,000.00	-	-	0.0%	17,000,000.00
025300300100	RURAL ELECTRIFICATION BOARD	1,082,000,000.00	43,116,304.76	43,126,304.76	4.0%	1,038,873,695.24
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	268,084,650.62	315,432,105.12	2.4%	12,932,861,894.88
025200100100	MINISTRY OF WATER RESOURCES	2,105,000,000.00	264,084,028.87	285,977,540.12	13.6%	1,819,022,459.88
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	11,143,294,000.00	4,000,621.75	29,454,565.00	0.3%	11,113,839,435.00
02550000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	40,386,340,000.00	1,741,418,724.00	3,700,449,486.82	9.2%	36,685,890,513.18
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	40,386,340,000.00	1,741,418,724.00	3,700,449,486.82	9.2%	36,685,890,513.18
02600000000	MINISTRY OF LANDS & SURVEY	988,500,000.00	250,762,534.25	585,647,716.91	59.2%	402,852,283.09
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	250,762,534.25	585,647,716.91	60.9%	375,852,283.09
03000000000	LAW & JUSTICE SECTOR	690,500,000.00	96,000,146.50	96,000,146.50	13.9%	594,499,853.50
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	96,000,146.50	96,000,146.50	17.0%	468,999,853.50
032600100100	MINISTRY OF JUSTICE	500,000,000.00	96,000,146.50	96,000,146.50	19.2%	403,999,853.50
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	65,000,000.00	-	-	0.0%	65,000,000.00
05000000000	SOCIAL SECTOR	75,241,441,000.00	2,626,442,065.19	5,724,868,599.52	7.6%	69,516,572,400.48
05130000000	MINISTRY OF POVERTY ALLEVIATION	2,400,000,000.00	229,000,000.00	588,790,150.05	24.5%	1,811,209,849.95
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	2,400,000,000.00	229,000,000.00	588,790,150.05	24.5%	1,811,209,849.95
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,015,000,000.00	68,845,928.83	82,660,060.83	8.1%	932,339,939.17
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,015,000,000.00	68,845,928.83	82,660,060.83	8.1%	932,339,939.17
05170000000	MINISTRY OF EDUCATION	45,859,941,000.00	484,422,024.05	862,423,460.17	1.9%	44,997,517,539.83
051700100100	MINISTRY OF EDUCATION	14,700,500,000.00	430,342,519.55	784,989,005.67	5.3%	13,915,510,994.33
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	26,814,941,000.00	54,079,504.50	77,434,454.50	0.3%	26,737,506,545.50
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

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
05180000000	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	8,805,500,000.00	243,161,104.55	1,123,714,388.83	12.8%	7,681,785,611.17
051800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	2,068,500,000.00	102,628,950.75	484,100,425.52	23.4%	1,584,399,574.48
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	12,879,115.00	44,563,971.00	14.6%	260,436,029.00
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	127,653,038.80	595,049,992.31	39.4%	916,450,007.69
05210000000	MINISTRY OF HEALTH	9,529,000,000.00	679,681,929.42	1,424,544,477.42	14.9%	8,104,455,522.58
052100100100	MINISTRY OF HEALTH	6,285,000,000.00	666,469,929.42	1,411,332,477.42	22.5%	4,873,667,522.58
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	13,212,000.00	13,212,000.00	4.3%	291,788,000.00
05350000000	MINISTRY OF ENVIRONMENT	2,859,000,000.00	317,820,186.00	370,690,379.00	13.0%	2,488,309,621.00
053500100100	MINISTRY OF ENVIRONMENT	2,765,000,000.00	317,820,186.00	370,690,379.00	13.4%	2,394,309,621.00
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	367,914,116.84	698,158,714.72	26.5%	1,934,841,285.28
053900100100	MINISTRY OF SPORTS DEVELOPMENT	2,583,000,000.00	367,914,116.84	698,158,714.72	27.0%	1,884,841,285.28
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	235,596,775.50	573,886,968.50	28.6%	1,431,113,031.50
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	1,400,000,000.00	235,596,775.50	573,886,968.50	41.0%	826,113,031.50
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 Q2 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	8,220,476,000.00	569,167,274.50	607,679,774.50	7.4%	7,612,796,225.50
010000000000	ADMINISTRATION SECTOR	1,003,038,000.00	15,170,000.00	15,230,000.00	1.5%	987,808,000.00
011100000000	GOVERNOR'S OFFICE	127,000,000.00	15,000,000.00	15,010,000.00	11.8%	111,990,000.00
011100100100	GOVERNMENT HOUSE	110,000,000.00	15,000,000.00	15,000,000.00	13.6%	95,000,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	10,000,000.00	-	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	170,000.00	220,000.00	40.4%	324,000.00
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	170,000.00	220,000.00	42.0%	304,000.00
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	553,997,274.50	591,897,274.50	8.3%	6,573,144,725.50
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	520,900,000.00	549,900,000.00	9.2%	5,456,800,000.00
022000100100	MINISTRY OF FINANCE-HQTRS	6,004,400,000.00	520,900,000.00	549,900,000.00	9.2%	5,454,500,000.00
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	17,000.00	8,917,000.00	0.9%	992,451,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,000,000,000.00	-	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	17,000.00	17,000.00	58.6%	12,000.00
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	33,080,274.50	33,080,274.50	2889.1%	- 31,935,274.50
025300100100	MINISTRY OF HOUSING AND ENERGY	29,000.00	33,080,274.50	33,080,274.50	114069.9%	- 33,051,274.50
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 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% 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	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	4.1%	13,064,500.00
052100100100	MINISTRY OF HEALTH	3,090,000.00	-	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 Q2 - Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
2	EXPENDITURES	248,392,616,000.00	22,038,502,524.81	44,962,016,750.53	18.1%	203,430,599,249.48
21	PERSONNEL COST	39,712,777,000.00	6,462,040,044.29	14,912,037,743.02	37.5%	24,800,739,256.99
2101	SALARY	25,212,907,787.17	4,898,503,563.02	11,048,792,412.42	43.8%	14,164,115,374.75
210101	SALARIES AND WAGES	25,212,907,787.17	4,898,503,563.02	11,048,792,412.42	43.8%	14,164,115,374.75
21010101	SALARY	25,062,207,787.17	4,895,561,668.22	11,045,850,517.62	44.1%	14,016,357,269.55
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000.00	2,941,894.80	2,941,894.80	2.0%	147,758,105.20
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	801,500,000.00	-	2,299,708,849.33	286.9%	- 1,498,208,849.33
210201	ALLOWANCES	801,500,000.00	-	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	286.9%	- 1,498,208,849.33
2103	SOCIAL BENEFITS	13,698,369,212.83	1,563,536,481.27	1,563,536,481.27	11.4%	12,134,832,731.56
210301	SOCIAL BENEFITS	13,698,369,212.83	1,563,536,481.27	1,563,536,481.27	11.4%	12,134,832,731.56
21030102	PENSION	13,698,369,212.83	1,563,536,481.27	1,563,536,481.27	11.4%	12,134,832,731.56
22	OTHER RECURRENT COSTS	29,418,475,000.00	4,554,971,419.86	8,589,488,017.17	29.2%	20,828,986,982.83
2202	OVERHEAD COST	21,197,999,000.00	3,985,804,145.36	7,981,808,242.67	37.7%	13,216,190,757.33
220201	TRAVEL & TRANSPORT - GENERAL	3,315,674,000.00	292,814,161.75	470,426,433.75	14.2%	2,845,247,566.25
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,377,565,000.00	60,683,903.00	87,845,911.00	6.4%	1,289,719,089.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	658,903,000.00	124,839,183.75	192,943,183.75	29.3%	465,959,816.25
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	421,787,000.00	18,826,075.00	49,596,939.00	11.8%	372,190,061.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	857,419,000.00	88,465,000.00	140,040,400.00	16.3%	717,378,600.00
220202	UTILITIES - GENERAL	849,115,000.00	107,443,336.25	113,075,036.25	13.3%	736,039,963.75
22020201	ELECTRICITY CHARGES	485,650,000.00	76,443,300.75	80,821,000.75	16.6%	404,828,999.25
22020202	TELEPHONE CHARGES	26,204,000.00	1,562,173.00	1,562,173.00	6.0%	24,641,827.00
22020203	INTERNET ACCESS CHARGES	155,259,000.00	7,694,400.00	8,405,400.00	5.4%	146,853,600.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	125,693,000.00	14,478,962.50	14,978,962.50	11.9%	110,714,037.50
22020205	WATER RATES	16,190,000.00	1,014,500.00	1,057,500.00	6.5%	15,132,500.00
22020206	SEWERAGE CHARGES	5,640,000.00	-	-	0.0%	5,640,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	34,479,000.00	6,250,000.00	6,250,000.00	18.1%	28,229,000.00
220203	MATERIALS & SUPPLIES - GENERAL	2,735,342,000.00	602,230,191.60	998,851,260.23	36.5%	1,736,490,739.77
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	708,211,000.00	160,058,102.50	264,201,171.13	37.3%	444,009,828.87
22020302	BOOKS	242,944,000.00	96,087,218.10	124,585,618.10	51.3%	118,358,381.90
22020303	NEWSPAPERS	42,470,000.00	185,600.00	358,800.00	0.8%	42,111,200.00
22020304	MAGAZINES & PERIODICALS	16,948,000.00	345,600.00	488,000.00	2.9%	16,460,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	60,570,000.00	13,631,000.00	13,676,000.00	22.6%	46,894,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	63,332,000.00	265,000.00	265,000.00	0.4%	63,067,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,194,000.00	-	7,000.00	0.1%	12,187,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	141,000.00	30,000.00	30,000.00	21.3%	111,000.00
22020309	UNIFORMS & OTHER CLOTHING	96,344,000.00	9,905,000.00	9,905,000.00	10.3%	86,439,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	178,250,000.00	51,797,000.00	51,797,000.00	29.1%	126,453,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,313,938,000.00	269,925,671.00	533,537,671.00	40.6%	780,400,329.00
220204	MAINTENANCE SERVICES - GENERAL	1,728,638,000.00	333,869,380.34	398,679,519.09	23.1%	1,329,958,480.91
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	831,859,000.00	104,215,947.25	134,706,891.00	16.2%	697,152,109.00
22020402	MAINTENANCE OF OFFICE FURNITURE	225,297,000.00	13,193,968.00	14,353,243.00	6.4%	210,943,757.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	282,208,000.00	167,263,762.34	189,016,382.34	67.0%	93,191,617.66
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	160,493,000.00	15,957,079.75	16,443,079.75	10.2%	144,049,920.25
22020405	MAINTENANCE OF PLANTS/GENERATORS	95,907,000.00	24,434,786.00	25,201,586.00	26.3%	70,705,414.00
22020406	OTHER MAINTENANCE SERVICES	31,097,000.00	8,783,837.00	10,398,337.00	33.4%	20,698,663.00
22020410	MAINTENANCE OF STREET LIGHTINGS	15,277,000.00	20,000.00	20,000.00	0.1%	15,257,000.00

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22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	26,500,000.00	-	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	117,657,794.94	148,236,494.94	13.2%	973,711,505.06
22020501	LOCAL TRAINING	913,049,000.00	85,447,794.94	116,026,494.94	12.7%	797,022,505.06
22020502	INTERNATIONAL TRAINING	208,899,000.00	32,210,000.00	32,210,000.00	15.4%	176,689,000.00
220206	OTHER SERVICES - GENERAL	5,960,597,000.00	1,642,477,720.35	4,133,311,462.84	69.3%	1,827,285,537.16
22020601	SECURITY SERVICES	1,755,559,000.00	9,299,600.00	10,906,900.00	0.6%	1,744,652,100.00
22020602	OFFICE RENT	109,606,000.00	40,000.00	4,098,000.00	3.7%	105,508,000.00
22020603	RESIDENTIAL RENT	33,200,000.00	-	-	0.0%	33,200,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,017,891,000.00	1,626,832,545.35	4,111,798,487.84	102.3%	-
22020605	CLEANING & FUMIGATION SERVICES	44,341,000.00	6,305,575.00	6,508,075.00	14.7%	37,832,925.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	914,117,000.00	33,802,353.25	65,801,691.75	7.2%	848,315,308.25
22020701	FINANCIAL CONSULTING	714,115,000.00	30,370,913.25	61,784,751.75	8.7%	652,330,248.25
22020702	INFORMATION TECHNOLOGY CONSULTING	169,472,000.00	3,431,440.00	3,509,440.00	2.1%	165,962,560.00
22020703	LEGAL SERVICES	12,121,000.00	-	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	315,764,398.96	517,991,252.74	26.1%	1,468,817,747.26
22020801	MOTOR VEHICLE FUEL COST	566,750,000.00	39,886,143.71	79,792,496.49	14.1%	486,957,503.51
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	215,035,000.00	23,187,700.00	36,393,700.00	16.9%	178,641,300.00
22020803	PLANT / GENERATOR FUEL COST	1,205,024,000.00	252,690,555.25	401,805,056.25	33.3%	803,218,943.75
220209	FINANCIAL CHARGES - GENERAL	48,835,000.00	408,633.43	518,710.59	1.1%	48,316,289.41
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,888,000.00	408,633.43	518,710.59	1.4%	35,369,289.41
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	539,336,174.49	1,134,916,380.49	44.7%	1,402,007,619.51
22021001	REFRESHMENT & MEALS	591,189,000.00	127,847,935.49	164,993,391.49	27.9%	426,195,608.51
22021002	HONORARIUM & SITTING ALLOWANCE	659,618,000.00	185,754,749.00	391,116,099.00	59.3%	268,501,901.00
22021003	PUBLICITY & ADVERTISEMENTS	267,125,000.00	153,361,600.00	220,111,600.00	82.4%	47,013,400.00
22021004	MEDICAL EXPENSES-LOCAL	232,687,000.00	6,267,840.00	44,904,090.00	19.3%	187,782,910.00
22021006	POSTAGES & COURIER SERVICES	31,007,000.00	505,000.00	516,800.00	1.7%	30,490,200.00
22021007	WELFARE PACKAGES	362,643,000.00	30,699,050.00	32,189,400.00	8.9%	330,453,600.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	133,158,000.00	29,889,000.00	29,889,000.00	22.4%	103,269,000.00
22021010	DIRECT TEACHING & LABORATORY COST	250,000,000.00	181,000.00	246,366,000.00	98.5%	3,634,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	37,000.00	-	-	0.0%	37,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	9,460,000.00	4,830,000.00	4,830,000.00	51.1%	4,630,000.00
2203	LOANS AND ADVANCES	39,040,000.00	187,000.00	789,500.00	2.0%	38,250,500.00
220301	STAFF LOANS & ADVANCES	39,040,000.00	187,000.00	789,500.00	2.0%	38,250,500.00
22030101	MOTOR CYCLE ADVANCES	33,857,000.00	187,000.00	789,500.00	2.3%	33,067,500.00
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	48,080,274.50	56,990,274.50	2.6%	2,124,445,725.50
220401	LOCAL GRANTS AND CONTRIBUTIONS	2,181,436,000.00	48,080,274.50	56,990,274.50	2.6%	2,124,445,725.50
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	966,076,000.00	33,080,274.50	33,080,274.50	3.4%	932,995,725.50
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	0.9%	991,100,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,360,000.00	15,000,000.00	15,010,000.00	15.0%	85,350,000.00
2206	PUBLIC DEBT CHARGES	6,000,000,000.00	520,900,000.00	549,900,000.00	9.2%	5,450,100,000.00
220602	DOMESTIC INTEREST / DISCOUNT	6,000,000,000.00	520,900,000.00	549,900,000.00	9.2%	5,450,100,000.00
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	6,000,000,000.00	520,900,000.00	549,900,000.00	9.2%	5,450,100,000.00

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23	CAPITAL EXPENDITURE	179,261,364,000.00	11,021,491,060.66	21,460,490,990.34	12.0%	157,800,873,009.66
2301	FIXED ASSETS PURCHASED	19,262,544,000.00	1,626,634,144.77	3,330,602,477.20	17.3%	15,931,941,522.80
230101	PURCHASE OF FIXED ASSETS - GENERAL	19,262,544,000.00	1,626,634,144.77	3,330,602,477.20	17.3%	15,931,941,522.80
23010101	PURCHASE / ACQUISITION OF LAND	1,760,000,000.00	130,711,183.75	309,587,831.66	17.6%	1,450,412,168.34
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	577,941,607.75	1,139,982,744.00	51.7%	1,065,017,256.00
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	624,444,835.00	750,055,870.50	67.7%	358,444,129.50
23010113	PURCHASE OF COMPUTERS	1,860,000,000.00	19,700,000.00	25,226,808.00	1.4%	1,834,773,192.00
23010114	PURCHASE OF COMPUTER PRINTERS	365,750,000.00	100,000.00	100,000.00	0.0%	365,650,000.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	113,000,000.00	-	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	0.0%	33,495,000.00
23010119	PURCHASE OF POWER GENERATING SET	821,500,000.00	15,000,197.75	125,000,197.75	15.2%	696,499,802.25
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	50,000,000.00	-	-	0.0%	50,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,057,300,000.00	16,682,795.00	396,991,443.00	37.5%	660,308,557.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	105,000,000.00	-	5,495,603.75	5.2%	99,504,396.25
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,176,300,000.00	4,559,000.00	180,768,700.00	8.3%	1,995,531,300.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	688,500,000.00	-	84,053,803.02	12.2%	604,446,196.98
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	120,000,000.00	-	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	7.6%	479,320,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,899,094,000.00	68,963,174.02	68,963,174.02	3.6%	1,830,130,825.98
23010130	PURCHASE OF RECREATIONAL FACILITIES	15,100,000.00	-	-	0.0%	15,100,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	60,000,000.00	3,002,351.50	13,447,351.50	22.4%	46,552,648.50
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	1,350,000,000.00	28,634,000.00	51,268,950.00	3.8%	1,298,731,050.00
23010141	PURCHASE OF CHEMICALS & OTHERS	750,000,000.00	136,895,000.00	136,895,000.00	18.3%	613,105,000.00
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	500,000,000.00	-	-	0.0%	500,000,000.00
2302	CONSTRUCTION / PROVISION	101,774,192,000.00	7,156,037,307.90	14,082,364,242.96	13.8%	87,691,827,757.04
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	101,774,192,000.00	7,156,037,307.90	14,082,364,242.96	13.8%	87,691,827,757.04
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,945,000,000.00	1,452,000.00	58,723,350.41	2.0%	2,886,276,649.59
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	10,691,500,000.00	1,535,435,035.00	1,684,045,923.32	15.8%	9,007,454,076.68
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	860,000,000.00	162,457,505.25	162,467,505.25	18.9%	697,532,494.75
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,367,800,000.00	1,417,134,362.19	1,417,134,362.19	26.4%	3,950,665,637.81
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,270,000,000.00	29,263,071.00	72,765,820.50	5.7%	1,197,234,179.50
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	4,885,000,000.00	605,678,397.42	2,737,209,845.49	56.0%	2,147,790,154.51
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	14,938,426,000.00	263,838,920.87	604,989,878.74	4.0%	14,333,436,121.26
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	106,156,425.75	187,427,425.75	66.9%	92,572,574.25
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	2,278,628,444.45	5,581,034,287.89	37.8%	9,181,965,712.11
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	400,722,949.70	766,671,671.70	2.0%	37,797,332,328.30
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	3,342,637.00	8,062,637.00	23.0%	26,937,363.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	550,000,000.00	15,000,000.00	33,187,000.00	6.0%	516,813,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	5,355,800,000.00	336,927,559.27	768,644,534.72	14.4%	4,587,155,465.28
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

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2303	REHABILITATION / REPAIRS	12,421,500,000.00	593,686,416.54	746,381,766.29	6.0%	11,675,118,233.71
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	12,421,500,000.00	593,686,416.54	746,381,766.29	6.0%	11,675,118,233.71
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	171,000,000.00	-	-	0.0%	171,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	450,000,000.00	266,506,645.26	266,506,645.26	59.2%	183,493,354.74
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	541,500,000.00	44,012,854.85	65,906,366.10	12.2%	475,593,633.90
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,158,400,000.00	4,427,500.00	19,427,500.00	1.7%	1,138,972,500.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,632,000,000.00	30,974,741.93	46,500,341.93	1.0%	4,585,499,658.07
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	25,000,000.00	250,064.50	1,648,064.50	6.6%	23,351,935.50
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	19,920,000.00	19,920,000.00	3.3%	575,080,000.00
23030113	REHABILITATION / REPAIRS - ROADS	1,767,000,000.00	235,000.00	235,000.00	0.0%	1,766,765,000.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	650,000,000.00	10,000,000.00	10,000,000.00	1.5%	640,000,000.00
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	216,222,610.00	231,801,604.75	35.4%	423,298,395.25
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	13.5%	173,007,913.25
23030125	REHABILITATION/REPAIRS - POWER GENERATING PLANTS	115,500,000.00	822,000.00	11,072,000.00	9.6%	104,428,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70,000,000.00	315,000.00	315,000.00	0.5%	69,685,000.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	1,065,000,000.00	-	46,057,157.00	4.3%	1,018,942,843.00
2304	PRESERVATION OF THE ENVIRONMENT	2,296,077,000.00	307,805,186.00	362,720,379.00	15.8%	1,933,356,621.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,296,077,000.00	307,805,186.00	362,720,379.00	15.8%	1,933,356,621.00
23040101	TREE PLANTING	261,800,000.00	67,890,000.00	84,890,000.00	32.4%	176,910,000.00
23040102	EROSION & FLOOD CONTROL	1,775,000,000.00	238,915,000.00	265,030,000.00	14.9%	1,509,970,000.00
23040103	WILDLIFE CONSERVATION	125,000,000.00	1,000,186.00	12,800,379.00	10.2%	112,199,621.00
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
2305	OTHER CAPITAL PROJECTS	43,507,051,000.00	1,337,328,005.45	2,938,422,124.89	6.8%	40,568,628,875.11
230501	ACQUISITION OF NON TANGIBLE ASSETS	43,507,051,000.00	1,337,328,005.45	2,938,422,124.89	6.8%	40,568,628,875.11
23050101	RESEARCH AND DEVELOPMENT	522,300,000.00	1,142,146.50	1,142,146.50	0.2%	521,157,853.50
23050102	COMPUTER SOFTWARE ACQUISITION	132,500,000.00	6,178,800.00	49,005,400.00	37.0%	83,494,600.00
23050103	MONITORING AND EVALUATION	1,451,452,000.00	11,692,000.00	11,692,000.00	0.8%	1,439,760,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	477,000,000.00	54,600,000.00	65,600,000.00	13.8%	411,400,000.00
23050107	MARGIN FOR INCREASES IN COSTS	1,050,000,000.00	-	110,000,000.00	10.5%	940,000,000.00
23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	3,420,000,000.00	122,080,552.73	139,925,552.73	4.1%	3,280,074,447.27
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	10,282,250,000.00	689,026,650.42	1,252,024,530.35	12.2%	9,030,225,469.65
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	19,714,549,000.00	419,447,712.80	1,048,529,166.31	5.3%	18,666,019,833.69
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	150,000,000.00	28,040,143.00	28,040,143.00	18.7%	121,959,857.00
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	4,475,000,000.00	5,120,000.00	5,120,000.00	0.1%	4,469,880,000.00
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	270,000,000.00	-	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	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 Q2 - Total Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Expenditure	248,392,616,000.00	22,038,502,524.81	44,962,016,750.53	18.1%	203,430,599,249.48
701	General Public Service	60,958,922,212.83	8,588,860,957.39	18,641,675,326.84	30.6%	42,317,246,885.99
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	19,738,566,000.00	3,365,008,124.90	7,136,871,271.60	36.2%	12,601,694,728.40
70111	Executive Organ and Legislative Organs	19,134,866,000.00	3,246,233,288.45	6,904,757,795.68	36.1%	12,230,108,204.32
70112	Financial and Fiscal Affairs	603,700,000.00	118,774,836.45	232,113,475.92	38.4%	371,586,524.08
7012	Foreign and Economic Aid	3,358,750,000.00	-	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	115.4%	- 516,586,991.31
7013	General Services	19,663,237,000.00	1,914,334,969.75	3,048,568,816.71	15.5%	16,614,668,183.29
70131	General Personnel Services	5,912,338,000.00	485,814,318.89	845,559,732.89	14.3%	5,066,778,267.11
70132	Overall Planning and Statistical Services	125,000,000.00	-	21,482,967.33	17.2%	103,517,032.67
70133	Other General Services	13,625,899,000.00	1,428,520,650.86	2,181,526,116.49	16.0%	11,444,372,883.51
7017	Public Debt Transactions	6,000,000,000.00	520,900,000.00	520,900,000.00	8.7%	5,479,100,000.00
70171	Public Debt Transactions	6,000,000,000.00	520,900,000.00	520,900,000.00	8.7%	5,479,100,000.00
7018	Transfer of a General Character between Different Levels of Government	12,198,369,212.83	2,788,617,862.74	4,059,998,247.23	33.3%	8,138,370,965.60
70181	Transfer of a General Character between Different Levels of Government	12,198,369,212.83	2,788,617,862.74	4,059,998,247.23	33.3%	8,138,370,965.60
703	Public Order and Safety	4,001,660,000.00	38,565,482.38	42,790,509.88	1.1%	3,958,869,490.12
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	38,565,482.38	42,790,509.88	3.2%	1,281,369,490.12
70331	Justice & Law Courts	1,324,160,000.00	38,565,482.38	42,790,509.88	3.2%	1,281,369,490.12
704	Economic Affairs	78,537,143,000.00	5,791,649,195.53	12,367,304,149.32	15.7%	66,169,838,850.68
7041	General Economic, Commercial and Labour Affairs	25,595,772,000.00	2,971,422,187.15	7,234,513,735.26	28.3%	18,361,258,264.74
70411	General Economic and Commercial Affairs	25,595,772,000.00	2,971,422,187.15	7,234,513,735.26	28.3%	18,361,258,264.74
7042	Agriculture, Forestry, Fishing and Hunting	9,265,319,000.00	370,373,526.46	717,243,495.16	7.7%	8,548,075,504.84
70421	Agriculture	7,624,914,000.00	264,525,044.55	478,617,912.90	6.3%	7,146,296,087.10
70422	Forestry	7,500,000.00	-	-	0.0%	7,500,000.00
70423	Fishing and Hunting	1,632,905,000.00	105,848,481.91	238,625,582.26	14.6%	1,394,279,417.74
7043	Fuel and Energy	1,151,412,000.00	67,413,061.75	73,310,227.58	6.4%	1,078,101,772.42
70435	Electricity	1,151,412,000.00	67,413,061.75	73,310,227.58	6.4%	1,078,101,772.42
7044	Mining, Manufacturing and Construction	40,697,423,000.00	1,744,691,190.25	3,703,904,327.73	9.1%	36,993,518,672.27
70442	Manufacturing	256,874,000.00	1,972,424.50	2,154,799.16	0.8%	254,719,200.84
70443	Construction	40,440,549,000.00	1,742,718,765.75	3,701,749,528.57	9.2%	36,738,799,471.43
7045	Transport	1,794,217,000.00	637,749,229.92	638,332,363.59	35.6%	1,155,884,636.41
70451	Road Transport	1,794,217,000.00	637,749,229.92	638,332,363.59	35.6%	1,155,884,636.41
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	403,596,217.18	643,040,899.00	16.4%	3,285,220,101.00
7054	Protection of Biodiversity and Landscape	278,828,000.00	240,673.00	483,518.00	0.2%	278,344,482.00
70541	Protection of Biodiversity and Landscape	278,828,000.00	240,673.00	483,518.00	0.2%	278,344,482.00
7056	Environmental Protection N.E.C.	3,649,433,000.00	403,355,544.18	642,557,381.00	17.6%	3,006,875,619.00
70561	Environmental Protection N.E.C.	3,649,433,000.00	403,355,544.18	642,557,381.00	17.6%	3,006,875,619.00

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
706	Housing and Community Amenities	23,492,949,000.00	3,241,732,611.81	4,494,201,193.57	19.1%	18,998,747,806.43
7061	Housing Development	2,391,000,000.00	1,909,921,381.43	1,916,188,431.17	80.1%	474,811,568.83
70611	Housing Development	2,391,000,000.00	1,909,921,381.43	1,916,188,431.17	80.1%	474,811,568.83
7062	Community Development	7,013,500,000.00	1,043,886,065.50	2,138,442,159.92	30.5%	4,875,057,840.08
70621	Community Development	7,013,500,000.00	1,043,886,065.50	2,138,442,159.92	30.5%	4,875,057,840.08
7063	Water Supply	14,088,449,000.00	287,925,164.88	439,570,602.48	3.1%	13,648,878,397.52
70631	Water Supply	14,088,449,000.00	287,925,164.88	439,570,602.48	3.1%	13,648,878,397.52
707	Health	10,181,000,000.00	835,109,599.63	1,431,351,626.41	14.1%	8,749,648,373.59
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	835,109,599.63	1,431,351,626.41	17.6%	6,713,648,373.59
70731	General Hospital Services	8,145,000,000.00	835,109,599.63	1,431,351,626.41	17.6%	6,713,648,373.59
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	680,727,463.20	1,493,552,923.68	25.8%	4,301,193,076.32
7081	Recreational and Sporting Services	2,791,896,000.00	415,930,811.84	747,986,641.84	26.8%	2,043,909,358.16
70811	Recreational and Sporting Services	2,791,896,000.00	415,930,811.84	747,986,641.84	26.8%	2,043,909,358.16
7082	Cultural Services	110,350,000.00	150,411.25	200,515.00	0.2%	110,149,485.00
70821	Cultural Services	110,350,000.00	150,411.25	200,515.00	0.2%	110,149,485.00
7083	Broadcasting and Publishing Services	1,342,500,000.00	-	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	9.5%	1,215,171,710.57
7084	Religious and Other Community Services	150,000,000.00	210,046,240.11	225,147,284.41	150.1%	- 75,147,284.41
70841	Religious and Other Community Services	150,000,000.00	210,046,240.11	225,147,284.41	150.1%	- 75,147,284.41
7085	R&D Recreation, Culture and Religion	1,400,000,000.00	54,600,000.00	392,890,193.00	28.1%	1,007,109,807.00
70851	R&D Recreation, Culture and Religion	1,400,000,000.00	54,600,000.00	392,890,193.00	28.1%	1,007,109,807.00
709	Education	61,497,934,787.17	2,458,260,997.69	5,848,100,121.82	9.5%	55,649,834,665.35
7091	Pre-Primary and Primary Education	27,051,271,787.17	24,412,092.87	96,263,808.64	0.4%	26,955,007,978.53
70911	Pre-Primary Education	116,700,000.00	48,043.00	48,043.00	0.0%	116,651,957.00
70912	Primary Education	26,934,571,787.17	24,364,049.87	96,215,765.64	0.4%	26,838,356,021.53
7094	Tertiary Education	12,571,574,000.00	1,990,483,525.68	4,008,734,479.70	31.9%	8,562,839,520.30
70941	First Stage of Tertiary Education	6,584,074,000.00	1,654,545,492.67	3,334,942,454.63	50.7%	3,249,131,545.37
70942	Second Stage of Tertiary Education	5,987,500,000.00	335,938,033.01	673,792,025.07	11.3%	5,313,707,974.93
7095	Education Not Definable by Level	350,000.00	150,000.00	251,000.00	71.7%	99,000.00
70951	Education Not Definable by Level	350,000.00	150,000.00	251,000.00	71.7%	99,000.00
7096	Subsidiary Services to Education	2,993,689,000.00	188,827,298.39	674,998,514.11	22.5%	2,318,690,485.89
70961	Subsidiary Services to Education	2,993,689,000.00	188,827,298.39	674,998,514.11	22.5%	2,318,690,485.89
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	254,388,080.75	1,067,852,319.37	6.6%	15,232,647,680.63
70981	Education N. E. C	16,300,500,000.00	254,388,080.75	1,067,852,319.37	6.6%	15,232,647,680.63

Table 11: Personnel Expenditure by Function

Borno State Government Budget Performance Report 2021 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	39,712,777,000.00	6,462,040,044.29	14,912,037,743.02	37.5%	24,800,739,256.99
701	General Public Service	30,186,488,212.83	3,888,201,163.89	9,713,514,618.08	32.2%	20,472,973,594.75
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	4,289,262,000.00	425,728,142.70	697,819,115.23	16.3%	3,591,442,884.77
70111	Executive Organ and Legislative Organs	3,685,562,000.00	306,953,306.25	465,705,639.31	12.6%	3,219,856,360.69
70112	Financial and Fiscal Affairs	603,700,000.00	118,774,836.45	232,113,475.92	38.4%	371,586,524.08
7012	Foreign and Economic Aid	3,358,750,000.00	-	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	115.4%	- 516,586,991.31
7013	General Services	10,340,107,000.00	673,855,158.45	1,080,360,264.32	10.4%	9,259,746,735.68
70131	General Personnel Services	2,223,738,000.00	184,101,542.23	420,335,727.38	18.9%	1,803,402,272.62
70132	Overall Planning and Statistical Services	125,000,000.00	-	21,482,967.33	17.2%	103,517,032.67
70133	Other General Services	7,991,369,000.00	489,753,616.22	638,541,569.61	8.0%	7,352,827,430.39
7018	Transfer of a General Character between Different Levels of Government	12,198,369,212.83	2,788,617,862.74	4,059,998,247.23	33.3%	8,138,370,965.60
70181	Transfer of a General Character between Different Levels of Government	12,198,369,212.83	2,788,617,862.74	4,059,998,247.23	33.3%	8,138,370,965.60
703	Public Order and Safety	299,160,000.00	4,225,027.50	8,450,055.00	2.8%	290,709,945.00
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	8,450,055.00	3.8%	215,709,945.00
70331	Justice & Law Courts	224,160,000.00	4,225,027.50	8,450,055.00	3.8%	215,709,945.00
704	Economic Affairs	2,965,314,000.00	579,064,180.04	1,220,301,743.43	41.2%	1,745,012,256.57
7041	General Economic, Commercial and Labour Affairs	1,527,283,000.00	289,589,670.12	657,292,933.44	43.0%	869,990,066.56
70411	General Economic and Commercial Affairs	1,527,283,000.00	289,589,670.12	657,292,933.44	43.0%	869,990,066.56
7042	Agriculture, Forestry, Fishing and Hunting	1,081,719,000.00	256,622,210.02	523,889,043.09	48.4%	557,829,956.91
70421	Agriculture	650,914,000.00	157,383,232.61	324,305,590.33	49.8%	326,608,409.67
70422	Forestry	7,500,000.00	-	-	0.0%	7,500,000.00
70423	Fishing and Hunting	423,305,000.00	99,238,977.41	199,583,452.76	47.1%	223,721,547.24
7043	Fuel and Energy	68,212,000.00	24,296,411.99	29,980,745.32	44.0%	38,231,254.68
70435	Electricity	68,212,000.00	24,296,411.99	29,980,745.32	44.0%	38,231,254.68
7044	Mining, Manufacturing and Construction	60,383,000.00	1,300,041.75	1,300,041.75	2.2%	59,082,958.25
70442	Manufacturing	6,174,000.00	-	-	0.0%	6,174,000.00
70443	Construction	54,209,000.00	1,300,041.75	1,300,041.75	2.4%	52,908,958.25
7045	Transport	194,717,000.00	7,255,846.16	7,838,979.83	4.0%	186,878,020.17
70451	Road Transport	194,717,000.00	7,255,846.16	7,838,979.83	4.0%	186,878,020.17
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	82,293,579.18	266,622,292.50	29.2%	646,438,707.50
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	82,293,579.18	266,622,292.50	34.3%	511,810,707.50
70561	Environmental Protection N.E.C.	778,433,000.00	82,293,579.18	266,622,292.50	34.3%	511,810,707.50
706	Housing and Community Amenities	155,000,000.00	991,177.74	7,258,227.48	4.7%	147,741,772.52
7061	Housing Development	60,000,000.00	991,177.74	7,258,227.48	12.1%	52,741,772.52
70611	Housing Development	60,000,000.00	991,177.74	7,258,227.48	12.1%	52,741,772.52
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 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% 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	60,659,244.78	202,139,610.63	34.7%	379,756,389.37
7081	Recreational and Sporting Services	186,896,000.00	44,710,309.17	46,521,541.29	24.9%	140,374,458.71
70811	Recreational and Sporting Services	186,896,000.00	44,710,309.17	46,521,541.29	24.9%	140,374,458.71
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	46.3%	147,671,710.57
70831	Broadcasting and Publishing Services	275,000,000.00	-	127,328,289.43	46.3%	147,671,710.57
7084	Religious and Other Community Services	30,000,000.00	15,948,935.61	28,289,779.91	94.3%	1,710,220.09
70841	Religious and Other Community Services	30,000,000.00	15,948,935.61	28,289,779.91	94.3%	1,710,220.09
709	Education	4,111,857,787.17	1,846,605,671.16	3,493,751,195.89	85.0%	618,106,591.28
7091	Pre-Primary and Primary Education	119,630,787.17	17,099,759.37	65,596,525.14	54.8%	54,034,262.03
70912	Primary Education	119,630,787.17	17,099,759.37	65,596,525.14	54.8%	54,034,262.03
7094	Tertiary Education	3,918,238,000.00	1,811,784,980.45	3,391,981,363.20	86.6%	526,256,636.80
70941	First Stage of Tertiary Education	3,018,238,000.00	1,486,656,330.44	2,749,913,063.13	91.1%	268,324,936.87
70942	Second Stage of Tertiary Education	900,000,000.00	325,128,650.01	642,068,300.07	71.3%	257,931,699.93
7096	Subsidiary Services to Education	73,989,000.00	17,720,931.34	36,173,307.55	48.9%	37,815,692.45
70961	Subsidiary Services to Education	73,989,000.00	17,720,931.34	36,173,307.55	48.9%	37,815,692.45

Table 12: Overhead Expenditure by Function

Borno State Government Budget Performance Report 2021 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	21,197,999,000.00	3,985,804,145.36	7,981,808,242.67	37.7%	13,216,190,757.33
701	General Public Service	13,350,370,000.00	2,860,953,920.94	6,065,563,809.83	45.4%	7,284,806,190.17
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	11,537,656,000.00	2,698,623,872.20	5,854,433,002.80	50.7%	5,683,222,997.20
70111	Executive Organ and Legislative Organs	11,537,656,000.00	2,698,623,872.20	5,854,433,002.80	50.7%	5,683,222,997.20
7013	General Services	1,812,714,000.00	162,330,048.74	211,130,807.03	11.6%	1,601,583,192.97
70131	General Personnel Services	463,984,000.00	52,978,508.98	61,320,361.08	13.2%	402,663,638.92
70133	Other General Services	1,348,730,000.00	109,351,539.76	149,810,445.95	11.1%	1,198,919,554.05
703	Public Order and Safety	1,612,500,000.00	34,340,454.88	34,340,454.88	2.1%	1,578,159,545.12
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
7033	Justice & Law Courts	-	34,340,454.88	34,340,454.88	-	34,340,454.88
70331	Justice & Law Courts	-	34,340,454.88	34,340,454.88	-	34,340,454.88
704	Economic Affairs	2,141,555,000.00	438,888,617.01	595,858,581.30	27.8%	1,545,696,418.70
7041	General Economic, Commercial and Labour Affairs	2,027,433,000.00	416,810,298.81	564,116,855.81	27.8%	1,463,316,144.19
70411	General Economic and Commercial Affairs	2,027,433,000.00	416,810,298.81	564,116,855.81	27.8%	1,463,316,144.19
7042	Agriculture, Forestry, Fishing and Hunting	29,535,000.00	9,461,132.44	18,739,332.57	63.4%	10,795,667.43
70421	Agriculture	17,535,000.00	4,901,740.94	8,569,502.07	48.9%	8,965,497.93
70423	Fishing and Hunting	12,000,000.00	4,559,391.50	10,169,830.50	84.7%	1,830,169.50
7043	Fuel and Energy	1,184,000.00	345.00	203,177.50	17.2%	980,822.50
70435	Electricity	1,184,000.00	345.00	203,177.50	17.2%	980,822.50
7044	Mining, Manufacturing and Construction	700,000.00	171,109.00	353,483.66	50.5%	346,516.34
70442	Manufacturing	700,000.00	171,109.00	353,483.66	50.5%	346,516.34
7045	Transport	82,703,000.00	12,445,731.76	12,445,731.76	15.0%	70,257,268.24
70451	Road Transport	82,703,000.00	12,445,731.76	12,445,731.76	15.0%	70,257,268.24
705	Environmental Protection	156,200,000.00	3,482,452.00	5,728,227.50	3.7%	150,471,772.50
7054	Protection of Biodiversity and Landscape	144,200,000.00	240,673.00	483,518.00	0.3%	143,716,482.00
70541	Protection of Biodiversity and Landscape	144,200,000.00	240,673.00	483,518.00	0.3%	143,716,482.00
7056	Environmental Protection N.E.C.	12,000,000.00	3,241,779.00	5,244,709.50	43.7%	6,755,290.50
70561	Environmental Protection N.E.C.	12,000,000.00	3,241,779.00	5,244,709.50	43.7%	6,755,290.50
706	Housing and Community Amenities	768,508,000.00	67,691,074.76	171,989,057.86	22.4%	596,518,942.14
7061	Housing Development	20,871,000.00	44,927,907.50	44,927,907.50	215.3%	-
70611	Housing Development	20,871,000.00	44,927,907.50	44,927,907.50	215.3%	-
7062	Community Development	88,322,000.00	2,922,653.00	2,922,653.00	3.3%	85,399,347.00
70621	Community Development	88,322,000.00	2,922,653.00	2,922,653.00	3.3%	85,399,347.00
7063	Water Supply	659,315,000.00	19,840,514.26	124,138,497.36	18.8%	535,176,502.64
70631	Water Supply	659,315,000.00	19,840,514.26	124,138,497.36	18.8%	535,176,502.64
707	Health	758,383,000.00	173,866,570.21	214,847,872.99	28.3%	543,535,127.01
7073	Hospital Services	746,910,000.00	173,866,570.21	214,847,872.99	28.8%	532,062,127.01
70731	General Hospital Services	746,910,000.00	173,866,570.21	214,847,872.99	28.8%	532,062,127.01
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	16,557,326.08	19,367,629.83	14.8%	111,538,370.17
7081	Recreational and Sporting Services	20,846,000.00	3,306,385.83	3,306,385.83	15.9%	17,539,614.17
70811	Recreational and Sporting Services	20,846,000.00	3,306,385.83	3,306,385.83	15.9%	17,539,614.17
7082	Cultural Services	350,000.00	150,411.25	200,515.00	57.3%	149,485.00
70821	Cultural Services	350,000.00	150,411.25	200,515.00	57.3%	149,485.00
7084	Religious and Other Community Services	109,710,000.00	13,100,529.00	15,860,729.00	14.5%	93,849,271.00
70841	Religious and Other Community Services	109,710,000.00	13,100,529.00	15,860,729.00	14.5%	93,849,271.00

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
709	Education	2,279,577,000.00	390,023,729.48	874,112,608.48	38.3%	1,405,464,391.52
7091	Pre-Primary and Primary Education	116,700,000.00	48,043.00	48,043.00	0.0%	116,651,957.00
70911	Pre-Primary Education	116,700,000.00	48,043.00	48,043.00	0.0%	116,651,957.00
7094	Tertiary Education	557,812,000.00	91,984,277.48	116,832,517.98	20.9%	440,979,482.02
70941	First Stage of Tertiary Education	237,812,000.00	81,174,894.48	85,108,792.98	35.8%	152,703,207.02
70942	Second Stage of Tertiary Education	320,000,000.00	10,809,383.00	31,723,725.00	9.9%	288,276,275.00
7095	Education Not Definable by Level	350,000.00	150,000.00	251,000.00	71.7%	99,000.00
70951	Education Not Definable by Level	350,000.00	150,000.00	251,000.00	71.7%	99,000.00
7096	Subsidiary Services to Education	21,145,000.00	43,453,328.25	43,775,214.25	207.0%	- 22,630,214.25
70961	Subsidiary Services to Education	21,145,000.00	43,453,328.25	43,775,214.25	207.0%	- 22,630,214.25
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	254,388,080.75	713,205,833.25	45.1%	869,814,166.75
70981	Education N. E. C	1,583,020,000.00	254,388,080.75	713,205,833.25	45.1%	869,814,166.75

Table 13: Capital Expenditure by Function

Borno State Government Budget Performance Report 2021 Q2 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	179,261,364,000.00	11,021,491,060.66	21,460,490,990.34	12.0%	157,800,873,009.66
701	General Public Service	11,164,250,000.00	1,303,805,872.56	2,326,686,898.93	20.8%	8,837,563,101.07
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	3,781,250,000.00	225,656,110.00	569,609,153.57	15.1%	3,211,640,846.43
70111	Executive Organ and Legislative Organs	3,781,250,000.00	225,656,110.00	569,609,153.57	15.1%	3,211,640,846.43
7013	General Services	7,383,000,000.00	1,078,149,762.56	1,757,077,745.36	23.8%	5,625,922,254.64
70131	General Personnel Services	3,107,500,000.00	248,734,267.68	363,903,644.43	11.7%	2,743,596,355.57
70133	Other General Services	4,275,500,000.00	829,415,494.88	1,393,174,100.93	32.6%	2,882,325,899.07
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	4,773,679,398.48	10,513,226,824.59	14.5%	61,855,152,175.41
7041	General Economic, Commercial and Labour Affairs	20,979,939,000.00	2,265,005,218.22	5,975,186,946.01	28.5%	15,004,752,053.99
70411	General Economic and Commercial Affairs	20,979,939,000.00	2,265,005,218.22	5,975,186,946.01	28.5%	15,004,752,053.99
7042	Agriculture, Forestry, Fishing and Hunting	8,153,600,000.00	104,290,184.00	174,615,119.50	2.1%	7,978,984,880.50
70421	Agriculture	6,956,000,000.00	102,240,071.00	145,742,820.50	2.1%	6,810,257,179.50
70423	Fishing and Hunting	1,197,600,000.00	2,050,113.00	28,872,299.00	2.4%	1,168,727,701.00
7043	Fuel and Energy	1,082,000,000.00	43,116,304.76	43,126,304.76	4.0%	1,038,873,695.24
70435	Electricity	1,082,000,000.00	43,116,304.76	43,126,304.76	4.0%	1,038,873,695.24
7044	Mining, Manufacturing and Construction	40,636,340,000.00	1,743,220,039.50	3,702,250,802.32	9.1%	36,934,089,197.68
70442	Manufacturing	250,000,000.00	1,801,315.50	1,801,315.50	0.7%	248,198,684.50
70443	Construction	40,386,340,000.00	1,741,418,724.00	3,700,449,486.82	9.2%	36,685,890,513.18
7045	Transport	1,516,500,000.00	618,047,652.00	618,047,652.00	40.8%	898,452,348.00
70451	Road Transport	1,516,500,000.00	618,047,652.00	618,047,652.00	40.8%	898,452,348.00
705	Environmental Protection	2,859,000,000.00	317,820,186.00	370,690,379.00	13.0%	2,488,309,621.00
7056	Environmental Protection N.E.C.	2,859,000,000.00	317,820,186.00	370,690,379.00	13.0%	2,488,309,621.00
70561	Environmental Protection N.E.C.	2,859,000,000.00	317,820,186.00	370,690,379.00	13.0%	2,488,309,621.00
706	Housing and Community Amenities	22,467,294,000.00	3,139,970,084.81	4,281,873,633.73	19.1%	18,185,420,366.27
7061	Housing Development	2,309,000,000.00	1,830,922,021.69	1,830,922,021.69	79.3%	478,077,978.31
70611	Housing Development	2,309,000,000.00	1,830,922,021.69	1,830,922,021.69	79.3%	478,077,978.31
7062	Community Development	6,910,000,000.00	1,040,963,412.50	2,135,519,506.92	30.9%	4,774,480,493.08
70621	Community Development	6,910,000,000.00	1,040,963,412.50	2,135,519,506.92	30.9%	4,774,480,493.08
7063	Water Supply	13,248,294,000.00	268,084,650.62	315,432,105.12	2.4%	12,932,861,894.88
70631	Water Supply	13,248,294,000.00	268,084,650.62	315,432,105.12	2.4%	12,932,861,894.88
707	Health	8,919,000,000.00	661,243,029.42	1,215,951,253.42	13.6%	7,703,048,746.58
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	661,243,029.42	1,215,951,253.42	16.4%	6,179,048,746.58
70731	General Hospital Services	7,395,000,000.00	661,243,029.42	1,215,951,253.42	16.4%	6,179,048,746.58
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 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
708	Recreation, Culture and Religion	5,070,500,000.00	603,510,892.34	1,272,045,683.22	25.1%	3,798,454,316.78
7081	Recreational and Sporting Services	2,583,000,000.00	367,914,116.84	698,158,714.72	27.0%	1,884,841,285.28
70811	Recreational and Sporting Services	2,583,000,000.00	367,914,116.84	698,158,714.72	27.0%	1,884,841,285.28
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
7084	Religious and Other Community Services	-	180,996,775.50	180,996,775.50	-	180,996,775.50
70841	Religious and Other Community Services	-	180,996,775.50	180,996,775.50	-	180,996,775.50
7085	R&D Recreation, Culture and Religion	1,400,000,000.00	54,600,000.00	392,890,193.00	28.1%	1,007,109,807.00
70851	R&D Recreation, Culture and Religion	1,400,000,000.00	54,600,000.00	392,890,193.00	28.1%	1,007,109,807.00
709	Education	55,087,941,000.00	221,461,597.05	1,480,016,317.45	2.7%	53,607,924,682.55
7091	Pre-Primary and Primary Education	26,814,941,000.00	7,264,290.50	30,619,240.50	0.1%	26,784,321,759.50
70912	Primary Education	26,814,941,000.00	7,264,290.50	30,619,240.50	0.1%	26,784,321,759.50
7094	Tertiary Education	8,094,000,000.00	86,544,267.75	499,700,598.52	6.2%	7,594,299,401.48
70941	First Stage of Tertiary Education	3,326,500,000.00	86,544,267.75	499,700,598.52	15.0%	2,826,799,401.48
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	127,653,038.80	595,049,992.31	20.5%	2,303,450,007.69
70961	Subsidiary Services to Education	2,898,500,000.00	127,653,038.80	595,049,992.31	20.5%	2,303,450,007.69
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	2.4%	14,345,853,513.88
70981	Education N. E. C	14,700,500,000.00	-	354,646,486.12	2.4%	14,345,853,513.88

Table 14: Other Expenditure by Function

Borno State Government Budget Performance Report 2021 Q2 - Other Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Q2 Performance	2021 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2021 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	8,220,476,000.00	569,167,274.50	607,679,774.50	7.4%	7,612,796,225.50
701	General Public Service	6,257,814,000.00	535,900,000.00	535,910,000.00	8.6%	5,721,904,000.00
7011	Executive & Legislative Organ, Financial Affairs and External Affairs	130,398,000.00	15,000,000.00	15,010,000.00	11.5%	115,388,000.00
70111	Executive Organ and Legislative Organs	130,398,000.00	15,000,000.00	15,010,000.00	11.5%	115,388,000.00
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	520,900,000.00	520,900,000.00	8.7%	5,479,100,000.00
70171	Public Debt Transactions	6,000,000,000.00	520,900,000.00	520,900,000.00	8.7%	5,479,100,000.00
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	17,000.00	37,917,000.00	3.6%	1,023,978,000.00
7041	General Economic, Commercial and Labour Affairs	1,061,117,000.00	17,000.00	37,917,000.00	3.6%	1,023,200,000.00
70411	General Economic and Commercial Affairs	1,061,117,000.00	17,000.00	37,917,000.00	3.6%	1,023,200,000.00
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	33,080,274.50	33,080,274.50	32.4%	69,066,725.50
7061	Housing Development	1,129,000.00	33,080,274.50	33,080,274.50	2930.1%	-
70611	Housing Development	1,129,000.00	33,080,274.50	33,080,274.50	2930.1%	-
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	15.3%	3,064,500.00
7073	Hospital Services	3,090,000.00	-	552,500.00	17.9%	2,537,500.00
70731	General Hospital Services	3,090,000.00	-	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	170,000.00	220,000.00	1.2%	18,339,000.00
7094	Tertiary Education	1,524,000.00	170,000.00	220,000.00	14.4%	1,304,000.00
70941	First Stage of Tertiary Education	1,524,000.00	170,000.00	220,000.00	14.4%	1,304,000.00
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