



**BORNO STATE**  
GOVERNMENT

# **BUDGET PERFORMANCE REPORT FOR 2021 FOURTH QUARTER (OCTOBER – DECEMBER)**

**Date of Publication;27th January 2022**

27<sup>th</sup> January 2022

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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 revised appropriation for the year 2021( as a result of virements passed in the second and third Quarters of the year 2021) against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the 4<sup>th</sup> quarter (Q4), 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.

Since the revision done in the 3<sup>rd</sup> quarter (Q3) as a result of Virements approved in July and September, 2021, there was no further revision of the budget in the Q4 BPR.

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 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> Qtrs. of 2021, the Recurrent Revenue performance in the 4<sup>th</sup> Qtr., Continued its upward rise with regards to FAAC receipts with gradual increase in crude oil prices, and extremely robust growth in IGR notwithstanding the generally slow economic activity occasioned by the Covid pandemic and albeit, tapering insecurity in certain areas of the State. Aids & Grants and Capital Receipts performance was low in previous quarters, notwithstanding the appreciable increase in Capital Receipts in the 4<sup>th</sup> QTR 2021, the performance generally continued to be low for the whole year.

There was generally the non-realization of capital receipts.

The problems bedeviling the gathering of information for Actual Aids & Grants has persisted in the 4<sup>th</sup> quarter 2021 with only slight improvement in the 4<sup>th</sup> QTR, 2021. Also, as shown previously the main drawback is that some MDAs under reported or failed to report on Actual Aids and Grants and other Capital Receipts. Efforts have been made to increase information sharing which led to the slight improvement in the 4<sup>th</sup> QTR, the momentum will be sustained in the 1<sup>st</sup> QTR 2022.

The Fourth quarter actual total revenue of **₦54,483,398,448.35 (Fifty-Four billion, Four Hundred and Eighty-Three Million, Three Hundred and Ninety-Eight Thousand, Four Hundred and Forty Eight Naira, Thirty-Five Kobo)** together with the First, Second and Third quarter actual total revenue of **₦87,476,410,367.39 (Eighty Seven billion, Four Hundred and Seventy Six Million, Four Hundred and Ten Thousand, Three Hundred and Sixty Seven Naira, Thirty Nine 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 **57.2%** performance.

It is pertinent to note that while Recurrent Revenue performance was **107.2%** again as with First, Second and Third quarter performance, Capital Receipts recorded a low performance of **27.4%**.

The State has identified that some MDAs again under reported or failed to report on Actual Aids and Grants and other Capital Receipts. Concerted efforts have been made which resulted in the slight improvement in Capital Receipts figure in the 4<sup>th</sup> QTR over the previous quarters.

More effort will be made in the year 2022 to ensure that the momentum is sustained.

The Recurrent Revenue performance as exemplified in the First, Second and Third quarter report, was mainly boosted by an excellent IGR performance of **122.4%** at the end of the 4<sup>th</sup> quarter, 2021.

The winning streak was maintained as a result of the untiring efforts of His Excellency the Executive Governor of Borno State Professor Babagana Umara Zulum, mni, *FNSE*, through initiating innovative changes in policies and complete overhaul of the Borno State Internal Revenue Service (BO-IRS). More and more MDAs are brought into the TSA. 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 continued to support the BO-IRS to solidify the gains recorded so far with the implementation of the Treasury Single Account (TSA) which blocked many revenue leakages. The State intends to boost its Recurrent Revenue Performance even more in FY2022.

### 1.C Recurrent Expenditure Performance

As with past quarters 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 has continued and showed that the Actual recurrent expenditure recorded as at the end of Q1, Q2 and Q3 of FY2021 was **₦ 35,043,725,285.31 (Thirty-Five Billion, Forty-Three Million, Seven Hundred and Twenty Five Thousand, Two Hundred and Eighty-Five Naira Thirty-One Kobo)** and **₦ 24,156,565,269.18 (Twenty Four billion, One Hundred and Fifty Six Million, Five Hundred and Sixty Five Thousand, Two Hundred and Sixty-Nine Naira Eighteen Kobo)** for Q4 of FY2021.

Thus, representing in total Actual Recurrent Expenditure performance of **75.8%**, for the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> preceding quarters of 2021, 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), second Quarter (Q2) and third Quarter (Q3), put together for FY2021 stood at **₦ 30,799,451,936.14 (Thirty billion, Seven Hundred and Ninety-Nine Million, Four Hundred and Fifty-One Thousand, Nine Hundred and Thirty-Six Naira, Fourteen kobo)**, while the Fourth quarter (Q4) performance stood at **₦ 33,668,086,664.31 (Thirty-Three Billion, Six Hundred and Sixty Eight Million, Eighty Six Thousand, Six Hundred and Sixty-Four Naira, Thirty One Kobo)**.

The 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> Quarters Actual 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 **37.9%** 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, Q2, Q3, and Q4 2021 Actual Recurrent Revenue and Actual Recurrent Expenditure Budget performance are favourable. There is however, the need for more concerted 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. The aggregate expenditure performance is low, which is largely due to non-realization of capital receipts.

In conclusion, Borno State has only recently commenced the implementation of the Public Financial Management reforms with computerisation and automation of systems that would concentrate efforts that

would ensure correct and timely electronic submission of returns by all MDAs to ensure the production of more robust and comprehensive Budget reports in the FY 2022.

## 2 Budget Reports

### 2.A Summary

Table 1: Budget Summary

**Borno State Government 2021 Q4 Budget Performance Report - Summary**

Item	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>Opening Balance</b>	<b>13,145,171,000.00</b>	<b>13,145,171,000.00</b>	-	<b>12,736,957,933.46</b>	<b>96.9%</b>	<b>408,213,066.54</b>
<b>Recurrent Revenue</b>	<b>81,226,971,000.00</b>	<b>81,226,971,000.00</b>	<b>22,589,676,474.11</b>	<b>87,063,562,940.43</b>	<b>107.2%</b>	- <b>5,836,591,940.43</b>
11 - GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)	66,784,578,000.00	66,784,578,000.00	18,657,716,544.78	69,386,842,988.49	103.9%	- 2,602,264,988.49
12 - INDEPENDENT REVENUE	14,442,393,000.00	14,442,393,000.00	3,931,959,929.33	17,676,719,951.94	122.4%	- 3,234,326,951.94
<b>Recurrent Expenditure</b>	<b>69,131,252,000.00</b>	<b>78,097,032,126.64</b>	<b>24,156,565,269.18</b>	<b>59,200,290,554.49</b>	<b>75.8%</b>	<b>18,896,741,572.15</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	39,712,777,000.00	40,071,338,126.64	8,762,481,069.65	30,881,926,452.64	77.1%	9,189,411,674.00
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	29,418,475,000.00	38,025,694,000.00	15,394,084,199.53	28,318,364,101.85	74.5%	9,707,329,898.15
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	21,197,999,000.00	29,805,218,000.00	9,939,703,728.36	22,072,905,108.93	74.1%	7,732,312,891.07
OTHER RECURRENT (2203-2208)	8,220,476,000.00	8,220,476,000.00	5,454,380,471.17	6,245,458,992.92	76.0%	1,975,017,007.08
<b>Transfer to Capital Account</b>	<b>25,240,890,000.00</b>	<b>16,275,109,873.36</b>	- <b>1,566,888,795.07</b>	<b>40,600,230,319.40</b>	<b>249.5%</b>	- <b>24,325,120,446.04</b>
<b>Capital Receipts</b>	<b>154,020,474,000.00</b>	<b>154,020,474,000.00</b>	<b>31,893,721,974.24</b>	<b>42,159,287,941.85</b>	<b>27.4%</b>	<b>111,861,186,058.15</b>
13 - AID AND GRANTS	100,491,227,000.00	100,491,227,000.00	23,886,541,517.09	33,742,107,484.70	33.6%	66,749,119,515.30
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	53,529,247,000.00	53,529,247,000.00	8,007,180,457.15	8,417,180,457.15	15.7%	45,112,066,542.85
<b>23 - CAPITAL EXPENDITURE</b>	<b>179,261,364,000.00</b>	<b>170,295,583,873.36</b>	<b>33,668,086,664.31</b>	<b>64,467,538,600.45</b>	<b>37.9%</b>	<b>105,828,045,272.91</b>
<b>Total Revenue (including OB)</b>	<b>248,392,616,000.00</b>	<b>248,392,616,000.00</b>	<b>54,483,398,448.35</b>	<b>141,959,808,815.74</b>	<b>57.2%</b>	<b>106,432,807,184.26</b>
<b>Total Expenditure</b>	<b>248,392,616,000.00</b>	<b>248,392,616,000.00</b>	<b>57,824,651,933.49</b>	<b>123,667,829,154.94</b>	<b>49.8%</b>	<b>124,724,786,845.06</b>
<b>Closing Balance</b>	-	-	- <b>3,341,253,485.14</b>	<b>18,291,979,660.80</b>		- <b>18,291,979,660.80</b>

## 2.B Revenue by Administrative Classification

**Table 2: Total Revenue by Administrative Classification**

Borno State Government Budget Performance Report 2021 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Revenue</b>	<b>235,247,445,000.00</b>	<b>235,247,445,000.00</b>	<b>54,483,398,448.35</b>	<b>129,222,850,882.28</b>	<b>54.9%</b>	<b>106,024,594,117.72</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>12,301,402,000.00</b>	<b>12,301,402,000.00</b>	<b>2,695,484,151.86</b>	<b>3,863,978,248.10</b>	<b>31.4%</b>	<b>8,437,423,751.90</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>60,000,000.00</b>
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>11,738,833,000.00</b>	<b>11,738,833,000.00</b>	<b>2,671,577,346.35</b>	<b>3,741,577,346.35</b>	<b>31.9%</b>	<b>7,997,255,653.65</b>
016103500200	LOCAL GOVERNMENT PENSIONS BOARD	9,336,333,000.00	9,336,333,000.00	986,002,482.26	2,056,002,482.26	22.0%	7,280,330,517.74
016110100100	SECURITY TRUST FUND	2,402,500,000.00	2,402,500,000.00	1,685,574,864.09	1,685,574,864.09	70.2%	716,925,135.91
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>100,427,000.00</b>	<b>100,427,000.00</b>	<b>23,033,515.37</b>	<b>46,210,760.61</b>	<b>46.0%</b>	<b>54,216,239.39</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	100,427,000.00	100,427,000.00	-	-	0.0%	100,427,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	-	23,033,515.37	46,210,760.61	-	-
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>2,142,000.00</b>	<b>2,142,000.00</b>	<b>873,290.14</b>	<b>3,190,141.14</b>	<b>148.9%</b>	<b>- 1,048,141.14</b>
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	2,142,000.00	2,142,000.00	873,290.14	3,190,141.14	148.9%	- 1,048,141.14
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>400,000,000.00</b>	<b>400,000,000.00</b>	<b>-</b>	<b>73,000,000.00</b>	<b>18.3%</b>	<b>327,000,000.00</b>
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	400,000,000.00	400,000,000.00	-	73,000,000.00	18.3%	327,000,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>210,745,895,000.00</b>	<b>210,745,895,000.00</b>	<b>48,041,302,773.13</b>	<b>114,646,498,137.89</b>	<b>54.4%</b>	<b>96,099,396,862.11</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>581,397,000.00</b>	<b>581,397,000.00</b>	<b>18,377,535.64</b>	<b>37,588,147.69</b>	<b>6.5%</b>	<b>543,808,852.31</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	541,397,000.00	541,397,000.00	117,864.52	314,864.52	0.1%	541,082,135.48
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	-	-	9,732,878.58	19,526,490.63	-	- 19,526,490.63
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	40,000,000.00	40,000,000.00	8,526,792.54	17,746,792.54	44.4%	22,253,207.46
<b>02160000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>27,750,000.00</b>	<b>27,750,000.00</b>	<b>582,862.92</b>	<b>2,277,362.92</b>	<b>8.2%</b>	<b>25,472,637.08</b>
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	27,750,000.00	27,750,000.00	582,862.92	2,277,362.92	8.2%	25,472,637.08
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>179,895,074,000.00</b>	<b>179,895,074,000.00</b>	<b>46,811,280,594.36</b>	<b>111,493,975,157.09</b>	<b>62.0%</b>	<b>68,401,098,842.91</b>
022000100100	MINISTRY OF FINANCE-HQTRS	109,546,522,000.00	109,546,522,000.00	24,819,656,072.25	58,636,306,886.63	53.5%	50,910,215,113.37
022000300100	BUDGET AND PLANNING	167,220,000.00	167,220,000.00	-	1,425,000.00	0.9%	165,795,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	66,784,578,000.00	66,784,578,000.00	18,657,716,544.78	38,385,821,198.30	57.5%	28,398,756,801.70
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	3,396,754,000.00	3,396,754,000.00	3,333,907,977.33	14,470,422,072.16	426.0%	- 11,073,668,072.16
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>381,133,000.00</b>	<b>381,133,000.00</b>	<b>991,189.66</b>	<b>1,988,564.38</b>	<b>0.5%</b>	<b>379,144,435.62</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	253,080,000.00	253,080,000.00	-	-	0.0%	253,080,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	119,683,000.00	119,683,000.00	-	-	0.0%	119,683,000.00
022205400200	KANO MOTOR PARK AND MARKET	-	-	991,189.66	1,988,564.38	-	- 1,988,564.38
022206100100	BORNO SUPPLY COMPANY (BOSCO)	8,370,000.00	8,370,000.00	-	-	0.0%	8,370,000.00
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>1,106,400,000.00</b>	<b>1,106,400,000.00</b>	<b>154,636,990.16</b>	<b>824,851,692.26</b>	<b>74.6%</b>	<b>281,548,307.74</b>
022900100100	MINISTRY OF TRANSPORT	252,000,000.00	252,000,000.00	-	110,359,798.10	43.8%	141,640,201.90
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	-	-	113,339,388.61	438,744,454.61	-	- 438,744,454.61
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	854,400,000.00	854,400,000.00	41,297,601.55	275,747,439.55	32.3%	578,652,560.45
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>17,710,000.00</b>	<b>17,710,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>17,710,000.00</b>
023400100100	MINISTRY OF WORKS	17,710,000.00	17,710,000.00	-	-	0.0%	17,710,000.00
<b>02530000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>23,731,000.00</b>	<b>23,731,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>23,731,000.00</b>
025301000100	BORNO STATE HOUSING CORPORATION	23,731,000.00	23,731,000.00	-	-	0.0%	23,731,000.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>110,000,000.00</b>	<b>110,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>110,000,000.00</b>
025200100100	MINISTRY OF WATER RESOURCES	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>28,397,500,000.00</b>	<b>28,397,500,000.00</b>	<b>910,525,347.23</b>	<b>1,892,067,498.23</b>	<b>6.7%</b>	<b>26,505,432,501.77</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	28,397,500,000.00	28,397,500,000.00	910,525,347.23	1,892,067,498.23	6.7%	26,505,432,501.77
<b>02600000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>205,200,000.00</b>	<b>205,200,000.00</b>	<b>144,908,253.16</b>	<b>393,749,715.32</b>	<b>191.9%</b>	<b>- 188,549,715.32</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	-	-	2,142,083.53	9,123,383.73	-	- 9,123,383.73
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	205,200,000.00	205,200,000.00	142,766,169.63	384,626,331.59	187.4%	- 179,426,331.59

Borno State Government Budget Performance Report 2021 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	-	-	<b>56,419,039.05</b>	<b>182,309,436.03</b>		- <b>182,309,436.03</b>
<b>03180000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	-	-	<b>48,555,696.56</b>	<b>147,901,993.54</b>		- <b>147,901,993.54</b>
031805100100	HIGH COURT OF JUSTICE	-	-	48,555,696.56	147,901,993.54		- 147,901,993.54
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	-	-	<b>7,863,342.49</b>	<b>34,407,442.49</b>		- <b>34,407,442.49</b>
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	-	-	4,689,676.27	24,390,096.27		- 24,390,096.27
032600700100	HIGHER ISLAMIC SCHOOL	-	-	3,173,666.22	10,017,346.22		- 10,017,346.22
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>12,200,148,000.00</b>	<b>12,200,148,000.00</b>	<b>3,690,192,484.31</b>	<b>10,530,065,060.26</b>	<b>86.3%</b>	<b>1,670,082,939.74</b>
<b>05130000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>3,240,000.00</b>	<b>3,240,000.00</b>	<b>59,627.92</b>	<b>630,627.92</b>	<b>19.5%</b>	<b>2,609,372.08</b>
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	3,240,000.00	3,240,000.00	59,627.92	630,627.92	19.5%	2,609,372.08
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>8,300,000.00</b>	<b>8,300,000.00</b>	-	-	<b>0.0%</b>	<b>8,300,000.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	8,300,000.00	8,300,000.00	-	-	0.0%	8,300,000.00
<b>05170000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>5,073,180,000.00</b>	<b>5,073,180,000.00</b>	<b>1,469,393,897.23</b>	<b>4,769,379,904.01</b>	<b>94.0%</b>	<b>303,800,095.99</b>
051700100100	MINISTRY OF EDUCATION	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	3,024,300,000.00	3,024,300,000.00	626,606,465.18	2,176,592,471.96	72.0%	847,707,528.04
051700800100	BORNO STATE LIBRARY BOARD	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
051706500100	EDUCATION TRUST FUND	2,043,380,000.00	2,043,380,000.00	842,787,432.04	2,592,787,432.04	126.9%	- 549,407,432.04
<b>05180000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>4,561,401,000.00</b>	<b>4,561,401,000.00</b>	<b>1,779,590,799.87</b>	<b>4,775,140,685.56</b>	<b>104.7%</b>	<b>- 213,739,685.56</b>
051801800100	RAMAT POLYTECHNIC MAIDUGURI	616,996,000.00	616,996,000.00	56,908,871.83	332,593,386.83	53.9%	284,402,613.17
051801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	351,928,000.00	351,928,000.00	17,436,840.29	46,983,407.02	13.4%	304,944,592.98
051801900200	COLLEGE OF EDUCATION WAKA - BIU	219,752,000.00	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	26,000,000.00	1,521,217.55	5,059,798.80	19.5%	20,940,201.20
051802100100	BORNO STATE UNIVERSITY	3,346,725,000.00	3,346,725,000.00	1,703,718,901.20	4,352,619,316.91	130.1%	- 1,005,894,316.91
051805600100	BORNO STATE SCHOLARSHIPS BOARD	-	-	4,968.99	38,968.99		- 38,968.99
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>1,841,792,000.00</b>	<b>1,841,792,000.00</b>	<b>100,742,589.91</b>	<b>640,854,893.39</b>	<b>34.8%</b>	<b>1,200,937,106.61</b>
052100100100	MINISTRY OF HEALTH	57,250,000.00	57,250,000.00	218,635.71	438,635.71	0.8%	56,811,364.29
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,383,942,000.00	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	300,000,000.00	-	146,179,196.60	48.7%	153,820,803.40
052110200100	HOSPITALS MANAGEMENT BOARD	44,300,000.00	44,300,000.00	77,011,659.92	198,938,515.05	449.1%	- 154,638,515.05
052110400100	COLLEGE OF NURSING AND MIDWIFERY	-	-	7,325,911.08	28,547,276.08		- 28,547,276.08
052110600100	COLLEGE OF HEALTH TECHNOLOGY	56,300,000.00	56,300,000.00	16,186,383.20	66,751,269.95	118.6%	- 10,451,269.95
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>409,589,000.00</b>	<b>409,589,000.00</b>	<b>3,290,596.57</b>	<b>6,943,976.57</b>	<b>1.7%</b>	<b>402,645,023.43</b>
053500100100	MINISTRY OF ENVIRONMENT	14,089,000.00	14,089,000.00	3,290,596.57	6,943,976.57	49.3%	7,145,023.43
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	395,500,000.00	395,500,000.00	-	-	0.0%	395,500,000.00
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>2,646,000.00</b>	<b>2,646,000.00</b>	-	-	<b>0.0%</b>	<b>2,646,000.00</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	2,216,000.00	2,216,000.00	-	-	0.0%	2,216,000.00
053905100100	BORNO STATE SPORTS COUNCIL	430,000.00	430,000.00	-	-	0.0%	430,000.00
<b>05510000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>300,000,000.00</b>	<b>300,000,000.00</b>	<b>337,114,972.82</b>	<b>337,114,972.82</b>	<b>112.4%</b>	<b>- 37,114,972.82</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	300,000,000.00	300,000,000.00	337,114,972.82	337,114,972.82	112.4%	- 37,114,972.82



## 2.C Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

Borno State Government Budget Performance Report 2021 Q4 - Total Revenue by Economic Classification

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>1</b>	<b>REVENUE</b>	<b>235,247,445,000.00</b>	<b>235,247,445,000.00</b>	<b>54,483,398,448.35</b>	<b>129,222,850,882.28</b>	<b>54.9%</b>	<b>106,024,594,117.72</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>66,784,578,000.00</b>	<b>66,784,578,000.00</b>	<b>18,657,716,544.78</b>	<b>69,386,842,988.49</b>	<b>103.9%</b>	<b>- 2,602,264,988.49</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC (STATUTORY REVENUE)</b>	<b>66,784,578,000.00</b>	<b>66,784,578,000.00</b>	<b>18,657,716,544.78</b>	<b>69,386,842,988.49</b>	<b>103.9%</b>	<b>- 2,602,264,988.49</b>
<b>110101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>46,154,385,000.00</b>	<b>46,154,385,000.00</b>	<b>12,800,912,875.90</b>	<b>46,840,614,700.57</b>	<b>101.5%</b>	<b>- 686,229,700.57</b>
11010101	STATUTORY ALLOCATION	46,154,385,000.00	46,154,385,000.00	11,440,492,005.13	43,657,439,562.65	94.6%	2,496,945,437.35
11010102	FOREX EQUALIZATION/EXCHANGE GAIN	-	-	82,617,719.96	561,129,170.62	-	561,129,170.62
11010103	NON-OIL REVENUE	-	-	1,277,803,150.81	2,622,045,967.30	-	2,622,045,967.30
<b>110102</b>	<b>GOVERNMENT SHARE OF VAT</b>	<b>16,110,193,000.00</b>	<b>16,110,193,000.00</b>	<b>5,856,803,668.88</b>	<b>22,546,228,287.92</b>	<b>140.0%</b>	<b>- 6,436,035,287.92</b>
11010201	SHARE OF VAT	16,110,193,000.00	16,110,193,000.00	5,856,803,668.88	22,546,228,287.92	140.0%	- 6,436,035,287.92
<b>110103</b>	<b>GOVERNMENT SHARE OF EXCESS CRUDE ACCOUNT</b>	<b>4,520,000,000.00</b>	<b>4,520,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,520,000,000.00</b>
11010303	EXCESS CRUDE	4,520,000,000.00	4,520,000,000.00	-	-	0.0%	4,520,000,000.00
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>14,442,393,000.00</b>	<b>14,442,393,000.00</b>	<b>3,931,959,929.33</b>	<b>17,676,719,951.94</b>	<b>122.4%</b>	<b>- 3,234,326,951.94</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>3,251,754,000.00</b>	<b>3,251,754,000.00</b>	<b>3,282,341,427.33</b>	<b>13,361,769,205.68</b>	<b>410.9%</b>	<b>- 10,110,015,205.68</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>3,251,754,000.00</b>	<b>3,251,754,000.00</b>	<b>3,282,341,427.33</b>	<b>13,361,769,205.68</b>	<b>410.9%</b>	<b>- 10,110,015,205.68</b>
12010101	PERSONAL TAXES	2,516,754,000.00	2,516,754,000.00	3,277,766,919.72	13,352,616,847.48	530.5%	- 10,835,862,847.48
12010102	STAMP DUTIES	80,000,000.00	80,000,000.00	4,574,507.61	9,152,358.20	11.4%	70,847,641.80
12010103	CAPITAL GAINS TAX	655,000,000.00	655,000,000.00	-	-	0.0%	655,000,000.00
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>11,190,639,000.00</b>	<b>11,190,639,000.00</b>	<b>649,618,502.00</b>	<b>4,314,950,746.26</b>	<b>38.6%</b>	<b>6,875,688,253.74</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>961,533,000.00</b>	<b>961,533,000.00</b>	<b>29,521,555.85</b>	<b>111,710,030.85</b>	<b>11.6%</b>	<b>849,822,969.15</b>
12020101	Motor Vehicle Licence	34,000,000.00	34,000,000.00	12,542,500.00	49,931,875.00	146.9%	- 15,931,875.00
12020102	Driving Licence/Learners' Permit	23,000,000.00	23,000,000.00	9,840,350.00	34,178,550.00	148.6%	- 11,178,550.00
12020103	Certificate of Road Worthiness	46,000,000.00	46,000,000.00	6,266,250.00	24,741,250.00	53.8%	21,258,750.00
12020104	Certificate of Medical Fitness for Food Handlers	2,000,000.00	2,000,000.00	12,919.38	25,919.38	1.3%	1,974,080.62
12020108	Hides and Skin Licences	350,000.00	350,000.00	11,428.68	37,928.68	10.8%	312,071.32
12020115	Cattle Trading Licences	800,000.00	800,000.00	562,490.04	2,221,490.04	277.7%	- 1,421,490.04
12020116	Fish Inspection Licences	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020118	FISHING PERMITS	29,000,000.00	29,000,000.00	-	-	0.0%	29,000,000.00
12020120	PRODUCE BUYING LICENSES	2,000,000.00	2,000,000.00	79,901.41	160,301.41	8.0%	1,839,698.59
12020121	Ice Complex Operation	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
12020122	Trophy Dealer Licences	13,000.00	13,000.00	-	-	0.0%	13,000.00
12020123	Patent Medicine Vendor Licences	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
12020124	Miscellaneous Vehicular Permit	750,000,000.00	750,000,000.00	-	-	0.0%	750,000,000.00
12020126	Medical Practitioner/Clinic Registration	5,250,000.00	5,250,000.00	205,716.32	412,716.32	7.9%	4,837,283.68
12020127	Cinema Licences	1,120,000.00	1,120,000.00	-	-	0.0%	1,120,000.00
12020132	REGISTRATION OF SEWAGE/REFUSE DISPOSAL OPERATORS	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020133	Fish Sales License	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>2,951,149,000.00</b>	<b>2,951,149,000.00</b>	<b>424,333,350.56</b>	<b>1,770,160,004.81</b>	<b>60.0%</b>	<b>1,180,988,995.19</b>
12020401	Taxi Registration Fees	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020402	Road Traffic Regulation Fees	24,000,000.00	24,000,000.00	42,964,751.55	358,205,726.15	1492.5%	- 334,205,726.15
12020403	Motor Vehicle Registration Fees	71,000,000.00	71,000,000.00	21,250,300.00	62,179,325.00	87.6%	8,820,675.00
12020404	Registration of Contractors	79,000,000.00	79,000,000.00	-	-	0.0%	79,000,000.00
12020405	Tender Fees - General	146,000,000.00	146,000,000.00	-	36,702,450.00	25.1%	109,297,550.00
12020406	Registration of Document Fees - General	260,000,000.00	260,000,000.00	68,799,976.98	251,211,012.91	96.6%	8,788,987.09
12020407	Application & Processing Fees - Right of Occupancy	2,000,000.00	2,000,000.00	2,080,020.61	5,700,020.61	285.0%	- 3,700,020.61

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
12020408	Site Plan Processing Fees	-	-	84,472.89	409,472.89	-	409,472.89
12020409	Survey Charges Fees	-	-	1,731,480.51	9,177,325.51	-	9,177,325.51
12020410	Site and Services Scheme Fees	44,300,000.00	44,300,000.00	77,011,659.92	198,938,515.05	449.1%	154,638,515.05
12020411	Water Rates	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020412	Change of Purpose Fees	-	-	258,387.65	838,387.65	-	838,387.65
12020413	Surrender and Subdivision Fees	-	-	9,469,158.00	24,797,260.70	-	24,797,260.70
12020415	Re-Grant Fees	-	-	268,325.64	688,325.64	-	688,325.64
12020417	Recovery of Compensation	-	-	521,054.90	2,633,009.11	-	2,633,009.11
12020421	Agency Fees	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020422	Road Cutting Charges	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020423	Weight and Measure Fee (Bridge)	131,000,000.00	131,000,000.00	-	32,718,190.00	25.0%	98,281,810.00
12020425	Produce Inspection Fees	2,000,000.00	2,000,000.00	37,963.11	154,563.11	7.7%	1,845,436.89
12020426	Hides and Skin Inspection Fees	5,200,000.00	5,200,000.00	8,944.19	17,944.19	0.3%	5,182,055.81
12020427	Meat Inspection Fees	30,000,000.00	30,000,000.00	15,900.78	4,120,900.78	13.7%	25,879,099.22
12020428	Poultry Farmers Registration	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020429	Registration of Private Veterinary Clinics	400,000.00	400,000.00	-	-	0.0%	400,000.00
12020431	School Fees - Post Primary Institutions	290,346,000.00	290,346,000.00	115,702,575.03	484,274,792.81	166.8%	193,928,792.81
12020432	Renewal of Private Schools	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
12020434	Registration Fees for Social Clubs & Associations	2,216,000.00	2,216,000.00	-	-	0.0%	2,216,000.00
12020435	Registration Fees for Cooperative Societies	540,000.00	540,000.00	59,627.92	230,627.92	42.7%	309,372.08
12020437	Registration of Business Premises	56,000.00	56,000.00	69,565.91	141,065.91	251.9%	85,065.91
12020438	Vetting Fees	-	-	48,555,696.56	147,901,993.54	-	147,901,993.54
12020450	Parks and Garden Fees	9,261,000.00	9,261,000.00	3,268,087.03	6,806,567.03	73.5%	2,454,432.97
12020455	CHANGE OF OWNERSHIP FEES	600,000.00	600,000.00	-	-	0.0%	600,000.00
12020456	Application Fees	300,000.00	300,000.00	23,033,515.37	46,210,760.61	15403.6%	45,910,760.61
12020460	Fibre Optic Installation	-	-	324,053.10	2,235,828.30	-	2,235,828.30
12020463	Education Levy	812,662,000.00	812,662,000.00	8,817,832.92	93,865,939.40	11.6%	718,796,060.60
12020465	Registration of Private Nurseries	138,000.00	138,000.00	-	-	0.0%	138,000.00
12020467	Security Trust Fund Levy	377,500,000.00	377,500,000.00	-	-	0.0%	377,500,000.00
12020468	REFUSE/SEWAGE DISPOSAL FEES	360,000,000.00	360,000,000.00	-	-	0.0%	360,000,000.00
12020469	SANITATION LEVY/POLLUTION CONTROL FEES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
12020470	PREMIUM FOR HEALTH SERVICES	265,000,000.00	265,000,000.00	-	-	0.0%	265,000,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>110,000,000.00</b>	<b>110,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>110,000,000.00</b>
12020501	Penalty for Offences - General	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00
12020504	Penalty for Environment Violation - General	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>6,597,643,000.00</b>	<b>6,597,643,000.00</b>	<b>11,151,345.30</b>	<b>1,245,142,174.08</b>	<b>18.9%</b>	<b>5,352,500,825.92</b>
12020602	Owner Occupier Scheme (Civil Servants)	1,020,000,000.00	1,020,000,000.00	104,624.94	473,402.74	0.0%	1,019,526,597.26
12020603	Sales of Govt. Boarded Plants & Vehicles	5,435,080,000.00	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	220,000.00	-	1,425,000.00	647.7%	1,205,000.00
12020606	Sales of Map	2,500,000.00	2,500,000.00	-	5,000,000.00	200.0%	2,500,000.00
12020608	Sales of Broken Beacons	-	-	632,055.95	1,268,055.95	-	1,268,055.95
12020616	Sale of Application Forms	25,909,000.00	25,909,000.00	3,914,202.50	12,154,194.50	46.9%	13,754,805.50
12020617	Sales of Cards	250,000.00	250,000.00	134,162.82	2,219,162.82	887.7%	1,969,162.82
12020619	Sales of Diary Products	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020622	Sale of Cottage Industry Products	1,350,000.00	1,350,000.00	-	-	0.0%	1,350,000.00
12020625	Sales of Products of Cottage Industries	7,020,000.00	7,020,000.00	-	-	0.0%	7,020,000.00
12020635	Sales of Photographs	78,000,000.00	78,000,000.00	-	-	0.0%	78,000,000.00
12020636	Sales of Information Publication	21,137,000.00	21,137,000.00	-	-	0.0%	21,137,000.00
12020637	Sales of Seedlings and Charge for Firewood on Transit	4,677,000.00	4,677,000.00	22,509.54	137,409.54	2.9%	4,539,590.46
12020639	Sales of Admission Forms - School of Nursing	-	-	6,343,789.55	12,727,164.55	-	12,727,164.55
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>174,851,000.00</b>	<b>174,851,000.00</b>	<b>122,079,052.82</b>	<b>454,786,668.82</b>	<b>260.1%</b>	<b>279,935,668.82</b>
12020701	Hire of Plants and Equipments	21,300,000.00	21,300,000.00	4,199,673.90	146,204,153.90	686.4%	124,904,153.90
12020702	Earnings from Repairs of Private Vehicles etc	17,050,000.00	17,050,000.00	-	-	0.0%	17,050,000.00
12020703	Hiring of Marini Asphalt Mixing Plant	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020704	Hiring of Quarries and Selling of Chippings	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
12020708	Earnings from Cooperative Flour Mills	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020710	Earnings from Maiduguri Amusement Park	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020711	Earnings from Liaison Offices' Boarding & Lodging	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	500,000.00	500,000.00	107,852,248.54	282,054,216.54	56410.8%	- 281,554,216.54
12020718	Tractor Hiring Service	40,000,000.00	40,000,000.00	8,526,792.54	17,746,792.54	44.4%	22,253,207.46
12020722	Workshop Earnings	66,701,000.00	66,701,000.00	1,287,466.17	8,236,084.17	12.3%	58,464,915.83
12020724	EARNINGS FROM CONSULTANCY SERVICES	8,500,000.00	8,500,000.00	212,871.67	545,421.67	6.4%	7,954,578.33
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>180,263,000.00</b>	<b>180,263,000.00</b>	<b>1,793,930.54</b>	<b>10,056,105.26</b>	<b>5.6%</b>	<b>170,206,894.74</b>
12020801	Rent from Staff Quarters	2,500,000.00	2,500,000.00	802,740.87	5,417,540.87	216.7%	- 2,917,540.87
12020802	Lease Rental from Borno Guest House - Kaduna	29,000,000.00	29,000,000.00	-	-	0.0%	29,000,000.00
12020803	Rent from Government Estates	69,223,000.00	69,223,000.00	-	-	0.0%	69,223,000.00
12020804	Rent from Government Commercial Shops/Stores	75,510,000.00	75,510,000.00	991,189.66	4,638,564.38	6.1%	70,871,435.62
12020805	Rent from Conference Centres	4,030,000.00	4,030,000.00	-	-	0.0%	4,030,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>205,200,000.00</b>	<b>205,200,000.00</b>	<b>60,739,266.93</b>	<b>155,353,516.05</b>	<b>75.7%</b>	<b>49,846,483.95</b>
12020901	Ground Rent	5,000,000.00	5,000,000.00	60,739,266.93	155,353,516.05	3107.1%	- 150,353,516.05
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME	200,200,000.00	200,200,000.00	-	-	0.0%	200,200,000.00
<b>120210</b>	<b>REPAYMENTS - GENERAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>514,601,666.12</b>	<b>-</b>	<b>514,601,666.12</b>
12021005	REFUNDS	-	-	-	514,601,666.12	-	514,601,666.12
<b>120212</b>	<b>INTEREST EARNED</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>53,140,580.27</b>	<b>531.4%</b>	<b>- 43,140,580.27</b>
12021201	Interest from Bank Deposits	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12021211	GAINS ON FOREIGN EXCHANGE	-	-	-	53,140,580.27	-	- 53,140,580.27
<b>13</b>	<b>AID AND GRANTS</b>	<b>100,491,227,000.00</b>	<b>100,491,227,000.00</b>	<b>23,886,541,517.09</b>	<b>33,742,107,484.70</b>	<b>33.6%</b>	<b>66,749,119,515.30</b>
<b>1301</b>	<b>AID</b>	<b>31,567,305,000.00</b>	<b>31,567,305,000.00</b>	<b>18,369,864,749.93</b>	<b>22,136,319,354.93</b>	<b>70.1%</b>	<b>9,430,985,645.07</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>	<b>8,137,234,000.00</b>	<b>8,137,234,000.00</b>	<b>861,841,864.04</b>	<b>2,004,841,864.04</b>	<b>24.6%</b>	<b>6,132,392,135.96</b>
13010101	CURRENT DOMESTIC AIDS	325,981,000.00	325,981,000.00	-	73,000,000.00	22.4%	252,981,000.00
13010102	CAPITAL DOMESTIC AIDS	7,811,253,000.00	7,811,253,000.00	861,841,864.04	1,931,841,864.04	24.7%	5,879,411,135.96
<b>130102</b>	<b>FOREIGN AIDS</b>	<b>23,430,071,000.00</b>	<b>23,430,071,000.00</b>	<b>17,508,022,885.89</b>	<b>20,131,477,490.89</b>	<b>85.9%</b>	<b>3,298,593,509.11</b>
13010201	CURRENT FOREIGN AIDS	23,136,941,000.00	23,136,941,000.00	17,496,019,221.48	20,119,473,826.48	87.0%	3,017,467,173.52
13010202	CAPITAL FOREIGN AIDS	293,130,000.00	293,130,000.00	12,003,664.41	12,003,664.41	4.1%	281,126,335.59
<b>1302</b>	<b>GRANTS</b>	<b>68,923,922,000.00</b>	<b>68,923,922,000.00</b>	<b>5,516,676,767.16</b>	<b>11,605,788,129.77</b>	<b>16.8%</b>	<b>57,318,133,870.23</b>
<b>130203</b>	<b>DOMESTIC GRANTS</b>	<b>42,547,322,000.00</b>	<b>42,547,322,000.00</b>	<b>5,301,803,315.66</b>	<b>8,329,317,981.67</b>	<b>19.6%</b>	<b>34,218,004,018.33</b>
13020301	CURRENT DOMESTIC GRANTS	4,409,000,000.00	4,409,000,000.00	2,022,689,836.91	2,522,689,836.91	57.2%	1,886,310,163.09
13020302	CAPITAL DOMESTIC GRANTS	38,138,322,000.00	38,138,322,000.00	3,279,113,478.75	5,806,628,144.76	15.2%	32,331,693,855.24
<b>130204</b>	<b>FOREIGN GRANTS</b>	<b>26,376,600,000.00</b>	<b>26,376,600,000.00</b>	<b>214,873,451.50</b>	<b>3,276,470,148.10</b>	<b>12.4%</b>	<b>23,100,129,851.90</b>
13020401	CURRENT FOREIGN GRANTS	7,000,000,000.00	7,000,000,000.00	-	-	0.0%	7,000,000,000.00
13020402	CAPITAL FOREIGN GRANTS	19,376,600,000.00	19,376,600,000.00	214,873,451.50	3,276,470,148.10	16.9%	16,100,129,851.90
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>53,529,247,000.00</b>	<b>53,529,247,000.00</b>	<b>8,007,180,457.15</b>	<b>8,417,180,457.15</b>	<b>15.7%</b>	<b>45,112,066,542.85</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>53,529,247,000.00</b>	<b>53,529,247,000.00</b>	<b>8,007,180,457.15</b>	<b>8,417,180,457.15</b>	<b>15.7%</b>	<b>45,112,066,542.85</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>39,945,000,000.00</b>	<b>39,945,000,000.00</b>	<b>8,007,180,457.15</b>	<b>8,007,180,457.15</b>	<b>20.0%</b>	<b>31,937,819,542.85</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	24,945,000,000.00	24,945,000,000.00	5,000,000,000.00	5,000,000,000.00	20.0%	19,945,000,000.00
14030102	DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES	15,000,000,000.00	15,000,000,000.00	3,007,180,457.15	3,007,180,457.15	20.0%	11,992,819,542.85
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>13,584,247,000.00</b>	<b>13,584,247,000.00</b>	<b>-</b>	<b>410,000,000.00</b>	<b>3.0%</b>	<b>13,174,247,000.00</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	13,340,000,000.00	13,340,000,000.00	-	410,000,000.00	3.1%	12,930,000,000.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	244,247,000.00	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 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>248,392,616,000.00</b>	<b>248,392,616,000.00</b>	<b>57,824,651,933.49</b>	<b>123,667,829,154.94</b>	<b>49.8%</b>	<b>124,724,786,845.06</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>27,297,069,000.00</b>	<b>34,629,171,550.00</b>	<b>8,878,649,422.13</b>	<b>20,761,774,727.78</b>	<b>60.0%</b>	<b>13,867,396,822.22</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>10,459,136,000.00</b>	<b>15,764,257,350.00</b>	<b>3,670,225,460.19</b>	<b>12,270,104,445.15</b>	<b>77.8%</b>	<b>3,494,152,904.85</b>
011100100100	GOVERNMENT HOUSE	8,200,750,000.00	13,048,250,000.00	2,721,471,174.56	10,673,383,897.86	81.8%	2,374,866,102.14
011100100200	DEPUTY GOVERNOR'S OFFICE	1,318,000,000.00	1,318,000,000.00	415,405,628.75	1,039,013,023.50	78.8%	278,986,976.50
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	557,000,000.00	557,000,000.00	434,794,689.75	434,794,919.50	78.1%	122,205,080.50
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	383,386,000.00	841,007,350.00	98,553,967.13	122,912,604.29	14.6%	718,094,745.71
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>8,048,897,000.00</b>	<b>8,216,347,000.00</b>	<b>3,224,850,099.26</b>	<b>4,959,483,923.29</b>	<b>60.4%</b>	<b>3,256,863,076.71</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,656,950,000.00	2,656,950,000.00	1,047,431,836.91	2,118,830,316.62	79.7%	538,119,683.38
016100800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	17,000,000.00	17,000,000.00	-	9,901,087.93	58.2%	7,098,912.07
016101100100	LAGOS LIAISON OFFICE	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
016102100200	ABUJA LIAISON OFFICE	24,600,000.00	190,550,000.00	7,043,607.43	7,043,607.43	3.7%	183,506,392.57
016103300100	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)	6,100,000.00	6,100,000.00	-	-	0.0%	6,100,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	-	1,500,000.00	-	-	0.0%	1,500,000.00
016103500200	LOCAL GOVERNMENT PENSIONS BOARD	1,535,080,000.00	1,535,080,000.00	323,670,889.60	323,670,889.60	21.1%	1,211,409,110.40
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	1,130,667,000.00	1,130,667,000.00	7,895,349.09	67,248,926.21	5.9%	1,063,418,073.79
016110100100	SECURITY TRUST FUND	2,677,500,000.00	2,677,500,000.00	1,838,808,416.23	2,432,789,095.50	90.9%	244,710,904.50
<b>01600000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>686,560,000.00</b>	<b>686,560,000.00</b>	<b>116,371,479.64</b>	<b>412,518,528.76</b>	<b>60.1%</b>	<b>274,041,471.24</b>
016000100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	661,060,000.00	661,060,000.00	116,371,479.64	412,518,528.76	62.4%	248,541,471.24
016013200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
016018400100	DEPARTMENT OF PARASTATALS	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>3,083,100,000.00</b>	<b>4,683,100,000.00</b>	<b>1,359,613,286.48</b>	<b>1,439,440,084.42</b>	<b>30.7%</b>	<b>3,243,659,915.58</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	2,909,000,000.00	4,509,000,000.00	1,357,212,367.98	1,432,607,672.92	31.8%	3,076,392,327.08
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	174,100,000.00	174,100,000.00	2,400,918.50	6,832,411.50	3.9%	167,267,588.50
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>2,066,189,000.00</b>	<b>2,168,389,000.00</b>	<b>218,497,188.17</b>	<b>821,193,981.38</b>	<b>37.9%</b>	<b>1,347,195,018.62</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	605,339,000.00	651,339,000.00	121,900,136.61	446,824,304.49	68.6%	204,514,695.51
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	1,350,500,000.00	1,391,600,000.00	96,343,802.31	373,765,601.34	26.9%	1,017,834,398.66
012305700100	COUNCIL FOR ARTS AND CULTURE	110,350,000.00	125,450,000.00	253,249.25	604,075.55	0.5%	124,845,924.45
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>1,114,400,000.00</b>	<b>1,114,415,000.00</b>	<b>144,903,642.76</b>	<b>458,846,536.87</b>	<b>41.2%</b>	<b>655,568,463.13</b>
012500100100	HEAD OF SERVICE	859,226,000.00	859,241,000.00	105,846,271.69	310,223,387.05	36.1%	549,017,612.95
012500500100	ESTABLISHMENT DEPARTMENT	10,174,000.00	10,174,000.00	-	450,750.50	4.4%	9,723,249.50
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	245,000,000.00	245,000,000.00	39,057,371.07	148,172,399.32	60.5%	96,827,600.68
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>575,435,000.00</b>	<b>724,964,000.00</b>	<b>100,343,077.79</b>	<b>279,419,298.96</b>	<b>38.5%</b>	<b>445,544,701.04</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	322,201,000.00	339,730,000.00	42,522,291.90	139,414,788.82	41.0%	200,315,211.18
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	253,234,000.00	385,234,000.00	57,820,785.89	140,004,510.14	36.3%	245,229,489.86
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>546,416,000.00</b>	<b>546,416,000.00</b>	<b>9,307,761.23</b>	<b>37,047,835.86</b>	<b>6.8%</b>	<b>509,368,164.14</b>
014700100100	CIVIL SERVICE COMMISSION	99,557,000.00	99,557,000.00	8,956,414.26	35,279,374.39	35.4%	64,277,625.61
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	446,859,000.00	446,859,000.00	351,346.97	1,768,461.47	0.4%	445,090,538.53
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>716,936,000.00</b>	<b>724,723,200.00</b>	<b>34,537,426.61</b>	<b>83,720,093.09</b>	<b>11.6%</b>	<b>641,003,106.91</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	716,936,000.00	724,723,200.00	34,537,426.61	83,720,093.09	11.6%	641,003,106.91

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>020000000000</b>	<b>ECONOMIC SECTOR</b>	<b>121,319,139,212.83</b>	<b>114,057,706,662.83</b>	<b>32,513,533,084.00</b>	<b>64,649,193,379.10</b>	<b>56.7%</b>	<b>49,408,513,283.73</b>
<b>021500000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>8,548,353,000.00</b>	<b>11,816,802,073.36</b>	<b>2,210,747,623.98</b>	<b>3,365,357,535.13</b>	<b>28.5%</b>	<b>8,451,444,538.23</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	7,368,000,000.00	10,626,949,073.36	2,122,406,620.39	2,990,621,517.06	28.1%	7,636,327,556.30
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	381,500,000.00	381,500,000.00	69,635,681.89	284,283,977.28	74.5%	97,216,022.72
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	376,353,000.00	383,853,000.00	17,863,118.58	88,335,525.92	23.0%	295,517,474.08
021511000100	BORNO STATE FERTILIZER BLENDING PLANT	-	2,000,000.00	-	-	0.0%	2,000,000.00
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	422,500,000.00	422,500,000.00	842,203.12	2,116,514.87	0.5%	420,383,485.13
<b>021600000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>1,632,905,000.00</b>	<b>1,687,905,000.00</b>	<b>167,817,031.50</b>	<b>549,852,826.76</b>	<b>32.6%</b>	<b>1,138,052,173.24</b>
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,632,905,000.00	1,687,905,000.00	167,817,031.50	549,852,826.76	32.6%	1,138,052,173.24
<b>022000000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>22,258,909,212.83</b>	<b>25,158,909,212.83</b>	<b>10,257,831,918.78</b>	<b>20,809,119,412.38</b>	<b>82.7%</b>	<b>4,349,789,800.45</b>
022000100100	MINISTRY OF FINANCE-HQTRS	7,205,700,000.00	9,605,700,000.00	6,974,328,843.11	9,498,479,144.61	98.9%	107,220,855.39
022000300100	BUDGET AND PLANNING	231,000,000.00	231,000,000.00	3,849,953.00	55,167,956.84	23.9%	175,832,043.16
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	14,451,209,212.83	14,951,209,212.83	2,993,970,200.09	10,910,063,052.87	73.0%	4,041,146,159.96
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	371,000,000.00	371,000,000.00	285,682,922.58	345,409,258.06	93.1%	25,590,741.94
<b>022200000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>7,085,415,000.00</b>	<b>9,188,863,376.64</b>	<b>288,904,681.58</b>	<b>1,359,416,089.49</b>	<b>14.8%</b>	<b>7,829,447,287.15</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	4,101,000,000.00	7,341,000,000.00	235,156,514.04	1,248,668,676.79	17.0%	6,092,331,323.21
022201800100	BORNO INVESTMENT COMPANY LTD	841,710,000.00	841,710,000.00	-	-	0.0%	841,710,000.00
022205200100	BORNO STATE HOTELS	33,000,000.00	33,000,000.00	-	-	0.0%	33,000,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	51,348,000.00	110,387,926.64	36,353,883.89	43,979,406.17	39.8%	66,408,520.47
022205400200	KANO MOTOR PARK AND MARKET	12,403,000.00	12,403,000.00	2,152,402.33	3,324,714.55	26.8%	9,078,285.45
022205600100	MAIDUGURI INTERNATIONAL HOTEL	1,000,000,000.00	289,229,800.00	-	-	0.0%	289,229,800.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	500,000,000.00	98,378,650.00	-	-	0.0%	98,378,650.00
022205800100	SODA ASH COMPANY	6,524,000.00	6,524,000.00	-	-	0.0%	6,524,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	257,850,000.00	174,150,000.00	1,585,021.86	6,338,572.44	3.6%	167,811,427.56
022206000100	NETTAL NIGERIA LIMITED	265,350,000.00	265,850,000.00	7,760,481.99	43,050,569.73	16.2%	222,799,430.27
022206100100	BORNO SUPPLY COMPANY (BOSCO)	16,230,000.00	16,230,000.00	5,896,377.47	14,054,149.81	86.6%	2,175,850.19
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>2,186,258,000.00</b>	<b>3,145,163,000.00</b>	<b>1,362,300,913.34</b>	<b>2,203,192,549.06</b>	<b>70.1%</b>	<b>941,970,450.94</b>
022900100100	MINISTRY OF TRANSPORT	1,563,128,000.00	2,354,128,000.00	1,198,787,606.25	1,844,346,548.75	78.3%	509,781,451.25
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	192,000,000.00	359,905,000.00	148,995,582.21	270,143,811.28	75.1%	89,761,188.72
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	431,130,000.00	431,130,000.00	14,517,724.88	88,702,189.03	20.6%	342,427,810.97
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>19,557,717,000.00</b>	<b>18,053,419,197.00</b>	<b>2,430,028,264.06</b>	<b>10,806,308,799.57</b>	<b>59.9%</b>	<b>7,247,110,397.43</b>
023400100100	MINISTRY OF WORKS	12,501,000,000.00	6,661,000,000.00	1,296,287,310.22	6,661,000,000.00	100.0%	-
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	7,056,717,000.00	11,392,419,197.00	1,133,740,953.84	4,145,308,799.57	36.4%	7,247,110,397.43
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>3,589,412,000.00</b>	<b>8,586,105,000.00</b>	<b>245,764,106.92</b>	<b>2,565,629,743.67</b>	<b>29.9%</b>	<b>6,020,475,256.33</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	2,351,000,000.00	7,326,920,000.00	73,632,338.99	2,120,961,291.00	28.9%	5,205,958,709.00
025301000100	BORNO STATE HOUSING CORPORATION	87,000,000.00	87,000,000.00	40,703,425.57	59,328,135.42	68.2%	27,671,864.58
025300300100	RURAL ELECTRIFICATION BOARD	1,151,412,000.00	1,172,185,000.00	131,428,342.36	385,340,317.25	32.9%	786,844,682.75
<b>023800000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>75,000,000.00</b>	<b>75,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>75,000,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
<b>025000000000</b>	<b>FISCAL RESPONSIBILITY BOARD /AGENCY</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,000,000.00</b>
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>14,515,931,000.00</b>	<b>13,918,931,000.00</b>	<b>1,717,896,374.27</b>	<b>2,694,189,650.25</b>	<b>19.4%</b>	<b>11,224,741,349.75</b>
025200100100	MINISTRY OF WATER RESOURCES	3,146,797,000.00	2,556,797,000.00	1,613,460,103.37	2,556,797,000.00	100.0%	-
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	11,369,134,000.00	11,362,134,000.00	104,436,270.90	137,392,650.25	1.2%	11,224,741,349.75
<b>025500000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>40,543,399,000.00</b>	<b>20,578,268,803.00</b>	<b>13,628,211,667.45</b>	<b>19,178,957,477.88</b>	<b>93.2%</b>	<b>1,399,311,325.12</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	40,452,549,000.00	20,487,418,803.00	13,600,701,344.69	19,136,378,412.98	93.4%	1,351,040,390.02
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	90,850,000.00	90,850,000.00	27,510,322.76	42,579,064.90	46.9%	48,270,935.10
<b>026000000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>1,275,840,000.00</b>	<b>1,798,340,000.00</b>	<b>204,030,502.12</b>	<b>1,117,169,294.91</b>	<b>62.1%</b>	<b>681,170,705.09</b>
026000100100	MINISTRY OF LANDS & SURVEY	-	500,000,000.00	-	-	0.0%	500,000,000.00
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	44,500,000.00	67,000,000.00	4,662,407.00	15,203,685.50	22.7%	51,796,314.50
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	1,231,340,000.00	1,231,340,000.00	199,368,095.12	1,101,965,609.41	89.5%	129,374,390.59

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>3,412,920,000.00</b>	<b>3,412,920,000.00</b>	<b>733,413,591.32</b>	<b>2,055,305,592.83</b>	<b>60.2%</b>	<b>1,357,614,407.17</b>
<b>031800000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>1,382,700,000.00</b>	<b>1,382,700,000.00</b>	<b>469,737,929.05</b>	<b>1,036,061,067.49</b>	<b>74.9%</b>	<b>346,638,932.51</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	54,200,000.00	54,200,000.00	600,000.00	1,510,000.00	2.8%	52,690,000.00
031805100100	HIGH COURT OF JUSTICE	892,000,000.00	892,000,000.00	319,763,331.16	883,174,315.60	99.0%	8,825,684.40
031805300100	SHARIA COURT OF APPEAL	141,500,000.00	141,500,000.00	27,299,229.27	29,301,383.27	20.7%	112,198,616.73
031805400100	AREA COURT	295,000,000.00	295,000,000.00	122,075,368.62	122,075,368.62	41.4%	172,924,631.38
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>2,030,220,000.00</b>	<b>2,030,220,000.00</b>	<b>263,675,662.27</b>	<b>1,019,244,525.34</b>	<b>50.2%</b>	<b>1,010,975,474.66</b>
032600100100	MINISTRY OF JUSTICE	1,224,160,000.00	1,224,160,000.00	85,115,227.25	290,016,197.00	23.7%	934,143,803.00
032600200100	PREROGATIVE OF MERCY	10,500,000.00	10,500,000.00	200,264.50	600,062.67	5.7%	9,899,937.33
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	656,360,000.00	656,360,000.00	174,443,069.22	652,758,331.04	99.5%	3,601,668.96
032600700100	HIGHER ISLAMIC SCHOOL	139,200,000.00	139,200,000.00	3,917,101.30	75,869,934.63	54.5%	63,330,065.37
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>96,363,487,787.17</b>	<b>96,292,817,787.17</b>	<b>15,699,055,836.04</b>	<b>36,201,555,455.23</b>	<b>37.6%</b>	<b>60,091,262,331.94</b>
<b>051300000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>2,517,000,000.00</b>	<b>2,117,000,000.00</b>	<b>243,041,457.51</b>	<b>984,475,386.61</b>	<b>46.5%</b>	<b>1,132,524,613.39</b>
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	2,517,000,000.00	2,117,000,000.00	243,041,457.51	984,475,386.61	46.5%	1,132,524,613.39
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>1,156,150,000.00</b>	<b>956,150,000.00</b>	<b>24,483,431.59</b>	<b>201,226,614.80</b>	<b>21.0%</b>	<b>754,923,385.20</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,156,150,000.00	956,150,000.00	24,483,431.59	201,226,614.80	21.0%	754,923,385.20
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>51,952,536,787.17</b>	<b>51,370,106,787.17</b>	<b>8,343,669,831.11</b>	<b>13,901,699,883.18</b>	<b>27.1%</b>	<b>37,468,406,903.99</b>
051700100100	MINISTRY OF EDUCATION	16,502,560,000.00	18,002,560,000.00	5,982,325,276.92	8,547,041,614.39	47.5%	9,455,518,385.61
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	26,994,571,787.17	24,994,571,787.17	33,851,025.15	219,308,488.68	0.9%	24,775,263,298.49
051700800100	BORNO STATE LIBRARY BOARD	386,989,000.00	386,989,000.00	17,769,545.30	88,981,953.75	23.0%	298,007,046.25
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	1,291,200,000.00	1,291,200,000.00	65,304,660.23	204,297,575.89	15.8%	1,086,902,424.11
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	62,446,000.00	63,516,000.00	159,575.78	560,938.78	0.9%	62,885,061.22
051701200100	CAREER GUIDANCE AND COUNSELLING COMMISSION	200,000,000.00	162,000,000.00	150,819,489.50	162,000,000.00	100.0%	-
051705400100	BORNO STATE TEACHING SERVICE BOARD	3,671,750,000.00	3,626,250,000.00	841,909,506.63	2,952,536,053.78	81.4%	673,713,946.22
051706500100	EDUCATION TRUST FUND	2,843,020,000.00	2,843,020,000.00	1,251,530,751.60	1,726,973,257.91	60.7%	1,116,046,742.09
<b>051800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>14,352,125,000.00</b>	<b>14,416,825,000.00</b>	<b>3,011,613,600.59</b>	<b>7,204,646,020.47</b>	<b>50.0%</b>	<b>7,212,178,979.53</b>
051800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	2,771,063,000.00	2,774,063,000.00	530,909,143.94	1,456,019,329.18	52.5%	1,318,043,670.82
051801800100	RAMAT POLYTECHNIC MAIDUGURI	2,301,185,000.00	2,301,185,000.00	370,908,981.83	1,385,948,306.44	60.2%	915,236,693.56
051801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	1,155,573,000.00	1,155,573,000.00	238,911,975.57	924,329,541.22	80.0%	231,243,458.78
051801900200	COLLEGE OF EDUCATION WAKA - BIU	724,319,000.00	724,319,000.00	115,948,421.16	466,806,301.59	64.4%	257,512,698.41
051801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY	891,535,000.00	946,535,000.00	156,563,215.15	615,951,768.96	65.1%	330,583,231.04
051802100100	BORNO STATE UNIVERSITY	4,980,000,000.00	4,980,000,000.00	1,262,244,458.74	1,337,820,873.18	26.9%	3,642,179,126.82
051805600100	BORNO STATE SCHOLARSHIPS BOARD	1,528,450,000.00	1,535,150,000.00	336,127,404.20	1,017,769,899.90	66.3%	517,380,100.10
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>16,564,347,000.00</b>	<b>16,835,301,000.00</b>	<b>2,498,318,247.84</b>	<b>9,088,618,004.88</b>	<b>54.0%</b>	<b>7,746,682,995.12</b>
052100100100	MINISTRY OF HEALTH	7,086,000,000.00	6,086,000,000.00	731,692,653.45	3,804,399,097.96	62.5%	2,281,600,902.04
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,619,000,000.00	1,619,000,000.00	6,331,294.76	9,222,449.63	0.6%	1,609,777,550.37
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	542,000,000.00	832,000,000.00	-	-	0.0%	832,000,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	6,007,263,000.00	6,023,263,000.00	1,231,315,638.42	4,643,085,029.02	77.1%	1,380,177,970.98
052110400100	COLLEGE OF NURSING AND MIDWIFERY	523,784,000.00	564,738,000.00	11,505,804.48	54,746,653.14	9.7%	509,991,346.86
052110600100	COLLEGE OF HEALTH TECHNOLOGY	611,300,000.00	535,300,000.00	517,472,856.73	577,164,775.13	107.8%	-
052100800100	BORNO STATE TEACHING HOSPITAL	175,000,000.00	1,175,000,000.00	-	-	0.0%	1,175,000,000.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>4,168,183,000.00</b>	<b>4,169,289,000.00</b>	<b>649,401,115.95</b>	<b>1,729,264,549.62</b>	<b>41.5%</b>	<b>2,440,024,450.38</b>
053500100100	MINISTRY OF ENVIRONMENT	3,051,550,000.00	3,051,550,000.00	158,301,533.78	970,900,015.81	31.8%	2,080,649,984.19
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	1,016,033,000.00	1,016,033,000.00	490,694,027.42	757,400,225.06	74.5%	258,632,774.94
053505600100	AFORESTATION PROJECT	100,600,000.00	101,706,000.00	405,554.75	964,308.75	0.9%	100,741,691.25
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>2,882,896,000.00</b>	<b>2,957,896,000.00</b>	<b>540,710,992.97</b>	<b>1,614,192,971.28</b>	<b>54.6%</b>	<b>1,343,703,028.72</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	2,636,000,000.00	2,636,000,000.00	497,209,457.15	1,478,471,491.54	56.1%	1,157,528,508.46
053905100100	BORNO STATE SPORTS COUNCIL	235,000,000.00	310,000,000.00	41,964,900.58	128,750,219.25	41.5%	181,249,780.75
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	11,896,000.00	11,896,000.00	5,536,635.24	6,971,260.49	58.6%	4,924,739.51
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>381,000,000.00</b>	<b>381,000,000.00</b>	<b>13,530,773.00</b>	<b>93,154,236.64</b>	<b>24.4%</b>	<b>287,845,763.36</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	381,000,000.00	381,000,000.00	13,530,773.00	93,154,236.64	24.4%	287,845,763.36
<b>055200000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>2,389,250,000.00</b>	<b>3,089,250,000.00</b>	<b>374,286,385.48</b>	<b>1,384,277,787.75</b>	<b>44.8%</b>	<b>1,704,972,212.25</b>
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	1,550,000,000.00	2,226,000,000.00	363,911,949.48	1,364,377,145.25	61.3%	861,622,854.75
055200200100	ISLAMIC PREACHING BOARD	215,200,000.00	239,200,000.00	954,155.50	1,264,222.50	0.5%	237,935,777.50
055200400100	COUNCIL OF ULAMAS	600,000,000.00	600,000,000.00	9,066,000.00	18,132,000.00	3.0%	581,868,000.00
055200500100	ISLAMIC RESEARCH CENTER	24,050,000.00	24,050,000.00	354,280.50	504,420.00	2.1%	23,545,580.00



**Table 5: Personnel Expenditure by Administrative Classification**

**Borno State Government Budget Performance Report 2021 Q4 - Personnel Expenditure by Administrative Classification**

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>39,712,777,000.00</b>	<b>40,071,338,126.64</b>	<b>8,762,481,069.65</b>	<b>30,881,926,452.64</b>	<b>77.1%</b>	<b>9,189,411,674.00</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>4,914,915,000.00</b>	<b>5,054,052,200.00</b>	<b>1,091,884,590.25</b>	<b>2,714,296,831.85</b>	<b>53.7%</b>	<b>2,339,755,368.15</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>253,986,000.00</b>	<b>253,986,000.00</b>	<b>46,890,386.89</b>	<b>165,635,238.24</b>	<b>65.2%</b>	<b>88,350,761.76</b>
011100100100	GOVERNMENT HOUSE	173,750,000.00	173,750,000.00	41,510,386.89	160,255,238.24	92.2%	13,494,761.76
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	45,236,000.00	45,236,000.00	5,380,000.00	5,380,000.00	11.9%	39,856,000.00
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>2,578,147,000.00</b>	<b>2,609,497,000.00</b>	<b>724,477,921.04</b>	<b>1,350,691,885.54</b>	<b>51.8%</b>	<b>1,258,805,114.46</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	970,000,000.00	970,000,000.00	400,666,654.88	1,012,843,770.37	104.4%	-
016102100200	ABUJA LIAISON OFFICE	-	31,350,000.00	-	-	0.0%	31,350,000.00
016103500200	LOCAL GOVERNMENT PENSIONS BOARD	1,512,480,000.00	1,512,480,000.00	314,838,393.00	314,838,393.00	20.8%	1,197,641,607.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	20,667,000.00	20,667,000.00	4,496,873.16	18,533,722.17	89.7%	2,133,277.83
016110100100	SECURITY TRUST FUND	75,000,000.00	75,000,000.00	4,476,000.00	4,476,000.00	6.0%	70,524,000.00
<b>01600000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>11,060,000.00</b>	<b>11,060,000.00</b>	<b>283,193.64</b>	<b>1,132,774.56</b>	<b>10.2%</b>	<b>9,927,225.44</b>
016000100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	11,060,000.00	11,060,000.00	283,193.64	1,132,774.56	10.2%	9,927,225.44
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>642,000,000.00</b>	<b>642,000,000.00</b>	<b>18,151,852.98</b>	<b>75,040,020.42</b>	<b>11.7%</b>	<b>566,959,979.58</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	600,000,000.00	600,000,000.00	18,151,852.98	75,040,020.42	12.5%	524,959,979.58
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	42,000,000.00	42,000,000.00	-	-	0.0%	42,000,000.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>465,339,000.00</b>	<b>465,339,000.00</b>	<b>131,044,463.31</b>	<b>592,764,980.71</b>	<b>127.4%</b>	<b>-127,425,980.71</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	100,339,000.00	100,339,000.00	64,422,534.48	271,901,433.43	271.0%	-171,562,433.43
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	275,000,000.00	275,000,000.00	66,621,928.83	320,863,547.28	116.7%	-45,863,547.28
012305700100	COUNCIL FOR ARTS AND CULTURE	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>553,930,000.00</b>	<b>553,930,000.00</b>	<b>102,713,913.95</b>	<b>333,030,327.86</b>	<b>60.1%</b>	<b>220,899,672.14</b>
012500100100	HEAD OF SERVICE	374,756,000.00	374,756,000.00	64,947,922.44	190,265,333.30	50.8%	184,490,666.70
012500500100	ESTABLISHMENT DEPARTMENT	9,174,000.00	9,174,000.00	-	-	0.0%	9,174,000.00
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	170,000,000.00	170,000,000.00	37,765,991.51	142,764,994.56	84.0%	27,235,005.44
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>286,201,000.00</b>	<b>386,201,000.00</b>	<b>59,563,242.65</b>	<b>160,981,446.57</b>	<b>41.7%</b>	<b>225,219,553.43</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	186,201,000.00	186,201,000.00	32,385,242.65	117,301,310.57	63.0%	68,899,689.43
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	100,000,000.00	200,000,000.00	27,178,000.00	43,680,136.00	21.8%	156,319,864.00
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>108,316,000.00</b>	<b>108,316,000.00</b>	<b>7,755,403.68</b>	<b>31,677,309.51</b>	<b>29.2%</b>	<b>76,638,690.49</b>
014700100100	CIVIL SERVICE COMMISSION	61,457,000.00	61,457,000.00	7,755,403.68	31,677,309.51	51.5%	29,779,690.49
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	46,859,000.00	46,859,000.00	-	-	0.0%	46,859,000.00
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>15,936,000.00</b>	<b>23,723,200.00</b>	<b>1,004,212.11</b>	<b>3,342,848.44</b>	<b>14.1%</b>	<b>20,380,351.56</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	15,936,000.00	23,723,200.00	1,004,212.11	3,342,848.44	14.1%	20,380,351.56
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>16,407,511,212.83</b>	<b>16,532,235,139.47</b>	<b>3,788,714,807.37</b>	<b>13,597,295,874.71</b>	<b>82.2%</b>	<b>2,934,939,264.76</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>954,914,000.00</b>	<b>954,914,000.00</b>	<b>213,078,505.61</b>	<b>892,836,469.65</b>	<b>93.5%</b>	<b>62,077,530.35</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	400,000,000.00	400,000,000.00	129,391,394.39	540,703,574.93	135.2%	-140,703,574.93
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	304,000,000.00	304,000,000.00	66,867,157.14	268,926,771.80	88.5%	35,073,228.20
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	150,914,000.00	150,914,000.00	16,819,954.08	83,206,122.92	55.1%	67,707,877.08
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>02160000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>423,305,000.00</b>	<b>423,305,000.00</b>	<b>98,679,622.50</b>	<b>396,942,697.76</b>	<b>93.8%</b>	<b>26,362,302.24</b>
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	423,305,000.00	423,305,000.00	98,679,622.50	396,942,697.76	93.8%	26,362,302.24
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>12,927,069,212.83</b>	<b>12,927,069,212.83</b>	<b>2,985,343,732.23</b>	<b>10,695,995,758.32</b>	<b>82.7%</b>	<b>2,231,073,454.51</b>
022000100100	MINISTRY OF FINANCE-HQTRS	192,700,000.00	192,700,000.00	105,252,266.38	384,965,198.62	199.8%	-192,265,198.62
022000300100	BUDGET AND PLANNING	125,000,000.00	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	12,498,369,212.83	2,861,391,724.30	10,211,121,515.34	81.7%	2,287,247,697.49
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	111,000,000.00	111,000,000.00	18,699,741.55	78,426,077.03	70.7%	32,573,922.97

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>022200000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>288,345,000.00</b>	<b>315,068,926.64</b>	<b>55,316,257.67</b>	<b>149,312,505.52</b>	<b>47.4%</b>	<b>165,756,421.12</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	100,000,000.00	100,000,000.00	17,835,780.77	73,122,769.26	73.1%	26,877,230.74
022201800100	BORNO INVESTMENT COMPANY LTD	50,870,000.00	50,870,000.00	-	-	0.0%	50,870,000.00
022205200100	BORNO STATE HOTELS	33,000,000.00	33,000,000.00	-	-	0.0%	33,000,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	50,998,000.00	77,721,926.64	25,953,142.29	32,529,969.51	41.9%	45,191,957.13
022205400200	KANO MOTOR PARK AND MARKET	11,803,000.00	11,803,000.00	555,000.00	1,110,000.00	9.4%	10,693,000.00
022205800100	SODA ASH COMPANY	6,174,000.00	6,174,000.00	-	-	0.0%	6,174,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	7,500,000.00	7,500,000.00	1,434,718.86	5,738,875.44	76.5%	1,761,124.56
022206000100	NETTAL NIGERIA LIMITED	15,000,000.00	15,000,000.00	6,642,837.03	26,792,540.25	178.6%	-
022206100100	BORNO SUPPLY COMPANY (BOSCO)	13,000,000.00	13,000,000.00	2,894,778.72	10,018,351.06	77.1%	2,981,648.94
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>264,758,000.00</b>	<b>352,758,000.00</b>	<b>52,830,503.00</b>	<b>170,279,397.85</b>	<b>48.3%</b>	<b>182,478,602.15</b>
022900100100	MINISTRY OF TRANSPORT	34,628,000.00	34,628,000.00	18,695,000.00	36,163,100.00	104.4%	-
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	82,000,000.00	170,000,000.00	25,852,503.00	53,301,647.20	31.4%	116,698,352.80
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	148,130,000.00	148,130,000.00	8,283,000.00	80,814,650.65	54.6%	67,315,349.35
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>592,717,000.00</b>	<b>592,717,000.00</b>	<b>124,183,609.23</b>	<b>467,418,204.76</b>	<b>78.9%</b>	<b>125,298,795.24</b>
023400100100	MINISTRY OF WORKS	480,000,000.00	480,000,000.00	83,440,580.15	384,883,695.43	80.2%	95,116,304.57
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	112,717,000.00	112,717,000.00	40,743,029.08	82,534,509.33	73.2%	30,182,490.67
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>158,212,000.00</b>	<b>158,212,000.00</b>	<b>48,837,632.53</b>	<b>129,408,751.63</b>	<b>81.8%</b>	<b>28,803,248.37</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	30,000,000.00	30,000,000.00	2,611,177.74	12,480,582.96	41.6%	17,519,417.04
025301000100	BORNO STATE HOUSING CORPORATION	60,000,000.00	60,000,000.00	23,407,815.98	40,555,855.03	67.6%	19,444,144.97
025300300100	RURAL ELECTRIFICATION BOARD	68,212,000.00	68,212,000.00	22,818,638.81	76,372,313.64	112.0%	-
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>507,482,000.00</b>	<b>507,482,000.00</b>	<b>167,189,682.75</b>	<b>516,311,851.75</b>	<b>101.7%</b>	<b>-</b>
025200100100	MINISTRY OF WATER RESOURCES	427,482,000.00	427,482,000.00	167,189,682.75	516,311,851.75	120.8%	-
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
<b>025500000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>75,709,000.00</b>	<b>75,709,000.00</b>	<b>2,001,177.74</b>	<b>7,906,618.79</b>	<b>10.4%</b>	<b>67,802,381.21</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	54,209,000.00	54,209,000.00	991,177.74	5,381,618.79	9.9%	48,827,381.21
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	21,500,000.00	21,500,000.00	1,010,000.00	2,525,000.00	11.7%	18,975,000.00
<b>026000000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>215,000,000.00</b>	<b>225,000,000.00</b>	<b>41,254,084.11</b>	<b>170,883,618.68</b>	<b>75.9%</b>	<b>54,116,381.32</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	15,000,000.00	25,000,000.00	3,055,400.00	7,215,400.00	28.9%	17,784,600.00
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	200,000,000.00	200,000,000.00	38,198,684.11	163,668,218.68	81.8%	36,331,781.32
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>1,886,360,000.00</b>	<b>1,886,360,000.00</b>	<b>500,135,683.00</b>	<b>1,511,475,119.91</b>	<b>80.1%</b>	<b>374,884,880.09</b>
<b>031800000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>962,200,000.00</b>	<b>962,200,000.00</b>	<b>325,776,894.78</b>	<b>810,762,667.97</b>	<b>84.3%</b>	<b>151,437,332.03</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	49,200,000.00	49,200,000.00	-	-	0.0%	49,200,000.00
031805100100	HIGH COURT OF JUSTICE	600,000,000.00	600,000,000.00	203,701,526.16	688,687,299.35	114.8%	-
031805300100	SHARIA COURT OF APPEAL	78,000,000.00	78,000,000.00	-	-	0.0%	78,000,000.00
031805400100	AREA COURT	235,000,000.00	235,000,000.00	122,075,368.62	122,075,368.62	51.9%	112,924,631.38
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>924,160,000.00</b>	<b>924,160,000.00</b>	<b>174,358,788.22</b>	<b>700,712,451.94</b>	<b>75.8%</b>	<b>223,447,548.06</b>
032600100100	MINISTRY OF JUSTICE	224,160,000.00	224,160,000.00	4,225,027.50	16,900,110.00	7.5%	207,259,890.00
032600200100	PREROGATIVE OF MERCY	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	560,000,000.00	560,000,000.00	170,133,760.72	624,842,950.47	111.6%	-
032600700100	HIGHER ISLAMIC SCHOOL	130,000,000.00	130,000,000.00	-	58,969,391.47	45.4%	71,030,608.53
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>16,503,990,787.17</b>	<b>16,598,690,787.17</b>	<b>3,381,745,989.03</b>	<b>13,058,858,626.17</b>	<b>78.7%</b>	<b>3,539,832,161.00</b>
<b>051300000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>105,000,000.00</b>	<b>105,000,000.00</b>	<b>24,144,986.31</b>	<b>97,437,899.36</b>	<b>92.8%</b>	<b>7,562,100.64</b>
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	105,000,000.00	105,000,000.00	24,144,986.31	97,437,899.36	92.8%	7,562,100.64
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>129,150,000.00</b>	<b>129,150,000.00</b>	<b>20,492,927.09</b>	<b>83,854,150.47</b>	<b>64.9%</b>	<b>45,295,849.53</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	129,150,000.00	129,150,000.00	20,492,927.09	83,854,150.47	64.9%	45,295,849.53
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>4,117,525,787.17</b>	<b>4,117,525,787.17</b>	<b>964,249,762.71</b>	<b>3,611,341,499.79</b>	<b>87.7%</b>	<b>506,184,287.38</b>
051700100100	MINISTRY OF EDUCATION	202,060,000.00	202,060,000.00	59,458,300.36	347,593,377.64	172.0%	-
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	119,630,787.17	119,630,787.17	22,935,866.15	105,575,772.92	88.3%	14,055,014.25
051700800100	BORNO STATE LIBRARY BOARD	73,989,000.00	73,989,000.00	16,922,585.80	84,288,086.75	113.9%	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	261,000,000.00	261,000,000.00	61,732,434.51	186,449,265.69	71.4%	74,550,734.31
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	12,096,000.00	12,096,000.00	-	-	0.0%	12,096,000.00
051705400100	BORNO STATE TEACHING SERVICE BOARD	3,358,750,000.00	3,358,750,000.00	796,360,575.89	2,851,646,996.79	84.9%	507,103,003.21
051706500100	EDUCATION TRUST FUND	90,000,000.00	90,000,000.00	6,840,000.00	35,788,000.00	39.8%	54,212,000.00



Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>051800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>4,468,673,000.00</b>	<b>4,475,373,000.00</b>	<b>894,374,913.33</b>	<b>3,309,368,843.57</b>	<b>73.9%</b>	<b>1,166,004,156.43</b>
051800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	82,563,000.00	82,563,000.00	5,676,908.46	23,334,407.93	28.3%	59,228,592.07
051801800100	RAMAT POLYTECHNIC MAIDUGURI	1,458,685,000.00	1,458,685,000.00	333,509,091.83	1,297,942,633.44	89.0%	160,742,366.56
051801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	930,573,000.00	930,573,000.00	229,434,535.57	875,193,240.41	94.0%	55,379,759.59
051801900200	COLLEGE OF EDUCATION WAKA - BIU	520,567,000.00	520,567,000.00	115,707,991.66	464,331,319.59	89.2%	56,235,680.41
051801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY	560,535,000.00	560,535,000.00	128,803,441.00	533,932,251.06	95.3%	26,602,748.94
051802100100	BORNO STATE UNIVERSITY	900,000,000.00	900,000,000.00	81,101,347.99	113,556,126.68	12.6%	786,443,873.32
051805600100	BORNO STATE SCHOLARSHIPS BOARD	15,750,000.00	22,450,000.00	141,596.82	1,078,864.46	4.8%	21,371,135.54
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>6,073,263,000.00</b>	<b>6,111,263,000.00</b>	<b>1,248,265,353.86</b>	<b>5,012,297,646.21</b>	<b>82.0%</b>	<b>1,098,965,353.79</b>
052100100100	MINISTRY OF HEALTH	401,000,000.00	401,000,000.00	232,955,566.72	872,821,799.18	217.7%	-
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	75,000,000.00	75,000,000.00	-	1,310,000.00	1.7%	73,690,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	4,547,263,000.00	4,563,263,000.00	1,008,931,677.14	4,119,632,417.03	90.3%	443,630,582.97
052110400100	COLLEGE OF NURSING AND MIDWIFERY	200,000,000.00	207,000,000.00	3,456,110.00	9,231,930.00	4.5%	197,768,070.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY	250,000,000.00	265,000,000.00	2,922,000.00	9,301,500.00	3.5%	255,698,500.00
052100800100	BORNO STATE TEACHING HOSPITAL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>1,152,983,000.00</b>	<b>1,152,983,000.00</b>	<b>160,111,170.20</b>	<b>669,796,492.62</b>	<b>58.1%</b>	<b>483,186,507.38</b>
053500100100	MINISTRY OF ENVIRONMENT	274,550,000.00	274,550,000.00	78,392,648.63	321,536,773.41	117.1%	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	778,433,000.00	778,433,000.00	81,718,521.57	348,259,719.21	44.7%	430,173,280.79
053505600100	AFORESTATION PROJECT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>227,896,000.00</b>	<b>277,896,000.00</b>	<b>43,631,036.25</b>	<b>136,369,065.72</b>	<b>49.1%</b>	<b>141,526,934.28</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	41,000,000.00	41,000,000.00	424,790.46	1,699,161.84	4.1%	39,300,838.16
053905100100	BORNO STATE SPORTS COUNCIL	180,000,000.00	230,000,000.00	41,819,804.13	128,199,842.80	55.7%	101,800,157.20
053905400100	EL-KANEMI WARRIORS' FOOTBALL CLUB	6,896,000.00	6,896,000.00	1,386,441.66	6,470,061.08	93.8%	425,938.92
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>67,000,000.00</b>	<b>67,000,000.00</b>	<b>10,595,302.80</b>	<b>78,273,776.43</b>	<b>116.8%</b>	<b>-</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	67,000,000.00	67,000,000.00	10,595,302.80	78,273,776.43	116.8%	-
<b>055200000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>162,500,000.00</b>	<b>162,500,000.00</b>	<b>15,880,536.48</b>	<b>60,119,252.00</b>	<b>37.0%</b>	<b>102,380,748.00</b>
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	30,000,000.00	30,000,000.00	6,814,536.48	41,987,252.00	140.0%	-
055200200100	ISLAMIC PREACHING BOARD	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
055200400100	COUNCIL OF ULAMAS	100,000,000.00	100,000,000.00	9,066,000.00	18,132,000.00	18.1%	81,868,000.00
055200500100	ISLAMIC RESEARCH CENTER	18,500,000.00	18,500,000.00	-	-	0.0%	18,500,000.00

Table 6: Overhead Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2021 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>21,197,999,000.00</b>	<b>29,805,218,000.00</b>	<b>9,939,703,728.36</b>	<b>22,072,905,108.93</b>	<b>74.1%</b>	<b>7,732,312,891.07</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>13,445,366,000.00</b>	<b>20,051,910,000.00</b>	<b>6,532,266,612.19</b>	<b>15,430,438,615.34</b>	<b>77.0%</b>	<b>4,621,471,384.66</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>7,709,150,000.00</b>	<b>12,456,650,000.00</b>	<b>2,928,446,495.23</b>	<b>10,852,646,010.77</b>	<b>87.1%</b>	<b>1,604,003,989.23</b>
011100100100	GOVERNMENT HOUSE	6,340,000,000.00	11,087,500,000.00	2,436,331,899.35	9,712,575,382.98	87.6%	1,374,924,617.02
011100100200	DEPUTY GOVERNOR'S OFFICE	1,190,000,000.00	1,190,000,000.00	415,405,628.75	1,039,003,023.50	87.3%	150,996,976.50
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	167,150,000.00	167,150,000.00	76,708,967.13	101,067,604.29	60.5%	66,082,395.71
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>2,112,170,000.00</b>	<b>2,248,270,000.00</b>	<b>2,125,926,546.29</b>	<b>2,873,572,969.09</b>	<b>127.8%</b>	<b>- 625,302,969.09</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	436,450,000.00	436,450,000.00	285,217,758.03	436,450,000.00	100.0%	-
016100800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	17,000,000.00	17,000,000.00	-	9,901,087.93	58.2%	7,098,912.07
016101100100	LAGOS LIAISON OFFICE	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
016102100200	ABUJA LIAISON OFFICE	24,600,000.00	159,200,000.00	7,043,607.43	7,043,607.43	4.4%	152,156,392.57
016103300100	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)	6,100,000.00	6,100,000.00	-	-	0.0%	6,100,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	-	1,500,000.00	-	-	0.0%	1,500,000.00
016103500200	LOCAL GOVERNMENT PENSIONS BOARD	12,600,000.00	12,600,000.00	8,832,496.60	8,832,496.60	70.1%	3,767,503.40
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	1,920,000.00	1,920,000.00	100,268.00	506,150.63	26.4%	1,413,849.37
016110100100	SECURITY TRUST FUND	1,612,500,000.00	1,612,500,000.00	1,824,732,416.23	2,410,839,626.50	149.5%	- 798,339,626.50
<b>01600000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>135,500,000.00</b>	<b>135,500,000.00</b>	<b>4,003,864.50</b>	<b>12,000,722.00</b>	<b>8.9%</b>	<b>123,499,278.00</b>
016000100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	110,000,000.00	110,000,000.00	4,003,864.50	12,000,722.00	10.9%	97,999,278.00
016013200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
016018400100	DEPARTMENT OF PARASTATALS	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>2,001,720,000.00</b>	<b>3,601,720,000.00</b>	<b>1,341,461,433.50</b>	<b>1,364,400,064.00</b>	<b>37.9%</b>	<b>2,237,319,936.00</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	1,990,000,000.00	3,590,000,000.00	1,339,060,515.00	1,357,567,652.50	37.8%	2,232,432,347.50
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	11,720,000.00	11,720,000.00	2,400,918.50	6,832,411.50	58.3%	4,887,588.50
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>20,314,000.00</b>	<b>100,714,000.00</b>	<b>25,999,307.27</b>	<b>57,519,192.83</b>	<b>57.1%</b>	<b>43,194,807.17</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	12,000,000.00	30,500,000.00	4,252,591.38	12,241,470.06	40.1%	18,258,529.94
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	7,964,000.00	49,064,000.00	21,493,466.64	44,673,647.22	91.1%	4,390,352.78
012305700100	COUNCIL FOR ARTS AND CULTURE	350,000.00	21,150,000.00	253,249.25	604,075.55	2.9%	20,545,924.45
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>476,076,000.00</b>	<b>476,091,000.00</b>	<b>33,649,606.21</b>	<b>115,670,867.91</b>	<b>24.3%</b>	<b>360,420,132.09</b>
012500100100	HEAD OF SERVICE	465,600,000.00	465,615,000.00	32,540,954.25	111,450,440.25	23.9%	354,164,559.75
012500500100	ESTABLISHMENT DEPARTMENT	1,000,000.00	1,000,000.00	-	450,750.50	45.1%	549,249.50
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	9,476,000.00	9,476,000.00	1,108,651.96	3,769,677.16	39.8%	5,706,322.84
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>123,136,000.00</b>	<b>165,665,000.00</b>	<b>37,994,033.89</b>	<b>115,652,051.14</b>	<b>69.8%</b>	<b>50,012,948.86</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	19,902,000.00	30,431,000.00	7,351,269.50	19,327,698.50	63.5%	11,103,301.50
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	103,234,000.00	135,234,000.00	30,642,764.39	96,324,352.64	71.2%	38,909,647.36
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>367,300,000.00</b>	<b>367,300,000.00</b>	<b>1,552,182.30</b>	<b>5,370,351.10</b>	<b>1.5%</b>	<b>361,929,648.90</b>
014700100100	CIVIL SERVICE COMMISSION	15,000,000.00	15,000,000.00	1,201,010.58	3,602,064.88	24.0%	11,397,935.12
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	352,300,000.00	352,300,000.00	351,171.72	1,768,286.22	0.5%	350,531,713.78
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>500,000,000.00</b>	<b>500,000,000.00</b>	<b>33,233,143.00</b>	<b>33,606,386.50</b>	<b>6.7%</b>	<b>466,393,613.50</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	500,000,000.00	500,000,000.00	33,233,143.00	33,606,386.50	6.7%	466,393,613.50
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>2,350,913,000.00</b>	<b>3,581,458,000.00</b>	<b>1,836,962,696.39</b>	<b>2,826,111,415.35</b>	<b>78.9%</b>	<b>755,346,584.65</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>34,035,000.00</b>	<b>43,535,000.00</b>	<b>8,506,906.12</b>	<b>34,634,821.48</b>	<b>79.6%</b>	<b>8,900,178.52</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	12,000,000.00	12,000,000.00	4,004,239.50	12,183,049.13	101.5%	183,049.13
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	16,500,000.00	16,500,000.00	2,768,524.75	15,357,205.48	93.1%	1,142,794.52
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	3,035,000.00	10,535,000.00	1,043,164.50	5,129,403.00	48.7%	5,405,597.00
021511000100	BORNO STATE FERTILIZER BLENDING PLANT	-	2,000,000.00	-	-	0.0%	2,000,000.00
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	2,500,000.00	2,500,000.00	690,977.37	1,965,163.87	78.6%	534,836.13

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>021600000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>12,000,000.00</b>	<b>17,000,000.00</b>	<b>5,910,483.00</b>	<b>18,999,640.00</b>	<b>111.8%</b>	<b>- 1,999,640.00</b>
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	12,000,000.00	17,000,000.00	5,910,483.00	18,999,640.00	111.8%	- 1,999,640.00
<b>022000000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>876,140,000.00</b>	<b>1,526,140,000.00</b>	<b>430,807,256.78</b>	<b>998,424,035.79</b>	<b>65.4%</b>	<b>527,715,964.21</b>
022000100100	MINISTRY OF FINANCE-HQTRS	495,600,000.00	1,145,600,000.00	143,442,275.25	646,911,073.25	56.5%	498,688,926.75
022000300100	BUDGET AND PLANNING	74,900,000.00	74,900,000.00	3,849,864.50	33,684,901.01	45.0%	41,215,098.99
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	187,840,000.00	187,840,000.00	16,531,936.00	50,844,880.50	27.1%	136,995,119.50
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	117,800,000.00	117,800,000.00	266,983,181.03	266,983,181.03	226.6%	- 149,183,181.03
<b>022200000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>121,702,000.00</b>	<b>154,649,000.00</b>	<b>19,075,756.68</b>	<b>33,252,582.25</b>	<b>21.5%</b>	<b>121,396,417.75</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	12,000,000.00	12,000,000.00	-	14,645,976.00	122.0%	- 2,645,976.00
022201800100	BORNO INVESTMENT COMPANY LTD	104,840,000.00	104,840,000.00	-	-	0.0%	104,840,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	345,000.00	32,661,000.00	10,400,741.60	11,449,436.66	35.1%	21,211,563.34
022205400200	KANO MOTOR PARK AND MARKET	548,000.00	548,000.00	1,554,852.33	2,172,164.55	396.4%	- 1,624,164.55
022205800100	SODA ASH COMPANY	350,000.00	350,000.00	-	-	0.0%	350,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	321,000.00	452,000.00	150,303.00	582,697.00	128.9%	- 130,697.00
022206000100	NETTAL NIGERIA LIMITED	350,000.00	850,000.00	209,223.50	641,069.29	75.4%	208,930.71
022206100100	BORNO SUPPLY COMPANY (BOSCO)	2,948,000.00	2,948,000.00	2,760,038.75	3,761,238.75	127.6%	- 813,238.75
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>82,703,000.00</b>	<b>162,608,000.00</b>	<b>127,920,999.48</b>	<b>203,952,579.35</b>	<b>125.4%</b>	<b>- 41,344,579.35</b>
022900100100	MINISTRY OF TRANSPORT	12,000,000.00	12,000,000.00	8,090,879.50	15,553,961.00	129.6%	- 3,553,961.00
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	9,703,000.00	89,608,000.00	113,595,395.10	180,511,079.97	201.4%	- 90,903,079.97
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	61,000,000.00	61,000,000.00	6,234,724.88	7,887,538.38	12.9%	53,112,461.62
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>358,822,000.00</b>	<b>358,822,000.00</b>	<b>27,501,839.25</b>	<b>34,593,323.29</b>	<b>9.6%</b>	<b>324,228,676.71</b>
023400100100	MINISTRY OF WORKS	298,000,000.00	298,000,000.00	27,501,839.25	34,552,865.00	11.6%	263,447,135.00
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	60,822,000.00	60,822,000.00	-	40,458.29	0.1%	60,781,541.71
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>22,055,000.00</b>	<b>358,748,000.00</b>	<b>47,485,112.59</b>	<b>98,393,366.89</b>	<b>27.4%</b>	<b>260,354,633.11</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	11,971,000.00	327,891,000.00	27,605,981.75	75,534,151.75	23.0%	252,356,848.25
025301000100	BORNO STATE HOUSING CORPORATION	8,900,000.00	8,900,000.00	16,978,109.59	18,454,780.39	207.4%	- 9,554,780.39
025300300100	RURAL ELECTRIFICATION BOARD	1,184,000.00	21,957,000.00	2,901,021.25	4,404,434.75	20.1%	17,552,565.25
<b>023800000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>31,500,000.00</b>	<b>31,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>31,500,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	31,500,000.00	31,500,000.00	-	-	0.0%	31,500,000.00
<b>025000000000</b>	<b>FISCAL RESPONSIBILITY BOARD /AGENCY</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,000,000.00</b>
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>659,315,000.00</b>	<b>762,315,000.00</b>	<b>1,137,852,970.29</b>	<b>1,337,874,193.15</b>	<b>175.5%</b>	<b>- 575,559,193.15</b>
025200100100	MINISTRY OF WATER RESOURCES	614,315,000.00	717,315,000.00	1,136,232,656.89	1,332,752,579.15	185.8%	- 615,437,579.15
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	45,000,000.00	45,000,000.00	1,620,313.40	5,121,614.00	11.4%	39,878,386.00
<b>025500000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>80,826,000.00</b>	<b>81,826,000.00</b>	<b>30,293,943.76</b>	<b>50,054,897.90</b>	<b>61.2%</b>	<b>31,771,102.10</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	11,476,000.00	12,476,000.00	3,793,621.00	10,000,833.00	80.2%	2,475,167.00
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	69,350,000.00	69,350,000.00	26,500,322.76	40,054,064.90	57.8%	29,295,935.10
<b>026000000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>21,815,000.00</b>	<b>34,315,000.00</b>	<b>1,607,428.44</b>	<b>15,931,975.25</b>	<b>46.4%</b>	<b>18,383,024.75</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	2,500,000.00	15,000,000.00	1,607,007.00	7,988,285.50	53.3%	7,011,714.50
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	19,315,000.00	19,315,000.00	421.44	7,943,689.75	41.1%	11,371,310.25
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>829,660,000.00</b>	<b>829,660,000.00</b>	<b>156,877,729.07</b>	<b>300,818,454.92</b>	<b>36.3%</b>	<b>528,841,545.08</b>
<b>031800000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>295,000,000.00</b>	<b>295,000,000.00</b>	<b>143,961,034.27</b>	<b>225,298,399.52</b>	<b>76.4%</b>	<b>69,701,600.48</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	5,000,000.00	5,000,000.00	600,000.00	1,510,000.00	30.2%	3,490,000.00
031805100100	HIGH COURT OF JUSTICE	250,000,000.00	250,000,000.00	116,061,805.00	194,487,016.25	77.8%	55,512,983.75
031805300100	SHARIA COURT OF APPEAL	30,000,000.00	30,000,000.00	27,299,229.27	29,301,383.27	97.7%	698,616.73
031805400100	AREA COURT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>534,660,000.00</b>	<b>534,660,000.00</b>	<b>12,916,694.80</b>	<b>75,520,055.40</b>	<b>14.1%</b>	<b>459,139,944.60</b>
032600100100	MINISTRY OF JUSTICE	493,600,000.00	493,600,000.00	4,490,020.50	30,104,069.00	6.1%	463,495,931.00
032600200100	PREROGATIVE OF MERCY	500,000.00	500,000.00	200,264.50	600,062.67	120.0%	- 100,062.67
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	31,360,000.00	31,360,000.00	4,309,308.50	27,915,380.57	89.0%	3,444,619.43
032600700100	HIGHER ISLAMIC SCHOOL	9,200,000.00	9,200,000.00	3,917,101.30	16,900,543.16	183.7%	- 7,700,543.16

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>4,572,060,000.00</b>	<b>5,342,190,000.00</b>	<b>1,413,596,690.71</b>	<b>3,515,536,623.32</b>	<b>65.8%</b>	<b>1,826,653,376.68</b>
<b>051300000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>3,999,944.25</b>	<b>11,000,810.25</b>	<b>91.7%</b>	<b>999,189.75</b>
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPowerMENT	12,000,000.00	12,000,000.00	3,999,944.25	11,000,810.25	91.7%	999,189.75
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>3,990,504.50</b>	<b>8,970,812.00</b>	<b>74.8%</b>	<b>3,029,188.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	12,000,000.00	12,000,000.00	3,990,504.50	8,970,812.00	74.8%	3,029,188.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>1,958,090,000.00</b>	<b>2,039,160,000.00</b>	<b>440,567,540.91</b>	<b>1,504,709,349.31</b>	<b>73.8%</b>	<b>534,450,650.69</b>
051700100100	MINISTRY OF EDUCATION	1,583,020,000.00	1,583,020,000.00	232,553,516.67	1,171,793,746.63	74.0%	411,226,253.37
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	60,000,000.00	60,000,000.00	10,515,073.50	30,539,645.50	50.9%	29,460,354.50
051700800100	BORNO STATE LIBRARY BOARD	5,000,000.00	5,000,000.00	846,959.50	4,693,867.00	93.9%	306,133.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	1,200,000.00	1,200,000.00	2,120,607.97	2,759,879.95	230.0%	- 1,559,879.95
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	350,000.00	1,420,000.00	159,575.78	560,938.78	39.5%	859,061.22
051701200100	CAREER GUIDANCE AND COUNSELLING COMMISSION	115,500,000.00	95,500,000.00	81,605,237.50	90,385,237.50	94.6%	5,114,762.50
051705400100	BORNO STATE TEACHING SERVICE BOARD	15,000,000.00	115,000,000.00	36,558,978.92	91,899,105.17	79.9%	23,100,894.83
051706500100	EDUCATION TRUST FUND	178,020,000.00	178,020,000.00	76,207,591.07	112,076,928.78	63.0%	65,943,071.22
<b>051800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>1,077,897,000.00</b>	<b>1,135,897,000.00</b>	<b>516,171,804.48</b>	<b>935,436,351.04</b>	<b>82.4%</b>	<b>200,460,648.96</b>
051800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	620,000,000.00	623,000,000.00	226,591,431.73	543,242,362.23	87.2%	79,757,637.77
051801800100	RAMAT POLYTECHNIC MAIDUGURI	140,000,000.00	140,000,000.00	37,399,890.00	88,005,673.00	62.9%	51,994,327.00
051801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	45,000,000.00	45,000,000.00	9,477,440.00	49,136,300.81	109.2%	- 4,136,300.81
051801900200	COLLEGE OF EDUCATION WAKA - BIU	65,752,000.00	65,752,000.00	240,429.50	2,474,982.00	3.8%	63,277,018.00
051801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY	26,000,000.00	81,000,000.00	21,849,569.90	31,545,342.65	38.9%	49,454,657.35
051802100100	BORNO STATE UNIVERSITY	180,000,000.00	180,000,000.00	220,518,542.85	220,518,542.85	122.5%	- 40,518,542.85
051805600100	BORNO STATE SCHOLARSHIPS BOARD	1,145,000.00	1,145,000.00	94,500.50	513,147.50	44.8%	631,852.50
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>948,467,000.00</b>	<b>1,209,421,000.00</b>	<b>325,069,599.64</b>	<b>883,741,029.86</b>	<b>73.1%</b>	<b>325,679,970.14</b>
052100100100	MINISTRY OF HEALTH	396,910,000.00	396,910,000.00	77,030,128.02	265,993,559.60	67.0%	130,916,440.40
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	40,000,000.00	40,000,000.00	6,331,294.76	7,912,449.63	19.8%	32,087,550.37
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	11,473,000.00	11,473,000.00	-	-	0.0%	11,473,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	350,000,000.00	500,000,000.00	222,383,961.28	523,452,611.99	104.7%	- 23,452,611.99
052110400100	COLLEGE OF NURSING AND MIDWIFERY	18,784,000.00	52,738,000.00	8,049,694.48	45,514,723.14	86.3%	7,223,276.86
052110600100	COLLEGE OF HEALTH TECHNOLOGY	56,300,000.00	133,300,000.00	11,274,521.10	40,867,685.50	30.7%	92,432,314.50
052100800100	BORNO STATE TEACHING HOSPITAL	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>156,200,000.00</b>	<b>157,306,000.00</b>	<b>106,065,153.60</b>	<b>114,074,553.10</b>	<b>72.5%</b>	<b>43,231,446.90</b>
053500100100	MINISTRY OF ENVIRONMENT	12,000,000.00	12,000,000.00	4,856,736.00	12,142,381.50	101.2%	- 142,381.50
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	143,600,000.00	143,600,000.00	100,802,862.85	100,967,862.85	70.3%	42,632,137.15
053505600100	AFORESTATION PROJECT	600,000.00	1,706,000.00	405,554.75	964,308.75	56.5%	741,691.25
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPow. AND SPORTS</b>	<b>20,846,000.00</b>	<b>65,846,000.00</b>	<b>4,568,117.54</b>	<b>13,020,664.46</b>	<b>19.8%</b>	<b>52,825,335.54</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	11,953,000.00	11,953,000.00	4,272,827.51	11,969,088.60	100.1%	- 16,088.60
053905100100	BORNO STATE SPORTS COUNCIL	4,000,000.00	49,000,000.00	145,096.45	550,376.45	1.1%	48,449,623.55
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	4,893,000.00	4,893,000.00	150,193.58	501,199.41	10.2%	4,391,800.59
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>175,100,000.00</b>	<b>175,100,000.00</b>	<b>2,935,153.79</b>	<b>14,880,143.80</b>	<b>8.5%</b>	<b>160,219,856.20</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	175,100,000.00	175,100,000.00	2,935,153.79	14,880,143.80	8.5%	160,219,856.20
<b>055200000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>211,460,000.00</b>	<b>535,460,000.00</b>	<b>10,228,872.00</b>	<b>29,702,909.50</b>	<b>5.5%</b>	<b>505,757,090.50</b>
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	109,710,000.00	409,710,000.00	8,920,436.00	27,934,267.00	6.8%	381,775,733.00
055200200100	ISLAMIC PREACHING BOARD	1,200,000.00	25,200,000.00	954,155.50	1,264,222.50	5.0%	23,935,777.50
055200400100	COUNCIL OF ULAMAS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
055200500100	ISLAMIC RESEARCH CENTER	550,000.00	550,000.00	354,280.50	504,420.00	91.7%	45,580.00

Table 7: Capital Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2021 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>179,261,364,000.00</b>	<b>170,295,583,873.36</b>	<b>33,668,086,664.31</b>	<b>64,467,538,600.45</b>	<b>37.9%</b>	<b>105,828,045,272.91</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>7,933,750,000.00</b>	<b>8,520,171,350.00</b>	<b>1,172,860,092.26</b>	<b>2,488,111,153.16</b>	<b>29.2%</b>	<b>6,032,060,196.84</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>2,369,000,000.00</b>	<b>2,926,621,350.00</b>	<b>615,073,578.07</b>	<b>1,124,998,196.14</b>	<b>38.4%</b>	<b>1,801,623,153.86</b>
011100100100	GOVERNMENT HOUSE	1,577,000,000.00	1,677,000,000.00	180,278,888.32	690,203,276.64	41.2%	986,796,723.36
011100100200	DEPUTY GOVERNOR'S OFFICE	118,000,000.00	118,000,000.00	-	-	0.0%	118,000,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	510,000,000.00	510,000,000.00	434,794,689.75	434,794,919.50	85.3%	75,205,080.50
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	164,000,000.00	621,621,350.00	-	-	0.0%	621,621,350.00
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>2,493,500,000.00</b>	<b>2,493,500,000.00</b>	<b>372,842,504.50</b>	<b>733,615,941.23</b>	<b>29.4%</b>	<b>1,759,884,058.77</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,250,500,000.00	1,250,500,000.00	361,547,424.00	669,536,546.25	53.5%	580,963,453.75
016103500200	LOCAL GOVERNMENT PENSIONS BOARD	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	1,008,000,000.00	1,008,000,000.00	1,695,080.50	46,605,925.98	4.6%	961,394,074.02
016110100100	SECURITY TRUST FUND	225,000,000.00	225,000,000.00	9,600,000.00	17,473,469.00	7.8%	207,526,531.00
<b>01600000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>540,000,000.00</b>	<b>540,000,000.00</b>	<b>112,084,421.50</b>	<b>399,385,032.20</b>	<b>74.0%</b>	<b>140,614,967.80</b>
016000100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	540,000,000.00	540,000,000.00	112,084,421.50	399,385,032.20	74.0%	140,614,967.80
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>429,100,000.00</b>	<b>429,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>429,100,000.00</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	309,000,000.00	309,000,000.00	-	-	0.0%	309,000,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	120,100,000.00	120,100,000.00	-	-	0.0%	120,100,000.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>1,580,500,000.00</b>	<b>1,602,300,000.00</b>	<b>61,253,417.59</b>	<b>170,709,807.84</b>	<b>10.7%</b>	<b>1,431,590,192.16</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	493,000,000.00	520,500,000.00	53,225,010.75	162,681,401.00	31.3%	357,818,599.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	1,067,500,000.00	1,067,500,000.00	8,028,406.84	8,028,406.84	0.8%	1,059,471,593.16
012305700100	COUNCIL FOR ARTS AND CULTURE	20,000,000.00	14,300,000.00	-	-	0.0%	14,300,000.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>83,850,000.00</b>	<b>83,850,000.00</b>	<b>8,520,122.60</b>	<b>9,845,341.10</b>	<b>11.7%</b>	<b>74,004,658.90</b>
012500100100	HEAD OF SERVICE	18,850,000.00	18,850,000.00	8,357,395.00	8,507,613.50	45.1%	10,342,386.50
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	65,000,000.00	65,000,000.00	162,727.60	1,337,727.60	2.1%	63,662,272.40
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>166,000,000.00</b>	<b>173,000,000.00</b>	<b>2,785,801.25</b>	<b>2,785,801.25</b>	<b>1.6%</b>	<b>170,214,198.75</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	116,000,000.00	123,000,000.00	2,785,779.75	2,785,779.75	2.3%	120,214,220.25
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	50,000,000.00	50,000,000.00	21.50	21.50	0.0%	49,999,978.50
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>70,800,000.00</b>	<b>70,800,000.00</b>	<b>175.25</b>	<b>175.25</b>	<b>0.0%</b>	<b>70,799,824.75</b>
014700100100	CIVIL SERVICE COMMISSION	23,100,000.00	23,100,000.00	-	-	0.0%	23,100,000.00
014700200100	LOCAL GOVERNMENT SERVICE COMMISSION	47,700,000.00	47,700,000.00	175.25	175.25	0.0%	47,699,824.75
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>201,000,000.00</b>	<b>201,000,000.00</b>	<b>300,071.50</b>	<b>46,770,858.15</b>	<b>23.3%</b>	<b>154,229,141.85</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	201,000,000.00	201,000,000.00	300,071.50	46,770,858.15	23.3%	154,229,141.85
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>95,395,673,000.00</b>	<b>86,778,971,523.36</b>	<b>21,515,996,236.50</b>	<b>42,110,690,723.55</b>	<b>48.5%</b>	<b>44,668,280,799.81</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>7,557,939,000.00</b>	<b>10,816,888,073.36</b>	<b>1,989,162,212.25</b>	<b>2,437,886,244.00</b>	<b>22.5%</b>	<b>8,379,001,829.36</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	6,956,000,000.00	10,214,949,073.36	1,989,010,986.50	2,437,734,893.00	23.9%	7,777,214,180.36
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	221,939,000.00	221,939,000.00	-	-	0.0%	221,939,000.00
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	320,000,000.00	320,000,000.00	151,225.75	151,351.00	0.0%	319,848,649.00
<b>02160000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>1,197,600,000.00</b>	<b>1,247,600,000.00</b>	<b>63,226,926.00</b>	<b>133,910,489.00</b>	<b>10.7%</b>	<b>1,113,689,511.00</b>
021600100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,197,600,000.00	1,247,600,000.00	63,226,926.00	133,910,489.00	10.7%	1,113,689,511.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>2,449,000,000.00</b>	<b>4,699,000,000.00</b>	<b>1,470,737,696.03</b>	<b>3,042,550,637.28</b>	<b>64.7%</b>	<b>1,656,449,362.72</b>
022000100100	MINISTRY OF FINANCE-HQTRS	513,000,000.00	2,263,000,000.00	1,470,737,607.53	2,598,269,412.53	114.8%	335,269,412.53
022000300100	BUDGET AND PLANNING	31,000,000.00	31,000,000.00	88.50	88.50	0.0%	30,999,911.50
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	1,765,000,000.00	2,265,000,000.00	-	444,281,136.25	19.6%	1,820,718,863.75
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00

Borno State Government Budget Performance Report 2021 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>022200000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>5,674,000,000.00</b>	<b>7,717,777,450.00</b>	<b>214,228,557.23</b>	<b>1,167,616,891.72</b>	<b>15.1%</b>	<b>6,550,160,558.28</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,989,000,000.00	6,229,000,000.00	213,320,135.77	1,151,999,931.53	18.5%	5,077,000,068.47
022201800100	BORNO INVESTMENT COMPANY LTD	685,000,000.00	685,000,000.00	-	-	0.0%	685,000,000.00
022205600100	MAIDUGURI INTERNATIONAL HOTEL	1,000,000,000.00	289,229,800.00	-	-	0.0%	289,229,800.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	500,000,000.00	98,378,650.00	-	-	0.0%	98,378,650.00
022205900100	BORNO WIRE AND NAIL COMPANY	250,000,000.00	166,169,000.00	-	-	0.0%	166,169,000.00
022206000100	NETAL NIGERIA LIMITED	250,000,000.00	250,000,000.00	908,421.46	15,616,960.19	6.2%	234,383,039.81
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>1,838,500,000.00</b>	<b>2,629,500,000.00</b>	<b>1,181,549,410.86</b>	<b>1,828,960,571.86</b>	<b>69.6%</b>	<b>800,539,428.14</b>
022900100100	MINISTRY OF TRANSPORT	1,516,500,000.00	2,307,500,000.00	1,172,001,726.75	1,792,629,487.75	77.7%	514,870,512.25
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	100,000,000.00	100,000,000.00	9,547,684.11	36,331,084.11	36.3%	63,668,915.89
022905500100	ROAD TRAFFIC AND INSPECTION MANAGEMENT AGENCY	222,000,000.00	222,000,000.00	-	-	0.0%	222,000,000.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>18,604,000,000.00</b>	<b>17,099,702,197.00</b>	<b>2,277,710,815.58</b>	<b>10,303,665,271.52</b>	<b>60.3%</b>	<b>6,796,036,925.48</b>
023400100100	MINISTRY OF WORKS	11,721,000,000.00	5,881,000,000.00	1,184,712,890.82	6,240,931,439.57	106.1%	359,931,439.57
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	6,883,000,000.00	11,218,702,197.00	1,092,997,924.76	4,062,733,831.95	36.2%	7,155,968,365.05
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>3,408,000,000.00</b>	<b>8,068,000,000.00</b>	<b>149,441,361.80</b>	<b>2,304,747,350.65</b>	<b>28.6%</b>	<b>5,763,252,649.35</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	2,309,000,000.00	6,969,000,000.00	43,415,179.50	1,999,866,281.79	28.7%	4,969,133,718.21
025301000100	BORNO STATE HOUSING CORPORATION	17,000,000.00	17,000,000.00	-	317,500.00	1.9%	16,682,500.00
025300300100	RURAL ELECTRIFICATION BOARD	1,082,000,000.00	1,082,000,000.00	105,708,682.30	304,563,568.86	28.1%	777,436,431.14
<b>023800000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>43,500,000.00</b>	<b>43,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>43,500,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	43,500,000.00	43,500,000.00	-	-	0.0%	43,500,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>13,248,294,000.00</b>	<b>12,548,294,000.00</b>	<b>412,853,721.23</b>	<b>840,003,605.35</b>	<b>6.7%</b>	<b>11,708,290,394.65</b>
025200100100	MINISTRY OF WATER RESOURCES	2,105,000,000.00	1,412,000,000.00	310,037,763.73	707,732,569.10	50.1%	704,267,430.90
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	11,143,294,000.00	11,136,294,000.00	102,815,957.50	132,271,036.25	1.2%	11,004,022,963.75
<b>025500000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>40,386,340,000.00</b>	<b>20,420,209,803.00</b>	<b>13,595,916,545.95</b>	<b>19,120,995,961.19</b>	<b>93.6%</b>	<b>1,299,213,841.81</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	40,386,340,000.00	20,420,209,803.00	13,595,916,545.95	19,120,995,961.19	93.6%	1,299,213,841.81
<b>026000000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>988,500,000.00</b>	<b>1,488,500,000.00</b>	<b>161,168,989.57</b>	<b>930,353,700.98</b>	<b>62.5%</b>	<b>558,146,299.02</b>
026000100100	MINISTRY OF LANDS & SURVEY	-	500,000,000.00	-	-	0.0%	500,000,000.00
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	961,500,000.00	961,500,000.00	161,168,989.57	930,353,700.98	96.8%	31,146,299.02
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>690,500,000.00</b>	<b>690,500,000.00</b>	<b>76,400,179.25</b>	<b>243,012,018.00</b>	<b>35.2%</b>	<b>447,487,982.00</b>
<b>031800000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>125,500,000.00</b>	<b>125,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>125,500,000.00</b>
031805100100	HIGH COURT OF JUSTICE	42,000,000.00	42,000,000.00	-	-	0.0%	42,000,000.00
031805300100	SHARIA COURT OF APPEAL	33,500,000.00	33,500,000.00	-	-	0.0%	33,500,000.00
031805400100	AREA COURT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>565,000,000.00</b>	<b>565,000,000.00</b>	<b>76,400,179.25</b>	<b>243,012,018.00</b>	<b>43.0%</b>	<b>321,987,982.00</b>
032600100100	MINISTRY OF JUSTICE	500,000,000.00	500,000,000.00	76,400,179.25	243,012,018.00	48.6%	256,987,982.00
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>75,241,441,000.00</b>	<b>74,305,941,000.00</b>	<b>10,902,830,156.30</b>	<b>19,625,724,705.74</b>	<b>26.4%</b>	<b>54,680,216,294.26</b>
<b>051300000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>2,400,000,000.00</b>	<b>2,000,000,000.00</b>	<b>214,896,526.95</b>	<b>876,036,677.00</b>	<b>43.8%</b>	<b>1,123,963,323.00</b>
051300100100	MINISTRY OF POVERTY ALLEVIATION AND YOUTH EMPOWERMENT	2,400,000,000.00	2,000,000,000.00	214,896,526.95	876,036,677.00	43.8%	1,123,963,323.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>1,015,000,000.00</b>	<b>815,000,000.00</b>	<b>-</b>	<b>108,401,652.33</b>	<b>13.3%</b>	<b>706,598,347.67</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,015,000,000.00	815,000,000.00	-	108,401,652.33	13.3%	706,598,347.67
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>45,859,941,000.00</b>	<b>45,196,441,000.00</b>	<b>6,938,852,527.49</b>	<b>8,785,649,034.08</b>	<b>19.4%</b>	<b>36,410,791,965.92</b>
051700100100	MINISTRY OF EDUCATION	14,700,500,000.00	16,200,500,000.00	5,690,313,459.89	7,027,654,490.12	43.4%	9,172,845,509.88
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	26,814,941,000.00	24,814,941,000.00	400,085.50	83,193,070.26	0.3%	24,731,747,929.74
051700800100	BORNO STATE LIBRARY BOARD	308,000,000.00	308,000,000.00	-	-	0.0%	308,000,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	1,029,000,000.00	1,029,000,000.00	1,451,617.75	15,088,430.25	1.5%	1,013,911,569.75
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
051701200100	CAREER GUIDANCE AND COUNSELLING COMMISSION	84,500,000.00	66,500,000.00	69,214,252.00	71,614,762.50	107.7%	5,114,762.50
051705400100	BORNO STATE TEACHING SERVICE BOARD	298,000,000.00	152,500,000.00	8,989,951.82	8,989,951.82	5.9%	143,510,048.18
051706500100	EDUCATION TRUST FUND	2,575,000,000.00	2,575,000,000.00	1,168,483,160.53	1,579,108,329.13	61.3%	995,891,670.87

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>05180000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>8,805,500,000.00</b>	<b>8,805,500,000.00</b>	<b>1,601,066,882.78</b>	<b>2,959,840,825.86</b>	<b>33.6%</b>	<b>5,845,659,174.14</b>
051800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	2,068,500,000.00	2,068,500,000.00	298,640,803.75	889,442,559.02	43.0%	1,179,057,440.98
051801800100	RAMAT POLYTECHNIC MAIDUGURI	702,500,000.00	702,500,000.00	-	-	0.0%	702,500,000.00
051801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
051801900200	COLLEGE OF EDUCATION WAKA - BIU	138,000,000.00	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	305,000,000.00	5,910,204.25	50,474,175.25	16.5%	254,525,824.75
051802100100	BORNO STATE UNIVERSITY	3,900,000,000.00	3,900,000,000.00	960,624,567.90	1,003,746,203.65	25.7%	2,896,253,796.35
051805600100	BORNO STATE SCHOLARSHIPS BOARD	1,511,500,000.00	1,511,500,000.00	335,891,306.88	1,016,177,887.94	67.2%	495,322,112.06
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>9,529,000,000.00</b>	<b>9,501,000,000.00</b>	<b>924,123,294.34</b>	<b>3,191,166,828.81</b>	<b>33.6%</b>	<b>6,309,833,171.19</b>
052100100100	MINISTRY OF HEALTH	6,285,000,000.00	5,285,000,000.00	420,846,958.71	2,664,171,239.18	50.4%	2,620,828,760.82
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,494,000,000.00	1,494,000,000.00	-	-	0.0%	1,494,000,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	30,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	1,110,000,000.00	960,000,000.00	-	-	0.0%	960,000,000.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY	305,000,000.00	305,000,000.00	-	-	0.0%	305,000,000.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY	305,000,000.00	137,000,000.00	503,276,335.63	526,995,589.63	384.7%	-
052100800100	BORNO STATE TEACHING HOSPITAL	-	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>2,859,000,000.00</b>	<b>2,859,000,000.00</b>	<b>383,224,792.15</b>	<b>945,393,503.90</b>	<b>33.1%</b>	<b>1,913,606,496.10</b>
053500100100	MINISTRY OF ENVIRONMENT	2,765,000,000.00	2,765,000,000.00	75,052,149.15	637,220,860.90	23.0%	2,127,779,139.10
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	94,000,000.00	94,000,000.00	308,172,643.00	308,172,643.00	327.8%	-
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>2,633,000,000.00</b>	<b>2,613,000,000.00</b>	<b>492,488,839.18</b>	<b>1,464,780,241.10</b>	<b>56.1%</b>	<b>1,148,219,758.90</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	2,583,000,000.00	2,583,000,000.00	492,488,839.18	1,464,780,241.10	56.7%	1,118,219,758.90
053905100100	BORNO STATE SPORTS COUNCIL	50,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
<b>05510000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>135,000,000.00</b>	<b>135,000,000.00</b>	<b>316.41</b>	<b>316.41</b>	<b>0.0%</b>	<b>134,999,683.59</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	135,000,000.00	135,000,000.00	316.41	316.41	0.0%	134,999,683.59
<b>05520000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>2,005,000,000.00</b>	<b>2,381,000,000.00</b>	<b>348,176,977.00</b>	<b>1,294,455,626.25</b>	<b>54.4%</b>	<b>1,086,544,373.75</b>
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	1,400,000,000.00	1,776,000,000.00	348,176,977.00	1,294,455,626.25	72.9%	481,544,373.75
055200200100	ISLAMIC PREACHING BOARD	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
055200400100	COUNCIL OF ULAMAS	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
055200500100	ISLAMIC RESEARCH CENTER	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00



Table 8: Other Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2021 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>8,220,476,000.00</b>	<b>8,220,476,000.00</b>	<b>5,454,380,471.17</b>	<b>6,245,458,992.92</b>	<b>76.0%</b>	<b>1,975,017,007.08</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>1,003,038,000.00</b>	<b>1,003,038,000.00</b>	<b>81,638,127.43</b>	<b>128,928,127.43</b>	<b>12.9%</b>	<b>874,109,872.57</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>127,000,000.00</b>	<b>127,000,000.00</b>	<b>79,815,000.00</b>	<b>126,825,000.00</b>	<b>99.9%</b>	<b>175,000.00</b>
011100100100	GOVERNMENT HOUSE	110,000,000.00	110,000,000.00	63,350,000.00	110,350,000.00	100.3%	- 350,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	10,000,000.00	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	7,000,000.00	16,465,000.00	16,465,000.00	235.2%	- 9,465,000.00
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>865,080,000.00</b>	<b>865,080,000.00</b>	<b>1,603,127.43</b>	<b>1,603,127.43</b>	<b>0.2%</b>	<b>863,476,872.57</b>
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	100,080,000.00	100,080,000.00	1,603,127.43	1,603,127.43	1.6%	98,476,872.57
016110100100	SECURITY TRUST FUND	765,000,000.00	765,000,000.00	-	-	0.0%	765,000,000.00
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>10,280,000.00</b>	<b>10,280,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,280,000.00</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	280,000.00	280,000.00	-	-	0.0%	280,000.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>36,000.00</b>	<b>36,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>555.6%</b>	<b>- 164,000.00</b>
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	36,000.00	36,000.00	200,000.00	200,000.00	555.6%	- 164,000.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>544,000.00</b>	<b>544,000.00</b>	<b>20,000.00</b>	<b>300,000.00</b>	<b>55.1%</b>	<b>244,000.00</b>
012500100100	HEAD OF SERVICE	20,000.00	20,000.00	-	-	0.0%	20,000.00
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	524,000.00	524,000.00	20,000.00	300,000.00	57.3%	224,000.00
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>98,000.00</b>	<b>98,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>98,000.00</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	98,000.00	98,000.00	-	-	0.0%	98,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>7,165,042,000.00</b>	<b>7,165,042,000.00</b>	<b>5,371,859,343.74</b>	<b>6,115,095,365.49</b>	<b>85.3%</b>	<b>1,049,946,634.51</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>1,465,000.00</b>	<b>1,465,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,465,000.00</b>
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	465,000.00	465,000.00	-	-	0.0%	465,000.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>6,006,700,000.00</b>	<b>6,006,700,000.00</b>	<b>5,370,943,233.74</b>	<b>6,072,148,980.99</b>	<b>101.1%</b>	<b>- 65,448,980.99</b>
022000100100	MINISTRY OF FINANCE-HQTRS	6,004,400,000.00	6,004,400,000.00	5,254,896,693.95	5,868,333,460.21	97.7%	136,066,539.79
022000300100	BUDGET AND PLANNING	100,000.00	100,000.00	-	-	0.0%	100,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	-	-	116,046,539.79	203,815,520.78	-	- 203,815,520.78
022000800100	BORNO STATE INTERNAL REVEUNE SERVICE	2,200,000.00	2,200,000.00	-	-	0.0%	2,200,000.00
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>1,001,368,000.00</b>	<b>1,001,368,000.00</b>	<b>284,110.00</b>	<b>9,234,110.00</b>	<b>0.9%</b>	<b>992,133,890.00</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,000,000,000.00	1,000,000,000.00	-	8,900,000.00	0.9%	991,100,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	5,000.00	5,000.00	-	-	0.0%	5,000.00
022205400200	KANO MOTOR PARK AND MARKET	52,000.00	52,000.00	42,550.00	42,550.00	81.8%	9,450.00
022205900100	BORNO WIRE AND NAIL COMPANY	29,000.00	29,000.00	-	17,000.00	58.6%	12,000.00
022206100100	BORNO SUPPLY COMPANY (BOSCO)	282,000.00	282,000.00	241,560.00	274,560.00	97.4%	7,440.00
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>297,000.00</b>	<b>297,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>297,000.00</b>
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	297,000.00	297,000.00	-	-	0.0%	297,000.00
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>2,178,000.00</b>	<b>2,178,000.00</b>	<b>632,000.00</b>	<b>632,000.00</b>	<b>29.0%</b>	<b>1,546,000.00</b>
023400100100	MINISTRY OF WORKS	2,000,000.00	2,000,000.00	632,000.00	632,000.00	31.6%	1,368,000.00
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	178,000.00	178,000.00	-	-	0.0%	178,000.00
<b>02530000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>1,145,000.00</b>	<b>1,145,000.00</b>	<b>-</b>	<b>33,080,274.50</b>	<b>2889.1%</b>	<b>- 31,935,274.50</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	29,000.00	29,000.00	-	33,080,274.50	114069.9%	- 33,051,274.50
025301000100	BORNO STATE HOUSING CORPORATION	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
025300300100	RURAL ELECTRIFICATION BOARD	16,000.00	16,000.00	-	-	0.0%	16,000.00



Code	Administrative Unit	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>100,840,000.00</b>	<b>100,840,000.00</b>	-	-	<b>0.0%</b>	<b>100,840,000.00</b>
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	100,840,000.00	100,840,000.00	-	-	0.0%	100,840,000.00
<b>025500000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>524,000.00</b>	<b>524,000.00</b>	-	-	<b>0.0%</b>	<b>524,000.00</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	524,000.00	524,000.00	-	-	0.0%	524,000.00
<b>026000000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>50,525,000.00</b>	<b>50,525,000.00</b>	-	-	<b>0.0%</b>	<b>50,525,000.00</b>
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	50,525,000.00	50,525,000.00	-	-	0.0%	50,525,000.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>6,400,000.00</b>	<b>6,400,000.00</b>	-	-	<b>0.0%</b>	<b>6,400,000.00</b>
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>6,400,000.00</b>	<b>6,400,000.00</b>	-	-	<b>0.0%</b>	<b>6,400,000.00</b>
032600100100	MINISTRY OF JUSTICE	6,400,000.00	6,400,000.00	-	-	0.0%	6,400,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>45,996,000.00</b>	<b>45,996,000.00</b>	<b>883,000.00</b>	<b>1,435,500.00</b>	<b>3.1%</b>	<b>44,560,500.00</b>
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>16,980,000.00</b>	<b>16,980,000.00</b>	-	-	<b>0.0%</b>	<b>16,980,000.00</b>
051700100100	MINISTRY OF EDUCATION	16,980,000.00	16,980,000.00	-	-	0.0%	16,980,000.00
<b>051800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>55,000.00</b>	<b>55,000.00</b>	-	-	<b>0.0%</b>	<b>55,000.00</b>
051805600100	BORNO STATE SCHOLARSHIPS BOARD	55,000.00	55,000.00	-	-	0.0%	55,000.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>13,617,000.00</b>	<b>13,617,000.00</b>	<b>860,000.00</b>	<b>1,412,500.00</b>	<b>10.4%</b>	<b>12,204,500.00</b>
052100100100	MINISTRY OF HEALTH	3,090,000.00	3,090,000.00	860,000.00	1,412,500.00	45.7%	1,677,500.00
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	527,000.00	527,000.00	-	-	0.0%	527,000.00
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>1,154,000.00</b>	<b>1,154,000.00</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>2.0%</b>	<b>1,131,000.00</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	47,000.00	47,000.00	23,000.00	23,000.00	48.9%	24,000.00
053905100100	BORNO STATE SPORTS COUNCIL	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	107,000.00	107,000.00	-	-	0.0%	107,000.00
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>3,900,000.00</b>	<b>3,900,000.00</b>	-	-	<b>0.0%</b>	<b>3,900,000.00</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	3,900,000.00	3,900,000.00	-	-	0.0%	3,900,000.00
<b>055200000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>10,290,000.00</b>	<b>10,290,000.00</b>	-	-	<b>0.0%</b>	<b>10,290,000.00</b>
055200100100	MINISTRY OF RELIGIOUS AFFAIRS	10,290,000.00	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 Q4 - Total Expenditure by Economic Classification

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>2</b>	<b>EXPENDITURES</b>	<b>248,392,616,000.00</b>	<b>248,392,616,000.00</b>	<b>57,824,651,933.49</b>	<b>123,667,829,154.94</b>	<b>49.8%</b>	<b>124,724,786,845.06</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>39,712,777,000.00</b>	<b>40,071,338,126.64</b>	<b>8,762,481,069.65</b>	<b>30,881,926,452.64</b>	<b>77.1%</b>	<b>9,189,411,674.00</b>
<b>2101</b>	<b>SALARY</b>	<b>25,212,907,787.17</b>	<b>25,408,548,913.81</b>	<b>5,590,865,830.75</b>	<b>21,840,543,996.02</b>	<b>86.0%</b>	<b>3,568,004,917.79</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>25,212,907,787.17</b>	<b>25,408,548,913.81</b>	<b>5,590,865,830.75</b>	<b>21,840,543,996.02</b>	<b>86.0%</b>	<b>3,568,004,917.79</b>
21010101	SALARY	25,062,207,787.17	25,257,848,913.81	5,582,040,146.35	21,828,776,416.82	86.4%	3,429,072,496.99
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000.00	150,700,000.00	8,825,684.40	11,767,579.20	7.8%	138,932,420.80
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>801,500,000.00</b>	<b>916,420,000.00</b>	<b>-</b>	<b>2,395,374,417.99</b>	<b>261.4%</b>	<b>- 1,478,954,417.99</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>801,500,000.00</b>	<b>916,420,000.00</b>	<b>-</b>	<b>2,395,374,417.99</b>	<b>261.4%</b>	<b>- 1,478,954,417.99</b>
21020101	NON REGULAR ALLOWANCES	801,500,000.00	916,420,000.00	-	2,395,374,417.99	261.4%	- 1,478,954,417.99
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>13,698,369,212.83</b>	<b>13,746,369,212.83</b>	<b>3,171,615,238.90</b>	<b>6,646,008,038.63</b>	<b>48.3%</b>	<b>7,100,361,174.20</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>13,698,369,212.83</b>	<b>13,746,369,212.83</b>	<b>3,171,615,238.90</b>	<b>6,646,008,038.63</b>	<b>48.3%</b>	<b>7,100,361,174.20</b>
21030101	GRATUITY	-	48,000,000.00	884,345,729.22	884,345,729.22	1842.4%	- 836,345,729.22
21030102	PENSION	13,698,369,212.83	13,698,369,212.83	2,287,269,509.68	5,761,662,309.41	42.1%	7,936,706,903.42
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>29,418,475,000.00</b>	<b>38,025,694,000.00</b>	<b>15,394,084,199.53</b>	<b>28,318,364,101.85</b>	<b>74.5%</b>	<b>9,707,329,898.15</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>21,197,999,000.00</b>	<b>29,805,218,000.00</b>	<b>9,939,703,728.36</b>	<b>22,072,905,108.93</b>	<b>74.1%</b>	<b>7,732,312,891.07</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,315,674,000.00</b>	<b>3,401,874,000.00</b>	<b>1,389,032,347.50</b>	<b>2,145,780,815.29</b>	<b>63.1%</b>	<b>1,256,093,184.71</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,377,565,000.00	1,444,815,000.00	913,194,186.13	1,077,676,107.17	74.6%	367,138,892.83
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	658,903,000.00	657,853,000.00	91,566,760.37	395,996,333.12	60.2%	261,856,666.88
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	421,787,000.00	441,787,000.00	127,819,915.00	226,393,909.00	51.2%	215,393,091.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	857,419,000.00	857,419,000.00	256,451,486.00	445,714,466.00	52.0%	411,704,534.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>849,115,000.00</b>	<b>1,164,768,000.00</b>	<b>156,447,516.25</b>	<b>292,110,024.48</b>	<b>25.1%</b>	<b>872,657,975.52</b>
22020201	ELECTRICITY CHARGES	485,650,000.00	800,303,000.00	109,422,132.35	210,911,325.58	26.4%	589,391,674.42
22020202	TELEPHONE CHARGES	26,204,000.00	26,204,000.00	1,867,310.00	3,599,862.50	13.7%	22,604,137.50
22020203	INTERNET ACCESS CHARGES	155,259,000.00	156,259,000.00	30,200,156.90	40,176,756.90	25.7%	116,082,243.10
22020204	SATELLITE BROADCASTING ACCESS CHARGES	125,693,000.00	125,693,000.00	7,428,717.00	22,585,379.50	18.0%	103,107,620.50
22020205	WATER RATES	16,190,000.00	1,913,000.00	855,500.00	1,913,000.00	11.8%	14,277,000.00
22020206	SEWERAGE CHARGES	5,640,000.00	5,640,000.00	5,640,000.00	5,640,000.00	100.0%	-
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	34,479,000.00	34,479,000.00	1,033,700.00	7,283,700.00	21.1%	27,195,300.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>2,735,342,000.00</b>	<b>3,426,115,000.00</b>	<b>704,140,598.51</b>	<b>2,188,709,380.79</b>	<b>63.9%</b>	<b>1,237,405,619.22</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	708,211,000.00	1,010,581,000.00	210,884,701.04	596,980,404.22	59.1%	413,600,595.78
22020302	BOOKS	242,944,000.00	492,973,000.00	119,804,485.50	328,389,868.60	66.6%	164,583,131.40
22020303	NEWSPAPERS	42,470,000.00	42,470,000.00	8,942,793.77	9,566,993.77	22.5%	32,903,006.23
22020304	MAGAZINES & PERIODICALS	16,948,000.00	19,322,000.00	7,062,400.00	8,187,600.00	42.4%	11,134,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	60,570,000.00	70,570,000.00	38,614,141.90	58,898,641.90	83.5%	11,671,358.10
22020306	PRINTING OF SECURITY DOCUMENTS	63,332,000.00	64,332,000.00	12,378,130.63	13,542,530.63	21.1%	50,789,469.38
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	12,194,000.00	35,194,000.00	6,596,565.00	6,607,565.00	18.8%	28,586,435.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	141,000.00	20,241,000.00	15,000.00	97,000.00	0.5%	20,144,000.00
22020309	UNIFORMS & OTHER CLOTHING	96,344,000.00	108,244,000.00	8,317,354.00	29,711,279.00	27.4%	78,532,721.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	178,250,000.00	188,250,000.00	119,562,026.67	181,276,826.67	96.3%	6,973,173.33
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,313,938,000.00	1,373,938,000.00	171,963,000.00	955,450,671.00	69.5%	418,487,329.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>1,728,638,000.00</b>	<b>2,199,810,000.00</b>	<b>1,202,946,032.29</b>	<b>1,790,687,015.46</b>	<b>81.4%</b>	<b>409,122,984.55</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	831,859,000.00	985,427,000.00	768,405,294.62	980,403,276.75	99.5%	5,023,723.26
22020402	MAINTENANCE OF OFFICE FURNITURE	225,297,000.00	353,297,000.00	200,254,526.81	221,535,879.56	62.7%	131,761,120.44
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	282,208,000.00	398,312,000.00	122,918,683.86	398,312,000.00	100.0%	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	160,493,000.00	170,493,000.00	32,746,100.00	60,125,207.65	35.3%	110,367,792.35
22020405	MAINTENANCE OF PLANTS/GENERATORS	95,907,000.00	105,907,000.00	41,307,358.00	68,870,526.00	65.0%	37,036,474.00
22020406	OTHER MAINTENANCE SERVICES	31,097,000.00	84,597,000.00	26,772,069.00	37,303,497.50	44.1%	47,293,502.50
22020410	MAINTENANCE OF STREET LIGHTINGS	15,277,000.00	15,277,000.00	292,000.00	582,000.00	3.8%	14,695,000.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	26,500,000.00	26,500,000.00	10,250,000.00	23,554,628.00	88.9%	2,945,372.00
22020413	MINOR ROAD MAINTENANCE	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>1,121,948,000.00</b>	<b>1,136,948,000.00</b>	<b>357,085,458.49</b>	<b>638,286,758.12</b>	<b>56.1%</b>	<b>498,661,241.89</b>
22020501	LOCAL TRAINING	913,049,000.00	928,049,000.00	334,621,208.49	574,222,508.12	61.9%	353,826,491.89
22020502	INTERNATIONAL TRAINING	208,899,000.00	208,899,000.00	22,464,250.00	64,064,250.00	30.7%	144,834,750.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>5,960,597,000.00</b>	<b>9,992,037,000.00</b>	<b>2,154,104,263.79</b>	<b>8,100,511,923.10</b>	<b>81.1%</b>	<b>1,891,525,076.90</b>
22020601	SECURITY SERVICES	1,755,559,000.00	1,779,621,000.00	1,056,828,028.00	1,433,187,555.20	80.5%	346,433,444.80
22020602	OFFICE RENT	109,606,000.00	110,356,000.00	7,154,100.00	20,547,100.00	18.6%	89,808,900.00
22020603	RESIDENTIAL RENT	33,200,000.00	33,200,000.00	1,376,150.35	1,376,150.35	4.1%	31,823,849.65
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,017,891,000.00	8,017,891,000.00	1,057,440,832.44	6,606,964,826.55	82.4%	1,410,926,173.45
22020605	CLEANING & FUMIGATION SERVICES	44,341,000.00	50,969,000.00	31,305,153.00	38,436,291.00	75.4%	12,532,709.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>914,117,000.00</b>	<b>916,617,000.00</b>	<b>34,756,430.16</b>	<b>105,479,428.72</b>	<b>11.5%</b>	<b>811,137,571.28</b>
22020701	FINANCIAL CONSULTING	714,115,000.00	716,615,000.00	26,538,630.16	93,244,688.72	13.0%	623,370,311.28
22020702	INFORMATION TECHNOLOGY CONSULTING	169,472,000.00	169,472,000.00	5,594,800.00	9,104,240.00	5.4%	160,367,760.00
22020703	LEGAL SERVICES	12,121,000.00	12,121,000.00	607,000.00	1,114,500.00	9.2%	11,006,500.00
22020704	ENGINEERING SERVICES	5,279,000.00	5,279,000.00	1,200,000.00	1,200,000.00	22.7%	4,079,000.00
22020705	ARCHITECTURAL SERVICES	2,031,000.00	2,031,000.00	791,000.00	791,000.00	38.9%	1,240,000.00
22020706	SURVEYING SERVICES	47,000.00	47,000.00	25,000.00	25,000.00	53.2%	22,000.00
22020708	MEDICAL CONSULTING	11,052,000.00	11,052,000.00	-	-	0.0%	11,052,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>1,986,809,000.00</b>	<b>2,403,719,000.00</b>	<b>999,241,673.27</b>	<b>1,925,617,820.67</b>	<b>80.1%</b>	<b>478,101,179.33</b>
22020801	MOTOR VEHICLE FUEL COST	566,750,000.00	619,560,000.00	172,494,789.15	309,674,623.34	50.0%	309,885,376.66
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	215,035,000.00	215,035,000.00	100,593,474.00	150,766,524.00	70.1%	64,268,476.00
22020803	PLANT / GENERATOR FUEL COST	1,205,024,000.00	1,569,124,000.00	726,153,410.12	1,465,176,673.33	93.4%	103,947,326.67
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>48,835,000.00</b>	<b>60,446,000.00</b>	<b>7,073,647.86</b>	<b>7,796,947.69</b>	<b>12.9%</b>	<b>52,649,052.32</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	35,888,000.00	47,499,000.00	2,229,258.20	2,947,118.11	6.2%	44,551,881.90
22020902	INSURANCE PREMIUM	11,737,000.00	11,737,000.00	4,800,000.00	4,800,000.00	40.9%	6,937,000.00
22020904	OTHER CRF BANK CHARGES	1,210,000.00	1,210,000.00	44,389.66	49,829.58	4.1%	1,160,170.42
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>2,536,924,000.00</b>	<b>5,102,884,000.00</b>	<b>2,934,875,760.26</b>	<b>4,877,924,994.63</b>	<b>95.6%</b>	<b>224,959,005.37</b>
22021001	REFRESHMENT & MEALS	591,189,000.00	699,163,000.00	401,466,099.07	660,584,828.56	94.5%	38,578,171.44
22021002	HONORARIUM & SITTING ALLOWANCE	659,618,000.00	2,678,257,000.00	1,989,539,049.89	2,678,257,000.00	100.0%	-
22021003	PUBLICITY & ADVERTISEMENTS	267,125,000.00	373,902,000.00	65,772,210.73	373,902,000.00	100.0%	-
22021004	MEDICAL EXPENSES-LOCAL	232,687,000.00	238,687,000.00	76,508,940.66	175,247,830.66	73.4%	63,439,169.34
22021006	POSTAGES & COURIER SERVICES	31,007,000.00	42,077,000.00	7,605,679.50	8,632,479.50	20.5%	33,444,520.50
22021007	WELFARE PACKAGES	362,643,000.00	670,143,000.00	366,907,924.50	670,143,000.00	100.0%	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	133,158,000.00	137,158,000.00	21,142,554.91	54,028,554.91	39.4%	83,129,445.09
22021009	SPORTING ACTIVITIES	-	4,000,000.00	49,000.00	49,000.00	1.2%	3,951,000.00
22021010	DIRECT TEACHING & LABORATORY COST	250,000,000.00	250,000,000.00	3,634,000.00	250,000,000.00	100.0%	-
22021019	MEDICAL EXPENSES-INTERNATIONAL	37,000.00	37,000.00	-	-	0.0%	37,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	9,460,000.00	9,460,000.00	2,250,301.00	7,080,301.00	74.8%	2,379,699.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>39,040,000.00</b>	<b>39,040,000.00</b>	<b>2,232,110.00</b>	<b>3,114,610.00</b>	<b>8.0%</b>	<b>35,925,390.00</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>39,040,000.00</b>	<b>39,040,000.00</b>	<b>2,232,110.00</b>	<b>3,114,610.00</b>	<b>8.0%</b>	<b>35,925,390.00</b>
22030101	MOTOR CYCLE ADVANCES	33,857,000.00	33,857,000.00	1,387,110.00	2,269,610.00	6.7%	31,587,390.00
22030102	BICYCLE ADVANCES	5,000.00	5,000.00	-	-	0.0%	5,000.00
22030106	MOTOR VEHICLE ADVANCE	178,000.00	178,000.00	-	-	0.0%	178,000.00
22030107	FURNISHING ADVANCES	2,000,000.00	2,000,000.00	745,000.00	745,000.00	37.3%	1,255,000.00
22030108	HOUSING LOANS	3,000,000.00	3,000,000.00	100,000.00	100,000.00	3.3%	2,900,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>2,181,436,000.00</b>	<b>2,181,436,000.00</b>	<b>65,585,127.43</b>	<b>154,575,401.93</b>	<b>7.1%</b>	<b>2,026,860,598.07</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>2,181,436,000.00</b>	<b>2,181,436,000.00</b>	<b>65,585,127.43</b>	<b>154,575,401.93</b>	<b>7.1%</b>	<b>2,026,860,598.07</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	966,076,000.00	966,076,000.00	2,235,127.43	35,315,401.93	3.7%	930,760,598.07
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	15,000,000.00	15,000,000.00	10,000,000.00	10,000,000.00	66.7%	5,000,000.00
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	1,000,000,000.00	1,000,000,000.00	-	8,900,000.00	0.9%	991,100,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	100,360,000.00	100,360,000.00	53,350,000.00	100,360,000.00	100.0%	-
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>6,000,000,000.00</b>	<b>6,000,000,000.00</b>	<b>5,386,563,233.74</b>	<b>6,087,768,980.99</b>	<b>101.5%</b>	<b>- 87,768,980.99</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>-</b>	<b>-</b>	<b>116,046,539.79</b>	<b>203,815,520.78</b>	<b>-</b>	<b>- 203,815,520.78</b>
22060103	FOREIGN INTEREST - LONG TERM BORROWING	-	-	116,046,539.79	203,815,520.78	-	- 203,815,520.78
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>6,000,000,000.00</b>	<b>6,000,000,000.00</b>	<b>5,270,516,693.95</b>	<b>5,883,953,460.21</b>	<b>98.1%</b>	<b>116,046,539.79</b>
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	6,000,000,000.00	6,000,000,000.00	5,270,516,693.95	5,883,953,460.21	98.1%	116,046,539.79

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>179,261,364,000.00</b>	<b>170,295,583,873.36</b>	<b>33,668,086,664.31</b>	<b>64,467,538,600.45</b>	<b>37.9%</b>	<b>105,828,045,272.91</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>19,262,544,000.00</b>	<b>21,143,544,000.00</b>	<b>4,044,724,457.74</b>	<b>8,578,594,675.44</b>	<b>40.6%</b>	<b>12,564,949,324.56</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>19,262,544,000.00</b>	<b>21,143,544,000.00</b>	<b>4,044,724,457.74</b>	<b>8,578,594,675.44</b>	<b>40.6%</b>	<b>12,564,949,324.56</b>
23010101	PURCHASE / ACQUISITION OF LAND	1,760,000,000.00	1,470,000,000.00	158,247,684.11	597,836,375.77	40.7%	872,163,624.23
23010102	PURCHASE OF OFFICE BUILDINGS	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
23010104	PURCHASE MOTOR CYCLES	50,000,000.00	50,000,000.00	2,882.96	2,882.96	0.0%	49,997,117.04
23010105	PURCHASE OF MOTOR VEHICLES	2,205,000,000.00	3,707,000,000.00	1,689,104,883.32	3,627,148,735.07	97.8%	79,851,264.93
23010106	PURCHASE OF VANS	340,500,000.00	363,500,000.00	409,664,807.50	409,664,807.50	112.7%	-
23010107	PURCHASE OF TRUCKS	75,000,000.00	172,000,000.00	-	-	0.0%	172,000,000.00
23010108	PURCHASE OF BUSES	420,000,000.00	443,000,000.00	413,636,491.00	443,000,000.00	100.0%	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,108,500,000.00	1,315,500,000.00	323,389,004.24	1,093,298,213.24	83.1%	222,201,786.76
23010113	PURCHASE OF COMPUTERS	1,860,000,000.00	1,860,000,000.00	15,815,004.82	50,637,517.82	2.7%	1,809,362,482.18
23010114	PURCHASE OF COMPUTER PRINTERS	365,750,000.00	365,750,000.00	1,539,624.70	2,704,344.70	0.7%	363,045,655.30
23010115	PURCHASE OF PHOTOCOPYING MACHINES	113,000,000.00	114,000,000.00	1,944,368.50	3,264,368.50	2.9%	110,735,631.50
23010117	PURCHASE OF SHREDDING MACHINES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010118	PURCHASE OF SCANNERS	33,500,000.00	33,500,000.00	160,000.00	165,000.00	0.5%	33,335,000.00
23010119	PURCHASE OF POWER GENERATING SET	821,500,000.00	724,500,000.00	11,904,361.60	147,581,153.35	20.4%	576,918,846.65
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,057,300,000.00	1,087,300,000.00	584,285,981.63	1,018,098,191.13	93.6%	69,201,808.87
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	105,000,000.00	105,000,000.00	11,736,157.25	17,231,761.25	16.4%	87,768,238.75
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,176,300,000.00	2,176,300,000.00	36,352,500.00	269,187,080.00	12.4%	1,907,112,920.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	688,500,000.00	688,500,000.00	81,973,350.00	166,131,153.02	24.1%	522,368,846.98
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	120,000,000.00	100,000,000.00	4,164,700.00	8,390,700.00	8.4%	91,609,300.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	810,000,000.00	1,810,000,000.00	1,100.50	1,225.75	0.0%	1,809,998,774.25
23010128	PURCHASE OF SECURITY EQUIPMENT	519,000,000.00	519,000,000.00	-	39,680,000.00	7.6%	479,320,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,899,094,000.00	1,299,094,000.00	30,545.38	68,993,719.40	5.3%	1,230,100,280.60
23010130	PURCHASE OF RECREATIONAL FACILITIES	15,100,000.00	15,100,000.00	-	-	0.0%	15,100,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	60,000,000.00	60,000,000.00	-	47,112,486.00	78.5%	12,887,514.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	1,350,000,000.00	1,350,000,000.00	57,752,472.00	109,021,422.00	8.1%	1,240,978,578.00
23010141	PURCHASE OF CHEMICALS & OTHERS	750,000,000.00	755,000,000.00	243,018,537.98	459,443,537.98	60.9%	295,556,462.02
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>101,774,192,000.00</b>	<b>87,879,433,000.00</b>	<b>18,577,496,197.06</b>	<b>38,548,379,771.87</b>	<b>43.9%</b>	<b>49,331,053,228.13</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>101,774,192,000.00</b>	<b>87,879,433,000.00</b>	<b>18,577,496,197.06</b>	<b>38,548,379,771.87</b>	<b>43.9%</b>	<b>49,331,053,228.13</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,945,000,000.00	3,347,878,650.00	270,978,206.93	408,025,529.75	12.2%	2,939,853,120.25
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	10,691,500,000.00	7,450,500,000.00	4,447,085,389.60	7,450,500,000.00	100.0%	-
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	860,000,000.00	1,610,000,000.00	119,151,298.75	343,404,200.04	21.3%	1,266,595,799.96
23020104	CONSTRUCTION / PROVISION OF HOUSING	5,367,800,000.00	8,717,800,000.00	484,257,140.49	2,280,265,139.28	26.2%	6,437,534,860.72
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,270,000,000.00	1,270,000,000.00	213,441,269.96	301,789,090.46	23.8%	968,210,909.54
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	4,885,000,000.00	3,885,000,000.00	329,554,444.71	3,885,000,000.00	100.0%	-
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	14,938,426,000.00	15,931,426,000.00	5,762,705,220.66	7,081,127,841.80	44.4%	8,850,298,158.20
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	280,000,000.00	280,000,000.00	-	223,813,425.75	79.9%	56,186,574.25
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	294,162,000.00	294,162,000.00	-	-	0.0%	294,162,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	14,763,000,000.00	13,600,097,802.00	1,508,102,736.00	9,087,138,932.03	66.8%	4,512,958,869.97
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	38,564,004,000.00	21,300,647,198.00	5,202,606,337.44	6,152,314,687.48	28.9%	15,148,332,510.52
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	85,000,000.00	85,000,000.00	-	4,558,685.00	5.4%	80,441,315.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	35,000,000.00	35,000,000.00	-	19,350,437.00	55.3%	15,649,563.00
23020123	CONSTRUCTION OF TRAFFIC / STREET LIGHTS	550,000,000.00	550,000,000.00	65,269,050.00	144,906,050.00	26.3%	405,093,950.00
23020124	CONSTRUCTION OF MARKETS/PARKS	5,355,800,000.00	8,130,800,000.00	135,341,402.52	1,127,182,053.28	13.9%	7,003,617,946.72
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	-	100,000,000.00	-	-	0.0%	100,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	614,500,000.00	1,016,121,350.00	39,003,700.00	39,003,700.00	3.8%	977,117,650.00

Code	Economic	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>12,421,500,000.00</b>	<b>13,791,334,195.00</b>	<b>1,980,289,014.86</b>	<b>3,218,644,735.04</b>	<b>23.3%</b>	<b>10,572,689,459.96</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>12,421,500,000.00</b>	<b>13,791,334,195.00</b>	<b>1,980,289,014.86</b>	<b>3,218,644,735.04</b>	<b>23.3%</b>	<b>10,572,689,459.96</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	171,000,000.00	171,000,000.00	317,500.00	317,500.00	0.2%	170,682,500.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	450,000,000.00	850,000,000.00	10,000,000.00	311,706,645.26	36.7%	538,293,354.74
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	541,500,000.00	541,500,000.00	63,611,196.25	161,704,827.60	29.9%	379,795,172.40
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,158,400,000.00	1,158,400,000.00	-	19,639,860.00	1.7%	1,138,760,140.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,632,000,000.00	5,032,000,000.00	364,867,778.93	568,365,577.31	11.3%	4,463,634,422.69
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	25,000,000.00	25,000,000.00	5,753,468.25	7,551,675.75	30.2%	17,448,324.25
23030110	REHABILITATION / REPAIRS - LIBRARIES	250,000,000.00	250,000,000.00	52,838,533.08	57,726,517.77	23.1%	192,273,482.23
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	10,000,000.00	10,000,000.00	-	8,564,640.00	85.6%	1,435,360.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	595,000,000.00	645,000,000.00	27,142,212.00	63,136,013.00	9.8%	581,863,987.00
23030113	REHABILITATION / REPAIRS - ROADS	1,767,000,000.00	2,215,604,395.00	828,897,002.32	980,249,036.82	44.2%	1,235,355,358.18
23030115	REHABILITATION / REPAIRS - WATER-WAY	650,000,000.00	650,000,000.00	15,000,000.00	25,000,000.00	3.8%	625,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	52,000,000.00	52,000,000.00	-	-	0.0%	52,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	655,100,000.00	1,430,100,000.00	296,733,681.03	615,118,554.78	43.0%	814,981,445.22
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	200,000,000.00	200,000,000.00	-	26,992,086.75	13.5%	173,007,913.25
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	115,500,000.00	122,500,000.00	6,955,000.00	18,027,000.00	14.7%	104,473,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70,000,000.00	70,000,000.00	-	315,000.00	0.5%	69,685,000.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	1,065,000,000.00	354,229,800.00	308,172,643.00	354,229,800.00	100.0%	-
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>2,296,077,000.00</b>	<b>2,301,077,000.00</b>	<b>54,572,016.71</b>	<b>608,770,728.46</b>	<b>26.5%</b>	<b>1,692,306,271.54</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>2,296,077,000.00</b>	<b>2,301,077,000.00</b>	<b>54,572,016.71</b>	<b>608,770,728.46</b>	<b>26.5%</b>	<b>1,692,306,271.54</b>
23040101	TREE PLANTING	261,800,000.00	266,800,000.00	6,682,444.71	91,572,444.71	34.3%	175,227,555.29
23040102	EROSION & FLOOD CONTROL	1,775,000,000.00	1,775,000,000.00	42,000,000.00	495,063,500.00	27.9%	1,279,936,500.00
23040103	WILDLIFE CONSERVATION	125,000,000.00	125,000,000.00	2,001,572.00	16,302,783.75	13.0%	108,697,216.25
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	25,000,000.00	25,000,000.00	3,888,000.00	5,832,000.00	23.3%	19,168,000.00
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	109,277,000.00	109,277,000.00	-	-	0.0%	109,277,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>43,507,051,000.00</b>	<b>45,180,195,678.36</b>	<b>9,011,004,977.94</b>	<b>13,513,148,689.64</b>	<b>29.9%</b>	<b>31,667,046,988.72</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>43,507,051,000.00</b>	<b>45,180,195,678.36</b>	<b>9,011,004,977.94</b>	<b>13,513,148,689.64</b>	<b>29.9%</b>	<b>31,667,046,988.72</b>
23050101	RESEARCH AND DEVELOPMENT	522,300,000.00	522,300,000.00	137,757,339.25	250,134,808.14	47.9%	272,165,191.86
23050102	COMPUTER SOFTWARE ACQUISITION	132,500,000.00	132,500,000.00	3,743,891.70	59,970,291.70	45.3%	72,529,708.30
23050103	MONITORING AND EVALUATION	1,451,452,000.00	1,501,452,000.00	14,689,774.89	26,626,774.89	1.8%	1,474,825,225.11
23050104	ANNIVERSARIES/CELEBRATIONS	477,000,000.00	473,800,000.00	224,230,819.37	368,716,062.37	77.8%	105,083,937.63
23050107	MARGIN FOR INCREASES IN COSTS	1,050,000,000.00	750,000,000.00	267,497,721.75	657,469,721.75	87.7%	92,530,278.25
23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	3,420,000,000.00	3,420,000,000.00	1,382,120,442.25	1,576,926,287.73	46.1%	1,843,073,712.27
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	10,282,250,000.00	10,053,645,605.00	3,200,711,034.38	5,066,432,839.52	50.4%	4,987,212,765.48
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	19,714,549,000.00	19,634,549,000.00	1,713,703,319.85	2,895,905,192.04	14.7%	16,738,643,807.96
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	150,000,000.00	126,000,000.00	10,755,000.00	39,797,143.00	31.6%	86,202,857.00
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	4,475,000,000.00	6,733,949,073.36	1,933,910,791.50	2,209,011,877.50	32.8%	4,524,937,195.86
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	270,000,000.00	270,000,000.00	21,884,843.00	44,157,691.00	16.4%	225,842,309.00
23050134	CAPITATION FOR CONTRIBUTORY HEALTHCARE PROGRAMME	1,562,000,000.00	1,562,000,000.00	100,000,000.00	318,000,000.00	20.4%	1,244,000,000.00

## 2.F Expenditure by Function

**Table 10: Total Expenditure by Function**

Borno State Government Budget Performance Report 2021 Q4 - Total Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>248,392,616,000.00</b>	<b>248,392,616,000.00</b>	<b>57,824,651,933.49</b>	<b>123,667,829,154.94</b>	<b>49.8%</b>	<b>124,724,786,845.06</b>
<b>701</b>	<b>General Public Service</b>	<b>60,958,922,212.83</b>	<b>68,537,924,762.83</b>	<b>15,881,608,266.64</b>	<b>43,428,669,920.54</b>	<b>63.4%</b>	<b>25,109,254,842.29</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>19,738,566,000.00</b>	<b>26,510,847,200.00</b>	<b>8,078,398,453.94</b>	<b>18,442,386,420.20</b>	<b>69.6%</b>	<b>8,068,460,779.80</b>
70111	Executive Organ and Legislative Organs	19,134,866,000.00	25,907,147,200.00	5,535,227,586.32	15,559,776,284.86	60.1%	10,347,370,915.14
70112	Financial and Fiscal Affairs	603,700,000.00	603,700,000.00	2,543,170,867.62	2,882,610,135.34	477.5%	- 2,278,910,135.34
<b>7012</b>	<b>Foreign and Economic Aid</b>	<b>3,358,750,000.00</b>	<b>3,358,750,000.00</b>	<b>-</b>	<b>3,875,336,991.31</b>	<b>115.4%</b>	<b>- 516,586,991.31</b>
70122	Economic Aid routed through International Organisations	3,358,750,000.00	3,358,750,000.00	-	3,875,336,991.31	115.4%	- 516,586,991.31
<b>7013</b>	<b>General Services</b>	<b>19,663,237,000.00</b>	<b>20,469,958,350.00</b>	<b>2,106,140,254.14</b>	<b>7,625,984,495.51</b>	<b>37.3%</b>	<b>12,843,973,854.49</b>
70131	General Personnel Services	5,912,338,000.00	6,339,059,350.00	1,275,888,521.16	2,428,819,686.12	38.3%	3,910,239,663.88
70132	Overall Planning and Statistical Services	125,000,000.00	125,000,000.00	-	41,052,485.99	32.8%	83,947,514.01
70133	Other General Services	13,625,899,000.00	14,005,899,000.00	830,251,732.98	5,156,112,323.40	36.8%	8,849,786,676.60
<b>7017</b>	<b>Public Debt Transactions</b>	<b>6,000,000,000.00</b>	<b>6,000,000,000.00</b>	<b>5,254,896,693.95</b>	<b>5,839,333,460.21</b>	<b>97.3%</b>	<b>160,666,539.79</b>
70171	Public Debt Transactions	6,000,000,000.00	6,000,000,000.00	5,254,896,693.95	5,839,333,460.21	97.3%	160,666,539.79
<b>7018</b>	<b>Transfer of a General Character between Different Levels of Government</b>	<b>12,198,369,212.83</b>	<b>12,198,369,212.83</b>	<b>442,172,864.61</b>	<b>7,645,628,553.31</b>	<b>62.7%</b>	<b>4,552,740,659.52</b>
70181	Transfer of a General Character between Different Levels of Government	12,198,369,212.83	12,198,369,212.83	442,172,864.61	7,645,628,553.31	62.7%	4,552,740,659.52
<b>703</b>	<b>Public Order and Safety</b>	<b>4,001,660,000.00</b>	<b>3,600,038,650.00</b>	<b>2,189,014,807.97</b>	<b>2,907,265,553.90</b>	<b>80.8%</b>	<b>692,773,096.10</b>
<b>7031</b>	<b>Police Services</b>	<b>2,677,500,000.00</b>	<b>2,677,500,000.00</b>	<b>1,838,808,416.23</b>	<b>2,437,014,123.00</b>	<b>91.0%</b>	<b>240,485,877.00</b>
70311	State Expenditure to Support Police Services	2,677,500,000.00	2,677,500,000.00	1,838,808,416.23	2,437,014,123.00	91.0%	240,485,877.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>1,324,160,000.00</b>	<b>922,538,650.00</b>	<b>350,206,391.74</b>	<b>470,251,430.90</b>	<b>51.0%</b>	<b>452,287,219.10</b>
70331	Justice & Law Courts	1,324,160,000.00	922,538,650.00	350,206,391.74	470,251,430.90	51.0%	452,287,219.10
<b>704</b>	<b>Economic Affairs</b>	<b>78,537,143,000.00</b>	<b>67,275,911,800.00</b>	<b>20,335,539,508.06</b>	<b>38,523,248,155.51</b>	<b>57.3%</b>	<b>28,752,663,644.49</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>25,595,772,000.00</b>	<b>25,663,341,726.64</b>	<b>4,212,849,263.67</b>	<b>14,482,419,488.48</b>	<b>56.4%</b>	<b>11,180,922,238.16</b>
70411	General Economic and Commercial Affairs	25,595,772,000.00	25,663,341,726.64	4,212,849,263.67	14,482,419,488.48	56.4%	11,180,922,238.16
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>9,265,319,000.00</b>	<b>12,586,768,073.36</b>	<b>2,308,777,747.84</b>	<b>3,632,033,296.11</b>	<b>28.9%</b>	<b>8,954,734,777.25</b>
70421	Agriculture	7,624,914,000.00	10,891,363,073.36	2,140,960,716.34	3,079,409,469.35	28.3%	7,811,953,604.01
70422	Forestry	7,500,000.00	7,500,000.00	-	2,130,000.00	28.4%	5,370,000.00
70423	Fishing and Hunting	1,632,905,000.00	1,687,905,000.00	167,817,031.50	550,493,826.76	32.6%	1,137,411,173.24
<b>7043</b>	<b>Fuel and Energy</b>	<b>1,151,412,000.00</b>	<b>1,172,185,000.00</b>	<b>22,818,638.81</b>	<b>276,730,613.70</b>	<b>23.6%</b>	<b>895,454,386.30</b>
70435	Electricity	1,151,412,000.00	1,172,185,000.00	22,818,638.81	276,730,613.70	23.6%	895,454,386.30
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>40,697,423,000.00</b>	<b>20,731,792,803.00</b>	<b>13,604,668,205.68</b>	<b>19,151,834,588.94</b>	<b>92.4%</b>	<b>1,579,958,214.06</b>
70442	Manufacturing	256,874,000.00	257,374,000.00	7,760,481.99	27,247,366.51	10.6%	230,126,633.49
70443	Construction	40,440,549,000.00	20,474,418,803.00	13,596,907,723.69	19,124,587,222.43	93.4%	1,349,831,580.57
<b>7045</b>	<b>Transport</b>	<b>1,794,217,000.00</b>	<b>7,088,824,197.00</b>	<b>186,425,652.06</b>	<b>961,569,088.25</b>	<b>13.6%</b>	<b>6,127,255,108.75</b>
70451	Road Transport	1,794,217,000.00	7,088,824,197.00	186,425,652.06	961,569,088.25	13.6%	6,127,255,108.75
<b>7047</b>	<b>Other Industries</b>	<b>33,000,000.00</b>	<b>33,000,000.00</b>	<b>-</b>	<b>18,661,080.03</b>	<b>56.5%</b>	<b>14,338,919.97</b>
70472	Hotel and Restaurants	33,000,000.00	33,000,000.00	-	18,661,080.03	56.5%	14,338,919.97
<b>705</b>	<b>Environmental Protection</b>	<b>3,928,261,000.00</b>	<b>3,929,367,000.00</b>	<b>1,848,188,722.20</b>	<b>2,926,945,809.59</b>	<b>74.5%</b>	<b>1,002,421,190.41</b>
<b>7054</b>	<b>Protection of Biodiversity and Landscape</b>	<b>278,828,000.00</b>	<b>279,934,000.00</b>	<b>127,994,725.35</b>	<b>208,518,125.96</b>	<b>74.5%</b>	<b>71,415,874.04</b>
70541	Protection of Biodiversity and Landscape	278,828,000.00	279,934,000.00	127,994,725.35	208,518,125.96	74.5%	71,415,874.04
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>3,649,433,000.00</b>	<b>3,649,433,000.00</b>	<b>1,720,193,996.85</b>	<b>2,718,427,683.63</b>	<b>74.5%</b>	<b>931,005,316.37</b>
70561	Environmental Protection N.E.C.	3,649,433,000.00	3,649,433,000.00	1,720,193,996.85	2,718,427,683.63	74.5%	931,005,316.37

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>706</b>	<b>Housing and Community Amenities</b>	<b>23,492,949,000.00</b>	<b>27,994,369,000.00</b>	<b>2,868,410,970.59</b>	<b>8,563,151,684.54</b>	<b>30.6%</b>	<b>19,431,217,315.46</b>
<b>7061</b>	<b>Housing Development</b>	<b>2,391,000,000.00</b>	<b>7,366,920,000.00</b>	<b>112,398,264.56</b>	<b>2,178,351,926.42</b>	<b>29.6%</b>	<b>5,188,568,073.58</b>
70611	Housing Development	2,391,000,000.00	7,366,920,000.00	112,398,264.56	2,178,351,926.42	29.6%	5,188,568,073.58
<b>7062</b>	<b>Community Development</b>	<b>7,013,500,000.00</b>	<b>7,036,000,000.00</b>	<b>1,097,660,331.76</b>	<b>4,090,638,476.87</b>	<b>58.1%</b>	<b>2,945,361,523.13</b>
70621	Community Development	7,013,500,000.00	7,036,000,000.00	1,097,660,331.76	4,090,638,476.87	58.1%	2,945,361,523.13
<b>7063</b>	<b>Water Supply</b>	<b>14,088,449,000.00</b>	<b>13,591,449,000.00</b>	<b>1,658,352,374.27</b>	<b>2,294,161,281.25</b>	<b>16.9%</b>	<b>11,297,287,718.75</b>
70631	Water Supply	14,088,449,000.00	13,591,449,000.00	1,658,352,374.27	2,294,161,281.25	16.9%	11,297,287,718.75
<b>707</b>	<b>Health</b>	<b>10,181,000,000.00</b>	<b>9,487,000,000.00</b>	<b>1,959,328,291.87</b>	<b>4,831,064,848.72</b>	<b>50.9%</b>	<b>4,655,935,151.28</b>
<b>7072</b>	<b>Outpatient Services</b>	<b>1,494,000,000.00</b>	<b>1,494,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,494,000,000.00</b>
70721	General Medical Services	1,494,000,000.00	1,494,000,000.00	-	-	0.0%	1,494,000,000.00
<b>7073</b>	<b>Hospital Services</b>	<b>8,145,000,000.00</b>	<b>7,161,000,000.00</b>	<b>1,959,328,291.87</b>	<b>4,481,015,121.48</b>	<b>62.6%</b>	<b>2,679,984,878.52</b>
70731	General Hospital Services	8,145,000,000.00	7,161,000,000.00	1,959,328,291.87	4,481,015,121.48	62.6%	2,679,984,878.52
<b>7074</b>	<b>Public Health Services</b>	<b>542,000,000.00</b>	<b>832,000,000.00</b>	<b>-</b>	<b>350,049,727.24</b>	<b>42.1%</b>	<b>481,950,272.76</b>
70741	Public Health Services	542,000,000.00	832,000,000.00	-	350,049,727.24	42.1%	481,950,272.76
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>5,794,746,000.00</b>	<b>6,504,846,000.00</b>	<b>979,526,527.37</b>	<b>3,245,733,549.94</b>	<b>49.9%</b>	<b>3,259,112,450.06</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>2,791,896,000.00</b>	<b>3,486,896,000.00</b>	<b>540,710,992.97</b>	<b>1,611,912,710.82</b>	<b>46.2%</b>	<b>1,874,983,289.18</b>
70811	Recreational and Sporting Services	2,791,896,000.00	3,486,896,000.00	540,710,992.97	1,611,912,710.82	46.2%	1,874,983,289.18
<b>7082</b>	<b>Cultural Services</b>	<b>110,350,000.00</b>	<b>125,450,000.00</b>	<b>253,249.25</b>	<b>7,726,075.55</b>	<b>6.2%</b>	<b>117,723,924.45</b>
70821	Cultural Services	110,350,000.00	125,450,000.00	253,249.25	7,726,075.55	6.2%	117,723,924.45
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>1,342,500,000.00</b>	<b>1,342,500,000.00</b>	<b>74,650,335.67</b>	<b>268,600,553.93</b>	<b>20.0%</b>	<b>1,073,899,446.07</b>
70831	Broadcasting and Publishing Services	1,342,500,000.00	1,342,500,000.00	74,650,335.67	268,600,553.93	20.0%	1,073,899,446.07
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>150,000,000.00</b>	<b>474,000,000.00</b>	<b>108,920,611.25</b>	<b>337,220,997.66</b>	<b>71.1%</b>	<b>136,779,002.34</b>
70841	Religious and Other Community Services	150,000,000.00	474,000,000.00	108,920,611.25	337,220,997.66	71.1%	136,779,002.34
<b>7085</b>	<b>R&amp;D Recreation, Culture and Religion</b>	<b>1,400,000,000.00</b>	<b>1,076,000,000.00</b>	<b>254,991,338.23</b>	<b>1,020,273,211.98</b>	<b>94.8%</b>	<b>55,726,788.02</b>
70851	R&D Recreation, Culture and Religion	1,400,000,000.00	1,076,000,000.00	254,991,338.23	1,020,273,211.98	94.8%	55,726,788.02
<b>709</b>	<b>Education</b>	<b>61,497,934,787.17</b>	<b>61,063,158,787.17</b>	<b>11,763,034,838.79</b>	<b>19,241,749,632.20</b>	<b>31.5%</b>	<b>41,821,409,154.97</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>27,051,271,787.17</b>	<b>25,031,271,787.17</b>	<b>107,061,797.12</b>	<b>257,206,746.63</b>	<b>1.0%</b>	<b>24,774,065,040.54</b>
70911	Pre-Primary Education	116,700,000.00	96,700,000.00	83,725,845.47	93,145,117.45	96.3%	3,554,882.55
70912	Primary Education	26,934,571,787.17	24,934,571,787.17	23,335,951.65	164,061,629.18	0.7%	24,770,510,157.99
<b>7094</b>	<b>Tertiary Education</b>	<b>12,571,574,000.00</b>	<b>12,594,528,000.00</b>	<b>3,245,660,239.55</b>	<b>7,526,970,693.03</b>	<b>59.8%</b>	<b>5,067,557,306.97</b>
70941	First Stage of Tertiary Education	6,584,074,000.00	6,607,028,000.00	1,164,575,602.72	4,671,808,303.92	70.7%	1,935,219,696.08
70942	Second Stage of Tertiary Education	5,987,500,000.00	5,987,500,000.00	2,081,084,636.83	2,855,162,389.11	47.7%	3,132,337,610.89
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>350,000.00</b>	<b>1,420,000.00</b>	<b>159,575.78</b>	<b>560,938.78</b>	<b>39.5%</b>	<b>859,061.22</b>
70951	Education Not Definable by Level	350,000.00	1,420,000.00	159,575.78	560,938.78	39.5%	859,061.22
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>2,993,689,000.00</b>	<b>3,054,889,000.00</b>	<b>462,629,932.50</b>	<b>1,252,473,911.18</b>	<b>41.0%</b>	<b>1,802,415,088.82</b>
70961	Subsidiary Services to Education	2,993,689,000.00	3,054,889,000.00	462,629,932.50	1,252,473,911.18	41.0%	1,802,415,088.82
<b>7097</b>	<b>R&amp;D Education</b>	<b>2,580,550,000.00</b>	<b>2,580,550,000.00</b>	<b>1,168,837,441.03</b>	<b>1,579,612,749.13</b>	<b>61.2%</b>	<b>1,000,937,250.87</b>
70971	R&D Education	2,580,550,000.00	2,580,550,000.00	1,168,837,441.03	1,579,612,749.13	61.2%	1,000,937,250.87
<b>7098</b>	<b>Education N. E. C</b>	<b>16,300,500,000.00</b>	<b>17,800,500,000.00</b>	<b>6,778,685,852.81</b>	<b>8,624,924,593.45</b>	<b>48.5%</b>	<b>9,175,575,406.55</b>
70981	Education N. E. C	16,300,500,000.00	17,800,500,000.00	6,778,685,852.81	8,624,924,593.45	48.5%	9,175,575,406.55



Table 11: Personnel Expenditure by Function

Borno State Government Budget Performance Report 2021 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>39,712,777,000.00</b>	<b>40,071,338,126.64</b>	<b>8,762,481,069.65</b>	<b>30,881,926,452.64</b>	<b>77.1%</b>	<b>9,189,411,674.00</b>
<b>701</b>	<b>General Public Service</b>	<b>30,186,488,212.83</b>	<b>30,325,625,412.83</b>	<b>4,289,489,357.63</b>	<b>19,818,922,772.10</b>	<b>65.4%</b>	<b>10,506,702,640.73</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>4,289,262,000.00</b>	<b>4,428,399,200.00</b>	<b>3,094,467,923.61</b>	<b>4,361,984,353.56</b>	<b>98.5%</b>	<b>66,414,846.44</b>
70111	Executive Organ and Legislative Organs	3,685,562,000.00	3,824,699,200.00	551,297,055.99	1,479,374,218.22	38.7%	2,345,324,981.78
70112	Financial and Fiscal Affairs	603,700,000.00	603,700,000.00	2,543,170,867.62	2,882,610,135.34	477.5%	- 2,278,910,135.34
<b>7012</b>	<b>Foreign and Economic Aid</b>	<b>3,358,750,000.00</b>	<b>3,358,750,000.00</b>	<b>-</b>	<b>3,875,336,991.31</b>	<b>115.4%</b>	<b>- 516,586,991.31</b>
70122	Economic Aid routed through International Organisations	3,358,750,000.00	3,358,750,000.00	-	3,875,336,991.31	115.4%	- 516,586,991.31
<b>7013</b>	<b>General Services</b>	<b>10,340,107,000.00</b>	<b>10,340,107,000.00</b>	<b>752,848,569.41</b>	<b>3,935,972,873.92</b>	<b>38.1%</b>	<b>6,404,134,126.08</b>
70131	General Personnel Services	2,223,738,000.00	2,223,738,000.00	454,368,916.72	989,671,346.08	44.5%	1,234,066,653.92
70132	Overall Planning and Statistical Services	125,000,000.00	125,000,000.00	-	41,052,485.99	32.8%	83,947,514.01
70133	Other General Services	7,991,369,000.00	7,991,369,000.00	298,479,652.69	2,905,249,041.85	36.4%	5,086,119,958.15
<b>7018</b>	<b>Transfer of a General Character between Different Levels of Government</b>	<b>12,198,369,212.83</b>	<b>12,198,369,212.83</b>	<b>442,172,864.61</b>	<b>7,645,628,553.31</b>	<b>62.7%</b>	<b>4,552,740,659.52</b>
70181	Transfer of a General Character between Different Levels of Government	12,198,369,212.83	12,198,369,212.83	442,172,864.61	7,645,628,553.31	62.7%	4,552,740,659.52
<b>703</b>	<b>Public Order and Safety</b>	<b>299,160,000.00</b>	<b>299,160,000.00</b>	<b>100,222,182.99</b>	<b>119,540,102.52</b>	<b>40.0%</b>	<b>179,619,897.48</b>
<b>7031</b>	<b>Police Services</b>	<b>75,000,000.00</b>	<b>75,000,000.00</b>	<b>4,476,000.00</b>	<b>8,701,027.50</b>	<b>11.6%</b>	<b>66,298,972.50</b>
70311	State Expenditure to Support Police Services	75,000,000.00	75,000,000.00	4,476,000.00	8,701,027.50	11.6%	66,298,972.50
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>224,160,000.00</b>	<b>224,160,000.00</b>	<b>95,746,182.99</b>	<b>110,839,075.02</b>	<b>49.4%</b>	<b>113,320,924.98</b>
70331	Justice & Law Courts	224,160,000.00	224,160,000.00	95,746,182.99	110,839,075.02	49.4%	113,320,924.98
<b>704</b>	<b>Economic Affairs</b>	<b>2,965,314,000.00</b>	<b>3,080,037,926.64</b>	<b>581,698,841.53</b>	<b>2,334,543,565.16</b>	<b>75.8%</b>	<b>745,494,361.48</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>1,527,283,000.00</b>	<b>1,554,006,926.64</b>	<b>239,759,684.90</b>	<b>1,057,004,918.20</b>	<b>68.0%</b>	<b>497,002,008.44</b>
70411	General Economic and Commercial Affairs	1,527,283,000.00	1,554,006,926.64	239,759,684.90	1,057,004,918.20	68.0%	497,002,008.44
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>1,081,719,000.00</b>	<b>1,081,719,000.00</b>	<b>244,890,970.97</b>	<b>1,022,982,395.61</b>	<b>94.6%</b>	<b>58,736,604.39</b>
70421	Agriculture	650,914,000.00	650,914,000.00	146,211,348.47	623,909,697.85	95.9%	27,004,302.15
70422	Forestry	7,500,000.00	7,500,000.00	-	2,130,000.00	28.4%	5,370,000.00
70423	Fishing and Hunting	423,305,000.00	423,305,000.00	98,679,622.50	396,942,697.76	93.8%	26,362,302.24
<b>7043</b>	<b>Fuel and Energy</b>	<b>68,212,000.00</b>	<b>68,212,000.00</b>	<b>22,818,638.81</b>	<b>76,372,313.64</b>	<b>112.0%</b>	<b>- 8,160,313.64</b>
70435	Electricity	68,212,000.00	68,212,000.00	22,818,638.81	76,372,313.64	112.0%	- 8,160,313.64
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>60,383,000.00</b>	<b>60,383,000.00</b>	<b>7,634,014.77</b>	<b>14,483,598.27</b>	<b>24.0%</b>	<b>45,899,401.73</b>
70442	Manufacturing	6,174,000.00	6,174,000.00	6,642,837.03	10,892,337.03	176.4%	- 4,718,337.03
70443	Construction	54,209,000.00	54,209,000.00	991,177.74	3,591,261.24	6.6%	50,617,738.76
<b>7045</b>	<b>Transport</b>	<b>194,717,000.00</b>	<b>282,717,000.00</b>	<b>66,595,532.08</b>	<b>145,039,259.41</b>	<b>51.3%</b>	<b>137,677,740.59</b>
70451	Road Transport	194,717,000.00	282,717,000.00	66,595,532.08	145,039,259.41	51.3%	137,677,740.59
<b>7047</b>	<b>Other Industries</b>	<b>33,000,000.00</b>	<b>33,000,000.00</b>	<b>-</b>	<b>18,661,080.03</b>	<b>56.5%</b>	<b>14,338,919.97</b>
70472	Hotel and Restaurants	33,000,000.00	33,000,000.00	-	18,661,080.03	56.5%	14,338,919.97
<b>705</b>	<b>Environmental Protection</b>	<b>913,061,000.00</b>	<b>913,061,000.00</b>	<b>178,806,170.20</b>	<b>687,385,146.34</b>	<b>75.3%</b>	<b>225,675,853.66</b>
<b>7054</b>	<b>Protection of Biodiversity and Landscape</b>	<b>134,628,000.00</b>	<b>134,628,000.00</b>	<b>18,695,000.00</b>	<b>98,494,646.61</b>	<b>73.2%</b>	<b>36,133,353.39</b>
70541	Protection of Biodiversity and Landscape	134,628,000.00	134,628,000.00	18,695,000.00	98,494,646.61	73.2%	36,133,353.39
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>778,433,000.00</b>	<b>778,433,000.00</b>	<b>160,111,170.20</b>	<b>588,890,499.73</b>	<b>75.7%</b>	<b>189,542,500.27</b>
70561	Environmental Protection N.E.C.	778,433,000.00	778,433,000.00	160,111,170.20	588,890,499.73	75.7%	189,542,500.27
<b>706</b>	<b>Housing and Community Amenities</b>	<b>155,000,000.00</b>	<b>165,000,000.00</b>	<b>135,100,076.47</b>	<b>188,496,317.86</b>	<b>114.2%</b>	<b>- 23,496,317.86</b>
<b>7061</b>	<b>Housing Development</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	<b>24,398,993.72</b>	<b>51,416,437.99</b>	<b>85.7%</b>	<b>8,583,562.01</b>
70611	Housing Development	60,000,000.00	60,000,000.00	24,398,993.72	51,416,437.99	85.7%	8,583,562.01
<b>7062</b>	<b>Community Development</b>	<b>15,000,000.00</b>	<b>25,000,000.00</b>	<b>3,055,400.00</b>	<b>20,796,397.12</b>	<b>83.2%</b>	<b>4,203,602.88</b>
70621	Community Development	15,000,000.00	25,000,000.00	3,055,400.00	20,796,397.12	83.2%	4,203,602.88
<b>7063</b>	<b>Water Supply</b>	<b>80,000,000.00</b>	<b>80,000,000.00</b>	<b>107,645,682.75</b>	<b>116,283,482.75</b>	<b>145.4%</b>	<b>- 36,283,482.75</b>
70631	Water Supply	80,000,000.00	80,000,000.00	107,645,682.75	116,283,482.75	145.4%	- 36,283,482.75



Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>707</b>	<b>Health</b>	<b>500,000,000.00</b>	<b>516,000,000.00</b>	<b>1,238,207,243.86</b>	<b>1,595,139,906.71</b>	<b>309.1%</b>	<b>- 1,079,139,906.71</b>
<b>7073</b>	<b>Hospital Services</b>	<b>-</b>	<b>16,000,000.00</b>	<b>1,238,207,243.86</b>	<b>1,245,090,179.47</b>	<b>7781.8%</b>	<b>- 1,229,090,179.47</b>
70731	General Hospital Services	-	16,000,000.00	1,238,207,243.86	1,245,090,179.47	7781.8%	- 1,229,090,179.47
<b>7074</b>	<b>Public Health Services</b>	<b>500,000,000.00</b>	<b>500,000,000.00</b>	<b>-</b>	<b>350,049,727.24</b>	<b>70.0%</b>	<b>149,950,272.76</b>
70741	Public Health Services	500,000,000.00	500,000,000.00	-	350,049,727.24	70.0%	149,950,272.76
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>581,896,000.00</b>	<b>631,896,000.00</b>	<b>117,067,501.56</b>	<b>438,742,738.74</b>	<b>69.4%</b>	<b>193,153,261.26</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>186,896,000.00</b>	<b>236,896,000.00</b>	<b>43,631,036.25</b>	<b>135,944,275.26</b>	<b>57.4%</b>	<b>100,951,724.74</b>
70811	Recreational and Sporting Services	186,896,000.00	236,896,000.00	43,631,036.25	135,944,275.26	57.4%	100,951,724.74
<b>7082</b>	<b>Cultural Services</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>-</b>	<b>7,122,000.00</b>	<b>7.9%</b>	<b>82,878,000.00</b>
70821	Cultural Services	90,000,000.00	90,000,000.00	-	7,122,000.00	7.9%	82,878,000.00
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>275,000,000.00</b>	<b>275,000,000.00</b>	<b>66,621,928.83</b>	<b>260,572,147.09</b>	<b>94.8%</b>	<b>14,427,852.91</b>
70831	Broadcasting and Publishing Services	275,000,000.00	275,000,000.00	66,621,928.83	260,572,147.09	94.8%	14,427,852.91
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>-</b>	<b>28,289,779.91</b>	<b>94.3%</b>	<b>1,710,220.09</b>
70841	Religious and Other Community Services	30,000,000.00	30,000,000.00	-	28,289,779.91	94.3%	1,710,220.09
<b>7085</b>	<b>R&amp;D Recreation, Culture and Religion</b>	<b>-</b>	<b>-</b>	<b>6,814,536.48</b>	<b>6,814,536.48</b>	<b>-</b>	<b>6,814,536.48</b>
70851	R&D Recreation, Culture and Religion	-	-	6,814,536.48	6,814,536.48	-	6,814,536.48
<b>709</b>	<b>Education</b>	<b>4,111,857,787.17</b>	<b>4,140,557,787.17</b>	<b>2,121,889,695.41</b>	<b>5,699,155,903.21</b>	<b>137.6%</b>	<b>- 1,558,598,116.04</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>119,630,787.17</b>	<b>119,630,787.17</b>	<b>22,935,866.15</b>	<b>127,683,772.92</b>	<b>106.7%</b>	<b>- 8,052,985.75</b>
70912	Primary Education	119,630,787.17	119,630,787.17	22,935,866.15	127,683,772.92	106.7%	- 8,052,985.75
<b>7094</b>	<b>Tertiary Education</b>	<b>3,918,238,000.00</b>	<b>3,940,238,000.00</b>	<b>1,164,338,335.88</b>	<b>4,600,541,732.54</b>	<b>116.8%</b>	<b>- 660,303,732.54</b>
70941	First Stage of Tertiary Education	3,018,238,000.00	3,040,238,000.00	337,796,699.80	3,093,649,762.93	101.8%	- 53,411,762.93
70942	Second Stage of Tertiary Education	900,000,000.00	900,000,000.00	826,541,636.08	1,506,891,969.61	167.4%	- 606,891,969.61
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>73,989,000.00</b>	<b>80,689,000.00</b>	<b>78,796,617.13</b>	<b>115,111,521.50</b>	<b>142.7%</b>	<b>- 34,422,521.50</b>
70961	Subsidiary Services to Education	73,989,000.00	80,689,000.00	78,796,617.13	115,111,521.50	142.7%	- 34,422,521.50
<b>7098</b>	<b>Education N. E. C</b>	<b>-</b>	<b>-</b>	<b>855,818,876.25</b>	<b>855,818,876.25</b>	<b>-</b>	<b>855,818,876.25</b>
70981	Education N. E. C	-	-	855,818,876.25	855,818,876.25	-	855,818,876.25

Table 12: Overhead Expenditure by Function

Borno State Government Budget Performance Report 2021 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>21,197,999,000.00</b>	<b>29,805,218,000.00</b>	<b>9,939,703,728.36</b>	<b>22,072,905,108.93</b>	<b>74.1%</b>	<b>7,732,312,891.07</b>
<b>701</b>	<b>General Public Service</b>	<b>13,350,370,000.00</b>	<b>19,936,114,000.00</b>	<b>4,989,994,043.45</b>	<b>13,529,491,507.79</b>	<b>67.9%</b>	<b>6,406,622,492.21</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>11,537,656,000.00</b>	<b>18,063,800,000.00</b>	<b>4,617,280,963.26</b>	<b>12,802,207,983.85</b>	<b>70.9%</b>	<b>5,261,592,016.15</b>
70111	Executive Organ and Legislative Organs	11,537,656,000.00	18,063,800,000.00	4,617,280,963.26	12,802,207,983.85	70.9%	5,261,592,016.15
<b>7013</b>	<b>General Services</b>	<b>1,812,714,000.00</b>	<b>1,872,314,000.00</b>	<b>372,713,080.19</b>	<b>727,283,523.94</b>	<b>38.8%</b>	<b>1,145,030,476.06</b>
70131	General Personnel Services	463,984,000.00	523,584,000.00	132,238,022.51	258,982,957.43	49.5%	264,601,042.57
70133	Other General Services	1,348,730,000.00	1,348,730,000.00	240,475,057.68	468,300,566.51	34.7%	880,429,433.49
<b>703</b>	<b>Public Order and Safety</b>	<b>1,612,500,000.00</b>	<b>1,612,500,000.00</b>	<b>1,829,222,436.73</b>	<b>2,449,670,101.88</b>	<b>151.9%</b>	<b>- 837,170,101.88</b>
<b>7031</b>	<b>Police Services</b>	<b>1,612,500,000.00</b>	<b>1,612,500,000.00</b>	<b>1,824,732,416.23</b>	<b>2,410,839,626.50</b>	<b>149.5%</b>	<b>- 798,339,626.50</b>
70311	State Expenditure to Support Police Services	1,612,500,000.00	1,612,500,000.00	1,824,732,416.23	2,410,839,626.50	149.5%	- 798,339,626.50
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>-</b>	<b>-</b>	<b>4,490,020.50</b>	<b>38,830,475.38</b>	<b>-</b>	<b>- 38,830,475.38</b>
70331	Justice & Law Courts	-	-	4,490,020.50	38,830,475.38	-	- 38,830,475.38
<b>704</b>	<b>Economic Affairs</b>	<b>2,141,555,000.00</b>	<b>2,940,680,000.00</b>	<b>842,150,332.48</b>	<b>1,867,761,883.86</b>	<b>63.5%</b>	<b>1,072,918,116.14</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>2,027,433,000.00</b>	<b>2,712,880,000.00</b>	<b>710,462,124.63</b>	<b>1,632,212,814.73</b>	<b>60.2%</b>	<b>1,080,667,185.27</b>
70411	General Economic and Commercial Affairs	2,027,433,000.00	2,712,880,000.00	710,462,124.63	1,632,212,814.73	60.2%	1,080,667,185.27
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>29,535,000.00</b>	<b>42,035,000.00</b>	<b>11,648,864.37</b>	<b>37,405,518.50</b>	<b>89.0%</b>	<b>4,629,481.50</b>
70421	Agriculture	17,535,000.00	25,035,000.00	5,738,381.37	17,764,878.50	71.0%	7,270,121.50
70423	Fishing and Hunting	12,000,000.00	17,000,000.00	5,910,483.00	19,640,640.00	115.5%	- 2,640,640.00
<b>7043</b>	<b>Fuel and Energy</b>	<b>1,184,000.00</b>	<b>21,957,000.00</b>	<b>-</b>	<b>1,503,413.50</b>	<b>6.8%</b>	<b>20,453,586.50</b>
70435	Electricity	1,184,000.00	21,957,000.00	-	1,503,413.50	6.8%	20,453,586.50
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>700,000.00</b>	<b>1,200,000.00</b>	<b>209,223.50</b>	<b>738,069.29</b>	<b>61.5%</b>	<b>461,930.71</b>
70442	Manufacturing	700,000.00	1,200,000.00	209,223.50	738,069.29	61.5%	461,930.71
<b>7045</b>	<b>Transport</b>	<b>82,703,000.00</b>	<b>162,608,000.00</b>	<b>119,830,119.98</b>	<b>195,902,067.84</b>	<b>120.5%</b>	<b>- 33,294,067.84</b>
70451	Road Transport	82,703,000.00	162,608,000.00	119,830,119.98	195,902,067.84	120.5%	- 33,294,067.84
<b>705</b>	<b>Environmental Protection</b>	<b>156,200,000.00</b>	<b>157,306,000.00</b>	<b>114,156,033.10</b>	<b>122,165,432.60</b>	<b>77.7%</b>	<b>35,140,567.40</b>
<b>7054</b>	<b>Protection of Biodiversity and Landscape</b>	<b>144,200,000.00</b>	<b>145,306,000.00</b>	<b>109,299,297.10</b>	<b>110,023,051.10</b>	<b>75.7%</b>	<b>35,282,948.90</b>
70541	Protection of Biodiversity and Landscape	144,200,000.00	145,306,000.00	109,299,297.10	110,023,051.10	75.7%	35,282,948.90
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>12,000,000.00</b>	<b>12,000,000.00</b>	<b>4,856,736.00</b>	<b>12,142,381.50</b>	<b>101.2%</b>	<b>- 142,381.50</b>
70561	Environmental Protection N.E.C.	12,000,000.00	12,000,000.00	4,856,736.00	12,142,381.50	101.2%	- 142,381.50
<b>706</b>	<b>Housing and Community Amenities</b>	<b>768,508,000.00</b>	<b>1,199,928,000.00</b>	<b>1,184,044,068.63</b>	<b>1,438,971,373.09</b>	<b>119.9%</b>	<b>- 239,043,373.09</b>
<b>7061</b>	<b>Housing Development</b>	<b>20,871,000.00</b>	<b>336,791,000.00</b>	<b>44,584,091.34</b>	<b>93,988,932.14</b>	<b>27.9%</b>	<b>242,802,067.86</b>
70611	Housing Development	20,871,000.00	336,791,000.00	44,584,091.34	93,988,932.14	27.9%	242,802,067.86
<b>7062</b>	<b>Community Development</b>	<b>88,322,000.00</b>	<b>100,822,000.00</b>	<b>1,607,007.00</b>	<b>7,108,247.80</b>	<b>7.1%</b>	<b>93,713,752.20</b>
70621	Community Development	88,322,000.00	100,822,000.00	1,607,007.00	7,108,247.80	7.1%	93,713,752.20
<b>7063</b>	<b>Water Supply</b>	<b>659,315,000.00</b>	<b>762,315,000.00</b>	<b>1,137,852,970.29</b>	<b>1,337,874,193.15</b>	<b>175.5%</b>	<b>- 575,559,193.15</b>
70631	Water Supply	659,315,000.00	762,315,000.00	1,137,852,970.29	1,337,874,193.15	175.5%	- 575,559,193.15
<b>707</b>	<b>Health</b>	<b>758,383,000.00</b>	<b>908,383,000.00</b>	<b>299,414,089.30</b>	<b>765,722,426.83</b>	<b>84.3%</b>	<b>142,660,573.17</b>
<b>7073</b>	<b>Hospital Services</b>	<b>746,910,000.00</b>	<b>896,910,000.00</b>	<b>299,414,089.30</b>	<b>765,722,426.83</b>	<b>85.4%</b>	<b>131,187,573.17</b>
70731	General Hospital Services	746,910,000.00	896,910,000.00	299,414,089.30	765,722,426.83	85.4%	131,187,573.17
<b>7074</b>	<b>Public Health Services</b>	<b>11,473,000.00</b>	<b>11,473,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>11,473,000.00</b>
70741	Public Health Services	11,473,000.00	11,473,000.00	-	-	0.0%	11,473,000.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>130,906,000.00</b>	<b>520,706,000.00</b>	<b>13,741,802.79</b>	<b>39,703,537.01</b>	<b>7.6%</b>	<b>481,002,462.99</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>20,846,000.00</b>	<b>65,846,000.00</b>	<b>4,568,117.54</b>	<b>11,165,194.46</b>	<b>17.0%</b>	<b>54,680,805.54</b>
70811	Recreational and Sporting Services	20,846,000.00	65,846,000.00	4,568,117.54	11,165,194.46	17.0%	54,680,805.54
<b>7082</b>	<b>Cultural Services</b>	<b>350,000.00</b>	<b>21,150,000.00</b>	<b>253,249.25</b>	<b>604,075.55</b>	<b>2.9%</b>	<b>20,545,924.45</b>
70821	Cultural Services	350,000.00	21,150,000.00	253,249.25	604,075.55	2.9%	20,545,924.45
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>109,710,000.00</b>	<b>433,710,000.00</b>	<b>8,920,436.00</b>	<b>27,934,267.00</b>	<b>6.4%</b>	<b>405,775,733.00</b>
70841	Religious and Other Community Services	109,710,000.00	433,710,000.00	8,920,436.00	27,934,267.00	6.4%	405,775,733.00

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>709</b>	<b>Education</b>	<b>2,279,577,000.00</b>	<b>2,529,601,000.00</b>	<b>666,980,921.88</b>	<b>1,859,418,845.87</b>	<b>73.5%</b>	<b>670,182,154.13</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>116,700,000.00</b>	<b>96,700,000.00</b>	<b>83,725,845.47</b>	<b>93,145,117.45</b>	<b>96.3%</b>	<b>3,554,882.55</b>
70911	Pre-Primary Education	116,700,000.00	96,700,000.00	83,725,845.47	93,145,117.45	96.3%	3,554,882.55
<b>7094</b>	<b>Tertiary Education</b>	<b>557,812,000.00</b>	<b>726,766,000.00</b>	<b>312,687,264.54</b>	<b>496,308,503.34</b>	<b>68.3%</b>	<b>230,457,496.66</b>
70941	First Stage of Tertiary Education	237,812,000.00	406,766,000.00	54,768,831.69	187,784,287.49	46.2%	218,981,712.51
70942	Second Stage of Tertiary Education	320,000,000.00	320,000,000.00	257,918,432.85	308,524,215.85	96.4%	11,475,784.15
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>350,000.00</b>	<b>1,420,000.00</b>	<b>159,575.78</b>	<b>560,938.78</b>	<b>39.5%</b>	<b>859,061.22</b>
70951	Education Not Definable by Level	350,000.00	1,420,000.00	159,575.78	560,938.78	39.5%	859,061.22
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>21,145,000.00</b>	<b>121,145,000.00</b>	<b>37,500,438.92</b>	<b>97,106,119.67</b>	<b>80.2%</b>	<b>24,038,880.33</b>
70961	Subsidiary Services to Education	21,145,000.00	121,145,000.00	37,500,438.92	97,106,119.67	80.2%	24,038,880.33
<b>7097</b>	<b>R&amp;D Education</b>	<b>550,000.00</b>	<b>550,000.00</b>	<b>354,280.50</b>	<b>504,420.00</b>	<b>91.7%</b>	<b>45,580.00</b>
70971	R&D Education	550,000.00	550,000.00	354,280.50	504,420.00	91.7%	45,580.00
<b>7098</b>	<b>Education N. E. C</b>	<b>1,583,020,000.00</b>	<b>1,583,020,000.00</b>	<b>232,553,516.67</b>	<b>1,171,793,746.63</b>	<b>74.0%</b>	<b>411,226,253.37</b>
70981	Education N. E. C	1,583,020,000.00	1,583,020,000.00	232,553,516.67	1,171,793,746.63	74.0%	411,226,253.37

**Table 13: Capital Expenditure by Function**

Borno State Government Budget Performance Report 2021 Q4 - Capital Expenditure by Functional Classification

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>179,261,364,000.00</b>	<b>170,295,583,873.36</b>	<b>33,668,086,664.31</b>	<b>64,467,538,600.45</b>	<b>36.0%</b>	<b>105,828,045,272.91</b>
<b>701</b>	<b>General Public Service</b>	<b>11,164,250,000.00</b>	<b>12,018,371,350.00</b>	<b>1,265,610,044.18</b>	<b>4,112,294,053.01</b>	<b>36.8%</b>	<b>7,906,077,296.99</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>3,781,250,000.00</b>	<b>3,888,250,000.00</b>	<b>303,299,567.07</b>	<b>1,167,834,082.79</b>	<b>30.9%</b>	<b>2,720,415,917.21</b>
70111	Executive Organ and Legislative Organs	3,781,250,000.00	3,888,250,000.00	303,299,567.07	1,167,834,082.79	30.9%	2,720,415,917.21
<b>7013</b>	<b>General Services</b>	<b>7,383,000,000.00</b>	<b>8,130,121,350.00</b>	<b>962,310,477.11</b>	<b>2,944,459,970.22</b>	<b>39.9%</b>	<b>5,185,661,379.78</b>
70131	General Personnel Services	3,107,500,000.00	3,474,621,350.00	671,013,454.50	1,161,897,255.18	37.4%	2,312,724,094.82
70133	Other General Services	4,275,500,000.00	4,655,500,000.00	291,297,022.61	1,782,562,715.04	41.7%	2,872,937,284.96
<b>703</b>	<b>Public Order and Safety</b>	<b>1,325,000,000.00</b>	<b>923,378,650.00</b>	<b>259,570,188.25</b>	<b>338,055,349.50</b>	<b>25.5%</b>	<b>585,323,300.50</b>
<b>7031</b>	<b>Police Services</b>	<b>225,000,000.00</b>	<b>225,000,000.00</b>	<b>9,600,000.00</b>	<b>17,473,469.00</b>	<b>7.8%</b>	<b>207,526,531.00</b>
70311	State Expenditure to Support Police Services	225,000,000.00	225,000,000.00	9,600,000.00	17,473,469.00	7.8%	207,526,531.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>1,100,000,000.00</b>	<b>698,378,650.00</b>	<b>249,970,188.25</b>	<b>320,581,880.50</b>	<b>29.1%</b>	<b>377,796,769.50</b>
70331	Justice & Law Courts	1,100,000,000.00	698,378,650.00	249,970,188.25	320,581,880.50	29.1%	377,796,769.50
<b>704</b>	<b>Economic Affairs</b>	<b>72,368,379,000.00</b>	<b>60,193,298,873.36</b>	<b>18,794,727,684.26</b>	<b>34,078,261,075.71</b>	<b>47.1%</b>	<b>26,115,037,797.65</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>20,979,939,000.00</b>	<b>20,335,337,800.00</b>	<b>3,145,664,804.35</b>	<b>11,550,520,124.77</b>	<b>55.1%</b>	<b>8,784,817,675.23</b>
70411	General Economic and Commercial Affairs	20,979,939,000.00	20,335,337,800.00	3,145,664,804.35	11,550,520,124.77	55.1%	8,784,817,675.23
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>8,153,600,000.00</b>	<b>11,462,549,073.36</b>	<b>2,052,237,912.50</b>	<b>2,571,645,382.00</b>	<b>31.5%</b>	<b>8,890,903,691.36</b>
70421	Agriculture	6,956,000,000.00	10,214,949,073.36	1,989,010,986.50	2,437,734,893.00	35.0%	7,777,214,180.36
70423	Fishing and Hunting	1,197,600,000.00	1,247,600,000.00	63,226,926.00	133,910,489.00	11.2%	1,113,689,511.00
<b>7043</b>	<b>Fuel and Energy</b>	<b>1,082,000,000.00</b>	<b>1,082,000,000.00</b>	<b>-</b>	<b>198,854,886.56</b>	<b>18.4%</b>	<b>883,145,113.44</b>
70435	Electricity	1,082,000,000.00	1,082,000,000.00	-	198,854,886.56	18.4%	883,145,113.44
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>40,636,340,000.00</b>	<b>20,670,209,803.00</b>	<b>13,596,824,967.41</b>	<b>19,136,612,921.38</b>	<b>47.1%</b>	<b>1,533,596,881.62</b>
70442	Manufacturing	250,000,000.00	250,000,000.00	908,421.46	15,616,960.19	6.2%	234,383,039.81
70443	Construction	40,386,340,000.00	20,420,209,803.00	13,595,916,545.95	19,120,995,961.19	47.3%	1,299,213,841.81
<b>7045</b>	<b>Transport</b>	<b>1,516,500,000.00</b>	<b>6,643,202,197.00</b>	<b>-</b>	<b>620,627,761.00</b>	<b>40.9%</b>	<b>6,022,574,436.00</b>
70451	Road Transport	1,516,500,000.00	6,643,202,197.00	-	620,627,761.00	40.9%	6,022,574,436.00
<b>705</b>	<b>Environmental Protection</b>	<b>2,859,000,000.00</b>	<b>2,859,000,000.00</b>	<b>1,555,226,090.65</b>	<b>2,117,394,802.40</b>	<b>74.1%</b>	<b>741,605,197.60</b>
<b>7054</b>	<b>Protection of Biodiversity and Landscape</b>	<b>-</b>	<b>-</b>	<b>428.25</b>	<b>428.25</b>	<b>-</b>	<b>428.25</b>
70541	Protection of Biodiversity and Landscape	-	-	428.25	428.25	-	428.25
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>2,859,000,000.00</b>	<b>2,859,000,000.00</b>	<b>1,555,226,090.65</b>	<b>2,117,394,802.40</b>	<b>74.1%</b>	<b>741,605,197.60</b>
70561	Environmental Protection N.E.C.	2,859,000,000.00	2,859,000,000.00	1,555,226,090.65	2,117,394,802.40	74.1%	741,605,197.60
<b>706</b>	<b>Housing and Community Amenities</b>	<b>22,467,294,000.00</b>	<b>26,527,294,000.00</b>	<b>1,549,266,825.49</b>	<b>6,902,603,719.09</b>	<b>30.7%</b>	<b>19,624,690,280.91</b>
<b>7061</b>	<b>Housing Development</b>	<b>2,309,000,000.00</b>	<b>6,969,000,000.00</b>	<b>43,415,179.50</b>	<b>1,999,866,281.79</b>	<b>86.6%</b>	<b>4,969,133,718.21</b>
70611	Housing Development	2,309,000,000.00	6,969,000,000.00	43,415,179.50	1,999,866,281.79	86.6%	4,969,133,718.21
<b>7062</b>	<b>Community Development</b>	<b>6,910,000,000.00</b>	<b>6,910,000,000.00</b>	<b>1,092,997,924.76</b>	<b>4,062,733,831.95</b>	<b>58.8%</b>	<b>2,847,266,168.05</b>
70621	Community Development	6,910,000,000.00	6,910,000,000.00	1,092,997,924.76	4,062,733,831.95	58.8%	2,847,266,168.05
<b>7063</b>	<b>Water Supply</b>	<b>13,248,294,000.00</b>	<b>12,648,294,000.00</b>	<b>412,853,721.23</b>	<b>840,003,605.35</b>	<b>6.3%</b>	<b>11,808,290,394.65</b>
70631	Water Supply	13,248,294,000.00	12,648,294,000.00	412,853,721.23	840,003,605.35	6.3%	11,808,290,394.65
<b>707</b>	<b>Health</b>	<b>8,919,000,000.00</b>	<b>8,059,000,000.00</b>	<b>420,846,958.71</b>	<b>2,468,790,015.18</b>	<b>27.7%</b>	<b>5,590,209,984.82</b>
<b>7072</b>	<b>Outpatient Services</b>	<b>1,494,000,000.00</b>	<b>1,494,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,494,000,000.00</b>
70721	General Medical Services	1,494,000,000.00	1,494,000,000.00	-	-	0.0%	1,494,000,000.00
<b>7073</b>	<b>Hospital Services</b>	<b>7,395,000,000.00</b>	<b>6,245,000,000.00</b>	<b>420,846,958.71</b>	<b>2,468,790,015.18</b>	<b>33.4%</b>	<b>3,776,209,984.82</b>
70731	General Hospital Services	7,395,000,000.00	6,245,000,000.00	420,846,958.71	2,468,790,015.18	33.4%	3,776,209,984.82
<b>7074</b>	<b>Public Health Services</b>	<b>30,000,000.00</b>	<b>320,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>320,000,000.00</b>
70741	Public Health Services	30,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>5,070,500,000.00</b>	<b>5,340,800,000.00</b>	<b>848,694,223.02</b>	<b>2,767,264,274.19</b>	<b>54.6%</b>	<b>2,573,535,725.81</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>2,583,000,000.00</b>	<b>3,183,000,000.00</b>	<b>492,488,839.18</b>	<b>1,464,780,241.10</b>	<b>56.7%</b>	<b>1,718,219,758.90</b>
70811	Recreational and Sporting Services	2,583,000,000.00	3,183,000,000.00	492,488,839.18	1,464,780,241.10	56.7%	1,718,219,758.90
<b>7082</b>	<b>Cultural Services</b>	<b>20,000,000.00</b>	<b>14,300,000.00</b>	-	-	<b>0.0%</b>	<b>14,300,000.00</b>
70821	Cultural Services	20,000,000.00	14,300,000.00	-	-	0.0%	14,300,000.00
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>1,067,500,000.00</b>	<b>1,067,500,000.00</b>	<b>8,028,406.84</b>	<b>8,028,406.84</b>	<b>0.8%</b>	<b>1,059,471,593.16</b>
70831	Broadcasting and Publishing Services	1,067,500,000.00	1,067,500,000.00	8,028,406.84	8,028,406.84	0.8%	1,059,471,593.16
<b>7084</b>	<b>Religious and Other Community Services</b>	-	-	<b>100,000,175.25</b>	<b>280,996,950.75</b>	-	<b>280,996,950.75</b>
70841	Religious and Other Community Services	-	-	100,000,175.25	280,996,950.75	-	280,996,950.75
<b>7085</b>	<b>R&amp;D Recreation, Culture and Religion</b>	<b>1,400,000,000.00</b>	<b>1,076,000,000.00</b>	<b>248,176,801.75</b>	<b>1,013,458,675.50</b>	<b>72.4%</b>	<b>62,541,324.50</b>
70851	R&D Recreation, Culture and Religion	1,400,000,000.00	1,076,000,000.00	248,176,801.75	1,013,458,675.50	72.4%	62,541,324.50
<b>709</b>	<b>Education</b>	<b>55,087,941,000.00</b>	<b>54,374,441,000.00</b>	<b>8,974,144,221.50</b>	<b>11,682,874,883.12</b>	<b>21.2%</b>	<b>42,691,566,116.88</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>26,814,941,000.00</b>	<b>24,814,941,000.00</b>	<b>400,085.50</b>	<b>36,377,856.26</b>	<b>0.1%</b>	<b>24,778,563,143.74</b>
70912	Primary Education	26,814,941,000.00	24,814,941,000.00	400,085.50	36,377,856.26	0.1%	24,778,563,143.74
<b>7094</b>	<b>Tertiary Education</b>	<b>8,094,000,000.00</b>	<b>7,926,000,000.00</b>	<b>1,768,614,639.13</b>	<b>2,429,820,457.15</b>	<b>30.0%</b>	<b>5,496,179,542.85</b>
70941	First Stage of Tertiary Education	3,326,500,000.00	3,158,500,000.00	771,990,071.23	1,390,074,253.50	41.8%	1,768,425,746.50
70942	Second Stage of Tertiary Education	4,767,500,000.00	4,767,500,000.00	996,624,567.90	1,039,746,203.65	21.8%	3,727,753,796.35
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>2,898,500,000.00</b>	<b>2,853,000,000.00</b>	<b>346,332,876.45</b>	<b>1,040,256,270.01</b>	<b>35.9%</b>	<b>1,812,743,729.99</b>
70961	Subsidiary Services to Education	2,898,500,000.00	2,853,000,000.00	346,332,876.45	1,040,256,270.01	35.9%	1,812,743,729.99
<b>7097</b>	<b>R&amp;D Education</b>	<b>2,580,000,000.00</b>	<b>2,580,000,000.00</b>	<b>1,168,483,160.53</b>	<b>1,579,108,329.13</b>	<b>61.2%</b>	<b>1,000,891,670.87</b>
70971	R&D Education	2,580,000,000.00	2,580,000,000.00	1,168,483,160.53	1,579,108,329.13	61.2%	1,000,891,670.87
<b>7098</b>	<b>Education N. E. C</b>	<b>14,700,500,000.00</b>	<b>16,200,500,000.00</b>	<b>5,690,313,459.89</b>	<b>6,597,311,970.57</b>	<b>44.9%</b>	<b>9,603,188,029.43</b>
70981	Education N. E. C	14,700,500,000.00	16,200,500,000.00	5,690,313,459.89	6,597,311,970.57	44.9%	9,603,188,029.43

**Table 14: Other Expenditure by Function**

**Borno State Government Budget Performance Report 2021 Q4 - Other Expenditure by Functional Classification**

Code	Function	2021 Original Budget	2021 Revised Budget	2021 Q4 Performance	2021 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2021 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>8,220,476,000.00</b>	<b>8,220,476,000.00</b>	<b>5,454,380,471.17</b>	<b>6,245,458,992.92</b>	<b>76.0%</b>	<b>1,975,017,007.08</b>
<b>701</b>	<b>General Public Service</b>	<b>6,257,814,000.00</b>	<b>6,257,814,000.00</b>	<b>5,336,514,821.38</b>	<b>5,967,961,587.64</b>	<b>95.4%</b>	<b>289,852,412.36</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>130,398,000.00</b>	<b>130,398,000.00</b>	<b>63,350,000.00</b>	<b>110,360,000.00</b>	<b>84.6%</b>	<b>20,038,000.00</b>
70111	Executive Organ and Legislative Organs	130,398,000.00	130,398,000.00	63,350,000.00	110,360,000.00	84.6%	20,038,000.00
<b>7013</b>	<b>General Services</b>	<b>127,416,000.00</b>	<b>127,416,000.00</b>	<b>18,268,127.43</b>	<b>18,268,127.43</b>	<b>14.3%</b>	<b>109,147,872.57</b>
70131	General Personnel Services	117,116,000.00	117,116,000.00	18,268,127.43	18,268,127.43	15.6%	98,847,872.57
70133	Other General Services	10,300,000.00	10,300,000.00	-	-	0.0%	10,300,000.00
<b>7017</b>	<b>Public Debt Transactions</b>	<b>6,000,000,000.00</b>	<b>6,000,000,000.00</b>	<b>5,254,896,693.95</b>	<b>5,839,333,460.21</b>	<b>97.3%</b>	<b>160,666,539.79</b>
70171	Public Debt Transactions	6,000,000,000.00	6,000,000,000.00	5,254,896,693.95	5,839,333,460.21	97.3%	160,666,539.79
<b>703</b>	<b>Public Order and Safety</b>	<b>765,000,000.00</b>	<b>765,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>765,000,000.00</b>
<b>7031</b>	<b>Police Services</b>	<b>765,000,000.00</b>	<b>765,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>765,000,000.00</b>
70311	State Expenditure to Support Police Services	765,000,000.00	765,000,000.00	-	-	0.0%	765,000,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>1,061,895,000.00</b>	<b>1,061,895,000.00</b>	<b>116,962,649.79</b>	<b>242,681,630.78</b>	<b>22.9%</b>	<b>819,213,369.22</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>1,061,117,000.00</b>	<b>1,061,117,000.00</b>	<b>116,962,649.79</b>	<b>242,681,630.78</b>	<b>22.9%</b>	<b>818,435,369.22</b>
70411	General Economic and Commercial Affairs	1,061,117,000.00	1,061,117,000.00	116,962,649.79	242,681,630.78	22.9%	818,435,369.22
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>465,000.00</b>	<b>465,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>465,000.00</b>
70421	Agriculture	465,000.00	465,000.00	-	-	0.0%	465,000.00
<b>7043</b>	<b>Fuel and Energy</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>16,000.00</b>
70435	Electricity	16,000.00	16,000.00	-	-	0.0%	16,000.00
<b>7045</b>	<b>Transport</b>	<b>297,000.00</b>	<b>297,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>297,000.00</b>
70451	Road Transport	297,000.00	297,000.00	-	-	0.0%	297,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>102,147,000.00</b>	<b>102,147,000.00</b>	<b>-</b>	<b>33,080,274.50</b>	<b>32.4%</b>	<b>69,066,725.50</b>
<b>7061</b>	<b>Housing Development</b>	<b>1,129,000.00</b>	<b>1,129,000.00</b>	<b>-</b>	<b>33,080,274.50</b>	<b>2930.1%</b>	<b>- 31,951,274.50</b>
70611	Housing Development	1,129,000.00	1,129,000.00	-	33,080,274.50	2930.1%	- 31,951,274.50
<b>7062</b>	<b>Community Development</b>	<b>178,000.00</b>	<b>178,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>178,000.00</b>
70621	Community Development	178,000.00	178,000.00	-	-	0.0%	178,000.00
<b>7063</b>	<b>Water Supply</b>	<b>100,840,000.00</b>	<b>100,840,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,840,000.00</b>
70631	Water Supply	100,840,000.00	100,840,000.00	-	-	0.0%	100,840,000.00
<b>707</b>	<b>Health</b>	<b>3,617,000.00</b>	<b>3,617,000.00</b>	<b>860,000.00</b>	<b>1,412,500.00</b>	<b>39.1%</b>	<b>2,204,500.00</b>
<b>7073</b>	<b>Hospital Services</b>	<b>3,090,000.00</b>	<b>3,090,000.00</b>	<b>860,000.00</b>	<b>1,412,500.00</b>	<b>45.7%</b>	<b>1,677,500.00</b>
70731	General Hospital Services	3,090,000.00	3,090,000.00	860,000.00	1,412,500.00	45.7%	1,677,500.00
<b>7074</b>	<b>Public Health Services</b>	<b>527,000.00</b>	<b>527,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>527,000.00</b>
70741	Public Health Services	527,000.00	527,000.00	-	-	0.0%	527,000.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>11,444,000.00</b>	<b>11,444,000.00</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>0.2%</b>	<b>11,421,000.00</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>1,154,000.00</b>	<b>1,154,000.00</b>	<b>23,000.00</b>	<b>23,000.00</b>	<b>2.0%</b>	<b>1,131,000.00</b>
70811	Recreational and Sporting Services	1,154,000.00	1,154,000.00	23,000.00	23,000.00	2.0%	1,131,000.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>10,290,000.00</b>	<b>10,290,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,290,000.00</b>
70841	Religious and Other Community Services	10,290,000.00	10,290,000.00	-	-	0.0%	10,290,000.00
<b>709</b>	<b>Education</b>	<b>18,559,000.00</b>	<b>18,559,000.00</b>	<b>20,000.00</b>	<b>300,000.00</b>	<b>1.6%</b>	<b>18,259,000.00</b>
<b>7094</b>	<b>Tertiary Education</b>	<b>1,524,000.00</b>	<b>1,524,000.00</b>	<b>20,000.00</b>	<b>300,000.00</b>	<b>19.7%</b>	<b>1,224,000.00</b>
70941	First Stage of Tertiary Education	1,524,000.00	1,524,000.00	20,000.00	300,000.00	19.7%	1,224,000.00
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>55,000.00</b>	<b>55,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>55,000.00</b>
70961	Subsidiary Services to Education	55,000.00	55,000.00	-	-	0.0%	55,000.00
<b>7098</b>	<b>Education N. E. C</b>	<b>16,980,000.00</b>	<b>16,980,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>16,980,000.00</b>
70981	Education N. E. C	16,980,000.00	16,980,000.00	-	-	0.0%	16,980,000.00