



BUDGET PERFORMANCE REPORT FOR 2022 THIRD QUARTER (JULY-SEPTEMBER)

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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 original approved budget and appropriation for the year 2022 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter three (Q3), 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. It also contains the 2022 revised budget which includes a number of virements.

This Q3 report is assessed against the 2022 Revised budget.

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 2203-2209 as applicable

This Budget Performance Report is produced by the Ministry of Planning and Budget/ Borno State equivalent and published on the Borno State website.

1.B Revenue Performance

The total Recurrent Revenue performance in the 3RD Qtr., seems to be low (~~₦~~68,675,921,714.56) which is about 59.7% of the 2022 budgetary provision, this notwithstanding the increases in crude oil prices. While growth in IGR envisaged was still low due generally to low economic activity occasioned by the insecurity in certain areas of the State. The IGR of about ₦3,340,879,898.68 representing 53.6% Of the budgeted figures was realized. There is still room for improvement as more economic activities are expected as the year rounds up.

Aids & Grants and Capital Receipts performance has however improved as compared to 2nd quarter 2022. That notwithstanding, the total Capital Receipts to date is ~~₦~~42,795,592,544.35 representing 27.7% of budgeted figures. The performance in Q3 has generally improved as compared to Q2.

The problems bedevilling the gathering of information for Actual Aids & Grants has persisted despite improvement in the 3rd quarter of 2022. The main challenge is that some MDAs are still under reporting or out rightly fail to report on Actual Aids and Grants and other Capital Receipts. However, more efforts are made and would also be made to increase information sharing across MDAs with a view to improve on report and returns on capital receipts for the remaining part of the year. As the year closes more of Grants, aids and Loans are being anticipated and as such a better performance is envisaged in the Q4.

The third quarter actual total revenue of ~~₦~~40,915,186,067.83 (Forty Billion, Nine Hundred and Fifteen Million, One Hundred and Eighty-Six Thousand, and Sixty-Seven Naira, Eighty-Three Kobo) being 41.3% of the budget size was recorded for both Recurrent Revenue and Capital Receipts. Indeed, several IGR revenue items have already exceeded the 2022 budget because of the good revenue collection within the budget line items.

1.C Recurrent Expenditure Performance

The Q3 recurrent expenditures is in line with the current administration's policy of paying Salaries and Pensions as at when due, thus monthly payment of Salaries, Pensions and Gratuity arrears and regular release of Overhead Costs to MDAs has continued showing that the Actual recurrent expenditure recorded as at the end of Q3 for FY2022 is ₦14,686,109,875.83 (Fourteen Billion, Six Hundred and Eighty Six Million, One Hundred and Nine Thousand, Eight Hundred and Seventy Five Naira, Eighty-Three Kobo) representing 37.8% of 2022 Budgeted figure. The recurrent expenditure comprises of Personnel cost of ₦10,306,173,224.23 representing 50.4%, Overhead cost of ₦4,370,954,151.60 representing 30.7% and other recurrent costs representing about 11.10%. Efforts are being made to improve the performance in respect of social contribution in the remaining quarter of the FY 2022.

1.D Capital Expenditure Performance

The Actual Capital Expenditure Performance for the Q3 for FY2022 stood at ₦11,014,898,477.28 (Eleven billion, and Fourteen Million, Eight Hundred and Ninety-Eight Thousand, Four Hundred and Seventy-Seven Naira, twenty-eight kobo), representing 21.6% of the 2022 budgeted figures. This quarter performance is lower than that of the Q2 which might be as a result of low Capital inflows from budgeted sources and/or non-capture of some capital expenditure from some MDAs.

1.E Conclusions

The third quarter (Q3) 2022 Actual Recurrent Revenue and Actual Recurrent Expenditure Budget Performance are favourable. There is the need for more efforts to be made to improve the performance in respect of Capital Receipts (27.7%) and Capital Expenditure (21.6%) as these performances have remain very poor. Thus, the aggregate expenditure performance is still low (27.6%), which is largely due to nonrealization of capital receipts (27.7%). In conclusion, virements are made to clear some overspent expenditure in the last quarter of FY 2022. Borno State having commenced the implementation of the Public Financial Management (PFM) reforms with computerisation and automation of systems, effort is geared towards ensuring correct and timely electronic submission of returns by all MDAs to facilitate the production of more robust and comprehensive Budget reports in the last quarter of FY 2022.

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Borno State Government 2022 Q3 Budget Performance Report - Summary

| Item | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| Opening Balance | - | - | - | - | | - |
| Recurrent Revenue | 115,055,277,000.00 | 115,055,277,000.00 | 25,321,862,941.62 | 68,846,295,468.00 | 59.8% | 46,208,981,532.00 |
| 11 - GOVERNMENT SHARE OF FAAC | 94,290,197,000.00 | 94,290,197,000.00 | 21,980,983,047.94 | 57,708,878,567.68 | 61.2% | 36,581,318,432.32 |
| 12 - INDEPENDENT REVENUE | 20,765,080,000.00 | 20,765,080,000.00 | 3,340,879,893.68 | 11,137,416,900.32 | 53.6% | 9,627,663,099.68 |
| Recurrent Expenditure | 100,051,605,000.00 | 99,344,195,000.00 | 16,641,368,570.85 | 39,552,916,917.99 | 39.8% | 59,791,278,082.02 |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE) | 44,520,386,000.00 | 45,263,751,000.00 | 10,306,173,224.23 | 22,810,122,427.86 | 50.4% | 22,453,628,572.15 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201) | 55,531,219,000.00 | 54,080,444,000.00 | 6,335,195,346.62 | 16,742,794,490.13 | 31.0% | 37,337,649,509.87 |
| Breakdown of Other Recurrent Costs | | | | | | |
| 2202 - OVERHEAD COST | 41,416,290,000.00 | 44,810,361,000.00 | 4,370,954,151.60 | 13,758,277,437.30 | 30.7% | 31,052,083,562.70 |
| OTHER RECURRENT (2203-2208) | 14,114,929,000.00 | 9,270,083,000.00 | 1,964,241,195.02 | 2,984,517,052.83 | 32.2% | 6,285,565,947.17 |
| Transfer to Capital Account | 15,003,672,000.00 | 15,711,082,000.00 | 8,680,494,370.77 | 29,293,378,550.02 | 186.5% | - 13,582,296,550.02 |
| Capital Receipts | 154,641,583,000.00 | 154,641,583,000.00 | 22,797,781,879.65 | 49,829,677,544.35 | 32.2% | 104,811,905,455.65 |
| 13 - AID AND GRANTS | 97,086,322,000.00 | 97,086,322,000.00 | 19,887,599,744.87 | 34,582,126,930.48 | 35.6% | 62,504,195,069.52 |
| 14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 57,555,261,000.00 | 57,555,261,000.00 | 2,910,182,134.78 | 15,247,550,613.87 | 26.5% | 42,307,710,386.13 |
| 23 - CAPITAL EXPENDITURE | 169,645,255,000.00 | 170,352,665,000.00 | 11,014,898,477.28 | 36,750,389,509.46 | 21.6% | 133,602,275,490.54 |
| Total Revenue (including OB) | 269,696,860,000.00 | 269,696,860,000.00 | 48,119,644,821.27 | 118,675,973,012.35 | 44.0% | 151,020,886,987.65 |
| Total Expenditure | 269,696,860,000.00 | 269,696,860,000.00 | 27,656,267,048.13 | 76,303,306,427.45 | 28.3% | 193,393,553,572.56 |

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Borno State Government Budget Performance Report 2022 Q3 - Total Revenue by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| | Total Revenue | 269,696,860,000.00 | 269,696,860,000.00 | 48,119,644,821.27 | 118,675,973,012.35 | 44.0% | 151,020,886,987.65 |
| 01000000000 | ADMINISTRATION SECTOR | 11,150,507,000.00 | 11,150,507,000.00 | 2,480,231,241.92 | 4,174,392,348.06 | 37.4% | 6,976,114,651.94 |
| 01110000000 | GOVERNOR'S OFFICE | 1,065,250,000.00 | 1,065,250,000.00 | 9,445,000.00 | 31,339,623.75 | 2.9% | 1,033,910,376.25 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 1,065,250,000.00 | 1,065,250,000.00 | 9,445,000.00 | 31,339,623.75 | 2.9% | 1,033,910,376.25 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 4,677,500,000.00 | 4,677,500,000.00 | 2,020,263,861.42 | 3,232,909,992.29 | 69.1% | 1,444,590,007.71 |
| 016110100100 | SECURITY TRUST FUND | 4,677,500,000.00 | 4,677,500,000.00 | 2,020,263,861.42 | 3,232,909,992.29 | 69.1% | 1,444,590,007.71 |
| 01620000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 4,000,000,000.00 | 4,000,000,000.00 | 183,000,000.00 | 183,000,000.00 | 4.6% | 3,817,000,000.00 |
| 016200100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 4,000,000,000.00 | 4,000,000,000.00 | 183,000,000.00 | 183,000,000.00 | 4.6% | 3,817,000,000.00 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 95,632,000.00 | 95,632,000.00 | - | - | 0.0% | 95,632,000.00 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 95,632,000.00 | 95,632,000.00 | - | - | 0.0% | 95,632,000.00 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 93,032,000.00 | 93,032,000.00 | - | - | 0.0% | 93,032,000.00 |
| 01250000000 | HEAD OF SERVICE | 4,290,000.00 | 4,290,000.00 | 218,591.25 | 3,670,764.25 | 85.6% | 619,235.75 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDJUGA | 4,290,000.00 | 4,290,000.00 | 218,591.25 | 3,670,764.25 | 85.6% | 619,235.75 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 240,550,000.00 | 240,550,000.00 | - | 52,312,734.41 | 21.7% | 188,237,265.59 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 300,000.00 | 300,000.00 | - | - | 0.0% | 300,000.00 |
| 014000200100 | OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 240,250,000.00 | 240,250,000.00 | - | 52,312,734.41 | 21.8% | 187,937,265.59 |
| 01480000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 110,000,000.00 | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 110,000,000.00 | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| 01490000000 | LOCAL GOVERNMENT SERVICE COMMISSION | 957,285,000.00 | 957,285,000.00 | 267,303,789.25 | 671,159,233.36 | 70.1% | 286,125,766.64 |
| 014900100100 | LOCAL GOVERNMENT SERVICE COMMISSION | 457,285,000.00 | 457,285,000.00 | 267,303,789.25 | 671,159,233.36 | 70.1% | 286,125,766.64 |
| 014903500200 | LOCAL GOVERNMENT PENSIONS BOARD | 500,000,000.00 | 500,000,000.00 | 147,924,353.16 | 497,463,731.32 | 99.5% | 2,536,268.68 |
| 02000000000 | ECONOMIC SECTOR | 218,056,545,000.00 | 218,056,545,000.00 | 34,873,928,082.24 | 95,250,641,033.99 | 43.7% | 122,805,903,966.01 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 441,365,000.00 | 441,365,000.00 | 29,720,641.09 | 43,877,312.07 | 9.9% | 397,487,687.93 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 373,650,000.00 | 373,650,000.00 | - | - | 0.0% | 373,650,000.00 |
| 021502100100 | MOHAMED LAWAN COLLEGE OF AGRICULTURE | 18,600,000.00 | 18,600,000.00 | 6,990,089.38 | 21,146,760.36 | 113.7% | - |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 19,115,000.00 | 19,115,000.00 | 19,844,265.87 | 19,844,265.87 | 103.8% | - |
| 021511100100 | BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY | 30,000,000.00 | 30,000,000.00 | 2,886,285.84 | 2,886,285.84 | 9.6% | 27,113,714.16 |
| 02650000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 275,800,000.00 | 275,800,000.00 | 1,912,361.50 | 4,277,030.80 | 1.6% | 271,522,969.20 |
| 026500100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 275,800,000.00 | 275,800,000.00 | 1,912,361.50 | 4,277,030.80 | 1.6% | 271,522,969.20 |
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 172,157,775,000.00 | 172,157,775,000.00 | 31,653,872,828.61 | 89,457,627,055.69 | 52.0% | 82,700,147,944.31 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 67,201,292,000.00 | 67,201,292,000.00 | 7,034,085,000.00 | 23,292,823,787.03 | 34.7% | 43,908,468,212.97 |
| 022000300100 | BUDGET AND PLANNING | 400,000.00 | 400,000.00 | - | 370,000.00 | 92.5% | 30,000.00 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 94,290,197,000.00 | 94,290,197,000.00 | 21,980,983,047.94 | 57,708,878,567.68 | 61.2% | 36,581,318,432.32 |
| 022000800100 | BORNO STATE INTERNAL REVENUE SERVICE | 10,665,886,000.00 | 10,665,886,000.00 | 2,638,804,780.67 | 8,455,554,700.98 | 79.3% | 2,210,331,299.02 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 1,513,304,000.00 | 1,513,304,000.00 | 3,915,278.00 | 19,330,467.56 | 1.3% | 1,493,973,532.44 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 15,000,000.00 | 15,000,000.00 | 2,781,500.00 | 9,052,500.00 | 60.4% | 5,947,500.00 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 149,661,000.00 | 149,661,000.00 | - | - | 0.0% | 149,661,000.00 |
| 022205200100 | BORNO STATE HOTELS | 134,000,000.00 | 134,000,000.00 | - | - | 0.0% | 134,000,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 119,683,000.00 | 119,683,000.00 | - | 1,041,331.50 | 0.9% | 118,641,668.50 |
| 022205400200 | KANO MOTOR PARK AND MARKET | 81,700,000.00 | 81,700,000.00 | 1,133,778.00 | 9,236,636.06 | 11.3% | 72,463,363.94 |
| 022205700100 | BORNO STATE PLASTIC COMPANY (BOPLAS) | 716,500,000.00 | 716,500,000.00 | - | - | 0.0% | 716,500,000.00 |
| 022206000100 | NEITAL NIGERIA LIMITED | 292,980,000.00 | 292,980,000.00 | - | - | 0.0% | 292,980,000.00 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 3,780,000.00 | 3,780,000.00 | - | - | 0.0% | 3,780,000.00 |
| 02290000000 | MINISTRY OF TRANSPORT | 2,212,600,000.00 | 2,212,600,000.00 | 297,720,964.00 | 840,954,505.95 | 38.0% | 1,371,645,494.05 |
| 022900100100 | MINISTRY OF TRANSPORT | 1,125,000,000.00 | 1,125,000,000.00 | 2,595,759.00 | 9,453,915.95 | 0.8% | 1,115,546,084.05 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 360,000,000.00 | 360,000,000.00 | 115,419,250.00 | 325,028,990.00 | 90.3% | 34,971,010.00 |
| 022905500100 | BORNO STATE TRAFFIC MANAGEMENT AGENCY | 727,600,000.00 | 727,600,000.00 | 179,705,955.00 | 506,471,600.00 | 69.6% | 221,128,400.00 |
| 02340000000 | MINISTRY OF WORKS | 19,600,000.00 | 19,600,000.00 | - | - | 0.0% | 19,600,000.00 |
| 023400100100 | MINISTRY OF WORKS | 19,600,000.00 | 19,600,000.00 | - | - | 0.0% | 19,600,000.00 |
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 76,743,000.00 | 76,743,000.00 | - | - | 0.0% | 76,743,000.00 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 76,743,000.00 | 76,743,000.00 | - | - | 0.0% | 76,743,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 19,116,482,000.00 | 19,116,482,000.00 | 2,747,623,237.37 | 4,138,094,260.10 | 21.6% | 14,978,387,739.90 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 120,000,000.00 | 120,000,000.00 | 20,441,102.59 | 50,340,817.68 | 42.0% | 69,659,182.32 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 18,996,482,000.00 | 18,996,482,000.00 | 2,727,182,134.78 | 4,087,753,442.42 | 21.5% | 14,908,728,557.58 |

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| 025500000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 20,507,500,000.00 | 20,507,500,000.00 | - | - | 0.0% | 20,507,500,000.00 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 20,507,500,000.00 | 20,507,500,000.00 | - | - | 0.0% | 20,507,500,000.00 |
| 026000000000 | MINISTRY OF LANDS & SURVEY | 1,735,376,000.00 | 1,735,376,000.00 | 139,162,771.67 | 746,480,401.82 | 43.0% | 988,895,598.18 |
| 026000200100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD | 140,000,000.00 | 140,000,000.00 | - | 40,528,181.01 | 28.9% | 99,471,818.99 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 1,595,376,000.00 | 1,595,376,000.00 | 139,162,771.67 | 705,952,220.81 | 44.2% | 889,423,779.19 |
| 030000000000 | LAW & JUSTICE SECTOR | 435,050,000.00 | 435,050,000.00 | 7,099,313.00 | 111,400,731.22 | 25.6% | 323,649,268.78 |
| 031800000000 | STATE JUDICIAL SERVICE COMMISSION | 80,550,000.00 | 80,550,000.00 | 3,043,105.00 | 8,740,197.72 | 10.9% | 71,809,802.28 |
| 031805100100 | HIGH COURT OF JUSTICE | 79,000,000.00 | 79,000,000.00 | 3,043,105.00 | 8,718,722.42 | 11.0% | 70,281,277.58 |
| 031805300100 | SHARIA COURT OF APPEAL | 50,000.00 | 50,000.00 | - | 21,475.30 | 43.0% | 28,524.70 |
| 031805400100 | AREA COURT | 1,500,000.00 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 032600000000 | MINISTRY OF JUSTICE | 354,500,000.00 | 354,500,000.00 | 4,056,208.00 | 102,660,533.50 | 29.0% | 251,839,466.50 |
| 032600100100 | MINISTRY OF JUSTICE | 275,000,000.00 | 275,000,000.00 | - | 78,147,129.00 | 28.4% | 196,852,871.00 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 55,780,000.00 | 55,780,000.00 | 3,877,008.50 | 20,118,347.50 | 36.1% | 35,661,652.50 |
| 032600700100 | HIGHER ISLAMIC SCHOOL | 23,720,000.00 | 23,720,000.00 | 179,199.50 | 4,395,057.00 | 18.5% | 19,324,943.00 |
| 050000000000 | SOCIAL SECTOR | 40,054,758,000.00 | 40,054,758,000.00 | 10,758,386,184.11 | 19,139,538,899.08 | 47.8% | 20,915,219,100.92 |
| 056600000000 | MINISTRY OF POVERTY ALLEVIATION | 3,240,000.00 | 3,240,000.00 | 83,500.00 | 2,043,080.29 | 63.1% | 1,196,919.71 |
| 056600100100 | MINISTRY OF POVERTY ALLEVIATION | 3,240,000.00 | 3,240,000.00 | 83,500.00 | 2,043,080.29 | 63.1% | 1,196,919.71 |
| 051400000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,290,000.00 | 1,290,000.00 | - | - | 0.0% | 1,290,000.00 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,290,000.00 | 1,290,000.00 | - | - | 0.0% | 1,290,000.00 |
| 051700000000 | MINISTRY OF EDUCATION | 31,065,365,000.00 | 31,065,365,000.00 | 9,811,089,450.20 | 12,841,390,938.64 | 41.3% | 18,223,974,061.36 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 29,397,194,000.00 | 29,397,194,000.00 | 9,488,122,892.30 | 12,120,175,356.40 | 41.2% | 17,277,018,643.60 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 125,000.00 | 125,000.00 | - | - | 0.0% | 125,000.00 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 10,046,000.00 | 10,046,000.00 | - | 1,787,524.00 | 17.8% | 8,258,476.00 |
| 051706500100 | EDUCATION TRUST FUND | 1,658,000,000.00 | 1,658,000,000.00 | 322,966,557.90 | 719,428,058.24 | 43.4% | 938,571,941.76 |
| 056800000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 4,675,779,000.00 | 4,675,779,000.00 | 623,844,138.89 | 2,500,045,291.42 | 53.5% | 2,175,733,708.58 |
| 056801800100 | RAMAT POLYTECHNIC MAIDUGURI | 1,315,000,000.00 | 1,315,000,000.00 | 584,624,572.78 | 1,010,493,017.60 | 76.8% | 304,506,982.40 |
| 056801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 210,766,000.00 | 210,766,000.00 | 7,848,023.10 | 20,394,675.08 | 9.7% | 190,371,324.92 |
| 056801900200 | COLLEGE OF EDUCATION WAKA - BIU | 665,063,000.00 | 665,063,000.00 | 12,747,089.00 | 261,090,878.40 | 39.3% | 403,972,121.60 |
| 056801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B | 13,400,000.00 | 13,400,000.00 | 2,735,271.51 | 7,254,954.51 | 54.1% | 6,145,045.49 |
| 056802100100 | BORNO STATE UNIVERSITY | 2,460,000,000.00 | 2,460,000,000.00 | 15,874,082.50 | 1,200,762,665.83 | 48.8% | 1,259,237,334.17 |
| 056805600100 | BORNO STATE SCHOLARSHIPS BOARD | 11,550,000.00 | 11,550,000.00 | 15,100.00 | 49,100.00 | 0.4% | 11,500,900.00 |
| 052100000000 | MINISTRY OF HEALTH | 3,575,693,000.00 | 3,575,693,000.00 | 90,318,889.41 | 1,554,829,523.12 | 43.5% | 2,020,863,476.88 |
| 052100100100 | MINISTRY OF HEALTH | 27,250,000.00 | 27,250,000.00 | 593,200.00 | 2,799,200.00 | 10.3% | 24,450,800.00 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 1,976,596,000.00 | 1,976,596,000.00 | - | 557,104,420.00 | 28.2% | 1,419,491,580.00 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 1,251,945,000.00 | 1,251,945,000.00 | - | 744,000,000.00 | 59.4% | 507,945,000.00 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 230,000,000.00 | 230,000,000.00 | 53,297,702.88 | 143,568,030.89 | 62.4% | 86,431,969.11 |
| 052110400100 | COLLEGE OF NURSING AND MIDWIFERY | 21,602,000.00 | 21,602,000.00 | 16,516,351.25 | 40,319,245.21 | 186.6% | - 18,717,245.21 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 68,300,000.00 | 68,300,000.00 | 19,911,635.28 | 67,038,627.02 | 98.2% | 1,261,372.98 |
| 053500000000 | MINISTRY OF ENVIRONMENT | 731,791,000.00 | 731,791,000.00 | 233,050,205.61 | 2,240,511,065.61 | 306.2% | - 1,508,720,065.61 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 629,791,000.00 | 629,791,000.00 | 233,050,205.61 | 2,237,411,065.61 | 355.3% | - 1,607,620,065.61 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 102,000,000.00 | 102,000,000.00 | - | 3,100,000.00 | 3.0% | 98,900,000.00 |
| 053900000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 1,000,000.00 | 1,000,000.00 | - | 219,000.00 | 21.9% | 781,000.00 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 1,000,000.00 | 1,000,000.00 | - | 219,000.00 | 21.9% | 781,000.00 |
| 056400000000 | MINISTRY OF RELIGIOUS AFFAIRS | 600,000.00 | 600,000.00 | - | 500,000.00 | 83.3% | 100,000.00 |
| 056400500100 | ISLAMIC RESEARCH CENTER | 600,000.00 | 600,000.00 | - | 500,000.00 | 83.3% | 100,000.00 |

2.C Revenue by Economic Classification

Table 3 Total Revenue by Economic Classification

Borno State Government Budget Performance Report 2022 Q3 - Total Revenue by Economic Classification

| Code | Economic | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| 1 | REVENUE | 269,696,860,000.00 | 269,696,860,000.00 | 48,119,644,871.27 | 118,675,973,012.35 | 44.0% | 151,020,886,987.65 |
| 11 | GOVERNMENT SHARE OF FAAC | 94,290,197,000.00 | 94,290,197,000.00 | 21,980,983,047.94 | 57,708,878,567.68 | 61.2% | 36,581,318,432.32 |
| 1101 | GOVERNMENT SHARE OF FAAC | 94,290,197,000.00 | 94,290,197,000.00 | 21,980,983,047.94 | 57,708,878,567.68 | 61.2% | 36,581,318,432.32 |
| 110101 | STATE GOVERNMENT SHARE OF STATUTORY REVENUES | 56,215,985,000.00 | 56,215,985,000.00 | 14,784,341,430.84 | 34,492,707,969.86 | 61.4% | 21,723,277,030.14 |
| 11010101 | STATUTORY ALLOCATION | 56,215,985,000.00 | 56,215,985,000.00 | 14,784,341,430.84 | 34,492,707,969.86 | 61.4% | 21,723,277,030.14 |
| 110102 | STATE GOVERNMENT SHARE OF VAT | 25,716,973,000.00 | 25,716,973,000.00 | 7,026,267,863.66 | 20,142,530,297.24 | 78.3% | 5,574,442,702.76 |
| 11010201 | SHARE OF VAT | 25,716,973,000.00 | 25,716,973,000.00 | 7,026,267,863.66 | 20,142,530,297.24 | 78.3% | 5,574,442,702.76 |
| 110103 | STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES | 12,357,239,000.00 | 12,357,239,000.00 | 170,373,753.44 | 3,073,640,300.58 | 24.9% | 9,283,598,699.42 |
| 11010303 | EXCESS CRUDE | 12,357,239,000.00 | 12,357,239,000.00 | 170,373,753.44 | 3,073,640,300.58 | 24.9% | 9,283,598,699.42 |
| 12 | INDEPENDENT REVENUE | 20,765,080,000.00 | 20,765,080,000.00 | 3,340,879,893.68 | 11,137,416,900.32 | 53.6% | 9,627,663,099.68 |
| 1201 | TAX REVENUE | 9,037,783,000.00 | 9,037,783,000.00 | 1,441,574,227.53 | 6,758,278,440.84 | 74.8% | 2,279,504,559.16 |
| 120101 | PERSONAL TAXES | 8,820,000,000.00 | 8,820,000,000.00 | 1,371,597,869.36 | 6,563,374,110.27 | 74.4% | 2,256,625,889.73 |
| 12010101 | PERSONAL TAXES | 8,820,000,000.00 | 8,820,000,000.00 | 1,371,597,869.36 | 6,563,374,110.27 | 74.4% | 2,256,625,889.73 |
| 120103 | OTHER TAXES | 217,783,000.00 | 217,783,000.00 | 69,976,358.17 | 194,904,330.57 | 89.5% | 22,878,669.43 |
| 12010304 | STAMP DUTY | 2,000,000.00 | 2,000,000.00 | 66,160,755.44 | 74,982,806.42 | 3749.1% | 72,982,806.42 |
| 12010307 | CAPITAL GAIN TAX | 215,783,000.00 | 215,783,000.00 | 3,815,602.73 | 119,921,524.15 | 55.6% | 95,861,475.85 |
| 1202 | NON-TAX REVENUE | 11,727,297,000.00 | 11,727,297,000.00 | 1,899,305,666.15 | 4,379,138,459.48 | 37.3% | 7,348,158,540.52 |
| 120201 | LICENCES - GENERAL | 1,887,711,000.00 | 1,887,711,000.00 | 460,453,536.96 | 1,046,735,131.26 | 55.4% | 840,975,868.74 |
| 12020101 | Motor Vehicle Licence | 800,072,000.00 | 800,072,000.00 | 312,892,706.29 | 660,174,919.29 | 82.5% | 139,897,080.71 |
| 12020102 | Driving Licence/Learners' Permit | 39,365,000.00 | 39,365,000.00 | 13,166,700.00 | 37,629,600.00 | 95.6% | 1,735,400.00 |
| 12020103 | Certificate of Road Worthiness | 180,345,000.00 | 180,345,000.00 | 5,910,610.17 | 17,904,710.17 | 9.9% | 162,440,289.83 |
| 12020104 | Certificate of Medical Fitness for Food Handlers | 2,000,000.00 | 2,000,000.00 | 593,200.00 | 2,799,200.00 | 140.0% | 799,200.00 |
| 12020108 | Hides and Skin Licences | 8,500,000.00 | 8,500,000.00 | - | - | 0.0% | 8,500,000.00 |
| 12020109 | REGISTRATION OF VOLUNTARY ORGANIZATIONS (NGO) | 60,566,000.00 | 60,566,000.00 | - | - | 0.0% | 60,566,000.00 |
| 12020111 | Auctioneers Licences | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 12020115 | Cattle Trading Licences | 1,500,000.00 | 1,500,000.00 | 1,912,361.50 | 1,912,361.50 | 127.5% | 412,361.50 |
| 12020116 | Fish Inspection Licences | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 12020122 | Trophy Dealer Licences | 13,000.00 | 13,000.00 | - | - | 0.0% | 13,000.00 |
| 12020123 | Patent Medicine Vendor Licences | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 12020124 | Miscellaneous Vehicular Permit | 500,000,000.00 | 500,000,000.00 | 125,977,959.00 | 322,857,657.00 | 64.6% | 177,142,343.00 |
| 12020126 | Medical Practitioner/Clinic Registration | 5,250,000.00 | 5,250,000.00 | - | - | 0.0% | 5,250,000.00 |
| 12020132 | REGISTRATION OF SEWAGE/REFUSE DISPOSAL OPERATORS | 20,000,000.00 | 20,000,000.00 | - | 1,100,000.00 | 5.5% | 18,900,000.00 |
| 12020133 | Fish Sales License | 200,000,000.00 | 200,000,000.00 | - | 2,356,683.30 | 1.2% | 197,643,316.70 |
| 120204 | FEES - GENERAL | 4,892,503,000.00 | 4,892,503,000.00 | 1,225,913,384.38 | 2,372,679,722.13 | 48.5% | 2,519,823,277.87 |
| 12020401 | Taxi Registration Fees | 77,121,000.00 | 77,121,000.00 | 848,542,936.68 | 857,669,290.68 | 1112.1% | 780,548,290.68 |
| 12020402 | Road Traffic Regulation Fees | 70,700,000.00 | 70,700,000.00 | 23,474,066.00 | 96,805,550.00 | 136.9% | 26,105,550.00 |
| 12020403 | Motor Vehicle Registration Fees | 530,000,000.00 | 530,000,000.00 | 45,138,530.00 | 149,106,820.00 | 28.1% | 380,893,180.00 |
| 12020404 | Registration of Contractors | 61,179,000.00 | 61,179,000.00 | 147,100.00 | 504,447.48 | 0.8% | 60,674,552.52 |
| 12020405 | Tender Fees - General | 38,178,000.00 | 38,178,000.00 | 9,445,000.00 | 9,445,000.00 | 24.7% | 28,733,000.00 |
| 12020406 | Registration of Document Fees - General | 528,500,000.00 | 528,500,000.00 | 55,004,897.82 | 235,111,343.16 | 44.5% | 293,388,656.84 |
| 12020407 | Application & Processing Fees - Right of Occupancy | 23,000,000.00 | 23,000,000.00 | 14,393,248.00 | 19,408,627.86 | 84.4% | 3,591,372.14 |
| 12020408 | Site Plan Processing Fees | 5,000,000.00 | 5,000,000.00 | 1,155,741.00 | 2,613,634.06 | 52.3% | 2,386,365.94 |
| 12020409 | Survey Charges Fees | 35,000,000.00 | 35,000,000.00 | 22,181,476.00 | 32,650,127.57 | 93.3% | 2,349,872.43 |
| 12020410 | Site and Services Scheme Fees | 230,000,000.00 | 230,000,000.00 | 53,297,702.88 | 143,568,030.89 | 62.4% | 86,431,969.11 |
| 12020411 | Water Rates | 120,000,000.00 | 120,000,000.00 | 20,441,102.59 | 50,340,817.68 | 42.0% | 69,659,182.32 |
| 12020412 | Change of Purpose Fees | 12,250,000.00 | 12,250,000.00 | 1,330,000.00 | 3,302,612.28 | 27.0% | 8,947,387.72 |
| 12020413 | Surrender and Subdivision Fees | 75,000,000.00 | 75,000,000.00 | 7,299,250.00 | 28,427,710.79 | 37.9% | 46,572,289.21 |
| 12020415 | Re-Grant Fees | 20,000,000.00 | 20,000,000.00 | 1,061,000.00 | 7,524,148.36 | 37.6% | 12,475,851.64 |
| 12020417 | Recovery of Compensation | 18,000,000.00 | 18,000,000.00 | 95,000.00 | 6,012,214.99 | 33.4% | 11,987,785.01 |
| 12020421 | Agency Fees | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020422 | Road Cutting Charges | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 12020423 | Weight and Measure Fee (Bridge) | 270,500,000.00 | 270,500,000.00 | - | - | 0.0% | 270,500,000.00 |

| Code | Economic | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| 12020426 | Hides and Skin Inspection Fees | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 12020428 | Poultry Farmers Registration | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 12020429 | Registration of Private Veterinary Clinics | 400,000.00 | 400,000.00 | - | - | 0.0% | 400,000.00 |
| 12020431 | School Fees - Secondary Institutions | 635,367,000.00 | 635,367,000.00 | 98,408,601.80 | 423,400,996.07 | 66.6% | 211,966,003.93 |
| 12020432 | Renewal of Private Schools | 5,000,000.00 | 5,000,000.00 | 1,020,000.00 | 4,770,000.00 | 95.4% | 230,000.00 |
| 12020434 | Registration Fees for Social Clubs & Associations | 1,000,000.00 | 1,000,000.00 | - | 219,000.00 | 21.9% | 781,000.00 |
| 12020435 | Registration Fees for Cooperative Societies | 540,000.00 | 540,000.00 | 83,500.00 | 83,500.00 | 15.5% | 456,500.00 |
| 12020437 | Registration of Business Premises | 15,056,000.00 | 15,056,000.00 | 2,781,500.00 | 9,052,500.00 | 60.1% | 6,003,500.00 |
| 12020438 | Vetting Fees | 275,000,000.00 | 275,000,000.00 | - | 78,147,129.00 | 28.4% | 196,852,871.00 |
| 12020439 | High Court Fees | 25,000,000.00 | 25,000,000.00 | 2,950,875.00 | 8,626,492.42 | 34.5% | 16,373,507.58 |
| 12020440 | High Court Probate | 35,000,000.00 | 35,000,000.00 | - | - | 0.0% | 35,000,000.00 |
| 12020441 | Area Court Fees | 1,500,000.00 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 12020443 | Sharia Court Fees | 50,000.00 | 50,000.00 | - | 21,475.30 | 43.0% | 28,524.70 |
| 12020444 | Registration/Renewal of Audit Firms | 550,000.00 | 550,000.00 | - | - | 0.0% | 550,000.00 |
| 12020445 | Fire Safety Charges | 1,500,000.00 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 12020449 | Bill Board Erection Fees | 20,000,000.00 | 20,000,000.00 | - | 11,660,528.50 | 58.3% | 8,339,471.50 |
| 12020450 | Parks and Garden Fees | 9,724,000.00 | 9,724,000.00 | 3,081,767.61 | 7,442,627.61 | 76.5% | 2,281,372.39 |
| 12020455 | CHANGE OF OWNERSHIP FEES | 800,000.00 | 800,000.00 | 1,833,000.00 | 1,833,000.00 | 229.1% | 1,033,000.00 |
| 12020456 | Application Fees | 60,587,000.00 | 60,587,000.00 | 2,440,000.00 | 40,749,651.25 | 67.3% | 19,837,348.75 |
| 12020457 | Parking Fees | 25,000,000.00 | 25,000,000.00 | - | 493,683.18 | 2.0% | 24,506,316.82 |
| 12020460 | Fibre Optic Installation | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 12020463 | Education Levy | 429,857,000.00 | 429,857,000.00 | 10,307,089.00 | 141,688,763.00 | 33.0% | 288,168,237.00 |
| 12020465 | Registration of Private Nurseries | 144,000.00 | 144,000.00 | - | - | 0.0% | 144,000.00 |
| 12020468 | REFUSE/SEWAGE DISPOSAL FEES | 35,000,000.00 | 35,000,000.00 | - | 2,000,000.00 | 5.7% | 33,000,000.00 |
| 12020469 | SANITATION LEVY/POLLUTION CONTROL FEES | 22,000,000.00 | 22,000,000.00 | - | - | 0.0% | 22,000,000.00 |
| 12020470 | PREMIUM FOR HEALTH SERVICES | 1,062,000,000.00 | 1,062,000,000.00 | - | - | 0.0% | 1,062,000,000.00 |
| 120205 | FINES - GENERAL | 119,500,000.00 | 119,500,000.00 | 92,230.00 | 59,858,543.00 | 50.1% | 59,641,457.00 |
| 12020501 | Penalty for Offences - General | 75,500,000.00 | 75,500,000.00 | - | 59,766,313.00 | 79.2% | 15,733,687.00 |
| 12020502 | High Court Fines | 19,000,000.00 | 19,000,000.00 | 92,230.00 | 92,230.00 | 0.5% | 18,907,770.00 |
| 12020504 | Penalty for Environment Violation - General | 25,000,000.00 | 25,000,000.00 | - | - | 0.0% | 25,000,000.00 |
| 120206 | SALES - GENERAL | 1,978,759,000.00 | 1,978,759,000.00 | 37,713,776.25 | 124,605,959.27 | 6.3% | 1,854,153,040.73 |
| 12020602 | Owner Occupier Scheme (Civil Servants) | 500,000,000.00 | 500,000,000.00 | - | 689,010.00 | 0.1% | 499,310,990.00 |
| 12020603 | Sales of Govt. Boarded Plants & Vehicles | 200,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 12020604 | Sales of Printed Budget | 400,000.00 | 400,000.00 | - | 370,000.00 | 92.5% | 30,000.00 |
| 12020608 | Sales of Broken Beacons | 15,000,000.00 | 15,000,000.00 | 793,000.00 | 5,908,380.56 | 39.4% | 9,091,619.44 |
| 12020611 | Sales of In-Service and Bond Forms | 675,000.00 | 675,000.00 | - | - | 0.0% | 675,000.00 |
| 12020616 | Sale of Application Forms | 194,473,000.00 | 194,473,000.00 | 20,766,637.50 | 91,953,648.00 | 47.3% | 102,519,352.00 |
| 12020617 | Sales of Cards | 6,066,000.00 | 6,066,000.00 | - | 3,781,722.00 | 62.3% | 2,284,278.00 |
| 12020619 | Sales of Dairy Products | 9,400,000.00 | 9,400,000.00 | - | 7,986.00 | 0.1% | 9,392,014.00 |
| 12020622 | Sale of Cottage Industry Products | 1,009,520,000.00 | 1,009,520,000.00 | - | - | 0.0% | 1,009,520,000.00 |
| 12020625 | Sales of Products of Cottage Industries | 1,890,000.00 | 1,890,000.00 | - | - | 0.0% | 1,890,000.00 |
| 12020636 | Sales of Information Publication | 32,400,000.00 | 32,400,000.00 | - | - | 0.0% | 32,400,000.00 |
| 12020637 | Sales of Seedlings and Charge for Firewood on Transit | 4,910,000.00 | 4,910,000.00 | - | - | 0.0% | 4,910,000.00 |
| 12020639 | Sales of Admission Forms - School of Nursing | 1,725,000.00 | 1,725,000.00 | 16,154,138.75 | 20,162,441.25 | 1168.8% | 18,437,441.25 |
| 12020641 | Sales of Admission Forms - School of Midwifery | 2,300,000.00 | 2,300,000.00 | - | 1,732,771.46 | 75.3% | 567,228.54 |
| 120207 | EARNINGS - GENERAL | 1,564,444,000.00 | 1,564,444,000.00 | 139,283,579.71 | 352,345,213.40 | 22.5% | 1,212,098,786.60 |
| 12020701 | Hire of Plants and Equipments | 167,050,000.00 | 167,050,000.00 | 19,844,265.87 | 19,844,265.87 | 11.9% | 147,205,734.13 |
| 12020702 | Earnings from Repairs of Private Vehicles etc | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 12020703 | Hiring of Marini Asphalt Mixing Plant | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 12020704 | Hiring of Quarries and Selling of Chippings | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 12020708 | Earnings from Cooperative Flour Mills | 300,000.00 | 300,000.00 | - | - | 0.0% | 300,000.00 |
| 12020711 | Earnings from Liaison Offices' Boarding & Lodging | 1,500,000.00 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 12020713 | EARNINGS FROM THE USE OF GOVT. HALLS | 114,246,000.00 | 114,246,000.00 | - | - | 0.0% | 114,246,000.00 |
| 12020717 | EARNINGS FROM OTHER COMMERCIAL ACTIVITIES | 1,201,308,000.00 | 1,201,308,000.00 | 116,553,028.00 | 329,614,661.69 | 27.4% | 871,693,338.31 |
| 12020718 | Tractor Hiring Service | 30,000,000.00 | 30,000,000.00 | 2,886,285.84 | 2,886,285.84 | 9.6% | 27,113,714.16 |
| 12020722 | Workshop Earnings | 8,000,000.00 | 8,000,000.00 | - | - | 0.0% | 8,000,000.00 |
| 12020723 | Printing Charges | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020724 | EARNINGS FROM CONSULTANCY SERVICES | 33,990,000.00 | 33,990,000.00 | - | - | 0.0% | 33,990,000.00 |

| Code | Economic | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|--|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| 120208 | RENT ON GOVERNMENT BUILDINGS - GENERAL | 287,956,000.00 | 287,956,000.00 | - | 7,158,192.98 | 2.5% | 280,797,807.02 |
| 12020801 | Rent from Staff Quarters | 2,900,000.00 | 2,900,000.00 | - | - | 0.0% | 2,900,000.00 |
| 12020803 | Rent from Government Estates | 74,101,000.00 | 74,101,000.00 | - | - | 0.0% | 74,101,000.00 |
| 12020804 | Rent from Government Commercial Shops/Stores | 203,330,000.00 | 203,330,000.00 | - | 7,158,192.98 | 3.5% | 196,171,807.02 |
| 12020805 | Rent from Conference Centres | 7,625,000.00 | 7,625,000.00 | - | - | 0.0% | 7,625,000.00 |
| 120209 | RENT ON LAND & OTHERS - GENERAL | 925,376,000.00 | 925,376,000.00 | 35,849,158.85 | 415,755,697.44 | 44.9% | 509,620,302.56 |
| 12020901 | Ground Rent | 30,000,000.00 | 30,000,000.00 | - | 9,160,858.36 | 30.5% | 20,839,141.64 |
| 12020907 | RENTS OF PLOTS & SITES SERVICES PROGRAMME | 895,376,000.00 | 895,376,000.00 | 35,849,158.85 | 406,594,839.08 | 45.4% | 488,781,160.92 |
| 120211 | INVESTMENT INCOME | 61,048,000.00 | 61,048,000.00 | - | - | 0.0% | 61,048,000.00 |
| 12021101 | Dividend Income | 16,011,000.00 | 16,011,000.00 | - | - | 0.0% | 16,011,000.00 |
| 12021103 | OTHER INVESTMENT INCOME | 45,037,000.00 | 45,037,000.00 | - | - | 0.0% | 45,037,000.00 |
| 120212 | INTEREST EARNED | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 12021201 | Interest from Bank Deposits | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 13 | AID AND GRANTS | 97,086,322,000.00 | 97,086,322,000.00 | 19,887,599,744.87 | 34,582,126,930.48 | 35.6% | 62,504,195,069.52 |
| 1301 | AID | 29,407,624,000.00 | 29,407,624,000.00 | 9,487,102,892.30 | 12,115,405,356.40 | 41.2% | 17,292,218,643.60 |
| 130101 | DOMESTIC AID | 2,323,441,000.00 | 2,323,441,000.00 | 9,487,102,892.30 | 12,095,470,356.40 | 520.6% | - 9,772,029,356.40 |
| 13010102 | Capital Domestic Aid | 2,323,441,000.00 | 2,323,441,000.00 | 9,487,102,892.30 | 12,095,470,356.40 | 520.6% | - 9,772,029,356.40 |
| 130102 | FOREIGN AID | 27,084,183,000.00 | 27,084,183,000.00 | - | 19,935,000.00 | 0.1% | 27,064,248,000.00 |
| 13010202 | Capital Foreign Aid | 27,084,183,000.00 | 27,084,183,000.00 | - | 19,935,000.00 | 0.1% | 27,064,248,000.00 |
| 1302 | GRANTS | 67,678,698,000.00 | 67,678,698,000.00 | 10,400,496,852.57 | 22,466,721,574.08 | 33.2% | 45,211,976,425.92 |
| 130201 | DOMESTIC GRANTS | 32,769,668,000.00 | 32,769,668,000.00 | 3,341,526,157.40 | 7,382,498,273.33 | 22.5% | 25,387,169,726.67 |
| 13020101 | CURRENT DOMESTIC GRANTS | 9,134,112,000.00 | 9,134,112,000.00 | 2,588,097,172.40 | 5,867,606,345.48 | 64.2% | 3,266,505,654.52 |
| 13020102 | CAPITAL DOMESTIC GRANTS | 23,635,556,000.00 | 23,635,556,000.00 | 753,428,985.00 | 1,514,891,927.85 | 6.4% | 22,120,664,072.15 |
| 130202 | FOREIGN GRANTS | 34,909,030,000.00 | 34,909,030,000.00 | 7,058,970,695.17 | 15,084,223,300.75 | 43.2% | 19,824,806,699.25 |
| 13020201 | CURRENT FOREIGN GRANTS | 8,999,930,000.00 | 8,999,930,000.00 | - | 6,581,252,605.58 | 73.1% | 2,418,677,394.42 |
| 13020202 | CAPITAL FOREIGN GRANTS | 25,909,100,000.00 | 25,909,100,000.00 | 7,058,970,695.17 | 8,502,970,695.17 | 32.8% | 17,406,129,304.83 |
| 14 | CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS | 57,555,261,000.00 | 57,555,261,000.00 | 2,910,182,134.78 | 15,247,550,613.87 | 26.5% | 42,307,710,386.13 |
| 1403 | LOANS/ BORROWINGS RECEIPT | 57,555,261,000.00 | 57,555,261,000.00 | 2,910,182,134.78 | 15,247,550,613.87 | 26.5% | 42,307,710,386.13 |
| 140301 | DOMESTIC LOANS/ BORROWINGS RECEIPT | 24,119,709,000.00 | 24,119,709,000.00 | - | 9,021,541,371.45 | 37.4% | 15,098,167,628.55 |
| 14030101 | DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 5,000,000,000.00 | 5,000,000,000.00 | - | - | 0.0% | 5,000,000,000.00 |
| 14030102 | DOMESTIC LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES | 19,119,709,000.00 | 19,119,709,000.00 | - | 9,021,541,371.45 | 47.2% | 10,098,167,628.55 |
| 140302 | INTERNATIONAL LOANS/ BORROWINGS RECEIPT | 33,435,552,000.00 | 33,435,552,000.00 | 2,910,182,134.78 | 6,226,009,242.42 | 18.6% | 27,209,542,757.58 |
| 14030201 | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS | 11,000,000,000.00 | 11,000,000,000.00 | - | - | 0.0% | 11,000,000,000.00 |
| 14030202 | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES | 4,000,000,000.00 | 4,000,000,000.00 | 183,000,000.00 | 183,000,000.00 | 4.6% | 3,817,000,000.00 |
| 14030203 | INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS | 18,435,552,000.00 | 18,435,552,000.00 | 2,727,182,134.78 | 6,043,009,242.42 | 32.8% | 12,392,542,757.58 |

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2022 Q3 - Total Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| | Total Expenditure | 269,696,860,000.00 | 269,696,860,000.00 | 27,656,267,048.13 | 76,303,306,427.45 | 28.3% | 193,393,553,572.56 |
| 01000000000 | ADMINISTRATION SECTOR | 44,070,863,000.00 | 46,118,513,000.00 | 3,204,809,258.90 | 11,916,337,375.04 | 25.8% | 34,202,175,624.96 |
| 01110000000 | GOVERNOR'S OFFICE | 19,671,862,000.00 | 20,221,862,000.00 | 1,703,286,081.87 | 7,176,408,865.34 | 35.5% | 13,045,453,134.66 |
| 011100100100 | GOVERNMENT HOUSE | 14,200,350,000.00 | 14,750,350,000.00 | 1,642,214,017.18 | 6,668,713,143.93 | 45.2% | 8,081,636,856.07 |
| 011100100200 | DEPUTY GOVERNOR'S OFFICE | 4,002,000,000.00 | 4,002,000,000.00 | - | 288,139,747.00 | 7.2% | 3,713,860,253.00 |
| 011100800100 | BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA) | 1,058,335,000.00 | 1,058,335,000.00 | 38,637,284.00 | 174,581,386.57 | 16.5% | 883,753,613.43 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 411,177,000.00 | 411,177,000.00 | 22,434,780.69 | 44,974,587.84 | 10.9% | 366,202,412.16 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 9,738,944,000.00 | 10,421,694,000.00 | 978,445,669.27 | 2,995,429,273.07 | 28.7% | 7,426,264,726.93 |
| 016100100100 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 3,046,995,000.00 | 3,062,995,000.00 | 532,424,022.60 | 1,440,877,731.13 | 47.0% | 1,622,117,268.87 |
| 016100800100 | SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES) | 1,544,655,000.00 | 2,164,655,000.00 | 299,857,366.10 | 1,183,694,719.76 | 54.7% | 980,960,280.24 |
| 016101100100 | LAGOS LIAISON OFFICE | 1,100,000.00 | 1,100,000.00 | - | - | 0.0% | 1,100,000.00 |
| 016102100200 | ABUJA LIAISON OFFICE | 204,287,000.00 | 251,037,000.00 | 60,786,787.73 | 194,733,023.64 | 77.6% | 56,303,976.36 |
| 016103300100 | BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA) | 21,547,000.00 | 21,547,000.00 | - | - | 0.0% | 21,547,000.00 |
| 016103500100 | BORNO STATE PENSIONS DEPARTMENT | 77,445,000.00 | 77,445,000.00 | 3,800,214.50 | 20,239,788.75 | 26.1% | 57,205,211.25 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 1,545,915,000.00 | 1,545,915,000.00 | 71,307,278.34 | 129,553,009.79 | 8.4% | 1,416,361,990.21 |
| 016110100100 | SECURITY TRUST FUND | 3,297,000,000.00 | 3,297,000,000.00 | 10,270,000.00 | 26,331,000.00 | 0.8% | 3,270,669,000.00 |
| 01620000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 2,654,910,000.00 | 2,654,910,000.00 | 75,238,479.64 | 309,206,721.91 | 11.6% | 2,345,703,278.09 |
| 016200100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 2,554,410,000.00 | 2,554,410,000.00 | 75,238,479.64 | 309,206,721.91 | 12.1% | 2,245,203,278.09 |
| 016213200101 | BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 016218400100 | DEPARTMENT OF PARASTATALS | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 01120000000 | BORNO STATE HOUSE ASSEMBLY | 4,356,953,000.00 | 4,360,453,000.00 | 33,411,768.11 | 68,107,592.06 | 1.6% | 4,292,345,407.94 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 4,182,853,000.00 | 4,182,853,000.00 | 16,790,000.46 | 49,483,805.53 | 1.2% | 4,133,369,194.47 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 174,100,000.00 | 177,600,000.00 | 16,621,767.65 | 18,623,786.53 | 10.5% | 158,976,213.47 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 1,408,276,000.00 | 1,448,306,000.00 | 139,995,163.23 | 477,089,540.18 | 32.9% | 971,216,459.82 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 741,557,000.00 | 781,587,000.00 | 58,429,624.20 | 218,897,524.09 | 28.0% | 562,689,475.91 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 537,300,000.00 | 537,300,000.00 | 63,886,830.26 | 205,659,873.73 | 38.3% | 331,640,126.27 |
| 012305700100 | COUNCIL FOR ARTS AND CULTURE | 129,419,000.00 | 129,419,000.00 | 17,678,708.77 | 52,532,142.36 | 40.6% | 76,886,857.64 |
| 01250000000 | HEAD OF SERVICE | 4,108,801,000.00 | 4,108,801,000.00 | 171,920,213.52 | 514,559,124.79 | 12.5% | 3,594,241,875.21 |
| 012500100100 | HEAD OF SERVICE | 3,860,306,000.00 | 3,860,306,000.00 | 133,163,585.31 | 399,877,820.21 | 10.4% | 3,460,428,179.79 |
| 012500500100 | ESTABLISHMENT DEPARTMENT | 13,235,000.00 | 13,235,000.00 | 2,252,214.61 | 4,707,503.24 | 35.6% | 8,527,496.76 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 235,260,000.00 | 235,260,000.00 | 36,504,413.60 | 109,973,801.34 | 46.7% | 125,286,198.66 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 623,807,000.00 | 729,177,000.00 | 69,944,569.99 | 217,275,965.63 | 29.8% | 511,901,034.37 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 315,255,000.00 | 315,255,000.00 | 32,442,244.49 | 110,000,153.98 | 34.9% | 205,254,846.02 |
| 014000200100 | OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 253,234,000.00 | 352,044,000.00 | 36,992,325.50 | 106,255,811.65 | 30.2% | 245,788,188.35 |
| 014000300100 | BORNO STATE AUDIT SERVICE COMMISSION | 55,318,000.00 | 61,878,000.00 | 510,000.00 | 1,020,000.00 | 1.6% | 60,858,000.00 |
| 01470000000 | CIVIL SERVICE COMMISSION | 139,562,000.00 | 139,562,000.00 | 8,878,222.74 | 35,105,325.84 | 25.2% | 104,456,674.16 |
| 014700100100 | CIVIL SERVICE COMMISSION | 139,562,000.00 | 139,562,000.00 | 8,878,222.74 | 35,105,325.84 | 25.2% | 104,456,674.16 |
| 01480000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 895,315,000.00 | 895,315,000.00 | 8,760,558.86 | 41,674,341.55 | 4.7% | 853,640,658.45 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 895,315,000.00 | 895,315,000.00 | 8,760,558.86 | 41,674,341.55 | 4.7% | 853,640,658.45 |
| 01490000000 | LOCAL GOVERNMENT SERVICE COMMISSION | 472,433,000.00 | 1,138,433,000.00 | 14,928,531.67 | 81,480,624.67 | 7.2% | 1,056,952,375.33 |
| 014900100100 | LOCAL GOVERNMENT SERVICE COMMISSION | 246,859,000.00 | 246,859,000.00 | 12,523,531.67 | 25,348,522.67 | 10.3% | 221,510,477.33 |
| 014903500200 | LOCAL GOVERNMENT PENSIONS BOARD | 225,574,000.00 | 891,574,000.00 | 2,405,000.00 | 56,132,102.00 | 6.3% | 835,441,898.00 |

Borno State Government Budget Performance Report 2022 Q3 - Total Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| 02000000000 | ECONOMIC SECTOR | 125,660,762,000.00 | 128,963,862,000.00 | 15,852,131,255.85 | 38,462,926,746.47 | 29.8% | 90,500,935,253.53 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 10,423,978,000.00 | 10,423,978,000.00 | 643,647,507.39 | 1,929,095,656.74 | 18.5% | 8,494,882,343.26 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 9,562,928,000.00 | 9,562,928,000.00 | 541,451,922.97 | 1,582,619,863.21 | 16.5% | 7,980,308,136.79 |
| 021502100100 | MOHAMET LAWAN COLLEGE OF AGRICULTURE | 372,850,000.00 | 372,850,000.00 | 66,570,820.88 | 236,736,484.46 | 63.5% | 136,113,515.54 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 277,000,000.00 | 277,000,000.00 | 21,284,123.11 | 63,759,618.22 | 23.0% | 213,240,381.78 |
| 021511000100 | BORNO STATE FERTILIZER COMPANY | 1,200,000.00 | 1,200,000.00 | 300,515.50 | 899,250.13 | 74.9% | 300,749.87 |
| 021511100100 | BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY | 210,000,000.00 | 210,000,000.00 | 14,040,124.93 | 45,080,440.72 | 21.5% | 164,919,559.28 |
| 02650000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 1,970,249,000.00 | 1,970,249,000.00 | 96,456,930.88 | 326,586,255.92 | 16.6% | 1,643,662,744.08 |
| 026500100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 1,970,249,000.00 | 1,970,249,000.00 | 96,456,930.88 | 326,586,255.92 | 16.6% | 1,643,662,744.08 |
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 29,460,940,000.00 | 25,572,745,000.00 | 7,839,322,044.58 | 11,723,612,038.74 | 45.8% | 13,849,132,961.26 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 10,028,448,000.00 | 10,518,448,000.00 | 2,163,769,058.32 | 3,411,768,494.64 | 32.4% | 7,106,679,505.36 |
| 022000300100 | BUDGET AND PLANNING | 838,550,000.00 | 838,550,000.00 | 58,000,164.50 | 261,409,972.50 | 31.2% | 577,140,027.50 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 10,851,340,000.00 | 10,851,340,000.00 | 5,052,571,644.32 | 6,974,262,654.34 | 64.3% | 3,877,077,345.66 |
| 022000800100 | BORNO STATE INTERNAL REVENUE SERVICE | 742,602,000.00 | 1,209,253,000.00 | 564,981,177.44 | 889,426,630.09 | 73.6% | 319,826,369.91 |
| 022000900100 | SEVICE WIDE VOTE (BOARD) | 7,000,000,000.00 | 2,155,154,000.00 | - | 186,744,287.17 | 8.7% | 1,968,409,712.83 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 7,483,549,000.00 | 7,487,979,000.00 | 292,608,633.91 | 749,221,170.23 | 10.0% | 6,738,757,829.77 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 4,099,880,000.00 | 4,099,880,000.00 | 260,202,908.72 | 626,067,860.77 | 15.3% | 3,473,812,139.23 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 878,715,000.00 | 878,715,000.00 | 12,902,000.00 | 25,304,000.00 | 2.9% | 853,411,000.00 |
| 022205200100 | BORNO STATE HOTELS | 566,440,000.00 | 566,440,000.00 | 5,170,000.00 | 10,340,000.00 | 1.8% | 556,100,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 399,635,000.00 | 399,635,000.00 | 745,192.87 | 44,639,997.41 | 11.2% | 354,995,002.59 |
| 022205400200 | KANO MOTOR PARK AND MARKET | 157,388,000.00 | 161,818,000.00 | 1,207,361.96 | 4,773,868.75 | 3.0% | 157,044,131.25 |
| 022205600100 | MAIDUGURI INTERNATIONAL HOTEL | 500,000,000.00 | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 022205700100 | BORNO STATE PLASTIC COMPANY (BOPLAS) | 441,200,000.00 | 441,200,000.00 | - | - | 0.0% | 441,200,000.00 |
| 022205800100 | SODA ASH COMPANY | 6,524,000.00 | 6,524,000.00 | 1,985,000.00 | 3,970,000.00 | 60.9% | 2,554,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 96,945,000.00 | 96,945,000.00 | 1,584,795.36 | 4,753,589.42 | 4.9% | 92,191,410.58 |
| 022206000100 | NETTAL NIGERIA LIMITED | 98,217,000.00 | 98,217,000.00 | 6,396,545.28 | 22,124,622.38 | 22.5% | 76,092,377.62 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 238,605,000.00 | 238,605,000.00 | 2,414,829.72 | 7,247,231.50 | 3.0% | 231,357,768.50 |
| 02290000000 | MINISTRY OF TRANSPORT | 3,948,663,000.00 | 4,046,528,000.00 | 338,483,790.06 | 1,386,230,255.43 | 34.3% | 2,660,297,744.57 |
| 022900100100 | MINISTRY OF TRANSPORT | 2,599,250,000.00 | 2,619,750,000.00 | 265,648,914.00 | 1,019,518,494.75 | 38.9% | 1,600,231,505.25 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 1,054,780,000.00 | 1,054,780,000.00 | 72,834,876.06 | 309,154,311.18 | 29.3% | 745,625,688.82 |
| 022905500100 | BORNO STATE TRAFFIC MANAGEMENT AGENCY | 294,633,000.00 | 371,998,000.00 | - | 57,557,449.50 | 15.5% | 314,440,550.50 |
| 02340000000 | MINISTRY OF WORKS | 22,979,544,000.00 | 31,264,397,000.00 | 3,316,416,779.95 | 12,168,615,167.84 | 38.9% | 19,095,781,832.16 |
| 023400100100 | MINISTRY OF WORKS | 22,269,300,000.00 | 20,554,153,000.00 | 2,361,543,196.91 | 8,932,633,182.08 | 43.5% | 11,621,519,817.92 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 10,710,244,000.00 | 10,710,244,000.00 | 954,873,583.04 | 3,235,981,985.76 | 30.2% | 7,474,262,014.24 |
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 8,788,172,000.00 | 8,827,172,000.00 | 405,078,727.25 | 1,992,062,223.85 | 22.6% | 6,835,109,776.15 |
| 025300100100 | MINISTRY OF HOUSING AND ENERGY | 6,133,473,000.00 | 6,172,473,000.00 | 351,513,734.31 | 1,798,972,802.32 | 29.1% | 4,373,500,197.68 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 184,299,000.00 | 184,299,000.00 | 32,920,969.32 | 78,764,451.33 | 42.7% | 105,534,548.67 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 2,470,400,000.00 | 2,470,400,000.00 | 20,644,023.62 | 114,324,970.20 | 4.6% | 2,356,075,029.80 |
| 02380000000 | STATE BUREAU OF STATISTICS | 261,900,000.00 | 261,900,000.00 | - | - | 0.0% | 261,900,000.00 |
| 023800400100 | STATE BUREAU OF STATISTICS | 261,900,000.00 | 261,900,000.00 | - | - | 0.0% | 261,900,000.00 |
| 02500000000 | FISCAL RESPONSIBILITY BOARD /AGENCY | 9,100,000.00 | 9,100,000.00 | - | - | 0.0% | 9,100,000.00 |
| 025000100100 | FISCAL RESPONSIBILITY BOARD /AGENCY | 9,100,000.00 | 9,100,000.00 | - | - | 0.0% | 9,100,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 10,657,004,000.00 | 12,207,004,000.00 | 717,642,923.36 | 2,208,691,308.87 | 18.1% | 9,998,312,691.13 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 4,516,814,000.00 | 6,066,814,000.00 | 704,297,099.86 | 2,094,072,731.12 | 34.5% | 3,972,741,268.88 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 6,140,190,000.00 | 6,140,190,000.00 | 13,345,823.50 | 114,618,577.75 | 1.9% | 6,025,571,422.25 |
| 02550000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 26,501,545,000.00 | 23,716,692,000.00 | 2,148,163,481.50 | 5,699,694,018.55 | 24.0% | 18,016,997,981.45 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 26,124,495,000.00 | 23,339,642,000.00 | 2,142,112,110.15 | 5,655,850,417.13 | 24.2% | 17,683,791,582.87 |
| 025500200100 | AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE | 377,050,000.00 | 377,050,000.00 | 6,051,371.35 | 43,843,601.42 | 11.6% | 333,206,398.58 |
| 02600000000 | MINISTRY OF LANDS & SURVEY | 3,176,118,000.00 | 3,176,118,000.00 | 54,310,436.97 | 279,118,650.30 | 8.8% | 2,896,999,349.70 |
| 026000200100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD | 552,650,000.00 | 552,650,000.00 | 17,885,565.00 | 29,133,479.88 | 5.3% | 523,516,520.12 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 2,623,468,000.00 | 2,623,468,000.00 | 36,424,871.97 | 249,985,170.42 | 9.5% | 2,373,482,829.58 |
| 03000000000 | LAW & JUSTICE SECTOR | 5,515,797,000.00 | 5,533,797,000.00 | 435,739,625.51 | 1,403,669,504.93 | 25.4% | 4,130,127,495.08 |
| 03180000000 | STATE JUDICIAL SERVICE COMMISSION | 2,824,583,000.00 | 2,824,583,000.00 | 213,962,206.94 | 757,021,050.98 | 26.8% | 2,067,561,949.03 |
| 031801100100 | STATE JUDICIAL SERVICE COMMISSION | 154,994,000.00 | 154,994,000.00 | 7,466,766.00 | 62,889,603.32 | 40.6% | 92,104,396.68 |
| 031805100100 | HIGH COURT OF JUSTICE | 1,932,755,000.00 | 1,932,755,000.00 | 127,443,588.33 | 440,733,278.22 | 22.8% | 1,492,021,721.79 |
| 031805300100 | SHARIA COURT OF APPEAL | 310,140,000.00 | 310,140,000.00 | 23,878,852.25 | 101,778,735.73 | 32.8% | 208,361,264.27 |
| 031805400100 | AREA COURT | 426,694,000.00 | 426,694,000.00 | 55,173,000.35 | 151,619,433.71 | 35.5% | 275,074,566.30 |

Borno State Government Budget Performance Report 2022 Q3 - Total Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 03260000000 | MINISTRY OF JUSTICE | 2,691,214,000.00 | 2,709,214,000.00 | 221,777,418.57 | 646,648,453.95 | 23.9% | 2,062,565,546.05 |
| 032600100100 | MINISTRY OF JUSTICE | 1,840,571,000.00 | 1,840,571,000.00 | 32,239,462.00 | 82,649,609.93 | 4.5% | 1,757,921,390.07 |
| 032600200100 | PREROGATIVE OF MERCY | 62,643,000.00 | 62,643,000.00 | 7,736,092.62 | 9,871,147.19 | 15.8% | 52,771,852.81 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 652,280,000.00 | 652,280,000.00 | 170,115,821.87 | 516,154,361.33 | 79.1% | 136,125,638.67 |
| 032600700100 | HIGHER ISLAMIC SCHOOL | 135,720,000.00 | 153,720,000.00 | 11,686,042.08 | 37,973,335.50 | 24.7% | 115,746,664.50 |
| 05000000000 | SOCIAL SECTOR | 94,449,438,000.00 | 89,080,688,000.00 | 8,163,586,907.87 | 24,520,372,801.01 | 27.5% | 64,560,315,198.99 |
| 05660000000 | MINISTRY OF POVERTY ALLEVIATION | 4,247,060,000.00 | 4,247,060,000.00 | 790,014,070.45 | 2,099,339,388.14 | 49.4% | 2,147,720,611.86 |
| 056600100100 | MINISTRY OF POVERTY ALLEVIATION | 4,247,060,000.00 | 4,247,060,000.00 | 790,014,070.45 | 2,099,339,388.14 | 49.4% | 2,147,720,611.86 |
| 05140000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 2,312,386,000.00 | 2,812,386,000.00 | 255,388,446.82 | 601,503,236.23 | 21.4% | 2,210,882,763.77 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 2,312,386,000.00 | 2,812,386,000.00 | 255,388,446.82 | 601,503,236.23 | 21.4% | 2,210,882,763.77 |
| 05170000000 | MINISTRY OF EDUCATION | 38,069,877,000.00 | 31,555,277,000.00 | 1,562,985,935.98 | 5,452,224,934.16 | 17.3% | 26,103,052,065.84 |
| 051700100100 | MINISTRY OF EDUCATION | 11,602,110,000.00 | 11,602,110,000.00 | 489,220,517.55 | 2,139,920,402.44 | 18.4% | 9,462,189,597.56 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 18,533,600,000.00 | 11,913,600,000.00 | 72,511,606.98 | 154,745,273.14 | 1.3% | 11,758,854,726.86 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 313,698,000.00 | 314,298,000.00 | 13,417,089.31 | 44,671,453.81 | 14.2% | 269,626,546.19 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 783,875,000.00 | 788,675,000.00 | 45,442,869.55 | 140,921,643.44 | 17.9% | 647,753,356.56 |
| 051701100100 | BORNO STATE NOMADIC EDUCATION BOARD | 87,472,000.00 | 87,472,000.00 | 3,250,084.00 | 6,701,446.00 | 7.7% | 80,770,554.00 |
| 051701200100 | BORNO STATE CAREER GUIDANCE AND COUNSELLING BOARD | 264,500,000.00 | 364,500,000.00 | 51,882,293.80 | 148,706,438.03 | 40.8% | 215,793,561.97 |
| 051705400100 | BORNO STATE TEACHING SERVICE BOARD | 4,666,800,000.00 | 4,666,800,000.00 | 734,165,817.77 | 2,221,499,451.55 | 47.6% | 2,445,300,548.45 |
| 051706500100 | EDUCATION TRUST FUND | 1,817,822,000.00 | 1,817,822,000.00 | 153,095,657.02 | 595,058,825.75 | 32.7% | 1,222,763,174.25 |
| 05680000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 14,433,224,000.00 | 14,433,224,000.00 | 1,502,269,429.52 | 4,663,570,633.91 | 32.3% | 9,769,653,366.09 |
| 056800100100 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 3,300,520,000.00 | 3,300,520,000.00 | 383,637,773.31 | 1,185,521,947.82 | 35.9% | 2,114,998,052.18 |
| 056801800100 | RAMAT POLYTECHNIC MAIDUGURI | 2,352,283,000.00 | 2,352,283,000.00 | 441,426,127.14 | 1,208,475,767.42 | 51.4% | 1,143,807,232.58 |
| 056801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 1,145,600,000.00 | 1,145,600,000.00 | 210,911,286.53 | 636,673,320.15 | 55.6% | 508,926,679.85 |
| 056801900200 | COLLEGE OF EDUCATION WAKA - BIU | 864,533,000.00 | 864,533,000.00 | 111,327,877.38 | 364,966,017.59 | 42.2% | 499,566,982.41 |
| 056801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B | 895,635,000.00 | 895,635,000.00 | 123,355,840.68 | 376,287,993.68 | 42.0% | 519,347,006.32 |
| 056802100100 | BORNO STATE UNIVERSITY | 4,300,000,000.00 | 4,300,000,000.00 | 192,406,498.70 | 756,919,130.18 | 17.6% | 3,543,080,869.82 |
| 056805600100 | BORNO STATE SCHOLARSHIPS BOARD | 1,574,653,000.00 | 1,574,653,000.00 | 39,204,025.78 | 134,726,457.07 | 8.6% | 1,439,926,542.93 |
| 05210000000 | MINISTRY OF HEALTH | 24,544,696,000.00 | 25,190,546,000.00 | 2,431,640,473.55 | 8,316,595,216.35 | 33.0% | 16,873,950,783.65 |
| 052100100100 | MINISTRY OF HEALTH | 8,201,710,000.00 | 8,201,710,000.00 | 982,474,963.73 | 3,877,091,974.92 | 47.3% | 4,324,618,025.08 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 1,141,732,000.00 | 1,284,582,000.00 | 40,903,564.18 | 123,457,969.85 | 9.6% | 1,161,124,030.15 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 1,252,000,000.00 | 1,755,000,000.00 | 193,107,881.33 | 609,189,380.93 | 34.7% | 1,145,810,619.07 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 7,927,305,000.00 | 7,927,305,000.00 | 1,155,867,687.21 | 3,523,755,581.58 | 44.5% | 4,403,549,418.42 |
| 052110400100 | COLLEGE OF NURSING AND MIDWIFERY | 425,000,000.00 | 425,000,000.00 | 15,457,599.25 | 46,747,656.92 | 11.0% | 378,252,343.08 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 321,690,000.00 | 321,690,000.00 | 13,828,777.85 | 66,545,652.15 | 20.7% | 255,144,347.85 |
| 052100800100 | BORNO STATE TEACHING HOSPITAL | 5,275,259,000.00 | 5,275,259,000.00 | 30,000,000.00 | 69,807,000.00 | 1.3% | 5,205,452,000.00 |
| 05350000000 | MINISTRY OF ENVIRONMENT | 4,006,980,000.00 | 4,006,980,000.00 | 290,151,782.20 | 720,513,969.54 | 18.0% | 3,286,466,030.46 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 2,459,000,000.00 | 2,459,000,000.00 | 124,031,352.36 | 344,258,788.77 | 14.0% | 2,114,741,211.23 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 1,000,000,000.00 | 1,000,000,000.00 | 164,195,885.84 | 372,197,657.92 | 37.2% | 627,802,342.08 |
| 053505600100 | AFORESTATION PROJECT | 547,980,000.00 | 547,980,000.00 | 1,924,544.00 | 4,057,522.85 | 0.7% | 543,922,477.15 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 3,188,749,000.00 | 3,188,749,000.00 | 519,575,728.24 | 1,168,858,733.65 | 36.7% | 2,019,890,266.35 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 2,915,350,000.00 | 2,915,350,000.00 | 478,495,358.83 | 1,044,550,526.78 | 35.8% | 1,870,799,473.22 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 262,844,000.00 | 262,844,000.00 | 39,443,344.50 | 119,847,987.58 | 45.6% | 142,996,012.42 |
| 053905400100 | EL-KANEMI WARRIORS FOOTBALL CLUB | 10,555,000.00 | 10,555,000.00 | 1,637,024.91 | 4,460,219.29 | 42.3% | 6,094,780.71 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 404,665,000.00 | 404,665,000.00 | 13,420,897.69 | 38,535,270.89 | 9.5% | 366,129,729.11 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 404,665,000.00 | 404,665,000.00 | 13,420,897.69 | 38,535,270.89 | 9.5% | 366,129,729.11 |
| 05640000000 | MINISTRY OF RELIGIOUS AFFAIRS | 3,241,801,000.00 | 3,241,801,000.00 | 798,140,143.42 | 1,459,231,418.14 | 45.0% | 1,782,569,581.86 |
| 056400100100 | MINISTRY OF RELIGIOUS AFFAIRS | 2,769,716,000.00 | 2,769,716,000.00 | 787,003,245.00 | 1,404,247,525.07 | 50.7% | 1,365,468,474.93 |
| 056400200100 | ISLAMIC PREACHING BOARD | 325,200,000.00 | 325,200,000.00 | 3,200,029.50 | 6,400,088.50 | 2.0% | 318,799,911.50 |
| 056400400100 | COUNCIL OF ULAMAS | 120,010,000.00 | 120,010,000.00 | 6,138,819.42 | 27,292,819.42 | 22.7% | 92,717,180.58 |
| 056400500100 | ISLAMIC RESEARCH CENTER | 26,875,000.00 | 26,875,000.00 | 1,798,049.50 | 21,290,985.15 | 79.2% | 5,584,014.85 |

Table 5: Personnel Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2022 Q3 - Personnel Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| | Total Personnel Expenditure | 44,520,386,000.00 | 45,263,751,000.00 | 10,306,173,224.23 | 22,810,122,427.86 | 50.4% | 22,453,628,572.15 |
| 01000000000 | ADMINISTRATION SECTOR | 6,639,148,000.00 | 7,305,148,000.00 | 763,051,934.95 | 2,144,181,407.36 | 29.4% | 5,160,966,592.64 |
| 01110000000 | GOVERNOR'S OFFICE | 263,285,000.00 | 263,285,000.00 | 54,475,766.66 | 150,255,044.55 | 57.1% | 113,029,955.45 |
| 011100100100 | GOVERNMENT HOUSE | 182,835,000.00 | 182,835,000.00 | 38,055,766.66 | 117,205,044.55 | 64.1% | 65,629,955.45 |
| 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) | 45,450,000.00 | 45,450,000.00 | 16,420,000.00 | 33,050,000.00 | 72.7% | 12,400,000.00 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 1,169,940,000.00 | 1,169,940,000.00 | 388,805,479.95 | 926,510,911.37 | 79.2% | 243,429,088.63 |
| 016100100100 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 1,018,500,000.00 | 1,018,500,000.00 | 361,103,357.61 | 856,521,590.53 | 84.1% | 161,978,409.47 |
| 016100800100 | SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES) | 15,000,000.00 | 15,000,000.00 | 1,006,000.00 | 3,982,000.00 | 26.5% | 11,018,000.00 |
| 016102100200 | ABUJA LIAISON OFFICE | 32,917,000.00 | 32,917,000.00 | 9,240,000.00 | 24,060,000.00 | 73.1% | 8,857,000.00 |
| 016103500100 | BORNO STATE PENSIONS DEPARTMENT | 30,500,000.00 | 30,500,000.00 | 3,200,000.00 | 7,180,000.00 | 23.5% | 23,320,000.00 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 25,227,000.00 | 25,227,000.00 | 3,986,122.34 | 11,167,320.84 | 44.3% | 14,059,679.16 |
| 016110100100 | SECURITY TRUST FUND | 47,796,000.00 | 47,796,000.00 | 10,270,000.00 | 23,600,000.00 | 49.4% | 24,196,000.00 |
| 01620000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 6,140,000.00 | 6,140,000.00 | 283,193.64 | 889,580.92 | 14.5% | 5,250,419.08 |
| 016200100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 6,140,000.00 | 6,140,000.00 | 283,193.64 | 889,580.92 | 14.5% | 5,250,419.08 |
| 01120000000 | BORNO STATE HOUSE ASSEMBLY | 682,980,000.00 | 682,980,000.00 | 32,511,496.11 | 65,706,768.06 | 9.6% | 617,273,231.94 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 640,980,000.00 | 640,980,000.00 | 16,790,000.46 | 49,483,805.53 | 7.7% | 591,496,194.47 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 42,000,000.00 | 42,000,000.00 | 15,721,495.65 | 16,222,962.53 | 38.6% | 25,777,037.47 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 659,216,000.00 | 659,216,000.00 | 136,405,899.39 | 410,142,480.50 | 62.2% | 249,073,519.50 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 277,997,000.00 | 277,997,000.00 | 56,388,785.94 | 173,355,497.49 | 62.4% | 104,641,502.51 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 282,800,000.00 | 282,800,000.00 | 62,490,729.36 | 184,707,830.83 | 65.3% | 98,092,169.17 |
| 012305700100 | COUNCIL FOR ARTS AND CULTURE | 98,419,000.00 | 98,419,000.00 | 17,526,384.09 | 52,079,152.18 | 52.9% | 46,339,847.82 |
| 01250000000 | HEAD OF SERVICE | 3,390,550,000.00 | 3,390,550,000.00 | 79,859,648.61 | 358,632,616.75 | 10.6% | 3,031,917,383.25 |
| 012500100100 | HEAD OF SERVICE | 3,205,130,000.00 | 3,205,130,000.00 | 43,601,583.31 | 249,012,996.71 | 7.8% | 2,956,117,003.29 |
| 012500500100 | ESTABLISHMENT DEPARTMENT | 6,920,000.00 | 6,920,000.00 | 2,102,000.00 | 4,204,000.00 | 60.8% | 2,716,000.00 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 178,500,000.00 | 178,500,000.00 | 34,156,065.30 | 105,415,620.04 | 59.1% | 73,084,379.96 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 237,898,000.00 | 237,898,000.00 | 47,675,676.49 | 126,940,803.18 | 53.4% | 110,957,196.82 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 135,475,000.00 | 135,475,000.00 | 30,073,676.49 | 92,981,803.18 | 68.6% | 42,493,196.82 |
| 014000200100 | OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 100,000,000.00 | 100,000,000.00 | 17,092,000.00 | 32,939,000.00 | 32.9% | 67,061,000.00 |
| 014000300100 | BORNO STATE AUDIT SERVICE COMMISSION | 2,423,000.00 | 2,423,000.00 | 510,000.00 | 1,020,000.00 | 42.1% | 1,403,000.00 |
| 01470000000 | CIVIL SERVICE COMMISSION | 62,957,000.00 | 62,957,000.00 | 7,396,561.99 | 23,116,565.73 | 36.7% | 39,840,434.27 |
| 014700100100 | CIVIL SERVICE COMMISSION | 62,957,000.00 | 62,957,000.00 | 7,396,561.99 | 23,116,565.73 | 36.7% | 39,840,434.27 |
| 01480000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 15,315,000.00 | 15,315,000.00 | 710,212.11 | 2,130,636.30 | 13.9% | 13,184,363.70 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 15,315,000.00 | 15,315,000.00 | 710,212.11 | 2,130,636.30 | 13.9% | 13,184,363.70 |
| 01490000000 | LOCAL GOVERNMENT SERVICE COMMISSION | 150,867,000.00 | 816,867,000.00 | 14,928,000.00 | 79,856,000.00 | 9.8% | 737,011,000.00 |
| 014900100100 | LOCAL GOVERNMENT SERVICE COMMISSION | 83,859,000.00 | 83,859,000.00 | 12,523,000.00 | 25,046,000.00 | 29.9% | 58,813,000.00 |
| 014903500200 | LOCAL GOVERNMENT PENSIONS BOARD | 67,008,000.00 | 733,008,000.00 | 2,405,000.00 | 54,810,000.00 | 7.5% | 678,198,000.00 |
| 02000000000 | ECONOMIC SECTOR | 14,677,124,000.00 | 14,754,489,000.00 | 5,859,313,459.24 | 9,585,342,348.48 | 65.0% | 5,169,146,651.52 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 827,900,000.00 | 827,900,000.00 | 203,501,854.68 | 635,799,565.28 | 76.8% | 192,100,434.72 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 302,800,000.00 | 302,800,000.00 | 112,089,219.97 | 357,068,491.71 | 117.9% | 54,268,491.71 |
| 021502100100 | MOHAMED LAWAN COLLEGE OF AGRICULTURE | 305,000,000.00 | 305,000,000.00 | 64,346,378.10 | 195,259,557.10 | 64.0% | 109,740,442.90 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 140,000,000.00 | 140,000,000.00 | 15,429,391.86 | 48,601,786.97 | 34.7% | 91,398,213.03 |
| 021511000100 | BORNO STATE FERTILIZER COMPANY | 100,000.00 | 100,000.00 | 20,000.00 | 20,000.00 | 80.0% | 20,000.00 |
| 021511100100 | BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY | 80,000,000.00 | 80,000,000.00 | 11,616,864.75 | 34,789,729.50 | 43.5% | 45,210,270.50 |
| 02650000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 402,219,000.00 | 402,219,000.00 | 92,579,279.88 | 282,488,540.92 | 70.2% | 119,730,459.08 |
| 026500100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 402,219,000.00 | 402,219,000.00 | 92,579,279.88 | 282,488,540.92 | 70.2% | 119,730,459.08 |

Borno State Government Budget Performance Report 2022 Q3 - Personnel Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 11,105,840,000.00 | 11,105,840,000.00 | 5,175,912,790.99 | 7,482,196,094.96 | 67.4% | 3,623,643,905.04 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 421,638,000.00 | 421,638,000.00 | 106,775,506.20 | 301,510,657.35 | 71.5% | 120,127,342.65 |
| 022000300100 | BUDGET AND PLANNING | 321,000,000.00 | 321,000,000.00 | 56,000,000.00 | 212,000,000.00 | 66.0% | 109,000,000.00 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 10,152,000,000.00 | 10,152,000,000.00 | 4,996,400,435.57 | 6,881,232,118.31 | 67.8% | 3,270,767,881.69 |
| 022000800100 | BORNO STATE INTERNAL REVENUE SERVICE | 211,202,000.00 | 211,202,000.00 | 16,736,849.22 | 87,453,319.30 | 41.4% | 123,748,680.70 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 454,851,000.00 | 454,851,000.00 | 42,909,502.99 | 155,074,295.64 | 34.1% | 299,776,704.36 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 100,000,000.00 | 100,000,000.00 | 12,232,499.33 | 43,390,720.33 | 43.4% | 56,609,279.67 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 59,483,000.00 | 59,483,000.00 | 12,902,000.00 | 25,304,000.00 | 42.5% | 34,179,000.00 |
| 022205200100 | BORNO STATE HOTELS | 36,000,000.00 | 36,000,000.00 | 5,170,000.00 | 10,340,000.00 | 28.7% | 25,660,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 83,135,000.00 | 83,135,000.00 | 36,746.16 | 39,598,318.16 | 47.6% | 43,536,681.84 |
| 022205400200 | KANO MOTOR PARK AND MARKET | 3,202,000.00 | 3,202,000.00 | 846,000.00 | 2,744,000.00 | 85.7% | 458,000.00 |
| 022205700100 | BORNO STATE PLASTIC COMPANY (BOPLAS) | 110,000,000.00 | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| 022205800100 | SODA ASH COMPANY | 6,174,000.00 | 6,174,000.00 | 1,985,000.00 | 3,970,000.00 | 64.3% | 2,204,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 10,700,000.00 | 10,700,000.00 | 1,434,718.86 | 4,304,156.42 | 40.2% | 6,395,843.58 |
| 022206000100 | NETTAL NIGERIA LIMITED | 29,157,000.00 | 29,157,000.00 | 5,887,759.92 | 18,178,764.73 | 62.3% | 10,978,235.27 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 17,000,000.00 | 17,000,000.00 | 2,414,778.72 | 7,244,336.00 | 42.6% | 9,755,664.00 |
| 02290000000 | MINISTRY OF TRANSPORT | 183,880,000.00 | 261,245,000.00 | 13,067,622.00 | 85,823,475.00 | 32.9% | 175,421,525.00 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 151,780,000.00 | 151,780,000.00 | 13,067,622.00 | 61,962,475.00 | 40.8% | 89,817,525.00 |
| 022905500100 | BORNO STATE TRAFFIC MANAGEMENT AGENCY | 32,100,000.00 | 109,465,000.00 | - | 23,861,000.00 | 21.8% | 85,604,000.00 |
| 02340000000 | MINISTRY OF WORKS | 565,254,000.00 | 565,254,000.00 | 97,281,276.48 | 298,473,545.75 | 52.8% | 266,780,454.25 |
| 023400100100 | MINISTRY OF WORKS | 446,900,000.00 | 446,900,000.00 | 77,665,693.44 | 238,817,558.80 | 53.4% | 208,082,441.20 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 118,354,000.00 | 118,354,000.00 | 19,615,583.04 | 59,655,986.95 | 50.4% | 58,698,013.05 |
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 218,162,000.00 | 218,162,000.00 | 54,865,555.54 | 135,412,649.56 | 62.1% | 82,749,350.44 |
| 025300100100 | MINISTRY OF HOUSING AND ENERGY | 36,310,000.00 | 36,310,000.00 | 8,752,774.56 | 10,966,726.86 | 30.2% | 25,343,273.14 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 99,852,000.00 | 99,852,000.00 | 26,209,219.36 | 61,242,125.76 | 61.3% | 38,609,874.24 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 82,000,000.00 | 82,000,000.00 | 19,903,561.62 | 63,203,796.94 | 77.1% | 18,796,203.06 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 566,949,000.00 | 566,949,000.00 | 125,402,289.11 | 366,971,567.62 | 64.7% | 199,977,432.38 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 566,949,000.00 | 566,949,000.00 | 125,402,289.11 | 366,971,567.62 | 64.7% | 199,977,432.38 |
| 02550000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 72,791,000.00 | 72,791,000.00 | 3,064,415.60 | 9,481,844.83 | 13.0% | 63,309,155.17 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 59,291,000.00 | 59,291,000.00 | 1,612,989.06 | 4,130,278.38 | 7.0% | 55,160,721.62 |
| 025500200100 | AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE | 13,500,000.00 | 13,500,000.00 | 1,451,426.54 | 5,351,566.45 | 39.6% | 8,148,433.55 |
| 02600000000 | MINISTRY OF LANDS & SURVEY | 279,278,000.00 | 279,278,000.00 | 50,728,871.97 | 133,620,768.92 | 47.8% | 145,657,231.08 |
| 026000200100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD | 57,100,000.00 | 57,100,000.00 | 14,304,000.00 | 23,323,000.00 | 40.8% | 33,777,000.00 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 222,178,000.00 | 222,178,000.00 | 36,424,871.97 | 110,297,768.92 | 49.6% | 111,880,231.08 |
| 03000000000 | LAW & JUSTICE SECTOR | 2,338,962,000.00 | 2,338,962,000.00 | 382,491,813.43 | 1,183,629,608.81 | 50.6% | 1,155,332,391.20 |
| 03180000000 | STATE JUDICIAL SERVICE COMMISSION | 1,175,193,000.00 | 1,175,193,000.00 | 192,032,802.19 | 621,292,899.60 | 52.9% | 553,900,100.41 |
| 031801100100 | STATE JUDICIAL SERVICE COMMISSION | 63,348,000.00 | 63,348,000.00 | 7,466,766.00 | 62,381,603.32 | 98.5% | 966,396.68 |
| 031805100100 | HIGH COURT OF JUSTICE | 755,000,000.00 | 755,000,000.00 | 107,506,380.83 | 309,502,552.22 | 41.0% | 445,497,447.79 |
| 031805300100 | SHARIA COURT OF APPEAL | 100,000,000.00 | 100,000,000.00 | 21,886,655.00 | 97,789,310.35 | 97.8% | 2,210,689.65 |
| 031805400100 | AREA COURT | 256,845,000.00 | 256,845,000.00 | 55,173,000.35 | 151,619,433.71 | 59.0% | 105,225,566.30 |

Borno State Government Budget Performance Report 2022 Q3 - Personnel Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 03260000000 | MINISTRY OF JUSTICE | 1,163,769,000.00 | 1,163,769,000.00 | 190,459,011.24 | 562,336,709.21 | 48.3% | 601,432,290.79 |
| 032600100100 | MINISTRY OF JUSTICE | 452,695,000.00 | 452,695,000.00 | 4,225,027.50 | 12,675,082.50 | 2.8% | 440,019,917.50 |
| 032600200100 | PREROGATIVE OF MERCY | 12,729,000.00 | 12,729,000.00 | 7,586,004.12 | 9,467,933.15 | 74.4% | 3,261,066.85 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 568,345,000.00 | 568,345,000.00 | 167,147,375.12 | 505,992,484.56 | 89.0% | 62,352,515.44 |
| 032600700100 | HIGHER ISLAMIC SCHOOL | 130,000,000.00 | 130,000,000.00 | 11,500,604.50 | 34,201,209.00 | 26.3% | 95,798,791.00 |
| 05000000000 | SOCIAL SECTOR | 20,865,152,000.00 | 20,865,152,000.00 | 3,301,316,016.61 | 9,896,969,063.21 | 47.4% | 10,968,182,936.79 |
| 05660000000 | MINISTRY OF POVERTY ALLEVIATION | 90,000,000.00 | 90,000,000.00 | 17,880,157.70 | 62,983,707.46 | 70.0% | 27,016,292.54 |
| 056600100100 | MINISTRY OF POVERTY ALLEVIATION | 90,000,000.00 | 90,000,000.00 | 17,880,157.70 | 62,983,707.46 | 70.0% | 27,016,292.54 |
| 05140000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 88,500,000.00 | 88,500,000.00 | 17,305,338.57 | 55,926,363.69 | 63.2% | 32,573,636.31 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 88,500,000.00 | 88,500,000.00 | 17,305,338.57 | 55,926,363.69 | 63.2% | 32,573,636.31 |
| 05170000000 | MINISTRY OF EDUCATION | 5,303,711,000.00 | 5,303,711,000.00 | 876,087,330.90 | 2,659,742,820.99 | 50.1% | 2,643,968,179.01 |
| 051700100100 | MINISTRY OF EDUCATION | 250,000,000.00 | 250,000,000.00 | 56,033,129.30 | 169,290,750.52 | 67.7% | 80,709,249.48 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 100,000,000.00 | 100,000,000.00 | 16,397,050.98 | 50,885,562.64 | 50.9% | 49,114,437.36 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 71,028,000.00 | 71,028,000.00 | 13,060,380.80 | 43,093,266.05 | 60.7% | 27,934,733.95 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 247,675,000.00 | 247,675,000.00 | 44,991,801.05 | 139,043,524.98 | 56.1% | 108,631,475.02 |
| 051701100100 | BORNO STATE NOMADIC EDUCATION BOARD | 13,850,000.00 | 13,850,000.00 | 3,102,000.00 | 6,204,000.00 | 44.8% | 7,646,000.00 |
| 051701200100 | BORNO STATE CAREER GUIDANCE AND COUNSELLING BOARD | 30,000,000.00 | 30,000,000.00 | 11,082,500.00 | 21,867,500.00 | 72.9% | 8,132,500.00 |
| 051705400100 | BORNO STATE TEACHING SERVICE BOARD | 4,500,000,000.00 | 4,500,000,000.00 | 727,380,468.77 | 2,202,438,216.80 | 48.9% | 2,297,561,783.20 |
| 051706500100 | EDUCATION TRUST FUND | 91,158,000.00 | 91,158,000.00 | 4,040,000.00 | 26,920,000.00 | 29.5% | 64,238,000.00 |
| 05680000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 4,868,592,000.00 | 4,868,592,000.00 | 957,708,383.87 | 2,679,689,974.52 | 55.0% | 2,188,902,025.48 |
| 056800100100 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 76,520,000.00 | 76,520,000.00 | 5,341,428.08 | 15,989,778.53 | 20.9% | 60,530,221.47 |
| 056801800100 | RAMAT POLYTECHNIC MAIDUGURI | 1,821,783,000.00 | 1,821,783,000.00 | 324,190,439.58 | 978,190,704.33 | 53.7% | 843,592,295.67 |
| 056801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 966,300,000.00 | 966,300,000.00 | 203,258,315.43 | 617,997,734.65 | 64.0% | 348,302,265.35 |
| 056801900200 | COLLEGE OF EDUCATION WAKA - BIU | 519,873,000.00 | 519,873,000.00 | 111,327,877.38 | 340,444,931.25 | 65.5% | 179,428,068.75 |
| 056801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B | 567,535,000.00 | 567,535,000.00 | 120,742,227.88 | 368,949,079.03 | 65.0% | 198,585,920.97 |
| 056802100100 | BORNO STATE UNIVERSITY | 900,000,000.00 | 900,000,000.00 | 192,406,498.70 | 356,913,456.27 | 39.7% | 543,086,543.73 |
| 056805600100 | BORNO STATE SCHOLARSHIPS BOARD | 16,581,000.00 | 16,581,000.00 | 441,596.82 | 1,204,290.46 | 7.3% | 15,376,709.54 |
| 05210000000 | MINISTRY OF HEALTH | 8,851,762,000.00 | 8,851,762,000.00 | 1,213,475,788.04 | 3,700,300,071.20 | 41.8% | 5,151,461,928.80 |
| 052100100100 | MINISTRY OF HEALTH | 650,000,000.00 | 650,000,000.00 | 162,005,764.00 | 516,172,272.73 | 79.4% | 133,827,727.27 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 873,457,000.00 | 873,457,000.00 | 23,718,524.18 | 60,315,746.36 | 6.9% | 813,141,253.64 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 500,000,000.00 | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 6,678,305,000.00 | 6,678,305,000.00 | 990,312,804.86 | 3,024,386,632.11 | 45.3% | 3,653,918,367.89 |
| 052110400100 | COLLEGE OF NURSING AND MIDWIFERY | 20,000,000.00 | 20,000,000.00 | 2,393,700.00 | 11,153,425.00 | 55.8% | 8,846,575.00 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 30,000,000.00 | 30,000,000.00 | 5,044,995.00 | 18,464,995.00 | 61.5% | 11,535,005.00 |
| 052100800100 | BORNO STATE TEACHING HOSPITAL | 100,000,000.00 | 100,000,000.00 | 30,000,000.00 | 69,807,000.00 | 69.8% | 30,193,000.00 |
| 05350000000 | MINISTRY OF ENVIRONMENT | 1,008,120,000.00 | 1,008,120,000.00 | 148,979,852.20 | 463,827,086.94 | 46.0% | 544,292,913.06 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 208,340,000.00 | 208,340,000.00 | 69,864,294.86 | 217,014,974.02 | 104.2% | - |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 794,000,000.00 | 794,000,000.00 | 77,431,557.34 | 243,444,112.92 | 30.7% | 550,555,887.08 |
| 053505600100 | AFORESTATION PROJECT | 5,780,000.00 | 5,780,000.00 | 1,684,000.00 | 3,368,000.00 | 58.3% | 2,412,000.00 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 412,249,000.00 | 412,249,000.00 | 41,104,483.12 | 170,771,905.75 | 41.4% | 241,477,094.25 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 241,700,000.00 | 241,700,000.00 | 424,790.46 | 47,204,371.38 | 19.5% | 194,495,628.62 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 164,994,000.00 | 164,994,000.00 | 39,293,251.00 | 119,408,209.58 | 72.4% | 45,585,790.42 |
| 053905400100 | EL-KANEMI WARRIORS' FOOTBALL CLUB | 5,555,000.00 | 5,555,000.00 | 1,386,441.66 | 4,159,324.79 | 74.9% | 1,395,675.21 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 70,500,000.00 | 70,500,000.00 | 8,771,862.79 | 27,546,646.69 | 39.1% | 42,953,353.31 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 70,500,000.00 | 70,500,000.00 | 8,771,862.79 | 27,546,646.69 | 39.1% | 42,953,353.31 |
| 05640000000 | MINISTRY OF RELIGIOUS AFFAIRS | 171,718,000.00 | 171,718,000.00 | 20,002,819.42 | 76,180,485.97 | 44.4% | 95,537,514.03 |
| 056400100100 | MINISTRY OF RELIGIOUS AFFAIRS | 86,443,000.00 | 86,443,000.00 | 9,066,000.00 | 21,746,784.40 | 25.2% | 64,696,215.60 |
| 056400200100 | ISLAMIC PREACHING BOARD | 14,000,000.00 | 14,000,000.00 | 3,100,000.00 | 6,200,000.00 | 44.3% | 7,800,000.00 |
| 056400400100 | COUNCIL OF ULAMAS | 50,000,000.00 | 50,000,000.00 | 6,138,819.42 | 27,292,819.42 | 54.6% | 22,707,180.58 |
| 056400500100 | ISLAMIC RESEARCH CENTER | 21,275,000.00 | 21,275,000.00 | 1,698,000.00 | 20,940,882.15 | 98.4% | 334,117.85 |

Table 6: Overhead Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2022 Q3 - Overhead Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| | Total Overhead Expenditure | 41,416,290,000.00 | 44,810,361,000.00 | 4,370,954,151.60 | 13,758,277,437.30 | 30.7% | 31,052,083,562.70 |
| 01000000000 | ADMINISTRATION SECTOR | 24,931,199,000.00 | 25,691,289,000.00 | 1,985,392,412.54 | 7,559,004,926.57 | 29.4% | 18,132,284,073.43 |
| 01110000000 | GOVERNOR'S OFFICE | 16,909,642,000.00 | 17,459,642,000.00 | 1,648,810,315.21 | 6,747,076,760.79 | 38.6% | 10,712,565,239.21 |
| 011100100100 | GOVERNMENT HOUSE | 11,764,765,000.00 | 12,314,765,000.00 | 1,604,158,250.52 | 6,272,831,039.38 | 50.9% | 6,041,933,960.62 |
| 011100100200 | DEPUTY GOVERNOR'S OFFICE | 3,961,000,000.00 | 3,961,000,000.00 | - | 288,139,747.00 | 7.3% | 3,672,860,253.00 |
| 011100800100 | BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA) | 1,013,085,000.00 | 1,013,085,000.00 | 38,637,284.00 | 174,581,386.57 | 17.2% | 838,503,613.43 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 170,792,000.00 | 170,792,000.00 | 6,014,780.69 | 11,524,587.84 | 6.7% | 159,267,412.16 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 3,234,477,000.00 | 3,297,227,000.00 | 206,010,944.22 | 503,483,337.38 | 15.3% | 2,793,743,662.62 |
| 016100100100 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 804,720,000.00 | 820,720,000.00 | 85,545,572.99 | 201,031,835.79 | 24.5% | 619,688,164.21 |
| 016100800100 | SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES) | 38,655,000.00 | 38,655,000.00 | 997,213.00 | 3,030,750.25 | 7.8% | 35,624,249.75 |
| 016101100100 | LAGOS LIAISON OFFICE | 1,100,000.00 | 1,100,000.00 | - | - | 0.0% | 1,100,000.00 |
| 016102100200 | ABUJA LIAISON OFFICE | 171,370,000.00 | 218,120,000.00 | 51,546,787.73 | 170,673,023.64 | 78.2% | 47,446,976.36 |
| 016103300100 | BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA) | 8,900,000.00 | 8,900,000.00 | - | - | 0.0% | 8,900,000.00 |
| 016103500100 | BORNO STATE PENSIONS DEPARTMENT | 18,945,000.00 | 18,945,000.00 | 600,214.50 | 7,631,038.75 | 40.3% | 11,313,961.25 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 1,390,583,000.00 | 1,390,583,000.00 | 67,321,156.00 | 118,385,688.95 | 8.5% | 1,272,197,311.05 |
| 016110100100 | SECURITY TRUST FUND | 800,204,000.00 | 800,204,000.00 | - | 2,731,000.00 | 0.3% | 797,473,000.00 |
| 01620000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 613,320,000.00 | 613,320,000.00 | 3,000,286.00 | 8,094,018.00 | 1.3% | 605,225,982.00 |
| 016200100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 512,820,000.00 | 512,820,000.00 | 3,000,286.00 | 8,094,018.00 | 1.6% | 504,725,982.00 |
| 016213200101 | BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 016218400100 | DEPARTMENT OF PARASTATALS | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 01120000000 | BORNO STATE HOUSE ASSEMBLY | 2,283,720,000.00 | 2,287,220,000.00 | 900,272.00 | 2,400,824.00 | 0.1% | 2,284,819,176.00 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 2,272,000,000.00 | 2,272,000,000.00 | - | - | 0.0% | 2,272,000,000.00 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 11,720,000.00 | 15,220,000.00 | 900,272.00 | 2,400,824.00 | 15.8% | 12,819,176.00 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 128,710,000.00 | 168,740,000.00 | 3,589,263.84 | 31,939,059.68 | 18.9% | 136,800,940.32 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 43,560,000.00 | 83,590,000.00 | 2,040,838.26 | 10,534,026.60 | 12.6% | 73,055,973.40 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 84,150,000.00 | 84,150,000.00 | 1,396,100.90 | 20,952,042.90 | 24.9% | 63,197,957.10 |
| 012305700100 | COUNCIL FOR ARTS AND CULTURE | 1,000,000.00 | 1,000,000.00 | 152,324.68 | 452,990.18 | 45.3% | 547,009.82 |
| 01250000000 | HEAD OF SERVICE | 651,891,000.00 | 651,891,000.00 | 91,925,564.91 | 155,716,508.04 | 23.9% | 496,174,491.96 |
| 012500100100 | HEAD OF SERVICE | 631,966,000.00 | 631,966,000.00 | 89,562,002.00 | 150,864,823.50 | 23.9% | 481,101,176.50 |
| 012500500100 | ESTABLISHMENT DEPARTMENT | 6,315,000.00 | 6,315,000.00 | 150,214.61 | 503,503.24 | 8.0% | 5,811,496.76 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 13,610,000.00 | 13,610,000.00 | 2,213,348.30 | 4,348,181.30 | 31.9% | 9,261,818.70 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 192,609,000.00 | 296,419,000.00 | 22,268,893.50 | 88,585,162.45 | 29.9% | 207,833,837.55 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 58,080,000.00 | 58,080,000.00 | 2,368,568.00 | 15,268,350.80 | 26.3% | 42,811,649.20 |
| 014000200100 | OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 103,234,000.00 | 202,044,000.00 | 19,900,325.50 | 73,316,811.65 | 36.3% | 128,727,188.35 |
| 014000300100 | BORNO STATE AUDIT SERVICE COMMISSION | 31,295,000.00 | 36,295,000.00 | - | - | 0.0% | 36,295,000.00 |
| 01470000000 | CIVIL SERVICE COMMISSION | 36,605,000.00 | 36,605,000.00 | 885,994.44 | 2,080,926.31 | 5.7% | 34,524,073.69 |
| 014700100100 | CIVIL SERVICE COMMISSION | 36,605,000.00 | 36,605,000.00 | 885,994.44 | 2,080,926.31 | 5.7% | 34,524,073.69 |
| 01480000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 670,000,000.00 | 670,000,000.00 | 8,000,346.75 | 18,003,705.25 | 2.7% | 651,996,294.75 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 670,000,000.00 | 670,000,000.00 | 8,000,346.75 | 18,003,705.25 | 2.7% | 651,996,294.75 |
| 01490000000 | LOCAL GOVERNMENT SERVICE COMMISSION | 210,225,000.00 | 210,225,000.00 | 531.67 | 1,624,624.67 | 0.8% | 208,600,375.33 |
| 014900100100 | LOCAL GOVERNMENT SERVICE COMMISSION | 156,159,000.00 | 156,159,000.00 | 531.67 | 302,522.67 | 0.2% | 155,856,477.33 |
| 014903500200 | LOCAL GOVERNMENT PENSIONS BOARD | 54,066,000.00 | 54,066,000.00 | - | 1,322,102.00 | 2.4% | 52,743,898.00 |
| 02000000000 | ECONOMIC SECTOR | 5,555,638,000.00 | 8,066,219,000.00 | 1,209,287,128.36 | 2,903,453,312.44 | 36.0% | 5,162,765,687.56 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 877,700,000.00 | 877,700,000.00 | 8,367,682.71 | 27,539,421.46 | 3.1% | 850,160,578.54 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 846,500,000.00 | 846,500,000.00 | 5,007,233.00 | 11,015,901.50 | 1.3% | 835,484,098.50 |
| 021502100100 | MOHAMET LAWAN COLLEGE OF AGRICULTURE | 22,600,000.00 | 22,600,000.00 | 2,075,942.78 | 12,681,727.36 | 56.1% | 9,918,272.64 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 5,500,000.00 | 5,500,000.00 | 999,731.25 | 3,005,831.25 | 54.7% | 2,494,168.75 |
| 021511000100 | BORNO STATE FERTILIZER COMPANY | 1,100,000.00 | 1,100,000.00 | 280,515.50 | 819,250.13 | 74.5% | 280,749.87 |
| 021511100100 | BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY | 2,000,000.00 | 2,000,000.00 | 4,260.18 | 16,711.22 | 0.8% | 1,983,288.78 |
| 02650000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 113,030,000.00 | 113,030,000.00 | 3,877,651.00 | 10,537,715.00 | 9.3% | 102,492,285.00 |
| 026500100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 113,030,000.00 | 113,030,000.00 | 3,877,651.00 | 10,537,715.00 | 9.3% | 102,492,285.00 |

Borno State Government Budget Performance Report 2022 Q3 - Overhead Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 1,914,830,000.00 | 2,811,481,000.00 | 661,328,851.72 | 1,221,689,710.60 | 43.5% | 1,589,791,289.40 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 638,540,000.00 | 1,068,540,000.00 | 54,913,150.25 | 280,875,891.28 | 26.3% | 787,664,108.72 |
| 022000300100 | BUDGET AND PLANNING | 416,550,000.00 | 416,550,000.00 | 2,000,164.50 | 49,409,972.50 | 11.9% | 367,140,027.50 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 609,340,000.00 | 609,340,000.00 | 56,171,208.75 | 89,430,536.03 | 14.7% | 519,909,463.97 |
| 022000800100 | BORNO STATE INTERNAL REVENUE SERVICE | 250,400,000.00 | 717,051,000.00 | 548,244,328.22 | 801,973,310.79 | 111.8% | 84,922,310.79 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 263,705,000.00 | 268,135,000.00 | 6,220,713.03 | 18,102,930.97 | 6.8% | 250,032,069.03 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 34,880,000.00 | 34,880,000.00 | 5,599,991.50 | 12,927,027.50 | 37.1% | 21,952,972.50 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 23,114,000.00 | 23,114,000.00 | - | - | 0.0% | 23,114,000.00 |
| 022205200100 | BORNO STATE HOTELS | 25,840,000.00 | 25,840,000.00 | - | - | 0.0% | 25,840,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 57,500,000.00 | 57,500,000.00 | 8,446.71 | 2,341,679.25 | 4.1% | 55,158,320.75 |
| 022205400200 | KANO MOTOR PARK AND MARKET | 3,686,000.00 | 8,116,000.00 | 361,361.96 | 2,029,868.75 | 25.0% | 6,086,131.25 |
| 022205700100 | BORNO STATE PLASTIC COMPANY (BOPLAS) | 99,990,000.00 | 99,990,000.00 | - | - | 0.0% | 99,990,000.00 |
| 022205800100 | SODA ASH COMPANY | 350,000.00 | 350,000.00 | - | - | 0.0% | 350,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 4,837,000.00 | 4,837,000.00 | 150,076.50 | 449,433.00 | 9.3% | 4,387,567.00 |
| 022206000100 | NEITAL NIGERIA LIMITED | 10,560,000.00 | 10,560,000.00 | 100,785.36 | 352,026.97 | 3.3% | 10,207,973.03 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 2,948,000.00 | 2,948,000.00 | 51.00 | 2,895.50 | 0.1% | 2,945,104.50 |
| 02290000000 | MINISTRY OF TRANSPORT | 236,630,000.00 | 257,130,000.00 | 12,540,438.75 | 181,870,890.40 | 70.7% | 75,259,109.60 |
| 022900100100 | MINISTRY OF TRANSPORT | 17,500,000.00 | 38,000,000.00 | 6,630,164.00 | 18,503,244.75 | 48.7% | 19,496,755.25 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 170,500,000.00 | 170,500,000.00 | 5,910,274.75 | 144,851,196.15 | 85.0% | 25,648,803.85 |
| 022905500100 | BORNO STATE TRAFFIC MANAGEMENT AGENCY | 48,630,000.00 | 48,630,000.00 | - | 18,516,449.50 | 38.1% | 30,113,550.50 |
| 02340000000 | MINISTRY OF WORKS | 146,246,000.00 | 146,246,000.00 | 5,002,952.00 | 10,003,424.00 | 6.8% | 136,242,576.00 |
| 023400100100 | MINISTRY OF WORKS | 77,400,000.00 | 77,400,000.00 | 5,002,952.00 | 10,003,424.00 | 12.9% | 67,396,576.00 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 68,846,000.00 | 68,846,000.00 | - | - | 0.0% | 68,846,000.00 |
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 170,710,000.00 | 209,710,000.00 | 10,332,419.46 | 56,280,247.82 | 26.8% | 153,429,752.18 |
| 025300100100 | MINISTRY OF HOUSING AND ENERGY | 109,863,000.00 | 148,863,000.00 | 3,000,288.00 | 37,960,996.25 | 25.5% | 110,902,003.75 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 38,947,000.00 | 38,947,000.00 | 6,711,749.96 | 16,698,325.57 | 42.9% | 22,248,674.43 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 21,900,000.00 | 21,900,000.00 | 620,381.50 | 1,620,926.00 | 7.4% | 20,279,074.00 |
| 02380000000 | STATE BUREAU OF STATISTICS | 100,100,000.00 | 100,100,000.00 | - | - | 0.0% | 100,100,000.00 |
| 023800400100 | STATE BUREAU OF STATISTICS | 100,100,000.00 | 100,100,000.00 | - | - | 0.0% | 100,100,000.00 |
| 02500000000 | FISCAL RESPONSIBILITY BOARD / AGENCY | 9,100,000.00 | 9,100,000.00 | - | - | 0.0% | 9,100,000.00 |
| 025000100100 | FISCAL RESPONSIBILITY BOARD / AGENCY | 9,100,000.00 | 9,100,000.00 | - | - | 0.0% | 9,100,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 743,175,000.00 | 2,293,175,000.00 | 492,886,509.75 | 1,327,128,885.25 | 57.9% | 966,046,114.75 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 684,865,000.00 | 2,234,865,000.00 | 491,656,149.00 | 1,322,564,240.25 | 59.2% | 912,300,759.75 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 58,310,000.00 | 58,310,000.00 | 1,230,360.75 | 4,564,645.00 | 7.8% | 53,745,355.00 |
| 02550000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 881,522,000.00 | 881,522,000.00 | 5,148,344.94 | 41,489,453.31 | 4.7% | 840,032,546.69 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 612,972,000.00 | 612,972,000.00 | 3,000,196.50 | 9,100,814.50 | 1.5% | 603,871,185.50 |
| 025500200100 | AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE | 268,550,000.00 | 268,550,000.00 | 2,148,148.44 | 32,388,638.81 | 12.1% | 236,161,361.19 |
| 02600000000 | MINISTRY OF LANDS & SURVEY | 98,890,000.00 | 98,890,000.00 | 3,581,565.00 | 8,810,633.63 | 8.9% | 90,079,366.37 |
| 026000200100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD | 49,100,000.00 | 49,100,000.00 | 3,581,565.00 | 5,810,479.88 | 11.8% | 43,289,520.12 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 49,790,000.00 | 49,790,000.00 | - | 3,000,153.75 | 6.0% | 46,789,846.25 |
| 03000000000 | LA W & JUSTICE SECTOR | 1,917,935,000.00 | 1,935,935,000.00 | 52,947,812.08 | 219,239,896.12 | 11.3% | 1,716,695,103.88 |
| 03180000000 | STATE JUDICIAL SERVICE COMMISSION | 1,063,390,000.00 | 1,063,390,000.00 | 21,929,404.75 | 135,728,151.38 | 12.8% | 927,661,848.62 |
| 031801100100 | STATE JUDICIAL SERVICE COMMISSION | 91,646,000.00 | 91,646,000.00 | - | 508,000.00 | 0.6% | 91,138,000.00 |
| 031805100100 | HIGH COURT OF JUSTICE | 733,755,000.00 | 733,755,000.00 | 19,937,207.50 | 131,230,726.00 | 17.9% | 602,524,274.00 |
| 031805300100 | SHARIA COURT OF APPEAL | 123,140,000.00 | 123,140,000.00 | 1,992,197.25 | 3,989,425.38 | 3.2% | 119,150,574.62 |
| 031805400100 | AREA COURT | 114,849,000.00 | 114,849,000.00 | - | - | 0.0% | 114,849,000.00 |

Borno State Government Budget Performance Report 2022 Q3 - Overhead Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|-------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 03260000000 | MINISTRY OF JUSTICE | 854,545,000.00 | 872,545,000.00 | 31,018,407.33 | 83,511,744.74 | 9.6% | 789,033,255.26 |
| 032600100100 | MINISTRY OF JUSTICE | 809,756,000.00 | 809,756,000.00 | 28,014,434.50 | 69,974,527.43 | 8.6% | 739,781,472.57 |
| 032600200100 | PREROGATIVE OF MERCY | 4,414,000.00 | 4,414,000.00 | 150,088.50 | 403,214.04 | 9.1% | 4,010,785.96 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 34,655,000.00 | 34,655,000.00 | 2,668,446.75 | 9,361,876.77 | 27.0% | 25,293,123.23 |
| 032600700100 | HIGHER ISLAMIC SCHOOL | 5,720,000.00 | 23,720,000.00 | 185,437.58 | 3,772,126.50 | 15.9% | 19,947,873.50 |
| 05000000000 | SOCIAL SECTOR | 9,011,518,000.00 | 9,116,918,000.00 | 1,123,326,798.62 | 3,076,579,302.17 | 33.7% | 6,040,338,697.83 |
| 05660000000 | MINISTRY OF POVERTY ALLEVIATION | 14,060,000.00 | 14,060,000.00 | 1,001,208.50 | 6,007,304.68 | 42.7% | 8,052,695.32 |
| 056600100100 | MINISTRY OF POVERTY ALLEVIATION | 14,060,000.00 | 14,060,000.00 | 1,001,208.50 | 6,007,304.68 | 42.7% | 8,052,695.32 |
| 05140000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,013,136,000.00 | 1,013,136,000.00 | 2,000,186.00 | 7,000,593.50 | 0.7% | 1,006,135,406.50 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,013,136,000.00 | 1,013,136,000.00 | 2,000,186.00 | 7,000,593.50 | 0.7% | 1,006,135,406.50 |
| 05170000000 | MINISTRY OF EDUCATION | 2,664,786,000.00 | 2,770,186,000.00 | 201,170,802.14 | 902,868,758.81 | 32.6% | 1,867,317,241.19 |
| 051700100100 | MINISTRY OF EDUCATION | 2,085,130,000.00 | 2,085,130,000.00 | 116,426,709.00 | 653,367,660.25 | 31.3% | 1,431,762,339.75 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 100,000,000.00 | 100,000,000.00 | 7,800,464.50 | 31,566,072.00 | 31.6% | 68,433,928.00 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 6,670,000.00 | 7,270,000.00 | 356,708.51 | 1,578,187.76 | 21.7% | 5,691,812.24 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 1,200,000.00 | 6,000,000.00 | 210,751.50 | 1,367,448.21 | 22.8% | 4,632,551.79 |
| 051701100100 | BORNO STATE NOMADIC EDUCATION BOARD | 622,000.00 | 622,000.00 | 148,084.00 | 497,446.00 | 80.0% | 124,554.00 |
| 051701200100 | BORNO STATE CAREER GUIDANCE AND COUNSELLING BOARD | 174,500,000.00 | 274,500,000.00 | 40,799,793.80 | 126,838,938.03 | 46.2% | 147,661,061.97 |
| 051705400100 | BORNO STATE TEACHING SERVICE BOARD | 65,000,000.00 | 65,000,000.00 | 6,785,349.00 | 19,061,234.75 | 29.3% | 45,938,765.25 |
| 051706500100 | EDUCATION TRUST FUND | 231,664,000.00 | 231,664,000.00 | 28,642,941.83 | 68,591,771.81 | 29.6% | 163,072,228.19 |
| 05680000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 2,265,742,000.00 | 2,265,742,000.00 | 398,318,628.88 | 1,010,877,821.36 | 44.6% | 1,254,864,178.64 |
| 056800100100 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 1,356,000,000.00 | 1,356,000,000.00 | 312,216,207.48 | 738,898,668.74 | 54.5% | 617,101,331.26 |
| 056801800100 | RAMAT POLYTECHNIC MAIDUGURI | 246,500,000.00 | 246,500,000.00 | 75,835,645.00 | 182,816,313.53 | 74.2% | 63,683,686.47 |
| 056801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 73,300,000.00 | 73,300,000.00 | 7,652,971.10 | 18,675,585.50 | 25.5% | 54,624,414.50 |
| 056801900200 | COLLEGE OF EDUCATION WAKA - BIU | 68,660,000.00 | 68,660,000.00 | - | 24,521,086.34 | 35.7% | 44,138,913.66 |
| 056801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B | 145,100,000.00 | 145,100,000.00 | 2,613,612.80 | 7,338,914.65 | 5.1% | 137,761,085.35 |
| 056802100100 | BORNO STATE UNIVERSITY | 360,000,000.00 | 360,000,000.00 | - | 38,603,455.60 | 10.7% | 321,396,544.40 |
| 056805600100 | BORNO STATE SCHOLARSHIPS BOARD | 16,182,000.00 | 16,182,000.00 | 192.50 | 23,797.00 | 0.1% | 16,158,203.00 |
| 05210000000 | MINISTRY OF HEALTH | 1,786,183,000.00 | 1,786,183,000.00 | 291,350,229.45 | 813,770,223.77 | 45.6% | 972,412,776.23 |
| 052100100100 | MINISTRY OF HEALTH | 847,970,000.00 | 847,970,000.00 | 100,449,125.00 | 221,303,896.36 | 26.1% | 626,666,103.64 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 47,050,000.00 | 47,050,000.00 | 5,379,540.00 | 8,850,663.49 | 18.8% | 38,199,336.51 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 61,473,000.00 | 61,473,000.00 | - | 15,336,669.13 | 24.9% | 46,136,330.87 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 534,000,000.00 | 534,000,000.00 | 165,554,882.35 | 499,368,949.47 | 93.5% | 34,631,050.53 |
| 052110400100 | COLLEGE OF NURSING AND MIDWIFERY | 100,000,000.00 | 100,000,000.00 | 13,063,899.25 | 35,594,231.92 | 35.6% | 64,405,768.08 |
| 052110600100 | COLLEGE OF HEALTH TECHNOLOGY | 120,690,000.00 | 120,690,000.00 | 6,902,782.85 | 33,315,813.40 | 27.6% | 87,374,186.60 |
| 052100800100 | BORNO STATE TEACHING HOSPITAL | 75,000,000.00 | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 05350000000 | MINISTRY OF ENVIRONMENT | 170,050,000.00 | 170,050,000.00 | 92,005,181.00 | 134,444,308.35 | 79.1% | 35,605,691.65 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 13,100,000.00 | 13,100,000.00 | 5,000,308.50 | 10,001,240.50 | 76.3% | 3,098,759.50 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 155,750,000.00 | 155,750,000.00 | 86,764,328.50 | 123,753,545.00 | 79.5% | 31,996,455.00 |
| 053505600100 | AFORESTATION PROJECT | 1,200,000.00 | 1,200,000.00 | 240,544.00 | 689,522.85 | 57.5% | 510,477.15 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 647,603,000.00 | 647,603,000.00 | 121,592,205.75 | 155,641,282.00 | 24.0% | 491,961,718.00 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 614,953,000.00 | 614,953,000.00 | 121,191,529.00 | 154,900,609.50 | 25.2% | 460,052,390.50 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 27,850,000.00 | 27,850,000.00 | 150,093.50 | 439,778.00 | 1.6% | 27,410,222.00 |
| 053905400100 | EL-KANEMI WARRIORS' FOOTBALL CLUB | 4,800,000.00 | 4,800,000.00 | 250,583.25 | 300,894.50 | 6.3% | 4,499,105.50 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 164,905,000.00 | 164,905,000.00 | 4,649,034.90 | 10,988,624.20 | 6.7% | 153,916,375.80 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 164,905,000.00 | 164,905,000.00 | 4,649,034.90 | 10,988,624.20 | 6.7% | 153,916,375.80 |
| 05640000000 | MINISTRY OF RELIGIOUS AFFAIRS | 285,053,000.00 | 285,053,000.00 | 11,239,322.00 | 34,980,385.50 | 12.3% | 250,072,614.50 |
| 056400100100 | MINISTRY OF RELIGIOUS AFFAIRS | 263,243,000.00 | 263,243,000.00 | 11,039,243.00 | 34,430,194.00 | 13.1% | 228,812,806.00 |
| 056400200100 | ISLAMIC PREACHING BOARD | 1,200,000.00 | 1,200,000.00 | 100,029.50 | 200,088.50 | 16.7% | 999,911.50 |
| 056400400100 | COUNCIL OF ULAMAS | 20,010,000.00 | 20,010,000.00 | - | - | 0.0% | 20,010,000.00 |
| 056400500100 | ISLAMIC RESEARCH CENTER | 600,000.00 | 600,000.00 | 100,049.50 | 350,103.00 | 58.4% | 249,897.00 |

Table 7: Capital Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2022 Q3 - Capital Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| | Total Capital Expenditure | 169,645,255,000.00 | 170,352,665,000.00 | 11,014,898,477.28 | 36,750,389,509.46 | 21.6% | 133,602,275,490.54 |
| 01000000000 | ADMINISTRATION SECTOR | 12,116,516,000.00 | 12,738,076,000.00 | 456,229,911.41 | 2,142,541,041.11 | 16.8% | 10,595,534,958.89 |
| 01110000000 | GOVERNOR'S OFFICE | 2,231,575,000.00 | 2,231,575,000.00 | - | 208,677,060.00 | 9.4% | 2,022,897,940.00 |
| 011100100100 | GOVERNMENT HOUSE | 2,002,750,000.00 | 2,002,750,000.00 | - | 208,677,060.00 | 10.4% | 1,794,072,940.00 |
| 011100100200 | DEPUTY GOVERNOR'S OFFICE | 31,000,000.00 | 31,000,000.00 | - | - | 0.0% | 31,000,000.00 |
| 011100800100 | BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA) | 10,250,000.00 | 10,250,000.00 | - | - | 0.0% | 10,250,000.00 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 187,575,000.00 | 187,575,000.00 | - | - | 0.0% | 187,575,000.00 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 5,334,400,000.00 | 5,954,400,000.00 | 383,629,245.10 | 1,565,435,024.32 | 26.3% | 4,388,964,975.68 |
| 016100100100 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 1,223,775,000.00 | 1,223,775,000.00 | 85,775,092.00 | 383,324,304.81 | 31.3% | 840,450,695.19 |
| 016100800100 | SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES) | 1,491,000,000.00 | 2,111,000,000.00 | 297,854,153.10 | 1,176,681,969.51 | 55.7% | 934,318,030.49 |
| 016103300100 | BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA) | 12,625,000.00 | 12,625,000.00 | - | - | 0.0% | 12,625,000.00 |
| 016103500100 | BORNO STATE PENSIONS DEPARTMENT | 28,000,000.00 | 28,000,000.00 | - | 5,428,750.00 | 19.4% | 22,571,250.00 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 130,000,000.00 | 130,000,000.00 | - | - | 0.0% | 130,000,000.00 |
| 016110100100 | SECURITY TRUST FUND | 2,449,000,000.00 | 2,449,000,000.00 | - | - | 0.0% | 2,449,000,000.00 |
| 01620000000 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 2,035,450,000.00 | 2,035,450,000.00 | 71,955,000.00 | 300,223,122.99 | 14.7% | 1,735,226,877.01 |
| 016200100100 | MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES | 2,035,450,000.00 | 2,035,450,000.00 | 71,955,000.00 | 300,223,122.99 | 14.7% | 1,735,226,877.01 |
| 01120000000 | BORNO STATE HOUSE ASSEMBLY | 1,275,100,000.00 | 1,275,100,000.00 | - | - | 0.0% | 1,275,100,000.00 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 1,155,000,000.00 | 1,155,000,000.00 | - | - | 0.0% | 1,155,000,000.00 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 120,100,000.00 | 120,100,000.00 | - | - | 0.0% | 120,100,000.00 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 620,000,000.00 | 620,000,000.00 | - | 35,008,000.00 | 5.6% | 584,992,000.00 |
| 012300100100 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 420,000,000.00 | 420,000,000.00 | - | 35,008,000.00 | 8.3% | 384,992,000.00 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 170,000,000.00 | 170,000,000.00 | - | - | 0.0% | 170,000,000.00 |
| 012305700100 | COUNCIL FOR ARTS AND CULTURE | 30,000,000.00 | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 01250000000 | HEAD OF SERVICE | 65,550,000.00 | 65,550,000.00 | - | - | 0.0% | 65,550,000.00 |
| 012500100100 | HEAD OF SERVICE | 23,000,000.00 | 23,000,000.00 | - | - | 0.0% | 23,000,000.00 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 42,550,000.00 | 42,550,000.00 | - | - | 0.0% | 42,550,000.00 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 193,100,000.00 | 194,660,000.00 | - | 1,750,000.00 | 0.9% | 192,350,000.00 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 121,500,000.00 | 121,500,000.00 | - | 1,750,000.00 | 1.4% | 119,750,000.00 |
| 014000200100 | OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 014000300100 | BORNO STATE AUDIT SERVICE COMMISSION | 21,600,000.00 | 23,160,000.00 | - | - | 0.0% | 23,160,000.00 |
| 01470000000 | CIVIL SERVICE COMMISSION | 40,000,000.00 | 40,000,000.00 | 595,666.31 | 9,907,833.80 | 24.8% | 30,092,166.20 |
| 014700100100 | CIVIL SERVICE COMMISSION | 40,000,000.00 | 40,000,000.00 | 595,666.31 | 9,907,833.80 | 24.8% | 30,092,166.20 |
| 01480000000 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 210,000,000.00 | 210,000,000.00 | 50,000.00 | 21,540,000.00 | 10.3% | 188,460,000.00 |
| 014800100100 | BORNO STATE INDEPENDENT ELECTORAL COMMISSION | 210,000,000.00 | 210,000,000.00 | 50,000.00 | 21,540,000.00 | 10.3% | 188,460,000.00 |
| 01490000000 | LOCAL GOVERNMENT SERVICE COMMISSION | 111,341,000.00 | 111,341,000.00 | - | - | 0.0% | 111,341,000.00 |
| 014900100100 | LOCAL GOVERNMENT SERVICE COMMISSION | 6,841,000.00 | 6,841,000.00 | - | - | 0.0% | 6,841,000.00 |
| 014903500200 | LOCAL GOVERNMENT PENSIONS BOARD | 104,500,000.00 | 104,500,000.00 | - | - | 0.0% | 104,500,000.00 |
| 02000000000 | ECONOMIC SECTOR | 91,754,980,000.00 | 97,314,980,000.00 | 6,827,823,473.23 | 23,069,323,032.72 | 23.7% | 74,245,656,967.28 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 8,717,628,000.00 | 8,717,628,000.00 | 431,629,470.00 | 1,265,608,170.00 | 14.5% | 7,452,019,830.00 |
| 021500100100 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 8,413,628,000.00 | 8,413,628,000.00 | 424,355,470.00 | 1,214,535,470.00 | 14.4% | 7,199,092,530.00 |
| 021502100100 | MOHAMED LAWAN COLLEGE OF AGRICULTURE | 45,000,000.00 | 45,000,000.00 | - | 28,646,700.00 | 63.7% | 16,353,300.00 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 131,000,000.00 | 131,000,000.00 | 4,855,000.00 | 12,152,000.00 | 9.3% | 118,848,000.00 |
| 021511100100 | BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY | 128,000,000.00 | 128,000,000.00 | 2,419,000.00 | 10,274,000.00 | 8.0% | 117,726,000.00 |
| 02650000000 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 1,455,000,000.00 | 1,455,000,000.00 | - | 33,560,000.00 | 2.3% | 1,421,440,000.00 |
| 026500100100 | MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT | 1,455,000,000.00 | 1,455,000,000.00 | - | 33,560,000.00 | 2.3% | 1,421,440,000.00 |
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 2,934,650,000.00 | 2,994,650,000.00 | 46,821,706.85 | 117,157,680.35 | 3.9% | 2,877,492,319.65 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 2,463,650,000.00 | 2,523,650,000.00 | 46,821,706.85 | 113,557,680.35 | 4.5% | 2,410,092,319.65 |
| 022000300100 | BUDGET AND PLANNING | 101,000,000.00 | 101,000,000.00 | - | - | 0.0% | 101,000,000.00 |
| 022000700100 | OFFICE OF THE ACCOUNTANT GENERAL | 90,000,000.00 | 90,000,000.00 | - | 3,600,000.00 | 4.0% | 86,400,000.00 |
| 022000800100 | BORNO STATE INTERNAL REVENUE SERVICE | 280,000,000.00 | 280,000,000.00 | - | - | 0.0% | 280,000,000.00 |

Borno State Government Budget Performance Report 2022 Q3 - Capital Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 022200000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 6,704,475,000.00 | 6,704,475,000.00 | 243,478,417.89 | 576,043,943.62 | 8.6% | 6,128,431,056.38 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 3,915,000,000.00 | 3,915,000,000.00 | 242,370,417.89 | 569,750,112.94 | 14.6% | 3,345,249,887.06 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 787,500,000.00 | 787,500,000.00 | - | - | 0.0% | 787,500,000.00 |
| 022205200100 | BORNO STATE HOTELS | 504,600,000.00 | 504,600,000.00 | - | - | 0.0% | 504,600,000.00 |
| 022205400100 | MONDAY MARKET COMPANY LIMITED | 259,000,000.00 | 259,000,000.00 | 700,000.00 | 2,700,000.00 | 1.0% | 256,300,000.00 |
| 022205400200 | KANO MOTOR PARK AND MARKET | 150,500,000.00 | 150,500,000.00 | - | - | 0.0% | 150,500,000.00 |
| 022205600100 | MAIDUGURI INTERNATIONAL HOTEL | 500,000,000.00 | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 022205700100 | BORNO STATE PLASTIC COMPANY (BOPLAS) | 230,000,000.00 | 230,000,000.00 | - | - | 0.0% | 230,000,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 81,000,000.00 | 81,000,000.00 | - | - | 0.0% | 81,000,000.00 |
| 022206000100 | NEITAL NIGERIA LIMITED | 58,500,000.00 | 58,500,000.00 | 408,000.00 | 3,593,830.68 | 6.1% | 54,906,169.32 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 218,375,000.00 | 218,375,000.00 | - | - | 0.0% | 218,375,000.00 |
| 022900000000 | MINISTRY OF TRANSPORT | 3,525,653,000.00 | 3,525,653,000.00 | 312,575,729.31 | 1,116,444,890.03 | 31.7% | 2,409,208,109.97 |
| 022900100100 | MINISTRY OF TRANSPORT | 2,581,750,000.00 | 2,581,750,000.00 | 259,018,750.00 | 1,001,015,250.00 | 38.8% | 1,580,734,750.00 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 730,000,000.00 | 730,000,000.00 | 53,556,979.31 | 100,249,640.03 | 13.7% | 629,750,359.97 |
| 022905500100 | BORNO STATE TRAFFIC MANAGEMENT AGENCY | 213,903,000.00 | 213,903,000.00 | - | 15,180,000.00 | 7.1% | 198,723,000.00 |
| 023400000000 | MINISTRY OF WORKS | 22,267,500,000.00 | 30,552,353,000.00 | 3,214,132,551.47 | 11,860,138,198.09 | 38.8% | 18,692,214,801.91 |
| 023400100100 | MINISTRY OF WORKS | 11,745,000,000.00 | 20,029,853,000.00 | 2,278,874,551.47 | 8,683,812,199.28 | 43.4% | 11,346,040,800.72 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 10,522,500,000.00 | 10,522,500,000.00 | 935,258,000.00 | 3,176,325,998.81 | 30.2% | 7,346,174,001.19 |
| 025300000000 | MINISTRY OF HOUSING AND ENERGY | 8,398,800,000.00 | 8,398,800,000.00 | 339,880,752.25 | 1,800,369,326.47 | 21.4% | 6,598,430,673.53 |
| 025300100100 | MINISTRY OF HOUSING AND ENERGY | 5,987,300,000.00 | 5,987,300,000.00 | 339,760,671.75 | 1,750,045,079.21 | 29.2% | 4,237,254,920.79 |
| 025301000100 | BORNO STATE HOUSING CORPORATION | 45,500,000.00 | 45,500,000.00 | - | 824,000.00 | 1.8% | 44,676,000.00 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 2,366,000,000.00 | 2,366,000,000.00 | 120,080.50 | 49,500,247.26 | 2.1% | 2,316,499,752.74 |
| 023800000000 | STATE BUREAU OF STATISTICS | 161,800,000.00 | 161,800,000.00 | - | - | 0.0% | 161,800,000.00 |
| 023800400100 | STATE BUREAU OF STATISTICS | 161,800,000.00 | 161,800,000.00 | - | - | 0.0% | 161,800,000.00 |
| 025200000000 | MINISTRY OF WATER RESOURCES | 9,246,880,000.00 | 9,246,880,000.00 | 99,354,124.50 | 514,590,856.00 | 5.6% | 8,732,289,144.00 |
| 025200100100 | MINISTRY OF WATER RESOURCES | 3,265,000,000.00 | 3,265,000,000.00 | 87,238,661.75 | 404,536,923.25 | 12.4% | 2,860,463,076.75 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 5,981,880,000.00 | 5,981,880,000.00 | 12,115,462.75 | 110,053,932.75 | 1.8% | 5,871,826,067.25 |
| 025500000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 25,544,644,000.00 | 22,759,791,000.00 | 2,139,950,720.96 | 5,648,722,720.41 | 24.8% | 17,111,068,279.59 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 25,451,644,000.00 | 22,666,791,000.00 | 2,137,498,924.59 | 5,642,619,324.25 | 24.9% | 17,024,171,675.75 |
| 025500200100 | AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE | 93,000,000.00 | 93,000,000.00 | 2,451,796.37 | 6,103,396.16 | 6.6% | 86,896,603.84 |
| 026000000000 | MINISTRY OF LANDS & SURVEY | 2,797,950,000.00 | 2,797,950,000.00 | - | 136,687,247.75 | 4.9% | 2,661,262,752.25 |
| 026000200100 | BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD | 446,450,000.00 | 446,450,000.00 | - | - | 0.0% | 446,450,000.00 |
| 026000300100 | AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM | 2,351,500,000.00 | 2,351,500,000.00 | - | 136,687,247.75 | 5.8% | 2,214,812,752.25 |
| 030000000000 | LAW & JUSTICE SECTOR | 1,246,180,000.00 | 1,246,180,000.00 | - | - | 0.0% | 1,246,180,000.00 |
| 031800000000 | STATE JUDICIAL SERVICE COMMISSION | 586,000,000.00 | 586,000,000.00 | - | - | 0.0% | 586,000,000.00 |
| 031805100100 | HIGH COURT OF JUSTICE | 444,000,000.00 | 444,000,000.00 | - | - | 0.0% | 444,000,000.00 |
| 031805300100 | SHARIA COURT OF APPEAL | 87,000,000.00 | 87,000,000.00 | - | - | 0.0% | 87,000,000.00 |
| 031805400100 | AREA COURT | 55,000,000.00 | 55,000,000.00 | - | - | 0.0% | 55,000,000.00 |
| 032600000000 | MINISTRY OF JUSTICE | 660,180,000.00 | 660,180,000.00 | - | - | 0.0% | 660,180,000.00 |
| 032600100100 | MINISTRY OF JUSTICE | 571,400,000.00 | 571,400,000.00 | - | - | 0.0% | 571,400,000.00 |
| 032600200100 | PREROGATIVE OF MERCY | 45,500,000.00 | 45,500,000.00 | - | - | 0.0% | 45,500,000.00 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 43,280,000.00 | 43,280,000.00 | - | - | 0.0% | 43,280,000.00 |
| 050000000000 | SOCIAL SECTOR | 64,527,579,000.00 | 59,053,429,000.00 | 3,730,845,092.64 | 11,538,525,435.63 | 19.5% | 47,514,903,564.37 |
| 056600000000 | MINISTRY OF POVERTY ALLEVIATION | 4,143,000,000.00 | 4,143,000,000.00 | 771,132,704.25 | 2,030,348,376.00 | 49.0% | 2,112,651,624.00 |
| 056600100100 | MINISTRY OF POVERTY ALLEVIATION | 4,143,000,000.00 | 4,143,000,000.00 | 771,132,704.25 | 2,030,348,376.00 | 49.0% | 2,112,651,624.00 |
| 051400000000 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,210,750,000.00 | 1,710,750,000.00 | 236,082,922.25 | 538,576,279.04 | 31.5% | 1,172,173,720.96 |
| 051400100100 | MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT | 1,210,750,000.00 | 1,710,750,000.00 | 236,082,922.25 | 538,576,279.04 | 31.5% | 1,172,173,720.96 |
| 051700000000 | MINISTRY OF EDUCATION | 30,082,700,000.00 | 23,462,700,000.00 | 485,727,802.94 | 1,889,613,354.36 | 8.1% | 21,573,086,645.64 |
| 051700100100 | MINISTRY OF EDUCATION | 9,248,300,000.00 | 9,248,300,000.00 | 316,760,679.25 | 1,317,261,991.67 | 14.2% | 7,931,038,008.33 |
| 051700300100 | BORNO STATE UNIVERSAL BASIC EDUCATION BOARD | 18,333,600,000.00 | 11,713,600,000.00 | 48,314,091.50 | 72,293,638.50 | 0.6% | 11,641,306,361.50 |
| 051700800100 | BORNO STATE LIBRARY BOARD | 236,000,000.00 | 236,000,000.00 | - | - | 0.0% | 236,000,000.00 |
| 051701000100 | BORNO STATE AGENCY FOR MASS LITERACY | 535,000,000.00 | 535,000,000.00 | 240,317.00 | 510,670.25 | 0.1% | 534,489,329.75 |
| 051701100100 | BORNO STATE NOMADIC EDUCATION BOARD | 73,000,000.00 | 73,000,000.00 | - | - | 0.0% | 73,000,000.00 |
| 051701200100 | BORNO STATE CAREER GUIDANCE AND COUNSELLING BOARD | 60,000,000.00 | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 051705400100 | BORNO STATE TEACHING SERVICE BOARD | 101,800,000.00 | 101,800,000.00 | - | - | 0.0% | 101,800,000.00 |
| 051706500100 | EDUCATION TRUST FUND | 1,495,000,000.00 | 1,495,000,000.00 | 120,412,715.19 | 499,547,053.94 | 33.4% | 995,452,946.06 |

Borno State Government Budget Performance Report 2022 Q3 - Capital Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|--|--------------------------|--------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| 05680000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 7,298,390,000.00 | 7,298,390,000.00 | 146,242,416.77 | 973,002,838.03 | 13.3% | 6,325,387,161.97 |
| 056800100100 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 1,868,000,000.00 | 1,868,000,000.00 | 66,080,137.75 | 430,633,500.55 | 23.1% | 1,437,366,499.45 |
| 056801800100 | RAMAT POLYTECHNIC MAIDUGURI | 284,000,000.00 | 284,000,000.00 | 41,400,042.56 | 47,468,749.56 | 16.7% | 236,531,250.44 |
| 056801900100 | SIR KASHIM IBRAHIM COLLEGE OF EDUCATION | 106,000,000.00 | 106,000,000.00 | - | - | 0.0% | 106,000,000.00 |
| 056801900200 | COLLEGE OF EDUCATION WAKA - BIU | 276,000,000.00 | 276,000,000.00 | - | - | 0.0% | 276,000,000.00 |
| 056801900300 | UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B | 183,000,000.00 | 183,000,000.00 | - | - | 0.0% | 183,000,000.00 |
| 056802100100 | BORNO STATE UNIVERSITY | 3,040,000,000.00 | 3,040,000,000.00 | - | 361,402,218.31 | 11.9% | 2,678,597,781.69 |
| 056805600100 | BORNO STATE SCHOLARSHIPS BOARD | 1,541,390,000.00 | 1,541,390,000.00 | 38,762,236.46 | 133,498,369.61 | 8.7% | 1,407,891,630.39 |
| 05210000000 | MINISTRY OF HEALTH | 13,892,539,000.00 | 14,538,389,000.00 | 918,715,456.06 | 3,794,225,921.38 | 26.1% | 10,744,163,078.62 |
| 052100100100 | MINISTRY OF HEALTH | 6,700,555,000.00 | 6,700,555,000.00 | 720,020,074.73 | 3,139,615,805.83 | 46.9% | 3,560,939,194.17 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 210,725,000.00 | 353,575,000.00 | 3,706,500.00 | 45,992,560.00 | 13.0% | 307,582,440.00 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 690,000,000.00 | 1,193,000,000.00 | 193,107,881.33 | 593,852,711.80 | 49.8% | 599,147,288.20 |
| 052110200100 | HOSPITALS MANAGEMENT BOARD | 715,000,000.00 | 715,000,000.00 | - | - | 0.0% | 715,000,000.00 |
| 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 | 171,000,000.00 | 171,000,000.00 | 1,881,000.00 | 14,764,843.75 | 8.6% | 156,235,156.25 |
| 052100800100 | BORNO STATE TEACHING HOSPITAL | 5,100,259,000.00 | 5,100,259,000.00 | - | - | 0.0% | 5,100,259,000.00 |
| 05350000000 | MINISTRY OF ENVIRONMENT | 2,828,810,000.00 | 2,828,810,000.00 | 49,166,749.00 | 122,242,574.25 | 4.3% | 2,706,567,425.75 |
| 053500100100 | MINISTRY OF ENVIRONMENT | 2,237,560,000.00 | 2,237,560,000.00 | 49,166,749.00 | 117,242,574.25 | 5.2% | 2,120,317,425.75 |
| 053501600100 | BORNO STATE ENVIRONMENTAL PROTECTION AGENCY | 50,250,000.00 | 50,250,000.00 | - | 5,000,000.00 | 10.0% | 45,250,000.00 |
| 053505600100 | AFORESTATION PROJECT | 541,000,000.00 | 541,000,000.00 | - | - | 0.0% | 541,000,000.00 |
| 05390000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 2,128,650,000.00 | 2,128,650,000.00 | 356,879,039.37 | 842,445,545.90 | 39.6% | 1,286,204,454.10 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 2,058,650,000.00 | 2,058,650,000.00 | 356,879,039.37 | 842,445,545.90 | 40.9% | 1,216,204,454.10 |
| 053905100100 | BORNO STATE SPORTS COUNCIL | 70,000,000.00 | 70,000,000.00 | - | - | 0.0% | 70,000,000.00 |
| 05510000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 168,000,000.00 | 168,000,000.00 | - | - | 0.0% | 168,000,000.00 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 168,000,000.00 | 168,000,000.00 | - | - | 0.0% | 168,000,000.00 |
| 05640000000 | MINISTRY OF RELIGIOUS AFFAIRS | 2,774,740,000.00 | 2,774,740,000.00 | 766,898,002.00 | 1,348,070,546.67 | 48.6% | 1,426,669,453.33 |
| 056400100100 | MINISTRY OF RELIGIOUS AFFAIRS | 2,409,740,000.00 | 2,409,740,000.00 | 766,898,002.00 | 1,348,070,546.67 | 55.9% | 1,061,669,453.33 |
| 056400200100 | ISLAMIC PREACHING BOARD | 310,000,000.00 | 310,000,000.00 | - | - | 0.0% | 310,000,000.00 |
| 056400400100 | COUNCIL OF ULAMAS | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 056400500100 | 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 2022 Q3 - Other Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|--------------------|---|--------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| | Total Other Expenditure | 14,114,929,000.00 | 9,270,083,000.00 | 1,964,241,195.02 | 2,984,517,052.83 | 32.2% | 6,285,565,947.17 |
| 01000000000 | ADMINISTRATION SECTOR | 384,000,000.00 | 384,000,000.00 | 135,000.00 | 70,610,000.00 | 18.4% | 313,390,000.00 |
| 01100000000 | GOVERNOR'S OFFICE | 267,360,000.00 | 267,360,000.00 | - | 70,400,000.00 | 26.3% | 196,960,000.00 |
| 011100100100 | GOVERNMENT HOUSE | 250,000,000.00 | 250,000,000.00 | - | 70,000,000.00 | 28.0% | 180,000,000.00 |
| 011100100200 | DEPUTY GOVERNOR'S OFFICE | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 011101000100 | BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP) | 7,360,000.00 | 7,360,000.00 | - | 400,000.00 | 5.4% | 6,960,000.00 |
| 01610000000 | SECRETARY TO THE STATE GOVERNMENT (SSG) | 127,000.00 | 127,000.00 | - | - | 0.0% | 127,000.00 |
| 016103300100 | BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA) | 22,000.00 | 22,000.00 | - | - | 0.0% | 22,000.00 |
| 016103700100 | BORNO STATE PILGRIMS WELFARE BOARD | 105,000.00 | 105,000.00 | - | - | 0.0% | 105,000.00 |
| 01120000000 | BORNO STATE HOUSE ASSEMBLY | 115,153,000.00 | 115,153,000.00 | - | - | 0.0% | 115,153,000.00 |
| 011200100100 | BORNO STATE HOUSE ASSEMBLY | 114,873,000.00 | 114,873,000.00 | - | - | 0.0% | 114,873,000.00 |
| 011200400100 | BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION | 280,000.00 | 280,000.00 | - | - | 0.0% | 280,000.00 |
| 01230000000 | MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE | 350,000.00 | 350,000.00 | - | - | 0.0% | 350,000.00 |
| 012300400100 | BORNO RADIO TELEVISION CORPORATION (BRTV) | 350,000.00 | 350,000.00 | - | - | 0.0% | 350,000.00 |
| 01250000000 | HEAD OF SERVICE | 810,000.00 | 810,000.00 | 135,000.00 | 210,000.00 | 25.9% | 600,000.00 |
| 012500100100 | HEAD OF SERVICE | 210,000.00 | 210,000.00 | - | - | 0.0% | 210,000.00 |
| 012500600100 | ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA | 600,000.00 | 600,000.00 | 135,000.00 | 210,000.00 | 35.0% | 390,000.00 |
| 01400000000 | OFFICE OF THE AUDITOR GENERAL | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 014000100100 | OFFICE OF THE STATE AUDITOR GENERAL | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 02000000000 | ECONOMIC SECTOR | 13,673,020,000.00 | 8,828,174,000.00 | 1,955,707,195.02 | 2,904,808,052.83 | 32.9% | 5,923,365,947.17 |
| 02150000000 | MINISTRY OF AGRICULTURE AND NATURAL RESOURCES | 750,000.00 | 750,000.00 | 148,500.00 | 148,500.00 | 19.8% | 601,500.00 |
| 021502100100 | MOHAMED LAWAN COLLEGE OF AGRICULTURE | 250,000.00 | 250,000.00 | 148,500.00 | 148,500.00 | 59.4% | 101,500.00 |
| 021510200100 | BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 02200000000 | MINISTRY OF FINANCE-HQTRS | 13,505,620,000.00 | 8,660,774,000.00 | 1,955,258,695.02 | 2,902,568,552.83 | 33.5% | 5,758,205,447.17 |
| 022000100100 | MINISTRY OF FINANCE-HQTRS | 6,504,620,000.00 | 6,504,620,000.00 | 1,955,258,695.02 | 2,715,824,265.66 | 41.8% | 3,788,795,734.34 |
| 022000800100 | BORNO STATE INTERNAL REVENUE SERVICE | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 022000900100 | SEVICE WIDE VOTE (BOARD) | 7,000,000,000.00 | 2,155,154,000.00 | - | 186,744,287.17 | 8.7% | 1,968,409,712.83 |
| 02220000000 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 60,518,000.00 | 60,518,000.00 | - | - | 0.0% | 60,518,000.00 |
| 022200100100 | MINISTRY OF TRADE, INVESTMENT AND TOURISM | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 022201800100 | BORNO INVESTMENT COMPANY LTD | 8,618,000.00 | 8,618,000.00 | - | - | 0.0% | 8,618,000.00 |
| 022205700100 | BORNO STATE PLASTIC COMPANY (BOPLAS) | 1,210,000.00 | 1,210,000.00 | - | - | 0.0% | 1,210,000.00 |
| 022205900100 | BORNO WIRE AND NAIL COMPANY | 408,000.00 | 408,000.00 | - | - | 0.0% | 408,000.00 |
| 022206100100 | BORNO SUPPLY COMPANY (BOSCO) | 282,000.00 | 282,000.00 | - | - | 0.0% | 282,000.00 |
| 02290000000 | MINISTRY OF TRANSPORT | 2,500,000.00 | 2,500,000.00 | 300,000.00 | 2,091,000.00 | 83.6% | 409,000.00 |
| 022905300100 | BORNO EXPRESS TRANSPORT CORPORATION | 2,500,000.00 | 2,500,000.00 | 300,000.00 | 2,091,000.00 | 83.6% | 409,000.00 |
| 02340000000 | MINISTRY OF WORKS | 544,000.00 | 544,000.00 | - | - | 0.0% | 544,000.00 |
| 023400400100 | BORNO ROAD MAINTENANCE AGENCY (BORMA) | 544,000.00 | 544,000.00 | - | - | 0.0% | 544,000.00 |
| 02530000000 | MINISTRY OF HOUSING AND ENERGY | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 025300300100 | RURAL ELECTRIFICATION BOARD | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 02520000000 | MINISTRY OF WATER RESOURCES | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 025210300100 | STATE RURAL WATER SUPPLY AND SANITATION AGENCY | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |

Borno State Government Budget Performance Report 2022 Q3 - Other Expenditure by Administrative Classification

| Code | Administrative Unit | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------------|--|----------------------|----------------------|---------------------|---------------------------------------|--|----------------------------------|
| 025500000000 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 2,588,000.00 | 2,588,000.00 | - | - | 0.0% | 2,588,000.00 |
| 025500100100 | MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT | 588,000.00 | 588,000.00 | - | - | 0.0% | 588,000.00 |
| 025500200100 | AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 030000000000 | LAW & JUSTICE SECTOR | 12,720,000.00 | 12,720,000.00 | 300,000.00 | 800,000.00 | 6.3% | 11,920,000.00 |
| 032600000000 | MINISTRY OF JUSTICE | 12,720,000.00 | 12,720,000.00 | 300,000.00 | 800,000.00 | 6.3% | 11,920,000.00 |
| 032600100100 | MINISTRY OF JUSTICE | 6,720,000.00 | 6,720,000.00 | - | - | 0.0% | 6,720,000.00 |
| 032600600100 | MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES | 6,000,000.00 | 6,000,000.00 | 300,000.00 | 800,000.00 | 13.3% | 5,200,000.00 |
| 050000000000 | SOCIAL SECTOR | 45,189,000.00 | 45,189,000.00 | 8,099,000.00 | 8,299,000.00 | 18.4% | 36,890,000.00 |
| 051700000000 | MINISTRY OF EDUCATION | 18,680,000.00 | 18,680,000.00 | - | - | 0.0% | 18,680,000.00 |
| 051700100100 | MINISTRY OF EDUCATION | 18,680,000.00 | 18,680,000.00 | - | - | 0.0% | 18,680,000.00 |
| 056800000000 | MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 056805600100 | BORNO STATE SCHOLARSHIPS BOARD | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 052100000000 | MINISTRY OF HEALTH | 14,212,000.00 | 14,212,000.00 | 8,099,000.00 | 8,299,000.00 | 58.4% | 5,913,000.00 |
| 052100100100 | MINISTRY OF HEALTH | 3,185,000.00 | 3,185,000.00 | - | - | 0.0% | 3,185,000.00 |
| 052100200100 | CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY | 10,500,000.00 | 10,500,000.00 | 8,099,000.00 | 8,299,000.00 | 79.0% | 2,201,000.00 |
| 052100300100 | STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY | 527,000.00 | 527,000.00 | - | - | 0.0% | 527,000.00 |
| 053900000000 | MINISTRY OF YOUTH EMPOW. AND SPORTS | 247,000.00 | 247,000.00 | - | - | 0.0% | 247,000.00 |
| 053900100100 | MINISTRY OF SPORTS DEVELOPMENT | 47,000.00 | 47,000.00 | - | - | 0.0% | 47,000.00 |
| 053905400100 | EL-KANEMI WARRIORS FOOTBALL CLUB | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 055100000000 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 1,260,000.00 | 1,260,000.00 | - | - | 0.0% | 1,260,000.00 |
| 055100100100 | MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS | 1,260,000.00 | 1,260,000.00 | - | - | 0.0% | 1,260,000.00 |
| 056400000000 | MINISTRY OF RELIGIOUS AFFAIRS | 10,290,000.00 | 10,290,000.00 | - | - | 0.0% | 10,290,000.00 |
| 056400100100 | 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 2022 Q3 - Total Expenditure by Economic Classification

| Code | Economic | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| 2 | EXPENDITURES | 269,696,860,000.00 | 269,696,860,000.00 | 27,656,267,048.13 | 76,303,306,427.45 | 28.3% | 193,393,553,572.56 |
| 21 | PERSONNEL COST | 44,520,386,000.00 | 45,263,751,000.00 | 10,306,173,224.23 | 22,810,122,427.86 | 50.4% | 22,453,628,572.15 |
| 2101 | SALARY | 28,257,936,000.00 | 28,257,936,000.00 | 4,989,664,130.24 | 15,023,043,088.15 | 53.2% | 13,234,892,911.85 |
| 210101 | SALARIES AND WAGES | 28,257,936,000.00 | 28,257,936,000.00 | 4,989,664,130.24 | 15,023,043,088.15 | 53.2% | 13,234,892,911.85 |
| 21010101 | SALARY | 28,082,236,000.00 | 28,082,236,000.00 | 4,949,164,130.24 | 14,942,043,088.15 | 53.2% | 13,140,192,911.85 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 175,700,000.00 | 175,700,000.00 | 40,500,000.00 | 81,000,000.00 | 46.1% | 94,700,000.00 |
| 2102 | ALLOWANCES AND SOCIAL CONTRIBUTION | 2,997,330,000.00 | 3,074,695,000.00 | 311,826,752.02 | 844,783,408.59 | 27.5% | 2,229,911,591.41 |
| 210201 | ALLOWANCES | 2,089,160,000.00 | 2,166,525,000.00 | 311,826,752.02 | 844,783,408.59 | 39.0% | 1,321,741,591.41 |
| 21020101 | NON REGULAR ALLOWANCES | 2,089,160,000.00 | 2,166,525,000.00 | 311,826,752.02 | 844,783,408.59 | 39.0% | 1,321,741,591.41 |
| 210202 | SOCIAL CONTRIBUTIONS | 908,170,000.00 | 908,170,000.00 | - | - | 0.0% | 908,170,000.00 |
| 21020202 | CONTRIBUTORY PENSION | 750,000,000.00 | 750,000,000.00 | - | - | 0.0% | 750,000,000.00 |
| 21020203 | GROUP LIFE INSURANCE | 158,170,000.00 | 158,170,000.00 | - | - | 0.0% | 158,170,000.00 |
| 2103 | SOCIAL BENEFITS | 13,265,120,000.00 | 13,931,120,000.00 | 5,004,682,341.97 | 6,942,295,931.11 | 49.8% | 6,988,824,068.89 |
| 210301 | SOCIAL BENEFITS | 13,265,120,000.00 | 13,931,120,000.00 | 5,004,682,341.97 | 6,942,295,931.11 | 49.8% | 6,988,824,068.89 |
| 21030101 | GRATUITY | 6,728,000,000.00 | 6,728,000,000.00 | 288,388,922.78 | 825,900,666.19 | 12.3% | 5,902,099,333.81 |
| 21030102 | PENSION | 6,537,120,000.00 | 7,203,120,000.00 | 4,716,293,419.19 | 6,116,395,264.92 | 84.9% | 1,086,724,735.08 |
| 22 | OTHER RECURRENT COSTS | 55,531,219,000.00 | 54,080,444,000.00 | 6,335,195,346.62 | 16,742,794,490.13 | 31.0% | 37,337,649,509.87 |
| 2202 | OVERHEAD COST | 41,416,290,000.00 | 44,810,361,000.00 | 4,370,954,151.60 | 13,758,277,437.30 | 30.7% | 31,052,083,562.70 |
| 220201 | TRAVEL & TRANSPORT - GENERAL | 3,461,408,800.00 | 3,847,508,800.00 | 256,548,509.33 | 814,218,387.55 | 21.2% | 3,033,290,412.45 |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 1,173,860,900.00 | 1,247,060,900.00 | 70,255,589.75 | 228,081,602.09 | 18.3% | 1,018,979,297.91 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 840,724,900.00 | 1,001,624,900.00 | 62,846,919.58 | 277,448,254.37 | 27.7% | 724,176,645.63 |
| 22020103 | INTERNATIONAL TRAVEL & TRANSPORT: TRAINING | 721,853,000.00 | 880,353,000.00 | 29,887,000.00 | 187,131,022.09 | 21.3% | 693,221,977.91 |
| 22020104 | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS | 724,970,000.00 | 718,470,000.00 | 93,559,000.00 | 121,557,509.00 | 16.9% | 596,912,491.00 |
| 220202 | UTILITIES - GENERAL | 1,059,892,900.00 | 1,109,703,900.00 | 65,200,328.41 | 172,618,481.07 | 15.6% | 937,085,418.93 |
| 22020201 | ELECTRICITY CHARGES | 558,505,000.00 | 596,616,000.00 | 17,176,895.41 | 72,983,394.41 | 12.2% | 523,632,605.59 |
| 22020202 | TELEPHONE CHARGES | 23,397,000.00 | 23,397,000.00 | 4,059,983.00 | 7,043,153.00 | 30.1% | 16,353,847.00 |
| 22020203 | INTERNET ACCESS CHARGES | 210,325,000.00 | 222,025,000.00 | 8,227,000.00 | 18,021,733.32 | 8.1% | 204,003,266.68 |
| 22020204 | SATELLITE BROADCASTING ACCESS CHARGES | 194,418,000.00 | 194,418,000.00 | 5,189,450.00 | 10,654,450.00 | 5.5% | 183,763,550.00 |
| 22020205 | WATER RATES | 11,487,000.00 | 11,487,000.00 | - | 236,000.00 | 2.1% | 11,251,000.00 |
| 22020206 | SEWERAGE CHARGES | 7,962,000.00 | 7,962,000.00 | 287,000.00 | 479,000.00 | 6.0% | 7,483,000.00 |
| 22020208 | SOFTWARE CHARGES/ LICENSE RENEWAL | 53,798,900.00 | 53,798,900.00 | 30,260,000.00 | 63,200,750.34 | 117.5% | - |
| 220203 | MATERIALS & SUPPLIES - GENERAL | 4,533,619,800.00 | 4,625,946,800.00 | 397,380,435.75 | 1,512,121,429.80 | 32.7% | 3,113,825,370.20 |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 1,034,756,900.00 | 1,106,473,900.00 | 111,786,755.00 | 298,858,818.17 | 27.0% | 807,615,081.83 |
| 22020302 | BOOKS | 398,515,000.00 | 398,515,000.00 | 11,419,600.00 | 108,790,600.00 | 27.3% | 289,724,400.00 |
| 22020303 | NEWSPAPERS | 22,386,000.00 | 22,426,000.00 | 946,800.00 | 3,991,548.00 | 17.8% | 18,434,452.00 |
| 22020304 | MAGAZINES & PERIODICALS | 51,885,900.00 | 51,885,900.00 | 311,500.00 | 1,158,250.00 | 2.2% | 50,727,650.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 266,779,000.00 | 277,929,000.00 | 22,588,100.00 | 67,946,200.00 | 24.4% | 209,982,800.00 |
| 22020306 | PRINTING OF SECURITY DOCUMENTS | 226,118,000.00 | 233,838,000.00 | 53,811,200.00 | 152,855,408.00 | 65.4% | 80,982,592.00 |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 470,500,000.00 | 470,500,000.00 | 19,579,569.50 | 37,025,713.13 | 7.9% | 433,474,286.87 |
| 22020308 | FIELD & CAMPING MATERIALS SUPPLIES | 1,126,000.00 | 1,126,000.00 | 28,500.00 | 46,000.00 | 4.1% | 1,080,000.00 |
| 22020309 | UNIFORMS & OTHER CLOTHING | 206,353,000.00 | 207,853,000.00 | 1,943,500.00 | 34,913,010.00 | 16.8% | 172,939,990.00 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 287,900,000.00 | 288,100,000.00 | 22,146,132.25 | 4,440,162.50 | 7.7% | 265,953,867.50 |
| 22020311 | FOOD STUFF / CATERING MATERIALS SUPPLIES | 1,567,300,000.00 | 1,567,300,000.00 | 170,524,750.00 | 784,389,750.00 | 50.0% | 782,910,250.00 |

Borno State Government Budget Performance Report 2022 Q3 - Total Expenditure by Economic Classification

| Code | Economic | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 220204 | MAINTENANCE SERVICES - GENERAL | 2,693,119,800.00 | 2,846,328,800.00 | 192,330,998.50 | 691,406,363.00 | 24.3% | 2,154,922,437.00 |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 985,521,900.00 | 1,003,921,900.00 | 66,846,598.50 | 357,560,598.50 | 35.6% | 646,361,301.50 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 450,290,900.00 | 460,344,900.00 | 22,571,290.00 | 35,478,235.00 | 7.7% | 424,866,665.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 545,409,000.00 | 635,782,000.00 | 21,069,400.00 | 124,182,592.00 | 19.5% | 511,599,408.00 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 221,177,000.00 | 241,316,000.00 | 15,639,500.00 | 27,381,622.00 | 11.3% | 213,934,378.00 |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 214,793,000.00 | 227,036,000.00 | 29,772,400.00 | 83,033,800.00 | 36.6% | 144,002,200.00 |
| 22020406 | OTHER MAINTENANCE SERVICES | 157,928,000.00 | 159,928,000.00 | 7,704,600.00 | 35,042,305.50 | 21.9% | 124,885,694.50 |
| 22020410 | MAINTENANCE OF STREET LIGHTINGS | 5,000,000.00 | 5,000,000.00 | 3,558,510.00 | 3,558,510.00 | 71.2% | 1,441,490.00 |
| 22020411 | MAINTENANCE OF COMMUNICATION EQUIPMENTS | 103,000,000.00 | 103,000,000.00 | 10,310,000.00 | 10,310,000.00 | 10.0% | 92,690,000.00 |
| 22020413 | MINOR ROAD MAINTENANCE | 10,000,000.00 | 10,000,000.00 | 14,858,700.00 | 14,858,700.00 | 148.6% | - 4,858,700.00 |
| 220205 | TRAINING - GENERAL | 1,579,528,900.00 | 1,723,588,900.00 | 191,920,293.50 | 360,588,084.00 | 20.9% | 1,363,000,816.00 |
| 22020501 | LOCAL TRAINING | 943,298,900.00 | 1,082,178,900.00 | 136,150,422.50 | 276,342,213.00 | 25.5% | 805,836,687.00 |
| 22020502 | INTERNATIONAL TRAINING | 636,230,000.00 | 641,410,000.00 | 55,769,871.00 | 84,245,871.00 | 13.1% | 557,164,129.00 |
| 220206 | OTHER SERVICES - GENERAL | 8,553,089,000.00 | 8,563,142,000.00 | 977,764,176.75 | 4,060,090,597.10 | 47.4% | 4,503,051,402.90 |
| 22020601 | SECURITY SERVICES | 926,945,000.00 | 929,825,000.00 | 25,059,550.00 | 67,234,925.00 | 7.2% | 862,590,075.00 |
| 22020602 | OFFICE RENT | 154,950,000.00 | 159,950,000.00 | 6,263,000.00 | 6,435,500.00 | 4.0% | 153,514,500.00 |
| 22020603 | RESIDENTIAL RENT | 269,000,000.00 | 269,000,000.00 | 3,000,000.00 | 7,000,000.00 | 2.6% | 262,000,000.00 |
| 22020604 | SECURITY VOTE (INCLUDING OPERATIONS) | 7,051,000,000.00 | 7,051,000,000.00 | 914,698,475.75 | 3,898,994,021.10 | 55.3% | 3,152,005,978.90 |
| 22020605 | CLEANING & FUMIGATION SERVICES | 151,194,000.00 | 153,367,000.00 | 28,743,151.00 | 80,426,151.00 | 52.4% | 72,940,849.00 |
| 220207 | CONSULTING & PROFESSIONAL SERVICES - GENERAL | 632,578,000.00 | 730,488,000.00 | 48,342,013.00 | 128,789,982.13 | 17.6% | 601,698,017.87 |
| 22020701 | FINANCIAL CONSULTING | 386,765,000.00 | 483,875,000.00 | 25,857,013.00 | 81,811,170.53 | 16.9% | 402,063,829.47 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 135,223,000.00 | 136,023,000.00 | 9,860,000.00 | 24,361,211.60 | 17.9% | 111,661,788.40 |
| 22020703 | LEGAL SERVICES | 24,540,000.00 | 24,540,000.00 | 12,411,000.00 | 22,194,600.00 | 90.4% | 2,345,400.00 |
| 22020704 | ENGINEERING SERVICES | 71,345,000.00 | 71,345,000.00 | 133,000.00 | 329,000.00 | 0.5% | 71,016,000.00 |
| 22020705 | ARCHITECTURAL SERVICES | 9,105,000.00 | 9,105,000.00 | - | 13,000.00 | 0.1% | 9,092,000.00 |
| 22020706 | SURVEYING SERVICES | 1,500,000.00 | 1,500,000.00 | 60,000.00 | 60,000.00 | 4.0% | 1,440,000.00 |
| 22020708 | MEDICAL CONSULTING | 4,100,000.00 | 4,100,000.00 | 21,000.00 | 21,000.00 | 0.5% | 4,079,000.00 |
| 220208 | FUEL & LUBRICANTS - GENERAL | 3,154,876,000.00 | 5,045,572,000.00 | 1,233,296,277.53 | 3,104,171,673.23 | 61.5% | 1,941,400,326.77 |
| 22020801 | MOTOR VEHICLE FUEL COST | 805,619,000.00 | 830,315,000.00 | 199,243,150.03 | 428,645,521.73 | 51.6% | 401,669,478.27 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 199,906,000.00 | 200,106,000.00 | 22,649,100.00 | 64,753,400.00 | 32.4% | 135,352,600.00 |
| 22020803 | PLANT / GENERATOR FUEL COST | 2,149,351,000.00 | 4,015,151,000.00 | 1,011,404,027.50 | 2,610,772,751.50 | 65.0% | 1,404,378,248.50 |
| 220209 | FINANCIAL CHARGES - GENERAL | 85,044,000.00 | 86,584,000.00 | 637,863.83 | 2,506,582.53 | 2.9% | 84,077,417.47 |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) | 56,059,000.00 | 57,599,000.00 | 537,863.83 | 2,406,582.53 | 4.2% | 55,192,417.47 |
| 22020902 | INSURANCE PREMIUM | 27,665,000.00 | 27,665,000.00 | 100,000.00 | 100,000.00 | 0.4% | 27,565,000.00 |
| 22020904 | OTHER CRF BANK CHARGES | 1,320,000.00 | 1,320,000.00 | - | - | 0.0% | 1,320,000.00 |
| 220210 | MISCELLANEOUS EXPENSES GENERAL | 15,663,132,800.00 | 16,231,497,800.00 | 1,007,533,255.00 | 2,911,765,856.89 | 17.9% | 13,319,731,943.11 |
| 22021001 | REFRESHMENT & MEALS | 845,185,900.00 | 890,685,900.00 | 98,432,498.00 | 338,216,490.00 | 38.0% | 552,469,410.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 1,878,465,900.00 | 2,168,665,900.00 | 148,799,428.44 | 687,108,492.66 | 31.7% | 1,481,557,407.34 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 590,460,000.00 | 591,560,000.00 | 189,324,052.00 | 360,433,907.00 | 60.9% | 231,126,093.00 |
| 22021004 | MEDICAL EXPENSES-LOCAL | 484,137,000.00 | 484,637,000.00 | 72,519,550.00 | 161,177,200.08 | 33.3% | 323,459,799.92 |
| 22021006 | POSTAGES & COURIER SERVICES | 33,896,000.00 | 34,811,000.00 | 4,314,500.00 | 5,651,975.00 | 16.2% | 29,159,025.00 |
| 22021007 | WELFARE PACKAGES | 11,278,923,000.00 | 11,475,323,000.00 | 452,443,226.56 | 1,262,721,582.15 | 11.0% | 10,212,601,417.85 |
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 191,730,000.00 | 197,230,000.00 | 26,800,000.00 | 69,568,000.00 | 35.3% | 127,662,000.00 |
| 22021009 | SPORTING ACTIVITIES | 25,815,000.00 | 25,815,000.00 | 950,000.00 | 950,000.00 | 3.7% | 24,865,000.00 |
| 22021010 | DIRECT TEACHING & LABORATORY COST | 282,650,000.00 | 282,650,000.00 | 150,000.00 | 208,000.00 | 0.1% | 282,442,000.00 |
| 22021019 | MEDICAL EXPENSES-INTERNATIONAL | 25,000,000.00 | 25,000,000.00 | - | - | 0.0% | 25,000,000.00 |
| 22021021 | SPECIAL DAYS/CELEBRATIONS | 26,870,000.00 | 55,120,000.00 | 13,800,000.00 | 25,730,210.00 | 46.7% | 29,389,790.00 |
| 2203 | LOANS AND ADVANCES | 55,428,000.00 | 55,428,000.00 | 8,982,500.00 | 11,948,500.00 | 21.6% | 43,479,500.00 |
| 220301 | STAFF LOANS & ADVANCES | 55,428,000.00 | 55,428,000.00 | 8,982,500.00 | 11,948,500.00 | 21.6% | 43,479,500.00 |
| 22030101 | MOTOR CYCLE ADVANCES | 42,363,000.00 | 42,363,000.00 | 8,547,500.00 | 10,538,500.00 | 24.9% | 31,824,500.00 |
| 22030102 | BICYCLE ADVANCES | 1,210,000.00 | 1,210,000.00 | - | - | 0.0% | 1,210,000.00 |
| 22030103 | REFURBISHING ADVANCES | 230,000.00 | 230,000.00 | - | 25,000.00 | 10.9% | 205,000.00 |
| 22030106 | MOTOR VEHICLE ADVANCE | 6,000,000.00 | 6,000,000.00 | 300,000.00 | 800,000.00 | 13.3% | 5,200,000.00 |
| 22030107 | FURNISHING ADVANCES | 2,245,000.00 | 2,245,000.00 | 35,000.00 | 35,000.00 | 1.6% | 2,210,000.00 |
| 22030108 | HOUSING LOANS | 3,380,000.00 | 3,380,000.00 | 100,000.00 | 550,000.00 | 16.3% | 2,830,000.00 |
| 2204 | GRANTS AND CONTRIBUTIONS GENERAL | 551,933,000.00 | 551,933,000.00 | - | 70,000,000.00 | 12.7% | 481,933,000.00 |
| 220401 | LOCAL GRANTS AND CONTRIBUTIONS | 551,933,000.00 | 551,933,000.00 | - | 70,000,000.00 | 12.7% | 481,933,000.00 |
| 22040101 | GRANT TO OTHER STATE GOVERNMENTS - CURRENT | 46,439,000.00 | 46,439,000.00 | - | - | 0.0% | 46,439,000.00 |
| 22040103 | GRANT TO LOCAL GOVERNMENTS -CURRENT | 105,000,000.00 | 105,000,000.00 | - | - | 0.0% | 105,000,000.00 |
| 22040107 | GRANT TO PRIVATE COMPANIES - CURRENT | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 22040109 | GRANTS TO COMMUNITIES/NGOS | 350,494,000.00 | 350,494,000.00 | - | 70,000,000.00 | 20.0% | 280,494,000.00 |
| 2206 | PUBLIC DEBT CHARGES | 6,507,568,000.00 | 6,507,568,000.00 | 1,955,258,695.02 | 2,715,824,265.66 | 41.7% | 3,791,743,734.34 |
| 220602 | DOMESTIC INTEREST / DISCOUNT | 4,357,568,000.00 | 4,357,568,000.00 | 1,356,789,725.99 | 1,985,702,544.74 | 45.6% | 2,371,865,455.26 |
| 22060202 | DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS | 4,307,568,000.00 | 4,307,568,000.00 | 301,422,221.97 | 930,335,040.72 | 21.6% | 3,377,232,959.28 |
| 22060203 | DOMESTIC INTEREST - LONG TERM BORROWINGS | 50,000,000.00 | 50,000,000.00 | 1,055,367,504.02 | 1,055,367,504.02 | 2110.7% | - 1,005,367,504.02 |
| 220603 | FOREIGN PRINCIPAL | 150,000,000.00 | 150,000,000.00 | 69,727,928.97 | 201,380,680.86 | 134.3% | - 51,380,680.86 |
| 22060302 | FOREIGN PRINCIPAL - LONG TERM BORROWINGS | 150,000,000.00 | 150,000,000.00 | 69,727,928.97 | 201,380,680.86 | 134.3% | - 51,380,680.86 |
| 220604 | DOMESTIC PRINCIPAL | 2,000,000,000.00 | 2,000,000,000.00 | 528,741,040.06 | 528,741,040.06 | 26.4% | 1,471,258,959.94 |
| 22060402 | DOMESTIC PRINCIPAL - LONG TERM BORROWINGS | 2,000,000,000.00 | 2,000,000,000.00 | 528,741,040.06 | 528,741,040.06 | 26.4% | 1,471,258,959.94 |
| 2207 | TRANSFERS-PAYMENT | 7,000,000,000.00 | 2,155,154,000.00 | - | 186,744,287.17 | 8.7% | 1,968,409,712.83 |
| 220701 | TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT | 7,000,000,000.00 | 2,155,154,000.00 | - | 186,744,287.17 | 8.7% | 1,968,409,712.83 |
| 22070105 | Transfer to Service Wide Votes | 7,000,000,000.00 | 2,155,154,000.00 | - | 186,744,287.17 | 8.7% | 1,968,409,712.83 |

Borno State Government Budget Performance Report 2022 Q3 - Total Expenditure by Economic Classification

| Code | Economic | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|---|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| 23 | CAPITAL EXPENDITURE | 169,645,255,000.00 | 170,352,665,000.00 | 11,014,898,477.28 | 36,750,389,509.46 | 21.6% | 133,602,275,490.54 |
| 2301 | FIXED ASSETS PURCHASED | 29,593,376,000.00 | 29,724,202,000.00 | 637,453,641.85 | 2,456,507,475.69 | 8.3% | 27,267,694,524.31 |
| 230101 | PURCHASE OF FIXED ASSETS - GENERAL | 29,593,376,000.00 | 29,724,202,000.00 | 637,453,641.85 | 2,456,507,475.69 | 8.3% | 27,267,694,524.31 |
| 23010101 | PURCHASE / ACQUISITION OF LAND | 1,373,000,000.00 | 1,373,000,000.00 | 5,913,000.00 | 82,226,499.19 | 6.0% | 1,290,773,500.81 |
| 23010102 | PURCHASE OF OFFICE BUILDINGS | 110,800,000.00 | 110,800,000.00 | - | - | 0.0% | 110,800,000.00 |
| 23010104 | PURCHASE MOTOR CYCLES | 20,128,000.00 | 20,128,000.00 | - | - | 0.0% | 20,128,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 4,563,820,000.00 | 4,541,236,000.00 | 82,800,410.25 | 177,391,950.75 | 3.9% | 4,363,844,049.25 |
| 23010106 | PURCHASE OF VANS | 435,400,000.00 | 435,400,000.00 | - | 10,443,000.00 | 2.4% | 424,957,000.00 |
| 23010107 | PURCHASE OF TRUCKS | 761,100,000.00 | 761,100,000.00 | - | - | 0.0% | 761,100,000.00 |
| 23010108 | PURCHASE OF BUSES | 2,113,400,000.00 | 2,113,400,000.00 | 253,672,400.00 | 998,313,900.00 | 47.2% | 1,115,086,100.00 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 1,452,180,000.00 | 1,614,180,000.00 | 64,630,158.87 | 88,614,515.38 | 5.5% | 1,525,565,484.62 |
| 23010113 | PURCHASE OF COMPUTERS | 488,559,000.00 | 490,119,000.00 | 8,058,750.00 | 15,319,367.20 | 3.1% | 474,799,632.80 |
| 23010114 | PURCHASE OF COMPUTER PRINTERS | 169,625,000.00 | 169,625,000.00 | 150,000.00 | 771,300.00 | 0.5% | 168,853,700.00 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 122,684,000.00 | 122,684,000.00 | - | 625,138.00 | 0.5% | 122,058,862.00 |
| 23010117 | PURCHASE OF SHREDDING MACHINES | 2,895,000.00 | 2,895,000.00 | - | - | 0.0% | 2,895,000.00 |
| 23010118 | PURCHASE OF SCANNERS | 424,542,000.00 | 424,542,000.00 | 26,673,000.00 | 55,273,000.00 | 13.0% | 369,269,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 1,973,428,000.00 | 1,963,278,000.00 | 83,000.00 | 56,238,640.73 | 2.9% | 1,907,039,359.27 |
| 23010120 | PURCHASE OF CANTEN / KITCHEN EQUIPMENT | 80,000,000.00 | 80,000,000.00 | - | - | 0.0% | 80,000,000.00 |
| 23010121 | PURCHASE OF RESIDENTIAL FURNITURE | 170,000,000.00 | 170,000,000.00 | - | - | 0.0% | 170,000,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 939,000,000.00 | 939,000,000.00 | - | 89,391,000.00 | 9.5% | 849,609,000.00 |
| 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 191,350,000.00 | 191,350,000.00 | 5,090,000.00 | 12,265,000.00 | 6.4% | 179,085,000.00 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 2,888,880,000.00 | 2,888,880,000.00 | 106,394,229.25 | 358,517,331.13 | 12.4% | 2,530,362,668.87 |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 576,375,000.00 | 576,375,000.00 | 43,502,693.48 | 235,224,266.31 | 40.8% | 341,150,733.69 |
| 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 90,250,000.00 | 90,250,000.00 | - | - | 0.0% | 90,250,000.00 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 123,000,000.00 | 123,000,000.00 | - | - | 0.0% | 123,000,000.00 |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 2,410,000,000.00 | 2,410,000,000.00 | - | 52,910,000.00 | 2.2% | 2,357,090,000.00 |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 2,356,810,000.00 | 2,356,810,000.00 | 14,061,000.00 | 55,529,707.00 | 2.4% | 2,301,280,293.00 |
| 23010130 | PURCHASE OF RECREATIONAL FACILITIES | 65,000,000.00 | 65,000,000.00 | - | - | 0.0% | 65,000,000.00 |
| 23010133 | PURCHASES OF SURVEYING EQUIPMENT | 73,150,000.00 | 73,150,000.00 | - | 865,000.00 | 1.2% | 72,285,000.00 |
| 23010139 | PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES | 1,463,000,000.00 | 1,463,000,000.00 | 325,000.00 | 325,000.00 | 0.0% | 1,462,675,000.00 |
| 23010140 | PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT | 2,285,000,000.00 | 2,285,000,000.00 | - | 237,860.00 | 0.0% | 2,284,762,140.00 |
| 23010141 | PURCHASE OF CHEMICALS & OTHERS | 1,350,000,000.00 | 1,350,000,000.00 | 26,100,000.00 | 166,025,000.00 | 12.3% | 1,183,975,000.00 |
| 23010143 | PURCHASE OF SHARES & INVESTMENTS GENERAL | 520,000,000.00 | 520,000,000.00 | - | - | 0.0% | 520,000,000.00 |
| 2302 | CONSTRUCTION / PROVISION | 88,521,799,000.00 | 92,081,652,000.00 | 6,414,429,438.55 | 24,051,088,551.08 | 26.1% | 68,030,563,448.92 |
| 230201 | CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL | 88,521,799,000.00 | 92,081,652,000.00 | 6,414,429,438.55 | 24,051,088,551.08 | 26.1% | 68,030,563,448.92 |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 3,800,300,000.00 | 4,195,300,000.00 | 242,199,324.41 | 1,531,417,800.64 | 36.5% | 2,663,882,199.36 |
| 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS | 1,473,222,000.00 | 4,980,699,000.00 | 1,556,862,370.81 | 2,719,953,553.36 | 54.6% | 2,260,745,446.64 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 1,241,250,000.00 | 1,241,250,000.00 | 12,657,080.50 | 71,809,310.76 | 5.8% | 1,169,440,689.24 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | 6,242,000,000.00 | 6,242,000,000.00 | 314,840,719.25 | 2,175,785,653.46 | 34.9% | 4,066,214,346.54 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 2,372,000,000.00 | 2,372,000,000.00 | 11,872,000.00 | 190,949,683.58 | 8.1% | 2,181,050,316.42 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES | 11,620,259,000.00 | 11,620,259,000.00 | 721,556,349.48 | 3,334,083,295.01 | 28.7% | 8,286,175,704.99 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 16,637,500,000.00 | 15,517,500,000.00 | 20,289,960.71 | 1,135,667,218.78 | 7.3% | 14,381,832,781.22 |
| 23020111 | CONSTRUCTION / PROVISION OF LIBRARIES | 250,000,000.00 | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 |
| 23020112 | CONSTRUCTION / PROVISION OF SPORTING FACILITIES | 235,000,000.00 | 235,000,000.00 | - | 39,581,000.00 | 16.8% | 195,419,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 710,000,000.00 | 710,000,000.00 | 42,500,000.00 | 42,500,000.00 | 6.0% | 667,500,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | 17,537,000,000.00 | 25,821,853,000.00 | 3,080,406,906.50 | 11,535,098,799.52 | 44.7% | 14,286,754,200.48 |
| 23020116 | CONSTRUCTION / PROVISION OF WATERWAYS | 7,000,000.00 | 7,000,000.00 | - | 200,000.00 | 2.9% | 6,800,000.00 |
| 23020117 | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES | 52,500,000.00 | 52,500,000.00 | - | - | 0.0% | 52,500,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 17,469,540,000.00 | 9,962,063,000.00 | 215,397,809.00 | 573,919,984.53 | 5.8% | 9,388,143,015.47 |
| 23020119 | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES | 1,034,700,000.00 | 1,034,700,000.00 | - | 26,902,094.00 | 2.6% | 1,007,797,906.00 |
| 23020122 | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS | 55,000,000.00 | 55,000,000.00 | - | 7,863,600.00 | 14.3% | 47,136,400.00 |
| 23020123 | CONSTRUCTION OF TRAFFIC / STREET LIGHTS | 1,100,000,000.00 | 1,100,000,000.00 | - | 118,245,000.00 | 10.7% | 981,755,000.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 5,730,000,000.00 | 5,730,000,000.00 | 192,370,417.89 | 538,138,212.94 | 9.4% | 5,191,861,787.06 |
| 23020125 | CONSTRUCTION OF POWER GENERATING PLANTS | 70,000,000.00 | 70,000,000.00 | - | - | 0.0% | 70,000,000.00 |
| 23020126 | CONSTRUCTION/PROVISION OF CEMETERIES | 200,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 684,528,000.00 | 684,528,000.00 | 3,476,500.00 | 8,973,344.50 | 1.3% | 675,554,655.50 |

Borno State Government Budget Performance Report 2022 Q3 - Total Expenditure by Economic Classification

| Code | Economic | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|---------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 2303 | REHABILITATION / REPAIRS | 16,839,890,000.00 | 16,055,037,000.00 | 301,305,797.85 | 1,125,879,688.28 | 7.0% | 14,929,157,311.72 |
| 230301 | REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL | 16,839,890,000.00 | 16,055,037,000.00 | 301,305,797.85 | 1,125,879,688.28 | 7.0% | 14,929,157,311.72 |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 934,000,000.00 | 934,000,000.00 | 4,451,350.00 | 183,632,424.81 | 19.7% | 750,367,575.19 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 902,000,000.00 | 902,000,000.00 | 12,382,952.50 | 12,502,986.00 | 1.4% | 889,497,014.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 1,239,890,000.00 | 1,239,890,000.00 | 47,066,124.50 | 235,118,268.25 | 19.0% | 1,004,771,731.75 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 1,450,250,000.00 | 1,450,250,000.00 | - | - | 0.0% | 1,450,250,000.00 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 4,802,500,000.00 | 4,802,500,000.00 | 3,390,000.00 | 46,930,401.44 | 1.0% | 4,755,569,598.56 |
| 23030109 | REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS | 25,000,000.00 | 25,000,000.00 | - | - | 0.0% | 25,000,000.00 |
| 23030110 | REHABILITATION / REPAIRS - LIBRARIES | 175,000,000.00 | 175,000,000.00 | - | 2,422,000.00 | 1.4% | 172,578,000.00 |
| 23030111 | REHABILITATION / REPAIRS - SPORTING FACILITIES | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 23030112 | REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES | 975,000,000.00 | 975,000,000.00 | 2,419,000.00 | 10,274,000.00 | 1.1% | 964,726,000.00 |
| 23030113 | REHABILITATION / REPAIRS - ROADS | 1,775,250,000.00 | 1,775,250,000.00 | 91,984,847.00 | 231,586,847.00 | 13.0% | 1,543,663,153.00 |
| 23030115 | REHABILITATION / REPAIRS - WATER-WAY | 549,000,000.00 | 549,000,000.00 | 15,000,000.00 | 40,750,000.00 | 7.4% | 508,250,000.00 |
| 23030118 | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES | 121,000,000.00 | 121,000,000.00 | 6,020,000.00 | 9,020,000.00 | 7.5% | 111,980,000.00 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 1,868,000,000.00 | 1,368,000,000.00 | 63,104,523.85 | 284,111,219.81 | 20.8% | 1,083,888,780.19 |
| 23030122 | REHABILITATION/REPAIRS OF BOUNDARIES | 21,000,000.00 | 21,000,000.00 | 4,730,000.00 | 6,080,000.00 | 29.0% | 14,920,000.00 |
| 23030124 | REHABILITATION/REPAIRS- MARKETS/PARKS | 380,000,000.00 | 95,147,000.00 | 700,000.00 | 1,950,000.00 | 2.0% | 93,197,000.00 |
| 23030125 | REHABILITATION/REPAIRS- POWER GENERATING PLANTS | 280,000,000.00 | 280,000,000.00 | - | - | 0.0% | 280,000,000.00 |
| 23030127 | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES | 119,000,000.00 | 119,000,000.00 | 57,000.00 | 518,700.00 | 0.4% | 118,481,300.00 |
| 23030128 | REHABILITATION/REPAIRS OF INFRASTRUCTURES | 1,123,000,000.00 | 1,123,000,000.00 | 50,000,000.00 | 60,982,840.97 | 5.4% | 1,062,017,159.03 |
| 2304 | PRESERVATION OF THE ENVIRONMENT | 2,225,085,000.00 | 2,225,085,000.00 | 34,166,749.00 | 77,236,553.50 | 3.5% | 2,147,848,446.50 |
| 230401 | PRESERVATION OF THE ENVIRONMENT - GENERAL | 2,225,085,000.00 | 2,225,085,000.00 | 34,166,749.00 | 77,236,553.50 | 3.5% | 2,147,848,446.50 |
| 23040101 | TREE PLANTING | 1,104,325,000.00 | 1,104,325,000.00 | 29,750,000.00 | 56,250,000.00 | 5.1% | 1,048,075,000.00 |
| 23040102 | EROSION & FLOOD CONTROL | 657,560,000.00 | 657,560,000.00 | - | - | 0.0% | 657,560,000.00 |
| 23040103 | WILDLIFE CONSERVATION | 166,600,000.00 | 166,600,000.00 | 1,500,000.00 | 13,209,535.00 | 7.9% | 153,390,465.00 |
| 23040104 | INDUSTRIAL POLLUTION PREVENTION & CONTROL | 100,500,000.00 | 100,500,000.00 | 2,916,749.00 | 7,777,018.50 | 7.7% | 92,722,981.50 |
| 23040105 | WATER POLLUTION PREVENTION & CONTROL | 146,100,000.00 | 146,100,000.00 | - | - | 0.0% | 146,100,000.00 |
| 23040106 | CLIMATE CHANGE MANAGEMENT & CONTROL | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 2305 | OTHER CAPITAL PROJECTS | 32,465,105,000.00 | 30,266,689,000.00 | 3,627,542,850.03 | 9,039,677,240.91 | 29.9% | 21,227,011,759.09 |
| 230501 | ACQUISITION OF NON TANGIBLE ASSETS | 32,465,105,000.00 | 30,266,689,000.00 | 3,627,542,850.03 | 9,039,677,240.91 | 29.9% | 21,227,011,759.09 |
| 23050101 | RESEARCH AND DEVELOPMENT | 416,578,000.00 | 416,578,000.00 | - | 34,660,500.00 | 8.3% | 381,917,500.00 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 265,850,000.00 | 265,850,000.00 | - | 19,414,188.50 | 7.3% | 246,435,811.50 |
| 23050103 | MONITORING AND EVALUATION | 1,287,625,000.00 | 1,287,625,000.00 | 12,236,796.37 | 46,631,300.62 | 3.6% | 1,240,993,699.38 |
| 23050104 | ANNIVERSARIES/CELEBRATIONS | 2,066,750,000.00 | 2,066,750,000.00 | 555,173,497.00 | 896,026,018.50 | 43.4% | 1,170,723,981.50 |
| 23050107 | MARGIN FOR INCREASES IN COSTS | 122,000,000.00 | 122,000,000.00 | 14,000,000.00 | 35,490,000.00 | 29.1% | 86,510,000.00 |
| 23050129 | LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE | 12,145,802,000.00 | 12,645,802,000.00 | 1,962,778,713.62 | 5,172,598,887.44 | 40.9% | 7,473,203,112.56 |
| 23050130 | HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS | 7,015,500,000.00 | 3,515,500,000.00 | 411,695,491.71 | 749,270,481.06 | 21.3% | 2,766,229,518.94 |
| 23050131 | ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES | 2,825,000,000.00 | 3,328,000,000.00 | 260,332,881.33 | 911,114,834.79 | 27.4% | 2,416,885,165.21 |
| 23050132 | AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES | 6,020,000,000.00 | 6,020,000,000.00 | 411,325,470.00 | 1,113,602,470.00 | 18.5% | 4,906,397,530.00 |
| 23050133 | LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA | 300,000,000.00 | 300,000,000.00 | - | 20,000,000.00 | 6.7% | 280,000,000.00 |
| 23050134 | CAPITATION FOR CONTRIBUTORY HEALTHCARE PROGRAMME | - | 298,584,000.00 | - | 40,868,560.00 | 13.7% | 257,715,440.00 |

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Borno State Government Budget Performance Report 2022 Q3 - Total Expenditure by Functional Classification

| Code | Function | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| | Total Expenditure | 269,696,860,000.00 | 269,696,860,000.00 | 27,656,267,048.13 | 76,303,306,427.45 | 28.3% | 193,393,553,572.56 |
| 701 | General Public Service | 53,423,168,000.00 | 50,876,593,000.00 | 5,856,034,155.68 | 16,118,701,582.91 | 31.7% | 34,757,891,417.09 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 29,647,000,000.00 | 31,880,961,000.00 | 2,874,093,257.87 | 10,101,301,813.23 | 31.7% | 21,779,659,186.77 |
| 70111 | Executive Organ and Legislative Organs | 24,099,021,000.00 | 25,277,521,000.00 | 1,974,995,938.39 | 8,206,644,452.50 | 32.5% | 17,070,876,547.50 |
| 70112 | Financial and Fiscal Affairs | 5,547,979,000.00 | 6,603,440,000.00 | 899,097,319.48 | 1,894,657,360.73 | 28.7% | 4,708,782,639.27 |
| 7013 | General Services | 16,373,285,000.00 | 11,592,749,000.00 | 1,017,921,643.93 | 3,259,901,162.47 | 28.1% | 8,332,847,837.53 |
| 70131 | General Personnel Services | 1,794,553,000.00 | 1,796,113,000.00 | 252,499,591.27 | 757,802,879.03 | 42.2% | 1,038,310,120.97 |
| 70132 | Overall Planning and Statistical Services | 1,100,450,000.00 | 1,100,450,000.00 | 58,000,164.50 | 261,409,972.50 | 23.8% | 839,040,027.50 |
| 70133 | Other General Services | 13,478,282,000.00 | 8,696,186,000.00 | 707,421,888.16 | 2,240,688,310.94 | 25.8% | 6,455,497,689.06 |
| 7016 | General Public Services N.E.C | 895,315,000.00 | 895,315,000.00 | 8,760,558.86 | 41,674,341.55 | 4.7% | 853,640,658.45 |
| 70161 | General Public Services N.E.C | 895,315,000.00 | 895,315,000.00 | 8,760,558.86 | 41,674,341.55 | 4.7% | 853,640,658.45 |
| 7017 | Public Debt Transactions | 6,507,568,000.00 | 6,507,568,000.00 | 1,955,258,695.02 | 2,715,824,265.66 | 41.7% | 3,791,743,734.34 |
| 70171 | Public Debt Transactions | 6,507,568,000.00 | 6,507,568,000.00 | 1,955,258,695.02 | 2,715,824,265.66 | 41.7% | 3,791,743,734.34 |
| 703 | Public Order and Safety | 8,024,797,000.00 | 8,024,797,000.00 | 264,207,761.56 | 875,872,808.10 | 10.9% | 7,148,924,191.91 |
| 7031 | Police Services | 3,297,000,000.00 | 3,297,000,000.00 | 10,270,000.00 | 26,331,000.00 | 0.8% | 3,270,669,000.00 |
| 70311 | State Expenditure to Support Police Services | 3,297,000,000.00 | 3,297,000,000.00 | 10,270,000.00 | 26,331,000.00 | 0.8% | 3,270,669,000.00 |
| 7033 | Justice & Law Courts | 4,727,797,000.00 | 4,727,797,000.00 | 253,937,761.56 | 849,541,808.10 | 18.0% | 3,878,255,191.91 |
| 70331 | Justice & Law Courts | 4,727,797,000.00 | 4,727,797,000.00 | 253,937,761.56 | 849,541,808.10 | 18.0% | 3,878,255,191.91 |
| 704 | Economic Affairs | 66,582,748,000.00 | 74,185,043,000.00 | 6,154,845,950.83 | 20,243,323,126.88 | 27.3% | 53,941,719,873.12 |
| 7041 | General Economic, Commercial and Labour Affairs | 5,747,095,000.00 | 5,751,525,000.00 | 274,557,514.55 | 700,288,622.43 | 12.2% | 5,051,236,377.57 |
| 70411 | General Economic and Commercial Affairs | 5,747,095,000.00 | 5,751,525,000.00 | 274,557,514.55 | 700,288,622.43 | 12.2% | 5,051,236,377.57 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 12,586,357,000.00 | 12,586,357,000.00 | 677,872,940.11 | 2,030,247,287.05 | 16.1% | 10,556,109,712.95 |
| 70421 | Agriculture | 10,068,128,000.00 | 10,068,128,000.00 | 579,491,465.23 | 1,699,603,508.28 | 16.9% | 8,368,524,491.72 |
| 70422 | Forestry | 547,980,000.00 | 547,980,000.00 | 1,924,544.00 | 4,057,522.85 | 0.7% | 543,922,477.15 |
| 70423 | Fishing and Hunting | 1,970,249,000.00 | 1,970,249,000.00 | 96,456,930.88 | 326,586,255.92 | 16.6% | 1,643,662,744.08 |
| 7043 | Fuel and Energy | 2,470,400,000.00 | 2,470,400,000.00 | 20,644,023.62 | 114,324,970.20 | 4.6% | 2,356,075,029.80 |
| 70435 | Electricity | 2,470,400,000.00 | 2,470,400,000.00 | 20,644,023.62 | 114,324,970.20 | 4.6% | 2,356,075,029.80 |
| 7044 | Mining, Manufacturing and Construction | 17,812,249,000.00 | 17,027,396,000.00 | 1,526,700,902.54 | 3,838,276,823.93 | 22.5% | 13,189,119,176.07 |
| 70442 | Manufacturing | 642,886,000.00 | 642,886,000.00 | 9,966,340.64 | 30,848,211.80 | 4.8% | 612,037,788.20 |
| 70443 | Construction | 17,169,363,000.00 | 16,384,510,000.00 | 1,516,734,561.90 | 3,807,428,612.13 | 23.2% | 12,577,081,387.87 |
| 7045 | Transport | 26,900,207,000.00 | 35,282,925,000.00 | 3,649,900,570.01 | 13,549,845,423.27 | 38.4% | 21,733,079,576.73 |
| 70451 | Road Transport | 26,900,207,000.00 | 35,282,925,000.00 | 3,649,900,570.01 | 13,549,845,423.27 | 38.4% | 21,733,079,576.73 |
| 7047 | Other Industries | 1,066,440,000.00 | 1,066,440,000.00 | 5,170,000.00 | 10,340,000.00 | 1.0% | 1,056,100,000.00 |
| 70472 | Hotel and Restaurants | 1,066,440,000.00 | 1,066,440,000.00 | 5,170,000.00 | 10,340,000.00 | 1.0% | 1,056,100,000.00 |
| 705 | Environmental Protection | 3,459,000,000.00 | 3,459,000,000.00 | 288,227,238.20 | 716,456,446.69 | 20.7% | 2,742,543,553.31 |
| 7056 | Environmental Protection N.E.C. | 3,459,000,000.00 | 3,459,000,000.00 | 288,227,238.20 | 716,456,446.69 | 20.7% | 2,742,543,553.31 |
| 70561 | Environmental Protection N.E.C. | 3,459,000,000.00 | 3,459,000,000.00 | 288,227,238.20 | 716,456,446.69 | 20.7% | 2,742,543,553.31 |
| 706 | Housing and Community Amenities | 20,900,609,000.00 | 22,489,609,000.00 | 1,173,078,426.60 | 4,442,362,272.33 | 19.8% | 18,047,246,727.67 |
| 7061 | Housing Development | 8,909,240,000.00 | 8,948,240,000.00 | 418,077,669.20 | 2,122,158,611.27 | 23.7% | 6,826,081,388.73 |
| 70611 | Housing Development | 8,909,240,000.00 | 8,948,240,000.00 | 418,077,669.20 | 2,122,158,611.27 | 23.7% | 6,826,081,388.73 |
| 7062 | Community Development | 1,334,365,000.00 | 1,334,365,000.00 | 37,357,834.04 | 111,512,352.19 | 8.4% | 1,222,852,647.81 |
| 70621 | Community Development | 1,334,365,000.00 | 1,334,365,000.00 | 37,357,834.04 | 111,512,352.19 | 8.4% | 1,222,852,647.81 |
| 7063 | Water Supply | 10,657,004,000.00 | 12,207,004,000.00 | 717,642,923.36 | 2,208,691,308.87 | 18.1% | 9,998,312,691.13 |
| 70631 | Water Supply | 10,657,004,000.00 | 12,207,004,000.00 | 717,642,923.36 | 2,208,691,308.87 | 18.1% | 9,998,312,691.13 |

Borno State Government Budget Performance Report 2022 Q3 - Total Expenditure by Functional Classification

| Code | Function | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 707 | Health | 23,069,553,000.00 | 23,715,403,000.00 | 2,402,354,096.45 | 8,203,301,907.28 | 34.6% | 15,512,101,092.72 |
| 7073 | Hospital Services | 13,702,564,000.00 | 13,702,564,000.00 | 1,185,867,687.21 | 3,593,562,581.58 | 26.2% | 10,109,001,418.42 |
| 70731 | General Hospital Services | 13,627,564,000.00 | 13,627,564,000.00 | 1,185,867,687.21 | 3,593,562,581.58 | 26.4% | 10,034,001,418.42 |
| 70732 | Specialized Hospital Services | 75,000,000.00 | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 7074 | Public Health Services | 9,366,989,000.00 | 10,012,839,000.00 | 1,216,486,409.24 | 4,609,739,325.70 | 46.0% | 5,403,099,674.30 |
| 70741 | Public Health Services | 9,366,989,000.00 | 10,012,839,000.00 | 1,216,486,409.24 | 4,609,739,325.70 | 46.0% | 5,403,099,674.30 |
| 708 | Recreation, Culture and Religion | 8,871,750,000.00 | 8,911,780,000.00 | 1,433,336,276.29 | 2,941,968,994.69 | 33.0% | 5,969,811,005.31 |
| 7081 | Recreational and Sporting Services | 2,953,755,000.00 | 2,953,755,000.00 | 480,282,477.24 | 1,049,450,524.07 | 35.5% | 1,904,304,475.93 |
| 70811 | Recreational and Sporting Services | 2,953,755,000.00 | 2,953,755,000.00 | 480,282,477.24 | 1,049,450,524.07 | 35.5% | 1,904,304,475.93 |
| 7082 | Cultural Services | 129,419,000.00 | 129,419,000.00 | 17,678,708.77 | 52,532,142.36 | 40.6% | 76,886,857.64 |
| 70821 | Cultural Services | 129,419,000.00 | 129,419,000.00 | 17,678,708.77 | 52,532,142.36 | 40.6% | 76,886,857.64 |
| 7083 | Broadcasting and Publishing Services | 1,000,860,000.00 | 1,040,890,000.00 | 65,927,668.52 | 251,201,900.33 | 24.1% | 789,688,099.67 |
| 70831 | Broadcasting and Publishing Services | 1,000,860,000.00 | 1,040,890,000.00 | 65,927,668.52 | 251,201,900.33 | 24.1% | 789,688,099.67 |
| 7084 | Religious and Other Community Services | 4,765,841,000.00 | 4,765,841,000.00 | 867,649,372.26 | 1,567,493,442.78 | 32.9% | 3,198,347,557.22 |
| 70841 | Religious and Other Community Services | 4,765,841,000.00 | 4,765,841,000.00 | 867,649,372.26 | 1,567,493,442.78 | 32.9% | 3,198,347,557.22 |
| 7085 | R&D Recreation, Culture and Religion | 21,875,000.00 | 21,875,000.00 | 1,798,049.50 | 21,290,985.15 | 97.3% | 584,014.85 |
| 70851 | R&D Recreation, Culture and Religion | 21,875,000.00 | 21,875,000.00 | 1,798,049.50 | 21,290,985.15 | 97.3% | 584,014.85 |
| 709 | Education | 55,174,743,000.00 | 48,678,143,000.00 | 3,363,878,236.53 | 11,068,805,650.77 | 22.7% | 37,609,337,349.23 |
| 7091 | Pre-Primary and Primary Education | 18,621,072,000.00 | 12,001,072,000.00 | 75,761,690.98 | 161,446,719.14 | 1.3% | 11,839,625,280.86 |
| 70912 | Primary Education | 18,621,072,000.00 | 12,001,072,000.00 | 75,761,690.98 | 161,446,719.14 | 1.3% | 11,839,625,280.86 |
| 7092 | Secondary Education | 4,672,520,000.00 | 4,690,520,000.00 | 734,351,255.35 | 2,225,271,578.05 | 47.4% | 2,465,248,421.95 |
| 70922 | Senior Secondary | 4,672,520,000.00 | 4,690,520,000.00 | 734,351,255.35 | 2,225,271,578.05 | 47.4% | 2,465,248,421.95 |
| 7094 | Tertiary Education | 16,538,024,000.00 | 16,538,024,000.00 | 1,634,631,041.10 | 5,123,574,228.78 | 31.0% | 11,414,449,771.22 |
| 70941 | First Stage of Tertiary Education | 8,311,088,000.00 | 8,311,088,000.00 | 961,594,389.48 | 3,023,452,874.11 | 36.4% | 5,287,635,125.89 |
| 70942 | Second Stage of Tertiary Education | 8,226,936,000.00 | 8,226,936,000.00 | 673,036,651.62 | 2,100,121,354.67 | 25.5% | 6,126,814,645.33 |
| 7095 | Education Not Definable by Level | 1,436,155,000.00 | 1,440,955,000.00 | 215,558,691.42 | 657,076,004.77 | 45.6% | 783,878,995.23 |
| 70951 | Education Not Definable by Level | 1,436,155,000.00 | 1,440,955,000.00 | 215,558,691.42 | 657,076,004.77 | 45.6% | 783,878,995.23 |
| 7096 | Subsidiary Services to Education | 264,500,000.00 | 364,500,000.00 | 51,882,293.80 | 148,706,438.03 | 40.8% | 215,793,561.97 |
| 70961 | Subsidiary Services to Education | 264,500,000.00 | 364,500,000.00 | 51,882,293.80 | 148,706,438.03 | 40.8% | 215,793,561.97 |
| 7097 | R&D Education | 313,698,000.00 | 314,298,000.00 | 13,417,089.31 | 44,671,453.81 | 14.2% | 269,626,546.19 |
| 70971 | R&D Education | 313,698,000.00 | 314,298,000.00 | 13,417,089.31 | 44,671,453.81 | 14.2% | 269,626,546.19 |
| 7098 | Education N. E. C | 13,328,774,000.00 | 13,328,774,000.00 | 638,276,174.57 | 2,708,059,228.19 | 20.3% | 10,620,714,771.81 |
| 70981 | Education N. E. C | 13,328,774,000.00 | 13,328,774,000.00 | 638,276,174.57 | 2,708,059,228.19 | 20.3% | 10,620,714,771.81 |
| 710 | Social Protection | 30,190,492,000.00 | 29,356,492,000.00 | 6,720,304,905.99 | 11,692,513,637.80 | 39.8% | 17,663,978,362.20 |
| 7102 | Old Age | 13,517,579,000.00 | 14,183,579,000.00 | 5,010,887,556.47 | 6,968,667,821.86 | 49.1% | 7,214,911,178.14 |
| 71021 | Old Age | 13,517,579,000.00 | 14,183,579,000.00 | 5,010,887,556.47 | 6,968,667,821.86 | 49.1% | 7,214,911,178.14 |
| 7104 | Family and Children | 2,312,386,000.00 | 2,812,386,000.00 | 255,388,446.82 | 601,503,236.23 | 21.4% | 2,210,882,763.77 |
| 71041 | Family and Children | 2,312,386,000.00 | 2,812,386,000.00 | 255,388,446.82 | 601,503,236.23 | 21.4% | 2,210,882,763.77 |
| 7105 | Unemployment | 4,247,060,000.00 | 4,247,060,000.00 | 790,014,070.45 | 2,099,339,388.14 | 49.4% | 2,147,720,611.86 |
| 71051 | Unemployment | 4,247,060,000.00 | 4,247,060,000.00 | 790,014,070.45 | 2,099,339,388.14 | 49.4% | 2,147,720,611.86 |
| 7109 | Social Protection N. E. C | 10,113,467,000.00 | 8,113,467,000.00 | 664,014,832.25 | 2,023,003,191.57 | 24.9% | 6,090,463,808.43 |
| 71091 | Social Protection N. E. C | 10,113,467,000.00 | 8,113,467,000.00 | 664,014,832.25 | 2,023,003,191.57 | 24.9% | 6,090,463,808.43 |

Table 11: Personnel Expenditure by Function

Borno State Government Budget Performance Report 2022 Q3 - Personnel Expenditure by Functional Classification

| Code | Function | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|--|--------------------------|--------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| | Total Personnel Expenditure | 44,520,386,000.00 | 45,263,751,000.00 | 10,306,173,224.23 | 22,810,122,427.86 | 50.4% | 22,453,628,572.15 |
| 701 | General Public Service | 4,213,890,000.00 | 4,213,890,000.00 | 863,363,844.78 | 2,486,714,878.70 | 59.0% | 1,727,175,121.30 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 1,751,553,000.00 | 1,751,553,000.00 | 242,761,294.68 | 702,798,592.44 | 40.1% | 1,048,754,407.56 |
| 70111 | Executive Organ and Legislative Organs | 883,238,000.00 | 883,238,000.00 | 72,083,262.77 | 187,913,812.61 | 21.3% | 695,324,187.39 |
| 70112 | Financial and Fiscal Affairs | 868,315,000.00 | 868,315,000.00 | 170,678,031.91 | 514,884,779.83 | 59.3% | 353,430,220.17 |
| 7013 | General Services | 2,447,022,000.00 | 2,447,022,000.00 | 619,892,337.99 | 1,781,785,649.96 | 72.8% | 665,236,350.04 |
| 70131 | General Personnel Services | 801,857,000.00 | 801,857,000.00 | 161,305,182.24 | 594,143,269.51 | 74.1% | 207,713,730.49 |
| 70132 | Overall Planning and Statistical Services | 321,000,000.00 | 321,000,000.00 | 56,000,000.00 | 212,000,000.00 | 66.0% | 109,000,000.00 |
| 70133 | Other General Services | 1,324,165,000.00 | 1,324,165,000.00 | 402,587,155.75 | 975,642,380.45 | 73.7% | 348,522,619.55 |
| 7016 | General Public Services N.E.C | 15,315,000.00 | 15,315,000.00 | 710,212.11 | 2,130,636.30 | 13.9% | 13,184,363.70 |
| 70161 | General Public Services N.E.C | 15,315,000.00 | 15,315,000.00 | 710,212.11 | 2,130,636.30 | 13.9% | 13,184,363.70 |
| 703 | Public Order and Safety | 1,688,413,000.00 | 1,688,413,000.00 | 214,113,833.81 | 667,035,915.25 | 39.5% | 1,021,377,084.76 |
| 7031 | Police Services | 47,796,000.00 | 47,796,000.00 | 10,270,000.00 | 23,600,000.00 | 49.4% | 24,196,000.00 |
| 70311 | State Expenditure to Support Police Services | 47,796,000.00 | 47,796,000.00 | 10,270,000.00 | 23,600,000.00 | 49.4% | 24,196,000.00 |
| 7033 | Justice & Law Courts | 1,640,617,000.00 | 1,640,617,000.00 | 203,843,833.81 | 643,435,915.25 | 39.2% | 997,181,084.76 |
| 70331 | Justice & Law Courts | 1,640,617,000.00 | 1,640,617,000.00 | 203,843,833.81 | 643,435,915.25 | 39.2% | 997,181,084.76 |
| 704 | Economic Affairs | 2,245,615,000.00 | 2,322,980,000.00 | 402,693,708.61 | 1,327,601,940.81 | 57.2% | 995,378,059.19 |
| 7041 | General Economic, Commercial and Labour Affairs | 243,260,000.00 | 243,260,000.00 | 25,517,245.49 | 110,537,038.49 | 45.4% | 132,722,961.51 |
| 70411 | General Economic and Commercial Affairs | 243,260,000.00 | 243,260,000.00 | 25,517,245.49 | 110,537,038.49 | 45.4% | 132,722,961.51 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 947,899,000.00 | 947,899,000.00 | 235,833,535.18 | 733,640,885.10 | 77.4% | 214,258,114.90 |
| 70421 | Agriculture | 539,900,000.00 | 539,900,000.00 | 141,570,255.30 | 447,784,344.18 | 82.9% | 92,115,655.82 |
| 70422 | Forestry | 5,780,000.00 | 5,780,000.00 | 1,684,000.00 | 3,368,000.00 | 58.3% | 2,412,000.00 |
| 70423 | Fishing and Hunting | 402,219,000.00 | 402,219,000.00 | 92,579,279.88 | 282,488,540.92 | 70.2% | 119,730,459.08 |
| 7043 | Fuel and Energy | 82,000,000.00 | 82,000,000.00 | 19,903,561.62 | 63,203,796.94 | 77.1% | 18,796,203.06 |
| 70435 | Electricity | 82,000,000.00 | 82,000,000.00 | 19,903,561.62 | 63,203,796.94 | 77.1% | 18,796,203.06 |
| 7044 | Mining, Manufacturing and Construction | 215,322,000.00 | 215,322,000.00 | 10,920,467.84 | 30,583,199.53 | 14.2% | 184,738,800.47 |
| 70442 | Manufacturing | 156,031,000.00 | 156,031,000.00 | 9,307,478.78 | 26,452,921.15 | 17.0% | 129,578,078.85 |
| 70443 | Construction | 59,291,000.00 | 59,291,000.00 | 1,612,989.06 | 4,130,278.38 | 7.0% | 55,160,721.62 |
| 7045 | Transport | 721,134,000.00 | 798,499,000.00 | 105,348,898.48 | 379,297,020.75 | 47.5% | 419,201,979.25 |
| 70451 | Road Transport | 721,134,000.00 | 798,499,000.00 | 105,348,898.48 | 379,297,020.75 | 47.5% | 419,201,979.25 |
| 7047 | Other Industries | 36,000,000.00 | 36,000,000.00 | 5,170,000.00 | 10,340,000.00 | 28.7% | 25,660,000.00 |
| 70472 | Hotel and Restaurants | 36,000,000.00 | 36,000,000.00 | 5,170,000.00 | 10,340,000.00 | 28.7% | 25,660,000.00 |
| 705 | Environmental Protection | 1,002,340,000.00 | 1,002,340,000.00 | 147,295,852.20 | 460,459,086.94 | 45.9% | 541,880,913.06 |
| 7056 | Environmental Protection N.E.C. | 1,002,340,000.00 | 1,002,340,000.00 | 147,295,852.20 | 460,459,086.94 | 45.9% | 541,880,913.06 |
| 70561 | Environmental Protection N.E.C. | 1,002,340,000.00 | 1,002,340,000.00 | 147,295,852.20 | 460,459,086.94 | 45.9% | 541,880,913.06 |
| 706 | Housing and Community Amenities | 1,034,389,000.00 | 1,034,389,000.00 | 218,534,537.93 | 600,135,589.50 | 58.0% | 434,253,410.50 |
| 7061 | Housing Development | 326,340,000.00 | 326,340,000.00 | 68,604,959.49 | 176,942,808.74 | 54.2% | 149,397,191.26 |
| 70611 | Housing Development | 326,340,000.00 | 326,340,000.00 | 68,604,959.49 | 176,942,808.74 | 54.2% | 149,397,191.26 |
| 7062 | Community Development | 141,100,000.00 | 141,100,000.00 | 24,527,289.33 | 56,221,213.14 | 39.8% | 84,878,786.86 |
| 70621 | Community Development | 141,100,000.00 | 141,100,000.00 | 24,527,289.33 | 56,221,213.14 | 39.8% | 84,878,786.86 |
| 7063 | Water Supply | 566,949,000.00 | 566,949,000.00 | 125,402,289.11 | 366,971,567.62 | 64.7% | 199,977,432.38 |
| 70631 | Water Supply | 566,949,000.00 | 566,949,000.00 | 125,402,289.11 | 366,971,567.62 | 64.7% | 199,977,432.38 |
| 707 | Health | 8,051,762,000.00 | 8,051,762,000.00 | 1,206,037,093.04 | 3,670,681,651.20 | 45.6% | 4,381,080,348.80 |
| 7073 | Hospital Services | 7,278,305,000.00 | 7,278,305,000.00 | 1,020,312,804.86 | 3,094,193,632.11 | 42.5% | 4,184,111,367.89 |
| 70731 | General Hospital Services | 7,278,305,000.00 | 7,278,305,000.00 | 1,020,312,804.86 | 3,094,193,632.11 | 42.5% | 4,184,111,367.89 |
| 7074 | Public Health Services | 773,457,000.00 | 773,457,000.00 | 185,724,288.18 | 576,488,019.09 | 74.5% | 196,968,980.91 |
| 70741 | Public Health Services | 773,457,000.00 | 773,457,000.00 | 185,724,288.18 | 576,488,019.09 | 74.5% | 196,968,980.91 |

Borno State Government Budget Performance Report 2022 Q3 - Personnel Expenditure by Functional Classification

| Code | Function | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 708 | Recreation, Culture and Religion | 825,419,000.00 | 825,419,000.00 | 105,817,287.33 | 375,498,485.99 | 45.5% | 449,920,514.01 |
| 7081 | Recreational and Sporting Services | 247,255,000.00 | 247,255,000.00 | 1,811,232.12 | 51,363,696.17 | 20.8% | 195,891,303.83 |
| 70811 | Recreational and Sporting Services | 247,255,000.00 | 247,255,000.00 | 1,811,232.12 | 51,363,696.17 | 20.8% | 195,891,303.83 |
| 7082 | Cultural Services | 98,419,000.00 | 98,419,000.00 | 17,526,384.09 | 52,079,152.18 | 52.9% | 46,339,847.82 |
| 70821 | Cultural Services | 98,419,000.00 | 98,419,000.00 | 17,526,384.09 | 52,079,152.18 | 52.9% | 46,339,847.82 |
| 7083 | Broadcasting and Publishing Services | 282,800,000.00 | 282,800,000.00 | 62,490,729.36 | 184,707,830.83 | 65.3% | 98,092,169.17 |
| 70831 | Broadcasting and Publishing Services | 282,800,000.00 | 282,800,000.00 | 62,490,729.36 | 184,707,830.83 | 65.3% | 98,092,169.17 |
| 7084 | Religious and Other Community Services | 175,670,000.00 | 175,670,000.00 | 22,290,941.76 | 66,406,924.66 | 37.8% | 109,263,075.34 |
| 70841 | Religious and Other Community Services | 175,670,000.00 | 175,670,000.00 | 22,290,941.76 | 66,406,924.66 | 37.8% | 109,263,075.34 |
| 7085 | R&D Recreation, Culture and Religion | 21,275,000.00 | 21,275,000.00 | 1,698,000.00 | 20,940,882.15 | 98.4% | 334,117.85 |
| 70851 | R&D Recreation, Culture and Religion | 21,275,000.00 | 21,275,000.00 | 1,698,000.00 | 20,940,882.15 | 98.4% | 334,117.85 |
| 709 | Education | 11,932,990,000.00 | 11,932,990,000.00 | 2,102,844,228.29 | 6,148,798,877.21 | 51.5% | 5,784,191,122.79 |
| 7091 | Pre-Primary and Primary Education | 113,850,000.00 | 113,850,000.00 | 19,499,050.98 | 57,089,562.64 | 50.1% | 56,760,437.36 |
| 70912 | Primary Education | 113,850,000.00 | 113,850,000.00 | 19,499,050.98 | 57,089,562.64 | 50.1% | 56,760,437.36 |
| 7092 | Secondary Education | 4,500,000,000.00 | 4,500,000,000.00 | 727,380,468.77 | 2,202,438,216.80 | 48.9% | 2,297,561,783.20 |
| 70922 | Senior Secondary | 4,500,000,000.00 | 4,500,000,000.00 | 727,380,468.77 | 2,202,438,216.80 | 48.9% | 2,297,561,783.20 |
| 7094 | Tertiary Education | 6,152,092,000.00 | 6,152,092,000.00 | 1,063,649,522.27 | 3,009,983,571.66 | 48.9% | 3,142,108,428.34 |
| 70941 | First Stage of Tertiary Education | 3,413,728,000.00 | 3,413,728,000.00 | 546,610,987.17 | 1,673,675,120.60 | 49.0% | 1,740,052,879.40 |
| 70942 | Second Stage of Tertiary Education | 2,738,364,000.00 | 2,738,364,000.00 | 517,038,535.10 | 1,336,308,451.06 | 48.8% | 1,402,055,548.94 |
| 7095 | Education Not Definable by Level | 816,020,000.00 | 816,020,000.00 | 212,139,176.17 | 645,036,009.54 | 79.0% | 170,983,990.46 |
| 70951 | Education Not Definable by Level | 816,020,000.00 | 816,020,000.00 | 212,139,176.17 | 645,036,009.54 | 79.0% | 170,983,990.46 |
| 7096 | Subsidiary Services to Education | 30,000,000.00 | 30,000,000.00 | 11,082,500.00 | 21,867,500.00 | 72.9% | 8,132,500.00 |
| 70961 | Subsidiary Services to Education | 30,000,000.00 | 30,000,000.00 | 11,082,500.00 | 21,867,500.00 | 72.9% | 8,132,500.00 |
| 7097 | R&D Education | 71,028,000.00 | 71,028,000.00 | 13,060,380.80 | 43,093,266.05 | 60.7% | 27,934,733.95 |
| 70971 | R&D Education | 71,028,000.00 | 71,028,000.00 | 13,060,380.80 | 43,093,266.05 | 60.7% | 27,934,733.95 |
| 7098 | Education N. E. C | 250,000,000.00 | 250,000,000.00 | 56,033,129.30 | 169,290,750.52 | 67.7% | 80,709,249.48 |
| 70981 | Education N. E. C | 250,000,000.00 | 250,000,000.00 | 56,033,129.30 | 169,290,750.52 | 67.7% | 80,709,249.48 |
| 710 | Social Protection | 13,525,568,000.00 | 14,191,568,000.00 | 5,045,472,838.24 | 7,073,196,002.26 | 49.8% | 7,118,371,997.74 |
| 7102 | Old Age | 13,312,068,000.00 | 13,978,068,000.00 | 5,010,287,341.97 | 6,954,285,931.11 | 49.8% | 7,023,782,068.89 |
| 71021 | Old Age | 13,312,068,000.00 | 13,978,068,000.00 | 5,010,287,341.97 | 6,954,285,931.11 | 49.8% | 7,023,782,068.89 |
| 7104 | Family and Children | 88,500,000.00 | 88,500,000.00 | 17,305,338.57 | 55,926,363.69 | 63.2% | 32,573,636.31 |
| 71041 | Family and Children | 88,500,000.00 | 88,500,000.00 | 17,305,338.57 | 55,926,363.69 | 63.2% | 32,573,636.31 |
| 7105 | Unemployment | 90,000,000.00 | 90,000,000.00 | 17,880,157.70 | 62,983,707.46 | 70.0% | 27,016,292.54 |
| 71051 | Unemployment | 90,000,000.00 | 90,000,000.00 | 17,880,157.70 | 62,983,707.46 | 70.0% | 27,016,292.54 |
| 7109 | Social Protection N. E. C | 35,000,000.00 | 35,000,000.00 | - | - | 0.0% | 35,000,000.00 |
| 71091 | Social Protection N. E. C | 35,000,000.00 | 35,000,000.00 | - | - | 0.0% | 35,000,000.00 |

Table 12: Overhead Expenditure by Function

Borno State Government Budget Performance Report 2022 Q3 - Overhead Expenditure by Functional Classification

| Code | Function | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|--|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| | Total Overhead Expenditure | 41,416,290,000.00 | 44,810,361,000.00 | 4,370,954,151.60 | 13,758,277,437.30 | 30.7% | 31,052,083,562.70 |
| 701 | General Public Service | 23,427,126,000.00 | 25,043,837,000.00 | 2,534,359,997.62 | 8,439,756,179.92 | 33.7% | 16,604,080,820.08 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 19,709,474,000.00 | 21,263,435,000.00 | 2,286,656,103.24 | 7,824,236,510.93 | 36.8% | 13,439,198,489.07 |
| 70111 | Executive Organ and Legislative Organs | 18,040,780,000.00 | 18,599,280,000.00 | 1,605,058,522.52 | 6,563,371,610.38 | 35.3% | 12,035,908,389.62 |
| 70112 | Financial and Fiscal Affairs | 1,668,694,000.00 | 2,664,155,000.00 | 681,597,580.72 | 1,260,864,900.55 | 47.3% | 1,403,290,099.45 |
| 7013 | General Services | 3,047,652,000.00 | 3,110,402,000.00 | 239,703,547.63 | 597,515,963.74 | 19.2% | 2,512,886,036.26 |
| 70131 | General Personnel Services | 831,045,000.00 | 831,045,000.00 | 90,598,742.72 | 153,751,775.72 | 18.5% | 677,293,224.28 |
| 70132 | Overall Planning and Statistical Services | 516,650,000.00 | 516,650,000.00 | 2,000,164.50 | 49,409,972.50 | 9.6% | 467,240,027.50 |
| 70133 | Other General Services | 1,699,957,000.00 | 1,762,707,000.00 | 147,104,640.41 | 394,354,215.52 | 22.4% | 1,368,352,784.48 |
| 7016 | General Public Services N.E.C | 670,000,000.00 | 670,000,000.00 | 8,000,346.75 | 18,003,705.25 | 2.7% | 651,996,294.75 |
| 70161 | General Public Services N.E.C | 670,000,000.00 | 670,000,000.00 | 8,000,346.75 | 18,003,705.25 | 2.7% | 651,996,294.75 |
| 703 | Public Order and Safety | 2,677,764,000.00 | 2,677,764,000.00 | 50,093,927.75 | 208,836,892.85 | 7.8% | 2,468,927,107.15 |
| 7031 | Police Services | 800,204,000.00 | 800,204,000.00 | - | 2,731,000.00 | 0.3% | 797,473,000.00 |
| 70311 | State Expenditure to Support Police Services | 800,204,000.00 | 800,204,000.00 | - | 2,731,000.00 | 0.3% | 797,473,000.00 |
| 7033 | Justice & Law Courts | 1,877,560,000.00 | 1,877,560,000.00 | 50,093,927.75 | 206,105,892.85 | 11.0% | 1,671,454,107.15 |
| 70331 | Justice & Law Courts | 1,877,560,000.00 | 1,877,560,000.00 | 50,093,927.75 | 206,105,892.85 | 11.0% | 1,671,454,107.15 |
| 704 | Economic Affairs | 1,637,811,000.00 | 1,662,741,000.00 | 34,794,420.21 | 237,683,103.32 | 14.3% | 1,425,057,896.68 |
| 7041 | General Economic, Commercial and Labour Affairs | 122,128,000.00 | 126,558,000.00 | 5,969,851.17 | 17,301,471.00 | 13.7% | 109,256,529.00 |
| 70411 | General Economic and Commercial Affairs | 122,128,000.00 | 126,558,000.00 | 5,969,851.17 | 17,301,471.00 | 13.7% | 109,256,529.00 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 969,330,000.00 | 969,330,000.00 | 10,409,934.93 | 26,084,931.95 | 2.7% | 943,245,068.05 |
| 70421 | Agriculture | 855,100,000.00 | 855,100,000.00 | 6,291,739.93 | 14,857,694.10 | 1.7% | 840,242,305.90 |
| 70422 | Forestry | 1,200,000.00 | 1,200,000.00 | 240,544.00 | 689,522.85 | 57.5% | 510,477.15 |
| 70423 | Fishing and Hunting | 113,030,000.00 | 113,030,000.00 | 3,877,651.00 | 10,537,715.00 | 9.3% | 102,492,285.00 |
| 7043 | Fuel and Energy | 21,900,000.00 | 21,900,000.00 | 620,381.50 | 1,620,926.00 | 7.4% | 20,279,074.00 |
| 70435 | Electricity | 21,900,000.00 | 21,900,000.00 | 620,381.50 | 1,620,926.00 | 7.4% | 20,279,074.00 |
| 7044 | Mining, Manufacturing and Construction | 115,737,000.00 | 115,737,000.00 | 250,861.86 | 801,459.97 | 0.7% | 114,935,540.03 |
| 70442 | Manufacturing | 115,737,000.00 | 115,737,000.00 | 250,861.86 | 801,459.97 | 0.7% | 114,935,540.03 |
| 7045 | Transport | 382,876,000.00 | 403,376,000.00 | 17,543,390.75 | 191,874,314.40 | 47.6% | 211,501,685.60 |
| 70451 | Road Transport | 382,876,000.00 | 403,376,000.00 | 17,543,390.75 | 191,874,314.40 | 47.6% | 211,501,685.60 |
| 7047 | Other Industries | 25,840,000.00 | 25,840,000.00 | - | - | 0.0% | 25,840,000.00 |
| 70472 | Hotel and Restaurants | 25,840,000.00 | 25,840,000.00 | - | - | 0.0% | 25,840,000.00 |
| 705 | Environmental Protection | 168,850,000.00 | 168,850,000.00 | 91,764,637.00 | 133,754,785.50 | 79.2% | 35,095,214.50 |
| 7056 | Environmental Protection N.E.C. | 168,850,000.00 | 168,850,000.00 | 91,764,637.00 | 133,754,785.50 | 79.2% | 35,095,214.50 |
| 70561 | Environmental Protection N.E.C. | 168,850,000.00 | 168,850,000.00 | 91,764,637.00 | 133,754,785.50 | 79.2% | 35,095,214.50 |
| 706 | Housing and Community Amenities | 1,424,330,000.00 | 3,013,330,000.00 | 512,977,296.05 | 1,433,976,103.71 | 47.6% | 1,579,353,896.29 |
| 7061 | Housing Development | 198,600,000.00 | 237,600,000.00 | 9,712,037.96 | 57,659,475.57 | 24.3% | 179,940,524.43 |
| 70611 | Housing Development | 198,600,000.00 | 237,600,000.00 | 9,712,037.96 | 57,659,475.57 | 24.3% | 179,940,524.43 |
| 7062 | Community Development | 482,555,000.00 | 482,555,000.00 | 10,378,748.34 | 49,187,742.89 | 10.2% | 433,367,257.11 |
| 70621 | Community Development | 482,555,000.00 | 482,555,000.00 | 10,378,748.34 | 49,187,742.89 | 10.2% | 433,367,257.11 |
| 7063 | Water Supply | 743,175,000.00 | 2,293,175,000.00 | 492,886,509.75 | 1,327,128,885.25 | 57.9% | 966,046,114.75 |
| 70631 | Water Supply | 743,175,000.00 | 2,293,175,000.00 | 492,886,509.75 | 1,327,128,885.25 | 57.9% | 966,046,114.75 |

Borno State Government Budget Performance Report 2022 Q3 - Overhead Expenditure by Functional Classification

| Code | Function | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|---|-------------------------|-------------------------|-----------------------|---------------------------------------|--|----------------------------------|
| 707 | Health | 1,574,393,000.00 | 1,574,393,000.00 | 271,383,547.35 | 744,860,178.45 | 47.3% | 829,532,821.55 |
| 7073 | Hospital Services | 609,000,000.00 | 609,000,000.00 | 165,554,882.35 | 499,368,949.47 | 82.0% | 109,631,050.53 |
| 70731 | General Hospital Services | 534,000,000.00 | 534,000,000.00 | 165,554,882.35 | 499,368,949.47 | 93.5% | 34,631,050.53 |
| 70732 | Specialized Hospital Services | 75,000,000.00 | 75,000,000.00 | - | - | 0.0% | 75,000,000.00 |
| 7074 | Public Health Services | 965,393,000.00 | 965,393,000.00 | 105,828,665.00 | 245,491,228.98 | 25.4% | 719,901,771.02 |
| 70741 | Public Health Services | 965,393,000.00 | 965,393,000.00 | 105,828,665.00 | 245,491,228.98 | 25.4% | 719,901,771.02 |
| 708 | Recreation, Culture and Religion | 2,451,949,000.00 | 2,491,979,000.00 | 203,741,947.59 | 340,946,416.13 | 13.7% | 2,151,032,583.87 |
| 7081 | Recreational and Sporting Services | 647,603,000.00 | 647,603,000.00 | 121,592,205.75 | 155,641,282.00 | 24.0% | 491,961,718.00 |
| 70811 | Recreational and Sporting Services | 647,603,000.00 | 647,603,000.00 | 121,592,205.75 | 155,641,282.00 | 24.0% | 491,961,718.00 |
| 7082 | Cultural Services | 1,000,000.00 | 1,000,000.00 | 152,324.68 | 452,990.18 | 45.3% | 547,009.82 |
| 70821 | Cultural Services | 1,000,000.00 | 1,000,000.00 | 152,324.68 | 452,990.18 | 45.3% | 547,009.82 |
| 7083 | Broadcasting and Publishing Services | 127,710,000.00 | 167,740,000.00 | 3,436,939.16 | 31,486,069.50 | 18.8% | 136,253,930.50 |
| 70831 | Broadcasting and Publishing Services | 127,710,000.00 | 167,740,000.00 | 3,436,939.16 | 31,486,069.50 | 18.8% | 136,253,930.50 |
| 7084 | Religious and Other Community Services | 1,675,036,000.00 | 1,675,036,000.00 | 78,460,428.50 | 153,015,971.45 | 9.1% | 1,522,020,028.55 |
| 70841 | Religious and Other Community Services | 1,675,036,000.00 | 1,675,036,000.00 | 78,460,428.50 | 153,015,971.45 | 9.1% | 1,522,020,028.55 |
| 7085 | R&D Recreation, Culture and Religion | 600,000.00 | 600,000.00 | 100,049.50 | 350,103.00 | 58.4% | 249,897.00 |
| 70851 | R&D Recreation, Culture and Religion | 600,000.00 | 600,000.00 | 100,049.50 | 350,103.00 | 58.4% | 249,897.00 |
| 709 | Education | 5,227,803,000.00 | 5,351,203,000.00 | 626,599,288.53 | 2,012,820,537.42 | 37.6% | 3,338,382,462.58 |
| 7091 | Pre-Primary and Primary Education | 100,622,000.00 | 100,622,000.00 | 7,948,548.50 | 32,063,518.00 | 31.9% | 68,558,482.00 |
| 70912 | Primary Education | 100,622,000.00 | 100,622,000.00 | 7,948,548.50 | 32,063,518.00 | 31.9% | 68,558,482.00 |
| 7092 | Secondary Education | 70,720,000.00 | 88,720,000.00 | 6,970,786.58 | 22,833,361.25 | 25.7% | 65,886,638.75 |
| 70922 | Senior Secondary | 70,720,000.00 | 88,720,000.00 | 6,970,786.58 | 22,833,361.25 | 25.7% | 65,886,638.75 |
| 7094 | Tertiary Education | 2,522,642,000.00 | 2,522,642,000.00 | 422,574,602.06 | 1,096,817,775.34 | 43.5% | 1,425,824,224.66 |
| 70941 | First Stage of Tertiary Education | 1,899,960,000.00 | 1,899,960,000.00 | 346,738,764.56 | 875,374,209.21 | 46.1% | 1,024,585,790.79 |
| 70942 | Second Stage of Tertiary Education | 622,682,000.00 | 622,682,000.00 | 75,835,837.50 | 221,443,566.13 | 35.6% | 401,238,433.87 |
| 7095 | Education Not Definable by Level | 35,855,000.00 | 40,655,000.00 | 2,879,198.25 | 10,729,324.98 | 26.4% | 29,925,675.02 |
| 70951 | Education Not Definable by Level | 35,855,000.00 | 40,655,000.00 | 2,879,198.25 | 10,729,324.98 | 26.4% | 29,925,675.02 |
| 7096 | Subsidiary Services to Education | 174,500,000.00 | 274,500,000.00 | 40,799,793.80 | 126,838,938.03 | 46.2% | 147,661,061.97 |
| 70961 | Subsidiary Services to Education | 174,500,000.00 | 274,500,000.00 | 40,799,793.80 | 126,838,938.03 | 46.2% | 147,661,061.97 |
| 7097 | R&D Education | 6,670,000.00 | 7,270,000.00 | 356,708.51 | 1,578,187.76 | 21.7% | 5,691,812.24 |
| 70971 | R&D Education | 6,670,000.00 | 7,270,000.00 | 356,708.51 | 1,578,187.76 | 21.7% | 5,691,812.24 |
| 7098 | Education N. E. C | 2,316,794,000.00 | 2,316,794,000.00 | 145,069,650.83 | 721,959,432.06 | 31.2% | 1,594,834,567.94 |
| 70981 | Education N. E. C | 2,316,794,000.00 | 2,316,794,000.00 | 145,069,650.83 | 721,959,432.06 | 31.2% | 1,594,834,567.94 |
| 710 | Social Protection | 2,826,264,000.00 | 2,826,264,000.00 | 45,239,089.50 | 205,643,240.00 | 7.3% | 2,620,620,760.00 |
| 7102 | Old Age | 73,011,000.00 | 73,011,000.00 | 600,214.50 | 8,953,140.75 | 12.3% | 64,057,859.25 |
| 71021 | Old Age | 73,011,000.00 | 73,011,000.00 | 600,214.50 | 8,953,140.75 | 12.3% | 64,057,859.25 |
| 7104 | Family and Children | 1,013,136,000.00 | 1,013,136,000.00 | 2,000,186.00 | 7,000,593.50 | 0.7% | 1,006,135,406.50 |
| 71041 | Family and Children | 1,013,136,000.00 | 1,013,136,000.00 | 2,000,186.00 | 7,000,593.50 | 0.7% | 1,006,135,406.50 |
| 7105 | Unemployment | 14,060,000.00 | 14,060,000.00 | 1,001,208.50 | 6,007,304.68 | 42.7% | 8,052,695.32 |
| 71051 | Unemployment | 14,060,000.00 | 14,060,000.00 | 1,001,208.50 | 6,007,304.68 | 42.7% | 8,052,695.32 |
| 7109 | Social Protection N. E. C | 1,726,057,000.00 | 1,726,057,000.00 | 41,637,480.50 | 183,682,201.07 | 10.6% | 1,542,374,798.93 |
| 71091 | Social Protection N. E. C | 1,726,057,000.00 | 1,726,057,000.00 | 41,637,480.50 | 183,682,201.07 | 10.6% | 1,542,374,798.93 |

Table 13: Capital Expenditure by Function

Borno State Government Budget Performance Report 2022 Q3 - Capital Expenditure by Functional Classification

| Code | Function | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|--|---------------------------|---------------------------|--------------------------|---------------------------------------|--|----------------------------------|
| | Total Capital Expenditure | 169,645,255,000.00 | 170,352,665,000.00 | 11,014,898,477.28 | 36,750,389,509.46 | 21.7% | 133,602,275,490.54 |
| 701 | General Public Service | 11,886,041,000.00 | 12,567,601,000.00 | 503,051,618.26 | 2,219,261,971.46 | 18.7% | 10,348,339,028.54 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 7,805,000,000.00 | 8,485,000,000.00 | 344,675,859.95 | 1,504,266,709.86 | 19.3% | 6,980,733,290.14 |
| 70111 | Executive Organ and Legislative Organs | 4,799,850,000.00 | 5,419,850,000.00 | 297,854,153.10 | 1,385,359,029.51 | 28.9% | 4,034,490,970.49 |
| 70112 | Financial and Fiscal Affairs | 3,005,150,000.00 | 3,065,150,000.00 | 46,821,706.85 | 118,907,680.35 | 4.0% | 2,946,242,319.65 |
| 7013 | General Services | 3,871,041,000.00 | 3,872,601,000.00 | 158,325,758.31 | 693,455,261.60 | 17.9% | 3,179,145,738.40 |
| 70131 | General Personnel Services | 161,441,000.00 | 163,001,000.00 | 595,666.31 | 9,907,833.80 | 6.1% | 153,093,166.20 |
| 70132 | Overall Planning and Statistical Services | 262,800,000.00 | 262,800,000.00 | - | - | 0.0% | 262,800,000.00 |
| 70133 | Other General Services | 3,446,800,000.00 | 3,446,800,000.00 | 157,730,092.00 | 683,547,427.80 | 19.9% | 2,763,252,572.20 |
| 7016 | General Public Services N.E.C | 210,000,000.00 | 210,000,000.00 | 50,000.00 | 21,540,000.00 | 10.3% | 188,460,000.00 |
| 70161 | General Public Services N.E.C | 210,000,000.00 | 210,000,000.00 | 50,000.00 | 21,540,000.00 | 10.3% | 188,460,000.00 |
| 703 | Public Order and Safety | 3,651,900,000.00 | 3,651,900,000.00 | - | - | 0.0% | 3,651,900,000.00 |
| 7031 | Police Services | 2,449,000,000.00 | 2,449,000,000.00 | - | - | 0.0% | 2,449,000,000.00 |
| 70311 | State Expenditure to Support Police Services | 2,449,000,000.00 | 2,449,000,000.00 | - | - | 0.0% | 2,449,000,000.00 |
| 7033 | Justice & Law Courts | 1,202,900,000.00 | 1,202,900,000.00 | - | - | 0.0% | 1,202,900,000.00 |
| 70331 | Justice & Law Courts | 1,202,900,000.00 | 1,202,900,000.00 | - | - | 0.0% | 1,202,900,000.00 |
| 704 | Economic Affairs | 62,642,328,000.00 | 70,142,328,000.00 | 5,717,057,822.01 | 18,675,947,082.75 | 29.8% | 51,466,380,917.25 |
| 7041 | General Economic, Commercial and Labour Affairs | 5,330,375,000.00 | 5,330,375,000.00 | 243,070,417.89 | 572,450,112.94 | 10.7% | 4,757,924,887.06 |
| 70411 | General Economic and Commercial Affairs | 5,330,375,000.00 | 5,330,375,000.00 | 243,070,417.89 | 572,450,112.94 | 10.7% | 4,757,924,887.06 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 10,668,628,000.00 | 10,668,628,000.00 | 431,629,470.00 | 1,270,521,470.00 | 11.9% | 9,398,106,530.00 |
| 70421 | Agriculture | 8,672,628,000.00 | 8,672,628,000.00 | 431,629,470.00 | 1,236,961,470.00 | 14.3% | 7,435,666,530.00 |
| 70422 | Forestry | 541,000,000.00 | 541,000,000.00 | - | - | 0.0% | 541,000,000.00 |
| 70423 | Fishing and Hunting | 1,455,000,000.00 | 1,455,000,000.00 | - | 33,560,000.00 | 2.3% | 1,421,440,000.00 |
| 7043 | Fuel and Energy | 2,366,000,000.00 | 2,366,000,000.00 | 120,080.50 | 49,500,247.26 | 2.1% | 2,316,499,752.74 |
| 70435 | Electricity | 2,366,000,000.00 | 2,366,000,000.00 | 120,080.50 | 49,500,247.26 | 2.1% | 2,316,499,752.74 |
| 7044 | Mining, Manufacturing and Construction | 17,479,572,000.00 | 16,694,719,000.00 | 1,515,529,572.84 | 3,806,892,164.43 | 21.8% | 12,887,826,835.57 |
| 70442 | Manufacturing | 369,500,000.00 | 369,500,000.00 | 408,000.00 | 3,593,830.68 | 1.0% | 365,906,169.32 |
| 70443 | Construction | 17,110,072,000.00 | 16,325,219,000.00 | 1,515,121,572.84 | 3,803,298,333.75 | 22.2% | 12,521,920,666.25 |
| 7045 | Transport | 25,793,153,000.00 | 34,078,006,000.00 | 3,526,708,280.78 | 12,976,583,088.12 | 50.3% | 21,101,422,911.88 |
| 70451 | Road Transport | 25,793,153,000.00 | 34,078,006,000.00 | 3,526,708,280.78 | 12,976,583,088.12 | 50.3% | 21,101,422,911.88 |
| 7047 | Other Industries | 1,004,600,000.00 | 1,004,600,000.00 | - | - | 0.0% | 1,004,600,000.00 |
| 70472 | Hotel and Restaurants | 1,004,600,000.00 | 1,004,600,000.00 | - | - | 0.0% | 1,004,600,000.00 |
| 705 | Environmental Protection | 2,287,810,000.00 | 2,287,810,000.00 | 49,166,749.00 | 122,242,574.25 | 5.3% | 2,165,567,425.75 |
| 7056 | Environmental Protection N.E.C. | 2,287,810,000.00 | 2,287,810,000.00 | 49,166,749.00 | 122,242,574.25 | 5.3% | 2,165,567,425.75 |
| 70561 | Environmental Protection N.E.C. | 2,287,810,000.00 | 2,287,810,000.00 | 49,166,749.00 | 122,242,574.25 | 5.3% | 2,165,567,425.75 |
| 706 | Housing and Community Amenities | 18,338,630,000.00 | 18,338,630,000.00 | 441,566,592.62 | 2,408,250,579.12 | 13.1% | 15,930,379,420.88 |
| 7061 | Housing Development | 8,384,300,000.00 | 8,384,300,000.00 | 339,760,671.75 | 1,887,556,326.96 | 22.5% | 6,496,743,673.04 |
| 70611 | Housing Development | 8,384,300,000.00 | 8,384,300,000.00 | 339,760,671.75 | 1,887,556,326.96 | 22.5% | 6,496,743,673.04 |
| 7062 | Community Development | 707,450,000.00 | 707,450,000.00 | 2,451,796.37 | 6,103,396.16 | 0.9% | 701,346,603.84 |
| 70621 | Community Development | 707,450,000.00 | 707,450,000.00 | 2,451,796.37 | 6,103,396.16 | 0.9% | 701,346,603.84 |
| 7063 | Water Supply | 9,246,880,000.00 | 9,246,880,000.00 | 99,354,124.50 | 514,590,856.00 | 5.6% | 8,732,289,144.00 |
| 70631 | Water Supply | 9,246,880,000.00 | 9,246,880,000.00 | 99,354,124.50 | 514,590,856.00 | 5.6% | 8,732,289,144.00 |
| 707 | Health | 13,429,164,000.00 | 14,075,014,000.00 | 916,834,456.06 | 3,779,461,077.63 | 28.1% | 10,295,552,922.37 |
| 7073 | Hospital Services | 5,815,259,000.00 | 5,815,259,000.00 | - | - | 0.0% | 5,815,259,000.00 |
| 70731 | General Hospital Services | 5,815,259,000.00 | 5,815,259,000.00 | - | - | 0.0% | 5,815,259,000.00 |
| 7074 | Public Health Services | 7,613,905,000.00 | 8,259,755,000.00 | 916,834,456.06 | 3,779,461,077.63 | 49.6% | 4,480,293,922.37 |
| 70741 | Public Health Services | 7,613,905,000.00 | 8,259,755,000.00 | 916,834,456.06 | 3,779,461,077.63 | 49.6% | 4,480,293,922.37 |

Borno State Government Budget Performance Report 2022 Q3 - Capital Expenditure by Functional Classification

| Code | Function | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|---|--------------------------|--------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| 708 | Recreation, Culture and Religion | 5,583,390,000.00 | 5,583,390,000.00 | 1,123,777,041.37 | 2,225,524,092.57 | 39.9% | 3,357,865,907.43 |
| 7081 | Recreational and Sporting Services | 2,058,650,000.00 | 2,058,650,000.00 | 356,879,039.37 | 842,445,545.90 | 40.9% | 1,216,204,454.10 |
| 70811 | Recreational and Sporting Services | 2,058,650,000.00 | 2,058,650,000.00 | 356,879,039.37 | 842,445,545.90 | 40.9% | 1,216,204,454.10 |
| 7082 | Cultural Services | 30,000,000.00 | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 70821 | Cultural Services | 30,000,000.00 | 30,000,000.00 | - | - | 0.0% | 30,000,000.00 |
| 7083 | Broadcasting and Publishing Services | 590,000,000.00 | 590,000,000.00 | - | 35,008,000.00 | 5.9% | 554,992,000.00 |
| 70831 | Broadcasting and Publishing Services | 590,000,000.00 | 590,000,000.00 | - | 35,008,000.00 | 5.9% | 554,992,000.00 |
| 7084 | Religious and Other Community Services | 2,904,740,000.00 | 2,904,740,000.00 | 766,898,002.00 | 1,348,070,546.67 | 46.4% | 1,556,669,453.33 |
| 70841 | Religious and Other Community Services | 2,904,740,000.00 | 2,904,740,000.00 | 766,898,002.00 | 1,348,070,546.67 | 46.4% | 1,556,669,453.33 |
| 709 | Education | 37,987,920,000.00 | 31,367,920,000.00 | 633,851,219.71 | 2,906,027,736.14 | 7.6% | 28,461,892,263.86 |
| 7091 | Pre-Primary and Primary Education | 18,406,600,000.00 | 11,786,600,000.00 | 48,314,091.50 | 72,293,638.50 | 0.4% | 11,714,306,361.50 |
| 70912 | Primary Education | 18,406,600,000.00 | 11,786,600,000.00 | 48,314,091.50 | 72,293,638.50 | 0.4% | 11,714,306,361.50 |
| 7092 | Secondary Education | 101,800,000.00 | 101,800,000.00 | - | - | 0.0% | 101,800,000.00 |
| 70922 | Senior Secondary | 101,800,000.00 | 101,800,000.00 | - | - | 0.0% | 101,800,000.00 |
| 7094 | Tertiary Education | 7,861,940,000.00 | 7,861,940,000.00 | 148,123,416.77 | 1,016,414,381.78 | 12.9% | 6,845,525,618.22 |
| 70941 | First Stage of Tertiary Education | 2,996,550,000.00 | 2,996,550,000.00 | 67,961,137.75 | 474,045,044.30 | 15.8% | 2,522,504,955.70 |
| 70942 | Second Stage of Tertiary Education | 4,865,390,000.00 | 4,865,390,000.00 | 80,162,279.02 | 542,369,337.48 | 11.1% | 4,323,020,662.52 |
| 7095 | Education Not Definable by Level | 578,280,000.00 | 578,280,000.00 | 240,317.00 | 510,670.25 | 0.1% | 577,769,329.75 |
| 70951 | Education Not Definable by Level | 578,280,000.00 | 578,280,000.00 | 240,317.00 | 510,670.25 | 0.1% | 577,769,329.75 |
| 7096 | Subsidiary Services to Education | 60,000,000.00 | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 70961 | Subsidiary Services to Education | 60,000,000.00 | 60,000,000.00 | - | - | 0.0% | 60,000,000.00 |
| 7097 | R&D Education | 236,000,000.00 | 236,000,000.00 | - | - | 0.0% | 236,000,000.00 |
| 70971 | R&D Education | 236,000,000.00 | 236,000,000.00 | - | - | 0.0% | 236,000,000.00 |
| 7098 | Education N. E. C | 10,743,300,000.00 | 10,743,300,000.00 | 437,173,394.44 | 1,816,809,045.61 | 16.9% | 8,926,490,954.39 |
| 70981 | Education N. E. C | 10,743,300,000.00 | 10,743,300,000.00 | 437,173,394.44 | 1,816,809,045.61 | 16.9% | 8,926,490,954.39 |
| 710 | Social Protection | 13,838,072,000.00 | 12,338,072,000.00 | 1,629,592,978.25 | 4,413,674,395.54 | 31.9% | 7,924,397,604.46 |
| 7102 | Old Age | 132,500,000.00 | 132,500,000.00 | - | 5,428,750.00 | 4.1% | 127,071,250.00 |
| 71021 | Old Age | 132,500,000.00 | 132,500,000.00 | - | 5,428,750.00 | 4.1% | 127,071,250.00 |
| 7104 | Family and Children | 1,210,750,000.00 | 1,710,750,000.00 | 236,082,922.25 | 538,576,279.04 | 44.5% | 1,172,173,720.96 |
| 71041 | Family and Children | 1,210,750,000.00 | 1,710,750,000.00 | 236,082,922.25 | 538,576,279.04 | 44.5% | 1,172,173,720.96 |
| 7105 | Unemployment | 4,143,000,000.00 | 4,143,000,000.00 | 771,132,704.25 | 2,030,348,376.00 | 49.0% | 2,112,651,624.00 |
| 71051 | Unemployment | 4,143,000,000.00 | 4,143,000,000.00 | 771,132,704.25 | 2,030,348,376.00 | 49.0% | 2,112,651,624.00 |
| 7109 | Social Protection N. E. C | 8,351,822,000.00 | 6,351,822,000.00 | 622,377,351.75 | 1,839,320,990.50 | 22.0% | 4,512,501,009.50 |
| 71091 | Social Protection N. E. C | 8,351,822,000.00 | 6,351,822,000.00 | 622,377,351.75 | 1,839,320,990.50 | 22.0% | 4,512,501,009.50 |

Table 14 Other Expenditure by Function

Borno State Government Budget Performance Report 2022 Q3 - Other Expenditure by Functional Classification

| Code | Function | 2022 Original Budget | 2022 Revised Budget | 2022 Q3 Performance | 2022 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2022 Revised Budget | Balance (against Revised Budget) |
|-------------|--|--------------------------|-------------------------|-------------------------|---------------------------------------|--|----------------------------------|
| | Total Other Expenditure | 14,114,929,000.00 | 9,270,083,000.00 | 1,964,241,195.02 | 2,984,517,052.83 | 32.2% | 6,285,565,947.17 |
| 701 | General Public Service | 13,896,111,000.00 | 9,051,265,000.00 | 1,955,258,695.02 | 2,972,968,552.83 | 32.8% | 6,078,296,447.17 |
| 7011 | Executive & Legislative Organ, Financial Affairs and External Affairs | 380,973,000.00 | 380,973,000.00 | - | 70,000,000.00 | 18.4% | 310,973,000.00 |
| 70111 | Executive Organ and Legislative Organs | 375,153,000.00 | 375,153,000.00 | - | 70,000,000.00 | 18.7% | 305,153,000.00 |
| 70112 | Financial and Fiscal Affairs | 5,820,000.00 | 5,820,000.00 | - | - | 0.0% | 5,820,000.00 |
| 7013 | General Services | 7,007,570,000.00 | 2,162,724,000.00 | - | 187,144,287.17 | 8.7% | 1,975,579,712.83 |
| 70131 | General Personnel Services | 210,000.00 | 210,000.00 | - | - | 0.0% | 210,000.00 |
| 70133 | Other General Services | 7,007,360,000.00 | 2,162,514,000.00 | - | 187,144,287.17 | 8.7% | 1,975,369,712.83 |
| 7017 | Public Debt Transactions | 6,507,568,000.00 | 6,507,568,000.00 | 1,955,258,695.02 | 2,715,824,265.66 | 41.7% | 3,791,743,734.34 |
| 70171 | Public Debt Transactions | 6,507,568,000.00 | 6,507,568,000.00 | 1,955,258,695.02 | 2,715,824,265.66 | 41.7% | 3,791,743,734.34 |
| 703 | Public Order and Safety | 6,720,000.00 | 6,720,000.00 | - | - | 0.0% | 6,720,000.00 |
| 7033 | Justice & Law Courts | 6,720,000.00 | 6,720,000.00 | - | - | 0.0% | 6,720,000.00 |
| 70331 | Justice & Law Courts | 6,720,000.00 | 6,720,000.00 | - | - | 0.0% | 6,720,000.00 |
| 704 | Economic Affairs | 56,994,000.00 | 56,994,000.00 | 300,000.00 | 2,091,000.00 | 3.7% | 54,903,000.00 |
| 7041 | General Economic, Commercial and Labour Affairs | 51,332,000.00 | 51,332,000.00 | - | - | 0.0% | 51,332,000.00 |
| 70411 | General Economic and Commercial Affairs | 51,332,000.00 | 51,332,000.00 | - | - | 0.0% | 51,332,000.00 |
| 7042 | Agriculture, Forestry, Fishing and Hunting | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 70421 | Agriculture | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 7043 | Fuel and Energy | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 70435 | Electricity | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 7044 | Mining, Manufacturing and Construction | 1,618,000.00 | 1,618,000.00 | - | - | 0.0% | 1,618,000.00 |
| 70442 | Manufacturing | 1,618,000.00 | 1,618,000.00 | - | - | 0.0% | 1,618,000.00 |
| 7045 | Transport | 3,044,000.00 | 3,044,000.00 | 300,000.00 | 2,091,000.00 | 68.7% | 953,000.00 |
| 70451 | Road Transport | 3,044,000.00 | 3,044,000.00 | 300,000.00 | 2,091,000.00 | 68.7% | 953,000.00 |
| 706 | Housing and Community Amenities | 103,260,000.00 | 103,260,000.00 | - | - | 0.0% | 103,260,000.00 |
| 7062 | Community Development | 3,260,000.00 | 3,260,000.00 | - | - | 0.0% | 3,260,000.00 |
| 70621 | Community Development | 3,260,000.00 | 3,260,000.00 | - | - | 0.0% | 3,260,000.00 |
| 7063 | Water Supply | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 70631 | Water Supply | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 707 | Health | 14,234,000.00 | 14,234,000.00 | 8,099,000.00 | 8,299,000.00 | 58.3% | 5,935,000.00 |
| 7074 | Public Health Services | 14,234,000.00 | 14,234,000.00 | 8,099,000.00 | 8,299,000.00 | 58.3% | 5,935,000.00 |
| 70741 | Public Health Services | 14,234,000.00 | 14,234,000.00 | 8,099,000.00 | 8,299,000.00 | 58.3% | 5,935,000.00 |
| 708 | Recreation, Culture and Religion | 10,992,000.00 | 10,992,000.00 | - | - | 0.0% | 10,992,000.00 |
| 7081 | Recreational and Sporting Services | 247,000.00 | 247,000.00 | - | - | 0.0% | 247,000.00 |
| 70811 | Recreational and Sporting Services | 247,000.00 | 247,000.00 | - | - | 0.0% | 247,000.00 |
| 7083 | Broadcasting and Publishing Services | 350,000.00 | 350,000.00 | - | - | 0.0% | 350,000.00 |
| 70831 | Broadcasting and Publishing Services | 350,000.00 | 350,000.00 | - | - | 0.0% | 350,000.00 |
| 7084 | Religious and Other Community Services | 10,395,000.00 | 10,395,000.00 | - | - | 0.0% | 10,395,000.00 |
| 70841 | Religious and Other Community Services | 10,395,000.00 | 10,395,000.00 | - | - | 0.0% | 10,395,000.00 |
| 709 | Education | 26,030,000.00 | 26,030,000.00 | 583,500.00 | 1,158,500.00 | 4.5% | 24,871,500.00 |
| 7094 | Tertiary Education | 1,350,000.00 | 1,350,000.00 | 283,500.00 | 358,500.00 | 26.6% | 991,500.00 |
| 70941 | First Stage of Tertiary Education | 850,000.00 | 850,000.00 | 283,500.00 | 358,500.00 | 42.2% | 491,500.00 |
| 70942 | Second Stage of Tertiary Education | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 7095 | Education Not Definable by Level | 6,000,000.00 | 6,000,000.00 | 300,000.00 | 800,000.00 | 13.3% | 5,200,000.00 |
| 70951 | Education Not Definable by Level | 6,000,000.00 | 6,000,000.00 | 300,000.00 | 800,000.00 | 13.3% | 5,200,000.00 |
| 7098 | Education N. E. C | 18,680,000.00 | 18,680,000.00 | - | - | 0.0% | 18,680,000.00 |
| 70981 | Education N. E. C | 18,680,000.00 | 18,680,000.00 | - | - | 0.0% | 18,680,000.00 |
| 710 | Social Protection | 588,000.00 | 588,000.00 | - | - | 0.0% | 588,000.00 |
| 7109 | Social Protection N. E. C | 588,000.00 | 588,000.00 | - | - | 0.0% | 588,000.00 |
| 71091 | Social Protection N. E. C | 588,000.00 | 588,000.00 | - | - | 0.0% | 588,000.00 |