



**BORNO STATE**  
GOVERNMENT

# **BUDGET PERFORMANCE REPORT FOR 2022 FOURTH QUARTER (OCTOBER- DECEMBER)**

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# 1 Summary of Performance

## 1.A Introduction

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

This last quarter 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 Q4, attributed to each organizational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

The Q4 report is assessed against the 2022 revised budget which includes a number of virements.

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

The Q4 Budget Performance Report is produced by the Ministry of Budget and Economic Planning/Borno State and published on the Borno State website.

## 1.B Revenue Performance

The total Recurrent Revenue by end of Q4, is ₦98,572,480,007.42 representing about 85.7% of the 2022 budgetary provision, this is as a result of steady crude oil prices and a rise in IGR collection in Q4. The growth in IGR was impressive due largely to full operation of the Borno State Road Traffic Management Agency (BOTMA) which came on board by the end of Q3 and fully functional in Q4. The IGR in Q4 rose from a total of about ₦3,340,879,898.68 in Q3 to ₦8,061,463,999.38 in Q4 giving a total IGR of ₦19,198,880,899.70 representing 92.5% of the 2022 budgeted figures of ₦20,765,080,000.00. The IGR performance for Y2022 is very impressive and the State is looking forward to improving on this effort in 2023 and beyond.

The performance in Aids & Grants and Capital Receipts has also improved in the last quarter of 2022. The total Capital Receipts to date is ₦59,406,881,425.47 representing 38.4% of 2022 budgeted figures. The performance for Aids & Grants and Capital Receipts for FY2022 is 45.5% and 26.5% respectively.

The challenges faced in gathering of information for Actual Aids & Grants has persisted as some MDAs are still under reporting or outright failure to report on Actual Aids and Grants and other Capital Receipts. However, a lot of efforts have been made to increase information sharing across MDAs with a view to improve on reports and returns on capital receipts. There is also the need to capture a realistic capital receipt projections in future Budgets.

The fourth quarter actual total revenue of ₦39,303,388,420.54 (Thirty-Nine Billion, Three Hundred and Three Million, Three Hundred and Eighty-Eight Thousand, and Four Hundred and Twenty Naira, Fifty-Four Kobo) and the cumulative for FY2022 is ₦157,979,361,432.89 being 58.6% of the 2022 budget size was recorded for both Recurrent Revenue and Capital Receipts.

## 1.C Recurrent Expenditure Performance

The Q4 recurrent expenditures is also consistent with the Q1, Q2, Q3 due to the State's policy of paying Salaries and Pensions as at when due and regular release of Overhead Costs to MDAs. This has continued and shows actual recurrent expenditure as at the end of Q4 to be ₦21,016,733,222.29 (Twenty-One Billion, and Sixteen Million, Seven Hundred and Thirty-Three Thousand, Two Hundred and Twenty-Two Naira, Twenty-Nine Kobo) with a cumulative total of ₦60,569,650,140.28 representing 55.6% of 2022 Budgeted figure. However, the total recurrent expenditure for FY 2022 which comprises of Personnel cost of ₦32,298,099,978.70 representing 70.6%, Overhead cost of ₦23,199,185,632.53 representing 43.8% and other recurrent costs representing about 49.9%.

## 1.D Capital Expenditure Performance

The Actual Capital Expenditure Performance for the Q4 for FY2022 stood at ₦11,934,230,240.41 (Eleven billion, and Nine Hundred and Thirty-Four Million, Two Hundred and Thirty Thousand, Two Hundred and Forty Naira, Forty-One kobo), with a total cumulative of ₦48,684,619,749.87 representing 30.3% of the 2022 budgeted figures. This quarter performance is slightly higher than that of the Q3. On the whole, the capital expenditure performance for FY2022 is fairly okay. The capital expenditure performance is hampered by the poor performance of capital receipts.

## 1.E Conclusions

The fourth quarter (Q4) 2022 Actual Recurrent Revenue is very impressive making the overall revenue performance of 85.7% being the best in recent times. However, total revenue for the year is about 58.6% of 2022 budgeted figures. The Borno State Internal Revenue Service (BO-IRS) have performed well in revenue collection and they also have a policy of retaining 5% as cost of collection.

Actual Recurrent Expenditure Performance is favourable for FY2022 with an expenditure of about ₦60,569,650,140.28 representing about 55.6% of budgeted figures. Total Capital Receipts (38.4%) and Capital Expenditure (30.3%) have recorded very poor performances for FY2022. This shows that, the problem of underreporting of performances still persists despite all efforts to have MDAs report on expenditure and submit returns timely.

Thus, the aggregate expenditure performance is very low (40.5%), which is largely due to nonrealization and possibly full utilization of capital receipts (38.4%). In conclusion, 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 Q4 Budget Performance Report - Summary

Item	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>Opening Balance</b>	-	-	-	-		-
<b>Recurrent Revenue</b>	<b>115,055,277,000.00</b>	<b>115,055,277,000.00</b>	<b>29,726,184,539.42</b>	<b>98,572,480,007.42</b>	<b>85.7%</b>	<b>16,482,796,992.58</b>
11 - GOVERNMENT SHARE OF FAAC	94,290,197,000.00	94,290,197,000.00	21,664,720,540.04	79,373,599,107.72	84.2%	14,916,597,892.28
12 - INDEPENDENT REVENUE	20,765,080,000.00	20,765,080,000.00	8,061,463,999.38	19,198,880,899.70	92.5%	1,566,199,100.30
<b>Recurrent Expenditure</b>	<b>100,051,605,000.00</b>	<b>108,908,084,000.00</b>	<b>21,016,733,222.29</b>	<b>60,569,650,140.28</b>	<b>55.6%</b>	<b>48,338,433,859.72</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	44,520,386,000.00	45,733,014,000.00	9,487,977,550.84	32,298,099,978.70	70.6%	13,434,914,021.30
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	55,531,219,000.00	63,175,070,000.00	11,528,755,671.45	28,271,550,161.58	44.8%	34,903,519,838.42
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	41,416,290,000.00	53,004,374,000.00	9,440,908,195.23	23,199,185,632.53	43.8%	29,805,188,367.47
OTHER RECURRENT (2203-2208)	14,114,929,000.00	10,170,696,000.00	2,087,847,476.22	5,072,364,529.05	49.9%	5,098,331,470.95
<b>Transfer to Capital Account</b>	<b>15,003,672,000.00</b>	<b>6,147,193,000.00</b>	<b>8,709,451,317.13</b>	<b>38,002,829,867.14</b>	<b>618.2%</b>	<b>- 31,855,636,867.14</b>
<b>Capital Receipts</b>	<b>154,641,583,000.00</b>	<b>154,641,583,000.00</b>	<b>9,577,203,881.12</b>	<b>59,406,881,425.47</b>	<b>38.4%</b>	<b>95,234,701,574.53</b>
13 - AID AND GRANTS	97,086,322,000.00	97,086,322,000.00	9,555,992,778.78	44,138,119,709.26	45.5%	52,948,202,290.74
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	57,555,261,000.00	57,555,261,000.00	21,211,102.34	15,268,761,716.21	26.5%	42,286,499,283.79
<b>23 - CAPITAL EXPENDITURE</b>	<b>169,384,255,000.00</b>	<b>160,788,776,000.00</b>	<b>11,934,230,240.41</b>	<b>48,684,619,749.87</b>	<b>30.3%</b>	<b>112,104,156,250.13</b>
<b>Total Revenue (including OB)</b>	<b>269,696,860,000.00</b>	<b>269,696,860,000.00</b>	<b>39,303,388,420.54</b>	<b>157,979,361,432.89</b>	<b>58.6%</b>	<b>111,717,498,567.11</b>
<b>Total Expenditure</b>	<b>269,435,860,000.00</b>	<b>269,696,860,000.00</b>	<b>32,950,963,462.70</b>	<b>109,254,269,890.15</b>	<b>40.5%</b>	<b>160,442,590,109.85</b>
<b>Closing Balance</b>	<b>261,000,000.00</b>	<b>-</b>	<b>6,352,424,957.84</b>	<b>48,725,091,542.74</b>		<b>- 48,725,091,542.74</b>

## 2.B Revenue by Administrative Classification

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

Borno State Government Budget Performance Report 2022 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Revenue</b>	<b>269,696,860,000.00</b>	<b>269,696,860,000.00</b>	<b>39,303,388,420.54</b>	<b>157,979,361,432.89</b>	<b>58.6%</b>	<b>111,717,498,567.11</b>
01000000000	<b>ADMINISTRATION SECTOR</b>	<b>11,150,507,000.00</b>	<b>11,150,507,000.00</b>	<b>533,086,958.78</b>	<b>4,707,479,306.84</b>	<b>42.2%</b>	<b>6,443,027,693.16</b>
01110000000	<b>GOVERNOR'S OFFICE</b>	<b>1,065,250,000.00</b>	<b>1,065,250,000.00</b>	<b>3,805,500.00</b>	<b>35,145,123.75</b>	<b>3.3%</b>	<b>1,030,104,876.25</b>
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	1,065,250,000.00	1,065,250,000.00	3,805,500.00	35,145,123.75	3.3%	1,030,104,876.25
01610000000	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>4,677,500,000.00</b>	<b>4,677,500,000.00</b>	<b>-</b>	<b>3,232,909,992.29</b>	<b>69.1%</b>	<b>1,444,590,007.71</b>
016110100100	SECURITY TRUST FUND	4,677,500,000.00	4,677,500,000.00	-	3,232,909,992.29	69.1%	1,444,590,007.71
01620000000	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>4,000,000,000.00</b>	<b>4,000,000,000.00</b>	<b>-</b>	<b>183,000,000.00</b>	<b>4.6%</b>	<b>3,817,000,000.00</b>
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	4,000,000,000.00	4,000,000,000.00	-	183,000,000.00	4.6%	3,817,000,000.00
01230000000	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>95,632,000.00</b>	<b>95,632,000.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>0.0%</b>	<b>95,630,000.00</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	2,600,000.00	2,600,000.00	2,000.00	2,000.00	0.1%	2,598,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	93,032,000.00	93,032,000.00	-	-	0.0%	93,032,000.00
01250000000	<b>HEAD OF SERVICE</b>	<b>4,290,000.00</b>	<b>4,290,000.00</b>	<b>330,400.00</b>	<b>4,001,164.25</b>	<b>93.3%</b>	<b>288,835.75</b>
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	4,290,000.00	4,290,000.00	330,400.00	4,001,164.25	93.3%	288,835.75
01400000000	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>240,550,000.00</b>	<b>240,550,000.00</b>	<b>79,131,865.50</b>	<b>131,444,599.91</b>	<b>54.6%</b>	<b>109,105,400.09</b>
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	79,131,865.50	131,444,599.91	54.7%	108,805,400.09
01480000000	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>110,000,000.00</b>	<b>110,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>110,000,000.00</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
01490000000	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>957,285,000.00</b>	<b>957,285,000.00</b>	<b>449,817,193.28</b>	<b>1,120,976,426.64</b>	<b>117.1%</b>	<b>- 163,691,426.64</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	457,285,000.00	457,285,000.00	102,205,393.03	275,900,895.07	60.3%	181,384,104.93
014903500200	LOCAL GOVERNMENT PENSIONS BOARD	500,000,000.00	500,000,000.00	347,611,800.25	845,075,531.57	169.0%	- 345,075,531.57
02000000000	<b>ECONOMIC SECTOR</b>	<b>218,056,545,000.00</b>	<b>218,056,545,000.00</b>	<b>38,300,344,655.92</b>	<b>133,550,985,689.91</b>	<b>61.2%</b>	<b>84,505,559,310.09</b>
02150000000	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>441,365,000.00</b>	<b>441,365,000.00</b>	<b>1,046,514.60</b>	<b>44,923,826.67</b>	<b>10.2%</b>	<b>396,441,173.33</b>
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	916,214.60	22,062,974.96	118.6%	- 3,462,974.96
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	19,115,000.00	19,115,000.00	-	19,844,265.87	103.8%	- 729,265.87
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	30,000,000.00	30,000,000.00	130,300.00	3,016,585.84	10.1%	26,983,414.16
02650000000	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>275,800,000.00</b>	<b>275,800,000.00</b>	<b>3,691,992.80</b>	<b>7,969,023.60</b>	<b>2.9%</b>	<b>267,830,976.40</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	275,800,000.00	275,800,000.00	3,691,992.80	7,969,023.60	2.9%	267,830,976.40
02200000000	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>172,157,775,000.00</b>	<b>172,157,775,000.00</b>	<b>37,575,295,254.34</b>	<b>127,032,922,310.03</b>	<b>73.8%</b>	<b>45,124,852,689.97</b>
022000100100	MINISTRY OF FINANCE-HQTRS	67,201,292,000.00	67,201,292,000.00	8,727,966,017.65	32,020,789,804.68	47.6%	35,180,502,195.32
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	21,664,720,540.04	79,373,599,107.72	84.2%	14,916,597,892.28
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	10,665,886,000.00	10,665,886,000.00	7,182,608,696.65	15,638,163,397.63	146.6%	- 4,972,277,397.63
02220000000	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>1,513,304,000.00</b>	<b>1,513,304,000.00</b>	<b>5,159,686.54</b>	<b>24,490,154.10</b>	<b>1.6%</b>	<b>1,488,813,845.90</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	15,000,000.00	15,000,000.00	3,999,000.00	13,051,500.00	87.0%	1,948,500.00
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	1,160,686.54	10,397,322.60	12.7%	71,302,677.40
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	716,500,000.00	716,500,000.00	-	-	0.0%	716,500,000.00
022206000100	NETAL 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	<b>MINISTRY OF TRANSPORT</b>	<b>2,212,600,000.00</b>	<b>2,212,600,000.00</b>	<b>334,858,676.00</b>	<b>1,175,813,181.95</b>	<b>53.1%</b>	<b>1,036,786,818.05</b>
022900100100	MINISTRY OF TRANSPORT	1,125,000,000.00	1,125,000,000.00	4,026,238.00	13,480,153.95	1.2%	1,111,519,846.05
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	360,000,000.00	360,000,000.00	128,509,600.00	453,538,590.00	126.0%	- 93,538,590.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	727,600,000.00	727,600,000.00	202,322,838.00	708,794,438.00	97.4%	18,805,562.00
02340000000	<b>MINISTRY OF WORKS</b>	<b>19,600,000.00</b>	<b>19,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>19,600,000.00</b>
023400100100	MINISTRY OF WORKS	19,600,000.00	19,600,000.00	-	-	0.0%	19,600,000.00
02530000000	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>76,743,000.00</b>	<b>76,743,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>76,743,000.00</b>
025301000100	BORNO STATE HOUSING CORPORATION	76,743,000.00	76,743,000.00	-	-	0.0%	76,743,000.00
02520000000	<b>MINISTRY OF WATER RESOURCES</b>	<b>19,116,482,000.00</b>	<b>19,116,482,000.00</b>	<b>33,019,593.69</b>	<b>4,171,113,853.79</b>	<b>21.8%</b>	<b>14,945,368,146.21</b>
025200100100	MINISTRY OF WATER RESOURCES	120,000,000.00	120,000,000.00	11,808,491.35	62,149,309.03	51.8%	57,850,690.97
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	18,996,482,000.00	18,996,482,000.00	21,211,102.34	4,108,964,544.76	21.6%	14,887,517,455.24

Borno State Government Budget Performance Report 2022 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>20,507,500,000.00</b>	<b>20,507,500,000.00</b>	-	-	<b>0.0%</b>	<b>20,507,500,000.00</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	20,507,500,000.00	20,507,500,000.00	-	-	0.0%	20,507,500,000.00
<b>02600000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>1,735,376,000.00</b>	<b>1,735,376,000.00</b>	<b>347,272,937.95</b>	<b>1,093,753,339.77</b>	<b>63.0%</b>	<b>641,622,660.23</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	140,000,000.00	140,000,000.00	18,820,090.69	59,348,271.70	42.4%	80,651,728.30
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	1,595,376,000.00	1,595,376,000.00	328,452,847.26	1,034,405,068.07	64.8%	560,970,931.93
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>435,050,000.00</b>	<b>435,050,000.00</b>	<b>10,095,801.00</b>	<b>121,496,532.22</b>	<b>27.9%</b>	<b>313,553,467.78</b>
<b>03180000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>80,550,000.00</b>	<b>80,550,000.00</b>	<b>2,665,833.00</b>	<b>11,406,030.72</b>	<b>14.2%</b>	<b>69,143,969.28</b>
031805100100	HIGH COURT OF JUSTICE	79,000,000.00	79,000,000.00	2,632,163.00	11,350,885.42	14.4%	67,649,114.58
031805300100	SHARIA COURT OF APPEAL	50,000.00	50,000.00	33,670.00	55,145.30	110.3%	-
031805400100	AREA COURT	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>354,500,000.00</b>	<b>354,500,000.00</b>	<b>7,429,968.00</b>	<b>110,090,501.50</b>	<b>31.1%</b>	<b>244,409,498.50</b>
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	5,047,644.00	25,165,991.50	45.1%	30,614,008.50
032600700100	HIGHER ISLAMIC SCHOOL	23,720,000.00	23,720,000.00	6,777,324.00	6,777,381.00	28.6%	16,942,619.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>40,054,758,000.00</b>	<b>40,054,758,000.00</b>	<b>459,861,004.84</b>	<b>19,599,399,903.92</b>	<b>48.9%</b>	<b>20,455,358,096.08</b>
<b>05660000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>3,240,000.00</b>	<b>3,240,000.00</b>	<b>58,500.00</b>	<b>2,101,580.29</b>	<b>64.9%</b>	<b>1,138,419.71</b>
056600100100	MINISTRY OF POVERTY ALLEVIATION	3,240,000.00	3,240,000.00	58,500.00	2,101,580.29	64.9%	1,138,419.71
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>1,290,000.00</b>	<b>1,290,000.00</b>	-	-	<b>0.0%</b>	<b>1,290,000.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,290,000.00	1,290,000.00	-	-	0.0%	1,290,000.00
<b>05170000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>31,065,365,000.00</b>	<b>31,065,365,000.00</b>	<b>259,055,672.56</b>	<b>13,100,446,611.20</b>	<b>42.2%</b>	<b>17,964,918,388.80</b>
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	29,397,194,000.00	29,397,194,000.00	7,770,000.00	12,127,945,356.40	41.3%	17,269,248,643.60
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	772,190.00	2,559,714.00	25.5%	7,486,286.00
051706500100	EDUCATION TRUST FUND	1,658,000,000.00	1,658,000,000.00	250,513,482.56	969,941,540.80	58.5%	688,058,459.20
<b>05680000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>4,675,779,000.00</b>	<b>4,675,779,000.00</b>	<b>146,155,686.24</b>	<b>2,646,200,977.66</b>	<b>56.6%</b>	<b>2,029,578,022.34</b>
056801800100	RAMAT POLYTECHNIC MAIDUGURI	1,315,000,000.00	1,315,000,000.00	81,560,840.79	1,092,053,858.39	83.0%	222,946,141.61
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	210,766,000.00	210,766,000.00	6,340,748.11	26,735,423.19	12.7%	184,030,576.81
056801900200	COLLEGE OF EDUCATION WAKA - BIU	665,063,000.00	665,063,000.00	33,757,095.00	294,847,973.40	44.3%	370,215,026.60
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	13,400,000.00	13,400,000.00	10,159,393.59	17,414,348.10	130.0%	-
056802100100	BORNO STATE UNIVERSITY	2,460,000,000.00	2,460,000,000.00	14,320,108.75	1,215,082,774.58	49.4%	1,244,917,225.42
056805600100	BORNO STATE SCHOLARSHIPS BOARD	11,550,000.00	11,550,000.00	17,500.00	66,600.00	0.6%	11,483,400.00
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>3,575,693,000.00</b>	<b>3,575,693,000.00</b>	<b>54,369,386.04</b>	<b>1,609,198,909.16</b>	<b>45.0%</b>	<b>1,966,494,090.84</b>
052100100100	MINISTRY OF HEALTH	27,250,000.00	27,250,000.00	367,000.00	3,166,200.00	11.6%	24,083,800.00
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	28,635,488.01	172,203,518.90	74.9%	57,796,481.10
052110400100	COLLEGE OF NURSING AND MIDWIFERY	21,602,000.00	21,602,000.00	2,382,324.00	42,701,569.21	197.7%	-
052110600100	COLLEGE OF HEALTH TECHNOLOGY	68,300,000.00	68,300,000.00	22,984,574.03	90,023,201.05	131.8%	-
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>731,791,000.00</b>	<b>731,791,000.00</b>	<b>221,760.00</b>	<b>2,240,732,825.61</b>	<b>306.2%</b>	<b>- 1,508,941,825.61</b>
053500100100	MINISTRY OF ENVIRONMENT	629,791,000.00	629,791,000.00	221,760.00	2,237,632,825.61	355.3%	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	102,000,000.00	102,000,000.00	-	3,100,000.00	3.0%	98,900,000.00
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	-	<b>219,000.00</b>	<b>21.9%</b>	<b>781,000.00</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	1,000,000.00	1,000,000.00	-	219,000.00	21.9%	781,000.00
<b>05640000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>600,000.00</b>	<b>600,000.00</b>	-	<b>500,000.00</b>	<b>83.3%</b>	<b>100,000.00</b>
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 Q4 - Total Revenue by Economic Classification

Code	Economic	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>1</b>	<b>REVENUE</b>	<b>269,696,860,000.00</b>	<b>269,696,860,000.00</b>	<b>39,303,388,420.54</b>	<b>157,979,361,432.89</b>	<b>58.6%</b>	<b>111,717,498,567.11</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>94,290,197,000.00</b>	<b>94,290,197,000.00</b>	<b>21,664,720,540.04</b>	<b>79,373,599,107.72</b>	<b>84.2%</b>	<b>14,916,597,892.28</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>94,290,197,000.00</b>	<b>94,290,197,000.00</b>	<b>21,664,720,540.04</b>	<b>79,373,599,107.72</b>	<b>84.2%</b>	<b>14,916,597,892.28</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>56,215,985,000.00</b>	<b>56,215,985,000.00</b>	<b>12,673,066,401.21</b>	<b>47,165,774,371.07</b>	<b>83.9%</b>	<b>9,050,210,628.93</b>
11010101	STATUTORY ALLOCATION	56,215,985,000.00	56,215,985,000.00	12,673,066,401.21	47,165,774,371.07	83.9%	9,050,210,628.93
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>25,716,973,000.00</b>	<b>25,716,973,000.00</b>	<b>7,293,210,250.14</b>	<b>27,435,740,547.38</b>	<b>106.7%</b>	<b>- 1,718,767,547.38</b>
11010201	SHARE OF VAT	25,716,973,000.00	25,716,973,000.00	7,293,210,250.14	27,435,740,547.38	106.7%	- 1,718,767,547.38
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>12,357,239,000.00</b>	<b>12,357,239,000.00</b>	<b>1,698,443,888.69</b>	<b>4,772,084,189.27</b>	<b>38.6%</b>	<b>7,585,154,810.73</b>
11010303	EXCESS CRUDE	12,357,239,000.00	12,357,239,000.00	1,698,443,888.69	4,772,084,189.27	38.6%	7,585,154,810.73
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>20,765,080,000.00</b>	<b>20,765,080,000.00</b>	<b>8,061,463,999.38</b>	<b>19,198,880,899.70</b>	<b>92.5%</b>	<b>1,566,199,100.30</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>9,037,783,000.00</b>	<b>9,037,783,000.00</b>	<b>6,790,250,282.23</b>	<b>13,548,528,723.07</b>	<b>149.9%</b>	<b>- 4,510,745,723.07</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>8,820,000,000.00</b>	<b>8,820,000,000.00</b>	<b>6,603,073,617.10</b>	<b>13,166,447,727.37</b>	<b>149.3%</b>	<b>- 4,346,447,727.37</b>
12010101	PERSONAL TAXES	8,820,000,000.00	8,820,000,000.00	6,603,073,617.10	13,166,447,727.37	149.3%	- 4,346,447,727.37
<b>120103</b>	<b>OTHER TAXES</b>	<b>217,783,000.00</b>	<b>217,783,000.00</b>	<b>187,176,665.13</b>	<b>382,080,995.70</b>	<b>175.4%</b>	<b>- 164,297,995.70</b>
12010304	STAMP DUTY	2,000,000.00	2,000,000.00	187,176,665.13	262,159,471.55	13108.0%	- 260,159,471.55
12010307	CAPITAL GAIN TAX	215,783,000.00	215,783,000.00	-	119,921,524.15	55.6%	95,861,475.85
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>11,727,297,000.00</b>	<b>11,727,297,000.00</b>	<b>1,271,213,717.15</b>	<b>5,650,352,176.63</b>	<b>48.2%</b>	<b>6,076,944,823.37</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>1,887,711,000.00</b>	<b>1,887,711,000.00</b>	<b>174,711,440.60</b>	<b>1,221,446,571.86</b>	<b>64.7%</b>	<b>666,264,428.14</b>
12020101	Motor Vehicle Licence	800,072,000.00	800,072,000.00	26,392,790.80	686,567,710.09	85.8%	113,504,289.91
12020102	Driving Licence/Learners' Permit	39,365,000.00	39,365,000.00	12,538,500.00	50,168,100.00	127.4%	- 10,803,100.00
12020103	Certificate of Road Worthiness	180,345,000.00	180,345,000.00	5,142,500.00	23,047,210.17	12.8%	157,297,789.83
12020104	Certificate of Medical Fitness for Food Handlers	2,000,000.00	2,000,000.00	367,000.00	3,166,200.00	158.3%	- 1,166,200.00
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	1,603,759.54	3,516,121.04	234.4%	- 2,016,121.04
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	126,578,657.00	449,436,314.00	89.9%	50,563,686.00
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	2,088,233.26	4,444,916.56	2.2%	195,555,083.44
<b>120204</b>	<b>FEES - GENERAL</b>	<b>4,892,503,000.00</b>	<b>4,892,503,000.00</b>	<b>806,543,123.52</b>	<b>3,179,222,845.65</b>	<b>65.0%</b>	<b>1,713,280,154.35</b>
12020401	Taxi Registration Fees	77,121,000.00	77,121,000.00	-	857,669,290.68	1112.1%	- 780,548,290.68
12020402	Road Traffic Regulation Fees	70,700,000.00	70,700,000.00	7,011,511.00	103,817,061.00	146.8%	- 33,117,061.00
12020403	Motor Vehicle Registration Fees	530,000,000.00	530,000,000.00	343,671,112.62	492,777,932.62	93.0%	37,222,067.38
12020404	Registration of Contractors	61,179,000.00	61,179,000.00	1,910,000.00	2,414,447.48	3.9%	58,764,552.52
12020405	Tender Fees - General	38,178,000.00	38,178,000.00	-	9,445,000.00	24.7%	28,733,000.00
12020406	Registration of Document Fees - General	528,500,000.00	528,500,000.00	248,395,468.57	483,506,811.73	91.5%	44,993,188.27
12020407	Application & Processing Fees - Right of Occupancy	23,000,000.00	23,000,000.00	4,335,000.00	23,743,627.86	103.2%	- 743,627.86
12020408	Site Plan Processing Fees	5,000,000.00	5,000,000.00	75,000.00	2,688,634.06	53.8%	2,311,365.94
12020409	Survey Charges Fees	35,000,000.00	35,000,000.00	8,665,000.00	41,315,127.57	118.0%	- 6,315,127.57
12020410	Site and Services Scheme Fees	230,000,000.00	230,000,000.00	28,635,488.01	172,203,518.90	74.9%	57,796,481.10
12020411	Water Rates	120,000,000.00	120,000,000.00	11,808,491.35	62,149,309.03	51.8%	57,850,690.97
12020412	Change of Purpose Fees	12,250,000.00	12,250,000.00	410,000.00	3,712,612.28	30.3%	8,537,387.72
12020413	Surrender and Subdivision Fees	75,000,000.00	75,000,000.00	7,006,000.00	35,433,710.79	47.2%	39,566,289.21
12020415	Re-Grant Fees	20,000,000.00	20,000,000.00	970,000.00	8,494,148.36	42.5%	11,505,851.64
12020417	Recovery of Compensation	18,000,000.00	18,000,000.00	945,000.00	6,957,214.99	38.7%	11,042,785.01
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



**Borno State Government Budget Performance Report 2022 Q4 - Total Revenue by Economic Classification**

Code	Economic	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% 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	69,251,983.28	492,652,979.35	77.5%	142,714,020.65
12020432	Renewal of Private Schools	5,000,000.00	5,000,000.00	5,880,000.00	10,650,000.00	213.0%	- 5,650,000.00
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	58,500.00	142,000.00	26.3%	398,000.00
12020437	Registration of Business Premises	15,056,000.00	15,056,000.00	3,999,000.00	13,051,500.00	86.7%	2,004,500.00
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	2,632,163.00	11,258,655.42	45.0%	13,741,344.58
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	33,670.00	55,145.30	110.3%	- 5,145.30
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	2,000.00	2,000.00	0.1%	1,498,000.00
12020449	Bill Board Erection Fees	20,000,000.00	20,000,000.00	18,820,090.69	30,480,619.19	152.4%	- 10,480,619.19
12020450	Parks and Garden Fees	9,724,000.00	9,724,000.00	221,760.00	7,664,387.61	78.8%	2,059,612.39
12020455	CHANGE OF OWNERSHIP FEES	800,000.00	800,000.00	9,650,000.00	11,483,000.00	1435.4%	- 10,683,000.00
12020456	Application Fees	60,587,000.00	60,587,000.00	32,155,885.00	72,905,536.25	120.3%	- 12,318,536.25
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	-	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
<b>120205</b>	<b>FINES - GENERAL</b>	<b>119,500,000.00</b>	<b>119,500,000.00</b>	<b>17,228,000.00</b>	<b>77,086,543.00</b>	<b>64.5%</b>	<b>42,413,457.00</b>
12020501	Penalty for Offences - General	75,500,000.00	75,500,000.00	17,228,000.00	76,994,313.00	102.0%	- 1,494,313.00
12020502	High Court Fines	19,000,000.00	19,000,000.00	-	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
<b>120206</b>	<b>SALES - GENERAL</b>	<b>1,978,759,000.00</b>	<b>1,978,759,000.00</b>	<b>36,004,506.80</b>	<b>160,610,466.07</b>	<b>8.1%</b>	<b>1,818,148,533.93</b>
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	999,000.00	6,907,380.56	46.0%	8,092,619.44
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	35,005,506.80	126,959,154.80	65.3%	67,513,845.20
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 Diary 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	-	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
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>1,564,444,000.00</b>	<b>1,564,444,000.00</b>	<b>176,268,767.54</b>	<b>528,613,980.94</b>	<b>33.8%</b>	<b>1,035,830,019.06</b>
12020701	Hire of Plants and Equipments	167,050,000.00	167,050,000.00	46,468,181.00	66,312,446.87	39.7%	100,737,553.13
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	129,670,286.54	459,284,948.23	38.2%	742,023,051.77
12020718	Tractor Hiring Service	30,000,000.00	30,000,000.00	130,300.00	3,016,585.84	10.1%	26,983,414.16
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

Borno State Government Budget Performance Report 2022 Q4 - Total Revenue by Economic Classification

Code	Economic	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>287,956,000.00</b>	<b>287,956,000.00</b>	-	<b>7,158,192.98</b>	<b>2.5%</b>	<b>280,797,807.02</b>
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
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>925,376,000.00</b>	<b>925,376,000.00</b>	<b>60,457,878.69</b>	<b>476,213,576.13</b>	<b>51.5%</b>	<b>449,162,423.87</b>
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	60,457,878.69	467,052,717.77	52.2%	428,323,282.23
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>61,048,000.00</b>	<b>61,048,000.00</b>	-	-	<b>0.0%</b>	<b>61,048,000.00</b>
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
<b>120212</b>	<b>INTEREST EARNED</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	-	-	<b>0.0%</b>	<b>10,000,000.00</b>
12021201	Interest from Bank Deposits	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>97,086,322,000.00</b>	<b>97,086,322,000.00</b>	<b>9,555,992,778.78</b>	<b>44,138,119,709.26</b>	<b>45.5%</b>	<b>52,948,202,290.74</b>
<b>1301</b>	<b>AID</b>	<b>29,407,624,000.00</b>	<b>29,407,624,000.00</b>	-	<b>12,115,405,356.40</b>	<b>41.2%</b>	<b>17,292,218,643.60</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>	<b>2,323,441,000.00</b>	<b>2,323,441,000.00</b>	-	<b>12,095,470,356.40</b>	<b>520.6%</b>	<b>- 9,772,029,356.40</b>
13010102	Capital Domestic Aid	2,323,441,000.00	2,323,441,000.00	-	12,095,470,356.40	520.6%	- 9,772,029,356.40
<b>130102</b>	<b>FOREIGN AIDS</b>	<b>27,084,183,000.00</b>	<b>27,084,183,000.00</b>	-	<b>19,935,000.00</b>	<b>0.1%</b>	<b>27,064,248,000.00</b>
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
<b>1302</b>	<b>GRANTS</b>	<b>67,678,698,000.00</b>	<b>67,678,698,000.00</b>	<b>9,555,992,778.78</b>	<b>32,022,714,352.86</b>	<b>47.3%</b>	<b>35,655,983,647.14</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>32,769,668,000.00</b>	<b>32,769,668,000.00</b>	<b>828,046,761.13</b>	<b>8,210,545,034.46</b>	<b>25.1%</b>	<b>24,559,122,965.54</b>
13020101	CURRENT DOMESTIC GRANTS	9,134,112,000.00	9,134,112,000.00	783,488,779.34	6,651,095,124.82	72.8%	2,483,016,875.18
13020102	CAPITAL DOMESTIC GRANTS	23,635,556,000.00	23,635,556,000.00	44,557,981.79	1,559,449,909.64	6.6%	22,076,106,090.36
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>34,909,030,000.00</b>	<b>34,909,030,000.00</b>	<b>8,727,946,017.65</b>	<b>23,812,169,318.40</b>	<b>68.2%</b>	<b>11,096,860,681.60</b>
13020201	CURRENT FOREIGN GRANTS	8,999,930,000.00	8,999,930,000.00	8,727,946,017.65	15,309,198,623.23	170.1%	- 6,309,268,623.23
13020202	CAPITAL FOREIGN GRANTS	25,909,100,000.00	25,909,100,000.00	-	8,502,970,695.17	32.8%	17,406,129,304.83
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>57,555,261,000.00</b>	<b>57,555,261,000.00</b>	<b>21,211,102.34</b>	<b>15,268,761,716.21</b>	<b>26.5%</b>	<b>42,286,499,283.79</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>57,555,261,000.00</b>	<b>57,555,261,000.00</b>	<b>21,211,102.34</b>	<b>15,268,761,716.21</b>	<b>26.5%</b>	<b>42,286,499,283.79</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>24,119,709,000.00</b>	<b>24,119,709,000.00</b>	-	<b>9,021,541,371.45</b>	<b>37.4%</b>	<b>15,098,167,628.55</b>
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
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>33,435,552,000.00</b>	<b>33,435,552,000.00</b>	<b>21,211,102.34</b>	<b>6,247,220,344.76</b>	<b>18.7%</b>	<b>27,188,331,655.24</b>
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	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	21,211,102.34	6,064,220,344.76	32.9%	12,371,331,655.24

## 2.D Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

Borno State Government Budget Performance Report 2022 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>269,435,860,000.00</b>	<b>269,696,860,000.00</b>	<b>32,950,963,462.70</b>	<b>109,254,269,890.15</b>	<b>40.5%</b>	<b>160,442,590,109.85</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>43,910,863,000.00</b>	<b>44,943,738,000.00</b>	<b>10,475,080,864.30</b>	<b>22,391,418,239.34</b>	<b>49.8%</b>	<b>22,552,319,760.66</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>19,671,862,000.00</b>	<b>22,291,862,000.00</b>	<b>3,041,699,421.14</b>	<b>10,218,108,286.48</b>	<b>45.8%</b>	<b>12,073,753,713.52</b>
01110010010	GOVERNMENT HOUSE	14,200,350,000.00	16,520,350,000.00	1,936,768,390.76	8,605,481,534.69	52.1%	7,914,868,465.31
01110010020	DEPUTY GOVERNOR'S OFFICE	4,002,000,000.00	4,302,000,000.00	1,063,844,743.00	1,351,984,490.00	31.4%	2,950,015,510.00
01110080010	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,058,335,000.00	1,058,335,000.00	20,000,047.00	194,581,433.57	18.4%	863,753,566.43
01110100010	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	411,177,000.00	411,177,000.00	21,086,240.38	66,060,828.22	16.1%	345,116,171.78
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>9,608,944,000.00</b>	<b>10,429,069,000.00</b>	<b>2,945,378,998.51</b>	<b>5,940,808,271.58</b>	<b>57.0%</b>	<b>4,488,260,728.42</b>
01610010010	SECRETARY TO THE STATE GOVERNMENT (SSG)	3,046,995,000.00	3,062,995,000.00	277,761,902.71	1,718,639,633.84	56.1%	1,344,355,366.16
01610080010	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	1,544,655,000.00	2,314,655,000.00	52,998,306.50	1,236,693,026.26	53.4%	1,077,961,973.74
01610110010	LAGOS LIAISON OFFICE	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
01610210020	ABUJA LIAISON OFFICE	204,287,000.00	251,037,000.00	55,248,873.12	249,981,896.76	99.6%	1,055,103.24
01610330010	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)	21,547,000.00	8,922,000.00	-	-	0.0%	8,922,000.00
01610350010	BORNO STATE PENSIONS DEPARTMENT	77,445,000.00	77,445,000.00	3,800,295.00	24,040,083.75	31.0%	53,404,916.25
01610370010	BORNO STATE PILGRIMS WELFARE BOARD	1,415,915,000.00	1,415,915,000.00	35,856,435.18	165,409,444.97	11.7%	1,250,505,555.03
01611010010	SECURITY TRUST FUND	3,297,000,000.00	3,297,000,000.00	2,519,713,186.00	2,546,044,186.00	77.2%	750,955,814.00
<b>01620000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>2,654,910,000.00</b>	<b>2,654,910,000.00</b>	<b>79,220,771.14</b>	<b>388,427,493.05</b>	<b>14.6%</b>	<b>2,266,482,506.95</b>
01620010010	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	2,554,410,000.00	2,554,410,000.00	79,220,771.14	388,427,493.05	15.2%	2,165,982,506.95
01621320010	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
01621840010	DEPARTMENT OF PARASTATALS	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>4,356,953,000.00</b>	<b>4,285,353,000.00</b>	<b>3,426,408,084.80</b>	<b>3,494,515,676.86</b>	<b>81.5%</b>	<b>790,837,323.14</b>
01120010010	BORNO STATE HOUSE ASSEMBLY	4,182,853,000.00	4,227,853,000.00	3,407,616,314.15	3,457,100,119.68	81.8%	770,752,880.32
01120040010	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	174,100,000.00	57,500,000.00	18,791,770.65	37,415,557.18	65.1%	20,084,442.82
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>1,378,276,000.00</b>	<b>1,418,306,000.00</b>	<b>122,222,490.05</b>	<b>599,312,030.23</b>	<b>42.3%</b>	<b>818,993,969.77</b>
01230010010	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	741,557,000.00	781,587,000.00	58,020,650.19	276,918,174.28	35.4%	504,668,825.72
01230040010	BORNO RADIO TELEVISION CORPORATION (BRTV)	537,300,000.00	537,300,000.00	64,000,349.86	269,660,223.59	50.2%	267,639,776.41
01230570010	COUNCIL FOR ARTS AND CULTURE	99,419,000.00	99,419,000.00	201,490.00	52,733,632.36	53.0%	46,685,367.64
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>4,108,801,000.00</b>	<b>1,066,251,000.00</b>	<b>74,519,602.05</b>	<b>589,078,726.84</b>	<b>55.2%</b>	<b>477,172,273.16</b>
01250010010	HEAD OF SERVICE	3,860,306,000.00	860,306,000.00	38,182,185.69	438,060,005.90	50.9%	422,245,994.10
01250050010	ESTABLISHMENT DEPARTMENT	13,235,000.00	13,235,000.00	1,200,214.50	5,907,717.74	44.6%	7,327,282.26
01250060010	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	235,260,000.00	192,710,000.00	35,137,201.86	145,111,003.20	75.3%	47,598,996.80
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>623,807,000.00</b>	<b>729,177,000.00</b>	<b>95,376,060.38</b>	<b>312,652,026.01</b>	<b>42.9%</b>	<b>416,524,973.99</b>
01400010010	OFFICE OF THE STATE AUDITOR GENERAL	315,255,000.00	315,255,000.00	30,886,504.63	140,886,658.61	44.7%	174,368,341.39
01400020010	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	253,234,000.00	352,044,000.00	63,979,555.75	170,235,367.40	48.4%	181,808,632.60
01400030010	BORNO STATE AUDIT SERVICE COMMISSION	55,318,000.00	61,878,000.00	510,000.00	1,530,000.00	2.5%	60,348,000.00
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>139,562,000.00</b>	<b>139,562,000.00</b>	<b>8,207,418.58</b>	<b>43,312,744.42</b>	<b>31.0%</b>	<b>96,249,255.58</b>
01470010010	CIVIL SERVICE COMMISSION	139,562,000.00	139,562,000.00	8,207,418.58	43,312,744.42	31.0%	96,249,255.58
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>895,315,000.00</b>	<b>895,315,000.00</b>	<b>5,580,909.36</b>	<b>47,255,250.91</b>	<b>5.3%</b>	<b>848,059,749.09</b>
01480010010	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	895,315,000.00	895,315,000.00	5,580,909.36	47,255,250.91	5.3%	848,059,749.09
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>472,433,000.00</b>	<b>1,033,933,000.00</b>	<b>676,467,108.29</b>	<b>757,947,732.96</b>	<b>73.3%</b>	<b>275,985,267.04</b>
01490010010	LOCAL GOVERNMENT SERVICE COMMISSION	246,859,000.00	246,859,000.00	12,523,292.38	37,871,815.05	15.3%	208,987,184.95
01490350020	LOCAL GOVERNMENT PENSIONS BOARD	225,574,000.00	787,074,000.00	663,943,815.91	720,075,917.91	91.5%	66,998,082.09

Borno State Government Budget Performance Report 2022 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>125,559,762,000.00</b>	<b>133,942,976,000.00</b>	<b>12,896,962,082.54</b>	<b>51,359,888,829.01</b>	<b>38.3%</b>	<b>82,583,087,170.99</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>10,423,978,000.00</b>	<b>10,623,978,000.00</b>	<b>587,840,597.51</b>	<b>2,516,936,254.25</b>	<b>23.7%</b>	<b>8,107,041,745.75</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	9,562,928,000.00	9,762,928,000.00	493,284,150.21	2,075,904,013.42	21.3%	7,687,023,986.58
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	372,850,000.00	372,850,000.00	66,448,990.75	303,185,475.21	81.3%	69,664,524.79
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	277,000,000.00	277,000,000.00	16,038,894.30	79,798,512.52	28.8%	197,201,487.48
021511000100	BORNO STATE FERTILIZER COMPANY	1,200,000.00	1,200,000.00	300,537.00	1,199,787.13	100.0%	212.87
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	210,000,000.00	210,000,000.00	11,768,025.25	56,848,465.97	27.1%	153,151,534.03
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>1,970,249,000.00</b>	<b>1,970,249,000.00</b>	<b>208,979,471.03</b>	<b>535,565,726.95</b>	<b>27.2%</b>	<b>1,434,683,273.05</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,970,249,000.00	1,970,249,000.00	208,979,471.03	535,565,726.95	27.2%	1,434,683,273.05
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>29,359,940,000.00</b>	<b>31,715,921,000.00</b>	<b>6,202,069,048.01</b>	<b>17,925,681,086.75</b>	<b>56.5%</b>	<b>13,790,239,913.25</b>
022000100100	MINISTRY OF FINANCE-HQTRS	10,028,448,000.00	15,088,448,000.00	2,027,786,818.87	5,439,555,313.51	36.1%	9,648,892,686.49
022000300100	BUDGET AND PLANNING	737,550,000.00	757,550,000.00	109,900,243.00	371,310,215.50	49.0%	386,239,784.50
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	10,851,340,000.00	14,010,603,000.00	3,782,248,729.98	10,756,511,384.32	76.8%	3,254,091,615.68
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	742,602,000.00	1,104,553,000.00	282,133,256.16	1,171,559,886.25	106.1%	67,006,886.25
022000900100	SEVICE WIDE VOTE (BOARD)	7,000,000,000.00	754,767,000.00	-	186,744,287.17	24.7%	568,022,712.83
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>7,483,549,000.00</b>	<b>6,033,504,000.00</b>	<b>668,344,440.99</b>	<b>1,417,565,611.22</b>	<b>23.5%</b>	<b>4,615,938,388.78</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	4,099,880,000.00	4,099,880,000.00	565,115,691.86	1,191,183,552.63	29.1%	2,908,696,447.37
022201800100	BORNO INVESTMENT COMPANY LTD	878,715,000.00	878,715,000.00	12,902,000.00	38,206,000.00	4.3%	840,509,000.00
022205200100	BORNO STATE HOTELS	566,440,000.00	61,840,000.00	5,170,000.00	15,510,000.00	25.1%	46,330,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	399,635,000.00	399,635,000.00	23,214,222.71	67,854,220.12	17.0%	331,780,779.88
022205400200	KANO MOTOR PARK AND MARKET	157,388,000.00	11,318,000.00	1,079,582.71	5,853,451.46	51.7%	5,464,548.54
022205600100	MAIDUGURI INTERNATIONAL HOTEL	500,000,000.00	-	-	-	-	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	441,200,000.00	441,200,000.00	48,848,360.58	48,848,360.58	11.1%	392,351,639.42
022205800100	SODA ASH COMPANY	6,524,000.00	6,524,000.00	1,985,000.00	5,955,000.00	91.3%	569,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	96,945,000.00	15,945,000.00	1,585,019.36	6,338,608.78	39.8%	9,606,391.22
022206000100	NEITAL NIGERIA LIMITED	98,217,000.00	98,217,000.00	6,029,730.05	28,154,352.43	28.7%	70,062,647.57
022206100100	BORNO SUPPLY COMPANY (BOSCO)	238,605,000.00	20,230,000.00	2,414,833.72	9,662,065.22	47.8%	10,567,934.78
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>3,948,663,000.00</b>	<b>4,138,741,000.00</b>	<b>160,513,255.18</b>	<b>1,546,743,510.61</b>	<b>37.4%</b>	<b>2,591,997,489.39</b>
022900100100	MINISTRY OF TRANSPORT	2,599,250,000.00	2,619,750,000.00	8,029,448.50	1,027,547,943.25	39.2%	1,592,202,056.75
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	1,146,780,000.00	1,146,993,000.00	68,245,052.55	377,399,363.73	32.9%	769,593,636.27
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	294,633,000.00	371,998,000.00	84,238,754.13	141,796,203.63	38.1%	230,201,796.37
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>22,979,544,000.00</b>	<b>31,264,397,000.00</b>	<b>2,121,811,599.82</b>	<b>14,290,426,767.66</b>	<b>45.7%</b>	<b>16,973,970,232.34</b>
023400100100	MINISTRY OF WORKS	12,269,300,000.00	20,554,153,000.00	1,250,953,795.31	10,183,586,977.39	49.5%	10,370,566,022.61
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	10,710,244,000.00	10,710,244,000.00	870,857,804.51	4,106,839,790.27	38.3%	6,603,404,209.73
<b>02530000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>8,788,172,000.00</b>	<b>8,837,172,000.00</b>	<b>883,229,844.43</b>	<b>2,875,292,068.28</b>	<b>32.5%</b>	<b>5,961,879,931.72</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	6,133,473,000.00	6,182,473,000.00	734,864,546.81	2,533,837,349.13	41.0%	3,648,635,650.87
025301000100	BORNO STATE HOUSING CORPORATION	184,299,000.00	184,299,000.00	39,022,947.54	117,787,398.87	63.9%	66,511,601.13
025300300100	RURAL ELECTRIFICATION BOARD	2,470,400,000.00	2,470,400,000.00	109,342,350.08	223,667,320.28	9.1%	2,246,732,679.72
<b>02380000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>261,900,000.00</b>	<b>100,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,100,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	261,900,000.00	100,100,000.00	-	-	0.0%	100,100,000.00
<b>02500000000</b>	<b>FISCAL RESPONSIBILITY BOARD / AGENCY</b>	<b>9,100,000.00</b>	<b>9,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>9,100,000.00</b>
025000100100	FISCAL RESPONSIBILITY BOARD / AGENCY	9,100,000.00	9,100,000.00	-	-	0.0%	9,100,000.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>10,657,004,000.00</b>	<b>12,357,004,000.00</b>	<b>913,130,315.04</b>	<b>3,121,821,623.91</b>	<b>25.3%</b>	<b>9,235,182,376.09</b>
025200100100	MINISTRY OF WATER RESOURCES	4,516,814,000.00	6,216,814,000.00	857,074,585.54	2,951,147,316.66	47.5%	3,265,666,683.34
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	6,140,190,000.00	6,140,190,000.00	56,055,729.50	170,674,307.25	2.8%	5,969,515,692.75
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>26,501,545,000.00</b>	<b>23,716,692,000.00</b>	<b>1,100,774,694.65</b>	<b>6,800,468,713.20</b>	<b>28.7%</b>	<b>16,916,223,286.80</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	26,124,495,000.00	23,339,642,000.00	1,057,626,337.50	6,713,476,754.63	28.8%	16,626,165,245.37
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	377,050,000.00	377,050,000.00	43,148,357.15	86,991,958.57	23.1%	290,058,041.43
<b>02600000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>3,176,118,000.00</b>	<b>3,176,118,000.00</b>	<b>50,268,815.88</b>	<b>329,387,466.18</b>	<b>10.4%</b>	<b>2,846,730,533.82</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	552,650,000.00	552,650,000.00	14,185,461.00	43,318,940.88	7.8%	509,331,059.12
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	2,623,468,000.00	2,623,468,000.00	36,083,354.88	286,068,525.30	10.9%	2,337,399,474.70
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>5,515,797,000.00</b>	<b>4,859,017,000.00</b>	<b>442,557,899.73</b>	<b>1,846,227,404.66</b>	<b>38.0%</b>	<b>3,012,789,595.34</b>
<b>03180000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>2,824,583,000.00</b>	<b>2,238,583,000.00</b>	<b>364,545,864.39</b>	<b>1,121,566,915.37</b>	<b>50.1%</b>	<b>1,117,016,084.63</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	154,994,000.00	154,994,000.00	950,000.00	63,839,603.32	41.2%	91,154,396.68
031805100100	HIGH COURT OF JUSTICE	1,932,755,000.00	1,488,755,000.00	290,236,966.04	730,970,244.26	49.1%	757,784,755.74
031805300100	SHARIA COURT OF APPEAL	310,140,000.00	223,140,000.00	18,185,898.00	119,964,633.73	53.8%	103,175,366.27
031805400100	AREA COURT	426,694,000.00	371,694,000.00	55,173,000.35	206,792,434.06	55.6%	164,901,565.94

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Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>2,691,214,000.00</b>	<b>2,620,434,000.00</b>	<b>78,012,035.34</b>	<b>724,660,489.29</b>	<b>27.7%</b>	<b>1,895,773,510.71</b>
032600100100	MINISTRY OF JUSTICE	1,840,571,000.00	1,840,571,000.00	6,283,441.50	88,933,051.43	4.8%	1,751,637,948.57
032600200100	PREROGATIVE OF MERCY	62,643,000.00	17,143,000.00	11,853,143.22	11,853,143.22	69.1%	5,289,856.78
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	652,280,000.00	609,000,000.00	57,073,375.89	573,227,737.22	94.1%	35,772,262.78
032600700100	HIGHER ISLAMIC SCHOOL	135,720,000.00	153,720,000.00	12,673,221.92	50,646,557.42	32.9%	103,073,442.58
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>94,449,438,000.00</b>	<b>85,951,129,000.00</b>	<b>9,136,362,616.13</b>	<b>33,656,735,417.14</b>	<b>39.2%</b>	<b>52,294,393,582.86</b>
<b>05660000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>4,247,060,000.00</b>	<b>4,247,060,000.00</b>	<b>968,006,774.82</b>	<b>3,067,346,162.96</b>	<b>72.2%</b>	<b>1,179,713,837.04</b>
056600100100	MINISTRY OF POVERTY ALLEVIATION	4,247,060,000.00	4,247,060,000.00	968,006,774.82	3,067,346,162.96	72.2%	1,179,713,837.04
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>2,312,386,000.00</b>	<b>2,812,386,000.00</b>	<b>513,316,515.20</b>	<b>1,114,819,751.43</b>	<b>39.6%</b>	<b>1,697,566,248.57</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	2,312,386,000.00	2,812,386,000.00	513,316,515.20	1,114,819,751.43	39.6%	1,697,566,248.57
<b>05170000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>38,069,877,000.00</b>	<b>31,380,477,000.00</b>	<b>2,428,489,086.57</b>	<b>7,880,714,020.73</b>	<b>25.1%</b>	<b>23,499,762,979.27</b>
051700100100	MINISTRY OF EDUCATION	11,602,110,000.00	11,602,110,000.00	1,232,887,979.17	3,372,808,381.61	29.1%	8,229,301,618.39
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	18,533,600,000.00	11,913,600,000.00	38,899,165.87	193,644,439.01	1.6%	11,719,955,560.99
051700800100	BORNO STATE LIBRARY BOARD	313,698,000.00	314,298,000.00	13,073,870.80	57,745,324.61	18.4%	256,552,675.39
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	783,875,000.00	788,675,000.00	43,869,898.50	184,791,541.94	23.4%	603,883,458.06
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	87,472,000.00	14,472,000.00	3,252,104.00	9,953,550.00	68.8%	4,518,450.00
051701200100	BORNO STATE CAREER GUIDANCE AND COUNSELLING BOARD	264,500,000.00	364,500,000.00	12,535,647.76	161,242,085.79	44.2%	203,257,914.21
051705400100	BORNO STATE TEACHING SERVICE BOARD	4,666,800,000.00	4,565,000,000.00	726,547,702.32	2,948,047,153.87	64.6%	1,616,952,846.13
051706500100	EDUCATION TRUST FUND	1,817,822,000.00	1,817,822,000.00	357,422,718.15	952,481,543.90	52.4%	865,340,456.10
<b>05680000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>14,433,224,000.00</b>	<b>14,354,724,000.00</b>	<b>1,982,915,171.62</b>	<b>6,646,485,805.53</b>	<b>46.3%</b>	<b>7,708,238,194.47</b>
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	3,300,520,000.00	3,300,520,000.00	726,691,922.63	1,912,213,870.45	57.9%	1,388,306,129.55
056801800100	RAMAT POLYTECHNIC MAIDUGURI	2,352,283,000.00	2,379,783,000.00	320,596,089.76	1,529,071,857.18	64.3%	850,711,142.82
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	1,145,600,000.00	1,039,600,000.00	204,387,532.73	841,060,852.88	80.9%	198,539,147.12
056801900200	COLLEGE OF EDUCATION WAKA - BIU	864,533,000.00	864,533,000.00	122,130,763.15	487,096,780.74	56.3%	377,436,219.26
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	895,635,000.00	895,635,000.00	122,858,266.84	499,146,260.52	55.7%	396,488,739.48
056802100100	BORNO STATE UNIVERSITY	4,300,000,000.00	4,300,000,000.00	192,406,498.70	949,325,628.88	22.1%	3,350,674,371.12
056805600100	BORNO STATE SCHOLARSHIPS BOARD	1,574,653,000.00	1,574,653,000.00	293,844,097.81	428,570,554.88	27.2%	1,146,082,445.12
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>24,544,696,000.00</b>	<b>20,185,287,000.00</b>	<b>1,842,958,509.41</b>	<b>10,159,553,725.76</b>	<b>50.3%</b>	<b>10,025,733,274.24</b>
052100100100	MINISTRY OF HEALTH	8,201,710,000.00	8,201,710,000.00	323,041,163.22	4,200,133,138.14	51.2%	4,001,576,861.86
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,141,732,000.00	1,284,582,000.00	51,581,404.27	175,039,374.12	13.6%	1,109,542,625.88
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1,252,000,000.00	1,955,000,000.00	305,415,199.14	914,604,580.07	46.8%	1,040,395,419.93
052110200100	HOSPITALS MANAGEMENT BOARD	7,927,305,000.00	8,127,305,000.00	1,087,090,503.25	4,610,846,084.83	56.7%	3,516,458,915.17
052110400100	COLLEGE OF NURSING AND MIDWIFERY	425,000,000.00	120,000,000.00	26,966,636.50	73,714,293.42	61.4%	46,285,706.58
052110600100	COLLEGE OF HEALTH TECHNOLOGY	321,690,000.00	321,690,000.00	18,863,603.03	85,409,255.18	26.6%	236,280,744.82
052100800100	BORNO STATE TEACHING HOSPITAL	5,275,259,000.00	175,000,000.00	30,000,000.00	99,807,000.00	57.0%	75,193,000.00
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>4,006,980,000.00</b>	<b>3,565,980,000.00</b>	<b>368,577,928.95</b>	<b>1,089,091,898.49</b>	<b>30.5%</b>	<b>2,476,888,101.51</b>
053500100100	MINISTRY OF ENVIRONMENT	2,459,000,000.00	2,559,000,000.00	232,320,995.96	576,579,784.73	22.5%	1,982,420,215.27
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	1,000,000,000.00	1,000,000,000.00	134,412,617.99	506,610,275.91	50.7%	493,389,724.09
053505600100	AFORESTATION PROJECT	547,980,000.00	6,980,000.00	1,844,315.00	5,901,837.85	84.6%	1,078,162.15
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>3,188,749,000.00</b>	<b>3,118,749,000.00</b>	<b>466,341,263.28</b>	<b>1,635,199,996.93</b>	<b>52.4%</b>	<b>1,483,549,003.07</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	2,915,350,000.00	2,915,350,000.00	433,545,022.68	1,478,095,549.46	50.7%	1,437,254,450.54
053905100100	BORNO STATE SPORTS COUNCIL	262,844,000.00	192,844,000.00	31,309,548.44	151,157,536.02	78.4%	41,686,463.98
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	10,555,000.00	10,555,000.00	1,486,692.16	5,946,911.45	56.3%	4,608,088.55
<b>05510000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>404,665,000.00</b>	<b>3,404,665,000.00</b>	<b>10,776,964.65</b>	<b>49,312,235.54</b>	<b>1.4%</b>	<b>3,355,352,764.46</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	404,665,000.00	3,404,665,000.00	10,776,964.65	49,312,235.54	1.4%	3,355,352,764.46
<b>05640000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>3,241,801,000.00</b>	<b>2,881,801,000.00</b>	<b>554,980,401.63</b>	<b>2,014,211,819.77</b>	<b>69.9%</b>	<b>867,589,180.23</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	2,769,716,000.00	2,769,716,000.00	545,346,494.71	1,949,594,019.78	70.4%	820,121,980.22
056400200100	ISLAMIC PREACHING BOARD	325,200,000.00	15,200,000.00	3,195,062.00	9,595,150.50	63.1%	5,604,849.50
056400400100	COUNCIL OF ULAMAS	120,010,000.00	70,010,000.00	6,138,819.42	33,431,638.84	47.8%	36,578,361.16
056400500100	ISLAMIC RESEARCH CENTER	26,875,000.00	26,875,000.00	300,025.50	21,591,010.65	80.3%	5,283,989.35

Table 5: Personnel Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>44,520,386,000.00</b>	<b>45,733,014,000.00</b>	<b>9,487,977,550.84</b>	<b>32,298,099,978.70</b>	<b>70.6%</b>	<b>13,434,914,021.30</b>
01000000000	<b>ADMINISTRATION SECTOR</b>	<b>6,639,148,000.00</b>	<b>4,305,148,000.00</b>	<b>1,258,150,854.01</b>	<b>3,402,332,261.37</b>	<b>79.0%</b>	<b>902,815,738.63</b>
01110000000	<b>GOVERNOR'S OFFICE</b>	<b>263,285,000.00</b>	<b>263,285,000.00</b>	<b>60,258,355.42</b>	<b>210,513,399.97</b>	<b>80.0%</b>	<b>52,771,600.03</b>
011100100100	GOVERNMENT HOUSE	182,835,000.00	182,835,000.00	37,773,355.42	154,978,399.97	84.8%	27,856,600.03
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	35,000,000.00	35,000,000.00	20,000,000.00	20,000,000.00	57.1%	15,000,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	45,450,000.00	45,450,000.00	2,485,000.00	35,535,000.00	78.2%	9,915,000.00
01610000000	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>1,169,940,000.00</b>	<b>1,169,940,000.00</b>	<b>255,397,522.39</b>	<b>1,181,908,433.76</b>	<b>101.0%</b>	<b>- 11,968,433.76</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,018,500,000.00	1,018,500,000.00	221,917,480.46	1,078,439,070.99	105.9%	- 59,939,070.99
016100800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	15,000,000.00	15,000,000.00	1,610,000.00	5,592,000.00	37.3%	9,408,000.00
016102100200	ABUJA LIAISON OFFICE	32,917,000.00	32,917,000.00	7,572,500.00	31,632,500.00	96.1%	1,284,500.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	30,500,000.00	30,500,000.00	3,200,000.00	10,380,000.00	34.0%	20,120,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	25,227,000.00	25,227,000.00	3,887,541.93	15,054,862.77	59.7%	10,172,137.23
016110100100	SECURITY TRUST FUND	47,796,000.00	47,796,000.00	17,210,000.00	40,810,000.00	85.4%	6,986,000.00
01620000000	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>6,140,000.00</b>	<b>6,140,000.00</b>	<b>443,193.64</b>	<b>1,332,774.56</b>	<b>21.7%</b>	<b>4,807,225.44</b>
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	6,140,000.00	6,140,000.00	443,193.64	1,332,774.56	21.7%	4,807,225.44
01120000000	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>682,980,000.00</b>	<b>682,980,000.00</b>	<b>30,870,809.80</b>	<b>96,577,577.86</b>	<b>14.1%</b>	<b>586,402,422.14</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	640,980,000.00	640,980,000.00	15,149,314.15	64,633,119.68	10.1%	576,346,880.32
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	42,000,000.00	42,000,000.00	15,721,495.65	31,944,458.18	76.1%	10,055,541.82
01230000000	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>659,216,000.00</b>	<b>659,216,000.00</b>	<b>116,292,292.29</b>	<b>526,434,772.79</b>	<b>79.9%</b>	<b>132,781,227.21</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	277,997,000.00	277,997,000.00	54,147,763.43	227,503,260.92	81.8%	50,493,739.08
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	282,800,000.00	282,800,000.00	62,144,528.86	246,852,359.69	87.3%	35,947,640.31
012305700100	COUNCIL FOR ARTS AND CULTURE	98,419,000.00	98,419,000.00	-	52,079,152.18	52.9%	46,339,847.82
01250000000	<b>HEAD OF SERVICE</b>	<b>3,390,550,000.00</b>	<b>390,550,000.00</b>	<b>70,921,793.05</b>	<b>429,554,409.80</b>	<b>110.0%</b>	<b>- 39,004,409.80</b>
012500100100	HEAD OF SERVICE	3,205,130,000.00	205,130,000.00	35,852,064.19	284,865,060.90	138.9%	- 79,735,060.90
012500500100	ESTABLISHMENT DEPARTMENT	6,920,000.00	6,920,000.00	1,000,000.00	5,204,000.00	75.2%	1,716,000.00
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	178,500,000.00	178,500,000.00	34,069,728.86	139,485,348.90	78.1%	39,014,651.10
01400000000	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>237,898,000.00</b>	<b>237,898,000.00</b>	<b>45,476,561.63</b>	<b>172,417,364.81</b>	<b>72.5%</b>	<b>65,480,635.19</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	135,475,000.00	135,475,000.00	29,928,233.63	122,910,036.81	90.7%	12,564,963.19
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	100,000,000.00	100,000,000.00	15,038,328.00	47,977,328.00	48.0%	52,022,672.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	2,423,000.00	2,423,000.00	510,000.00	1,530,000.00	63.1%	893,000.00
01470000000	<b>CIVIL SERVICE COMMISSION</b>	<b>62,957,000.00</b>	<b>62,957,000.00</b>	<b>6,920,355.85</b>	<b>30,036,921.58</b>	<b>47.7%</b>	<b>32,920,078.42</b>
014700100100	CIVIL SERVICE COMMISSION	62,957,000.00	62,957,000.00	6,920,355.85	30,036,921.58	47.7%	32,920,078.42
01480000000	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>15,315,000.00</b>	<b>15,315,000.00</b>	<b>710,212.11</b>	<b>2,840,848.41</b>	<b>18.5%</b>	<b>12,474,151.59</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	15,315,000.00	15,315,000.00	710,212.11	2,840,848.41	18.5%	12,474,151.59
01490000000	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>150,867,000.00</b>	<b>816,867,000.00</b>	<b>670,859,757.83</b>	<b>750,715,757.83</b>	<b>91.9%</b>	<b>66,151,242.17</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	83,859,000.00	83,859,000.00	12,523,000.00	37,569,000.00	44.8%	46,290,000.00
014903500200	LOCAL GOVERNMENT PENSIONS BOARD	67,008,000.00	733,008,000.00	658,336,757.83	713,146,757.83	97.3%	19,861,242.17
02000000000	<b>ECONOMIC SECTOR</b>	<b>14,677,124,000.00</b>	<b>18,123,752,000.00</b>	<b>4,611,820,282.23</b>	<b>14,197,162,630.71</b>	<b>78.3%</b>	<b>3,926,589,369.29</b>
02150000000	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>827,900,000.00</b>	<b>1,027,900,000.00</b>	<b>196,194,644.54</b>	<b>831,994,209.82</b>	<b>80.9%</b>	<b>195,905,790.18</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	302,800,000.00	502,800,000.00	104,721,791.46	461,790,283.17	91.8%	41,009,716.83
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	305,000,000.00	305,000,000.00	63,647,094.03	258,906,651.13	84.9%	46,093,348.87
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	140,000,000.00	140,000,000.00	16,038,894.30	64,640,681.27	46.2%	75,359,318.73
021511000100	BORNO STATE FERTILIZER COMPANY	100,000.00	100,000.00	20,000.00	100,000.00	100.0%	-
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	80,000,000.00	80,000,000.00	11,766,864.75	46,556,594.25	58.2%	33,443,405.75



Borno State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>402,219,000.00</b>	<b>402,219,000.00</b>	<b>90,026,810.53</b>	<b>372,515,351.45</b>	<b>92.6%</b>	<b>29,703,648.55</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	402,219,000.00	402,219,000.00	90,026,810.53	372,515,351.45	92.6%	29,703,648.55
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>11,105,840,000.00</b>	<b>14,265,103,000.00</b>	<b>3,880,572,180.65</b>	<b>11,362,768,275.61</b>	<b>79.7%</b>	<b>2,902,334,724.39</b>
022000100100	MINISTRY OF FINANCE-HQTRS	421,638,000.00	421,638,000.00	89,989,342.65	391,500,000.00	92.9%	30,138,000.00
022000300100	BUDGET AND PLANNING	321,000,000.00	321,000,000.00	56,000,000.00	268,000,000.00	83.5%	53,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	10,152,000,000.00	13,311,263,000.00	3,719,484,993.94	10,600,717,112.25	79.6%	2,710,545,887.75
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	211,202,000.00	211,202,000.00	15,097,844.06	102,551,163.36	48.6%	108,650,836.64
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>454,851,000.00</b>	<b>454,851,000.00</b>	<b>60,061,555.97</b>	<b>215,135,851.61</b>	<b>47.3%</b>	<b>239,715,148.39</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	100,000,000.00	100,000,000.00	11,001,566.58	54,392,286.91	54.4%	45,607,713.09
022201800100	BORNO INVESTMENT COMPANY LTD	59,483,000.00	59,483,000.00	12,902,000.00	38,206,000.00	64.2%	21,277,000.00
022205200100	BORNO STATE HOTELS	36,000,000.00	36,000,000.00	5,170,000.00	15,510,000.00	43.1%	20,490,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	83,135,000.00	83,135,000.00	18,983,454.51	58,581,772.67	70.5%	24,553,227.33
022205400200	KANO MOTOR PARK AND MARKET	3,202,000.00	3,202,000.00	456,000.00	3,200,000.00	99.9%	2,000.00
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	5,955,000.00	96.5%	219,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	10,700,000.00	10,700,000.00	1,434,718.86	5,738,875.28	53.6%	4,961,124.72
022206000100	NEITAL NIGERIA LIMITED	29,157,000.00	29,157,000.00	5,714,037.30	23,892,802.03	81.9%	5,264,197.97
022206100100	BORNO SUPPLY COMPANY (BOSCO)	17,000,000.00	17,000,000.00	2,414,778.72	9,659,114.72	56.8%	7,340,885.28
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>183,880,000.00</b>	<b>261,245,000.00</b>	<b>84,743,313.00</b>	<b>170,566,788.00</b>	<b>65.3%</b>	<b>90,678,212.00</b>
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	151,780,000.00	151,780,000.00	16,118,681.00	78,081,156.00	51.4%	73,698,844.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	32,100,000.00	109,465,000.00	68,624,632.00	92,485,632.00	84.5%	16,979,368.00
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>565,254,000.00</b>	<b>565,254,000.00</b>	<b>96,587,795.46</b>	<b>395,061,341.21</b>	<b>69.9%</b>	<b>170,192,658.79</b>
023400100100	MINISTRY OF WORKS	446,900,000.00	446,900,000.00	76,626,496.65	315,444,055.45	70.6%	131,455,944.55
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	118,354,000.00	118,354,000.00	19,961,298.81	79,617,285.76	67.3%	38,736,714.24
<b>02530000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>218,162,000.00</b>	<b>228,162,000.00</b>	<b>42,043,632.07</b>	<b>177,456,281.63</b>	<b>77.8%</b>	<b>50,705,718.37</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	36,310,000.00	46,310,000.00	2,612,774.56	13,579,501.42	29.3%	32,730,498.58
025301000100	BORNO STATE HOUSING CORPORATION	99,852,000.00	99,852,000.00	30,234,654.45	91,476,780.21	91.6%	8,375,219.79
025300300100	RURAL ELECTRIFICATION BOARD	82,000,000.00	82,000,000.00	9,196,203.06	72,400,000.00	88.3%	9,600,000.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>566,949,000.00</b>	<b>566,949,000.00</b>	<b>113,851,580.79</b>	<b>480,823,148.41</b>	<b>84.8%</b>	<b>86,125,851.59</b>
025200100100	MINISTRY OF WATER RESOURCES	566,949,000.00	566,949,000.00	113,851,580.79	480,823,148.41	84.8%	86,125,851.59
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>72,791,000.00</b>	<b>72,791,000.00</b>	<b>4,205,614.34</b>	<b>13,687,459.17</b>	<b>18.8%</b>	<b>59,103,540.83</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	59,291,000.00	59,291,000.00	1,660,188.00	5,790,466.38	9.8%	53,500,533.62
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	13,500,000.00	13,500,000.00	2,545,426.34	7,896,992.79	58.5%	5,603,007.21
<b>02600000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>279,278,000.00</b>	<b>279,278,000.00</b>	<b>43,533,154.88</b>	<b>177,153,923.80</b>	<b>63.4%</b>	<b>102,124,076.20</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	57,100,000.00	57,100,000.00	7,449,800.00	30,772,800.00	53.9%	26,327,200.00
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	222,178,000.00	222,178,000.00	36,083,354.88	146,381,123.80	65.9%	75,796,876.20
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>2,338,962,000.00</b>	<b>2,338,962,000.00</b>	<b>362,419,171.96</b>	<b>1,546,048,780.77</b>	<b>66.1%</b>	<b>792,913,219.23</b>
<b>03180000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>1,175,193,000.00</b>	<b>1,175,193,000.00</b>	<b>289,158,780.54</b>	<b>910,451,680.14</b>	<b>77.5%</b>	<b>264,741,319.86</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	63,348,000.00	63,348,000.00	950,000.00	63,331,603.32	100.0%	16,396.68
031805100100	HIGH COURT OF JUSTICE	755,000,000.00	755,000,000.00	230,825,090.54	540,327,642.76	71.6%	214,672,357.24
031805300100	SHARIA COURT OF APPEAL	100,000,000.00	100,000,000.00	2,210,689.65	100,000,000.00	100.0%	0.00
031805400100	AREA COURT	256,845,000.00	256,845,000.00	55,173,000.35	206,792,434.06	80.5%	50,052,565.94

Borno State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>1,163,769,000.00</b>	<b>1,163,769,000.00</b>	<b>73,260,391.42</b>	<b>635,597,100.63</b>	<b>54.6%</b>	<b>528,171,899.37</b>
032600100100	MINISTRY OF JUSTICE	452,695,000.00	452,695,000.00	4,225,027.50	16,900,110.00	3.7%	435,794,890.00
032600200100	PREROGATIVE OF MERCY	12,729,000.00	12,729,000.00	1,881,929.03	11,349,862.18	89.2%	1,379,137.82
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	568,345,000.00	568,345,000.00	55,652,830.39	561,645,314.95	98.8%	6,699,685.05
032600700100	HIGHER ISLAMIC SCHOOL	130,000,000.00	130,000,000.00	11,500,604.50	45,701,813.50	35.2%	84,298,186.50
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>20,865,152,000.00</b>	<b>20,965,152,000.00</b>	<b>3,255,587,242.64</b>	<b>13,152,556,305.85</b>	<b>62.7%</b>	<b>7,812,595,694.15</b>
<b>056600000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>16,001,385.82</b>	<b>78,985,093.28</b>	<b>87.8%</b>	<b>11,014,906.72</b>
056600100100	MINISTRY OF POVERTY ALLEVIATION	90,000,000.00	90,000,000.00	16,001,385.82	78,985,093.28	87.8%	11,014,906.72
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>88,500,000.00</b>	<b>88,500,000.00</b>	<b>16,044,980.20</b>	<b>71,971,343.89</b>	<b>81.3%</b>	<b>16,528,656.11</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	88,500,000.00	88,500,000.00	16,044,980.20	71,971,343.89	81.3%	16,528,656.11
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>5,303,711,000.00</b>	<b>5,303,711,000.00</b>	<b>870,092,097.07</b>	<b>3,529,834,918.06</b>	<b>66.6%</b>	<b>1,773,876,081.94</b>
051700100100	MINISTRY OF EDUCATION	250,000,000.00	250,000,000.00	55,002,641.71	224,293,392.23	89.7%	25,706,607.77
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	100,000,000.00	100,000,000.00	26,893,272.12	77,778,834.76	77.8%	22,221,165.24
051700800100	BORNO STATE LIBRARY BOARD	71,028,000.00	71,028,000.00	12,983,156.30	56,076,422.35	78.9%	14,951,577.65
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	247,675,000.00	247,675,000.00	43,207,584.12	182,251,109.10	73.6%	65,423,890.90
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	13,850,000.00	13,850,000.00	3,102,000.00	9,306,000.00	67.2%	4,544,000.00
051701200100	BORNO STATE CAREER GUIDANCE AND COUNSELLING BOARD	30,000,000.00	30,000,000.00	4,254,500.00	26,122,000.00	87.1%	3,878,000.00
051705400100	BORNO STATE TEACHING SERVICE BOARD	4,500,000,000.00	4,500,000,000.00	714,778,942.82	2,917,217,159.62	64.8%	1,582,782,840.38
051706500100	EDUCATION TRUST FUND	91,158,000.00	91,158,000.00	9,870,000.00	36,790,000.00	40.4%	54,368,000.00
<b>056800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>4,868,592,000.00</b>	<b>4,868,592,000.00</b>	<b>937,596,108.26</b>	<b>3,617,286,082.78</b>	<b>74.3%</b>	<b>1,251,305,917.22</b>
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	76,520,000.00	76,520,000.00	5,420,327.88	21,410,106.41	28.0%	55,109,893.59
056801800100	RAMAT POLYTECHNIC MAIDJUGURI	1,821,783,000.00	1,821,783,000.00	313,417,902.76	1,291,608,607.09	70.9%	530,174,392.91
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	966,300,000.00	966,300,000.00	200,904,368.13	818,902,102.78	84.7%	147,397,897.22
056801900200	COLLEGE OF EDUCATION WAKA - BIU	519,873,000.00	519,873,000.00	104,995,976.03	445,440,907.28	85.7%	74,432,092.72
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	567,535,000.00	567,535,000.00	120,109,437.94	489,058,516.97	86.2%	78,476,483.03
056802100100	BORNO STATE UNIVERSITY	900,000,000.00	900,000,000.00	192,406,498.70	549,319,954.97	61.0%	350,680,045.03
056805600100	BORNO STATE SCHOLARSHIPS BOARD	16,581,000.00	16,581,000.00	341,596.82	1,545,887.28	9.3%	15,035,112.72
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>8,851,762,000.00</b>	<b>8,851,762,000.00</b>	<b>1,185,568,290.23</b>	<b>4,885,868,361.43</b>	<b>55.2%</b>	<b>3,965,893,638.57</b>
052100100100	MINISTRY OF HEALTH	650,000,000.00	650,000,000.00	132,967,572.11	649,139,844.84	99.9%	860,155.16
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	873,457,000.00	873,457,000.00	49,337,303.77	109,653,050.13	12.6%	763,803,949.87
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	965,979,084.35	3,990,365,716.46	59.8%	2,687,939,283.54
052110400100	COLLEGE OF NURSING AND MIDWIFERY	20,000,000.00	20,000,000.00	2,448,330.00	13,601,755.00	68.0%	6,398,245.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY	30,000,000.00	30,000,000.00	4,836,000.00	23,300,995.00	77.7%	6,699,005.00
052100800100	BORNO STATE TEACHING HOSPITAL	100,000,000.00	100,000,000.00	30,000,000.00	99,807,000.00	99.8%	193,000.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>1,008,120,000.00</b>	<b>1,108,120,000.00</b>	<b>136,687,392.08</b>	<b>600,514,479.02</b>	<b>54.2%</b>	<b>507,605,520.98</b>
053500100100	MINISTRY OF ENVIRONMENT	208,340,000.00	308,340,000.00	64,091,498.09	281,106,472.11	91.2%	27,233,527.89
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	794,000,000.00	794,000,000.00	70,911,893.99	314,356,006.91	39.6%	479,643,993.09
053505600100	AFORESTATION PROJECT	5,780,000.00	5,780,000.00	1,684,000.00	5,052,000.00	87.4%	728,000.00
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>412,249,000.00</b>	<b>412,249,000.00</b>	<b>66,540,621.31</b>	<b>237,312,527.06</b>	<b>57.6%</b>	<b>174,936,472.94</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	241,700,000.00	241,700,000.00	34,044,790.46	81,249,161.84	33.6%	160,450,838.16
053905100100	BORNO STATE SPORTS COUNCIL	164,994,000.00	164,994,000.00	31,109,389.19	150,517,598.77	91.2%	14,476,401.23
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	5,555,000.00	5,555,000.00	1,386,441.66	5,545,766.45	99.8%	9,233.55
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>70,500,000.00</b>	<b>70,500,000.00</b>	<b>8,451,548.25</b>	<b>35,998,194.94</b>	<b>51.1%</b>	<b>34,501,805.06</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	70,500,000.00	70,500,000.00	8,451,548.25	35,998,194.94	51.1%	34,501,805.06
<b>056400000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>171,718,000.00</b>	<b>171,718,000.00</b>	<b>18,604,819.42</b>	<b>94,785,305.39</b>	<b>55.2%</b>	<b>76,932,694.61</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	86,443,000.00	86,443,000.00	9,066,000.00	30,812,784.40	35.6%	55,630,215.60
056400200100	ISLAMIC PREACHING BOARD	14,000,000.00	14,000,000.00	3,100,000.00	9,300,000.00	66.4%	4,700,000.00
056400400100	COUNCIL OF ULAMAS	50,000,000.00	50,000,000.00	6,138,819.42	33,431,638.84	66.9%	16,568,361.16
056400500100	ISLAMIC RESEARCH CENTER	21,275,000.00	21,275,000.00	300,000.00	21,240,882.15	99.8%	34,117.85



**Table 6: Overhead Expenditure by Administrative Classification**

Borno State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>41,416,290,000.00</b>	<b>53,004,374,000.00</b>	<b>9,440,908,195.23</b>	<b>23,199,185,632.53</b>	<b>43.8%</b>	<b>29,805,188,367.47</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>24,931,199,000.00</b>	<b>28,251,289,000.00</b>	<b>7,067,695,884.33</b>	<b>14,626,700,810.90</b>	<b>51.8%</b>	<b>13,624,588,189.10</b>
<b>01100000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>16,909,642,000.00</b>	<b>18,829,642,000.00</b>	<b>2,781,002,715.72</b>	<b>9,528,079,476.51</b>	<b>50.6%</b>	<b>9,301,562,523.49</b>
01100100100	GOVERNMENT HOUSE	11,764,765,000.00	13,484,765,000.00	1,734,995,035.34	8,007,826,074.72	59.4%	5,476,938,925.28
01100100200	DEPUTY GOVERNOR'S OFFICE	3,961,000,000.00	4,161,000,000.00	1,027,406,393.00	1,315,546,140.00	31.6%	2,845,453,860.00
01110080010	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,013,085,000.00	1,013,085,000.00	47.00	174,581,433.57	17.2%	838,503,566.43
01110100010	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	170,792,000.00	170,792,000.00	18,601,240.38	30,125,828.22	17.6%	140,666,171.78
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>3,234,477,000.00</b>	<b>3,297,227,000.00</b>	<b>909,748,926.12</b>	<b>1,413,232,263.50</b>	<b>42.9%</b>	<b>1,883,994,736.50</b>
01610010010	SECRETARY TO THE STATE GOVERNMENT (SSG)	804,720,000.00	820,720,000.00	55,844,422.25	256,876,258.04	31.3%	563,843,741.96
01610080010	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	38,655,000.00	38,655,000.00	1,396,606.50	4,427,356.75	11.5%	34,227,643.25
01610110010	LAGOS LIAISON OFFICE	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
01610210020	ABUJA LIAISON OFFICE	171,370,000.00	218,120,000.00	47,676,373.12	218,349,396.76	100.1%	-
01610330010	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)	8,900,000.00	8,900,000.00	-	-	0.0%	8,900,000.00
01610350010	BORNO STATE PENSIONS DEPARTMENT	18,945,000.00	18,945,000.00	600,295.00	8,231,333.75	43.4%	10,713,666.25
01610370010	BORNO STATE PILGRIMS WELFARE BOARD	1,390,583,000.00	1,390,583,000.00	31,968,893.25	150,354,582.20	10.8%	1,240,228,417.80
01611010010	SECURITY TRUST FUND	800,204,000.00	800,204,000.00	772,262,336.00	774,993,336.00	96.8%	25,210,664.00
<b>01620000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>613,320,000.00</b>	<b>613,320,000.00</b>	<b>1,840,451.00</b>	<b>9,934,469.00</b>	<b>1.6%</b>	<b>603,385,531.00</b>
01620010010	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	512,820,000.00	512,820,000.00	1,840,451.00	9,934,469.00	1.9%	502,885,531.00
01621320010	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
01621840010	DEPARTMENT OF PARASTATALS	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>2,283,720,000.00</b>	<b>3,477,220,000.00</b>	<b>3,305,537,275.00</b>	<b>3,307,938,099.00</b>	<b>95.1%</b>	<b>169,281,901.00</b>
01120010010	BORNO STATE HOUSE ASSEMBLY	2,272,000,000.00	3,462,000,000.00	3,302,467,000.00	3,302,467,000.00	95.4%	159,533,000.00
01120040010	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	11,720,000.00	15,220,000.00	3,070,275.00	5,471,099.00	35.9%	9,748,901.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>128,710,000.00</b>	<b>168,740,000.00</b>	<b>4,794,197.76</b>	<b>36,733,257.44</b>	<b>21.8%</b>	<b>132,006,742.56</b>
01230010010	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	43,560,000.00	83,590,000.00	3,847,886.76	14,381,913.36	17.2%	69,208,086.64
01230040010	BORNO RADIO TELEVISION CORPORATION (BRTV)	84,150,000.00	84,150,000.00	744,821.00	21,696,863.90	25.8%	62,453,136.10
01230570010	COUNCIL FOR ARTS AND CULTURE	1,000,000.00	1,000,000.00	201,490.00	654,480.18	65.4%	345,519.82
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>651,891,000.00</b>	<b>651,891,000.00</b>	<b>3,547,809.00</b>	<b>159,264,317.04</b>	<b>24.4%</b>	<b>492,626,682.96</b>
01250010010	HEAD OF SERVICE	631,966,000.00	631,966,000.00	2,330,121.50	153,194,945.00	24.2%	478,771,055.00
01250050010	ESTABLISHMENT DEPARTMENT	6,315,000.00	6,315,000.00	200,214.50	703,717.74	11.1%	5,611,282.26
01250060010	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	13,610,000.00	13,610,000.00	1,017,473.00	5,365,654.30	39.4%	8,244,345.70
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>192,609,000.00</b>	<b>296,419,000.00</b>	<b>49,899,498.75</b>	<b>138,484,661.20</b>	<b>46.7%</b>	<b>157,934,338.80</b>
01400010010	OFFICE OF THE STATE AUDITOR GENERAL	58,080,000.00	58,080,000.00	958,271.00	16,226,621.80	27.9%	41,853,378.20
01400020010	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	103,234,000.00	202,044,000.00	48,941,227.75	122,258,039.40	60.5%	79,785,960.60
01400030010	BORNO STATE AUDIT SERVICE COMMISSION	31,295,000.00	36,295,000.00	-	-	0.0%	36,295,000.00
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>36,605,000.00</b>	<b>36,605,000.00</b>	<b>1,196,963.27</b>	<b>3,277,889.58</b>	<b>9.0%</b>	<b>33,327,110.42</b>
01470010010	CIVIL SERVICE COMMISSION	36,605,000.00	36,605,000.00	1,196,963.27	3,277,889.58	9.0%	33,327,110.42
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>670,000,000.00</b>	<b>670,000,000.00</b>	<b>4,520,697.25</b>	<b>22,524,402.50</b>	<b>3.4%</b>	<b>647,475,597.50</b>
01480010010	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	670,000,000.00	670,000,000.00	4,520,697.25	22,524,402.50	3.4%	647,475,597.50
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>210,225,000.00</b>	<b>210,225,000.00</b>	<b>5,607,350.46</b>	<b>7,231,975.13</b>	<b>3.4%</b>	<b>202,993,024.87</b>
01490010010	LOCAL GOVERNMENT SERVICE COMMISSION	156,159,000.00	156,159,000.00	292.38	302,815.05	0.2%	155,856,184.95
01490350020	LOCAL GOVERNMENT PENSIONS BOARD	54,066,000.00	54,066,000.00	5,607,058.08	6,929,160.08	12.8%	47,136,839.92
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>5,555,638,000.00</b>	<b>10,472,732,000.00</b>	<b>1,041,925,107.51</b>	<b>3,945,378,419.95</b>	<b>37.7%</b>	<b>6,527,353,580.05</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>877,700,000.00</b>	<b>877,700,000.00</b>	<b>5,086,362.97</b>	<b>32,625,784.43</b>	<b>3.7%</b>	<b>845,074,215.57</b>
02150010010	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	846,500,000.00	846,500,000.00	2,002,768.75	13,018,670.25	1.5%	833,481,329.75
02150210010	MOHAMED LAWAN COLLEGE OF AGRICULTURE	22,600,000.00	22,600,000.00	2,801,896.72	15,483,624.08	68.5%	7,116,375.92
02151020010	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	5,500,000.00	5,500,000.00	-	3,005,831.25	54.7%	2,494,168.75
02151100010	BORNO STATE FERTILIZER COMPANY	1,100,000.00	1,100,000.00	280,537.00	1,099,787.13	100.0%	212.87
02151110010	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	2,000,000.00	2,000,000.00	1,160.50	17,871.72	0.9%	1,982,128.28

Borno State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>113,030,000.00</b>	<b>113,030,000.00</b>	<b>5,443,660.50</b>	<b>15,981,375.50</b>	<b>14.1%</b>	<b>97,048,624.50</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	113,030,000.00	113,030,000.00	5,443,660.50	15,981,375.50	14.1%	97,048,624.50
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>1,914,830,000.00</b>	<b>5,126,781,000.00</b>	<b>383,699,391.14</b>	<b>1,605,389,101.74</b>	<b>31.3%</b>	<b>3,521,391,898.26</b>
022000100100	MINISTRY OF FINANCE-HQTRS	638,540,000.00	3,188,540,000.00	-	280,875,891.28	8.8%	2,907,664,108.72
022000300100	BUDGET AND PLANNING	416,550,000.00	436,550,000.00	53,900,243.00	103,310,215.50	23.7%	333,239,784.50
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	609,340,000.00	609,340,000.00	62,763,736.04	152,194,272.07	25.0%	457,145,727.93
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	250,400,000.00	892,351,000.00	267,035,412.10	1,069,008,722.89	119.8%	-
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>263,705,000.00</b>	<b>268,135,000.00</b>	<b>10,312,264.66</b>	<b>28,415,195.63</b>	<b>10.6%</b>	<b>239,719,804.37</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	34,880,000.00	34,880,000.00	5,116,865.50	18,043,893.00	51.7%	16,836,107.00
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	4,230,768.20	6,572,447.45	11.4%	50,927,552.55
022205400200	KANO MOTOR PARK AND MARKET	3,686,000.00	8,116,000.00	623,582.71	2,653,451.46	32.7%	5,462,548.54
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	150,300.50	599,733.50	12.4%	4,237,266.50
022206000100	NEITAL NIGERIA LIMITED	10,560,000.00	10,560,000.00	190,692.75	542,719.72	5.1%	10,017,280.28
022206100100	BORNO SUPPLY COMPANY (BOSCO)	2,948,000.00	2,948,000.00	55.00	2,950.50	0.1%	2,945,049.50
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>236,630,000.00</b>	<b>348,343,000.00</b>	<b>64,076,462.01</b>	<b>245,947,352.41</b>	<b>70.6%</b>	<b>102,395,647.59</b>
022900100100	MINISTRY OF TRANSPORT	17,500,000.00	38,000,000.00	7,984,448.50	26,487,693.25	69.7%	11,512,306.75
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	170,500,000.00	261,713,000.00	40,477,891.38	185,329,087.53	70.8%	76,383,912.47
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	48,630,000.00	48,630,000.00	34,130,571.63	34,130,571.63	70.2%	14,499,428.37
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>146,246,000.00</b>	<b>146,246,000.00</b>	<b>2,020,669.45</b>	<b>12,024,093.45</b>	<b>8.2%</b>	<b>134,221,906.55</b>
023400100100	MINISTRY OF WORKS	77,400,000.00	77,400,000.00	2,000,186.00	12,003,610.00	15.5%	65,396,390.00
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	68,846,000.00	68,846,000.00	20,483.45	20,483.45	0.0%	68,825,516.55
<b>02530000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>170,710,000.00</b>	<b>209,710,000.00</b>	<b>11,188,664.59</b>	<b>67,468,912.41</b>	<b>32.2%</b>	<b>142,241,087.59</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	109,863,000.00	148,863,000.00	2,000,179.00	39,961,175.25	26.8%	108,901,824.75
025301000100	BORNO STATE HOUSING CORPORATION	38,947,000.00	38,947,000.00	8,788,293.09	25,486,618.66	65.4%	13,460,381.34
025300300100	RURAL ELECTRIFICATION BOARD	21,900,000.00	21,900,000.00	400,192.50	2,021,118.50	9.2%	19,878,881.50
<b>02380000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>100,100,000.00</b>	<b>100,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,100,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	100,100,000.00	100,100,000.00	-	-	0.0%	100,100,000.00
<b>02500000000</b>	<b>FISCAL RESPONSIBILITY BOARD / AGENCY</b>	<b>9,100,000.00</b>	<b>9,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>9,100,000.00</b>
025000100100	FISCAL RESPONSIBILITY BOARD / AGENCY	9,100,000.00	9,100,000.00	-	-	0.0%	9,100,000.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>743,175,000.00</b>	<b>2,293,175,000.00</b>	<b>534,965,586.75</b>	<b>1,862,094,472.00</b>	<b>81.2%</b>	<b>431,080,528.00</b>
025200100100	MINISTRY OF WATER RESOURCES	684,865,000.00	2,234,865,000.00	533,335,259.50	1,855,899,499.75	83.0%	378,965,500.25
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	58,310,000.00	58,310,000.00	1,630,327.25	6,194,972.25	10.6%	52,115,027.75
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>881,522,000.00</b>	<b>881,522,000.00</b>	<b>18,396,384.44</b>	<b>59,885,837.75</b>	<b>6.8%</b>	<b>821,636,162.25</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	612,972,000.00	612,972,000.00	2,000,167.00	11,100,981.50	1.8%	601,871,018.50
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	268,550,000.00	268,550,000.00	16,396,217.44	48,784,856.25	18.2%	219,765,143.75
<b>02600000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>98,890,000.00</b>	<b>98,890,000.00</b>	<b>6,735,661.00</b>	<b>15,546,294.63</b>	<b>15.7%</b>	<b>83,343,705.37</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	49,100,000.00	49,100,000.00	6,735,661.00	12,546,140.88	25.6%	36,553,859.12
026000300100	AGENCY FOR GEOGRAPHICAL INFORMATION SYSTEM	49,790,000.00	49,790,000.00	-	3,000,153.75	6.0%	46,789,846.25
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>1,917,935,000.00</b>	<b>1,935,935,000.00</b>	<b>80,138,727.77</b>	<b>299,378,623.89</b>	<b>15.5%</b>	<b>1,636,556,376.11</b>
<b>03180000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>1,063,390,000.00</b>	<b>1,063,390,000.00</b>	<b>75,387,083.85</b>	<b>211,115,235.23</b>	<b>19.9%</b>	<b>852,274,764.77</b>
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	59,411,875.50	190,642,601.50	26.0%	543,112,398.50
031805300100	SHARIA COURT OF APPEAL	123,140,000.00	123,140,000.00	15,975,208.35	19,964,633.73	16.2%	103,175,366.27
031805400100	AREA COURT	114,849,000.00	114,849,000.00	-	-	0.0%	114,849,000.00

Borno State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>854,545,000.00</b>	<b>872,545,000.00</b>	<b>4,751,643.92</b>	<b>88,263,388.66</b>	<b>10.1%</b>	<b>784,281,611.34</b>
032600100100	MINISTRY OF JUSTICE	809,756,000.00	809,756,000.00	2,058,414.00	72,032,941.43	8.9%	737,723,058.57
032600200100	PREROGATIVE OF MERCY	4,414,000.00	4,414,000.00	100,067.00	503,281.04	11.4%	3,910,718.96
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	34,655,000.00	34,655,000.00	1,420,545.50	10,782,422.27	31.1%	23,872,577.73
032600700100	HIGHER ISLAMIC SCHOOL	5,720,000.00	23,720,000.00	1,172,617.42	4,944,743.92	20.8%	18,775,256.08
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>9,011,518,000.00</b>	<b>12,344,418,000.00</b>	<b>1,251,148,475.62</b>	<b>4,327,727,777.79</b>	<b>35.1%</b>	<b>8,016,690,222.21</b>
<b>05660000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>14,060,000.00</b>	<b>14,060,000.00</b>	<b>2,002,301.00</b>	<b>8,009,605.68</b>	<b>57.0%</b>	<b>6,050,394.32</b>
056600100100	MINISTRY OF POVERTY ALLEVIATION	14,060,000.00	14,060,000.00	2,002,301.00	8,009,605.68	57.0%	6,050,394.32
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>1,013,136,000.00</b>	<b>1,013,136,000.00</b>	<b>497,271,535.00</b>	<b>504,272,128.50</b>	<b>49.8%</b>	<b>508,863,871.50</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,013,136,000.00	1,013,136,000.00	497,271,535.00	504,272,128.50	49.8%	508,863,871.50
<b>05170000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>2,664,786,000.00</b>	<b>2,770,186,000.00</b>	<b>301,872,874.31</b>	<b>1,204,741,633.12</b>	<b>43.5%</b>	<b>1,565,444,366.88</b>
051700100100	MINISTRY OF EDUCATION	2,085,130,000.00	2,085,130,000.00	235,640,891.00	889,008,551.25	42.6%	1,196,121,448.75
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	100,000,000.00	100,000,000.00	12,005,893.75	43,571,965.75	43.6%	56,428,034.25
051700800100	BORNO STATE LIBRARY BOARD	6,670,000.00	7,270,000.00	90,714.50	1,668,902.26	23.0%	5,601,097.74
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	1,200,000.00	6,000,000.00	662,314.38	2,029,762.59	33.8%	3,970,237.41
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	622,000.00	622,000.00	150,104.00	647,550.00	104.1%	- 25,550.00
051701200100	BORNO STATE CAREER GUIDANCE AND COUNSELLING BOARD	174,500,000.00	274,500,000.00	8,281,147.76	135,120,085.79	49.2%	139,379,914.21
051705400100	BORNO STATE TEACHING SERVICE BOARD	65,000,000.00	65,000,000.00	11,768,759.50	30,829,994.25	47.4%	34,170,005.75
051706500100	EDUCATION TRUST FUND	231,664,000.00	231,664,000.00	33,273,049.42	101,864,821.23	44.0%	129,799,178.77
<b>05680000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>2,265,742,000.00</b>	<b>2,293,242,000.00</b>	<b>106,075,915.62</b>	<b>1,116,953,736.98</b>	<b>48.7%</b>	<b>1,176,288,263.02</b>
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	1,356,000,000.00	1,356,000,000.00	81,780,781.00	820,679,449.74	60.5%	535,320,550.26
056801800100	RAMAT POLYTECHNIC MAIDUGURI	246,500,000.00	274,000,000.00	7,178,187.00	189,994,500.53	69.3%	84,005,499.47
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	73,300,000.00	73,300,000.00	3,483,164.60	22,158,750.10	30.2%	51,141,249.90
056801900200	COLLEGE OF EDUCATION WAKA - BIU	68,660,000.00	68,660,000.00	10,884,787.12	35,405,873.46	51.6%	33,254,126.54
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	145,100,000.00	145,100,000.00	2,748,828.90	10,087,743.55	7.0%	135,012,256.45
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	167.00	23,964.00	0.1%	16,158,036.00
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>1,786,183,000.00</b>	<b>1,986,183,000.00</b>	<b>247,936,391.04</b>	<b>1,061,706,614.81</b>	<b>53.5%</b>	<b>924,476,385.19</b>
052100100100	MINISTRY OF HEALTH	847,970,000.00	847,970,000.00	94,291,083.11	315,594,979.47	37.2%	532,375,020.53
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	47,050,000.00	47,050,000.00	2,244,100.50	11,094,763.99	23.6%	35,955,236.01
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	734,000,000.00	121,111,418.90	620,480,368.37	84.5%	113,519,631.63
052110400100	COLLEGE OF NURSING AND MIDWIFERY	100,000,000.00	100,000,000.00	24,518,306.50	60,112,538.42	60.1%	39,887,461.58
052110600100	COLLEGE OF HEALTH TECHNOLOGY	120,690,000.00	120,690,000.00	5,771,482.03	39,087,295.43	32.4%	81,602,704.57
052100800100	BORNO STATE TEACHING HOSPITAL	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>170,050,000.00</b>	<b>170,050,000.00</b>	<b>41,662,272.50</b>	<b>176,106,580.85</b>	<b>103.6%</b>	<b>- 6,056,580.85</b>
053500100100	MINISTRY OF ENVIRONMENT	13,100,000.00	13,100,000.00	2,001,233.50	12,002,474.00	91.6%	1,097,526.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	155,750,000.00	155,750,000.00	39,500,724.00	163,254,269.00	104.8%	- 7,504,269.00
053505600100	AFORESTATION PROJECT	1,200,000.00	1,200,000.00	160,315.00	849,837.85	70.8%	350,162.15
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>647,603,000.00</b>	<b>647,603,000.00</b>	<b>25,585,795.75</b>	<b>181,227,077.75</b>	<b>28.0%</b>	<b>466,375,922.25</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	614,953,000.00	614,953,000.00	25,285,386.00	180,185,995.50	29.3%	434,767,004.50
053905100100	BORNO STATE SPORTS COUNCIL	27,850,000.00	27,850,000.00	200,159.25	639,937.25	2.3%	27,210,062.75
053905400100	EL-KANEMI WARRIORS' FOOTBALL CLUB	4,800,000.00	4,800,000.00	100,250.50	401,145.00	8.4%	4,398,855.00
<b>05510000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>164,905,000.00</b>	<b>3,164,905,000.00</b>	<b>2,325,416.40</b>	<b>13,314,040.60</b>	<b>0.4%</b>	<b>3,151,590,959.40</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	164,905,000.00	3,164,905,000.00	2,325,416.40	13,314,040.60	0.4%	3,151,590,959.40
<b>05640000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>285,053,000.00</b>	<b>285,053,000.00</b>	<b>26,415,974.00</b>	<b>61,396,359.50</b>	<b>21.5%</b>	<b>223,656,640.50</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	263,243,000.00	263,243,000.00	26,320,886.50	60,751,080.50	23.1%	202,491,919.50
056400200100	ISLAMIC PREACHING BOARD	1,200,000.00	1,200,000.00	95,062.00	295,150.50	24.6%	904,849.50
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	25.50	350,128.50	58.4%	249,871.50

**Table 7: Capital Expenditure by Administrative Classification**

Borno State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>169,384,255,000.00</b>	<b>160,788,776,000.00</b>	<b>11,934,230,240.41</b>	<b>48,684,619,749.87</b>	<b>30.3%</b>	<b>112,104,156,250.13</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>11,956,516,000.00</b>	<b>11,903,301,000.00</b>	<b>1,999,184,125.96</b>	<b>4,141,725,167.07</b>	<b>34.8%</b>	<b>7,761,575,832.93</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>2,231,575,000.00</b>	<b>2,831,575,000.00</b>	<b>140,438,350.00</b>	<b>349,115,410.00</b>	<b>12.3%</b>	<b>2,482,459,590.00</b>
011100100100	GOVERNMENT HOUSE	2,002,750,000.00	2,502,750,000.00	104,000,000.00	312,677,060.00	12.5%	2,190,072,940.00
011100100200	DEPUTY GOVERNOR'S OFFICE	31,000,000.00	131,000,000.00	36,438,350.00	36,438,350.00	27.8%	94,561,650.00
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
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>5,204,400,000.00</b>	<b>5,961,775,000.00</b>	<b>1,780,232,550.00</b>	<b>3,345,667,574.32</b>	<b>56.1%</b>	<b>2,616,107,425.68</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,223,775,000.00	1,223,775,000.00	-	383,324,304.81	31.3%	840,450,695.19
016100800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	1,491,000,000.00	2,261,000,000.00	49,991,700.00	1,226,673,669.51	54.3%	1,034,326,330.49
016103300100	BORNO STATE ACTION COMMITTEE ON HIV/AIDS (BOSACA)	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
016110100100	SECURITY TRUST FUND	2,449,000,000.00	2,449,000,000.00	1,730,240,850.00	1,730,240,850.00	70.7%	718,759,150.00
<b>01620000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>2,035,450,000.00</b>	<b>2,035,450,000.00</b>	<b>76,937,126.50</b>	<b>377,160,249.49</b>	<b>18.5%</b>	<b>1,658,289,750.51</b>
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	2,035,450,000.00	2,035,450,000.00	76,937,126.50	377,160,249.49	18.5%	1,658,289,750.51
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>1,275,100,000.00</b>	<b>10,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,000,000.00</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	1,155,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	120,100,000.00	-	-	-	-	-
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>590,000,000.00</b>	<b>590,000,000.00</b>	<b>1,136,000.00</b>	<b>36,144,000.00</b>	<b>6.1%</b>	<b>553,856,000.00</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	420,000,000.00	420,000,000.00	25,000.00	35,033,000.00	8.3%	384,967,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	170,000,000.00	170,000,000.00	1,111,000.00	1,111,000.00	0.7%	168,889,000.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>65,550,000.00</b>	<b>23,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>23,000,000.00</b>
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	-	-	-	-	-
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>193,100,000.00</b>	<b>194,660,000.00</b>	<b>-</b>	<b>1,750,000.00</b>	<b>0.9%</b>	<b>192,910,000.00</b>
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
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>40,000,000.00</b>	<b>40,000,000.00</b>	<b>90,099.46</b>	<b>9,997,933.26</b>	<b>25.0%</b>	<b>30,002,066.74</b>
014700100100	CIVIL SERVICE COMMISSION	40,000,000.00	40,000,000.00	90,099.46	9,997,933.26	25.0%	30,002,066.74
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>210,000,000.00</b>	<b>210,000,000.00</b>	<b>350,000.00</b>	<b>21,890,000.00</b>	<b>10.4%</b>	<b>188,110,000.00</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	210,000,000.00	210,000,000.00	350,000.00	21,890,000.00	10.4%	188,110,000.00
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>111,341,000.00</b>	<b>6,841,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,841,000.00</b>
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	-	-	-	-	-
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>91,653,980,000.00</b>	<b>95,717,705,000.00</b>	<b>5,305,419,216.58</b>	<b>28,374,742,249.30</b>	<b>29.6%</b>	<b>67,342,962,750.70</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>8,717,628,000.00</b>	<b>8,717,628,000.00</b>	<b>386,559,590.00</b>	<b>1,652,167,760.00</b>	<b>19.0%</b>	<b>7,065,460,240.00</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	8,413,628,000.00	8,413,628,000.00	386,559,590.00	1,601,095,060.00	19.0%	6,812,532,940.00
021502100100	MOHAMET 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	-	12,152,000.00	9.3%	118,848,000.00
021511100100	BORNO STATE AGRICULTURAL MACHINIZATION AUTHORITY	128,000,000.00	128,000,000.00	-	10,274,000.00	8.0%	117,726,000.00
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>1,455,000,000.00</b>	<b>1,455,000,000.00</b>	<b>113,509,000.00</b>	<b>147,069,000.00</b>	<b>10.1%</b>	<b>1,307,931,000.00</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,455,000,000.00	1,455,000,000.00	113,509,000.00	147,069,000.00	10.1%	1,307,931,000.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>2,833,650,000.00</b>	<b>2,863,650,000.00</b>	<b>-</b>	<b>117,157,680.35</b>	<b>4.1%</b>	<b>2,746,492,319.65</b>
022000100100	MINISTRY OF FINANCE-HQTRS	2,463,650,000.00	2,773,650,000.00	-	113,557,680.35	4.1%	2,660,092,319.65
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	-	-	-	-	-

Borno State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>6,704,475,000.00</b>	<b>5,250,000,000.00</b>	<b>597,970,620.36</b>	<b>1,174,014,563.98</b>	<b>22.4%</b>	<b>4,075,985,436.02</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	3,915,000,000.00	3,915,000,000.00	548,997,259.78	1,118,747,372.72	28.6%	2,796,252,627.28
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	-	-	-	-	-
022205400100	MONDAY MARKET COMPANY LIMITED	259,000,000.00	259,000,000.00	-	2,700,000.00	1.0%	256,300,000.00
022205400200	KANO MOTOR PARK AND MARKET	150,500,000.00	-	-	-	-	-
022205600100	MAIDUGURI INTERNATIONAL HOTEL	500,000,000.00	-	-	-	-	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	230,000,000.00	230,000,000.00	48,848,360.58	48,848,360.58	21.2%	181,151,639.42
022205900100	BORNO WIRE AND NAIL COMPANY	81,000,000.00	-	-	-	-	-
022206000100	NEITAL NIGERIA LIMITED	58,500,000.00	58,500,000.00	125,000.00	3,718,830.68	6.4%	54,781,169.32
022206100100	BORNO SUPPLY COMPANY (BOSCO)	218,375,000.00	-	-	-	-	-
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>3,525,653,000.00</b>	<b>3,525,653,000.00</b>	<b>11,693,480.17</b>	<b>1,128,138,370.20</b>	<b>32.0%</b>	<b>2,397,514,629.80</b>
022900100100	MINISTRY OF TRANSPORT	2,581,750,000.00	2,581,750,000.00	45,000.00	1,001,060,250.00	38.8%	1,580,689,750.00
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	730,000,000.00	730,000,000.00	11,648,480.17	111,898,120.20	15.3%	618,101,879.80
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	213,903,000.00	213,903,000.00	-	15,180,000.00	7.1%	198,723,000.00
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>22,267,500,000.00</b>	<b>30,552,353,000.00</b>	<b>2,023,203,134.91</b>	<b>13,883,341,333.00</b>	<b>45.4%</b>	<b>16,669,011,667.00</b>
023400100100	MINISTRY OF WORKS	11,745,000,000.00	20,029,853,000.00	1,172,327,112.66	9,856,139,311.94	49.2%	10,173,713,688.06
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	10,522,500,000.00	10,522,500,000.00	850,876,022.25	4,027,202,021.06	38.3%	6,495,297,978.94
<b>02530000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>8,398,800,000.00</b>	<b>8,398,800,000.00</b>	<b>829,997,547.77</b>	<b>2,630,366,874.24</b>	<b>31.3%</b>	<b>5,768,433,125.76</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	5,987,300,000.00	5,987,300,000.00	730,251,593.25	2,480,296,672.46	41.4%	3,507,003,327.54
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	99,745,954.52	149,246,201.78	6.3%	2,216,753,798.22
<b>02380000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>161,800,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
023800400100	STATE BUREAU OF STATISTICS	161,800,000.00	-	-	-	-	-
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>9,246,880,000.00</b>	<b>9,396,880,000.00</b>	<b>264,313,147.50</b>	<b>778,904,003.50</b>	<b>8.3%</b>	<b>8,617,975,996.50</b>
025200100100	MINISTRY OF WATER RESOURCES	3,265,000,000.00	3,415,000,000.00	209,887,745.25	614,424,668.50	18.0%	2,800,575,331.50
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	5,981,880,000.00	5,981,880,000.00	54,425,402.25	164,479,335.00	2.7%	5,817,400,665.00
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>25,544,644,000.00</b>	<b>22,759,791,000.00</b>	<b>1,078,172,695.87</b>	<b>6,726,895,416.28</b>	<b>29.6%</b>	<b>16,032,895,583.72</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	25,451,644,000.00	22,666,791,000.00	1,053,965,982.50	6,696,585,306.75	29.5%	15,970,205,693.25
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	93,000,000.00	93,000,000.00	24,206,713.37	30,310,109.53	32.6%	62,689,890.47
<b>02600000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>2,797,950,000.00</b>	<b>2,797,950,000.00</b>	<b>-</b>	<b>136,687,247.75</b>	<b>4.9%</b>	<b>2,661,262,752.25</b>
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
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>1,246,180,000.00</b>	<b>571,400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>571,400,000.00</b>
<b>03180000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>586,000,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
031805100100	HIGH COURT OF JUSTICE	444,000,000.00	-	-	-	-	-
031805300100	SHARIA COURT OF APPEAL	87,000,000.00	-	-	-	-	-
031805400100	AREA COURT	55,000,000.00	-	-	-	-	-
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>660,180,000.00</b>	<b>571,400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>571,400,000.00</b>
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	-	-	-	-	-
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	43,280,000.00	-	-	-	-	-
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>64,527,579,000.00</b>	<b>52,596,370,000.00</b>	<b>4,629,626,897.87</b>	<b>16,168,152,333.50</b>	<b>30.7%</b>	<b>36,428,217,666.50</b>
<b>05660000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>4,143,000,000.00</b>	<b>4,143,000,000.00</b>	<b>950,003,088.00</b>	<b>2,980,351,464.00</b>	<b>71.9%</b>	<b>1,162,648,536.00</b>
056600100100	MINISTRY OF POVERTY ALLEVIATION	4,143,000,000.00	4,143,000,000.00	950,003,088.00	2,980,351,464.00	71.9%	1,162,648,536.00
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>1,210,750,000.00</b>	<b>1,710,750,000.00</b>	<b>-</b>	<b>538,576,279.04</b>	<b>31.5%</b>	<b>1,172,173,720.96</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,210,750,000.00	1,710,750,000.00	-	538,576,279.04	31.5%	1,172,173,720.96

Borno State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>05170000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>30,082,700,000.00</b>	<b>23,287,900,000.00</b>	<b>1,256,524,115.19</b>	<b>3,146,137,469.55</b>	<b>13.5%</b>	<b>20,141,762,530.45</b>
051700100100	MINISTRY OF EDUCATION	9,248,300,000.00	9,248,300,000.00	942,244,446.46	2,259,506,438.13	24.4%	6,988,793,561.87
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	18,333,600,000.00	11,713,600,000.00	-	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	-	510,670.25	0.1%	534,489,329.75
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	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	-	-	-	-	-
051706500100	EDUCATION TRUST FUND	1,495,000,000.00	1,495,000,000.00	314,279,668.73	813,826,722.67	54.4%	681,173,277.33
<b>05680000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>7,298,390,000.00</b>	<b>7,192,390,000.00</b>	<b>939,243,147.74</b>	<b>1,912,245,985.77</b>	<b>26.6%</b>	<b>5,280,144,014.23</b>
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	1,868,000,000.00	1,868,000,000.00	639,490,813.75	1,070,124,314.30	57.3%	797,875,685.70
056801800100	RAMAT POLYTECHNIC MAIDUGURI	284,000,000.00	284,000,000.00	-	47,468,749.56	16.7%	236,531,250.44
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	106,000,000.00	-	-	-	-	-
056801900200	COLLEGE OF EDUCATION WAKA - BIU	276,000,000.00	276,000,000.00	6,250,000.00	6,250,000.00	2.3%	269,750,000.00
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	293,502,333.99	427,000,703.60	27.7%	1,114,389,296.40
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>13,892,539,000.00</b>	<b>9,333,130,000.00</b>	<b>409,453,828.14</b>	<b>4,203,679,749.52</b>	<b>45.0%</b>	<b>5,129,450,250.48</b>
052100100100	MINISTRY OF HEALTH	6,700,555,000.00	6,700,555,000.00	95,782,508.00	3,235,398,313.83	48.3%	3,465,156,686.17
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	210,725,000.00	353,575,000.00	-	45,992,560.00	13.0%	307,582,440.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	690,000,000.00	1,393,000,000.00	305,415,199.14	899,267,910.94	64.6%	493,732,089.06
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	-	-	-	-	-
052110600100	COLLEGE OF HEALTH TECHNOLOGY	171,000,000.00	171,000,000.00	8,256,121.00	23,020,964.75	13.5%	147,979,035.25
052100800100	BORNO STATE TEACHING HOSPITAL	5,100,259,000.00	-	-	-	-	-
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>2,828,810,000.00</b>	<b>2,287,810,000.00</b>	<b>190,228,264.37</b>	<b>312,470,838.62</b>	<b>13.7%</b>	<b>1,975,339,161.38</b>
053500100100	MINISTRY OF ENVIRONMENT	2,237,560,000.00	2,237,560,000.00	166,228,264.37	283,470,838.62	12.7%	1,954,089,161.38
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	50,250,000.00	50,250,000.00	24,000,000.00	29,000,000.00	57.7%	21,250,000.00
053505600100	AFORESTATION PROJECT	541,000,000.00	-	-	-	-	-
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>2,128,650,000.00</b>	<b>2,058,650,000.00</b>	<b>374,214,846.22</b>	<b>1,216,660,392.12</b>	<b>59.1%</b>	<b>841,989,607.88</b>
053900100100	MINISTRY OF SPORTS DEVELOPMENT	2,058,650,000.00	2,058,650,000.00	374,214,846.22	1,216,660,392.12	59.1%	841,989,607.88
053905100100	BORNO STATE SPORTS COUNCIL	70,000,000.00	-	-	-	-	-
<b>05510000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>168,000,000.00</b>	<b>168,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>168,000,000.00</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	168,000,000.00	168,000,000.00	-	-	0.0%	168,000,000.00
<b>05640000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>2,774,740,000.00</b>	<b>2,414,740,000.00</b>	<b>509,959,608.21</b>	<b>1,858,030,154.88</b>	<b>76.9%</b>	<b>556,709,845.12</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	2,409,740,000.00	2,409,740,000.00	509,959,608.21	1,858,030,154.88	77.1%	551,709,845.12
056400200100	ISLAMIC PREACHING BOARD	310,000,000.00	-	-	-	-	-
056400400100	COUNCIL OF ULAMAS	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 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>14,114,929,000.00</b>	<b>10,170,696,000.00</b>	<b>2,087,847,476.22</b>	<b>5,072,364,529.05</b>	<b>49.9%</b>	<b>5,098,331,470.95</b>
01000000000	<b>ADMINISTRATION SECTOR</b>	<b>384,000,000.00</b>	<b>484,000,000.00</b>	<b>150,050,000.00</b>	<b>220,660,000.00</b>	<b>45.6%</b>	<b>263,340,000.00</b>
01110000000	<b>GOVERNOR'S OFFICE</b>	<b>267,360,000.00</b>	<b>367,360,000.00</b>	<b>60,000,000.00</b>	<b>130,400,000.00</b>	<b>35.5%</b>	<b>236,960,000.00</b>
011100100100	GOVERNMENT HOUSE	250,000,000.00	350,000,000.00	60,000,000.00	130,000,000.00	37.1%	220,000,000.00
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	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>127,000.00</b>	<b>127,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>127,000.00</b>
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	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>115,153,000.00</b>	<b>115,153,000.00</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>78.2%</b>	<b>25,153,000.00</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	114,873,000.00	114,873,000.00	90,000,000.00	90,000,000.00	78.3%	24,873,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	280,000.00	280,000.00	-	-	0.0%	280,000.00
01230000000	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>350,000.00</b>
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	350,000.00	350,000.00	-	-	0.0%	350,000.00
01250000000	<b>HEAD OF SERVICE</b>	<b>810,000.00</b>	<b>810,000.00</b>	<b>50,000.00</b>	<b>260,000.00</b>	<b>32.1%</b>	<b>550,000.00</b>
012500100100	HEAD OF SERVICE	210,000.00	210,000.00	-	-	0.0%	210,000.00
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUKA	600,000.00	600,000.00	50,000.00	260,000.00	43.3%	340,000.00
01400000000	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>200,000.00</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	200,000.00	200,000.00	-	-	0.0%	200,000.00
02000000000	<b>ECONOMIC SECTOR</b>	<b>13,673,020,000.00</b>	<b>9,628,787,000.00</b>	<b>1,937,797,476.22</b>	<b>4,842,605,529.05</b>	<b>50.3%</b>	<b>4,786,181,470.95</b>
02150000000	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>750,000.00</b>	<b>750,000.00</b>	<b>-</b>	<b>148,500.00</b>	<b>19.8%</b>	<b>601,500.00</b>
021502100100	MOHAMET LAWAN COLLEGE OF AGRICULTURE	250,000.00	250,000.00	-	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	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>13,505,620,000.00</b>	<b>9,460,387,000.00</b>	<b>1,937,797,476.22</b>	<b>4,840,366,029.05</b>	<b>51.2%</b>	<b>4,620,020,970.95</b>
022000100100	MINISTRY OF FINANCE-HQTRS	6,504,620,000.00	8,704,620,000.00	1,937,797,476.22	4,653,621,741.88	53.5%	4,050,998,258.12
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	754,767,000.00	-	186,744,287.17	24.7%	568,022,712.83
02220000000	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>60,518,000.00</b>	<b>60,518,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>60,518,000.00</b>
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	<b>MINISTRY OF TRANSPORT</b>	<b>2,500,000.00</b>	<b>3,500,000.00</b>	<b>-</b>	<b>2,091,000.00</b>	<b>59.7%</b>	<b>1,409,000.00</b>
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	2,500,000.00	3,500,000.00	-	2,091,000.00	59.7%	1,409,000.00
02340000000	<b>MINISTRY OF WORKS</b>	<b>544,000.00</b>	<b>544,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>544,000.00</b>
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	544,000.00	544,000.00	-	-	0.0%	544,000.00
02530000000	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
025300300100	RURAL ELECTRIFICATION BOARD	500,000.00	500,000.00	-	-	0.0%	500,000.00
02520000000	<b>MINISTRY OF WATER RESOURCES</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000,000.00</b>
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 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>025500000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>2,588,000.00</b>	<b>2,588,000.00</b>	-	-	<b>0.0%</b>	<b>2,588,000.00</b>
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
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>12,720,000.00</b>	<b>12,720,000.00</b>	-	<b>800,000.00</b>	<b>6.3%</b>	<b>11,920,000.00</b>
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>12,720,000.00</b>	<b>12,720,000.00</b>	-	<b>800,000.00</b>	<b>6.3%</b>	<b>11,920,000.00</b>
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	-	800,000.00	13.3%	5,200,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>45,189,000.00</b>	<b>45,189,000.00</b>	-	<b>8,299,000.00</b>	<b>18.4%</b>	<b>36,890,000.00</b>
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>18,680,000.00</b>	<b>18,680,000.00</b>	-	-	<b>0.0%</b>	<b>18,680,000.00</b>
051700100100	MINISTRY OF EDUCATION	18,680,000.00	18,680,000.00	-	-	0.0%	18,680,000.00
<b>056800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>500,000.00</b>	<b>500,000.00</b>	-	-	<b>0.0%</b>	<b>500,000.00</b>
056805600100	BORNO STATE SCHOLARSHIPS BOARD	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>14,212,000.00</b>	<b>14,212,000.00</b>	-	<b>8,299,000.00</b>	<b>58.4%</b>	<b>5,913,000.00</b>
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	-	8,299,000.00	79.0%	2,201,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	527,000.00	527,000.00	-	-	0.0%	527,000.00
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>247,000.00</b>	<b>247,000.00</b>	-	-	<b>0.0%</b>	<b>247,000.00</b>
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
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>1,260,000.00</b>	<b>1,260,000.00</b>	-	-	<b>0.0%</b>	<b>1,260,000.00</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	1,260,000.00	1,260,000.00	-	-	0.0%	1,260,000.00
<b>056400000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>10,290,000.00</b>	<b>10,290,000.00</b>	-	-	<b>0.0%</b>	<b>10,290,000.00</b>
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 Q4 - Total Expenditure by Economic Classification

Code	Economic	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>2</b>	<b>EXPENDITURES</b>	<b>269,435,860,000.00</b>	<b>269,696,860,000.00</b>	<b>32,950,963,462.70</b>	<b>109,254,269,890.15</b>	<b>40.5%</b>	<b>160,442,590,109.85</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>44,520,386,000.00</b>	<b>45,733,014,000.00</b>	<b>9,487,977,550.84</b>	<b>32,298,099,978.70</b>	<b>70.6%</b>	<b>13,434,914,021.30</b>
<b>2101</b>	<b>SALARY</b>	<b>28,257,936,000.00</b>	<b>28,557,936,000.00</b>	<b>4,802,724,949.35</b>	<b>19,825,768,037.50</b>	<b>69.4%</b>	<b>8,732,167,962.50</b>
210101	SALARIES AND WAGES	28,257,936,000.00	28,557,936,000.00	4,802,724,949.35	19,825,768,037.50	69.4%	8,732,167,962.50
21010101	SALARY	28,082,236,000.00	28,382,236,000.00	4,762,224,949.35	19,704,268,037.50	69.4%	8,677,967,962.50
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	175,700,000.00	175,700,000.00	40,500,000.00	121,500,000.00	69.2%	54,200,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>2,997,330,000.00</b>	<b>3,084,695,000.00</b>	<b>289,289,110.49</b>	<b>1,134,072,519.08</b>	<b>36.8%</b>	<b>1,950,622,480.92</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>2,089,160,000.00</b>	<b>2,176,525,000.00</b>	<b>248,875,790.99</b>	<b>1,093,659,199.58</b>	<b>50.2%</b>	<b>1,082,865,800.42</b>
21020101	NON REGULAR ALLOWANCES	2,089,160,000.00	2,176,525,000.00	248,875,790.99	1,093,659,199.58	50.2%	1,082,865,800.42
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>908,170,000.00</b>	<b>908,170,000.00</b>	<b>40,413,319.50</b>	<b>40,413,319.50</b>	<b>4.4%</b>	<b>867,756,680.50</b>
21020202	CONTRIBUTORY PENSION	750,000,000.00	750,000,000.00	40,413,319.50	40,413,319.50	5.4%	709,586,680.50
21020203	GROUP LIFE INSURANCE	158,170,000.00	158,170,000.00	-	-	0.0%	158,170,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>13,265,120,000.00</b>	<b>14,090,383,000.00</b>	<b>4,395,963,491.00</b>	<b>11,338,259,422.11</b>	<b>80.5%</b>	<b>2,752,123,577.89</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>13,265,120,000.00</b>	<b>14,090,383,000.00</b>	<b>4,395,963,491.00</b>	<b>11,338,259,422.11</b>	<b>80.5%</b>	<b>2,752,123,577.89</b>
21030101	GRATUITY	6,728,000,000.00	3,728,000,000.00	591,637,088.66	1,417,537,754.85	38.0%	2,310,462,245.15
21030102	PENSION	6,537,120,000.00	10,362,383,000.00	3,804,326,402.34	9,920,721,667.26	95.7%	441,661,332.74
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>55,531,219,000.00</b>	<b>63,175,070,000.00</b>	<b>11,528,755,671.45</b>	<b>28,271,550,161.58</b>	<b>44.8%</b>	<b>34,903,519,838.42</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>41,416,290,000.00</b>	<b>53,004,374,000.00</b>	<b>9,440,908,195.23</b>	<b>23,199,185,632.53</b>	<b>43.8%</b>	<b>29,805,188,367.47</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>3,461,408,800.00</b>	<b>4,248,508,800.00</b>	<b>1,406,813,821.29</b>	<b>2,221,032,208.84</b>	<b>52.3%</b>	<b>2,027,476,591.16</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,173,860,900.00	1,379,060,900.00	464,933,033.49	693,014,635.58	50.3%	686,046,264.42
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	840,724,900.00	1,140,624,900.00	368,581,719.80	646,029,974.17	56.6%	494,594,925.83
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	721,853,000.00	1,010,353,000.00	406,524,068.00	593,655,090.09	58.8%	416,697,909.91
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	724,970,000.00	718,470,000.00	166,775,000.00	288,332,509.00	40.1%	430,137,491.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,059,892,900.00</b>	<b>1,210,543,900.00</b>	<b>88,986,536.29</b>	<b>261,605,017.36</b>	<b>21.6%</b>	<b>948,938,882.64</b>
22020201	ELECTRICITY CHARGES	558,505,000.00	597,456,000.00	35,534,783.95	108,518,178.36	18.2%	488,937,821.64
22020202	TELEPHONE CHARGES	23,397,000.00	23,397,000.00	4,551,230.00	11,594,383.00	49.6%	11,802,617.00
22020203	INTERNET ACCESS CHARGES	210,325,000.00	222,025,000.00	20,548,272.00	38,570,005.32	17.4%	183,454,994.68
22020204	SATELLITE BROADCASTING ACCESS CHARGES	194,418,000.00	194,418,000.00	18,935,500.00	29,589,950.00	15.2%	164,828,050.00
22020205	WATER RATES	11,487,000.00	11,487,000.00	4,550,000.00	4,786,000.00	41.7%	6,701,000.00
22020206	SEWERAGE CHARGES	7,962,000.00	7,962,000.00	4,550,000.00	5,029,000.00	63.2%	2,933,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	53,798,900.00	153,798,900.00	316,750.34	63,517,500.68	41.3%	90,281,399.32
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>4,533,619,800.00</b>	<b>5,030,246,800.00</b>	<b>516,445,496.76</b>	<b>2,028,566,926.56</b>	<b>40.3%</b>	<b>3,001,679,873.44</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,034,756,900.00	1,308,273,900.00	139,910,491.96	438,769,310.13	33.5%	869,504,589.87
22020302	BOOKS	398,515,000.00	498,515,000.00	20,998,550.00	129,789,150.00	26.0%	368,725,850.00
22020303	NEWSPAPERS	22,386,000.00	22,426,000.00	6,392,200.00	10,383,748.00	46.3%	12,042,252.00
22020304	MAGAZINES & PERIODICALS	51,885,900.00	51,885,900.00	13,500,000.00	14,658,250.00	28.3%	37,227,650.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	266,779,000.00	294,929,000.00	1,678,037.80	69,624,237.80	23.6%	225,304,762.20
22020306	PRINTING OF SECURITY DOCUMENTS	226,118,000.00	315,838,000.00	17,771,500.00	170,626,908.00	54.0%	145,211,092.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	470,500,000.00	470,500,000.00	19,402,500.00	56,428,213.13	12.0%	414,071,786.87
22020308	FIELD & CAMPING MATERIALS SUPPLIES	1,126,000.00	1,126,000.00	35,000.00	81,000.00	7.2%	1,045,000.00
22020309	UNIFORMS & OTHER CLOTHING	206,353,000.00	208,853,000.00	5,314,300.00	40,227,310.00	19.3%	168,625,690.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	287,900,000.00	290,600,000.00	7,660,000.00	29,806,132.50	10.3%	260,793,867.50
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,567,300,000.00	1,567,300,000.00	283,782,917.00	1,068,172,667.00	68.2%	499,127,333.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,693,119,800.00</b>	<b>3,074,851,800.00</b>	<b>550,051,487.00</b>	<b>1,241,457,850.00</b>	<b>40.4%</b>	<b>1,833,393,950.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	985,521,900.00	1,055,244,900.00	193,977,110.00	551,537,708.50	52.3%	503,707,191.50
22020402	MAINTENANCE OF OFFICE FURNITURE	450,290,900.00	460,344,900.00	129,343,686.00	164,821,921.00	35.8%	295,522,979.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	545,409,000.00	754,482,000.00	140,195,831.00	264,378,423.00	35.0%	490,103,577.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	221,177,000.00	239,316,000.00	54,148,900.00	81,530,522.00	34.1%	157,785,478.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	214,793,000.00	282,036,000.00	27,611,060.00	110,644,860.00	39.2%	171,391,140.00
22020406	OTHER MAINTENANCE SERVICES	157,928,000.00	159,928,000.00	4,728,900.00	39,771,205.50	24.9%	120,156,794.50
22020410	MAINTENANCE OF STREET LIGHTINGS	5,000,000.00	5,000,000.00	-	3,558,510.00	71.2%	1,441,490.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	103,000,000.00	103,000,000.00	46,000.00	10,356,000.00	10.1%	92,644,000.00
22020413	MINOR ROAD MAINTENANCE	10,000,000.00	15,500,000.00	-	14,858,700.00	95.9%	641,300.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>1,579,528,900.00</b>	<b>1,837,088,900.00</b>	<b>344,081,941.69</b>	<b>704,670,025.69</b>	<b>38.4%</b>	<b>1,132,418,874.31</b>
22020501	LOCAL TRAINING	943,298,900.00	1,155,678,900.00	158,742,447.92	435,084,660.92	37.6%	720,594,239.08
22020502	INTERNATIONAL TRAINING	636,230,000.00	681,410,000.00	185,339,493.77	269,585,364.77	39.6%	411,824,635.23

Code	Economic	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>8,553,089,000.00</b>	<b>9,563,142,000.00</b>	<b>1,641,232,038.00</b>	<b>5,701,322,635.10</b>	<b>59.6%</b>	<b>3,861,819,364.90</b>
22020601	SECURITY SERVICES	926,945,000.00	929,825,000.00	527,238,825.50	594,473,750.50	63.9%	335,351,249.50
22020602	OFFICE RENT	154,950,000.00	159,950,000.00	11,000,000.00	17,435,500.00	10.9%	142,514,500.00
22020603	RESIDENTIAL RENT	269,000,000.00	269,000,000.00	34,200,000.00	41,200,000.00	15.3%	227,800,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	7,051,000,000.00	8,051,000,000.00	1,061,653,712.50	4,960,647,733.60	61.6%	3,090,352,266.40
22020605	CLEANING & FUMIGATION SERVICES	151,194,000.00	153,367,000.00	7,139,500.00	87,565,651.00	57.1%	65,801,349.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>632,578,000.00</b>	<b>1,285,988,000.00</b>	<b>69,996,700.00</b>	<b>198,786,682.13</b>	<b>15.5%</b>	<b>1,087,201,317.87</b>
22020701	FINANCIAL CONSULTING	386,765,000.00	1,039,375,000.00	29,853,450.00	111,664,620.53	10.7%	927,710,379.47
22020702	INFORMATION TECHNOLOGY CONSULTING	135,223,000.00	136,023,000.00	38,376,250.00	62,737,461.60	46.1%	73,285,538.40
22020703	LEGAL SERVICES	24,540,000.00	24,540,000.00	66,000.00	22,260,600.00	90.7%	2,279,400.00
22020704	ENGINEERING SERVICES	71,345,000.00	71,345,000.00	-	329,000.00	0.5%	71,016,000.00
22020705	ARCHITECTURAL SERVICES	9,105,000.00	9,105,000.00	1,681,000.00	1,694,000.00	18.6%	7,411,000.00
22020706	SURVEYING SERVICES	1,500,000.00	1,500,000.00	-	60,000.00	4.0%	1,440,000.00
22020708	MEDICAL CONSULTING	4,100,000.00	4,100,000.00	20,000.00	41,000.00	1.0%	4,059,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>3,154,876,000.00</b>	<b>5,189,072,000.00</b>	<b>901,621,114.00</b>	<b>4,005,792,787.23</b>	<b>77.2%</b>	<b>1,183,279,212.77</b>
22020801	MOTOR VEHICLE FUEL COST	805,619,000.00	865,315,000.00	106,285,419.00	534,930,940.73	61.8%	330,384,059.27
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	199,906,000.00	200,106,000.00	38,640,000.00	103,393,400.00	51.7%	96,712,600.00
22020803	PLANT / GENERATOR FUEL COST	2,149,351,000.00	4,123,651,000.00	756,695,695.00	3,367,468,446.50	81.7%	756,182,553.50
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>85,044,000.00</b>	<b>86,584,000.00</b>	<b>11,431,359.50</b>	<b>13,937,942.03</b>	<b>16.1%</b>	<b>72,646,057.97</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	56,059,000.00	57,599,000.00	11,431,359.50	13,837,942.03	24.0%	43,761,057.97
22020902	INSURANCE PREMIUM	27,665,000.00	27,665,000.00	-	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
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>15,663,132,800.00</b>	<b>21,478,347,800.00</b>	<b>3,910,247,700.70</b>	<b>6,822,013,557.59</b>	<b>31.8%</b>	<b>14,656,334,242.41</b>
22021001	REFRESHMENT & MEALS	845,185,900.00	991,185,900.00	337,682,389.16	675,898,879.16	68.2%	315,287,020.84
22021002	HONORARIUM & SITTING ALLOWANCE	1,878,465,900.00	2,972,965,900.00	1,039,138,287.54	1,726,246,780.20	58.1%	1,246,719,119.80
22021003	PUBLICITY & ADVERTISEMENTS	590,460,000.00	742,810,000.00	108,054,000.00	468,487,907.00	63.1%	274,322,093.00
22021004	MEDICAL EXPENSES-LOCAL	484,137,000.00	485,637,000.00	117,639,900.00	278,817,100.08	57.4%	206,819,899.92
22021006	POSTAGES & COURIER SERVICES	33,896,000.00	84,811,000.00	63,405,000.00	69,056,975.00	81.4%	15,754,025.00
22021007	WELFARE PACKAGES	11,278,923,000.00	15,528,323,000.00	2,163,626,324.00	3,426,347,906.15	22.1%	12,101,975,093.85
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	191,730,000.00	197,230,000.00	4,300,000.00	73,868,000.00	37.5%	123,362,000.00
22021009	SPORTING ACTIVITIES	25,815,000.00	75,815,000.00	65,132,000.00	66,082,000.00	87.2%	9,733,000.00
22021010	DIRECT TEACHING & LABORATORY COST	282,650,000.00	282,650,000.00	1,723,300.00	1,931,300.00	0.7%	280,718,700.00
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	91,920,000.00	9,546,500.00	35,276,710.00	38.4%	56,643,290.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>55,428,000.00</b>	<b>56,428,000.00</b>	<b>10,050,000.00</b>	<b>21,998,500.00</b>	<b>39.0%</b>	<b>34,429,500.00</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>55,428,000.00</b>	<b>56,428,000.00</b>	<b>10,050,000.00</b>	<b>21,998,500.00</b>	<b>39.0%</b>	<b>34,429,500.00</b>
22030101	MOTOR CYCLE ADVANCES	42,363,000.00	43,363,000.00	10,000,000.00	20,538,500.00	47.4%	22,824,500.00
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	50,000.00	75,000.00	32.6%	155,000.00
22030106	MOTOR VEHICLE ADVANCE	6,000,000.00	6,000,000.00	-	800,000.00	13.3%	5,200,000.00
22030107	FURNISHING ADVANCES	2,245,000.00	2,245,000.00	-	35,000.00	1.6%	2,210,000.00
22030108	HOUSING LOANS	3,380,000.00	3,380,000.00	-	550,000.00	16.3%	2,830,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>551,933,000.00</b>	<b>651,933,000.00</b>	<b>140,000,000.00</b>	<b>210,000,000.00</b>	<b>32.2%</b>	<b>441,933,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>551,933,000.00</b>	<b>651,933,000.00</b>	<b>140,000,000.00</b>	<b>210,000,000.00</b>	<b>32.2%</b>	<b>441,933,000.00</b>
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	450,494,000.00	140,000,000.00	210,000,000.00	46.6%	240,494,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>6,507,568,000.00</b>	<b>8,707,568,000.00</b>	<b>1,937,797,476.22</b>	<b>4,653,621,741.88</b>	<b>53.4%</b>	<b>4,053,946,258.12</b>
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>4,357,568,000.00</b>	<b>6,357,568,000.00</b>	<b>1,327,874,071.97</b>	<b>3,313,576,616.71</b>	<b>52.1%</b>	<b>3,043,991,383.29</b>
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	4,307,568,000.00	4,307,568,000.00	283,789,420.79	1,214,124,461.51	28.2%	3,093,443,538.49
22060203	DOMESTIC INTEREST - LONG TERM BORROWINGS	50,000,000.00	2,050,000,000.00	1,044,084,651.18	2,099,452,155.20	102.4%	49,452,155.20
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>150,000,000.00</b>	<b>350,000,000.00</b>	<b>69,727,928.97</b>	<b>271,108,609.83</b>	<b>77.5%</b>	<b>78,891,390.17</b>
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	150,000,000.00	350,000,000.00	69,727,928.97	271,108,609.83	77.5%	78,891,390.17
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>2,000,000,000.00</b>	<b>2,000,000,000.00</b>	<b>540,195,475.28</b>	<b>1,068,936,515.34</b>	<b>53.4%</b>	<b>931,063,484.66</b>
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	2,000,000,000.00	2,000,000,000.00	540,195,475.28	1,068,936,515.34	53.4%	931,063,484.66

Borno State Government Budget Performance Report 2022 Q4 - Total Expenditure by Economic Classification

Code	Economic	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>7,000,000,000.00</b>	<b>754,767,000.00</b>	-	<b>186,744,287.17</b>	<b>24.7%</b>	<b>568,022,712.83</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>7,000,000,000.00</b>	<b>754,767,000.00</b>	-	<b>186,744,287.17</b>	<b>24.7%</b>	<b>568,022,712.83</b>
22070105	Trnsfer to Service Wide Votes	7,000,000,000.00	754,767,000.00	-	186,744,287.17	24.7%	568,022,712.83
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>169,384,255,000.00</b>	<b>160,788,776,000.00</b>	<b>11,934,230,240.41</b>	<b>48,684,619,749.87</b>	<b>30.3%</b>	<b>112,104,156,250.13</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>29,442,376,000.00</b>	<b>28,689,675,000.00</b>	<b>2,292,751,085.03</b>	<b>4,749,258,560.72</b>	<b>16.6%</b>	<b>23,940,416,439.28</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>29,442,376,000.00</b>	<b>28,689,675,000.00</b>	<b>2,292,751,085.03</b>	<b>4,749,258,560.72</b>	<b>16.6%</b>	<b>23,940,416,439.28</b>
23010101	PURCHASE / ACQUISITION OF LAND	1,373,000,000.00	1,273,000,000.00	48,390,412.75	130,616,911.94	10.3%	1,142,383,088.06
23010102	PURCHASE OF OFFICE BUILDINGS	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	4,513,820,000.00	4,359,986,000.00	111,949,000.00	289,340,950.75	6.6%	4,070,645,049.25
23010106	PURCHASE OF VANS	435,400,000.00	402,025,000.00	-	10,443,000.00	2.6%	391,582,000.00
23010107	PURCHASE OF TRUCKS	761,100,000.00	761,100,000.00	-	-	0.0%	761,100,000.00
23010108	PURCHASE OF BUSES	2,103,400,000.00	2,028,900,000.00	34,974,350.00	1,033,288,250.00	50.9%	995,611,750.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,427,180,000.00	1,438,030,000.00	9,169,455.75	97,783,971.13	6.8%	1,340,246,028.87
23010113	PURCHASE OF COMPUTERS	473,559,000.00	420,480,000.00	27,000,000.00	42,319,367.20	10.1%	378,160,632.80
23010114	PURCHASE OF COMPUTER PRINTERS	164,625,000.00	126,261,000.00	2,000,000.00	2,771,300.00	2.2%	123,489,700.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	117,684,000.00	89,050,000.00	-	625,138.00	0.7%	88,424,862.00
23010117	PURCHASE OF SHREDDING MACHINES	2,895,000.00	2,050,000.00	-	-	0.0%	2,050,000.00
23010118	PURCHASE OF SCANNERS	423,542,000.00	368,700,000.00	-	55,273,000.00	15.0%	313,427,000.00
23010119	PURCHASE OF POWER GENERATING SET	1,933,428,000.00	1,436,450,000.00	72,926,343.00	129,164,983.73	9.0%	1,307,285,016.27
23010120	PURCHASE OF CANTEEN / 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	188,000,000.00	-	12,265,000.00	6.5%	175,735,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,888,880,000.00	2,887,880,000.00	150,967,637.95	509,484,969.08	17.6%	2,378,395,030.92
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	576,375,000.00	646,025,000.00	1,550,000.00	236,774,266.31	36.7%	409,250,733.69
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	90,250,000.00	67,500,000.00	14,000,000.00	14,000,000.00	20.7%	53,500,000.00
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	2,510,000,000.00	1,630,078,300.00	1,682,988,300.00	67.1%	827,011,700.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	2,356,810,000.00	2,318,960,000.00	23,833,000.00	79,362,707.00	3.4%	2,239,597,293.00
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	1,000,000.00	1,325,000.00	0.1%	1,461,675,000.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	2,285,000,000.00	2,262,000,000.00	-	237,860.00	0.0%	2,261,762,140.00
23010141	PURCHASE OF CHEMICALS & OTHERS	1,350,000,000.00	1,650,000,000.00	164,912,585.58	330,937,585.58	20.1%	1,319,062,414.42
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	520,000,000.00	520,000,000.00	-	-	0.0%	520,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>88,511,799,000.00</b>	<b>85,208,019,000.00</b>	<b>6,161,738,057.66</b>	<b>30,212,826,608.74</b>	<b>35.5%</b>	<b>54,995,192,391.26</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>88,511,799,000.00</b>	<b>85,208,019,000.00</b>	<b>6,161,738,057.66</b>	<b>30,212,826,608.74</b>	<b>35.5%</b>	<b>54,995,192,391.26</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	3,800,300,000.00	3,867,800,000.00	193,218,600.00	1,724,636,400.64	44.6%	2,143,163,599.36
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,473,222,000.00	4,625,353,000.00	1,014,595,430.25	3,734,548,983.61	80.7%	890,804,016.39
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,241,250,000.00	1,230,250,000.00	99,745,954.52	171,555,265.28	13.9%	1,058,694,734.72
23020104	CONSTRUCTION / PROVISION OF HOUSING	6,242,000,000.00	6,242,000,000.00	755,600,858.75	2,931,386,512.21	47.0%	3,310,613,487.79
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,362,000,000.00	2,120,000,000.00	80,249,699.46	271,199,383.04	12.8%	1,848,800,616.96
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	11,620,259,000.00	6,520,000,000.00	95,782,508.00	3,429,865,803.01	52.6%	3,090,134,196.99
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	16,637,500,000.00	15,467,500,000.00	886,649,368.23	2,022,316,587.01	13.1%	13,445,183,412.99
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	250,000,000.00	215,000,000.00	-	-	0.0%	215,000,000.00
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	6.0%	667,500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	17,537,000,000.00	25,801,853,000.00	1,811,306,847.71	13,346,405,647.23	51.7%	12,455,447,352.77
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	7,000,000.00	7,000,000.00	5,000,000.00	5,200,000.00	74.3%	1,800,000.00
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	9,442,063,000.00	393,363,385.21	967,283,369.74	10.2%	8,474,779,630.26
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	1,034,700,000.00	994,700,000.00	-	26,902,094.00	2.7%	967,797,906.00
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	118,800,546.00	237,045,546.00	21.5%	862,954,454.00
23020124	CONSTRUCTION OF MARKETS/PARKS	5,730,000,000.00	5,730,000,000.00	542,310,759.78	1,080,448,972.72	18.9%	4,649,551,027.28
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	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	592,000,000.00	165,114,099.75	174,087,444.25	29.4%	417,912,555.75

Borno State Government Budget Performance Report 2022 Q4 - Total Expenditure by Economic Classification

Code	Economic	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>16,769,890,000.00</b>	<b>15,605,883,000.00</b>	<b>654,555,525.13</b>	<b>1,780,435,213.41</b>	<b>11.4%</b>	<b>13,825,447,786.59</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>16,769,890,000.00</b>	<b>15,605,883,000.00</b>	<b>654,555,525.13</b>	<b>1,780,435,213.41</b>	<b>11.4%</b>	<b>13,825,447,786.59</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	934,000,000.00	1,134,346,000.00	-	183,632,424.81	16.2%	950,713,575.19
23030102	REHABILITATION / REPAIRS - ELECTRICITY	902,000,000.00	900,000,000.00	15,151,286.75	27,654,272.75	3.1%	872,345,727.25
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,239,890,000.00	1,209,890,000.00	80,348,547.50	315,466,815.75	26.1%	894,423,184.25
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,450,250,000.00	1,445,000,000.00	-	-	0.0%	1,445,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,802,500,000.00	4,770,000,000.00	210,502,186.26	257,432,587.70	5.4%	4,512,567,412.30
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	145,000,000.00	15,770,000.00	18,192,000.00	12.5%	126,808,000.00
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	-	10,274,000.00	1.1%	964,726,000.00
23030113	REHABILITATION / REPAIRS - ROADS	1,775,250,000.00	1,770,000,000.00	164,815,004.62	396,401,851.62	22.4%	1,373,598,148.38
23030115	REHABILITATION / REPAIRS - WATER-WAY	549,000,000.00	514,000,000.00	15,000,000.00	55,750,000.00	10.8%	458,250,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	121,000,000.00	121,000,000.00	6,686,500.00	15,706,500.00	13.0%	105,293,500.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,798,000,000.00	1,420,500,000.00	250,000.00	284,361,219.81	20.0%	1,136,138,780.19
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	21,000,000.00	21,000,000.00	-	6,080,000.00	29.0%	14,920,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	380,000,000.00	75,147,000.00	-	1,950,000.00	2.6%	73,197,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	280,000,000.00	270,000,000.00	99,272,000.00	99,272,000.00	36.8%	170,728,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	119,000,000.00	87,000,000.00	41,760,000.00	42,278,700.00	48.6%	44,721,300.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	1,123,000,000.00	623,000,000.00	5,000,000.00	65,982,840.97	10.6%	557,017,159.03
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>2,225,085,000.00</b>	<b>1,683,985,000.00</b>	<b>152,228,264.37</b>	<b>229,464,817.87</b>	<b>13.6%</b>	<b>1,454,520,182.13</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>2,225,085,000.00</b>	<b>1,683,985,000.00</b>	<b>152,228,264.37</b>	<b>229,464,817.87</b>	<b>13.6%</b>	<b>1,454,520,182.13</b>
23040101	TREE PLANTING	1,104,325,000.00	563,225,000.00	3,541,500.00	59,791,500.00	10.6%	503,433,500.00
23040102	EROSION & FLOOD CONTROL	657,560,000.00	657,560,000.00	100,000,000.00	100,000,000.00	15.2%	557,560,000.00
23040103	WILDLIFE CONSERVATION	166,600,000.00	166,600,000.00	1,500,000.00	14,709,535.00	8.8%	151,890,465.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	100,500,000.00	100,500,000.00	47,186,764.37	54,963,782.87	54.7%	45,536,217.13
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
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>32,435,105,000.00</b>	<b>29,601,214,000.00</b>	<b>2,672,957,308.22</b>	<b>11,712,634,549.13</b>	<b>39.6%</b>	<b>17,888,579,450.87</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>32,435,105,000.00</b>	<b>29,601,214,000.00</b>	<b>2,672,957,308.22</b>	<b>11,712,634,549.13</b>	<b>39.6%</b>	<b>17,888,579,450.87</b>
23050101	RESEARCH AND DEVELOPMENT	411,578,000.00	391,078,000.00	23,672,500.00	58,333,000.00	14.9%	332,745,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	265,850,000.00	227,000,000.00	28,611,750.00	48,025,938.50	21.2%	178,974,061.50
23050103	MONITORING AND EVALUATION	1,282,625,000.00	1,034,000,000.00	5,431,874.37	52,063,174.99	5.0%	981,936,825.01
23050104	ANNIVERSARIES/CELEBRATIONS	2,046,750,000.00	1,771,250,000.00	129,500,000.00	1,025,526,018.50	57.9%	745,723,981.50
23050107	MARGIN FOR INCREASES IN COSTS	122,000,000.00	120,000,000.00	-	35,490,000.00	29.6%	84,510,000.00
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	12,145,802,000.00	12,645,802,000.00	1,324,217,934.22	6,496,816,821.66	51.4%	6,148,985,178.34
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	7,015,500,000.00	3,590,500,000.00	323,502,333.99	1,072,772,815.05	29.9%	2,517,727,184.95
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	2,825,000,000.00	3,203,000,000.00	387,952,325.64	1,299,067,160.43	40.6%	1,903,932,839.57
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	6,020,000,000.00	6,020,000,000.00	336,559,590.00	1,450,162,060.00	24.1%	4,569,837,940.00
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	300,000,000.00	300,000,000.00	113,509,000.00	133,509,000.00	44.5%	166,491,000.00
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 Q4 - Total Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Expenditure</b>	<b>269,435,860,000.00</b>	<b>269,696,860,000.00</b>	<b>32,950,963,462.70</b>	<b>109,254,269,890.15</b>	<b>40.5%</b>	<b>160,442,590,109.85</b>
<b>701</b>	<b>General Public Service</b>	<b>53,322,168,000.00</b>	<b>55,773,606,000.00</b>	<b>9,663,619,204.49</b>	<b>25,782,320,787.40</b>	<b>46.2%</b>	<b>29,991,285,212.60</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>29,647,000,000.00</b>	<b>36,291,161,000.00</b>	<b>7,008,885,313.79</b>	<b>17,110,187,127.02</b>	<b>47.1%</b>	<b>19,180,973,872.98</b>
70111	Executive Organ and Legislative Organs	24,099,021,000.00	27,422,421,000.00	6,479,132,918.56	14,685,777,371.06	53.6%	12,736,643,628.94
70112	Financial and Fiscal Affairs	5,547,979,000.00	8,868,740,000.00	529,752,395.23	2,424,409,755.96	27.3%	6,444,330,244.04
<b>7013</b>	<b>General Services</b>	<b>16,272,285,000.00</b>	<b>9,879,562,000.00</b>	<b>711,355,505.12</b>	<b>3,971,256,667.59</b>	<b>40.2%</b>	<b>5,908,305,332.41</b>
70131	General Personnel Services	1,794,553,000.00	1,726,113,000.00	145,370,263.77	903,173,142.80	52.3%	822,939,857.20
70132	Overall Planning and Statistical Services	999,450,000.00	857,650,000.00	109,900,243.00	371,310,215.50	43.3%	486,339,784.50
70133	Other General Services	13,478,282,000.00	7,295,799,000.00	456,084,998.35	2,696,773,309.29	37.0%	4,599,025,690.71
<b>7016</b>	<b>General Public Services N.E.C</b>	<b>895,315,000.00</b>	<b>895,315,000.00</b>	<b>5,580,909.36</b>	<b>47,255,250.91</b>	<b>5.3%</b>	<b>848,059,749.09</b>
70161	General Public Services N.E.C	895,315,000.00	895,315,000.00	5,580,909.36	47,255,250.91	5.3%	848,059,749.09
<b>7017</b>	<b>Public Debt Transactions</b>	<b>6,507,568,000.00</b>	<b>8,707,568,000.00</b>	<b>1,937,797,476.22</b>	<b>4,653,621,741.88</b>	<b>53.4%</b>	<b>4,053,946,258.12</b>
70171	Public Debt Transactions	6,507,568,000.00	8,707,568,000.00	1,937,797,476.22	4,653,621,741.88	53.4%	4,053,946,258.12
<b>703</b>	<b>Public Order and Safety</b>	<b>8,024,797,000.00</b>	<b>7,393,297,000.00</b>	<b>2,892,524,487.92</b>	<b>3,768,397,296.02</b>	<b>51.0%</b>	<b>3,624,899,703.98</b>
<b>7031</b>	<b>Police Services</b>	<b>3,297,000,000.00</b>	<b>3,297,000,000.00</b>	<b>2,519,713,186.00</b>	<b>2,546,044,186.00</b>	<b>77.2%</b>	<b>750,955,814.00</b>
70311	State Expenditure to Support Police Services	3,297,000,000.00	3,297,000,000.00	2,519,713,186.00	2,546,044,186.00	77.2%	750,955,814.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>4,727,797,000.00</b>	<b>4,096,297,000.00</b>	<b>372,811,301.92</b>	<b>1,222,353,110.02</b>	<b>29.8%</b>	<b>2,873,943,889.98</b>
70331	Justice & Law Courts	4,727,797,000.00	4,096,297,000.00	372,811,301.92	1,222,353,110.02	29.8%	2,873,943,889.98
<b>704</b>	<b>Economic Affairs</b>	<b>66,582,748,000.00</b>	<b>72,481,781,000.00</b>	<b>4,847,353,209.36</b>	<b>25,090,676,336.24</b>	<b>34.6%</b>	<b>47,391,104,663.76</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>5,747,095,000.00</b>	<b>5,382,650,000.00</b>	<b>601,811,552.28</b>	<b>1,302,100,174.71</b>	<b>24.2%</b>	<b>4,080,549,825.29</b>
70411	General Economic and Commercial Affairs	5,747,095,000.00	5,382,650,000.00	601,811,552.28	1,302,100,174.71	24.2%	4,080,549,825.29
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>12,586,357,000.00</b>	<b>12,245,357,000.00</b>	<b>734,630,171.51</b>	<b>2,764,877,458.56</b>	<b>22.6%</b>	<b>9,480,479,541.44</b>
70421	Agriculture	10,068,128,000.00	10,268,128,000.00	523,806,385.48	2,223,409,893.76	21.7%	8,044,718,106.24
70422	Forestry	547,980,000.00	6,980,000.00	1,844,315.00	5,901,837.85	84.6%	1,078,162.15
70423	Fishing and Hunting	1,970,249,000.00	1,970,249,000.00	208,979,471.03	535,565,726.95	27.2%	1,434,683,273.05
<b>7043</b>	<b>Fuel and Energy</b>	<b>2,470,400,000.00</b>	<b>2,470,400,000.00</b>	<b>109,342,350.08</b>	<b>223,667,320.28</b>	<b>9.1%</b>	<b>2,246,732,679.72</b>
70435	Electricity	2,470,400,000.00	2,470,400,000.00	109,342,350.08	223,667,320.28	9.1%	2,246,732,679.72
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>17,812,249,000.00</b>	<b>16,946,396,000.00</b>	<b>1,114,074,280.49</b>	<b>4,952,351,104.42</b>	<b>29.2%</b>	<b>11,994,044,895.58</b>
70442	Manufacturing	642,886,000.00	561,886,000.00	58,448,109.99	89,296,321.79	15.9%	472,589,678.21
70443	Construction	17,169,363,000.00	16,384,510,000.00	1,055,626,170.50	4,863,054,782.63	29.7%	11,521,455,217.37
<b>7045</b>	<b>Transport</b>	<b>26,900,207,000.00</b>	<b>35,375,138,000.00</b>	<b>2,282,324,855.00</b>	<b>15,832,170,278.27</b>	<b>44.8%</b>	<b>19,542,967,721.73</b>
70451	Road Transport	26,900,207,000.00	35,375,138,000.00	2,282,324,855.00	15,832,170,278.27	44.8%	19,542,967,721.73
<b>7047</b>	<b>Other Industries</b>	<b>1,066,440,000.00</b>	<b>61,840,000.00</b>	<b>5,170,000.00</b>	<b>15,510,000.00</b>	<b>25.1%</b>	<b>46,330,000.00</b>
70472	Hotel and Restaurants	1,066,440,000.00	61,840,000.00	5,170,000.00	15,510,000.00	25.1%	46,330,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>3,459,000,000.00</b>	<b>3,559,000,000.00</b>	<b>366,733,613.95</b>	<b>1,083,190,060.64</b>	<b>30.4%</b>	<b>2,475,809,939.36</b>
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>3,459,000,000.00</b>	<b>3,559,000,000.00</b>	<b>366,733,613.95</b>	<b>1,083,190,060.64</b>	<b>30.4%</b>	<b>2,475,809,939.36</b>
70561	Environmental Protection N.E.C.	3,459,000,000.00	3,559,000,000.00	366,733,613.95	1,083,190,060.64	30.4%	2,475,809,939.36
<b>706</b>	<b>Housing and Community Amenities</b>	<b>20,900,609,000.00</b>	<b>25,649,609,000.00</b>	<b>1,770,395,915.04</b>	<b>6,212,758,187.37</b>	<b>24.2%</b>	<b>19,436,850,812.63</b>
<b>7061</b>	<b>Housing Development</b>	<b>8,909,240,000.00</b>	<b>8,958,240,000.00</b>	<b>789,154,817.20</b>	<b>2,911,313,428.47</b>	<b>32.5%</b>	<b>6,046,926,571.53</b>
70611	Housing Development	8,909,240,000.00	8,958,240,000.00	789,154,817.20	2,911,313,428.47	32.5%	6,046,926,571.53
<b>7062</b>	<b>Community Development</b>	<b>1,334,365,000.00</b>	<b>4,334,365,000.00</b>	<b>68,110,782.80</b>	<b>179,623,134.99</b>	<b>4.1%</b>	<b>4,154,741,865.01</b>

Borno State Government Budget Performance Report 2022 Q4 - Total Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
70621	Community Development	1,334,365,000.00	4,334,365,000.00	68,110,782.80	179,623,134.99	4.1%	4,154,741,865.01
<b>7063</b>	<b>Water Supply</b>	<b>10,657,004,000.00</b>	<b>12,357,004,000.00</b>	<b>913,130,315.04</b>	<b>3,121,821,623.91</b>	<b>25.3%</b>	<b>9,235,182,376.09</b>
70631	Water Supply	10,657,004,000.00	12,357,004,000.00	913,130,315.04	3,121,821,623.91	25.3%	9,235,182,376.09
<b>707</b>	<b>Health</b>	<b>23,069,553,000.00</b>	<b>19,002,519,000.00</b>	<b>1,756,714,950.38</b>	<b>9,960,016,857.66</b>	<b>52.4%</b>	<b>9,042,502,142.34</b>
<b>7073</b>	<b>Hospital Services</b>	<b>13,702,564,000.00</b>	<b>8,802,305,000.00</b>	<b>1,117,090,503.25</b>	<b>4,710,653,084.83</b>	<b>53.5%</b>	<b>4,091,651,915.17</b>
70731	General Hospital Services	13,627,564,000.00	8,727,305,000.00	1,117,090,503.25	4,710,653,084.83	54.0%	4,016,651,915.17
70732	Specialized Hospital Services	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
<b>7074</b>	<b>Public Health Services</b>	<b>9,366,989,000.00</b>	<b>10,200,214,000.00</b>	<b>639,624,447.13</b>	<b>5,249,363,772.83</b>	<b>51.5%</b>	<b>4,950,850,227.17</b>
70741	Public Health Services	9,366,989,000.00	10,200,214,000.00	639,624,447.13	5,249,363,772.83	51.5%	4,950,850,227.17
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>8,711,750,000.00</b>	<b>8,391,780,000.00</b>	<b>1,094,143,437.52</b>	<b>4,036,112,432.21</b>	<b>48.1%</b>	<b>4,355,667,567.79</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>2,953,755,000.00</b>	<b>2,953,755,000.00</b>	<b>435,231,874.09</b>	<b>1,484,682,398.16</b>	<b>50.3%</b>	<b>1,469,072,601.84</b>
70811	Recreational and Sporting Services	2,953,755,000.00	2,953,755,000.00	435,231,874.09	1,484,682,398.16	50.3%	1,469,072,601.84
<b>7082</b>	<b>Cultural Services</b>	<b>99,419,000.00</b>	<b>99,419,000.00</b>	<b>201,490.00</b>	<b>52,733,632.36</b>	<b>53.0%</b>	<b>46,685,367.64</b>
70821	Cultural Services	99,419,000.00	99,419,000.00	201,490.00	52,733,632.36	53.0%	46,685,367.64
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>1,000,860,000.00</b>	<b>1,040,890,000.00</b>	<b>67,873,236.62</b>	<b>319,075,136.95</b>	<b>30.7%</b>	<b>721,814,863.05</b>
70831	Broadcasting and Publishing Services	1,000,860,000.00	1,040,890,000.00	67,873,236.62	319,075,136.95	30.7%	721,814,863.05
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>4,635,841,000.00</b>	<b>4,275,841,000.00</b>	<b>590,536,811.31</b>	<b>2,158,030,254.09</b>	<b>50.5%</b>	<b>2,117,810,745.91</b>
70841	Religious and Other Community Services	4,635,841,000.00	4,275,841,000.00	590,536,811.31	2,158,030,254.09	50.5%	2,117,810,745.91
<b>7085</b>	<b>R&amp;D Recreation, Culture and Religion</b>	<b>21,875,000.00</b>	<b>21,875,000.00</b>	<b>300,025.50</b>	<b>21,591,010.65</b>	<b>98.7%</b>	<b>283,989.35</b>
70851	R&D Recreation, Culture and Religion	21,875,000.00	21,875,000.00	300,025.50	21,591,010.65	98.7%	283,989.35
<b>709</b>	<b>Education</b>	<b>55,174,743,000.00</b>	<b>48,034,013,000.00</b>	<b>4,647,610,003.14</b>	<b>15,716,415,653.91</b>	<b>32.7%</b>	<b>32,317,597,346.09</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>18,621,072,000.00</b>	<b>11,928,072,000.00</b>	<b>42,151,269.87</b>	<b>203,597,989.01</b>	<b>1.7%</b>	<b>11,724,474,010.99</b>
70912	Primary Education	18,621,072,000.00	11,928,072,000.00	42,151,269.87	203,597,989.01	1.7%	11,724,474,010.99
<b>7092</b>	<b>Secondary Education</b>	<b>4,672,520,000.00</b>	<b>4,588,720,000.00</b>	<b>727,720,319.74</b>	<b>2,952,991,897.79</b>	<b>64.4%</b>	<b>1,635,728,102.21</b>
70922	Senior Secondary	4,672,520,000.00	4,588,720,000.00	727,720,319.74	2,952,991,897.79	64.4%	1,635,728,102.21
<b>7094</b>	<b>Tertiary Education</b>	<b>16,538,024,000.00</b>	<b>16,111,974,000.00</b>	<b>2,170,744,923.26</b>	<b>7,294,319,152.04</b>	<b>45.3%</b>	<b>8,817,654,847.96</b>
70941	First Stage of Tertiary Education	8,311,088,000.00	7,857,538,000.00	1,363,898,236.99	4,387,351,111.10	55.8%	3,470,186,888.90
70942	Second Stage of Tertiary Education	8,226,936,000.00	8,254,436,000.00	806,846,686.27	2,906,968,040.94	35.2%	5,347,467,959.06
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>1,436,155,000.00</b>	<b>1,397,675,000.00</b>	<b>100,943,274.39</b>	<b>758,019,279.16</b>	<b>54.2%</b>	<b>639,655,720.84</b>
70951	Education Not Definable by Level	1,436,155,000.00	1,397,675,000.00	100,943,274.39	758,019,279.16	54.2%	639,655,720.84
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>264,500,000.00</b>	<b>364,500,000.00</b>	<b>12,535,647.76</b>	<b>161,242,085.79</b>	<b>44.2%</b>	<b>203,257,914.21</b>
70961	Subsidiary Services to Education	264,500,000.00	364,500,000.00	12,535,647.76	161,242,085.79	44.2%	203,257,914.21
<b>7097</b>	<b>R&amp;D Education</b>	<b>313,698,000.00</b>	<b>314,298,000.00</b>	<b>13,073,870.80</b>	<b>57,745,324.61</b>	<b>18.4%</b>	<b>256,552,675.39</b>
70971	R&D Education	313,698,000.00	314,298,000.00	13,073,870.80	57,745,324.61	18.4%	256,552,675.39
<b>7098</b>	<b>Education N. E. C</b>	<b>13,328,774,000.00</b>	<b>13,328,774,000.00</b>	<b>1,580,440,697.32</b>	<b>4,288,499,925.51</b>	<b>32.2%</b>	<b>9,040,274,074.49</b>
70981	Education N. E. C	13,328,774,000.00	13,328,774,000.00	1,580,440,697.32	4,288,499,925.51	32.2%	9,040,274,074.49
<b>710</b>	<b>Social Protection</b>	<b>30,190,492,000.00</b>	<b>29,411,255,000.00</b>	<b>5,911,868,640.90</b>	<b>17,604,382,278.70</b>	<b>59.9%</b>	<b>11,806,872,721.30</b>
<b>7102</b>	<b>Old Age</b>	<b>13,517,579,000.00</b>	<b>14,238,342,000.00</b>	<b>4,408,545,136.88</b>	<b>11,377,212,958.74</b>	<b>79.9%</b>	<b>2,861,129,041.26</b>
71021	Old Age	13,517,579,000.00	14,238,342,000.00	4,408,545,136.88	11,377,212,958.74	79.9%	2,861,129,041.26
<b>7104</b>	<b>Family and Children</b>	<b>2,312,386,000.00</b>	<b>2,812,386,000.00</b>	<b>513,316,515.20</b>	<b>1,114,819,751.43</b>	<b>39.6%</b>	<b>1,697,566,248.57</b>
71041	Family and Children	2,312,386,000.00	2,812,386,000.00	513,316,515.20	1,114,819,751.43	39.6%	1,697,566,248.57
<b>7105</b>	<b>Unemployment</b>	<b>4,247,060,000.00</b>	<b>4,247,060,000.00</b>	<b>968,006,774.82</b>	<b>3,067,346,162.96</b>	<b>72.2%</b>	<b>1,179,713,837.04</b>
71051	Unemployment	4,247,060,000.00	4,247,060,000.00	968,006,774.82	3,067,346,162.96	72.2%	1,179,713,837.04
<b>7109</b>	<b>Social Protection N. E. C</b>	<b>10,113,467,000.00</b>	<b>8,113,467,000.00</b>	<b>22,000,214.00</b>	<b>2,045,003,405.57</b>	<b>25.2%</b>	<b>6,068,463,594.43</b>
71091	Social Protection N. E. C	10,113,467,000.00	8,113,467,000.00	22,000,214.00	2,045,003,405.57	25.2%	6,068,463,594.43



**Table 11: Personnel Expenditure by Function**

Borno State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Personnel Expenditure</b>	<b>44,520,386,000.00</b>	<b>45,733,014,000.00</b>	<b>9,487,977,550.84</b>	<b>32,298,099,978.70</b>	<b>70.6%</b>	<b>13,434,914,021.30</b>
<b>701</b>	<b>General Public Service</b>	<b>4,213,890,000.00</b>	<b>4,213,890,000.00</b>	<b>672,869,476.93</b>	<b>3,159,584,355.63</b>	<b>75.0%</b>	<b>1,054,305,644.37</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>1,751,553,000.00</b>	<b>1,751,553,000.00</b>	<b>220,817,913.56</b>	<b>923,616,506.00</b>	<b>52.7%</b>	<b>827,936,494.00</b>
70111	Executive Organ and Legislative Organs	883,238,000.00	883,238,000.00	70,764,165.22	258,677,977.83	29.3%	624,560,022.17
70112	Financial and Fiscal Affairs	868,315,000.00	868,315,000.00	150,053,748.34	664,938,528.17	76.6%	203,376,471.83
<b>7013</b>	<b>General Services</b>	<b>2,447,022,000.00</b>	<b>2,447,022,000.00</b>	<b>451,341,351.26</b>	<b>2,233,127,001.22</b>	<b>91.3%</b>	<b>213,894,998.78</b>
70131	General Personnel Services	801,857,000.00	801,857,000.00	141,552,572.66	735,695,842.17	91.7%	66,161,157.83
70132	Overall Planning and Statistical Services	321,000,000.00	321,000,000.00	56,000,000.00	268,000,000.00	83.5%	53,000,000.00
70133	Other General Services	1,324,165,000.00	1,324,165,000.00	253,788,778.60	1,229,431,159.05	92.8%	94,733,840.95
<b>7016</b>	<b>General Public Services N.E.C</b>	<b>15,315,000.00</b>	<b>15,315,000.00</b>	<b>710,212.11</b>	<b>2,840,848.41</b>	<b>18.5%</b>	<b>12,474,151.59</b>
70161	General Public Services N.E.C	15,315,000.00	15,315,000.00	710,212.11	2,840,848.41	18.5%	12,474,151.59
<b>703</b>	<b>Public Order and Safety</b>	<b>1,688,413,000.00</b>	<b>1,688,413,000.00</b>	<b>312,475,737.07</b>	<b>979,511,652.32</b>	<b>58.0%</b>	<b>708,901,347.68</b>
<b>7031</b>	<b>Police Services</b>	<b>47,796,000.00</b>	<b>47,796,000.00</b>	<b>17,210,000.00</b>	<b>40,810,000.00</b>	<b>85.4%</b>	<b>6,986,000.00</b>
70311	State Expenditure to Support Police Services	47,796,000.00	47,796,000.00	17,210,000.00	40,810,000.00	85.4%	6,986,000.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>1,640,617,000.00</b>	<b>1,640,617,000.00</b>	<b>295,265,737.07</b>	<b>938,701,652.32</b>	<b>57.2%</b>	<b>701,915,347.68</b>
70331	Justice & Law Courts	1,640,617,000.00	1,640,617,000.00	295,265,737.07	938,701,652.32	57.2%	701,915,347.68
<b>704</b>	<b>Economic Affairs</b>	<b>2,245,615,000.00</b>	<b>2,522,980,000.00</b>	<b>476,007,416.53</b>	<b>1,803,609,357.34</b>	<b>71.5%</b>	<b>719,370,642.66</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>243,260,000.00</b>	<b>243,260,000.00</b>	<b>42,843,021.09</b>	<b>153,380,059.58</b>	<b>63.1%</b>	<b>89,879,940.42</b>
70411	General Economic and Commercial Affairs	243,260,000.00	243,260,000.00	42,843,021.09	153,380,059.58	63.1%	89,879,940.42
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>947,899,000.00</b>	<b>1,147,899,000.00</b>	<b>226,673,139.76</b>	<b>960,314,024.86</b>	<b>83.7%</b>	<b>187,584,975.14</b>
70421	Agriculture	539,900,000.00	739,900,000.00	134,962,329.23	582,746,673.41	78.8%	157,153,326.59
70422	Forestry	5,780,000.00	5,780,000.00	1,684,000.00	5,052,000.00	87.4%	728,000.00
70423	Fishing and Hunting	402,219,000.00	402,219,000.00	90,026,810.53	372,515,351.45	92.6%	29,703,648.55
<b>7043</b>	<b>Fuel and Energy</b>	<b>82,000,000.00</b>	<b>82,000,000.00</b>	<b>9,196,203.06</b>	<b>72,400,000.00</b>	<b>88.3%</b>	<b>9,600,000.00</b>
70435	Electricity	82,000,000.00	82,000,000.00	9,196,203.06	72,400,000.00	88.3%	9,600,000.00
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>215,322,000.00</b>	<b>215,322,000.00</b>	<b>10,793,944.16</b>	<b>41,377,143.69</b>	<b>19.2%</b>	<b>173,944,856.31</b>
70442	Manufacturing	156,031,000.00	156,031,000.00	9,133,756.16	35,586,677.31	22.8%	120,444,322.69
70443	Construction	59,291,000.00	59,291,000.00	1,660,188.00	5,790,466.38	9.8%	53,500,533.62
<b>7045</b>	<b>Transport</b>	<b>721,134,000.00</b>	<b>798,499,000.00</b>	<b>181,331,108.46</b>	<b>560,628,129.21</b>	<b>70.2%</b>	<b>237,870,870.79</b>
70451	Road Transport	721,134,000.00	798,499,000.00	181,331,108.46	560,628,129.21	70.2%	237,870,870.79
<b>7047</b>	<b>Other Industries</b>	<b>36,000,000.00</b>	<b>36,000,000.00</b>	<b>5,170,000.00</b>	<b>15,510,000.00</b>	<b>43.1%</b>	<b>20,490,000.00</b>
70472	Hotel and Restaurants	36,000,000.00	36,000,000.00	5,170,000.00	15,510,000.00	43.1%	20,490,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>1,002,340,000.00</b>	<b>1,102,340,000.00</b>	<b>135,003,392.08</b>	<b>595,462,479.02</b>	<b>54.0%</b>	<b>506,877,520.98</b>
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>1,002,340,000.00</b>	<b>1,102,340,000.00</b>	<b>135,003,392.08</b>	<b>595,462,479.02</b>	<b>54.0%</b>	<b>506,877,520.98</b>
70561	Environmental Protection N.E.C.	1,002,340,000.00	1,102,340,000.00	135,003,392.08	595,462,479.02	54.0%	506,877,520.98
<b>706</b>	<b>Housing and Community Amenities</b>	<b>1,034,389,000.00</b>	<b>1,044,389,000.00</b>	<b>180,413,107.24</b>	<b>780,548,696.74</b>	<b>74.7%</b>	<b>263,840,303.26</b>
<b>7061</b>	<b>Housing Development</b>	<b>326,340,000.00</b>	<b>336,340,000.00</b>	<b>48,114,751.86</b>	<b>225,057,560.60</b>	<b>66.9%</b>	<b>111,282,439.40</b>
70611	Housing Development	326,340,000.00	336,340,000.00	48,114,751.86	225,057,560.60	66.9%	111,282,439.40
<b>7062</b>	<b>Community Development</b>	<b>141,100,000.00</b>	<b>141,100,000.00</b>	<b>18,446,774.59</b>	<b>74,667,987.73</b>	<b>52.9%</b>	<b>66,432,012.27</b>
70621	Community Development	141,100,000.00	141,100,000.00	18,446,774.59	74,667,987.73	52.9%	66,432,012.27

Borno State Government Budget Performance Report 2022 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>7063</b>	<b>Water Supply</b>	<b>566,949,000.00</b>	<b>566,949,000.00</b>	<b>113,851,580.79</b>	<b>480,823,148.41</b>	<b>84.8%</b>	<b>86,125,851.59</b>
70631	Water Supply	566,949,000.00	566,949,000.00	113,851,580.79	480,823,148.41	84.8%	86,125,851.59
<b>707</b>	<b>Health</b>	<b>8,051,762,000.00</b>	<b>8,051,762,000.00</b>	<b>1,137,870,640.73</b>	<b>4,808,552,291.93</b>	<b>59.7%</b>	<b>3,243,209,708.07</b>
<b>7073</b>	<b>Hospital Services</b>	<b>7,278,305,000.00</b>	<b>7,278,305,000.00</b>	<b>995,979,084.35</b>	<b>4,090,172,716.46</b>	<b>56.2%</b>	<b>3,188,132,283.54</b>
70731	General Hospital Services	7,278,305,000.00	7,278,305,000.00	995,979,084.35	4,090,172,716.46	56.2%	3,188,132,283.54
<b>7074</b>	<b>Public Health Services</b>	<b>773,457,000.00</b>	<b>773,457,000.00</b>	<b>141,891,556.38</b>	<b>718,379,575.47</b>	<b>92.9%</b>	<b>55,077,424.53</b>
70741	Public Health Services	773,457,000.00	773,457,000.00	141,891,556.38	718,379,575.47	92.9%	55,077,424.53
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>825,419,000.00</b>	<b>825,419,000.00</b>	<b>120,068,122.33</b>	<b>495,566,608.32</b>	<b>60.0%</b>	<b>329,852,391.68</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>247,255,000.00</b>	<b>247,255,000.00</b>	<b>35,431,232.12</b>	<b>86,794,928.29</b>	<b>35.1%</b>	<b>160,460,071.71</b>
70811	Recreational and Sporting Services	247,255,000.00	247,255,000.00	35,431,232.12	86,794,928.29	35.1%	160,460,071.71
<b>7082</b>	<b>Cultural Services</b>	<b>98,419,000.00</b>	<b>98,419,000.00</b>	<b>-</b>	<b>52,079,152.18</b>	<b>52.9%</b>	<b>46,339,847.82</b>
70821	Cultural Services	98,419,000.00	98,419,000.00	-	52,079,152.18	52.9%	46,339,847.82
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>282,800,000.00</b>	<b>282,800,000.00</b>	<b>62,144,528.86</b>	<b>246,852,359.69</b>	<b>87.3%</b>	<b>35,947,640.31</b>
70831	Broadcasting and Publishing Services	282,800,000.00	282,800,000.00	62,144,528.86	246,852,359.69	87.3%	35,947,640.31
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>175,670,000.00</b>	<b>175,670,000.00</b>	<b>22,192,361.35</b>	<b>88,599,286.01</b>	<b>50.4%</b>	<b>87,070,713.99</b>
70841	Religious and Other Community Services	175,670,000.00	175,670,000.00	22,192,361.35	88,599,286.01	50.4%	87,070,713.99
<b>7085</b>	<b>R&amp;D Recreation, Culture and Religion</b>	<b>21,275,000.00</b>	<b>21,275,000.00</b>	<b>300,000.00</b>	<b>21,240,882.15</b>	<b>99.8%</b>	<b>34,117.85</b>
70851	R&D Recreation, Culture and Religion	21,275,000.00	21,275,000.00	300,000.00	21,240,882.15	99.8%	34,117.85
<b>709</b>	<b>Education</b>	<b>11,932,990,000.00</b>	<b>11,932,990,000.00</b>	<b>1,998,885,508.11</b>	<b>8,147,684,385.32</b>	<b>68.3%</b>	<b>3,785,305,614.68</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>113,850,000.00</b>	<b>113,850,000.00</b>	<b>29,995,272.12</b>	<b>87,084,834.76</b>	<b>76.5%</b>	<b>26,765,165.24</b>
70912	Primary Education	113,850,000.00	113,850,000.00	29,995,272.12	87,084,834.76	76.5%	26,765,165.24
<b>7092</b>	<b>Secondary Education</b>	<b>4,500,000,000.00</b>	<b>4,500,000,000.00</b>	<b>714,778,942.82</b>	<b>2,917,217,159.62</b>	<b>64.8%</b>	<b>1,582,782,840.38</b>
70922	Senior Secondary	4,500,000,000.00	4,500,000,000.00	714,778,942.82	2,917,217,159.62	64.8%	1,582,782,840.38
<b>7094</b>	<b>Tertiary Education</b>	<b>6,152,092,000.00</b>	<b>6,152,092,000.00</b>	<b>1,083,010,580.65</b>	<b>4,092,994,152.31</b>	<b>66.5%</b>	<b>2,059,097,847.69</b>
70941	First Stage of Tertiary Education	3,413,728,000.00	3,413,728,000.00	576,844,582.37	2,250,519,702.97	65.9%	1,163,208,297.03
70942	Second Stage of Tertiary Education	2,738,364,000.00	2,738,364,000.00	506,165,998.28	1,842,474,449.34	67.3%	895,889,550.66
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>816,020,000.00</b>	<b>816,020,000.00</b>	<b>98,860,414.51</b>	<b>743,896,424.05</b>	<b>91.2%</b>	<b>72,123,575.95</b>
70951	Education Not Definable by Level	816,020,000.00	816,020,000.00	98,860,414.51	743,896,424.05	91.2%	72,123,575.95
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>4,254,500.00</b>	<b>26,122,000.00</b>	<b>87.1%</b>	<b>3,878,000.00</b>
70961	Subsidiary Services to Education	30,000,000.00	30,000,000.00	4,254,500.00	26,122,000.00	87.1%	3,878,000.00
<b>7097</b>	<b>R&amp;D Education</b>	<b>71,028,000.00</b>	<b>71,028,000.00</b>	<b>12,983,156.30</b>	<b>56,076,422.35</b>	<b>78.9%</b>	<b>14,951,577.65</b>
70971	R&D Education	71,028,000.00	71,028,000.00	12,983,156.30	56,076,422.35	78.9%	14,951,577.65
<b>7098</b>	<b>Education N. E. C</b>	<b>250,000,000.00</b>	<b>250,000,000.00</b>	<b>55,002,641.71</b>	<b>224,293,392.23</b>	<b>89.7%</b>	<b>25,706,607.77</b>
70981	Education N. E. C	250,000,000.00	250,000,000.00	55,002,641.71	224,293,392.23	89.7%	25,706,607.77
<b>710</b>	<b>Social Protection</b>	<b>13,525,568,000.00</b>	<b>14,350,831,000.00</b>	<b>4,454,384,149.82</b>	<b>11,527,580,152.08</b>	<b>80.3%</b>	<b>2,823,250,847.92</b>
<b>7102</b>	<b>Old Age</b>	<b>13,312,068,000.00</b>	<b>14,137,331,000.00</b>	<b>4,402,337,783.80</b>	<b>11,356,623,714.91</b>	<b>80.3%</b>	<b>2,780,707,285.09</b>
71021	Old Age	13,312,068,000.00	14,137,331,000.00	4,402,337,783.80	11,356,623,714.91	80.3%	2,780,707,285.09
<b>7104</b>	<b>Family and Children</b>	<b>88,500,000.00</b>	<b>88,500,000.00</b>	<b>16,044,980.20</b>	<b>71,971,343.89</b>	<b>81.3%</b>	<b>16,528,656.11</b>
71041	Family and Children	88,500,000.00	88,500,000.00	16,044,980.20	71,971,343.89	81.3%	16,528,656.11
<b>7105</b>	<b>Unemployment</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>16,001,385.82</b>	<b>78,985,093.28</b>	<b>87.8%</b>	<b>11,014,906.72</b>
71051	Unemployment	90,000,000.00	90,000,000.00	16,001,385.82	78,985,093.28	87.8%	11,014,906.72
<b>7109</b>	<b>Social Protection N. E. C</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>57.1%</b>	<b>15,000,000.00</b>
71091	Social Protection N. E. C	35,000,000.00	35,000,000.00	20,000,000.00	20,000,000.00	57.1%	15,000,000.00



**Table 12: Overhead Expenditure by Function**

Borno State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Overhead Expenditure</b>	<b>41,416,290,000.00</b>	<b>53,004,374,000.00</b>	<b>9,440,908,195.23</b>	<b>23,199,185,632.53</b>	<b>43.8%</b>	<b>29,805,188,367.47</b>
<b>701</b>	<b>General Public Service</b>	<b>23,427,126,000.00</b>	<b>29,919,137,000.00</b>	<b>6,635,144,975.38</b>	<b>15,074,901,155.30</b>	<b>50.4%</b>	<b>14,844,235,844.70</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>19,709,474,000.00</b>	<b>26,118,735,000.00</b>	<b>6,447,637,350.23</b>	<b>14,271,873,861.16</b>	<b>54.6%</b>	<b>11,846,861,138.84</b>
70111	Executive Organ and Legislative Organs	18,040,780,000.00	21,159,280,000.00	6,067,938,703.34	12,631,310,313.72	59.7%	8,527,969,686.28
70112	Financial and Fiscal Affairs	1,668,694,000.00	4,959,455,000.00	379,698,646.89	1,640,563,547.44	33.1%	3,318,891,452.56
<b>7013</b>	<b>General Services</b>	<b>3,047,652,000.00</b>	<b>3,130,402,000.00</b>	<b>182,986,927.90</b>	<b>780,502,891.64</b>	<b>24.9%</b>	<b>2,349,899,108.36</b>
70131	General Personnel Services	831,045,000.00	831,045,000.00	3,727,591.65	157,479,367.37	18.9%	673,565,632.63
70132	Overall Planning and Statistical Services	516,650,000.00	536,650,000.00	53,900,243.00	103,310,215.50	19.3%	433,339,784.50
70133	Other General Services	1,699,957,000.00	1,762,707,000.00	125,359,093.25	519,713,308.77	29.5%	1,242,993,691.23
<b>7016</b>	<b>General Public Services N.E.C</b>	<b>670,000,000.00</b>	<b>670,000,000.00</b>	<b>4,520,697.25</b>	<b>22,524,402.50</b>	<b>3.4%</b>	<b>647,475,597.50</b>
70161	General Public Services N.E.C	670,000,000.00	670,000,000.00	4,520,697.25	22,524,402.50	3.4%	647,475,597.50
<b>703</b>	<b>Public Order and Safety</b>	<b>2,677,764,000.00</b>	<b>2,677,764,000.00</b>	<b>849,807,900.85</b>	<b>1,058,644,793.70</b>	<b>39.5%</b>	<b>1,619,119,206.30</b>
<b>7031</b>	<b>Police Services</b>	<b>800,204,000.00</b>	<b>800,204,000.00</b>	<b>772,262,336.00</b>	<b>774,993,336.00</b>	<b>96.8%</b>	<b>25,210,664.00</b>
70311	State Expenditure to Support Police Services	800,204,000.00	800,204,000.00	772,262,336.00	774,993,336.00	96.8%	25,210,664.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>1,877,560,000.00</b>	<b>1,877,560,000.00</b>	<b>77,545,564.85</b>	<b>283,651,457.70</b>	<b>15.1%</b>	<b>1,593,908,542.30</b>
70331	Justice & Law Courts	1,877,560,000.00	1,877,560,000.00	77,545,564.85	283,651,457.70	15.1%	1,593,908,542.30
<b>704</b>	<b>Economic Affairs</b>	<b>1,637,811,000.00</b>	<b>1,753,954,000.00</b>	<b>84,698,030.37</b>	<b>322,381,133.69</b>	<b>18.4%</b>	<b>1,431,572,866.31</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>122,128,000.00</b>	<b>126,558,000.00</b>	<b>9,971,271.41</b>	<b>27,272,742.41</b>	<b>21.5%</b>	<b>99,285,257.59</b>
70411	General Economic and Commercial Affairs	122,128,000.00	126,558,000.00	9,971,271.41	27,272,742.41	21.5%	99,285,257.59
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>969,330,000.00</b>	<b>969,330,000.00</b>	<b>7,888,441.75</b>	<b>33,973,373.70</b>	<b>3.5%</b>	<b>935,356,626.30</b>
70421	Agriculture	855,100,000.00	855,100,000.00	2,284,466.25	17,142,160.35	2.0%	837,957,839.65
70422	Forestry	1,200,000.00	1,200,000.00	160,315.00	849,837.85	70.8%	350,162.15
70423	Fishing and Hunting	113,030,000.00	113,030,000.00	5,443,660.50	15,981,375.50	14.1%	97,048,624.50
<b>7043</b>	<b>Fuel and Energy</b>	<b>21,900,000.00</b>	<b>21,900,000.00</b>	<b>400,192.50</b>	<b>2,021,118.50</b>	<b>9.2%</b>	<b>19,878,881.50</b>
70435	Electricity	21,900,000.00	21,900,000.00	400,192.50	2,021,118.50	9.2%	19,878,881.50
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>115,737,000.00</b>	<b>115,737,000.00</b>	<b>340,993.25</b>	<b>1,142,453.22</b>	<b>1.0%</b>	<b>114,594,546.78</b>
70442	Manufacturing	115,737,000.00	115,737,000.00	340,993.25	1,142,453.22	1.0%	114,594,546.78
<b>7045</b>	<b>Transport</b>	<b>382,876,000.00</b>	<b>494,589,000.00</b>	<b>66,097,131.46</b>	<b>257,971,445.86</b>	<b>52.2%</b>	<b>236,617,554.14</b>
70451	Road Transport	382,876,000.00	494,589,000.00	66,097,131.46	257,971,445.86	52.2%	236,617,554.14
<b>7047</b>	<b>Other Industries</b>	<b>25,840,000.00</b>	<b>25,840,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>25,840,000.00</b>
70472	Hotel and Restaurants	25,840,000.00	25,840,000.00	-	-	0.0%	25,840,000.00
<b>705</b>	<b>Environmental Protection</b>	<b>168,850,000.00</b>	<b>168,850,000.00</b>	<b>41,501,957.50</b>	<b>175,256,743.00</b>	<b>103.8%</b>	<b>- 6,406,743.00</b>
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>168,850,000.00</b>	<b>168,850,000.00</b>	<b>41,501,957.50</b>	<b>175,256,743.00</b>	<b>103.8%</b>	<b>- 6,406,743.00</b>
70561	Environmental Protection N.E.C.	168,850,000.00	168,850,000.00	41,501,957.50	175,256,743.00	103.8%	- 6,406,743.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>1,424,330,000.00</b>	<b>6,013,330,000.00</b>	<b>571,211,353.68</b>	<b>2,005,187,457.39</b>	<b>33.3%</b>	<b>4,008,142,542.61</b>
<b>7061</b>	<b>Housing Development</b>	<b>198,600,000.00</b>	<b>237,600,000.00</b>	<b>10,788,472.09</b>	<b>68,447,947.66</b>	<b>28.8%</b>	<b>169,152,052.34</b>
70611	Housing Development	198,600,000.00	237,600,000.00	10,788,472.09	68,447,947.66	28.8%	169,152,052.34
<b>7062</b>	<b>Community Development</b>	<b>482,555,000.00</b>	<b>3,482,555,000.00</b>	<b>25,457,294.84</b>	<b>74,645,037.73</b>	<b>2.1%</b>	<b>3,407,909,962.27</b>
70621	Community Development	482,555,000.00	3,482,555,000.00	25,457,294.84	74,645,037.73	2.1%	3,407,909,962.27

Borno State Government Budget Performance Report 2022 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>7063</b>	<b>Water Supply</b>	<b>743,175,000.00</b>	<b>2,293,175,000.00</b>	<b>534,965,586.75</b>	<b>1,862,094,472.00</b>	<b>81.2%</b>	<b>431,080,528.00</b>
70631	Water Supply	743,175,000.00	2,293,175,000.00	534,965,586.75	1,862,094,472.00	81.2%	431,080,528.00
<b>707</b>	<b>Health</b>	<b>1,574,393,000.00</b>	<b>1,774,393,000.00</b>	<b>217,646,602.51</b>	<b>962,506,780.96</b>	<b>54.2%</b>	<b>811,886,219.04</b>
<b>7073</b>	<b>Hospital Services</b>	<b>609,000,000.00</b>	<b>809,000,000.00</b>	<b>121,111,418.90</b>	<b>620,480,368.37</b>	<b>76.7%</b>	<b>188,519,631.63</b>
70731	General Hospital Services	534,000,000.00	734,000,000.00	121,111,418.90	620,480,368.37	84.5%	113,519,631.63
70732	Specialized Hospital Services	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
<b>7074</b>	<b>Public Health Services</b>	<b>965,393,000.00</b>	<b>965,393,000.00</b>	<b>96,535,183.61</b>	<b>342,026,412.59</b>	<b>35.4%</b>	<b>623,366,587.41</b>
70741	Public Health Services	965,393,000.00	965,393,000.00	96,535,183.61	342,026,412.59	35.4%	623,366,587.41
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>2,451,949,000.00</b>	<b>2,491,979,000.00</b>	<b>88,764,860.76</b>	<b>429,711,276.89</b>	<b>17.2%</b>	<b>2,062,267,723.11</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>647,603,000.00</b>	<b>647,603,000.00</b>	<b>25,585,795.75</b>	<b>181,227,077.75</b>	<b>28.0%</b>	<b>466,375,922.25</b>
70811	Recreational and Sporting Services	647,603,000.00	647,603,000.00	25,585,795.75	181,227,077.75	28.0%	466,375,922.25
<b>7082</b>	<b>Cultural Services</b>	<b>1,000,000.00</b>	<b>1,000,000.00</b>	<b>201,490.00</b>	<b>654,480.18</b>	<b>65.4%</b>	<b>345,519.82</b>
70821	Cultural Services	1,000,000.00	1,000,000.00	201,490.00	654,480.18	65.4%	345,519.82
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>127,710,000.00</b>	<b>167,740,000.00</b>	<b>4,592,707.76</b>	<b>36,078,777.26</b>	<b>21.5%</b>	<b>131,661,222.74</b>
70831	Broadcasting and Publishing Services	127,710,000.00	167,740,000.00	4,592,707.76	36,078,777.26	21.5%	131,661,222.74
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>1,675,036,000.00</b>	<b>1,675,036,000.00</b>	<b>58,384,841.75</b>	<b>211,400,813.20</b>	<b>12.6%</b>	<b>1,463,635,186.80</b>
70841	Religious and Other Community Services	1,675,036,000.00	1,675,036,000.00	58,384,841.75	211,400,813.20	12.6%	1,463,635,186.80
<b>7085</b>	<b>R&amp;D Recreation, Culture and Religion</b>	<b>600,000.00</b>	<b>600,000.00</b>	<b>25.50</b>	<b>350,128.50</b>	<b>58.4%</b>	<b>249,871.50</b>
70851	R&D Recreation, Culture and Religion	600,000.00	600,000.00	25.50	350,128.50	58.4%	249,871.50
<b>709</b>	<b>Education</b>	<b>5,227,803,000.00</b>	<b>5,378,703,000.00</b>	<b>444,651,111.10</b>	<b>2,457,471,648.52</b>	<b>45.7%</b>	<b>2,921,231,351.48</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>100,622,000.00</b>	<b>100,622,000.00</b>	<b>12,155,997.75</b>	<b>44,219,515.75</b>	<b>43.9%</b>	<b>56,402,484.25</b>
70912	Primary Education	100,622,000.00	100,622,000.00	12,155,997.75	44,219,515.75	43.9%	56,402,484.25
<b>7092</b>	<b>Secondary Education</b>	<b>70,720,000.00</b>	<b>88,720,000.00</b>	<b>12,941,376.92</b>	<b>35,774,738.17</b>	<b>40.3%</b>	<b>52,945,261.83</b>
70922	Senior Secondary	70,720,000.00	88,720,000.00	12,941,376.92	35,774,738.17	40.3%	52,945,261.83
<b>7094</b>	<b>Tertiary Education</b>	<b>2,522,642,000.00</b>	<b>2,550,142,000.00</b>	<b>140,185,073.87</b>	<b>1,237,002,849.21</b>	<b>48.5%</b>	<b>1,313,139,150.79</b>
70941	First Stage of Tertiary Education	1,899,960,000.00	1,899,960,000.00	133,006,719.87	1,008,380,929.08	53.1%	891,579,070.92
70942	Second Stage of Tertiary Education	622,682,000.00	650,182,000.00	7,178,354.00	228,621,920.13	35.2%	421,560,079.87
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>35,855,000.00</b>	<b>40,655,000.00</b>	<b>2,082,859.88</b>	<b>12,812,184.86</b>	<b>31.5%</b>	<b>27,842,815.14</b>
70951	Education Not Definable by Level	35,855,000.00	40,655,000.00	2,082,859.88	12,812,184.86	31.5%	27,842,815.14
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>174,500,000.00</b>	<b>274,500,000.00</b>	<b>8,281,147.76</b>	<b>135,120,085.79</b>	<b>49.2%</b>	<b>139,379,914.21</b>
70961	Subsidiary Services to Education	174,500,000.00	274,500,000.00	8,281,147.76	135,120,085.79	49.2%	139,379,914.21
<b>7097</b>	<b>R&amp;D Education</b>	<b>6,670,000.00</b>	<b>7,270,000.00</b>	<b>90,714.50</b>	<b>1,668,902.26</b>	<b>23.0%</b>	<b>5,601,097.74</b>
70971	R&D Education	6,670,000.00	7,270,000.00	90,714.50	1,668,902.26	23.0%	5,601,097.74
<b>7098</b>	<b>Education N. E. C</b>	<b>2,316,794,000.00</b>	<b>2,316,794,000.00</b>	<b>268,913,940.42</b>	<b>990,873,372.48</b>	<b>42.8%</b>	<b>1,325,920,627.52</b>
70981	Education N. E. C	2,316,794,000.00	2,316,794,000.00	268,913,940.42	990,873,372.48	42.8%	1,325,920,627.52
<b>710</b>	<b>Social Protection</b>	<b>2,826,264,000.00</b>	<b>2,826,264,000.00</b>	<b>507,481,403.08</b>	<b>713,124,643.08</b>	<b>25.2%</b>	<b>2,113,139,356.92</b>
<b>7102</b>	<b>Old Age</b>	<b>73,011,000.00</b>	<b>73,011,000.00</b>	<b>6,207,353.08</b>	<b>15,160,493.83</b>	<b>20.8%</b>	<b>57,850,506.17</b>
71021	Old Age	73,011,000.00	73,011,000.00	6,207,353.08	15,160,493.83	20.8%	57,850,506.17
<b>7104</b>	<b>Family and Children</b>	<b>1,013,136,000.00</b>	<b>1,013,136,000.00</b>	<b>497,271,535.00</b>	<b>504,272,128.50</b>	<b>49.8%</b>	<b>508,863,871.50</b>
71041	Family and Children	1,013,136,000.00	1,013,136,000.00	497,271,535.00	504,272,128.50	49.8%	508,863,871.50
<b>7105</b>	<b>Unemployment</b>	<b>14,060,000.00</b>	<b>14,060,000.00</b>	<b>2,002,301.00</b>	<b>8,009,605.68</b>	<b>57.0%</b>	<b>6,050,394.32</b>
71051	Unemployment	14,060,000.00	14,060,000.00	2,002,301.00	8,009,605.68	57.0%	6,050,394.32
<b>7109</b>	<b>Social Protection N. E. C</b>	<b>1,726,057,000.00</b>	<b>1,726,057,000.00</b>	<b>2,000,214.00</b>	<b>185,682,415.07</b>	<b>10.8%</b>	<b>1,540,374,584.93</b>
71091	Social Protection N. E. C	1,726,057,000.00	1,726,057,000.00	2,000,214.00	185,682,415.07	10.8%	1,540,374,584.93

**Table 13: Capital Expenditure by Function**

Borno State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Capital Expenditure</b>	<b>169,384,255,000.00</b>	<b>160,788,776,000.00</b>	<b>11,934,230,240.41</b>	<b>48,684,619,749.87</b>	<b>28.7%</b>	<b>112,104,156,250.13</b>
<b>701</b>	<b>General Public Service</b>	<b>11,785,041,000.00</b>	<b>11,689,701,000.00</b>	<b>267,807,275.96</b>	<b>2,487,069,247.42</b>	<b>21.1%</b>	<b>9,202,631,752.58</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>7,805,000,000.00</b>	<b>7,939,900,000.00</b>	<b>190,430,050.00</b>	<b>1,694,696,759.86</b>	<b>21.7%</b>	<b>6,245,203,240.14</b>
70111	Executive Organ and Legislative Organs	4,799,850,000.00	4,904,750,000.00	190,430,050.00	1,575,789,079.51	32.8%	3,328,960,920.49
70112	Financial and Fiscal Affairs	3,005,150,000.00	3,035,150,000.00	-	118,907,680.35	4.0%	2,916,242,319.65
<b>7013</b>	<b>General Services</b>	<b>3,770,041,000.00</b>	<b>3,539,801,000.00</b>	<b>77,027,225.96</b>	<b>770,482,487.56</b>	<b>20.4%</b>	<b>2,769,318,512.44</b>
70131	General Personnel Services	161,441,000.00	93,001,000.00	90,099.46	9,997,933.26	6.2%	83,003,066.74
70132	Overall Planning and Statistical Services	161,800,000.00	-	-	-	0.0%	-
70133	Other General Services	3,446,800,000.00	3,446,800,000.00	76,937,126.50	760,484,554.30	22.1%	2,686,315,445.70
<b>7016</b>	<b>General Public Services N.E.C</b>	<b>210,000,000.00</b>	<b>210,000,000.00</b>	<b>350,000.00</b>	<b>21,890,000.00</b>	<b>10.4%</b>	<b>188,110,000.00</b>
70161	General Public Services N.E.C	210,000,000.00	210,000,000.00	350,000.00	21,890,000.00	10.4%	188,110,000.00
<b>703</b>	<b>Public Order and Safety</b>	<b>3,651,900,000.00</b>	<b>3,020,400,000.00</b>	<b>1,730,240,850.00</b>	<b>1,730,240,850.00</b>	<b>47.4%</b>	<b>1,290,159,150.00</b>
<b>7031</b>	<b>Police Services</b>	<b>2,449,000,000.00</b>	<b>2,449,000,000.00</b>	<b>1,730,240,850.00</b>	<b>1,730,240,850.00</b>	<b>70.7%</b>	<b>718,759,150.00</b>
70311	State Expenditure to Support Police Services	2,449,000,000.00	2,449,000,000.00	1,730,240,850.00	1,730,240,850.00	70.7%	718,759,150.00
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>1,202,900,000.00</b>	<b>571,400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>571,400,000.00</b>
70331	Justice & Law Courts	1,202,900,000.00	571,400,000.00	-	-	0.0%	571,400,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>62,642,328,000.00</b>	<b>68,146,853,000.00</b>	<b>4,286,647,762.46</b>	<b>22,962,594,845.21</b>	<b>36.7%</b>	<b>45,184,258,154.79</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>5,330,375,000.00</b>	<b>4,961,500,000.00</b>	<b>548,997,259.78</b>	<b>1,121,447,372.72</b>	<b>21.0%</b>	<b>3,840,052,627.28</b>
70411	General Economic and Commercial Affairs	5,330,375,000.00	4,961,500,000.00	548,997,259.78	1,121,447,372.72	21.0%	3,840,052,627.28
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>10,668,628,000.00</b>	<b>10,127,628,000.00</b>	<b>500,068,590.00</b>	<b>1,770,590,060.00</b>	<b>16.6%</b>	<b>8,357,037,940.00</b>
70421	Agriculture	8,672,628,000.00	8,672,628,000.00	386,559,590.00	1,623,521,060.00	18.7%	7,049,106,940.00
70422	Forestry	541,000,000.00	-	-	-	0.0%	-
70423	Fishing and Hunting	1,455,000,000.00	1,455,000,000.00	113,509,000.00	147,069,000.00	10.1%	1,307,931,000.00
<b>7043</b>	<b>Fuel and Energy</b>	<b>2,366,000,000.00</b>	<b>2,366,000,000.00</b>	<b>99,745,954.52</b>	<b>149,246,201.78</b>	<b>6.3%</b>	<b>2,216,753,798.22</b>
70435	Electricity	2,366,000,000.00	2,366,000,000.00	99,745,954.52	149,246,201.78	6.3%	2,216,753,798.22
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>17,479,572,000.00</b>	<b>16,613,719,000.00</b>	<b>1,102,939,343.08</b>	<b>4,909,831,507.51</b>	<b>28.1%</b>	<b>11,703,887,492.49</b>
70442	Manufacturing	369,500,000.00	288,500,000.00	48,973,360.58	52,567,191.26	14.2%	235,932,808.74
70443	Construction	17,110,072,000.00	16,325,219,000.00	1,053,965,982.50	4,857,264,316.25	28.4%	11,467,954,683.75
<b>7045</b>	<b>Transport</b>	<b>25,793,153,000.00</b>	<b>34,078,006,000.00</b>	<b>2,034,896,615.08</b>	<b>15,011,479,703.20</b>	<b>58.2%</b>	<b>19,066,526,296.80</b>
70451	Road Transport	25,793,153,000.00	34,078,006,000.00	2,034,896,615.08	15,011,479,703.20	58.2%	19,066,526,296.80
<b>7047</b>	<b>Other Industries</b>	<b>1,004,600,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
70472	Hotel and Restaurants	1,004,600,000.00	-	-	-	0.0%	-
<b>705</b>	<b>Environmental Protection</b>	<b>2,287,810,000.00</b>	<b>2,287,810,000.00</b>	<b>190,228,264.37</b>	<b>312,470,838.62</b>	<b>13.7%</b>	<b>1,975,339,161.38</b>
<b>7056</b>	<b>Environmental Protection N.E.C.</b>	<b>2,287,810,000.00</b>	<b>2,287,810,000.00</b>	<b>190,228,264.37</b>	<b>312,470,838.62</b>	<b>13.7%</b>	<b>1,975,339,161.38</b>
70561	Environmental Protection N.E.C.	2,287,810,000.00	2,287,810,000.00	190,228,264.37	312,470,838.62	13.7%	1,975,339,161.38
<b>706</b>	<b>Housing and Community Amenities</b>	<b>18,338,630,000.00</b>	<b>18,488,630,000.00</b>	<b>1,018,771,454.12</b>	<b>3,427,022,033.24</b>	<b>18.7%</b>	<b>15,061,607,966.76</b>
<b>7061</b>	<b>Housing Development</b>	<b>8,384,300,000.00</b>	<b>8,384,300,000.00</b>	<b>730,251,593.25</b>	<b>2,617,807,920.21</b>	<b>31.2%</b>	<b>5,766,492,079.79</b>
70611	Housing Development	8,384,300,000.00	8,384,300,000.00	730,251,593.25	2,617,807,920.21	31.2%	5,766,492,079.79

Borno State Government Budget Performance Report 2022 Q4 - Capital Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
<b>7062</b>	<b>Community Development</b>	<b>707,450,000.00</b>	<b>707,450,000.00</b>	<b>24,206,713.37</b>	<b>30,310,109.53</b>	<b>4.3%</b>	<b>677,139,890.47</b>
70621	Community Development	707,450,000.00	707,450,000.00	24,206,713.37	30,310,109.53	4.3%	677,139,890.47
<b>7063</b>	<b>Water Supply</b>	<b>9,246,880,000.00</b>	<b>9,396,880,000.00</b>	<b>264,313,147.50</b>	<b>778,904,003.50</b>	<b>8.4%</b>	<b>8,617,975,996.50</b>
70631	Water Supply	9,246,880,000.00	9,396,880,000.00	264,313,147.50	778,904,003.50	8.4%	8,617,975,996.50
<b>707</b>	<b>Health</b>	<b>13,429,164,000.00</b>	<b>9,162,130,000.00</b>	<b>401,197,707.14</b>	<b>4,180,658,784.77</b>	<b>31.1%</b>	<b>4,981,471,215.23</b>
<b>7073</b>	<b>Hospital Services</b>	<b>5,815,259,000.00</b>	<b>715,000,000.00</b>	-	-	<b>0.0%</b>	<b>715,000,000.00</b>
70731	General Hospital Services	5,815,259,000.00	715,000,000.00	-	-	0.0%	715,000,000.00
<b>7074</b>	<b>Public Health Services</b>	<b>7,613,905,000.00</b>	<b>8,447,130,000.00</b>	<b>401,197,707.14</b>	<b>4,180,658,784.77</b>	<b>54.9%</b>	<b>4,266,471,215.23</b>
70741	Public Health Services	7,613,905,000.00	8,447,130,000.00	401,197,707.14	4,180,658,784.77	54.9%	4,266,471,215.23
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>5,423,390,000.00</b>	<b>5,063,390,000.00</b>	<b>885,310,454.43</b>	<b>3,110,834,547.00</b>	<b>57.4%</b>	<b>1,952,555,453.00</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>2,058,650,000.00</b>	<b>2,058,650,000.00</b>	<b>374,214,846.22</b>	<b>1,216,660,392.12</b>	<b>59.1%</b>	<b>841,989,607.88</b>
70811	Recreational and Sporting Services	2,058,650,000.00	2,058,650,000.00	374,214,846.22	1,216,660,392.12	59.1%	841,989,607.88
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>590,000,000.00</b>	<b>590,000,000.00</b>	<b>1,136,000.00</b>	<b>36,144,000.00</b>	<b>6.1%</b>	<b>553,856,000.00</b>
70831	Broadcasting and Publishing Services	590,000,000.00	590,000,000.00	1,136,000.00	36,144,000.00	6.1%	553,856,000.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>2,774,740,000.00</b>	<b>2,414,740,000.00</b>	<b>509,959,608.21</b>	<b>1,858,030,154.88</b>	<b>67.0%</b>	<b>556,709,845.12</b>
70841	Religious and Other Community Services	2,774,740,000.00	2,414,740,000.00	509,959,608.21	1,858,030,154.88	67.0%	556,709,845.12
<b>709</b>	<b>Education</b>	<b>37,987,920,000.00</b>	<b>30,696,290,000.00</b>	<b>2,204,023,383.93</b>	<b>5,110,051,120.07</b>	<b>13.5%</b>	<b>25,586,238,879.93</b>
<b>7091</b>	<b>Pre-Primary and Primary Education</b>	<b>18,406,600,000.00</b>	<b>11,713,600,000.00</b>	-	<b>72,293,638.50</b>	<b>0.4%</b>	<b>11,641,306,361.50</b>
70912	Primary Education	18,406,600,000.00	11,713,600,000.00	-	72,293,638.50	0.4%	11,641,306,361.50
<b>7092</b>	<b>Secondary Education</b>	<b>101,800,000.00</b>	-	-	-	<b>0.0%</b>	-
70922	Senior Secondary	101,800,000.00	-	-	-	0.0%	-
<b>7094</b>	<b>Tertiary Education</b>	<b>7,861,940,000.00</b>	<b>7,408,390,000.00</b>	<b>947,499,268.74</b>	<b>1,963,913,650.52</b>	<b>25.0%</b>	<b>5,444,476,349.48</b>
70941	First Stage of Tertiary Education	2,996,550,000.00	2,543,000,000.00	653,996,934.75	1,128,041,979.05	37.6%	1,414,958,020.95
70942	Second Stage of Tertiary Education	4,865,390,000.00	4,865,390,000.00	293,502,333.99	835,871,671.47	17.2%	4,029,518,328.53
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>578,280,000.00</b>	<b>535,000,000.00</b>	-	<b>510,670.25</b>	<b>0.1%</b>	<b>534,489,329.75</b>
70951	Education Not Definable by Level	578,280,000.00	535,000,000.00	-	510,670.25	0.1%	534,489,329.75
<b>7096</b>	<b>Subsidiary Services to Education</b>	<b>60,000,000.00</b>	<b>60,000,000.00</b>	-	-	<b>0.0%</b>	<b>60,000,000.00</b>
70961	Subsidiary Services to Education	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
<b>7097</b>	<b>R&amp;D Education</b>	<b>236,000,000.00</b>	<b>236,000,000.00</b>	-	-	<b>0.0%</b>	<b>236,000,000.00</b>
70971	R&D Education	236,000,000.00	236,000,000.00	-	-	0.0%	236,000,000.00
<b>7098</b>	<b>Education N. E. C</b>	<b>10,743,300,000.00</b>	<b>10,743,300,000.00</b>	<b>1,256,524,115.19</b>	<b>3,073,333,160.80</b>	<b>28.6%</b>	<b>7,669,966,839.20</b>
70981	Education N. E. C	10,743,300,000.00	10,743,300,000.00	1,256,524,115.19	3,073,333,160.80	28.6%	7,669,966,839.20
<b>710</b>	<b>Social Protection</b>	<b>13,838,072,000.00</b>	<b>12,233,572,000.00</b>	<b>950,003,088.00</b>	<b>5,363,677,483.54</b>	<b>38.8%</b>	<b>6,869,894,516.46</b>
<b>7102</b>	<b>Old Age</b>	<b>132,500,000.00</b>	<b>28,000,000.00</b>	-	<b>5,428,750.00</b>	<b>4.1%</b>	<b>22,571,250.00</b>
71021	Old Age	132,500,000.00	28,000,000.00	-	5,428,750.00	4.1%	22,571,250.00
<b>7104</b>	<b>Family and Children</b>	<b>1,210,750,000.00</b>	<b>1,710,750,000.00</b>	-	<b>538,576,279.04</b>	<b>44.5%</b>	<b>1,172,173,720.96</b>
71041	Family and Children	1,210,750,000.00	1,710,750,000.00	-	538,576,279.04	44.5%	1,172,173,720.96
<b>7105</b>	<b>Unemployment</b>	<b>4,143,000,000.00</b>	<b>4,143,000,000.00</b>	<b>950,003,088.00</b>	<b>2,980,351,464.00</b>	<b>71.9%</b>	<b>1,162,648,536.00</b>
71051	Unemployment	4,143,000,000.00	4,143,000,000.00	950,003,088.00	2,980,351,464.00	71.9%	1,162,648,536.00
<b>7109</b>	<b>Social Protection N. E. C</b>	<b>8,351,822,000.00</b>	<b>6,351,822,000.00</b>	-	<b>1,839,320,990.50</b>	<b>22.0%</b>	<b>4,512,501,009.50</b>
71091	Social Protection N. E. C	8,351,822,000.00	6,351,822,000.00	-	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 Q4 - Other Expenditure by Functional Classification

Code	Function	2022 Original Budget	2022 Revised Budget	2022 Q4 Performance	2022 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2022 Revised Budget	Balance (against Revised Budget)
	<b>Total Other Expenditure</b>	<b>14,114,929,000.00</b>	<b>10,170,696,000.00</b>	<b>2,087,847,476.22</b>	<b>5,072,364,529.05</b>	<b>49.9%</b>	<b>5,098,331,470.95</b>
<b>701</b>	<b>General Public Service</b>	<b>13,896,111,000.00</b>	<b>9,950,878,000.00</b>	<b>2,087,797,476.22</b>	<b>5,060,766,029.05</b>	<b>50.9%</b>	<b>4,890,111,970.95</b>
<b>7011</b>	<b>Executive &amp; Legislative Organ, Financial Affairs and External Affairs</b>	<b>380,973,000.00</b>	<b>480,973,000.00</b>	<b>150,000,000.00</b>	<b>220,000,000.00</b>	<b>45.7%</b>	<b>260,973,000.00</b>
70111	Executive Organ and Legislative Organs	375,153,000.00	475,153,000.00	150,000,000.00	220,000,000.00	46.3%	255,153,000.00
70112	Financial and Fiscal Affairs	5,820,000.00	5,820,000.00	-	-	0.0%	5,820,000.00
<b>7013</b>	<b>General Services</b>	<b>7,007,570,000.00</b>	<b>762,337,000.00</b>	<b>-</b>	<b>187,144,287.17</b>	<b>24.5%</b>	<b>575,192,712.83</b>
70131	General Personnel Services	210,000.00	210,000.00	-	-	0.0%	210,000.00
70133	Other General Services	7,007,360,000.00	762,127,000.00	-	187,144,287.17	24.6%	574,982,712.83
<b>7017</b>	<b>Public Debt Transactions</b>	<b>6,507,568,000.00</b>	<b>8,707,568,000.00</b>	<b>1,937,797,476.22</b>	<b>4,653,621,741.88</b>	<b>53.4%</b>	<b>4,053,946,258.12</b>
70171	Public Debt Transactions	6,507,568,000.00	8,707,568,000.00	1,937,797,476.22	4,653,621,741.88	53.4%	4,053,946,258.12
<b>703</b>	<b>Public Order and Safety</b>	<b>6,720,000.00</b>	<b>6,720,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,720,000.00</b>
<b>7033</b>	<b>Justice &amp; Law Courts</b>	<b>6,720,000.00</b>	<b>6,720,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,720,000.00</b>
70331	Justice & Law Courts	6,720,000.00	6,720,000.00	-	-	0.0%	6,720,000.00
<b>704</b>	<b>Economic Affairs</b>	<b>56,994,000.00</b>	<b>57,994,000.00</b>	<b>-</b>	<b>2,091,000.00</b>	<b>3.6%</b>	<b>55,903,000.00</b>
<b>7041</b>	<b>General Economic, Commercial and Labour Affairs</b>	<b>51,332,000.00</b>	<b>51,332,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>51,332,000.00</b>
70411	General Economic and Commercial Affairs	51,332,000.00	51,332,000.00	-	-	0.0%	51,332,000.00
<b>7042</b>	<b>Agriculture, Forestry, Fishing and Hunting</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
70421	Agriculture	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>7043</b>	<b>Fuel and Energy</b>	<b>500,000.00</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
70435	Electricity	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>7044</b>	<b>Mining, Manufacturing and Construction</b>	<b>1,618,000.00</b>	<b>1,618,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,618,000.00</b>
70442	Manufacturing	1,618,000.00	1,618,000.00	-	-	0.0%	1,618,000.00
<b>7045</b>	<b>Transport</b>	<b>3,044,000.00</b>	<b>4,044,000.00</b>	<b>-</b>	<b>2,091,000.00</b>	<b>51.7%</b>	<b>1,953,000.00</b>
70451	Road Transport	3,044,000.00	4,044,000.00	-	2,091,000.00	51.7%	1,953,000.00
<b>706</b>	<b>Housing and Community Amenities</b>	<b>103,260,000.00</b>	<b>103,260,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>103,260,000.00</b>
<b>7062</b>	<b>Community Development</b>	<b>3,260,000.00</b>	<b>3,260,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,260,000.00</b>
70621	Community Development	3,260,000.00	3,260,000.00	-	-	0.0%	3,260,000.00
<b>7063</b>	<b>Water Supply</b>	<b>100,000,000.00</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000,000.00</b>
70631	Water Supply	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
<b>707</b>	<b>Health</b>	<b>14,234,000.00</b>	<b>14,234,000.00</b>	<b>-</b>	<b>8,299,000.00</b>	<b>58.3%</b>	<b>5,935,000.00</b>
<b>7074</b>	<b>Public Health Services</b>	<b>14,234,000.00</b>	<b>14,234,000.00</b>	<b>-</b>	<b>8,299,000.00</b>	<b>58.3%</b>	<b>5,935,000.00</b>
70741	Public Health Services	14,234,000.00	14,234,000.00	-	8,299,000.00	58.3%	5,935,000.00
<b>708</b>	<b>Recreation, Culture and Religion</b>	<b>10,992,000.00</b>	<b>10,992,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,992,000.00</b>
<b>7081</b>	<b>Recreational and Sporting Services</b>	<b>247,000.00</b>	<b>247,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>247,000.00</b>
70811	Recreational and Sporting Services	247,000.00	247,000.00	-	-	0.0%	247,000.00
<b>7083</b>	<b>Broadcasting and Publishing Services</b>	<b>350,000.00</b>	<b>350,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>350,000.00</b>
70831	Broadcasting and Publishing Services	350,000.00	350,000.00	-	-	0.0%	350,000.00
<b>7084</b>	<b>Religious and Other Community Services</b>	<b>10,395,000.00</b>	<b>10,395,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,395,000.00</b>
70841	Religious and Other Community Services	10,395,000.00	10,395,000.00	-	-	0.0%	10,395,000.00
<b>709</b>	<b>Education</b>	<b>26,030,000.00</b>	<b>26,030,000.00</b>	<b>50,000.00</b>	<b>1,208,500.00</b>	<b>4.6%</b>	<b>24,821,500.00</b>
<b>7094</b>	<b>Tertiary Education</b>	<b>1,350,000.00</b>	<b>1,350,000.00</b>	<b>50,000.00</b>	<b>408,500.00</b>	<b>30.3%</b>	<b>941,500.00</b>
70941	First Stage of Tertiary Education	850,000.00	850,000.00	50,000.00	408,500.00	48.1%	441,500.00
70942	Second Stage of Tertiary Education	500,000.00	500,000.00	-	-	0.0%	500,000.00
<b>7095</b>	<b>Education Not Definable by Level</b>	<b>6,000,000.00</b>	<b>6,000,000.00</b>	<b>-</b>	<b>800,000.00</b>	<b>13.3%</b>	<b>5,200,000.00</b>
70951	Education Not Definable by Level	6,000,000.00	6,000,000.00	-	800,000.00	13.3%	5,200,000.00
<b>7098</b>	<b>Education N. E. C</b>	<b>18,680,000.00</b>	<b>18,680,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>18,680,000.00</b>
70981	Education N. E. C	18,680,000.00	18,680,000.00	-	-	0.0%	18,680,000.00
<b>710</b>	<b>Social Protection</b>	<b>588,000.00</b>	<b>588,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>588,000.00</b>
<b>7109</b>	<b>Social Protection N. E. C</b>	<b>588,000.00</b>	<b>588,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>588,000.00</b>
71091	Social Protection N. E. C	588,000.00	588,000.00	-	-	0.0%	588,000.00