



Borno State Government

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# **BUDGET PERFORMANCE REPORT QUARTER Q1 2023 (JANUARY – MARCH)**

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28<sup>TH</sup> April 2023

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# 1 Summary of Performance

## 1.A Introduction

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

This report includes the original approved budget and appropriation for the year 2023 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q1, 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.

This Q1 report is assessed against the 2023 Original Budget.

The core economic classifications refer to:

- Personnel – Economic Sub-Account Type 21
- Overheads - Economic Account Class 2202
- Capital - Economic Sub-Account Type 23
- Others - Economic Account Classes 2203-2209 as applicable

This Budget Performance Report is produced by the Ministry of Finance, Budget and Economic Planning and published on the [www.pfm.bo.gov.ng](http://www.pfm.bo.gov.ng) State website.

## 1.B Revenue Performance

The Total Recurrent Revenue performance in the 1<sup>st</sup> Qtr. seems to be low (₦29,511,610,354.24) which is about 21.4% of the 2023 budgetary provision, this is regardless of the fire outbreak in the three major markets in the state which are, Monday Market, Gamboru Market and Biu market, these made the first quarter revenue of the state to be low. While growth in IGR was envisaged notwithstanding the generally low economic activity occasioned by the insecurity in certain areas of the State. The IGR of about ₦6,870,998,356.65 representing 20.7% of the budgeted figures. There is however room for improvement in Q2 as government is intensifying more efforts towards IGR.

Aids & Grants and Capital Receipts performance is low in 1<sup>st</sup> quarter 2023. The performance in Q1 is generally low due to dwindling FAAC allocation and non-receipt of aids and grants.

Total Capital receipts of ₦3,290,479,727.50 representing 3.4% of the budgeted figures is also very low in Q1. The problems bedevilling the gathering of information for Actual Aids & Grants has persisted despite improvement in the 4<sup>th</sup> quarter of 2022. The main drawback is that some MDAs are under reporting or out rightly fail to report on Actual Aids and Grants and other Capital Receipts. However, more efforts are being made to increase information sharing across MDAs with a view to improve on report and returns on capital receipts in the 2<sup>nd</sup> QTR. The relatively poor performance of Grants and Loans is weighing on overall budget performance but hopefully, these items would catch up in the second quarter of the year.

The first quarter actual total revenue of ₦32,802,090,081.74 (Thirty-Two Billion, Eight Hundred and Two Million, Ninety Thousand, Eighty- one Naira, Seventy-Four Kobo) being 13.9% of the budget size was recorded for both Recurrent Revenue and Capital Receipts.

## 1.C Recurrent Expenditure Performance

The 1<sup>st</sup> quarter recurrent expenditures is in line with the current administration's policy of paying Salaries and Pensions as at when due, thus monthly payment of Salaries, Pensions and Gratuity arrears and regular release of Overhead Costs to MDAs has continued, showing that the Actual recurrent expenditure recorded as at the end of Q1 for FY2023 was N16,030,787,707.53 (Sixteen Billion, Thirty Million, Seven Hundred and Eighty-Seven Thousand, Seven Hundred and Seven Naira, Fifty- Three Kobo) representing 15.4% of 2023 Budgeted figure. The recurrent expenditure comprises of Personnel cost of N7,986,394,936.31 representing 19.0%, Overhead cost of N5,223,399,279.57 representing 10.3% and other recurrent costs representing about 13.0%. However, the need for more efforts to be made to improve the performance in respect of social contribution in the 2<sup>nd</sup> QTR.

## 1.D Capital Expenditure Performance

The Actual Capital Expenditure Performance for the First Quarter (Q1) for FY2023 stood at N8,858,625,600.24 (Eight billion, Eight Hundred and Fifty- Eight Million, Six Hundred and Twenty-Five Thousand, Six Hundred Naira, Twenty- Four kobo), representing 6.8% of the 2023 budgeted figures. The low performance may be as a result of low Capital inflows from budgeted sources and/or non-capture of some capital expenditure from some MDAs due to persistent late submissions of returns.

## 1.E Conclusions

The first quarter (Q1) 2023 Actual Recurrent Revenue and Actual Recurrent Expenditure Budget Performance are favourable. However, the need for more efforts to be made to improve the performance in respect of Capital Receipts (3.4%) and Capital Expenditure (6.8%) these performances are very poor. Thus, the aggregate expenditure performance is low, which is largely due to the fire outbreak of the three main markets and nonrealization of capital receipts. In conclusion, Borno State having commenced the implementation of the Public Financial Management (PFM) reforms with computerisation and automation of systems, efforts will be 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 remaining three (3) quarters of the FY 2023.

## 2 Budget Reports

### 2.A Summary

Table 1: Budget Summary

**Borno State Government 2023 Q1 Budget Performance Report - Summary**

Item	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
<b>Opening Balance</b>	<b>1,300,000,000.00</b>	-	-	<b>0.0%</b>	<b>1,300,000,000.00</b>
<b>Recurrent Revenue</b>	<b>137,846,861,000.00</b>	<b>29,511,610,354.24</b>	<b>29,511,610,354.24</b>	<b>21.4%</b>	<b>108,335,250,645.76</b>
11 - GOVERNMENT SHARE OF FAAC	104,675,555,000.00	22,640,611,997.59	22,640,611,997.59	21.6%	82,034,943,002.41
12 - INDEPENDENT REVENUE	33,171,306,000.00	6,870,998,356.65	6,870,998,356.65	20.7%	26,300,307,643.35
<b>Recurrent Expenditure</b>	<b>104,245,879,000.00</b>	<b>16,030,787,707.53</b>	<b>16,030,787,707.53</b>	<b>15.4%</b>	<b>88,215,091,292.47</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	42,129,006,000.00	7,986,394,936.31	7,986,394,936.31	19.0%	34,142,611,063.69
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	62,116,873,000.00	8,044,392,771.22	8,044,392,771.22	13.0%	54,072,480,228.78
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	50,761,523,000.00	5,223,399,279.57	5,223,399,279.57	10.3%	45,538,123,720.43
OTHER RECURRENT (2203-2208)	11,355,350,000.00	2,820,993,491.65	2,820,993,491.65	24.8%	8,534,356,508.35
<b>Transfer to Capital Account</b>	<b>34,900,982,000.00</b>	<b>13,480,822,646.71</b>	<b>13,480,822,646.71</b>	<b>38.6%</b>	<b>21,420,159,353.29</b>
<b>Other Receipts</b>	<b>96,185,089,000.00</b>	<b>3,290,479,727.50</b>	<b>3,290,479,727.50</b>	<b>3.4%</b>	<b>92,894,609,272.50</b>
13 - AID AND GRANTS	58,757,581,000.00	1,893,172,425.41	1,893,172,425.41	3.2%	56,864,408,574.59
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	37,427,508,000.00	1,397,307,302.09	1,397,307,302.09	3.7%	36,030,200,697.91
<b>Capital Expenditure</b>	<b>131,086,071,000.00</b>	<b>8,858,625,600.24</b>	<b>8,858,625,600.24</b>	<b>6.8%</b>	<b>122,227,445,399.76</b>
23 - CAPITAL EXPENDITURE	131,086,071,000.00	8,858,625,600.24	8,858,625,600.24	6.8%	122,227,445,399.76
<b>Total Revenue (including OB)</b>	<b>235,331,950,000.00</b>	<b>32,802,090,081.74</b>	<b>32,802,090,081.74</b>	<b>13.9%</b>	<b>202,529,859,918.26</b>
<b>Total Expenditure</b>	<b>235,331,950,000.00</b>	<b>24,889,413,307.77</b>	<b>24,889,413,307.77</b>	<b>10.6%</b>	<b>210,442,536,692.23</b>

## 2.B Revenue by Administrative Classification

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

Borno State Government Budget Performance Report 2023 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Revenue</b>	<b>234,031,950,000.00</b>	<b>32,802,090,081.74</b>	<b>32,802,090,081.74</b>	<b>14.0%</b>	<b>201,229,859,918.26</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>10,083,351,000.00</b>	<b>975,468,160.10</b>	<b>975,468,160.10</b>	<b>9.7%</b>	<b>9,107,882,839.90</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>1,067,000,000.00</b>	<b>5,515,000.00</b>	<b>5,515,000.00</b>	<b>0.5%</b>	<b>1,061,485,000.00</b>
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	1,067,000,000.00	5,515,000.00	5,515,000.00	0.5%	1,061,485,000.00
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>4,358,000,000.00</b>	<b>463,410,039.21</b>	<b>463,410,039.21</b>	<b>10.6%</b>	<b>3,894,589,960.79</b>
016110100100	SECURITY TRUST FUND	4,358,000,000.00	463,410,039.21	463,410,039.21	10.6%	3,894,589,960.79
<b>01620000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>2,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000,000.00</b>
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>101,483,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>101,483,000.00</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	101,483,000.00	-	-	0.0%	101,483,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	97,683,000.00	-	-	0.0%	97,683,000.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>4,503,000.00</b>	<b>898,169.00</b>	<b>898,169.00</b>	<b>19.9%</b>	<b>3,604,831.00</b>
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	4,503,000.00	898,169.00	898,169.00	19.9%	3,604,831.00
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>325,500,000.00</b>	<b>65,288,038.69</b>	<b>65,288,038.69</b>	<b>20.1%</b>	<b>260,211,961.31</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	150,000.00	-	-	0.0%	150,000.00
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	325,350,000.00	65,288,038.69	65,288,038.69	20.1%	260,061,961.31
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>105,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>105,000,000.00</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	105,000,000.00	-	-	0.0%	105,000,000.00
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>2,121,865,000.00</b>	<b>440,356,913.20</b>	<b>440,356,913.20</b>	<b>20.8%</b>	<b>1,681,508,086.80</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	571,305,000.00	92,746,971.85	92,746,971.85	16.2%	478,558,028.15
014903500200	LOCAL GOVERNMENT PENSIONS BOARD	1,550,560,000.00	347,609,941.35	347,609,941.35	22.4%	1,202,950,058.65
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>185,889,209,000.00</b>	<b>30,576,023,451.48</b>	<b>30,576,023,451.48</b>	<b>16.4%</b>	<b>155,313,185,548.52</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>460,200,000.00</b>	<b>3,012,322.55</b>	<b>3,012,322.55</b>	<b>0.7%</b>	<b>457,187,677.45</b>
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	19,900,000.00	3,012,322.55	3,012,322.55	15.1%	16,887,677.45
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	430,300,000.00	-	-	0.0%	430,300,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	10,000,000.00	-	-	0.0%	10,000,000.00
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>259,390,000.00</b>	<b>2,391,430.00</b>	<b>2,391,430.00</b>	<b>0.9%</b>	<b>256,998,570.00</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	259,390,000.00	2,391,430.00	2,391,430.00	0.9%	256,998,570.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>155,089,655,000.00</b>	<b>28,640,693,488.44</b>	<b>28,640,693,488.44</b>	<b>18.5%</b>	<b>126,448,961,511.56</b>
022000100100	MINISTRY OF FINANCE-HQTRS	29,501,000,000.00	-	-	0.0%	29,501,000,000.00
022000300100	BUDGET AND PLANNING	500,000.00	-	-	0.0%	500,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	104,675,555,000.00	22,640,611,997.59	22,640,611,997.59	21.6%	82,034,943,002.41
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	20,912,600,000.00	6,000,081,490.85	6,000,081,490.85	28.7%	14,912,518,509.15
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>661,364,000.00</b>	<b>5,551,292.97</b>	<b>5,551,292.97</b>	<b>0.8%</b>	<b>655,812,707.03</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	10,000,000.00	4,213,000.00	4,213,000.00	42.1%	5,787,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	165,594,000.00	-	-	0.0%	165,594,000.00
022205200100	BORNO STATE HOTELS	134,000,000.00	-	-	0.0%	134,000,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	126,405,000.00	-	-	0.0%	126,405,000.00
022205400200	KANO MOTOR PARK AND MARKET	30,215,000.00	1,338,292.97	1,338,292.97	4.4%	28,876,707.03
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	92,300,000.00	-	-	0.0%	92,300,000.00
022206000100	NEITAL NIGERIA LIMITED	101,850,000.00	-	-	0.0%	101,850,000.00
022206100100	BORNO SUPPLY COMPANY (BOSCO)	1,000,000.00	-	-	0.0%	1,000,000.00
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>4,983,908,000.00</b>	<b>311,200,202.00</b>	<b>311,200,202.00</b>	<b>6.2%</b>	<b>4,672,707,798.00</b>
022900100100	MINISTRY OF TRANSPORT	1,851,500,000.00	-	-	0.0%	1,851,500,000.00
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	632,740,000.00	112,612,600.00	112,612,600.00	17.8%	520,127,400.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	2,499,668,000.00	198,587,602.00	198,587,602.00	7.9%	2,301,080,398.00
<b>02530000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>57,340,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>57,340,000.00</b>
025301000100	BORNO STATE HOUSING CORPORATION	57,340,000.00	-	-	0.0%	57,340,000.00

Borno State Government Budget Performance Report 2023 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>5,904,352,000.00</b>	<b>1,412,455,504.89</b>	<b>1,412,455,504.89</b>	<b>23.9%</b>	<b>4,491,896,495.11</b>
025200100100	MINISTRY OF WATER RESOURCES	120,000,000.00	15,148,202.80	15,148,202.80	12.6%	104,851,797.20
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	5,784,352,000.00	1,397,307,302.09	1,397,307,302.09	24.2%	4,387,044,697.91
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>17,103,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>17,103,000,000.00</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	17,103,000,000.00	-	-	0.0%	17,103,000,000.00
<b>02600000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>1,370,000,000.00</b>	<b>200,719,210.63</b>	<b>200,719,210.63</b>	<b>14.7%</b>	<b>1,169,280,789.37</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	70,000,000.00	9,124,844.73	9,124,844.73	13.0%	60,875,155.27
026000300100	BORNO STATE GEOGRAPHIC INFORMATION SERVICE	1,300,000,000.00	191,594,365.90	191,594,365.90	14.7%	1,108,405,634.10
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>708,585,000.00</b>	<b>13,215,837.50</b>	<b>13,215,837.50</b>	<b>1.9%</b>	<b>695,369,162.50</b>
<b>03180000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>75,570,000.00</b>	<b>2,299,920.00</b>	<b>2,299,920.00</b>	<b>3.0%</b>	<b>73,270,080.00</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	50,000.00	-	-	0.0%	50,000.00
031805100100	HIGH COURT OF JUSTICE	74,000,000.00	2,291,720.00	2,291,720.00	3.1%	71,708,280.00
031805300100	SHARIA COURT OF APPEAL	20,000.00	8,200.00	8,200.00	41.0%	11,800.00
031805400100	AREA COURT	1,500,000.00	-	-	0.0%	1,500,000.00
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>633,015,000.00</b>	<b>10,915,917.50</b>	<b>10,915,917.50</b>	<b>1.7%</b>	<b>622,099,082.50</b>
032600100100	MINISTRY OF JUSTICE	580,000,000.00	-	-	0.0%	580,000,000.00
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	36,705,000.00	10,786,772.00	10,786,772.00	29.4%	25,918,228.00
032600700100	HIGHER ISLAMIC SCHOOL	16,310,000.00	129,145.50	129,145.50	0.8%	16,180,854.50
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>37,350,805,000.00</b>	<b>1,237,382,632.66</b>	<b>1,237,382,632.66</b>	<b>3.3%</b>	<b>36,113,422,367.34</b>
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>1,302,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,302,000.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,302,000.00	-	-	0.0%	1,302,000.00
<b>05170000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>16,180,309,000.00</b>	<b>521,905,790.63</b>	<b>521,905,790.63</b>	<b>3.2%</b>	<b>15,658,403,209.37</b>
051700100100	MINISTRY OF EDUCATION	6,007,545,000.00	3,640,000.00	3,640,000.00	0.1%	6,003,905,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	9,312,284,000.00	517,400,000.00	517,400,000.00	5.6%	8,794,884,000.00
051700800100	BORNO STATE LIBRARY BOARD	50,000.00	-	-	0.0%	50,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	6,028,000.00	865,790.63	865,790.63	14.4%	5,162,209.37
051706500100	EDUCATION TRUST FUND	854,402,000.00	-	-	0.0%	854,402,000.00
<b>05680000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>12,333,918,000.00</b>	<b>621,107,587.83</b>	<b>621,107,587.83</b>	<b>5.0%</b>	<b>11,712,810,412.17</b>
056801800100	RAMAT POLYTECHNIC MAIDUGURI	6,710,771,000.00	186,780,457.15	186,780,457.15	2.8%	6,523,990,542.85
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	21,765,000.00	1,405,975.52	1,405,975.52	6.5%	20,359,024.48
056801900200	COLLEGE OF EDUCATION WAKA - BIU	744,404,000.00	51,192,025.00	51,192,025.00	6.9%	693,211,975.00
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	1,096,258,000.00	1,139,420.00	1,139,420.00	0.1%	1,095,118,580.00
056802100100	BORNO STATE UNIVERSITY	3,741,720,000.00	380,589,710.16	380,589,710.16	10.2%	3,361,130,289.84
056805600100	BORNO STATE SCHOLARSHIPS BOARD	19,000,000.00	-	-	0.0%	19,000,000.00
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>3,656,871,000.00</b>	<b>59,909,607.55</b>	<b>59,909,607.55</b>	<b>1.6%</b>	<b>3,596,961,392.45</b>
052100100100	MINISTRY OF HEALTH	8,000,000.00	1,361,400.00	1,361,400.00	17.0%	6,638,600.00
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,880,482,000.00	-	-	0.0%	1,880,482,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1,266,698,000.00	-	-	0.0%	1,266,698,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	400,000,000.00	31,090,423.80	31,090,423.80	7.8%	368,909,576.20
052110400100	COLLEGE OF NURSING AND MIDWIFERY	40,391,000.00	8,732,106.25	8,732,106.25	21.6%	31,658,893.75
052110600100	COLLEGE OF HEALTH TECHNOLOGY	56,300,000.00	18,725,677.50	18,725,677.50	33.3%	37,574,322.50
052100800100	BORNO STATE TEACHING HOSPITAL	5,000,000.00	-	-	0.0%	5,000,000.00
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>4,810,783,000.00</b>	<b>92,600.00</b>	<b>92,600.00</b>	<b>0.0%</b>	<b>4,810,690,400.00</b>
053500100100	MINISTRY OF ENVIRONMENT	4,810,783,000.00	92,600.00	92,600.00	0.0%	4,810,690,400.00
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>4,040,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,040,000.00</b>
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	4,040,000.00	-	-	0.0%	4,040,000.00
<b>05640000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>363,582,000.00</b>	<b>34,367,046.65</b>	<b>34,367,046.65</b>	<b>9.5%</b>	<b>329,214,953.35</b>
056400300100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	363,582,000.00	34,367,046.65	34,367,046.65	9.5%	329,214,953.35

## 2.C Revenue by Economic Classification

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

Borno State Government Budget Performance Report 2023 Q1 - Total Revenue by Economic Classification

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
<b>1</b>	<b>REVENUE</b>	<b>234,031,950,000.00</b>	<b>32,802,090,081.74</b>	<b>32,802,090,081.74</b>	<b>14.0%</b>	<b>201,229,859,918.26</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>104,675,555,000.00</b>	<b>22,640,611,997.59</b>	<b>22,640,611,997.59</b>	<b>21.6%</b>	<b>82,034,943,002.41</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>104,675,555,000.00</b>	<b>22,640,611,997.59</b>	<b>22,640,611,997.59</b>	<b>21.6%</b>	<b>82,034,943,002.41</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>67,981,950,000.00</b>	<b>11,492,199,663.96</b>	<b>11,492,199,663.96</b>	<b>16.9%</b>	<b>56,489,750,336.04</b>
11010101	STATUTORY ALLOCATION	67,981,950,000.00	11,492,199,663.96	11,492,199,663.96	16.9%	56,489,750,336.04
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>30,193,605,000.00</b>	<b>8,697,193,339.19</b>	<b>8,697,193,339.19</b>	<b>28.8%</b>	<b>21,496,411,660.81</b>
11010201	SHARE OF VAT	30,193,605,000.00	8,697,193,339.19	8,697,193,339.19	28.8%	21,496,411,660.81
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>6,500,000,000.00</b>	<b>2,451,218,994.44</b>	<b>2,451,218,994.44</b>	<b>37.7%</b>	<b>4,048,781,005.56</b>
11010303	EXCESS CRUDE	6,500,000,000.00	2,451,218,994.44	2,451,218,994.44	37.7%	4,048,781,005.56
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>33,171,306,000.00</b>	<b>6,870,998,356.65</b>	<b>6,870,998,356.65</b>	<b>20.7%</b>	<b>26,300,307,643.35</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>20,533,197,000.00</b>	<b>5,964,106,354.87</b>	<b>5,964,106,354.87</b>	<b>29.0%</b>	<b>14,569,090,645.13</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>19,926,543,000.00</b>	<b>5,601,369,975.10</b>	<b>5,601,369,975.10</b>	<b>28.1%</b>	<b>14,325,173,024.90</b>
12010101	PERSONAL TAXES	19,926,543,000.00	5,601,369,975.10	5,601,369,975.10	28.1%	14,325,173,024.90
<b>120103</b>	<b>OTHER TAXES</b>	<b>606,654,000.00</b>	<b>362,736,379.77</b>	<b>362,736,379.77</b>	<b>59.8%</b>	<b>243,917,620.23</b>
12010303	WITHHOLDING TAX	476,654,000.00	357,034,888.52	357,034,888.52	74.9%	119,619,111.48
12010304	STAMP DUTY	130,000,000.00	5,701,491.25	5,701,491.25	4.4%	124,298,508.75
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>12,638,109,000.00</b>	<b>906,892,001.78</b>	<b>906,892,001.78</b>	<b>7.2%</b>	<b>11,731,216,998.22</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>2,308,883,000.00</b>	<b>152,473,072.98</b>	<b>152,473,072.98</b>	<b>6.6%</b>	<b>2,156,409,927.02</b>
12020101	Motor Vehicle Licence	87,544,000.00	8,498,750.00	8,498,750.00	9.7%	79,045,250.00
12020102	Driving Licence/Learners' Permit	56,000,000.00	9,419,210.98	9,419,210.98	16.8%	46,580,789.02
12020103	Certificate of Road Worthiness	75,513,000.00	3,593,750.00	3,593,750.00	4.8%	71,919,250.00
12020104	Certificate of Medical Fitness for Food Handlers	7,500,000.00	-	-	0.0%	7,500,000.00
12020108	Hides and Skin Licences	810,000.00	-	-	0.0%	810,000.00
12020111	Auctioneers Licences	100,000.00	-	-	0.0%	100,000.00
12020115	Cattle Trading Licences	7,200,000.00	2,391,430.00	2,391,430.00	33.2%	4,808,570.00
12020116	Fish Inspection Licences	300,000.00	-	-	0.0%	300,000.00
12020122	Trophy Dealer Licence	15,000.00	-	-	0.0%	15,000.00
12020124	Miscellaneous Vehicular Permit	1,809,356,000.00	123,418,532.00	123,418,532.00	6.8%	1,685,937,468.00
12020126	Medical Practitioner/Clinic Operation License	5,500,000.00	1,361,400.00	1,361,400.00	24.8%	4,138,600.00
12020129	Renewal of Private School Operation Licence	9,045,000.00	3,790,000.00	3,790,000.00	41.9%	5,255,000.00
12020133	Fish Sales License	250,000,000.00	-	-	0.0%	250,000,000.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>5,514,079,000.00</b>	<b>575,739,058.33</b>	<b>575,739,058.33</b>	<b>10.4%</b>	<b>4,938,339,941.67</b>
12020402	Radio/Television Advertisement Fees	63,594,000.00	-	-	0.0%	63,594,000.00
12020403	Motor Vehicle Registration Fees	120,596,000.00	15,671,425.00	15,671,425.00	13.0%	104,924,575.00
12020404	Registration of Contractors fee	2,600,000.00	-	-	0.0%	2,600,000.00
12020405	Tender Fees - General	32,000,000.00	70,000.00	70,000.00	0.2%	31,930,000.00
12020406	Registration of Document Fees - General	573,000,000.00	194,939,365.90	194,939,365.90	34.0%	378,060,634.10
12020407	Application & Processing Fees - Right of Occupancy	18,750,000.00	-	-	0.0%	18,750,000.00
12020408	Site Plan Processing Fees	5,250,000.00	-	-	0.0%	5,250,000.00
12020409	Survey Charges Fees	18,375,000.00	-	-	0.0%	18,375,000.00
12020410	Site and Services Scheme Fees	400,000,000.00	31,090,423.80	31,090,423.80	7.8%	368,909,576.20
12020411	Water Rates	120,000,000.00	15,148,202.80	15,148,202.80	12.6%	104,851,797.20
12020412	Change of Purpose Fees	13,350,000.00	2,100,000.00	2,100,000.00	15.7%	11,250,000.00
12020413	Surrender and Subdivision Fees	78,750,000.00	-	-	0.0%	78,750,000.00
12020415	Re-Grant Fees	21,000,000.00	-	-	0.0%	21,000,000.00
12020417	Recovery of Compensation	18,900,000.00	-	-	0.0%	18,900,000.00
12020423	Weight and Measure Fee (Bridge)	10,500,000.00	-	-	0.0%	10,500,000.00
12020426	Hides and Skin Inspection Fees	50,000.00	-	-	0.0%	50,000.00



**Borno State Government Budget Performance Report 2023 Q1 - Total Revenue by Economic Classification**

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
12020428	Poultry Farmers Registration	150,000.00	-	-	0.0%	150,000.00
12020429	Registration of Private Veterinary Clinics Fee	300,000.00	-	-	0.0%	300,000.00
12020431	School Fees - Secondary Institutions	1,512,599,000.00	224,672,751.10	224,672,751.10	14.9%	1,287,926,248.90
12020434	Registration Fees for Social Clubs	1,000,000.00	-	-	0.0%	1,000,000.00
12020435	Registration Fees for Cooperative Societies	540,000.00	-	-	0.0%	540,000.00
12020437	Registration of Business Premises Fee	10,065,000.00	4,213,000.00	4,213,000.00	41.9%	5,852,000.00
12020438	Vetting Fees	580,000,000.00	-	-	0.0%	580,000,000.00
12020439	High Court Fees	25,000,000.00	2,291,720.00	2,291,720.00	9.2%	22,708,280.00
12020440	High Court Probate Fee	35,000,000.00	-	-	0.0%	35,000,000.00
12020443	Sharia Court Fees	20,000.00	8,200.00	8,200.00	41.0%	11,800.00
12020444	Registration/Renewal of Audit Firms Fee	150,000.00	-	-	0.0%	150,000.00
12020445	Fire Safety Charges	1,500,000.00	-	-	0.0%	1,500,000.00
12020449	Bill Board Erection Fees	20,000,000.00	5,475,691.85	5,475,691.85	27.4%	14,524,308.15
12020450	Parks and Garden Fees	10,210,000.00	92,600.00	92,600.00	0.9%	10,117,400.00
12020455	CHANGE OF OWNERSHIP FEES	1,307,000.00	24,850,000.00	24,850,000.00	1901.3%	23,543,000.00
12020456	Application Fees	62,070,000.00	49,351,825.00	49,351,825.00	79.5%	12,718,175.00
12020457	Parking Fees	5,000,000.00	-	-	0.0%	5,000,000.00
12020460	Fibre Optic Installation Fee	10,000,000.00	3,649,152.88	3,649,152.88	36.5%	6,350,847.12
12020463	Education Levy	627,201,000.00	2,114,700.00	2,114,700.00	0.3%	625,086,300.00
12020465	Registration of Private Nurseries Fee	152,000.00	-	-	0.0%	152,000.00
12020470	PREMIUM FOR HEALTH SERVICES	1,115,100,000.00	-	-	0.0%	1,115,100,000.00
<b>120205</b>	<b>FINES - GENERAL</b>	<b>90,393,000.00</b>	<b>17,059,850.00</b>	<b>17,059,850.00</b>	<b>18.9%</b>	<b>73,333,150.00</b>
12020501	Penalty for Offences - General	74,893,000.00	17,059,850.00	17,059,850.00	22.8%	57,833,150.00
12020502	High Court Fines	14,000,000.00	-	-	0.0%	14,000,000.00
12020503	Area Court Fines	1,500,000.00	-	-	0.0%	1,500,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>570,490,000.00</b>	<b>41,221,619.50</b>	<b>41,221,619.50</b>	<b>7.2%</b>	<b>529,268,380.50</b>
12020604	Sales of Printed Budget	500,000.00	-	-	0.0%	500,000.00
12020608	Sales of Broken Beacons	15,750,000.00	-	-	0.0%	15,750,000.00
12020611	Sales of In-Service and Bond Forms	700,000.00	65,000.00	65,000.00	9.3%	635,000.00
12020616	Sale of Application Forms	170,909,000.00	7,044,265.00	7,044,265.00	4.1%	163,864,735.00
12020617	Sales of Cards	15,869,000.00	-	-	0.0%	15,869,000.00
12020618	Sales of Poultry Products	580,000.00	-	-	0.0%	580,000.00
12020622	Sale of Cottage Industry Products	192,800,000.00	-	-	0.0%	192,800,000.00
12020625	Sales of Products of Cottage Industries	500,000.00	-	-	0.0%	500,000.00
12020629	Sales of Traffic Regulation Booklets	123,077,000.00	25,603,712.00	25,603,712.00	20.8%	97,473,288.00
12020631	Sales of JSC Forms and OFIHS	50,000.00	-	-	0.0%	50,000.00
12020634	Government Printers Sales of Publications/Exercise Books	1,000,000.00	-	-	0.0%	1,000,000.00
12020636	Sales of Information Publication	34,520,000.00	-	-	0.0%	34,520,000.00
12020637	Sales of Seedlings and Charge for Firewood on Transit	5,156,000.00	-	-	0.0%	5,156,000.00
12020639	Sales of Admission Forms - School of Nursing	8,536,000.00	8,508,642.50	8,508,642.50	99.7%	27,357.50
12020641	Sales of Admission Forms - School of Midwifery	543,000.00	-	-	0.0%	543,000.00
<b>120207</b>	<b>EARNINGS - GENERAL</b>	<b>3,199,225,000.00</b>	<b>120,398,400.97</b>	<b>120,398,400.97</b>	<b>3.8%</b>	<b>3,078,826,599.03</b>
12020701	Hire of Plants and Equipments	122,000,000.00	3,314,000.00	3,314,000.00	2.7%	118,686,000.00
12020702	Earnings from Repairs of Private Vehicles etc	450,000,000.00	3,133,508.00	3,133,508.00	0.7%	446,866,492.00
12020708	Earnings from Cooperative Flour Mills	100,000.00	-	-	0.0%	100,000.00
12020711	Earnings from Building & Lodging	2,000,000.00	-	-	0.0%	2,000,000.00
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	114,228,000.00	-	-	0.0%	114,228,000.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	2,373,207,000.00	113,950,892.97	113,950,892.97	4.8%	2,259,256,107.03
12020718	Tractor Hiring Service	10,000,000.00	-	-	0.0%	10,000,000.00
12020722	Workshop Earnings	105,000,000.00	-	-	0.0%	105,000,000.00
12020723	Printing Charges	700,000.00	-	-	0.0%	700,000.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	21,990,000.00	-	-	0.0%	21,990,000.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>281,127,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>281,127,000.00</b>
12020801	Rent from Staff Quarters	2,900,000.00	-	-	0.0%	2,900,000.00
12020803	Rent from Government Estates	45,737,000.00	-	-	0.0%	45,737,000.00

**Borno State Government Budget Performance Report 2023 Q1 - Total Revenue by Economic Classification**

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
12020804	Rent from Government Commercial Shops/Stores	224,945,000.00	-	-	0.0%	224,945,000.00
12020805	Rent from Conference Centres	7,545,000.00	-	-	0.0%	7,545,000.00
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>614,875,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>614,875,000.00</b>
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME	614,875,000.00	-	-	0.0%	614,875,000.00
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>59,037,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>59,037,000.00</b>
12021101	Dividend Income	14,000,000.00	-	-	0.0%	14,000,000.00
12021103	OTHER INVESTMENT INCOME	45,037,000.00	-	-	0.0%	45,037,000.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>58,757,581.000.00</b>	<b>1,893,172,425.41</b>	<b>1,893,172,425.41</b>	<b>3.2%</b>	<b>56,864,408,574.59</b>
<b>1301</b>	<b>AID</b>	<b>9,309,784,000.00</b>	<b>517,250,000.00</b>	<b>517,250,000.00</b>	<b>5.6%</b>	<b>8,792,534,000.00</b>
<b>130101</b>	<b>DOMESTIC AID</b>	<b>3,134,784,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,134,784,000.00</b>
13010102	Capital Domestic Aid	3,134,784,000.00	-	-	0.0%	3,134,784,000.00
<b>130102</b>	<b>FOREIGN AID</b>	<b>6,175,000,000.00</b>	<b>517,250,000.00</b>	<b>517,250,000.00</b>	<b>8.4%</b>	<b>5,657,750,000.00</b>
13010202	Capital Foreign Aid	6,175,000,000.00	517,250,000.00	517,250,000.00	8.4%	5,657,750,000.00
<b>1302</b>	<b>GRANTS</b>	<b>49,447,797,000.00</b>	<b>1,375,922,425.41</b>	<b>1,375,922,425.41</b>	<b>2.8%</b>	<b>48,071,874,574.59</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>30,972,303,000.00</b>	<b>1,375,922,425.41</b>	<b>1,375,922,425.41</b>	<b>4.4%</b>	<b>29,596,380,574.59</b>
13020101	CURRENT DOMESTIC GRANTS	1,605,942,000.00	-	-	0.0%	1,605,942,000.00
13020102	CAPITAL DOMESTIC GRANTS	28,695,711,000.00	1,375,922,425.41	1,375,922,425.41	4.8%	27,319,788,574.59
13020105	Federal Grants to States	670,650,000.00	-	-	0.0%	670,650,000.00
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>18,475,494,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>18,475,494,000.00</b>
13020201	CURRENT FOREIGN GRANTS	6,437,144,000.00	-	-	0.0%	6,437,144,000.00
13020202	CAPITAL FOREIGN GRANTS	12,038,350,000.00	-	-	0.0%	12,038,350,000.00
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>37,427,508,000.00</b>	<b>1,397,307,302.09</b>	<b>1,397,307,302.09</b>	<b>3.7%</b>	<b>36,030,200,697.91</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>37,427,508,000.00</b>	<b>1,397,307,302.09</b>	<b>1,397,307,302.09</b>	<b>3.7%</b>	<b>36,030,200,697.91</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>25,500,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>25,500,000,000.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	25,500,000,000.00	-	-	0.0%	25,500,000,000.00
<b>140302</b>	<b>EXTERNAL LOANS/ BORROWINGS RECEIPT</b>	<b>11,927,508,000.00</b>	<b>1,397,307,302.09</b>	<b>1,397,307,302.09</b>	<b>11.7%</b>	<b>10,530,200,697.91</b>
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES	2,430,300,000.00	-	-	0.0%	2,430,300,000.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	9,497,208,000.00	1,397,307,302.09	1,397,307,302.09	14.7%	8,099,900,697.91

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

**Borno State Government Budget Performance Report 2023 Q1 - Total Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>235,331,950,000.00</b>	<b>24,889,413,307.77</b>	<b>24,889,413,307.77</b>	<b>10.6%</b>	<b>210,442,536,692.23</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>43,623,654,000.00</b>	<b>4,509,444,785.22</b>	<b>4,509,444,785.22</b>	<b>10.3%</b>	<b>39,114,209,214.78</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>17,189,155,000.00</b>	<b>2,644,083,613.08</b>	<b>2,644,083,613.08</b>	<b>15.4%</b>	<b>14,545,071,386.92</b>
011100100100	GOVERNMENT HOUSE	11,977,723,000.00	2,612,648,751.58	2,612,648,751.58	21.8%	9,365,074,248.42
011100100200	DEPUTY GOVERNOR'S OFFICE	4,202,000,000.00	27,871,144.00	27,871,144.00	0.7%	4,174,128,856.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	849,217,000.00	2,063,717.50	2,063,717.50	0.2%	847,153,282.50
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	160,215,000.00	1,500,000.00	1,500,000.00	0.9%	158,715,000.00
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>10,401,324,000.00</b>	<b>1,271,927,459.85</b>	<b>1,271,927,459.85</b>	<b>12.2%</b>	<b>9,129,396,540.15</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,949,726,000.00	358,088,135.83	358,088,135.83	12.1%	2,591,637,864.17
016100800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	2,380,079,000.00	421,505,232.58	421,505,232.58	17.7%	1,958,573,767.42
016101100100	LAGOS LIAISON OFFICE	1,098,000.00	-	-	0.0%	1,098,000.00
016102100200	ABUJA LIAISON OFFICE	332,388,000.00	3,000,000.00	3,000,000.00	0.9%	329,388,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	8,814,000.00	-	-	0.0%	8,814,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	30,660,000.00	658,560.94	658,560.94	2.1%	30,001,439.06
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	1,058,005,000.00	33,128,796.79	33,128,796.79	3.1%	1,024,876,203.21
016110100100	SECURITY TRUST FUND	3,640,554,000.00	455,546,733.71	455,546,733.71	12.5%	3,185,007,266.29
<b>01620000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>2,819,823,000.00</b>	<b>49,091,966.20</b>	<b>49,091,966.20</b>	<b>1.7%</b>	<b>2,770,731,033.80</b>
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	2,548,473,000.00	49,091,966.20	49,091,966.20	1.9%	2,499,381,033.80
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	271,350,000.00	-	-	0.0%	271,350,000.00
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>6,195,873,000.00</b>	<b>22,863,728.19</b>	<b>22,863,728.19</b>	<b>0.4%</b>	<b>6,173,009,271.81</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	6,102,853,000.00	16,762,760.55	16,762,760.55	0.3%	6,086,090,239.45
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	93,020,000.00	6,100,967.64	6,100,967.64	6.6%	86,919,032.36
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>1,428,490,000.00</b>	<b>138,864,868.33</b>	<b>138,864,868.33</b>	<b>9.7%</b>	<b>1,289,625,131.67</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	842,700,000.00	67,174,284.54	67,174,284.54	8.0%	775,525,715.46
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	561,190,000.00	71,592,172.32	71,592,172.32	12.8%	489,597,827.68
012305700100	COUNCIL FOR ARTS AND CULTURE	24,600,000.00	98,411.47	98,411.47	0.4%	24,501,588.53
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>1,892,353,000.00</b>	<b>259,300,918.59</b>	<b>259,300,918.59</b>	<b>13.7%</b>	<b>1,633,052,081.41</b>
012500100100	HEAD OF SERVICE	1,707,323,000.00	222,571,505.76	222,571,505.76	13.0%	1,484,751,494.24
012500500100	ESTABLISHMENT DEPARTMENT	3,530,000.00	100,214.50	100,214.50	2.8%	3,429,785.50
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	181,500,000.00	36,629,198.33	36,629,198.33	20.2%	144,870,801.67
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>614,196,000.00</b>	<b>97,790,772.19</b>	<b>97,790,772.19</b>	<b>15.9%</b>	<b>516,405,227.81</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	322,284,000.00	33,353,427.32	33,353,427.32	10.3%	288,930,572.68
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	228,792,000.00	64,437,188.64	64,437,188.64	28.2%	164,354,811.36
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	63,120,000.00	156.23	156.23	0.0%	63,119,843.77
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>104,774,000.00</b>	<b>7,418,570.45</b>	<b>7,418,570.45</b>	<b>7.1%</b>	<b>97,355,429.55</b>
014700100100	CIVIL SERVICE COMMISSION	104,774,000.00	7,418,570.45	7,418,570.45	7.1%	97,355,429.55
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>2,150,000,000.00</b>	<b>15,552,663.96</b>	<b>15,552,663.96</b>	<b>0.7%</b>	<b>2,134,447,336.04</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	2,150,000,000.00	15,552,663.96	15,552,663.96	0.7%	2,134,447,336.04
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>827,666,000.00</b>	<b>2,550,224.38</b>	<b>2,550,224.38</b>	<b>0.3%</b>	<b>825,115,775.62</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	360,000,000.00	50,224.38	50,224.38	0.0%	359,949,775.62
014903500200	LOCAL GOVERNMENT PENSIONS BOARD	467,666,000.00	2,500,000.00	2,500,000.00	0.5%	465,166,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>108,882,038,000.00</b>	<b>12,874,573,795.56</b>	<b>12,874,573,795.56</b>	<b>11.8%</b>	<b>96,007,464,204.44</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>7,773,794,000.00</b>	<b>198,525,470.34</b>	<b>198,525,470.34</b>	<b>2.6%</b>	<b>7,575,268,529.66</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	6,288,587,000.00	107,675,278.87	107,675,278.87	1.7%	6,180,911,721.13
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	440,008,000.00	70,887,086.45	70,887,086.45	16.1%	369,120,913.55
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	450,000,000.00	15,412,205.17	15,412,205.17	3.4%	434,587,794.83
021511000100	BORNO STATE FERTILIZER COMPANY	1,305,000.00	100,200.50	100,200.50	7.7%	1,204,799.50
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	593,894,000.00	4,450,699.35	4,450,699.35	0.7%	589,443,300.65

Borno State Government Budget Performance Report 2023 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>2,057,700,000.00</b>	<b>121,461,706.17</b>	<b>121,461,706.17</b>	<b>5.9%</b>	<b>1,936,238,293.83</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,907,700,000.00	121,461,706.17	121,461,706.17	6.4%	1,786,238,293.83
026500200100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>32,876,717,000.00</b>	<b>6,242,685,250.94</b>	<b>6,242,685,250.94</b>	<b>19.0%</b>	<b>26,634,031,749.06</b>
022000100100	MINISTRY OF FINANCE-HQTRS	10,794,755,000.00	3,145,079,708.00	3,145,079,708.00	29.1%	7,649,675,292.00
022000200100	DEBT MANAGEMENT OFFICE	100,000,000.00	-	-	0.0%	100,000,000.00
022000300100	BUDGET AND PLANNING	646,550,000.00	14,973,255.65	14,973,255.65	2.3%	631,576,744.35
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	14,106,808,000.00	2,859,830,090.97	2,859,830,090.97	20.3%	11,246,977,909.03
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	2,212,092,000.00	222,802,196.32	222,802,196.32	10.1%	1,989,289,803.68
022000900100	SEVICE WIDE VOTE (BOARD)	5,016,512,000.00	-	-	0.0%	5,016,512,000.00
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>3,798,938,000.00</b>	<b>671,078,150.21</b>	<b>671,078,150.21</b>	<b>17.7%</b>	<b>3,127,859,849.79</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,531,220,000.00	639,250,636.91	639,250,636.91	25.3%	1,891,969,363.09
022201800100	BORNO INVESTMENT COMPANY LTD	276,215,000.00	6,500,000.00	6,500,000.00	2.4%	269,715,000.00
022205200100	BORNO STATE HOTELS	56,323,000.00	1,550,500.00	1,550,500.00	2.8%	54,772,500.00
022205400100	MONDAY MARKET COMPANY LIMITED	177,781,000.00	12,500,200.00	12,500,200.00	7.0%	165,280,800.00
022205400200	KANO MOTOR PARK AND MARKET	26,200,000.00	739,308.90	739,308.90	2.8%	25,460,691.10
022205600100	MAIDUGURI INTERNATIONAL HOTEL	134,000,000.00	-	-	0.0%	134,000,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	377,489,000.00	-	-	0.0%	377,489,000.00
022205800100	SODA ASH COMPANY	100,000.00	-	-	0.0%	100,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	12,515,000.00	1,842,197.44	1,842,197.44	14.7%	10,672,802.56
022206000100	NEITAL NIGERIA LIMITED	145,510,000.00	6,003,797.06	6,003,797.06	4.1%	139,506,202.94
022206100100	BORNO SUPPLY COMPANY (BOSCO)	61,585,000.00	2,691,509.90	2,691,509.90	4.4%	58,893,490.10
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>3,275,655,000.00</b>	<b>114,714,249.96</b>	<b>114,714,249.96</b>	<b>3.5%</b>	<b>3,160,940,750.04</b>
022900100100	MINISTRY OF TRANSPORT	2,098,847,000.00	6,408,976.17	6,408,976.17	0.3%	2,092,438,023.83
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	738,680,000.00	75,517,949.25	75,517,949.25	10.2%	663,162,050.75
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	438,128,000.00	32,787,324.54	32,787,324.54	7.5%	405,340,675.46
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>25,162,109,000.00</b>	<b>2,502,785,563.40</b>	<b>2,502,785,563.40</b>	<b>9.9%</b>	<b>22,659,323,436.60</b>
023400100100	MINISTRY OF WORKS	20,162,066,000.00	1,709,621,237.09	1,709,621,237.09	8.5%	18,452,444,762.91
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	5,000,043,000.00	793,164,326.31	793,164,326.31	15.9%	4,206,878,673.69
<b>02530000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>8,323,681,000.00</b>	<b>613,498,850.11</b>	<b>613,498,850.11</b>	<b>7.4%</b>	<b>7,710,182,149.89</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	5,998,384,000.00	527,339,531.50	527,339,531.50	8.8%	5,471,044,468.50
025301000100	BORNO STATE HOUSING CORPORATION	213,455,000.00	9,028,047.89	9,028,047.89	4.2%	204,426,952.11
025300300100	RURAL ELECTRIFICATION BOARD	2,111,842,000.00	77,131,270.72	77,131,270.72	3.7%	2,034,710,729.28
<b>02380000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>41,412,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>41,412,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	41,412,000.00	-	-	0.0%	41,412,000.00
<b>02500000000</b>	<b>FISCAL RESPONSIBILITY BOARD /AGENCY</b>	<b>1,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,100,000.00</b>
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	1,100,000.00	-	-	0.0%	1,100,000.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>10,345,469,000.00</b>	<b>990,250,855.65</b>	<b>990,250,855.65</b>	<b>9.6%</b>	<b>9,355,218,144.35</b>
025200100100	MINISTRY OF WATER RESOURCES	6,320,519,000.00	988,510,193.15	988,510,193.15	15.6%	5,332,008,806.85
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	4,024,950,000.00	1,740,662.50	1,740,662.50	0.0%	4,023,209,337.50
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHA BILITATION AND RESETTLEMENT</b>	<b>12,314,942,000.00</b>	<b>1,379,706,141.53</b>	<b>1,379,706,141.53</b>	<b>11.2%</b>	<b>10,935,235,858.47</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	11,955,332,000.00	1,379,706,141.53	1,379,706,141.53	11.5%	10,575,625,858.47
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	359,610,000.00	-	-	0.0%	359,610,000.00
<b>02600000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>2,910,521,000.00</b>	<b>39,867,557.25</b>	<b>39,867,557.25</b>	<b>1.4%</b>	<b>2,870,653,442.75</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	1,657,891,000.00	2,407,439.01	2,407,439.01	0.1%	1,655,483,560.99
026000300100	BORNO STATE GEOGRAPHIC INFORMATION SERVICE	1,252,630,000.00	37,460,118.24	37,460,118.24	3.0%	1,215,169,881.76
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>3,853,881,000.00</b>	<b>409,844,761.13</b>	<b>409,844,761.13</b>	<b>10.6%</b>	<b>3,444,036,238.87</b>
<b>03180000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>1,677,213,000.00</b>	<b>234,740,721.79</b>	<b>234,740,721.79</b>	<b>14.0%</b>	<b>1,442,472,278.21</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	67,470,000.00	25,851,328.23	25,851,328.23	38.3%	41,618,671.77
031805100100	HIGH COURT OF JUSTICE	1,215,300,000.00	132,673,414.85	132,673,414.85	10.9%	1,082,626,585.15
031805300100	SHARIA COURT OF APPEAL	142,812,000.00	30,894,321.15	30,894,321.15	21.6%	111,917,678.85
031805400100	AREA COURT	251,631,000.00	45,321,657.56	45,321,657.56	18.0%	206,309,342.44
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>2,176,668,000.00</b>	<b>175,104,039.34</b>	<b>175,104,039.34</b>	<b>8.0%</b>	<b>2,001,563,960.66</b>
032600100100	MINISTRY OF JUSTICE	1,343,804,000.00	4,225,027.50	4,225,027.50	0.3%	1,339,578,972.50
032600200100	PREROGATIVE OF MERCY	30,770,000.00	4,703,334.73	4,703,334.73	15.3%	26,066,665.27

Borno State Government Budget Performance Report 2023 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	755,184,000.00	166,175,677.11	166,175,677.11	22.0%	589,008,322.89
032600700100	HIGHER ISLAMIC SCHOOL	46,910,000.00	-	-	0.0%	46,910,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>78,972,377,000.00</b>	<b>7,095,549,965.86</b>	<b>7,095,549,965.86</b>	<b>9.0%</b>	<b>71,876,827,034.14</b>
<b>056600000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>300,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>300,000,000.00</b>
056605100100	BORNO STATE SOCIAL INVESTMENT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
056605200100	WATER-SHED MANAGEMENT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>4,420,300,000.00</b>	<b>518,412,568.30</b>	<b>518,412,568.30</b>	<b>11.7%</b>	<b>3,901,887,431.70</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,420,300,000.00	518,412,568.30	518,412,568.30	11.7%	3,901,887,431.70
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>21,937,444,000.00</b>	<b>1,514,953,284.76</b>	<b>1,514,953,284.76</b>	<b>6.9%</b>	<b>20,422,490,715.24</b>
051700100100	MINISTRY OF EDUCATION	6,825,930,000.00	426,035,850.73	426,035,850.73	6.2%	6,399,894,149.27
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	8,151,575,000.00	30,467,599.59	30,467,599.59	0.4%	8,121,107,400.41
051700800100	BORNO STATE LIBRARY BOARD	116,347,000.00	13,768,028.48	13,768,028.48	11.8%	102,578,971.52
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	371,532,000.00	45,374,084.44	45,374,084.44	12.2%	326,157,915.56
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	8,340,000.00	150,220.00	150,220.00	1.8%	8,189,780.00
051701200100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	410,400,000.00	7,674,230.69	7,674,230.69	1.9%	402,725,769.31
051705400100	BORNO STATE TEACHING SERVICE BOARD	4,336,920,000.00	749,478,896.72	749,478,896.72	17.3%	3,587,441,103.28
051706500100	EDUCATION TRUST FUND	1,716,400,000.00	242,004,374.11	242,004,374.11	14.1%	1,474,395,625.89
<b>056800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>11,631,392,000.00</b>	<b>1,848,968,907.55</b>	<b>1,848,968,907.55</b>	<b>15.9%</b>	<b>9,782,423,092.45</b>
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	3,000,650,000.00	589,063,030.42	589,063,030.42	19.6%	2,411,586,969.58
056801800100	RAMAT POLYTECHNIC MAIDUGURI	1,774,000,000.00	350,042,167.14	350,042,167.14	19.7%	1,423,957,832.86
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	883,000,000.00	200,675,685.84	200,675,685.84	22.7%	682,324,314.16
056801900200	COLLEGE OF EDUCATION WAKA - BIU	950,000,000.00	119,571,332.63	119,571,332.63	12.6%	830,428,667.37
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	917,100,000.00	140,930,871.70	140,930,871.70	15.4%	776,169,128.30
056802100100	BORNO STATE UNIVERSITY	2,848,720,000.00	266,258,598.79	266,258,598.79	9.3%	2,582,461,401.21
056805600100	BORNO STATE SCHOLARSHIPS BOARD	1,107,922,000.00	182,427,221.03	182,427,221.03	16.5%	925,494,778.97
056805500100	INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>20,050,410,000.00</b>	<b>1,384,154,733.10</b>	<b>1,384,154,733.10</b>	<b>6.9%</b>	<b>18,666,255,266.90</b>
052100100100	MINISTRY OF HEALTH	7,130,567,000.00	232,416,685.45	232,416,685.45	3.3%	6,898,150,314.55
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	274,506,000.00	1,250,000.00	1,250,000.00	0.5%	273,256,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	3,063,716,000.00	-	-	0.0%	3,063,716,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	5,867,150,000.00	1,095,490,341.62	1,095,490,341.62	18.7%	4,771,659,658.38
052110400100	COLLEGE OF NURSING AND MIDWIFERY	221,056,000.00	11,027,045.77	11,027,045.77	5.0%	210,028,954.23
052110600100	COLLEGE OF HEALTH TECHNOLOGY	132,000,000.00	13,970,660.26	13,970,660.26	10.6%	118,029,339.74
052100800100	BORNO STATE TEACHING HOSPITAL	3,361,415,000.00	30,000,000.00	30,000,000.00	0.9%	3,331,415,000.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>4,598,763,000.00</b>	<b>158,880,255.40</b>	<b>158,880,255.40</b>	<b>3.5%</b>	<b>4,439,882,744.60</b>
053500100100	MINISTRY OF ENVIRONMENT	3,421,323,000.00	85,783,871.12	85,783,871.12	2.5%	3,335,539,128.88
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	1,136,240,000.00	73,096,226.78	73,096,226.78	6.4%	1,063,143,773.22
053505600100	AFORESTATION PROJECT	41,200,000.00	157.50	157.50	0.0%	41,199,842.50
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>5,270,560,000.00</b>	<b>1,283,558,641.73</b>	<b>1,283,558,641.73</b>	<b>24.4%</b>	<b>3,987,001,358.27</b>
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	5,077,018,000.00	1,239,074,472.83	1,239,074,472.83	24.4%	3,837,943,527.17
053905100100	BORNO STATE SPORTS COUNCIL	186,684,000.00	42,841,109.61	42,841,109.61	22.9%	143,842,890.39
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	6,858,000.00	1,643,059.29	1,643,059.29	24.0%	5,214,940.71
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>6,365,000,000.00</b>	<b>9,924,209.28</b>	<b>9,924,209.28</b>	<b>0.2%</b>	<b>6,355,075,790.72</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	6,365,000,000.00	9,924,209.28	9,924,209.28	0.2%	6,355,075,790.72
<b>056400000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>4,398,508,000.00</b>	<b>376,697,365.74</b>	<b>376,697,365.74</b>	<b>8.6%</b>	<b>4,021,810,634.26</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	3,710,900,000.00	373,744,248.60	373,744,248.60	10.1%	3,337,155,751.40
056400200100	ISLAMIC PREACHING BOARD	126,581,000.00	1,250,679.25	1,250,679.25	1.0%	125,330,320.75
056400300100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	488,152,000.00	1,702,437.89	1,702,437.89	0.3%	486,449,562.11
056400400100	COUNCIL OF ULAMAS	69,725,000.00	-	-	0.0%	69,725,000.00
056400500100	ISLAMIC RESEARCH CENTER	3,150,000.00	-	-	0.0%	3,150,000.00

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

**Borno State Government Budget Performance Report 2023 Q1 - Personnel Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>42,129,006,000.00</b>	<b>7,986,394,936.31</b>	<b>7,986,394,936.31</b>	<b>19.0%</b>	<b>34,142,611,063.69</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>4,250,689,000.00</b>	<b>700,530,603.21</b>	<b>700,530,603.21</b>	<b>16.5%</b>	<b>3,550,158,396.79</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>247,958,000.00</b>	<b>40,274,093.45</b>	<b>40,274,093.45</b>	<b>16.2%</b>	<b>207,683,906.55</b>
011100100100	GOVERNMENT HOUSE	181,723,000.00	36,710,375.95	36,710,375.95	20.2%	145,012,624.05
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	32,000,000.00	2,063,717.50	2,063,717.50	6.4%	29,936,282.50
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	34,235,000.00	1,500,000.00	1,500,000.00	4.4%	32,735,000.00
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>1,384,363,000.00</b>	<b>257,272,457.23</b>	<b>257,272,457.23</b>	<b>18.6%</b>	<b>1,127,090,542.77</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,246,040,000.00	236,478,910.94	236,478,910.94	19.0%	1,009,561,089.06
016100800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	12,000,000.00	1,115,000.00	1,115,000.00	9.3%	10,885,000.00
016102100200	ABUJA LIAISON OFFICE	34,525,000.00	3,000,000.00	3,000,000.00	8.7%	31,525,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	904,000.00	-	-	0.0%	904,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	10,000,000.00	-	-	0.0%	10,000,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	23,640,000.00	4,128,546.29	4,128,546.29	17.5%	19,511,453.71
016110100100	SECURITY TRUST FUND	57,254,000.00	12,550,000.00	12,550,000.00	21.9%	44,704,000.00
<b>01620000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>6,140,000.00</b>	<b>403,193.64</b>	<b>403,193.64</b>	<b>6.6%</b>	<b>5,736,806.36</b>
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	6,140,000.00	403,193.64	403,193.64	6.6%	5,736,806.36
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>351,265,000.00</b>	<b>21,962,760.55</b>	<b>21,962,760.55</b>	<b>6.3%</b>	<b>329,302,239.45</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	314,065,000.00	16,762,760.55	16,762,760.55	5.3%	297,302,239.45
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	37,200,000.00	5,200,000.00	5,200,000.00	14.0%	32,000,000.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>543,190,000.00</b>	<b>131,215,068.81</b>	<b>131,215,068.81</b>	<b>24.2%</b>	<b>411,974,931.19</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	235,000,000.00	59,924,199.74	59,924,199.74	25.5%	175,075,800.26
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	308,190,000.00	71,290,869.07	71,290,869.07	23.1%	236,899,130.93
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>1,345,000,000.00</b>	<b>175,277,403.68</b>	<b>175,277,403.68</b>	<b>13.0%</b>	<b>1,169,722,596.32</b>
012500100100	HEAD OF SERVICE	1,205,000,000.00	139,192,950.81	139,192,950.81	11.6%	1,065,807,049.19
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	140,000,000.00	36,084,452.87	36,084,452.87	25.8%	103,915,547.13
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>202,121,000.00</b>	<b>64,063,270.06</b>	<b>64,063,270.06</b>	<b>31.7%</b>	<b>138,057,729.94</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	118,680,000.00	32,339,382.06	32,339,382.06	27.2%	86,340,617.94
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	80,321,000.00	31,723,888.00	31,723,888.00	39.5%	48,597,112.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	3,120,000.00	-	-	0.0%	3,120,000.00
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>61,800,000.00</b>	<b>6,827,108.08</b>	<b>6,827,108.08</b>	<b>11.0%</b>	<b>54,972,891.92</b>
014700100100	CIVIL SERVICE COMMISSION	61,800,000.00	6,827,108.08	6,827,108.08	11.0%	54,972,891.92
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>3,235,000.00</b>	<b>735,247.71</b>	<b>735,247.71</b>	<b>22.7%</b>	<b>2,499,752.29</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	3,235,000.00	735,247.71	735,247.71	22.7%	2,499,752.29
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>105,617,000.00</b>	<b>2,500,000.00</b>	<b>2,500,000.00</b>	<b>2.4%</b>	<b>103,117,000.00</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	35,000,000.00	-	-	0.0%	35,000,000.00
014903500200	LOCAL GOVERNMENT PENSIONS BOARD	70,617,000.00	2,500,000.00	2,500,000.00	3.5%	68,117,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>17,639,361,072.35</b>	<b>3,635,031,072.35</b>	<b>3,635,031,072.35</b>	<b>20.6%</b>	<b>14,004,329,927.65</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>952,995,000.00</b>	<b>194,074,358.93</b>	<b>194,074,358.93</b>	<b>20.4%</b>	<b>758,920,641.07</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	481,890,000.00	104,917,713.84	104,917,713.84	21.8%	376,972,286.16
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	340,000,000.00	69,752,908.17	69,752,908.17	20.5%	270,247,091.83
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	90,000,000.00	14,953,736.92	14,953,736.92	16.6%	75,046,263.08
021511000100	BORNO STATE FERTILIZER COMPANY	105,000.00	-	-	0.0%	105,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	41,000,000.00	4,450,000.00	4,450,000.00	10.9%	36,550,000.00
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>402,000,000.00</b>	<b>95,139,899.42</b>	<b>95,139,899.42</b>	<b>23.7%</b>	<b>306,860,100.58</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	402,000,000.00	95,139,899.42	95,139,899.42	23.7%	306,860,100.58
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>14,144,340,000.00</b>	<b>2,968,312,052.44</b>	<b>2,968,312,052.44</b>	<b>21.0%</b>	<b>11,176,027,947.56</b>
022000100100	MINISTRY OF FINANCE-HQTRS	450,700,000.00	100,990,526.02	100,990,526.02	22.4%	349,709,473.98
022000200100	DEBT MANAGEMENT OFFICE	5,000,000.00	-	-	0.0%	5,000,000.00

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Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	13,477,468,000.00	2,828,789,724.14	2,828,789,724.14	21.0%	10,648,678,275.86
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	211,172,000.00	38,531,802.28	38,531,802.28	18.2%	172,640,197.72
<b>022200000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>334,083,000.00</b>	<b>42,934,772.24</b>	<b>42,934,772.24</b>	<b>12.9%</b>	<b>291,148,227.76</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	60,000,000.00	11,636,156.66	11,636,156.66	19.4%	48,363,843.34
022201800100	BORNO INVESTMENT COMPANY LTD	56,475,000.00	6,500,000.00	6,500,000.00	11.5%	49,975,000.00
022205200100	BORNO STATE HOTELS	8,688,000.00	1,550,500.00	1,550,500.00	17.8%	7,137,500.00
022205400100	MONDAY MARKET COMPANY LIMITED	89,067,000.00	12,500,200.00	12,500,200.00	14.0%	76,566,800.00
022205400200	KANO MOTOR PARK AND MARKET	4,200,000.00	360,000.00	360,000.00	8.6%	3,840,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	71,052,000.00	-	-	0.0%	71,052,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	6,915,000.00	1,693,061.44	1,693,061.44	24.5%	5,221,938.56
022206000100	NEITAL NIGERIA LIMITED	26,701,000.00	6,003,797.06	6,003,797.06	22.5%	20,697,202.94
022206100100	BORNO SUPPLY COMPANY (BOSCO)	10,985,000.00	2,691,057.08	2,691,057.08	24.5%	8,293,942.92
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>311,500,000.00</b>	<b>51,725,000.00</b>	<b>51,725,000.00</b>	<b>16.6%</b>	<b>259,775,000.00</b>
022900100100	MINISTRY OF TRANSPORT	24,120,000.00	3,412,000.00	3,412,000.00	14.1%	20,708,000.00
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	176,380,000.00	30,000,000.00	30,000,000.00	17.0%	146,380,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	111,000,000.00	18,313,000.00	18,313,000.00	16.5%	92,687,000.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>430,197,000.00</b>	<b>103,299,498.23</b>	<b>103,299,498.23</b>	<b>24.0%</b>	<b>326,897,501.77</b>
023400100100	MINISTRY OF WORKS	333,216,000.00	79,426,963.17	79,426,963.17	23.8%	253,789,036.83
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	96,981,000.00	23,872,535.06	23,872,535.06	24.6%	73,108,464.94
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>217,412,000.00</b>	<b>24,580,047.20</b>	<b>24,580,047.20</b>	<b>11.3%</b>	<b>192,831,952.80</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	16,000,000.00	1,251,124.26	1,251,124.26	7.8%	14,748,875.74
025301000100	BORNO STATE HOUSING CORPORATION	130,608,000.00	4,146,064.47	4,146,064.47	3.2%	126,461,935.53
025300300100	RURAL ELECTRIFICATION BOARD	70,804,000.00	19,182,858.47	19,182,858.47	27.1%	51,621,141.53
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>538,251,000.00</b>	<b>113,866,830.13</b>	<b>113,866,830.13</b>	<b>21.2%</b>	<b>424,384,169.87</b>
025200100100	MINISTRY OF WATER RESOURCES	533,451,000.00	112,836,830.13	112,836,830.13	21.2%	420,614,169.87
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	4,800,000.00	1,030,000.00	1,030,000.00	21.5%	3,770,000.00
<b>025500000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>86,583,000.00</b>	<b>1,889,995.52</b>	<b>1,889,995.52</b>	<b>2.2%</b>	<b>84,693,004.48</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	69,583,000.00	1,889,995.52	1,889,995.52	2.7%	67,693,004.48
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	17,000,000.00	-	-	0.0%	17,000,000.00
<b>026000000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>222,000,000.00</b>	<b>39,208,618.24</b>	<b>39,208,618.24</b>	<b>17.7%</b>	<b>182,791,381.76</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	30,000,000.00	1,748,500.00	1,748,500.00	5.8%	28,251,500.00
026000300100	BORNO STATE GEOGRAPHIC INFORMATION SERVICE	192,000,000.00	37,460,118.24	37,460,118.24	19.5%	154,539,881.76
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>2,105,185,000.00</b>	<b>409,694,551.63</b>	<b>409,694,551.63</b>	<b>19.5%</b>	<b>1,695,490,448.37</b>
<b>031800000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>1,169,986,000.00</b>	<b>234,740,721.79</b>	<b>234,740,721.79</b>	<b>20.1%</b>	<b>935,245,278.21</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	65,970,000.00	25,851,328.23	25,851,328.23	39.2%	40,118,671.77
031805100100	HIGH COURT OF JUSTICE	755,000,000.00	132,673,414.85	132,673,414.85	17.6%	622,326,585.15
031805300100	SHARIA COURT OF APPEAL	98,585,000.00	30,894,321.15	30,894,321.15	31.3%	67,690,678.85
031805400100	AREA COURT	250,431,000.00	45,321,657.56	45,321,657.56	18.1%	205,109,342.44
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>935,199,000.00</b>	<b>174,953,829.84</b>	<b>174,953,829.84</b>	<b>18.7%</b>	<b>760,245,170.16</b>
032600100100	MINISTRY OF JUSTICE	235,999,000.00	4,225,027.50	4,225,027.50	1.8%	231,773,972.50
032600200100	PREROGATIVE OF MERCY	13,000,000.00	4,553,125.23	4,553,125.23	35.0%	8,446,874.77
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	686,200,000.00	166,175,677.11	166,175,677.11	24.2%	520,024,322.89
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>18,133,771,000.00</b>	<b>3,241,138,709.12</b>	<b>3,241,138,709.12</b>	<b>17.9%</b>	<b>14,892,632,290.88</b>
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>101,512,000.00</b>	<b>16,644,659.05</b>	<b>16,644,659.05</b>	<b>16.4%</b>	<b>84,867,340.95</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	101,512,000.00	16,644,659.05	16,644,659.05	16.4%	84,867,340.95
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>4,867,838,000.00</b>	<b>896,354,485.80</b>	<b>896,354,485.80</b>	<b>18.4%</b>	<b>3,971,483,514.20</b>
051700100100	MINISTRY OF EDUCATION	250,000,000.00	57,421,249.85	57,421,249.85	23.0%	192,578,750.15
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	63,200,000.00	16,314,070.39	16,314,070.39	25.8%	46,885,929.61
051700800100	BORNO STATE LIBRARY BOARD	62,796,000.00	13,768,028.48	13,768,028.48	21.9%	49,027,971.52
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	200,902,000.00	45,347,469.74	45,347,469.74	22.6%	155,554,530.26
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	240,000.00	-	-	0.0%	240,000.00
051701200100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	24,300,000.00	5,012,500.00	5,012,500.00	20.6%	19,287,500.00
051705400100	BORNO STATE TEACHING SERVICE BOARD	4,200,000,000.00	749,198,729.80	749,198,729.80	17.8%	3,450,801,270.20
051706500100	EDUCATION TRUST FUND	66,400,000.00	9,292,437.54	9,292,437.54	14.0%	57,107,562.46
<b>056800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>4,309,066,000.00</b>	<b>885,343,274.56</b>	<b>885,343,274.56</b>	<b>20.5%</b>	<b>3,423,722,725.44</b>

**Borno State Government Budget Performance Report 2023 Q1 - Personnel Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	30,000,000.00	5,740,614.45	5,740,614.45	19.1%	24,259,385.55
056801800100	RAMAT POLYTECHNIC MAIDUGURI	1,524,000,000.00	347,810,482.91	347,810,482.91	22.8%	1,176,189,517.09
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	829,000,000.00	199,340,554.74	199,340,554.74	24.0%	629,659,445.26
056801900200	COLLEGE OF EDUCATION WAKA - BIU	500,000,000.00	119,571,332.63	119,571,332.63	23.9%	380,428,667.37
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	507,500,000.00	138,930,253.05	138,930,253.05	27.4%	368,569,746.95
056802100100	BORNO STATE UNIVERSITY	916,000,000.00	73,518,439.96	73,518,439.96	8.0%	842,481,560.04
056805600100	BORNO STATE SCHOLARSHIPS BOARD	2,566,000.00	431,596.82	431,596.82	16.8%	2,134,403.18
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>7,138,252,000.00</b>	<b>1,206,156,361.27</b>	<b>1,206,156,361.27</b>	<b>16.9%</b>	<b>5,932,095,638.73</b>
052100100100	MINISTRY OF HEALTH	653,519,000.00	159,765,789.84	159,765,789.84	24.4%	493,753,210.16
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	14,350,000.00	1,250,000.00	1,250,000.00	8.7%	13,100,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1,341,716,000.00	-	-	0.0%	1,341,716,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	5,000,000,000.00	1,005,200,571.43	1,005,200,571.43	20.1%	3,994,799,428.57
052110400100	COLLEGE OF NURSING AND MIDWIFERY	30,476,000.00	4,918,000.00	4,918,000.00	16.1%	25,558,000.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY	22,000,000.00	5,022,000.00	5,022,000.00	22.8%	16,978,000.00
052100800100	BORNO STATE TEACHING HOSPITAL	76,191,000.00	30,000,000.00	30,000,000.00	39.4%	46,191,000.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>1,056,550,000.00</b>	<b>137,662,893.02</b>	<b>137,662,893.02</b>	<b>13.0%</b>	<b>918,887,106.98</b>
053500100100	MINISTRY OF ENVIRONMENT	326,550,000.00	64,566,666.24	64,566,666.24	19.8%	261,983,333.76
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	730,000,000.00	73,096,226.78	73,096,226.78	10.0%	656,903,773.22
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>512,939,000.00</b>	<b>79,360,987.03</b>	<b>79,360,987.03</b>	<b>15.5%</b>	<b>433,578,012.97</b>
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	345,197,000.00	34,977,119.13	34,977,119.13	10.1%	310,219,880.87
053905100100	BORNO STATE SPORTS COUNCIL	161,484,000.00	42,841,016.11	42,841,016.11	26.5%	118,642,983.89
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	6,258,000.00	1,542,851.79	1,542,851.79	24.7%	4,715,148.21
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>45,000,000.00</b>	<b>8,661,032.43</b>	<b>8,661,032.43</b>	<b>19.2%</b>	<b>36,338,967.57</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	45,000,000.00	8,661,032.43	8,661,032.43	19.2%	36,338,967.57
<b>056400000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>102,614,000.00</b>	<b>10,955,015.96</b>	<b>10,955,015.96</b>	<b>10.7%</b>	<b>91,658,984.04</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	30,000,000.00	9,619,515.96	9,619,515.96	32.1%	20,380,484.04
056400200100	ISLAMIC PREACHING BOARD	14,000,000.00	1,250,500.00	1,250,500.00	8.9%	12,749,500.00
056400300100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	8,614,000.00	85,000.00	85,000.00	1.0%	8,529,000.00
056400400100	COUNCIL OF ULAMAS	50,000,000.00	-	-	0.0%	50,000,000.00



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

Borno State Government Budget Performance Report 2023 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>50,761,523,000.00</b>	<b>5,223,399,279.57</b>	<b>5,223,399,279.57</b>	<b>10.3%</b>	<b>45,538,123,720.43</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>28,488,262,000.00</b>	<b>2,864,561,510.49</b>	<b>2,864,561,510.49</b>	<b>10.1%</b>	<b>25,623,700,489.51</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>15,603,808,000.00</b>	<b>2,470,183,519.63</b>	<b>2,470,183,519.63</b>	<b>15.8%</b>	<b>13,133,624,480.37</b>
011100100100	GOVERNMENT HOUSE	10,550,000,000.00	2,442,312,375.63	2,442,312,375.63	23.1%	8,107,687,624.37
011100100200	DEPUTY GOVERNOR'S OFFICE	4,166,000,000.00	27,871,144.00	27,871,144.00	0.7%	4,138,128,856.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	813,828,000.00	-	-	0.0%	813,828,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	73,980,000.00	-	-	0.0%	73,980,000.00
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>3,428,525,000.00</b>	<b>250,734,331.10</b>	<b>250,734,331.10</b>	<b>7.3%</b>	<b>3,177,790,668.90</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,072,686,000.00	32,208,503.19	32,208,503.19	3.0%	1,040,477,496.81
016100800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	30,543,000.00	870,282.76	870,282.76	2.8%	29,672,717.24
016101100100	LAGOS LIAISON OFFICE	1,098,000.00	-	-	0.0%	1,098,000.00
016102100200	ABUJA LIAISON OFFICE	297,863,000.00	-	-	0.0%	297,863,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	4,010,000.00	-	-	0.0%	4,010,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	12,160,000.00	658,560.94	658,560.94	5.4%	11,501,439.06
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	545,865,000.00	29,000,250.50	29,000,250.50	5.3%	516,864,749.50
016110100100	SECURITY TRUST FUND	1,464,300,000.00	187,996,733.71	187,996,733.71	12.8%	1,276,303,266.29
<b>01620000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>1,164,361,000.00</b>	<b>1,882,772.56</b>	<b>1,882,772.56</b>	<b>0.2%</b>	<b>1,162,478,227.44</b>
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,105,411,000.00	1,882,772.56	1,882,772.56	0.2%	1,103,528,227.44
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	58,950,000.00	-	-	0.0%	58,950,000.00
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>5,130,858,000.00</b>	<b>900,967.64</b>	<b>900,967.64</b>	<b>0.0%</b>	<b>5,129,957,032.36</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	5,121,538,000.00	-	-	0.0%	5,121,538,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	9,320,000.00	900,967.64	900,967.64	9.7%	8,419,032.36
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>220,300,000.00</b>	<b>7,649,799.52</b>	<b>7,649,799.52</b>	<b>3.5%</b>	<b>212,650,200.48</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	126,700,000.00	7,250,084.80	7,250,084.80	5.7%	119,449,915.20
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	93,000,000.00	301,303.25	301,303.25	0.3%	92,698,696.75
012305700100	COUNCIL FOR ARTS AND CULTURE	600,000.00	98,411.47	98,411.47	16.4%	501,588.53
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>493,703,000.00</b>	<b>84,023,514.91</b>	<b>84,023,514.91</b>	<b>17.0%</b>	<b>409,679,485.09</b>
012500100100	HEAD OF SERVICE	483,473,000.00	83,378,554.95	83,378,554.95	17.2%	400,094,445.05
012500500100	ESTABLISHMENT DEPARTMENT	3,530,000.00	100,214.50	100,214.50	2.8%	3,429,785.50
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONUGA	6,700,000.00	544,745.46	544,745.46	8.1%	6,155,254.54
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>192,825,000.00</b>	<b>33,727,502.13</b>	<b>33,727,502.13</b>	<b>17.5%</b>	<b>159,097,497.87</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	93,404,000.00	1,014,045.26	1,014,045.26	1.1%	92,389,954.74
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	69,421,000.00	32,713,300.64	32,713,300.64	47.1%	36,707,699.36
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	30,000,000.00	156.23	156.23	0.0%	29,999,843.77
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>22,974,000.00</b>	<b>591,462.37</b>	<b>591,462.37</b>	<b>2.6%</b>	<b>22,382,537.63</b>
014700100100	CIVIL SERVICE COMMISSION	22,974,000.00	591,462.37	591,462.37	2.6%	22,382,537.63
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>1,923,765,000.00</b>	<b>14,817,416.25</b>	<b>14,817,416.25</b>	<b>0.8%</b>	<b>1,908,947,583.75</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,923,765,000.00	14,817,416.25	14,817,416.25	0.8%	1,908,947,583.75
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>307,143,000.00</b>	<b>50,224.38</b>	<b>50,224.38</b>	<b>0.0%</b>	<b>307,092,775.62</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	275,000,000.00	50,224.38	50,224.38	0.0%	274,949,775.62
014903500200	LOCAL GOVERNMENT PENSIONS BOARD	32,143,000.00	-	-	0.0%	32,143,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>9,954,134,000.00</b>	<b>1,137,350,345.22</b>	<b>1,137,350,345.22</b>	<b>11.4%</b>	<b>8,816,783,654.78</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>197,779,000.00</b>	<b>2,497,487.41</b>	<b>2,497,487.41</b>	<b>1.3%</b>	<b>195,281,512.59</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	160,677,000.00	803,941.03	803,941.03	0.5%	159,873,058.97
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	20,008,000.00	1,134,178.28	1,134,178.28	5.7%	18,873,821.72
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	13,000,000.00	458,468.25	458,468.25	3.5%	12,541,531.75
021511000100	BORNO STATE FERTILIZER COMPANY	1,200,000.00	100,200.50	100,200.50	8.4%	1,099,799.50
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	2,894,000.00	699.35	699.35	0.0%	2,893,300.65

Borno State Government Budget Performance Report 2023 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>127,200,000.00</b>	<b>3,505,806.75</b>	<b>3,505,806.75</b>	<b>2.8%</b>	<b>123,694,193.25</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	127,200,000.00	3,505,806.75	3,505,806.75	2.8%	123,694,193.25
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>3,787,889,000.00</b>	<b>463,379,706.85</b>	<b>463,379,706.85</b>	<b>12.2%</b>	<b>3,324,509,293.15</b>
022000100100	MINISTRY OF FINANCE-HQTRS	1,782,000,000.00	233,095,690.33	233,095,690.33	13.1%	1,548,904,309.67
022000200100	DEBT MANAGEMENT OFFICE	71,000,000.00	-	-	0.0%	71,000,000.00
022000300100	BUDGET AND PLANNING	595,550,000.00	14,973,255.65	14,973,255.65	2.5%	580,576,744.35
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	539,340,000.00	31,040,366.83	31,040,366.83	5.8%	508,299,633.17
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	799,999,000.00	184,270,394.04	184,270,394.04	23.0%	615,728,605.96
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>275,375,000.00</b>	<b>3,599,427.92</b>	<b>3,599,427.92</b>	<b>1.3%</b>	<b>271,775,572.08</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	131,220,000.00	3,070,530.20	3,070,530.20	2.3%	128,149,469.80
022201800100	BORNO INVESTMENT COMPANY LTD	31,485,000.00	-	-	0.0%	31,485,000.00
022205200100	BORNO STATE HOTELS	13,635,000.00	-	-	0.0%	13,635,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	26,164,000.00	-	-	0.0%	26,164,000.00
022205400200	KANO MOTOR PARK AND MARKET	12,000,000.00	379,308.90	379,308.90	3.2%	11,620,691.10
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	56,437,000.00	-	-	0.0%	56,437,000.00
022205800100	SODA ASH COMPANY	100,000.00	-	-	0.0%	100,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	600,000.00	149,136.00	149,136.00	24.9%	450,864.00
022206000100	NEITAL NIGERIA LIMITED	3,134,000.00	-	-	0.0%	3,134,000.00
022206100100	BORNO SUPPLY COMPANY (BOSCO)	600,000.00	452.82	452.82	0.1%	599,547.18
<b>02290000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>444,300,000.00</b>	<b>60,187,559.96</b>	<b>60,187,559.96</b>	<b>13.5%</b>	<b>384,112,440.04</b>
022900100100	MINISTRY OF TRANSPORT	112,000,000.00	2,996,976.17	2,996,976.17	2.7%	109,003,023.83
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	262,300,000.00	45,517,949.25	45,517,949.25	17.4%	216,782,050.75
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	70,000,000.00	11,672,634.54	11,672,634.54	16.7%	58,327,365.46
<b>02340000000</b>	<b>MINISTRY OF WORKS</b>	<b>200,100,000.00</b>	<b>27,160,090.25</b>	<b>27,160,090.25</b>	<b>13.6%</b>	<b>172,939,909.75</b>
023400100100	MINISTRY OF WORKS	128,850,000.00	3,440,989.00	3,440,989.00	2.7%	125,409,011.00
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	71,250,000.00	23,719,101.25	23,719,101.25	33.3%	47,530,898.75
<b>02530000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>545,231,000.00</b>	<b>54,882,146.42</b>	<b>54,882,146.42</b>	<b>10.1%</b>	<b>490,348,853.58</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	497,384,000.00	50,000,079.50	50,000,079.50	10.1%	447,383,920.50
025301000100	BORNO STATE HOUSING CORPORATION	32,847,000.00	4,881,983.42	4,881,983.42	14.9%	27,965,016.58
025300300100	RURAL ELECTRIFICATION BOARD	15,000,000.00	83.50	83.50	0.0%	14,999,916.50
<b>02380000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>27,412,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>27,412,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	27,412,000.00	-	-	0.0%	27,412,000.00
<b>02500000000</b>	<b>FISCAL RESPONSIBILITY BOARD / AGENCY</b>	<b>1,100,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,100,000.00</b>
025000100100	FISCAL RESPONSIBILITY BOARD / AGENCY	1,100,000.00	-	-	0.0%	1,100,000.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>3,011,418,000.00</b>	<b>521,476,134.64</b>	<b>521,476,134.64</b>	<b>17.3%</b>	<b>2,489,941,865.36</b>
025200100100	MINISTRY OF WATER RESOURCES	2,965,735,000.00	520,765,472.14	520,765,472.14	17.6%	2,444,969,527.86
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	45,683,000.00	710,662.50	710,662.50	1.6%	44,972,337.50
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>1,307,934,000.00</b>	<b>3,046.01</b>	<b>3,046.01</b>	<b>0.0%</b>	<b>1,307,930,953.99</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	1,049,324,000.00	3,046.01	3,046.01	0.0%	1,049,320,953.99
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	258,610,000.00	-	-	0.0%	258,610,000.00
<b>02600000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>28,396,000.00</b>	<b>658,939.01</b>	<b>658,939.01</b>	<b>2.3%</b>	<b>27,737,060.99</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	14,266,000.00	658,939.01	658,939.01	4.6%	13,607,060.99
026000300100	BORNO STATE GEOGRAPHIC INFORMATION SERVICE	14,130,000.00	-	-	0.0%	14,130,000.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>905,960,000.00</b>	<b>150,209.50</b>	<b>150,209.50</b>	<b>0.0%</b>	<b>905,809,790.50</b>
<b>03180000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>450,270,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>450,270,000.00</b>
031801100100	STATE JUDICIAL SERVICE COMMISSION	1,500,000.00	-	-	0.0%	1,500,000.00
031805100100	HIGH COURT OF JUSTICE	420,300,000.00	-	-	0.0%	420,300,000.00
031805300100	SHARIA COURT OF APPEAL	27,270,000.00	-	-	0.0%	27,270,000.00
031805400100	AREA COURT	1,200,000.00	-	-	0.0%	1,200,000.00
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>455,690,000.00</b>	<b>150,209.50</b>	<b>150,209.50</b>	<b>0.0%</b>	<b>455,539,790.50</b>
032600100100	MINISTRY OF JUSTICE	410,805,000.00	-	-	0.0%	410,805,000.00
032600200100	PREROGATIVE OF MERCY	2,270,000.00	150,209.50	150,209.50	6.6%	2,119,790.50
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	25,705,000.00	-	-	0.0%	25,705,000.00
032600700100	HIGHER ISLAMIC SCHOOL	16,910,000.00	-	-	0.0%	16,910,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>11,413,167,000.00</b>	<b>1,221,337,214.36</b>	<b>1,221,337,214.36</b>	<b>10.7%</b>	<b>10,191,829,785.64</b>

Borno State Government Budget Performance Report 2023 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
<b>05140000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>575,000,000.00</b>	<b>500,000,409.25</b>	<b>500,000,409.25</b>	<b>87.0%</b>	<b>74,999,590.75</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	575,000,000.00	500,000,409.25	500,000,409.25	87.0%	74,999,590.75
<b>05170000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>2,202,382,000.00</b>	<b>246,728,740.54</b>	<b>246,728,740.54</b>	<b>11.2%</b>	<b>1,955,653,259.46</b>
051700100100	MINISTRY OF EDUCATION	1,500,000,000.00	207,447,600.88	207,447,600.88	13.8%	1,292,552,399.12
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	52,581,000.00	14,153,529.20	14,153,529.20	26.9%	38,427,470.80
051700800100	BORNO STATE LIBRARY BOARD	3,551,000.00	-	-	0.0%	3,551,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	630,000.00	26,614.70	26,614.70	4.2%	603,385.30
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	600,000.00	150,220.00	150,220.00	25.0%	449,780.00
051701200100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	350,600,000.00	2,661,730.69	2,661,730.69	0.8%	347,938,269.31
051705400100	BORNO STATE TEACHING SERVICE BOARD	34,420,000.00	280,166.92	280,166.92	0.8%	34,139,833.08
051706500100	EDUCATION TRUST FUND	260,000,000.00	22,008,878.15	22,008,878.15	8.5%	237,991,121.85
<b>05680000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>1,837,326,000.00</b>	<b>295,217,263.39</b>	<b>295,217,263.39</b>	<b>16.1%</b>	<b>1,542,108,736.61</b>
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	1,060,650,000.00	189,443,746.22	189,443,746.22	17.9%	871,206,253.78
056801800100	RAMAT POLYTECHNIC MAIDUGURI	100,000,000.00	2,231,684.23	2,231,684.23	2.2%	97,768,315.77
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	21,100,000.00	1,335,131.10	1,335,131.10	6.3%	19,764,868.90
056801900200	COLLEGE OF EDUCATION WAKA - BIU	90,000,000.00	-	-	0.0%	90,000,000.00
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	128,000,000.00	2,000,618.65	2,000,618.65	1.6%	125,999,381.35
056802100100	BORNO STATE UNIVERSITY	432,720,000.00	97,484,579.25	97,484,579.25	22.5%	335,235,420.75
056805600100	BORNO STATE SCHOLARSHIPS BOARD	4,856,000.00	2,721,503.94	2,721,503.94	56.0%	2,134,496.06
<b>05210000000</b>	<b>MINISTRY OF HEALTH</b>	<b>1,565,392,000.00</b>	<b>132,718,628.33</b>	<b>132,718,628.33</b>	<b>8.5%</b>	<b>1,432,673,371.67</b>
052100100100	MINISTRY OF HEALTH	377,048,000.00	29,354,352.11	29,354,352.11	7.8%	347,693,647.89
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	120,156,000.00	-	-	0.0%	120,156,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	362,000,000.00	-	-	0.0%	362,000,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	552,150,000.00	90,289,770.19	90,289,770.19	16.4%	461,860,229.81
052110400100	COLLEGE OF NURSING AND MIDWIFERY	56,185,000.00	6,109,045.77	6,109,045.77	10.9%	50,075,954.23
052110600100	COLLEGE OF HEALTH TECHNOLOGY	60,000,000.00	6,965,460.26	6,965,460.26	11.6%	53,034,539.74
052100800100	BORNO STATE TEACHING HOSPITAL	37,853,000.00	-	-	0.0%	37,853,000.00
<b>05350000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>470,943,000.00</b>	<b>1,051,362.38</b>	<b>1,051,362.38</b>	<b>0.2%</b>	<b>469,891,637.62</b>
053500100100	MINISTRY OF ENVIRONMENT	113,753,000.00	1,051,204.88	1,051,204.88	0.9%	112,701,795.12
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	355,990,000.00	-	-	0.0%	355,990,000.00
053505600100	AFORESTATION PROJECT	1,200,000.00	157.50	157.50	0.0%	1,199,842.50
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>290,553,000.00</b>	<b>28,641,654.70</b>	<b>28,641,654.70</b>	<b>9.9%</b>	<b>261,911,345.30</b>
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	285,453,000.00	28,541,353.70	28,541,353.70	10.0%	256,911,646.30
053905100100	BORNO STATE SPORTS COUNCIL	4,500,000.00	93.50	93.50	0.0%	4,499,906.50
053905400100	EL-KANEMI WARRIORS FOOTBALL CLUB	600,000.00	100,207.50	100,207.50	16.7%	499,792.50
<b>05510000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>3,192,000,000.00</b>	<b>1,263,176.85</b>	<b>1,263,176.85</b>	<b>0.0%</b>	<b>3,190,736,823.15</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	3,192,000,000.00	1,263,176.85	1,263,176.85	0.0%	3,190,736,823.15
<b>05640000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>1,279,571,000.00</b>	<b>15,715,978.92</b>	<b>15,715,978.92</b>	<b>1.2%</b>	<b>1,263,855,021.08</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	1,235,900,000.00	14,098,361.78	14,098,361.78	1.1%	1,221,801,638.22
056400200100	ISLAMIC PREACHING BOARD	12,581,000.00	179.25	179.25	0.0%	12,580,820.75
056400300100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	28,765,000.00	1,617,437.89	1,617,437.89	5.6%	27,147,562.11
056400400100	COUNCIL OF ULAMAS	1,725,000.00	-	-	0.0%	1,725,000.00
056400500100	ISLAMIC RESEARCH CENTER	600,000.00	-	-	0.0%	600,000.00

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

Borno State Government Budget Performance Report 2023 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>131,086,071,000.00</b>	<b>8,858,625,600.24</b>	<b>8,858,625,600.24</b>	<b>6.8%</b>	<b>122,227,445,399.76</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>10,609,203,000.00</b>	<b>934,352,671.52</b>	<b>934,352,671.52</b>	<b>8.8%</b>	<b>9,674,850,328.48</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>1,082,389,000.00</b>	<b>123,626,000.00</b>	<b>123,626,000.00</b>	<b>11.4%</b>	<b>958,763,000.00</b>
011100100100	GOVERNMENT HOUSE	996,000,000.00	123,626,000.00	123,626,000.00	12.4%	872,374,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	31,000,000.00	-	-	0.0%	31,000,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	3,389,000.00	-	-	0.0%	3,389,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	52,000,000.00	-	-	0.0%	52,000,000.00
<b>01610000000</b>	<b>SECRETARY TO THE STATE GOVERNMENT (SSG)</b>	<b>5,588,436,000.00</b>	<b>763,920,671.52</b>	<b>763,920,671.52</b>	<b>13.7%</b>	<b>4,824,515,328.48</b>
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	631,000,000.00	89,400,721.70	89,400,721.70	14.2%	541,599,278.30
016100800100	SPECIAL SERVICES OFFICE (MONITORING & SPECIAL DUTIES)	2,337,536,000.00	419,519,949.82	419,519,949.82	17.9%	1,918,016,050.18
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	3,900,000.00	-	-	0.0%	3,900,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	8,500,000.00	-	-	0.0%	8,500,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	488,500,000.00	-	-	0.0%	488,500,000.00
016110100100	SECURITY TRUST FUND	2,119,000,000.00	255,000,000.00	255,000,000.00	12.0%	1,864,000,000.00
<b>01620000000</b>	<b>MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES</b>	<b>1,649,322,000.00</b>	<b>46,806,000.00</b>	<b>46,806,000.00</b>	<b>2.8%</b>	<b>1,602,516,000.00</b>
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,436,922,000.00	46,806,000.00	46,806,000.00	3.3%	1,390,116,000.00
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY	212,400,000.00	-	-	0.0%	212,400,000.00
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>693,750,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>693,750,000.00</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	647,250,000.00	-	-	0.0%	647,250,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	46,500,000.00	-	-	0.0%	46,500,000.00
<b>01230000000</b>	<b>MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE</b>	<b>665,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>665,000,000.00</b>
012300100100	MINISTRY OF HOME AFFAIRS, INFORMATION AND CULTURE	481,000,000.00	-	-	0.0%	481,000,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	160,000,000.00	-	-	0.0%	160,000,000.00
012305700100	COUNCIL FOR ARTS AND CULTURE	24,000,000.00	-	-	0.0%	24,000,000.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>53,350,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>53,350,000.00</b>
012500100100	HEAD OF SERVICE	18,850,000.00	-	-	0.0%	18,850,000.00
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	34,500,000.00	-	-	0.0%	34,500,000.00
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</b>	<b>219,050,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>219,050,000.00</b>
014000100100	OFFICE OF THE STATE AUDITOR GENERAL	110,000,000.00	-	-	0.0%	110,000,000.00
014000200100	OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	79,050,000.00	-	-	0.0%	79,050,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	30,000,000.00	-	-	0.0%	30,000,000.00
<b>01470000000</b>	<b>CIVIL SERVICE COMMISSION</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
014700100100	CIVIL SERVICE COMMISSION	20,000,000.00	-	-	0.0%	20,000,000.00
<b>01480000000</b>	<b>BORNO STATE INDEPENDENT ELECTORAL COMMISSION</b>	<b>223,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>223,000,000.00</b>
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	223,000,000.00	-	-	0.0%	223,000,000.00
<b>01490000000</b>	<b>LOCAL GOVERNMENT SERVICE COMMISSION</b>	<b>414,906,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>414,906,000.00</b>
014900100100	LOCAL GOVERNMENT SERVICE COMMISSION	50,000,000.00	-	-	0.0%	50,000,000.00
014903500200	LOCAL GOVERNMENT PENSIONS BOARD	364,906,000.00	-	-	0.0%	364,906,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>70,218,745,000.00</b>	<b>5,291,198,886.34</b>	<b>5,291,198,886.34</b>	<b>7.5%</b>	<b>64,927,546,113.66</b>
<b>02150000000</b>	<b>MINISTRY OF AGRICULTURE AND NATURAL RESOURCES</b>	<b>6,623,020,000.00</b>	<b>1,953,624.00</b>	<b>1,953,624.00</b>	<b>0.0%</b>	<b>6,621,066,376.00</b>
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	5,646,020,000.00	1,953,624.00	1,953,624.00	0.0%	5,644,066,376.00
021502100100	MOHAMED LAWAN COLLEGE OF AGRICULTURE	80,000,000.00	-	-	0.0%	80,000,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	347,000,000.00	-	-	0.0%	347,000,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	550,000,000.00	-	-	0.0%	550,000,000.00
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>1,528,000,000.00</b>	<b>22,816,000.00</b>	<b>22,816,000.00</b>	<b>1.5%</b>	<b>1,505,184,000.00</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	1,378,000,000.00	22,816,000.00	22,816,000.00	1.7%	1,355,184,000.00
026500200100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>4,171,321,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,171,321,000.00</b>

Borno State Government Budget Performance Report 2023 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
022000100100	MINISTRY OF FINANCE-HQTRS	2,805,400,000.00	-	-	0.0%	2,805,400,000.00
022000200100	DEBT MANAGEMENT OFFICE	24,000,000.00	-	-	0.0%	24,000,000.00
022000300100	BUDGET AND PLANNING	51,000,000.00	-	-	0.0%	51,000,000.00
022000700100	OFFICE OF THE ACCOUNTANT GENERAL	90,000,000.00	-	-	0.0%	90,000,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE	1,200,921,000.00	-	-	0.0%	1,200,921,000.00
<b>022200000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>3,174,025,000.00</b>	<b>624,543,950.05</b>	<b>624,543,950.05</b>	<b>19.7%</b>	<b>2,549,481,049.95</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,330,000,000.00	624,543,950.05	624,543,950.05	26.8%	1,705,456,049.95
022201800100	BORNO INVESTMENT COMPANY LTD	182,800,000.00	-	-	0.0%	182,800,000.00
022205200100	BORNO STATE HOTELS	34,000,000.00	-	-	0.0%	34,000,000.00
022205400100	MONDAY MARKET COMPANY LIMITED	62,550,000.00	-	-	0.0%	62,550,000.00
022205400200	KANO MOTOR PARK AND MARKET	10,000,000.00	-	-	0.0%	10,000,000.00
022205600100	MAIDUGURI INTERNATIONAL HOTEL	134,000,000.00	-	-	0.0%	134,000,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	250,000,000.00	-	-	0.0%	250,000,000.00
022205900100	BORNO WIRE AND NAIL COMPANY	5,000,000.00	-	-	0.0%	5,000,000.00
022206000100	NEITAL NIGERIA LIMITED	115,675,000.00	-	-	0.0%	115,675,000.00
022206100100	BORNO SUPPLY COMPANY (BOSCO)	50,000,000.00	-	-	0.0%	50,000,000.00
<b>022900000000</b>	<b>MINISTRY OF TRANSPORT</b>	<b>2,519,855,000.00</b>	<b>2,801,690.00</b>	<b>2,801,690.00</b>	<b>0.1%</b>	<b>2,517,053,310.00</b>
022900100100	MINISTRY OF TRANSPORT	1,962,727,000.00	-	-	0.0%	1,962,727,000.00
022905300100	BORNO EXPRESS TRANSPORT CORPORATION	300,000,000.00	-	-	0.0%	300,000,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	257,128,000.00	2,801,690.00	2,801,690.00	1.1%	254,326,310.00
<b>023400000000</b>	<b>MINISTRY OF WORKS</b>	<b>24,531,812,000.00</b>	<b>2,372,325,974.92</b>	<b>2,372,325,974.92</b>	<b>9.7%</b>	<b>22,159,486,025.08</b>
023400100100	MINISTRY OF WORKS	19,700,000,000.00	1,626,753,284.92	1,626,753,284.92	8.3%	18,073,246,715.08
023400400100	BORNO ROAD MAINTENANCE AGENCY (BORMA)	4,831,812,000.00	745,572,690.00	745,572,690.00	15.4%	4,086,239,310.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING AND ENERGY</b>	<b>7,561,038,000.00</b>	<b>534,036,656.49</b>	<b>534,036,656.49</b>	<b>7.1%</b>	<b>7,027,001,343.51</b>
025300100100	MINISTRY OF HOUSING AND ENERGY	5,485,000,000.00	476,088,327.74	476,088,327.74	8.7%	5,008,911,672.26
025301000100	BORNO STATE HOUSING CORPORATION	50,000,000.00	-	-	0.0%	50,000,000.00
025300300100	RURAL ELECTRIFICATION BOARD	2,026,038,000.00	57,948,328.75	57,948,328.75	2.9%	1,968,089,671.25
<b>023800000000</b>	<b>STATE BUREAU OF STATISTICS</b>	<b>14,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>14,000,000.00</b>
023800400100	STATE BUREAU OF STATISTICS	14,000,000.00	-	-	0.0%	14,000,000.00
<b>025200000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>6,765,800,000.00</b>	<b>354,907,890.88</b>	<b>354,907,890.88</b>	<b>5.2%</b>	<b>6,410,892,109.12</b>
025200100100	MINISTRY OF WATER RESOURCES	2,821,333,000.00	354,907,890.88	354,907,890.88	12.6%	2,466,425,109.12
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	3,944,467,000.00	-	-	0.0%	3,944,467,000.00
<b>025500000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>10,669,749,000.00</b>	<b>1,377,813,100.00</b>	<b>1,377,813,100.00</b>	<b>12.9%</b>	<b>9,291,935,900.00</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	10,585,749,000.00	1,377,813,100.00	1,377,813,100.00	13.0%	9,207,935,900.00
025500200100	AGENCY FOR SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	84,000,000.00	-	-	0.0%	84,000,000.00
<b>026000000000</b>	<b>MINISTRY OF LANDS &amp; SURVEY</b>	<b>2,660,125,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,660,125,000.00</b>
026000200100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	1,613,625,000.00	-	-	0.0%	1,613,625,000.00
026000300100	BORNO STATE GEOGRAPHIC INFORMATION SERVICE	1,046,500,000.00	-	-	0.0%	1,046,500,000.00
<b>030000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>837,736,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>837,736,000.00</b>
<b>031800000000</b>	<b>STATE JUDICIAL SERVICE COMMISSION</b>	<b>56,957,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>56,957,000.00</b>
031805100100	HIGH COURT OF JUSTICE	40,000,000.00	-	-	0.0%	40,000,000.00
031805300100	SHARIA COURT OF APPEAL	16,957,000.00	-	-	0.0%	16,957,000.00
<b>032600000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>780,779,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>780,779,000.00</b>
032600100100	MINISTRY OF JUSTICE	697,000,000.00	-	-	0.0%	697,000,000.00
032600200100	PREROGATIVE OF MERCY	15,500,000.00	-	-	0.0%	15,500,000.00
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	38,279,000.00	-	-	0.0%	38,279,000.00
032600700100	HIGHER ISLAMIC SCHOOL	30,000,000.00	-	-	0.0%	30,000,000.00
<b>050000000000</b>	<b>SOCIAL SECTOR</b>	<b>49,420,387,000.00</b>	<b>2,633,074,042.38</b>	<b>2,633,074,042.38</b>	<b>5.3%</b>	<b>46,787,312,957.62</b>
<b>056600000000</b>	<b>MINISTRY OF POVERTY ALLEVIATION</b>	<b>300,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>300,000,000.00</b>
056605100100	BORNO STATE SOCIAL INVESTMENT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
056605200100	WATER-SHED MANAGEMENT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
<b>051400000000</b>	<b>MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT</b>	<b>3,743,788,000.00</b>	<b>1,767,500.00</b>	<b>1,767,500.00</b>	<b>0.0%</b>	<b>3,742,020,500.00</b>
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	3,743,788,000.00	1,767,500.00	1,767,500.00	0.0%	3,742,020,500.00
<b>051700000000</b>	<b>MINISTRY OF EDUCATION</b>	<b>14,867,224,000.00</b>	<b>371,870,058.42</b>	<b>371,870,058.42</b>	<b>2.5%</b>	<b>14,495,353,941.58</b>
051700100100	MINISTRY OF EDUCATION	5,075,930,000.00	161,167,000.00	161,167,000.00	3.2%	4,914,763,000.00

**Borno State Government Budget Performance Report 2023 Q1 - Capital Expenditure by Administrative Classification**

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	8,035,794,000.00	-	-	0.0%	8,035,794,000.00
051700800100	BORNO STATE LIBRARY BOARD	50,000,000.00	-	-	0.0%	50,000,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	170,000,000.00	-	-	0.0%	170,000,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	7,500,000.00	-	-	0.0%	7,500,000.00
051701200100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	35,500,000.00	-	-	0.0%	35,500,000.00
051705400100	BORNO STATE TEACHING SERVICE BOARD	102,500,000.00	-	-	0.0%	102,500,000.00
051706500100	EDUCATION TRUST FUND	1,390,000,000.00	210,703,058.42	210,703,058.42	15.2%	1,179,296,941.58
<b>056800000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>5,484,995,000.00</b>	<b>668,408,369.60</b>	<b>668,408,369.60</b>	<b>12.2%</b>	<b>4,816,586,630.40</b>
056800100100	MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION	1,910,000,000.00	393,878,669.75	393,878,669.75	20.6%	1,516,121,330.25
056801800100	RAMAT POLYTECHNIC MAIDUGURI	150,000,000.00	-	-	0.0%	150,000,000.00
056801900100	SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	32,900,000.00	-	-	0.0%	32,900,000.00
056801900200	COLLEGE OF EDUCATION WAKA - BIU	360,000,000.00	-	-	0.0%	360,000,000.00
056801900300	UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY B	281,600,000.00	-	-	0.0%	281,600,000.00
056802100100	BORNO STATE UNIVERSITY	1,500,000,000.00	95,255,579.58	95,255,579.58	6.4%	1,404,744,420.42
056805600100	BORNO STATE SCHOLARSHIPS BOARD	1,100,495,000.00	179,274,120.27	179,274,120.27	16.3%	921,220,879.73
056805500100	INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	150,000,000.00	-	-	0.0%	150,000,000.00
<b>052100000000</b>	<b>MINISTRY OF HEALTH</b>	<b>11,346,766,000.00</b>	<b>45,279,743.50</b>	<b>45,279,743.50</b>	<b>0.4%</b>	<b>11,301,486,256.50</b>
052100100100	MINISTRY OF HEALTH	6,100,000,000.00	43,296,543.50	43,296,543.50	0.7%	6,056,703,456.50
052100200100	CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	140,000,000.00	-	-	0.0%	140,000,000.00
052100300100	STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY	1,360,000,000.00	-	-	0.0%	1,360,000,000.00
052110200100	HOSPITALS MANAGEMENT BOARD	315,000,000.00	-	-	0.0%	315,000,000.00
052110400100	COLLEGE OF NURSING AND MIDWIFERY	134,395,000.00	-	-	0.0%	134,395,000.00
052110600100	COLLEGE OF HEALTH TECHNOLOGY	50,000,000.00	1,983,200.00	1,983,200.00	4.0%	48,016,800.00
052100800100	BORNO STATE TEACHING HOSPITAL	3,247,371,000.00	-	-	0.0%	3,247,371,000.00
<b>053500000000</b>	<b>MINISTRY OF ENVIRONMENT</b>	<b>3,071,270,000.00</b>	<b>20,166,000.00</b>	<b>20,166,000.00</b>	<b>0.7%</b>	<b>3,051,104,000.00</b>
053500100100	MINISTRY OF ENVIRONMENT	2,981,020,000.00	20,166,000.00	20,166,000.00	0.7%	2,960,854,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY	50,250,000.00	-	-	0.0%	50,250,000.00
053505600100	AFORESTATION PROJECT	40,000,000.00	-	-	0.0%	40,000,000.00
<b>053900000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>4,467,021,000.00</b>	<b>1,175,556,000.00</b>	<b>1,175,556,000.00</b>	<b>26.3%</b>	<b>3,291,465,000.00</b>
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	4,446,321,000.00	1,175,556,000.00	1,175,556,000.00	26.4%	3,270,765,000.00
053905100100	BORNO STATE SPORTS COUNCIL	20,700,000.00	-	-	0.0%	20,700,000.00
<b>055100000000</b>	<b>MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS</b>	<b>3,128,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,128,000,000.00</b>
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	3,128,000,000.00	-	-	0.0%	3,128,000,000.00
<b>056400000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>3,011,323,000.00</b>	<b>350,026,370.86</b>	<b>350,026,370.86</b>	<b>11.6%</b>	<b>2,661,296,629.14</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	2,440,000,000.00	350,026,370.86	350,026,370.86	14.3%	2,089,973,629.14
056400200100	ISLAMIC PREACHING BOARD	100,000,000.00	-	-	0.0%	100,000,000.00
056400300100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	450,773,000.00	-	-	0.0%	450,773,000.00
056400400100	COUNCIL OF ULAMAS	18,000,000.00	-	-	0.0%	18,000,000.00
056400500100	ISLAMIC RESEARCH CENTER	2,550,000.00	-	-	0.0%	2,550,000.00

Table 7: Other Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2023 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>11,355,350,000.00</b>	<b>2,820,993,491.65</b>	<b>2,820,993,491.65</b>	<b>24.8%</b>	<b>8,534,356,508.35</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>275,500,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>3.6%</b>	<b>265,500,000.00</b>
<b>01110000000</b>	<b>GOVERNOR'S OFFICE</b>	<b>255,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>3.9%</b>	<b>245,000,000.00</b>
011100100100	GOVERNMENT HOUSE	250,000,000.00	10,000,000.00	10,000,000.00	4.0%	240,000,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	5,000,000.00	-	-	0.0%	5,000,000.00
<b>01120000000</b>	<b>BORNO STATE HOUSE ASSEMBLY</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
011200100100	BORNO STATE HOUSE ASSEMBLY	20,000,000.00	-	-	0.0%	20,000,000.00
<b>01250000000</b>	<b>HEAD OF SERVICE</b>	<b>300,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>300,000.00</b>
012500600100	ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	300,000.00	-	-	0.0%	300,000.00
<b>01400000000</b>	<b>OFFICE OF THE AUDITOR GENERAL</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	-	-	0.0%	200,000.00
<b>02000000000</b>	<b>ECONOMIC SECTOR</b>	<b>11,069,798,000.00</b>	<b>2,810,993,491.65</b>	<b>2,810,993,491.65</b>	<b>25.4%</b>	<b>8,258,804,508.35</b>
<b>02650000000</b>	<b>MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
026500100100	MINISTRY OF ANIMAL AND FISHERIES DEVELOPMENT	500,000.00	-	-	0.0%	500,000.00
<b>02200000000</b>	<b>MINISTRY OF FINANCE-HQTRS</b>	<b>10,773,167,000.00</b>	<b>2,810,993,491.65</b>	<b>2,810,993,491.65</b>	<b>26.1%</b>	<b>7,962,173,508.35</b>
022000100100	MINISTRY OF FINANCE-HQTRS	5,756,655,000.00	2,810,993,491.65	2,810,993,491.65	48.8%	2,945,661,508.35
022000900100	SEVICE WIDE VOTE (BOARD)	5,016,512,000.00	-	-	0.0%	5,016,512,000.00
<b>02220000000</b>	<b>MINISTRY OF TRADE, INVESTMENT AND TOURISM</b>	<b>15,455,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,455,000.00</b>
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	10,000,000.00	-	-	0.0%	10,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	5,455,000.00	-	-	0.0%	5,455,000.00
<b>02520000000</b>	<b>MINISTRY OF WATER RESOURCES</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>30,000,000.00</b>
025210300100	STATE RURAL WATER SUPPLY AND SANITATION AGENCY	30,000,000.00	-	-	0.0%	30,000,000.00
<b>02550000000</b>	<b>MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT</b>	<b>250,676,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>250,676,000.00</b>
025500100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT	250,676,000.00	-	-	0.0%	250,676,000.00
<b>03000000000</b>	<b>LAW &amp; JUSTICE SECTOR</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
<b>03260000000</b>	<b>MINISTRY OF JUSTICE</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
032600600100	MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	5,000,000.00	-	-	0.0%	5,000,000.00
<b>05000000000</b>	<b>SOCIAL SECTOR</b>	<b>5,052,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,052,000.00</b>
<b>05680000000</b>	<b>MINISTRY OF HIGHER EDUCATION, SCIENCE TECH AND INNOVATION</b>	<b>5,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000.00</b>
056805600100	BORNO STATE SCHOLARSHIPS BOARD	5,000.00	-	-	0.0%	5,000.00
<b>05390000000</b>	<b>MINISTRY OF YOUTH EMPOW. AND SPORTS</b>	<b>47,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>47,000.00</b>
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	47,000.00	-	-	0.0%	47,000.00
<b>05640000000</b>	<b>MINISTRY OF RELIGIOUS AFFAIRS</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	5,000,000.00	-	-	0.0%	5,000,000.00

## 2.D Expenditure by Economic Classification

**Table 8: Total Expenditure by Economic Classification**

Borno State Government Budget Performance Report 2023 Q1 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>235,331,950,000.00</b>	<b>24,889,413,307.77</b>	<b>24,889,413,307.77</b>	<b>10.6%</b>	<b>210,442,536,692.23</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>235,331,950,000.00</b>	<b>24,889,413,307.77</b>	<b>24,889,413,307.77</b>	<b>10.6%</b>	<b>210,442,536,692.23</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>42,129,006,000.00</b>	<b>7,986,394,936.31</b>	<b>7,986,394,936.31</b>	<b>19.0%</b>	<b>34,142,611,063.69</b>
<b>2101</b>	<b>SALARY</b>	<b>24,305,511,000.00</b>	<b>4,880,244,832.74</b>	<b>4,880,244,832.74</b>	<b>20.1%</b>	<b>19,425,266,167.26</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>24,305,511,000.00</b>	<b>4,880,244,832.74</b>	<b>4,880,244,832.74</b>	<b>20.1%</b>	<b>19,425,266,167.26</b>
21010101	SALARY	24,154,811,000.00	4,845,244,832.74	4,845,244,832.74	20.1%	19,309,566,167.26
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000.00	35,000,000.00	35,000,000.00	23.2%	115,700,000.00
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>6,494,457,000.00</b>	<b>274,342,225.19</b>	<b>274,342,225.19</b>	<b>4.2%</b>	<b>6,220,114,774.81</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>4,216,309,000.00</b>	<b>274,342,225.19</b>	<b>274,342,225.19</b>	<b>6.5%</b>	<b>3,941,966,774.81</b>
21020101	NON REGULAR ALLOWANCES	4,034,847,000.00	274,342,225.19	274,342,225.19	6.8%	3,760,504,774.81
21020102	OUTFIT ALLOWANCE	13,000,000.00	-	-	0.0%	13,000,000.00
21020104	FURNITURE ALLOWANCE	168,462,000.00	-	-	0.0%	168,462,000.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>2,278,148,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,278,148,000.00</b>
21020201	NHIS CONTRIBUTION	2,277,468,000.00	-	-	0.0%	2,277,468,000.00
21020203	GROUP LIFE INSURANCE	680,000.00	-	-	0.0%	680,000.00
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>11,329,038,000.00</b>	<b>2,831,807,878.38</b>	<b>2,831,807,878.38</b>	<b>25.0%</b>	<b>8,497,230,121.62</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>11,329,038,000.00</b>	<b>2,831,807,878.38</b>	<b>2,831,807,878.38</b>	<b>25.0%</b>	<b>8,497,230,121.62</b>
21030101	GRATUITY	6,230,000,000.00	324,114,915.00	324,114,915.00	5.2%	5,905,885,085.00
21030102	PENSION	5,099,038,000.00	2,507,692,963.38	2,507,692,963.38	49.2%	2,591,345,036.62
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>62,116,873,000.00</b>	<b>8,044,392,771.22</b>	<b>8,044,392,771.22</b>	<b>13.0%</b>	<b>54,072,480,228.78</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>50,761,523,000.00</b>	<b>5,223,399,279.57</b>	<b>5,223,399,279.57</b>	<b>10.3%</b>	<b>45,538,123,720.43</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>2,927,261,000.00</b>	<b>134,092,228.94</b>	<b>134,092,228.94</b>	<b>4.6%</b>	<b>2,793,168,771.06</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,044,219,000.00	61,205,228.94	61,205,228.94	5.9%	983,013,771.06
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	759,397,000.00	59,949,500.00	59,949,500.00	7.9%	699,447,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	531,045,000.00	12,937,500.00	12,937,500.00	2.4%	518,107,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	592,600,000.00	-	-	0.0%	592,600,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>1,184,529,000.00</b>	<b>108,328,526.14</b>	<b>108,328,526.14</b>	<b>9.1%</b>	<b>1,076,200,473.86</b>
22020201	ELECTRICITY CHARGES	778,327,000.00	81,585,676.14	81,585,676.14	10.5%	696,741,323.86
22020202	TELEPHONE CHARGES	30,521,000.00	-	-	0.0%	30,521,000.00
22020203	INTERNET ACCESS CHARGES	197,696,000.00	15,334,675.00	15,334,675.00	7.8%	182,361,325.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	121,328,000.00	10,476,175.00	10,476,175.00	8.6%	110,851,825.00
22020205	WATER RATES	14,807,000.00	463,000.00	463,000.00	3.1%	14,344,000.00
22020206	SEWERAGE CHARGES	1,900,000.00	-	-	0.0%	1,900,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	39,950,000.00	469,000.00	469,000.00	1.2%	39,481,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>5,228,806,000.00</b>	<b>474,681,004.25</b>	<b>474,681,004.25</b>	<b>9.1%</b>	<b>4,754,124,995.75</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,002,531,000.00	56,579,304.25	56,579,304.25	5.6%	945,951,695.75
22020302	BOOKS	476,298,000.00	6,091,800.00	6,091,800.00	1.3%	470,206,200.00
22020303	NEWSPAPERS	12,301,000.00	677,100.00	677,100.00	5.5%	11,623,900.00
22020304	MAGAZINES & PERIODICALS	34,211,000.00	4,891,600.00	4,891,600.00	14.3%	29,319,400.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	531,017,000.00	39,756,000.00	39,756,000.00	7.5%	491,261,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	712,600,000.00	21,877,200.00	21,877,200.00	3.1%	690,722,800.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	499,400,000.00	1,791,000.00	1,791,000.00	0.4%	497,609,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	180,000.00	-	-	0.0%	180,000.00
22020309	UNIFORMS & OTHER CLOTHING	155,271,000.00	163,500.00	163,500.00	0.1%	155,107,500.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	287,380,000.00	43,588,000.00	43,588,000.00	15.2%	243,792,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,517,617,000.00	299,265,500.00	299,265,500.00	19.7%	1,218,351,500.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>2,366,075,000.00</b>	<b>206,702,639.99</b>	<b>206,702,639.99</b>	<b>8.7%</b>	<b>2,159,372,360.01</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	876,337,000.00	48,606,200.00	48,606,200.00	5.5%	827,730,800.00



Borno State Government Budget Performance Report 2023 Q1 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
22020402	MAINTENANCE OF OFFICE FURNITURE	367,867,000.00	3,767,500.00	3,767,500.00	1.0%	364,099,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	383,152,000.00	122,679,945.05	122,679,945.05	32.0%	260,472,054.95
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	162,765,000.00	5,018,900.00	5,018,900.00	3.1%	157,746,100.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	325,604,000.00	12,303,927.94	12,303,927.94	3.8%	313,300,072.06
22020406	OTHER MAINTENANCE SERVICES	142,850,000.00	14,226,167.00	14,226,167.00	10.0%	128,623,833.00
22020410	MAINTENANCE OF STREET LIGHTINGS	200,000.00	-	-	0.0%	200,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	102,300,000.00	-	-	0.0%	102,300,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	3,000,000.00	100,000.00	100,000.00	3.3%	2,900,000.00
22020413	MINOR ROAD MAINTENANCE	2,000,000.00	-	-	0.0%	2,000,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>1,560,089,000.00</b>	<b>105,164,700.00</b>	<b>105,164,700.00</b>	<b>6.7%</b>	<b>1,454,924,300.00</b>
22020501	LOCAL TRAINING	1,150,834,000.00	97,657,000.00	97,657,000.00	8.5%	1,053,177,000.00
22020502	INTERNATIONAL TRAINING	409,255,000.00	7,507,700.00	7,507,700.00	1.8%	401,747,300.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>11,896,535,000.00</b>	<b>1,584,512,311.75</b>	<b>1,584,512,311.75</b>	<b>13.3%</b>	<b>10,312,022,688.25</b>
22020601	SECURITY SERVICES	1,322,898,000.00	59,330,000.00	59,330,000.00	4.5%	1,263,568,000.00
22020602	OFFICE RENT	124,250,000.00	-	-	0.0%	124,250,000.00
22020603	RESIDENTIAL RENT	220,075,000.00	-	-	0.0%	220,075,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,001,000,000.00	1,518,709,061.75	1,518,709,061.75	15.2%	8,482,290,938.25
22020605	CLEANING & FUMIGATION SERVICES	228,312,000.00	6,473,250.00	6,473,250.00	2.8%	221,838,750.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>589,972,000.00</b>	<b>123,158,201.25</b>	<b>123,158,201.25</b>	<b>20.9%</b>	<b>466,813,798.75</b>
22020701	FINANCIAL CONSULTING	293,935,000.00	100,967,500.00	100,967,500.00	34.4%	192,967,500.00
22020702	INFORMATION TECHNOLOGY CONSULTING	105,835,000.00	-	-	0.0%	105,835,000.00
22020703	LEGAL SERVICES	74,902,000.00	-	-	0.0%	74,902,000.00
22020704	ENGINEERING SERVICES	73,700,000.00	22,190,701.25	22,190,701.25	30.1%	51,509,298.75
22020705	ARCHITECTURAL SERVICES	8,000,000.00	-	-	0.0%	8,000,000.00
22020706	SURVEYING SERVICES	1,500,000.00	-	-	0.0%	1,500,000.00
22020708	MEDICAL CONSULTING	32,100,000.00	-	-	0.0%	32,100,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>5,686,155,000.00</b>	<b>1,072,158,749.10</b>	<b>1,072,158,749.10</b>	<b>18.9%</b>	<b>4,613,996,250.90</b>
22020801	MOTOR VEHICLE FUEL COST	1,136,628,000.00	124,242,900.00	124,242,900.00	10.9%	1,012,385,100.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	233,404,000.00	18,934,900.00	18,934,900.00	8.1%	214,469,100.00
22020803	PLANT / GENERATOR FUEL COST	4,316,123,000.00	928,980,949.10	928,980,949.10	21.5%	3,387,142,050.90
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>74,579,000.00</b>	<b>531,530.93</b>	<b>531,530.93</b>	<b>0.7%</b>	<b>74,047,469.07</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	44,764,000.00	531,530.93	531,530.93	1.2%	44,232,469.07
22020902	INSURANCE PREMIUM	29,815,000.00	-	-	0.0%	29,815,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>19,247,522,000.00</b>	<b>1,414,069,387.22</b>	<b>1,414,069,387.22</b>	<b>7.3%</b>	<b>17,833,452,612.78</b>
22021001	REFRESHMENT & MEALS	626,358,000.00	102,806,707.05	102,806,707.05	16.4%	523,551,292.95
22021002	HONORARIUM & SITTING ALLOWANCE	3,908,669,000.00	243,358,650.00	243,358,650.00	6.2%	3,665,310,350.00
22021003	PUBLICITY & ADVERTISEMENTS	431,980,000.00	172,928,873.17	172,928,873.17	40.0%	259,051,126.83
22021004	MEDICAL EXPENSES-LOCAL	359,590,000.00	7,513,200.00	7,513,200.00	2.1%	352,076,800.00
22021006	POSTAGES & COURIER SERVICES	57,861,000.00	51,500.00	51,500.00	0.1%	57,809,500.00
22021007	WELFARE PACKAGES	13,374,554,000.00	887,159,957.00	887,159,957.00	6.6%	12,487,394,043.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	86,852,000.00	160,500.00	160,500.00	0.2%	86,691,500.00
22021009	SPORTING ACTIVITIES	76,315,000.00	-	-	0.0%	76,315,000.00
22021010	DIRECT TEACHING & LABORATORY COST	203,300,000.00	90,000.00	90,000.00	0.0%	203,210,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	32,000,000.00	-	-	0.0%	32,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	90,043,000.00	-	-	0.0%	90,043,000.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>16,402,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>16,402,000.00</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>16,402,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>16,402,000.00</b>
22030101	MOTOR CYCLE ADVANCES	16,102,000.00	-	-	0.0%	16,102,000.00
22030103	REFURBISHING ADVANCES	100,000.00	-	-	0.0%	100,000.00
22030107	FURNISHING ADVANCES	100,000.00	-	-	0.0%	100,000.00
22030108	HOUSING LOANS	100,000.00	-	-	0.0%	100,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>681,376,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>1.5%</b>	<b>671,376,000.00</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>681,376,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>1.5%</b>	<b>671,376,000.00</b>
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	500,000.00	-	-	0.0%	500,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	105,200,000.00	-	-	0.0%	105,200,000.00

Borno State Government Budget Performance Report 2023 Q1 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	15,000,000.00	-	-	0.0%	15,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	560,676,000.00	10,000,000.00	10,000,000.00	1.8%	550,676,000.00
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>5,641,060,000.00</b>	<b>2,810,993,491.65</b>	<b>2,810,993,491.65</b>	<b>49.8%</b>	<b>2,830,066,508.35</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>56,566,000.00</b>	<b>16,290,797.85</b>	<b>16,290,797.85</b>	<b>28.8%</b>	<b>40,275,202.15</b>
22060103	FOREIGN INTEREST - LONG TERM BORROWING	56,566,000.00	16,290,797.85	16,290,797.85	28.8%	40,275,202.15
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>2,953,405,000.00</b>	<b>1,573,031,969.19</b>	<b>1,573,031,969.19</b>	<b>53.3%</b>	<b>1,380,373,030.81</b>
22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	953,405,000.00	318,571,498.63	318,571,498.63	33.4%	634,833,501.37
22060203	DOMESTIC INTEREST - LONG TERM BORROWINGS	2,000,000,000.00	1,254,460,470.56	1,254,460,470.56	62.7%	745,539,529.44
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>296,315,000.00</b>	<b>16,290,797.85</b>	<b>16,290,797.85</b>	<b>5.5%</b>	<b>280,024,202.15</b>
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	296,315,000.00	16,290,797.85	16,290,797.85	5.5%	280,024,202.15
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>2,334,774,000.00</b>	<b>1,205,379,926.76</b>	<b>1,205,379,926.76</b>	<b>51.6%</b>	<b>1,129,394,073.24</b>
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWING/TREASURY BILL	1,334,774,000.00	613,221,868.22	613,221,868.22	45.9%	721,552,131.78
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	1,000,000,000.00	592,158,058.54	592,158,058.54	59.2%	407,841,941.46
<b>2207</b>	<b>TRANSFERS-PAYMENT</b>	<b>5,016,512,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,016,512,000.00</b>
<b>220701</b>	<b>TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT</b>	<b>5,016,512,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,016,512,000.00</b>
22070105	Transfer to Service Wide Votes	5,016,512,000.00	-	-	0.0%	5,016,512,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>131,086,071,000.00</b>	<b>8,858,625,600.24</b>	<b>8,858,625,600.24</b>	<b>6.8%</b>	<b>122,227,445,399.76</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>25,297,278,000.00</b>	<b>840,348,638.30</b>	<b>840,348,638.30</b>	<b>3.3%</b>	<b>24,456,929,361.70</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>25,297,278,000.00</b>	<b>840,348,638.30</b>	<b>840,348,638.30</b>	<b>3.3%</b>	<b>24,456,929,361.70</b>
23010101	PURCHASE / ACQUISITION OF LAND	823,500,000.00	-	-	0.0%	823,500,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	285,800,000.00	-	-	0.0%	285,800,000.00
23010104	PURCHASE MOTOR CYCLES	20,128,000.00	-	-	0.0%	20,128,000.00
23010105	PURCHASE OF MOTOR VEHICLES	3,154,350,000.00	120,001,000.00	120,001,000.00	3.8%	3,034,349,000.00
23010106	PURCHASE OF VANS	575,750,000.00	-	-	0.0%	575,750,000.00
23010107	PURCHASE OF TRUCKS	802,250,000.00	-	-	0.0%	802,250,000.00
23010108	PURCHASE OF BUSES	1,554,000,000.00	-	-	0.0%	1,554,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,934,647,000.00	130,149,918.30	130,149,918.30	6.7%	1,804,497,081.70
23010113	PURCHASE OF COMPUTERS	478,430,000.00	2,856,000.00	2,856,000.00	0.6%	475,574,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	214,226,000.00	-	-	0.0%	214,226,000.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	151,569,000.00	-	-	0.0%	151,569,000.00
23010116	PURCHASE OF TYPEWRITERS	1,250,000.00	-	-	0.0%	1,250,000.00
23010117	PURCHASE OF SHREDDING MACHINES	9,145,000.00	-	-	0.0%	9,145,000.00
23010118	PURCHASE OF SCANNERS	77,180,000.00	-	-	0.0%	77,180,000.00
23010119	PURCHASE OF POWER GENERATING SET	2,387,666,000.00	-	-	0.0%	2,387,666,000.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	30,000,000.00	-	-	0.0%	30,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	30,000,000.00	-	-	0.0%	30,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	182,000,000.00	-	-	0.0%	182,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	61,500,000.00	-	-	0.0%	61,500,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,228,505,000.00	23,867,780.00	23,867,780.00	1.1%	2,204,637,220.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	534,500,000.00	4,981,990.00	4,981,990.00	0.9%	529,518,010.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	82,523,000.00	-	-	0.0%	82,523,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	583,000,000.00	-	-	0.0%	583,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,143,500,000.00	255,000,000.00	255,000,000.00	11.9%	1,888,500,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,989,654,000.00	33,982,950.00	33,982,950.00	1.7%	1,955,671,050.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	86,950,000.00	-	-	0.0%	86,950,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	68,000,000.00	-	-	0.0%	68,000,000.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	1,433,275,000.00	-	-	0.0%	1,433,275,000.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	1,753,500,000.00	7,144,000.00	7,144,000.00	0.4%	1,746,356,000.00
23010141	PURCHASE OF CHEMICALS & OTHERS	1,470,480,000.00	262,365,000.00	262,365,000.00	17.8%	1,208,115,000.00
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	150,000,000.00	-	-	0.0%	150,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>62,402,134,000.00</b>	<b>5,145,216,902.36</b>	<b>5,145,216,902.36</b>	<b>8.2%</b>	<b>57,256,917,097.64</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>62,402,134,000.00</b>	<b>5,145,216,902.36</b>	<b>5,145,216,902.36</b>	<b>8.2%</b>	<b>57,256,917,097.64</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,213,707,000.00	192,651,283.83	192,651,283.83	4.6%	4,021,055,716.17
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,364,836,000.00	182,492,517.14	182,492,517.14	7.7%	2,182,343,482.86
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,846,038,000.00	57,948,328.75	57,948,328.75	2.0%	2,788,089,671.25

Borno State Government Budget Performance Report 2023 Q1 - Total Expenditure by Economic Classification

Code	Economic	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
23020104	CONSTRUCTION / PROVISION OF HOUSING	3,808,550,000.00	1,116,773,955.49	1,116,773,955.49	29.3%	2,691,776,044.51
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,220,943,000.00	550,000.00	550,000.00	0.0%	3,220,393,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	6,960,941,000.00	178,929,043.50	178,929,043.50	2.6%	6,782,011,956.50
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,520,000,000.00	275,881,238.42	275,881,238.42	6.1%	4,244,118,761.58
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	721,500,000.00	-	-	0.0%	721,500,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	251,500,000.00	-	-	0.0%	251,500,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,191,500,000.00	-	-	0.0%	1,191,500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS	19,444,000,000.00	1,926,715,524.57	1,926,715,524.57	9.9%	17,517,284,475.43
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	1,506,000,000.00	-	-	0.0%	1,506,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	6,206,699,000.00	293,708,370.86	293,708,370.86	4.7%	5,912,990,629.14
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	47,500,000.00	-	-	0.0%	47,500,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	55,000,000.00	-	-	0.0%	55,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,010,000,000.00	295,022,689.75	295,022,689.75	29.2%	714,977,310.25
23020124	CONSTRUCTION OF MARKETS/PARKS	3,170,820,000.00	624,543,950.05	624,543,950.05	19.7%	2,546,276,049.95
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	60,000,000.00	-	-	0.0%	60,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	50,000,000.00	-	-	0.0%	50,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	752,600,000.00	-	-	0.0%	752,600,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>18,821,802,000.00</b>	<b>812,676,515.31</b>	<b>812,676,515.31</b>	<b>4.3%</b>	<b>18,009,125,484.69</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>18,821,802,000.00</b>	<b>812,676,515.31</b>	<b>812,676,515.31</b>	<b>4.3%</b>	<b>18,009,125,484.69</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	4,079,000,000.00	-	-	0.0%	4,079,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,956,000,000.00	299,630,472.25	299,630,472.25	15.3%	1,656,369,527.75
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	884,833,000.00	65,660,390.88	65,660,390.88	7.4%	819,172,609.12
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,761,100,000.00	-	-	0.0%	2,761,100,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,121,165,000.00	13,820,000.00	13,820,000.00	0.4%	3,107,345,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	90,457,000.00	-	-	0.0%	90,457,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	100,000,000.00	10,231,000.00	10,231,000.00	10.2%	89,769,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	273,075,000.00	-	-	0.0%	273,075,000.00
23030113	REHABILITATION / REPAIRS - ROADS	2,202,000,000.00	295,930,190.00	295,930,190.00	13.4%	1,906,069,810.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	230,000,000.00	5,000,000.00	5,000,000.00	2.2%	225,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	22,500,000.00	-	-	0.0%	22,500,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,557,000,000.00	107,918,462.18	107,918,462.18	4.2%	2,449,081,537.82
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	22,922,000.00	14,406,000.00	14,406,000.00	62.8%	8,516,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	202,750,000.00	-	-	0.0%	202,750,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	66,500,000.00	-	-	0.0%	66,500,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	30,500,000.00	80,000.00	80,000.00	0.3%	30,420,000.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	222,000,000.00	-	-	0.0%	222,000,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>2,397,581,000.00</b>	<b>15,166,000.00</b>	<b>15,166,000.00</b>	<b>0.6%</b>	<b>2,382,415,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>2,397,581,000.00</b>	<b>15,166,000.00</b>	<b>15,166,000.00</b>	<b>0.6%</b>	<b>2,382,415,000.00</b>
23040101	TREE PLANTING	685,651,000.00	13,694,000.00	13,694,000.00	2.0%	671,957,000.00
23040102	EROSION & FLOOD CONTROL	1,003,000,000.00	-	-	0.0%	1,003,000,000.00
23040103	WILDLIFE CONSERVATION	350,000,000.00	500,000.00	500,000.00	0.1%	349,500,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	158,930,000.00	972,000.00	972,000.00	0.6%	157,958,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	150,000,000.00	-	-	0.0%	150,000,000.00
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	50,000,000.00	-	-	0.0%	50,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>22,167,276,000.00</b>	<b>2,045,217,544.27</b>	<b>2,045,217,544.27</b>	<b>9.2%</b>	<b>20,122,058,455.73</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>22,167,276,000.00</b>	<b>2,045,217,544.27</b>	<b>2,045,217,544.27</b>	<b>9.2%</b>	<b>20,122,058,455.73</b>
23050101	RESEARCH AND DEVELOPMENT	455,099,000.00	-	-	0.0%	455,099,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	263,250,000.00	-	-	0.0%	263,250,000.00
23050103	MONITORING AND EVALUATION	1,007,430,000.00	1,060,000.00	1,060,000.00	0.1%	1,006,370,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	1,949,749,000.00	129,807,500.00	129,807,500.00	6.7%	1,819,941,500.00
23050107	MARGIN FOR INCREASES IN COSTS	60,727,000.00	-	-	0.0%	60,727,000.00
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	9,020,548,000.00	1,602,822,000.00	1,602,822,000.00	17.8%	7,417,726,000.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	4,312,558,000.00	254,908,420.27	254,908,420.27	5.9%	4,057,649,579.73
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	1,569,000,000.00	32,400,000.00	32,400,000.00	2.1%	1,536,600,000.00
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	1,020,000,000.00	1,403,624.00	1,403,624.00	0.1%	1,018,596,376.00
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	1,508,915,000.00	22,816,000.00	22,816,000.00	1.5%	1,486,099,000.00
23050136	Human Health Intervention Programme	1,000,000,000.00	-	-	0.0%	1,000,000,000.00

## 2.E Expenditure by Function

**Table 9: Total Expenditure by Function**

Borno State Government Budget Performance Report 2023 Q1 - Total Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>235,331,950,000.00</b>	<b>24,889,413,307.77</b>	<b>24,889,413,307.77</b>	<b>10.6%</b>	<b>210,442,536,692.23</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>57,272,918,000.00</b>	<b>7,366,006,089.81</b>	<b>7,366,006,089.81</b>	<b>12.9%</b>	<b>49,906,911,910.19</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERI</b>	<b>32,372,994,000.00</b>	<b>3,315,218,175.46</b>	<b>3,315,218,175.46</b>	<b>10.2%</b>	<b>29,057,775,824.54</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	22,285,716,000.00	2,664,498,623.77	2,664,498,623.77	12.0%	19,621,217,376.23
70112	FINANCIAL AND FISCAL AFFAIRS	10,087,278,000.00	650,719,551.69	650,719,551.69	6.5%	9,436,558,448.31
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>16,702,964,000.00</b>	<b>1,189,241,758.74</b>	<b>1,189,241,758.74</b>	<b>7.1%</b>	<b>15,513,722,241.26</b>
70131	GENERAL PERSONNEL SERVICES	2,572,111,000.00	332,905,730.94	332,905,730.94	12.9%	2,239,205,269.06
70132	OVERALL PLANNING AND STATISTICAL SERVICES	687,962,000.00	14,973,255.65	14,973,255.65	2.2%	672,988,744.35
70133	OTHER GENERAL SERVICES	13,442,891,000.00	841,362,772.15	841,362,772.15	6.3%	12,601,528,227.85
<b>7015</b>	<b>R&amp;D GENERAL PUBLIC SERVICES</b>	<b>150,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>150,000,000.00</b>
70151	R&D GENERAL PUBLIC SERVICES	150,000,000.00	-	-	0.0%	150,000,000.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>2,150,000,000.00</b>	<b>15,552,663.96</b>	<b>15,552,663.96</b>	<b>0.7%</b>	<b>2,134,447,336.04</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	2,150,000,000.00	15,552,663.96	15,552,663.96	0.7%	2,134,447,336.04
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>5,791,760,000.00</b>	<b>2,845,993,491.65</b>	<b>2,845,993,491.65</b>	<b>49.1%</b>	<b>2,945,766,508.35</b>
70171	PUBLIC DEBT TRANSACTIONS	5,791,760,000.00	2,845,993,491.65	2,845,993,491.65	49.1%	2,945,766,508.35
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN</b>	<b>105,200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>105,200,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNME	105,200,000.00	-	-	0.0%	105,200,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>6,635,087,000.00</b>	<b>686,665,817.73</b>	<b>686,665,817.73</b>	<b>10.3%</b>	<b>5,948,421,182.27</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>3,051,787,000.00</b>	<b>243,669,084.02</b>	<b>243,669,084.02</b>	<b>8.0%</b>	<b>2,808,117,915.98</b>
70331	LAW COURTS	3,051,787,000.00	243,669,084.02	243,669,084.02	8.0%	2,808,117,915.98
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>3,583,300,000.00</b>	<b>442,996,733.71</b>	<b>442,996,733.71</b>	<b>12.4%</b>	<b>3,140,303,266.29</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	3,583,300,000.00	442,996,733.71	442,996,733.71	12.4%	3,140,303,266.29
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>54,479,974,000.00</b>	<b>4,991,122,581.85</b>	<b>4,991,122,581.85</b>	<b>9.2%</b>	<b>49,488,851,418.15</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>3,635,957,000.00</b>	<b>657,639,734.63</b>	<b>657,639,734.63</b>	<b>18.1%</b>	<b>2,978,317,265.37</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,635,957,000.00	657,639,734.63	657,639,734.63	18.1%	2,978,317,265.37
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>9,443,671,000.00</b>	<b>251,791,304.64</b>	<b>251,791,304.64</b>	<b>2.7%</b>	<b>9,191,879,695.36</b>
70421	AGRICULTURE	9,000,471,000.00	156,651,247.72	156,651,247.72	1.7%	8,843,819,752.28
70422	FORESTRY	41,200,000.00	157.50	157.50	0.0%	41,199,842.50
70423	FISHING AND HUNTING	402,000,000.00	95,139,899.42	95,139,899.42	23.7%	306,860,100.58
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>2,111,842,000.00</b>	<b>77,131,270.72</b>	<b>77,131,270.72</b>	<b>3.7%</b>	<b>2,034,710,729.28</b>
70435	ELECTRICITY	2,111,842,000.00	77,131,270.72	77,131,270.72	3.7%	2,034,710,729.28
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>10,690,417,000.00</b>	<b>1,385,509,958.50</b>	<b>1,385,509,958.50</b>	<b>13.0%</b>	<b>9,304,907,041.50</b>
70442	MANUFACTURING	104,668,000.00	7,696,858.50	7,696,858.50	7.4%	96,971,141.50
70443	CONSTRUCTION	10,585,749,000.00	1,377,813,100.00	1,377,813,100.00	13.0%	9,207,935,900.00
<b>7045</b>	<b>TRANSPORT</b>	<b>28,407,764,000.00</b>	<b>2,617,499,813.36</b>	<b>2,617,499,813.36</b>	<b>9.2%</b>	<b>25,790,264,186.64</b>
70451	ROAD TRANSPORT	28,407,764,000.00	2,617,499,813.36	2,617,499,813.36	9.2%	25,790,264,186.64
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>190,323,000.00</b>	<b>1,550,500.00</b>	<b>1,550,500.00</b>	<b>0.8%</b>	<b>188,772,500.00</b>
70472	HOTELS AND RESTUARANTS	190,323,000.00	1,550,500.00	1,550,500.00	0.8%	188,772,500.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>4,557,563,000.00</b>	<b>158,880,097.90</b>	<b>158,880,097.90</b>	<b>3.5%</b>	<b>4,398,682,902.10</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>406,240,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>406,240,000.00</b>
70511	WASTE MANAGEMENT	406,240,000.00	-	-	0.0%	406,240,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>4,151,323,000.00</b>	<b>158,880,097.90</b>	<b>158,880,097.90</b>	<b>3.8%</b>	<b>3,992,442,902.10</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	4,151,323,000.00	158,880,097.90	158,880,097.90	3.8%	3,992,442,902.10
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>24,427,481,000.00</b>	<b>1,574,892,047.33</b>	<b>1,574,892,047.33</b>	<b>6.4%</b>	<b>22,852,588,952.67</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>7,418,591,000.00</b>	<b>572,309,543.39</b>	<b>572,309,543.39</b>	<b>7.7%</b>	<b>6,846,281,456.61</b>
70611	HOUSING DEVELOPMENT	7,418,591,000.00	572,309,543.39	572,309,543.39	7.7%	6,846,281,456.61
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>6,513,421,000.00</b>	<b>12,331,648.29</b>	<b>12,331,648.29</b>	<b>0.2%</b>	<b>6,501,089,351.71</b>
70621	COMMUNITY DEVELOPMENT	6,513,421,000.00	12,331,648.29	12,331,648.29	0.2%	6,501,089,351.71

Borno State Government Budget Performance Report 2023 Q1 - Total Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
<b>7063</b>	<b>WATER SUPPLY</b>	<b>10,495,469,000.00</b>	<b>990,250,855.65</b>	<b>990,250,855.65</b>	<b>9.4%</b>	<b>9,505,218,144.35</b>
70631	WATER SUPPLY	10,495,469,000.00	990,250,855.65	990,250,855.65	9.4%	9,505,218,144.35
<b>707</b>	<b>HEALTH</b>	<b>19,706,168,000.00</b>	<b>1,359,157,027.07</b>	<b>1,359,157,027.07</b>	<b>6.9%</b>	<b>18,347,010,972.93</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>10,570,281,000.00</b>	<b>1,125,490,341.62</b>	<b>1,125,490,341.62</b>	<b>10.6%</b>	<b>9,444,790,658.38</b>
70731	GENERAL HOSPITAL SERVICES	7,285,057,000.00	1,125,490,341.62	1,125,490,341.62	15.4%	6,159,566,658.38
70732	SPECIALIZED HOSPITAL SERVICES	3,285,224,000.00	-	-	0.0%	3,285,224,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>9,135,887,000.00</b>	<b>233,666,685.45</b>	<b>233,666,685.45</b>	<b>2.6%</b>	<b>8,902,220,314.55</b>
70741	PUBLIC HEALTH SERVICES	9,135,887,000.00	233,666,685.45	233,666,685.45	2.6%	8,902,220,314.55
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>8,051,234,000.00</b>	<b>547,980,983.91</b>	<b>547,980,983.91</b>	<b>6.8%</b>	<b>7,503,253,016.09</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,401,231,000.00</b>	<b>59,214,152.79</b>	<b>59,214,152.79</b>	<b>4.2%</b>	<b>1,342,016,847.21</b>
70811	RECREATIONAL AND SPORTING SERVICES	1,401,231,000.00	59,214,152.79	59,214,152.79	4.2%	1,342,016,847.21
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>600,000.00</b>	<b>98,411.47</b>	<b>98,411.47</b>	<b>16.4%</b>	<b>501,588.53</b>
70821	CULTURAL SERVICES	600,000.00	98,411.47	98,411.47	16.4%	501,588.53
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>1,192,890,000.00</b>	<b>78,842,257.12</b>	<b>78,842,257.12</b>	<b>6.6%</b>	<b>1,114,047,742.88</b>
70831	BROADCASTING AND PUBLISHING SERVICES	1,192,890,000.00	78,842,257.12	78,842,257.12	6.6%	1,114,047,742.88
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>5,453,363,000.00</b>	<b>409,826,162.53</b>	<b>409,826,162.53</b>	<b>7.5%</b>	<b>5,043,536,837.47</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,453,363,000.00	409,826,162.53	409,826,162.53	7.5%	5,043,536,837.47
<b>7085</b>	<b>R &amp; D RECREATION, CULTURE AND RELIGION</b>	<b>3,150,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,150,000.00</b>
70851	R & D RECREATION, CULTURE AND RELIGION	3,150,000.00	-	-	0.0%	3,150,000.00
<b>709</b>	<b>EDUCATION</b>	<b>35,129,094,000.00</b>	<b>3,653,319,422.69</b>	<b>3,653,319,422.69</b>	<b>10.4%</b>	<b>31,475,774,577.31</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>8,159,915,000.00</b>	<b>30,617,819.59</b>	<b>30,617,819.59</b>	<b>0.4%</b>	<b>8,129,297,180.41</b>
70912	PRIMARY EDUCATION	8,159,915,000.00	30,617,819.59	30,617,819.59	0.4%	8,129,297,180.41
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>4,336,920,000.00</b>	<b>749,478,896.72</b>	<b>749,478,896.72</b>	<b>17.3%</b>	<b>3,587,441,103.28</b>
70922	UPPER-SECONDARY EDUCATION	4,336,920,000.00	749,478,896.72	749,478,896.72	17.3%	3,587,441,103.28
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>12,524,940,000.00</b>	<b>1,981,482,898.36</b>	<b>1,981,482,898.36</b>	<b>15.8%</b>	<b>10,543,457,101.64</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	6,794,298,000.00	1,182,754,911.40	1,182,754,911.40	17.4%	5,611,543,088.60
70942	SECOND STAGE OF TERTIARY EDUCATION	5,730,642,000.00	798,727,986.96	798,727,986.96	13.9%	4,931,914,013.04
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>1,057,732,000.00</b>	<b>211,549,761.55</b>	<b>211,549,761.55</b>	<b>20.0%</b>	<b>846,182,238.45</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,057,732,000.00	211,549,761.55	211,549,761.55	20.0%	846,182,238.45
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>410,400,000.00</b>	<b>7,674,230.69</b>	<b>7,674,230.69</b>	<b>1.9%</b>	<b>402,725,769.31</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	410,400,000.00	7,674,230.69	7,674,230.69	1.9%	402,725,769.31
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>116,347,000.00</b>	<b>13,768,028.48</b>	<b>13,768,028.48</b>	<b>11.8%</b>	<b>102,578,971.52</b>
70971	R & D EDUCATION	116,347,000.00	13,768,028.48	13,768,028.48	11.8%	102,578,971.52
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>8,522,840,000.00</b>	<b>658,747,787.30</b>	<b>658,747,787.30</b>	<b>7.7%</b>	<b>7,864,092,212.70</b>
70981	EDUCATION N.E.C.	8,522,840,000.00	658,747,787.30	658,747,787.30	7.7%	7,864,092,212.70
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>25,072,431,000.00</b>	<b>4,551,389,239.48</b>	<b>4,551,389,239.48</b>	<b>18.2%</b>	<b>20,521,041,760.52</b>
<b>7102</b>	<b>OLD AGE</b>	<b>14,111,526,000.00</b>	<b>2,847,516,439.32</b>	<b>2,847,516,439.32</b>	<b>20.2%</b>	<b>11,264,009,560.68</b>
71021	OLD AGE	14,111,526,000.00	2,847,516,439.32	2,847,516,439.32	20.2%	11,264,009,560.68
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>4,420,300,000.00</b>	<b>518,412,568.30</b>	<b>518,412,568.30</b>	<b>11.7%</b>	<b>3,901,887,431.70</b>
71041	FAMILY AND CHILDREN	4,420,300,000.00	518,412,568.30	518,412,568.30	11.7%	3,901,887,431.70
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>3,707,845,000.00</b>	<b>1,181,503,472.83</b>	<b>1,181,503,472.83</b>	<b>31.9%</b>	<b>2,526,341,527.17</b>
71051	UNEMPLOYMENT	3,707,845,000.00	1,181,503,472.83	1,181,503,472.83	31.9%	2,526,341,527.17
<b>7107</b>	<b>SOCIAL EXCLUSION N.E.C</b>	<b>69,583,000.00</b>	<b>1,889,995.52</b>	<b>1,889,995.52</b>	<b>2.7%</b>	<b>67,693,004.48</b>
71071	SOCIAL EXCLUSION N.E.C.	69,583,000.00	1,889,995.52	1,889,995.52	2.7%	67,693,004.48
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>2,763,177,000.00</b>	<b>2,066,763.51</b>	<b>2,066,763.51</b>	<b>0.1%</b>	<b>2,761,110,236.49</b>
71091	SOCIAL PROTECTION N.E.C.	2,763,177,000.00	2,066,763.51	2,066,763.51	0.1%	2,761,110,236.49

**Table 10: Personnel Expenditure by Function**

Borno State Government Budget Performance Report 2023 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>42,129,006,000.00</b>	<b>7,986,394,936.31</b>	<b>7,986,394,936.31</b>	<b>19.0%</b>	<b>34,142,611,063.69</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>4,502,840,000.00</b>	<b>763,568,799.43</b>	<b>763,568,799.43</b>	<b>17.0%</b>	<b>3,739,271,200.57</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS AND LEGATION SERVICES</b>	<b>1,263,281,000.00</b>	<b>228,373,734.86</b>	<b>228,373,734.86</b>	<b>18.1%</b>	<b>1,034,907,265.14</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	548,108,000.00	59,788,136.50	59,788,136.50	10.9%	488,319,863.50
70112	FINANCIAL AND FISCAL AFFAIRS	715,173,000.00	168,585,598.36	168,585,598.36	23.6%	546,587,401.64
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>3,085,624,000.00</b>	<b>499,459,816.86</b>	<b>499,459,816.86</b>	<b>16.2%</b>	<b>2,586,164,183.14</b>
70131	GENERAL PERSONNEL SERVICES	1,698,284,000.00	248,785,274.74	248,785,274.74	14.6%	1,449,498,725.26
70133	OTHER GENERAL SERVICES	1,387,340,000.00	250,674,542.12	250,674,542.12	18.1%	1,136,665,457.88
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>3,235,000.00</b>	<b>735,247.71</b>	<b>735,247.71</b>	<b>22.7%</b>	<b>2,499,752.29</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	3,235,000.00	735,247.71	735,247.71	22.7%	2,499,752.29
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>150,700,000.00</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>	<b>23.2%</b>	<b>115,700,000.00</b>
70171	PUBLIC DEBT TRANSACTIONS	150,700,000.00	35,000,000.00	35,000,000.00	23.2%	115,700,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>1,418,985,000.00</b>	<b>243,518,874.52</b>	<b>243,518,874.52</b>	<b>17.2%</b>	<b>1,175,466,125.48</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>1,418,985,000.00</b>	<b>243,518,874.52</b>	<b>243,518,874.52</b>	<b>17.2%</b>	<b>1,175,466,125.48</b>
70331	LAW COURTS	1,418,985,000.00	243,518,874.52	243,518,874.52	17.2%	1,175,466,125.48
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>2,128,979,000.00</b>	<b>435,103,479.12</b>	<b>435,103,479.12</b>	<b>20.4%</b>	<b>1,693,875,520.88</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>207,142,000.00</b>	<b>29,496,356.66</b>	<b>29,496,356.66</b>	<b>14.2%</b>	<b>177,645,643.34</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	207,142,000.00	29,496,356.66	29,496,356.66	14.2%	177,645,643.34
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,025,980,000.00</b>	<b>222,152,407.26</b>	<b>222,152,407.26</b>	<b>21.7%</b>	<b>803,827,592.74</b>
70421	AGRICULTURE	623,980,000.00	127,012,507.84	127,012,507.84	20.4%	496,967,492.16
70423	FISHING AND HUNTING	402,000,000.00	95,139,899.42	95,139,899.42	23.7%	306,860,100.58
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>70,804,000.00</b>	<b>19,182,858.47</b>	<b>19,182,858.47</b>	<b>27.1%</b>	<b>51,621,141.53</b>
70435	ELECTRICITY	70,804,000.00	19,182,858.47	19,182,858.47	27.1%	51,621,141.53
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>104,668,000.00</b>	<b>7,696,858.50</b>	<b>7,696,858.50</b>	<b>7.4%</b>	<b>96,971,141.50</b>
70442	MANUFACTURING	104,668,000.00	7,696,858.50	7,696,858.50	7.4%	96,971,141.50
<b>7045</b>	<b>TRANSPORT</b>	<b>711,697,000.00</b>	<b>155,024,498.23</b>	<b>155,024,498.23</b>	<b>21.8%</b>	<b>556,672,501.77</b>
70451	ROAD TRANSPORT	711,697,000.00	155,024,498.23	155,024,498.23	21.8%	556,672,501.77
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>8,688,000.00</b>	<b>1,550,500.00</b>	<b>1,550,500.00</b>	<b>17.8%</b>	<b>7,137,500.00</b>
70472	HOTELS AND RESTUARANTS	8,688,000.00	1,550,500.00	1,550,500.00	17.8%	7,137,500.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1,056,550,000.00</b>	<b>137,662,893.02</b>	<b>137,662,893.02</b>	<b>13.0%</b>	<b>918,887,106.98</b>
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>1,056,550,000.00</b>	<b>137,662,893.02</b>	<b>137,662,893.02</b>	<b>13.0%</b>	<b>918,887,106.98</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,056,550,000.00	137,662,893.02	137,662,893.02	13.0%	918,887,106.98
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>922,981,000.00</b>	<b>165,615,515.29</b>	<b>165,615,515.29</b>	<b>17.9%</b>	<b>757,365,484.71</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>292,730,000.00</b>	<b>41,339,152.73</b>	<b>41,339,152.73</b>	<b>14.1%</b>	<b>251,390,847.27</b>
70611	HOUSING DEVELOPMENT	292,730,000.00	41,339,152.73	41,339,152.73	14.1%	251,390,847.27
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>92,000,000.00</b>	<b>10,409,532.43</b>	<b>10,409,532.43</b>	<b>11.3%</b>	<b>81,590,467.57</b>
70621	COMMUNITY DEVELOPMENT	92,000,000.00	10,409,532.43	10,409,532.43	11.3%	81,590,467.57
<b>7063</b>	<b>WATER SUPPLY</b>	<b>538,251,000.00</b>	<b>113,866,830.13</b>	<b>113,866,830.13</b>	<b>21.2%</b>	<b>424,384,169.87</b>
70631	WATER SUPPLY	538,251,000.00	113,866,830.13	113,866,830.13	21.2%	424,384,169.87
<b>707</b>	<b>HEALTH</b>	<b>7,086,680,000.00</b>	<b>1,196,216,361.27</b>	<b>1,196,216,361.27</b>	<b>16.9%</b>	<b>5,890,463,638.73</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>6,417,907,000.00</b>	<b>1,035,200,571.43</b>	<b>1,035,200,571.43</b>	<b>16.1%</b>	<b>5,382,706,428.57</b>
70731	GENERAL HOSPITAL SERVICES	6,417,907,000.00	1,035,200,571.43	1,035,200,571.43	16.1%	5,382,706,428.57
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>668,773,000.00</b>	<b>161,015,789.84</b>	<b>161,015,789.84</b>	<b>24.1%</b>	<b>507,757,210.16</b>
70741	PUBLIC HEALTH SERVICES	668,773,000.00	161,015,789.84	161,015,789.84	24.1%	507,757,210.16
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>694,102,000.00</b>	<b>106,717,283.11</b>	<b>106,717,283.11</b>	<b>15.4%</b>	<b>587,384,716.89</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>259,658,000.00</b>	<b>20,342,851.79</b>	<b>20,342,851.79</b>	<b>7.8%</b>	<b>239,315,148.21</b>
70811	RECREATIONAL AND SPORTING SERVICES	259,658,000.00	20,342,851.79	20,342,851.79	7.8%	239,315,148.21
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>308,190,000.00</b>	<b>71,290,869.07</b>	<b>71,290,869.07</b>	<b>23.1%</b>	<b>236,899,130.93</b>

Borno State Government Budget Performance Report 2023 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
70831	BROADCASTING AND PUBLISHING SERVICES	308,190,000.00	71,290,869.07	71,290,869.07	23.1%	236,899,130.93
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>126,254,000.00</b>	<b>15,083,562.25</b>	<b>15,083,562.25</b>	<b>11.9%</b>	<b>111,170,437.75</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	126,254,000.00	15,083,562.25	15,083,562.25	11.9%	111,170,437.75
<b>709</b>	<b>EDUCATION</b>	<b>10,329,180,000.00</b>	<b>2,054,358,360.97</b>	<b>2,054,358,360.97</b>	<b>19.9%</b>	<b>8,274,821,639.03</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>63,440,000.00</b>	<b>16,314,070.39</b>	<b>16,314,070.39</b>	<b>25.7%</b>	<b>47,125,929.61</b>
70912	PRIMARY EDUCATION	63,440,000.00	16,314,070.39	16,314,070.39	25.7%	47,125,929.61
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>4,200,000,000.00</b>	<b>749,198,729.80</b>	<b>749,198,729.80</b>	<b>17.8%</b>	<b>3,450,801,270.20</b>
70922	UPPER-SECONDARY EDUCATION	4,200,000,000.00	749,198,729.80	749,198,729.80	17.8%	3,450,801,270.20
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>4,841,542,000.00</b>	<b>1,001,120,635.60</b>	<b>1,001,120,635.60</b>	<b>20.7%</b>	<b>3,840,421,364.40</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	2,398,976,000.00	579,360,115.91	579,360,115.91	24.2%	1,819,615,884.09
70942	SECOND STAGE OF TERTIARY EDUCATION	2,442,566,000.00	421,760,519.69	421,760,519.69	17.3%	2,020,805,480.31
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>887,102,000.00</b>	<b>211,523,146.85</b>	<b>211,523,146.85</b>	<b>23.8%</b>	<b>675,578,853.15</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	887,102,000.00	211,523,146.85	211,523,146.85	23.8%	675,578,853.15
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>24,300,000.00</b>	<b>5,012,500.00</b>	<b>5,012,500.00</b>	<b>20.6%</b>	<b>19,287,500.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	24,300,000.00	5,012,500.00	5,012,500.00	20.6%	19,287,500.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>62,796,000.00</b>	<b>13,768,028.48</b>	<b>13,768,028.48</b>	<b>21.9%</b>	<b>49,027,971.52</b>
70971	R & D EDUCATION	62,796,000.00	13,768,028.48	13,768,028.48	21.9%	49,027,971.52
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>250,000,000.00</b>	<b>57,421,249.85</b>	<b>57,421,249.85</b>	<b>23.0%</b>	<b>192,578,750.15</b>
70981	EDUCATION N.E.C	250,000,000.00	57,421,249.85	57,421,249.85	23.0%	192,578,750.15
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>13,988,709,000.00</b>	<b>2,883,633,369.58</b>	<b>2,883,633,369.58</b>	<b>20.6%</b>	<b>11,105,075,630.42</b>
<b>7102</b>	<b>OLD AGE</b>	<b>13,693,817,000.00</b>	<b>2,846,857,878.38</b>	<b>2,846,857,878.38</b>	<b>20.8%</b>	<b>10,846,959,121.62</b>
71021	OLD AGE	13,693,817,000.00	2,846,857,878.38	2,846,857,878.38	20.8%	10,846,959,121.62
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>101,512,000.00</b>	<b>16,644,659.05</b>	<b>16,644,659.05</b>	<b>16.4%</b>	<b>84,867,340.95</b>
71041	FAMILY AND CHILDREN	101,512,000.00	16,644,659.05	16,644,659.05	16.4%	84,867,340.95
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>91,797,000.00</b>	<b>16,177,119.13</b>	<b>16,177,119.13</b>	<b>17.6%</b>	<b>75,619,880.87</b>
71051	UNEMPLOYMENT	91,797,000.00	16,177,119.13	16,177,119.13	17.6%	75,619,880.87
<b>7107</b>	<b>SOCIAL EXCLUSION N.E.C</b>	<b>69,583,000.00</b>	<b>1,889,995.52</b>	<b>1,889,995.52</b>	<b>2.7%</b>	<b>67,693,004.48</b>
71071	SOCIAL EXCLUSION N.E.C.	69,583,000.00	1,889,995.52	1,889,995.52	2.7%	67,693,004.48
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>32,000,000.00</b>	<b>2,063,717.50</b>	<b>2,063,717.50</b>	<b>6.4%</b>	<b>29,936,282.50</b>
71091	SOCIAL PROTECTION N.E.C.	32,000,000.00	2,063,717.50	2,063,717.50	6.4%	29,936,282.50

**Table 11: Overhead Expenditure by Function**

Borno State Government Budget Performance Report 2023 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>50,761,523,000.00</b>	<b>5,223,399,279.57</b>	<b>5,223,399,279.57</b>	<b>10.3%</b>	<b>45,538,123,720.43</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>30,672,877,000.00</b>	<b>3,102,091,127.21</b>	<b>3,102,091,127.21</b>	<b>10.1%</b>	<b>27,570,785,872.79</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS AND LEGATION SERVICES</b>	<b>24,759,592,000.00</b>	<b>2,953,218,440.60</b>	<b>2,953,218,440.60</b>	<b>11.9%</b>	<b>21,806,373,559.40</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	19,846,858,000.00	2,471,084,487.27	2,471,084,487.27	12.5%	17,375,773,512.73
70112	FINANCIAL AND FISCAL AFFAIRS	4,912,734,000.00	482,133,953.33	482,133,953.33	9.8%	4,430,600,046.67
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>3,989,520,000.00</b>	<b>134,055,270.36</b>	<b>134,055,270.36</b>	<b>3.4%</b>	<b>3,855,464,729.64</b>
70131	GENERAL PERSONNEL SERVICES	784,977,000.00	84,120,456.20	84,120,456.20	10.7%	700,856,543.80
70132	OVERALL PLANNING AND STATISTICAL SERVICES	622,962,000.00	14,973,255.65	14,973,255.65	2.4%	607,988,744.35
70133	OTHER GENERAL SERVICES	2,581,581,000.00	34,961,558.51	34,961,558.51	1.4%	2,546,619,441.49
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>1,923,765,000.00</b>	<b>14,817,416.25</b>	<b>14,817,416.25</b>	<b>0.8%</b>	<b>1,908,947,583.75</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	1,923,765,000.00	14,817,416.25	14,817,416.25	0.8%	1,908,947,583.75
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,327,645,000.00</b>	<b>188,146,943.21</b>	<b>188,146,943.21</b>	<b>8.1%</b>	<b>2,139,498,056.79</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>863,345,000.00</b>	<b>150,209.50</b>	<b>150,209.50</b>	<b>0.0%</b>	<b>863,194,790.50</b>
70331	LAW COURTS	863,345,000.00	150,209.50	150,209.50	0.0%	863,194,790.50
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>1,464,300,000.00</b>	<b>187,996,733.71</b>	<b>187,996,733.71</b>	<b>12.8%</b>	<b>1,276,303,266.29</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,464,300,000.00	187,996,733.71	187,996,733.71	12.8%	1,276,303,266.29
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>1,240,946,000.00</b>	<b>95,816,435.01</b>	<b>95,816,435.01</b>	<b>7.7%</b>	<b>1,145,129,564.99</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>261,740,000.00</b>	<b>3,599,427.92</b>	<b>3,599,427.92</b>	<b>1.4%</b>	<b>258,140,572.08</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	261,740,000.00	3,599,427.92	3,599,427.92	1.4%	258,140,572.08
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>306,171,000.00</b>	<b>4,869,273.38</b>	<b>4,869,273.38</b>	<b>1.6%</b>	<b>301,301,726.62</b>
70421	AGRICULTURE	304,971,000.00	4,869,115.88	4,869,115.88	1.6%	300,101,884.12
70422	FORESTRY	1,200,000.00	157.50	157.50	0.0%	1,199,842.50
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>15,000,000.00</b>	<b>83.50</b>	<b>83.50</b>	<b>0.0%</b>	<b>14,999,916.50</b>
70435	ELECTRICITY	15,000,000.00	83.50	83.50	0.0%	14,999,916.50
<b>7045</b>	<b>TRANSPORT</b>	<b>644,400,000.00</b>	<b>87,347,650.21</b>	<b>87,347,650.21</b>	<b>13.6%</b>	<b>557,052,349.79</b>
70451	ROAD TRANSPORT	644,400,000.00	87,347,650.21	87,347,650.21	13.6%	557,052,349.79
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>13,635,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>13,635,000.00</b>
70472	HOTELS AND RESTUARANTS	13,635,000.00	-	-	0.0%	13,635,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>469,743,000.00</b>	<b>1,051,204.88</b>	<b>1,051,204.88</b>	<b>0.2%</b>	<b>468,691,795.12</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>355,990,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>355,990,000.00</b>
70511	WASTE MANAGEMENT	355,990,000.00	-	-	0.0%	355,990,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>113,753,000.00</b>	<b>1,051,204.88</b>	<b>1,051,204.88</b>	<b>0.9%</b>	<b>112,701,795.12</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	113,753,000.00	1,051,204.88	1,051,204.88	0.9%	112,701,795.12
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENTIES</b>	<b>5,235,575,000.00</b>	<b>578,280,313.42</b>	<b>578,280,313.42</b>	<b>11.0%</b>	<b>4,657,294,686.58</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>544,361,000.00</b>	<b>54,882,062.92</b>	<b>54,882,062.92</b>	<b>10.1%</b>	<b>489,478,937.08</b>
70611	HOUSING DEVELOPMENT	544,361,000.00	54,882,062.92	54,882,062.92	10.1%	489,478,937.08
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>1,679,796,000.00</b>	<b>1,922,115.86</b>	<b>1,922,115.86</b>	<b>0.1%</b>	<b>1,677,873,884.14</b>
70621	COMMUNITY DEVELOPMENT	1,679,796,000.00	1,922,115.86	1,922,115.86	0.1%	1,677,873,884.14
<b>7063</b>	<b>WATER SUPPLY</b>	<b>3,011,418,000.00</b>	<b>521,476,134.64</b>	<b>521,476,134.64</b>	<b>17.3%</b>	<b>2,489,941,865.36</b>
70631	WATER SUPPLY	3,011,418,000.00	521,476,134.64	521,476,134.64	17.3%	2,489,941,865.36
<b>707</b>	<b>HEALTH</b>	<b>1,453,217,000.00</b>	<b>119,644,122.30</b>	<b>119,644,122.30</b>	<b>8.2%</b>	<b>1,333,572,877.70</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>590,003,000.00</b>	<b>90,289,770.19</b>	<b>90,289,770.19</b>	<b>15.3%</b>	<b>499,713,229.81</b>
70731	GENERAL HOSPITAL SERVICES	552,150,000.00	90,289,770.19	90,289,770.19	16.4%	461,860,229.81
70732	SPECIALIZED HOSPITAL SERVICES	37,853,000.00	-	-	0.0%	37,853,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>863,214,000.00</b>	<b>29,354,352.11</b>	<b>29,354,352.11</b>	<b>3.4%</b>	<b>833,859,647.89</b>
70741	PUBLIC HEALTH SERVICES	863,214,000.00	29,354,352.11	29,354,352.11	3.4%	833,859,647.89
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>2,300,789,000.00</b>	<b>81,006,329.94</b>	<b>81,006,329.94</b>	<b>3.5%</b>	<b>2,219,782,670.06</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>255,053,000.00</b>	<b>28,640,301.00</b>	<b>28,640,301.00</b>	<b>11.2%</b>	<b>226,412,699.00</b>



Borno State Government Budget Performance Report 2023 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
70811	RECREATIONAL AND SPORTING SERVICES	255,053,000.00	28,640,301.00	28,640,301.00	11.2%	226,412,699.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>600,000.00</b>	<b>98,411.47</b>	<b>98,411.47</b>	<b>16.4%</b>	<b>501,588.53</b>
70821	CULTURAL SERVICES	600,000.00	98,411.47	98,411.47	16.4%	501,588.53
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>219,700,000.00</b>	<b>7,551,388.05</b>	<b>7,551,388.05</b>	<b>3.4%</b>	<b>212,148,611.95</b>
70831	BROADCASTING AND PUBLISHING SERVICES	219,700,000.00	7,551,388.05	7,551,388.05	3.4%	212,148,611.95
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>1,824,836,000.00</b>	<b>44,716,229.42</b>	<b>44,716,229.42</b>	<b>2.5%</b>	<b>1,780,119,770.58</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,824,836,000.00	44,716,229.42	44,716,229.42	2.5%	1,780,119,770.58
<b>7085</b>	<b>R &amp; D RECREATION, CULTURE AND RELIGION</b>	<b>600,000.00</b>	-	-	<b>0.0%</b>	<b>600,000.00</b>
70851	R & D RECREATION, CULTURE AND RELIGION	600,000.00	-	-	0.0%	600,000.00
<b>709</b>	<b>EDUCATION</b>	<b>4,225,216,000.00</b>	<b>556,699,433.70</b>	<b>556,699,433.70</b>	<b>13.2%</b>	<b>3,668,516,566.30</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>53,181,000.00</b>	<b>14,303,749.20</b>	<b>14,303,749.20</b>	<b>26.9%</b>	<b>38,877,250.80</b>
70912	PRIMARY EDUCATION	53,181,000.00	14,303,749.20	14,303,749.20	26.9%	38,877,250.80
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>34,420,000.00</b>	<b>280,166.92</b>	<b>280,166.92</b>	<b>0.8%</b>	<b>34,139,833.08</b>
70922	UPPER-SECONDARY EDUCATION	34,420,000.00	280,166.92	280,166.92	0.8%	34,139,833.08
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>2,005,924,000.00</b>	<b>309,970,693.16</b>	<b>309,970,693.16</b>	<b>15.5%</b>	<b>1,695,953,306.84</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	1,468,348,000.00	207,532,925.74	207,532,925.74	14.1%	1,260,815,074.26
70942	SECOND STAGE OF TERTIARY EDUCATION	537,576,000.00	102,437,767.42	102,437,767.42	19.1%	435,138,232.58
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>630,000.00</b>	<b>26,614.70</b>	<b>26,614.70</b>	<b>4.2%</b>	<b>603,385.30</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	630,000.00	26,614.70	26,614.70	4.2%	603,385.30
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>350,600,000.00</b>	<b>2,661,730.69</b>	<b>2,661,730.69</b>	<b>0.8%</b>	<b>347,938,269.31</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	350,600,000.00	2,661,730.69	2,661,730.69	0.8%	347,938,269.31
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>3,551,000.00</b>	-	-	<b>0.0%</b>	<b>3,551,000.00</b>
70971	R & D EDUCATION	3,551,000.00	-	-	0.0%	3,551,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>1,776,910,000.00</b>	<b>229,456,479.03</b>	<b>229,456,479.03</b>	<b>12.9%</b>	<b>1,547,453,520.97</b>
70981	EDUCATION N.E.C	1,776,910,000.00	229,456,479.03	229,456,479.03	12.9%	1,547,453,520.97
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>2,835,515,000.00</b>	<b>500,663,369.90</b>	<b>500,663,369.90</b>	<b>17.7%</b>	<b>2,334,851,630.10</b>
<b>7102</b>	<b>OLD AGE</b>	<b>44,303,000.00</b>	<b>658,560.94</b>	<b>658,560.94</b>	<b>1.5%</b>	<b>43,644,439.06</b>
71021	OLD AGE	44,303,000.00	658,560.94	658,560.94	1.5%	43,644,439.06
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>575,000,000.00</b>	<b>500,000,409.25</b>	<b>500,000,409.25</b>	<b>87.0%</b>	<b>74,999,590.75</b>
71041	FAMILY AND CHILDREN	575,000,000.00	500,000,409.25	500,000,409.25	87.0%	74,999,590.75
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>35,500,000.00</b>	<b>1,353.70</b>	<b>1,353.70</b>	<b>0.0%</b>	<b>35,498,646.30</b>
71051	UNEMPLOYMENT	35,500,000.00	1,353.70	1,353.70	0.0%	35,498,646.30
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>2,180,712,000.00</b>	<b>3,046.01</b>	<b>3,046.01</b>	<b>0.0%</b>	<b>2,180,708,953.99</b>
71091	SOCIAL PROTECTION N.E.C.	2,180,712,000.00	3,046.01	3,046.01	0.0%	2,180,708,953.99

**Table 12: Capital Expenditure by Function**

Borno State Government Budget Performance Report 2023 Q1 - Capital Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>131,086,071,000.00</b>	<b>8,858,625,600.24</b>	<b>8,858,625,600.24</b>	<b>6.8%</b>	<b>122,227,445,399.76</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>11,044,429,000.00</b>	<b>679,352,671.52</b>	<b>679,352,671.52</b>	<b>6.2%</b>	<b>10,365,076,328.48</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS</b>	<b>6,060,121,000.00</b>	<b>123,626,000.00</b>	<b>123,626,000.00</b>	<b>2.0%</b>	<b>5,936,495,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,720,750,000.00	123,626,000.00	123,626,000.00	7.2%	1,597,124,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	4,339,371,000.00	-	-	0.0%	4,339,371,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>4,611,308,000.00</b>	<b>555,726,671.52</b>	<b>555,726,671.52</b>	<b>12.1%</b>	<b>4,055,581,328.48</b>
70131	GENERAL PERSONNEL SERVICES	88,850,000.00	-	-	0.0%	88,850,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	65,000,000.00	-	-	0.0%	65,000,000.00
70133	OTHER GENERAL SERVICES	4,457,458,000.00	555,726,671.52	555,726,671.52	12.5%	3,901,731,328.48
<b>7015</b>	<b>R&amp;D GENERAL PUBLIC SERVICES</b>	<b>150,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>150,000,000.00</b>
70151	R&D GENERAL PUBLIC SERVICES	150,000,000.00	-	-	0.0%	150,000,000.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>223,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>223,000,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	223,000,000.00	-	-	0.0%	223,000,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>2,888,457,000.00</b>	<b>255,000,000.00</b>	<b>255,000,000.00</b>	<b>8.8%</b>	<b>2,633,457,000.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>769,457,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>769,457,000.00</b>
70331	LAW COURTS	769,457,000.00	-	-	0.0%	769,457,000.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>2,119,000,000.00</b>	<b>255,000,000.00</b>	<b>255,000,000.00</b>	<b>12.0%</b>	<b>1,864,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	2,119,000,000.00	255,000,000.00	255,000,000.00	12.0%	1,864,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>51,098,499,000.00</b>	<b>4,460,202,667.72</b>	<b>4,460,202,667.72</b>	<b>8.7%</b>	<b>46,638,296,332.28</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>3,156,025,000.00</b>	<b>624,543,950.05</b>	<b>624,543,950.05</b>	<b>19.8%</b>	<b>2,531,481,049.95</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,156,025,000.00	624,543,950.05	624,543,950.05	19.8%	2,531,481,049.95
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>8,111,020,000.00</b>	<b>24,769,624.00</b>	<b>24,769,624.00</b>	<b>0.3%</b>	<b>8,086,250,376.00</b>
70421	AGRICULTURE	8,071,020,000.00	24,769,624.00	24,769,624.00	0.3%	8,046,250,376.00
70422	FORESTRY	40,000,000.00	-	-	0.0%	40,000,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>2,026,038,000.00</b>	<b>57,948,328.75</b>	<b>57,948,328.75</b>	<b>2.9%</b>	<b>1,968,089,671.25</b>
70435	ELECTRICITY	2,026,038,000.00	57,948,328.75	57,948,328.75	2.9%	1,968,089,671.25
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>10,585,749,000.00</b>	<b>1,377,813,100.00</b>	<b>1,377,813,100.00</b>	<b>13.0%</b>	<b>9,207,935,900.00</b>
70443	CONSTRUCTION	10,585,749,000.00	1,377,813,100.00	1,377,813,100.00	13.0%	9,207,935,900.00
<b>7045</b>	<b>TRANSPORT</b>	<b>27,051,667,000.00</b>	<b>2,375,127,664.92</b>	<b>2,375,127,664.92</b>	<b>8.8%</b>	<b>24,676,539,335.08</b>
70451	ROAD TRANSPORT	27,051,667,000.00	2,375,127,664.92	2,375,127,664.92	8.8%	24,676,539,335.08
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>168,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>168,000,000.00</b>
70472	HOTELS AND RESTUARANTS	168,000,000.00	-	-	0.0%	168,000,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>3,031,270,000.00</b>	<b>20,166,000.00</b>	<b>20,166,000.00</b>	<b>0.7%</b>	<b>3,011,104,000.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>50,250,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>50,250,000.00</b>
70511	WASTE MANAGEMENT	50,250,000.00	-	-	0.0%	50,250,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>2,981,020,000.00</b>	<b>20,166,000.00</b>	<b>20,166,000.00</b>	<b>0.7%</b>	<b>2,960,854,000.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	2,981,020,000.00	20,166,000.00	20,166,000.00	0.7%	2,960,854,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>18,238,925,000.00</b>	<b>830,996,218.62</b>	<b>830,996,218.62</b>	<b>4.6%</b>	<b>17,407,928,781.38</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>6,581,500,000.00</b>	<b>476,088,327.74</b>	<b>476,088,327.74</b>	<b>7.2%</b>	<b>6,105,411,672.26</b>
70611	HOUSING DEVELOPMENT	6,581,500,000.00	476,088,327.74	476,088,327.74	7.2%	6,105,411,672.26
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>4,741,625,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,741,625,000.00</b>
70621	COMMUNITY DEVELOPMENT	4,741,625,000.00	-	-	0.0%	4,741,625,000.00
<b>7063</b>	<b>WATER SUPPLY</b>	<b>6,915,800,000.00</b>	<b>354,907,890.88</b>	<b>354,907,890.88</b>	<b>5.1%</b>	<b>6,560,892,109.12</b>
70631	WATER SUPPLY	6,915,800,000.00	354,907,890.88	354,907,890.88	5.1%	6,560,892,109.12
<b>707</b>	<b>HEALTH</b>	<b>11,166,271,000.00</b>	<b>43,296,543.50</b>	<b>43,296,543.50</b>	<b>0.4%</b>	<b>11,122,974,456.50</b>
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>3,562,371,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,562,371,000.00</b>
70731	GENERAL HOSPITAL SERVICES	3,150,000,000.00	-	-	0.0%	3,150,000,000.00
70732	SPECIALIZED HOSPITAL SERVICES	3,247,371,000.00	-	-	0.0%	3,247,371,000.00

Borno State Government Budget Performance Report 2023 Q1 - Capital Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>7,603,900,000.00</b>	<b>43,296,543.50</b>	<b>43,296,543.50</b>	<b>0.6%</b>	<b>7,560,603,456.50</b>
70741	PUBLIC HEALTH SERVICES	7,603,900,000.00	43,296,543.50	43,296,543.50	0.6%	7,560,603,456.50
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>5,051,296,000.00</b>	<b>360,257,370.86</b>	<b>360,257,370.86</b>	<b>7.1%</b>	<b>4,691,038,629.14</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>886,473,000.00</b>	<b>10,231,000.00</b>	<b>10,231,000.00</b>	<b>1.2%</b>	<b>876,242,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	886,473,000.00	10,231,000.00	10,231,000.00	1.2%	876,242,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>665,000,000.00</b>	-	-	<b>0.0%</b>	<b>665,000,000.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	665,000,000.00	-	-	0.0%	665,000,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>3,497,273,000.00</b>	<b>350,026,370.86</b>	<b>350,026,370.86</b>	<b>10.0%</b>	<b>3,147,246,629.14</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,497,273,000.00	350,026,370.86	350,026,370.86	10.0%	3,147,246,629.14
<b>7085</b>	<b>R &amp; D RECREATION, CULTURE AND RELIGION</b>	<b>2,550,000.00</b>	-	-	<b>0.0%</b>	<b>2,550,000.00</b>
70851	R & D RECREATION, CULTURE AND RELIGION	2,550,000.00	-	-	0.0%	2,550,000.00
<b>709</b>	<b>EDUCATION</b>	<b>20,569,393,000.00</b>	<b>1,042,261,628.02</b>	<b>1,042,261,628.02</b>	<b>5.1%</b>	<b>19,527,131,371.98</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>8,043,294,000.00</b>	-	-	<b>0.0%</b>	<b>8,043,294,000.00</b>
70912	PRIMARY EDUCATION	8,043,294,000.00	-	-	0.0%	8,043,294,000.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>102,500,000.00</b>	-	-	<b>0.0%</b>	<b>102,500,000.00</b>
70922	UPPER-SECONDARY EDUCATION	102,500,000.00	-	-	0.0%	102,500,000.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>5,672,169,000.00</b>	<b>670,391,569.60</b>	<b>670,391,569.60</b>	<b>11.8%</b>	<b>5,001,777,430.40</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	2,921,674,000.00	395,861,869.75	395,861,869.75	13.5%	2,525,812,130.25
70942	SECOND STAGE OF TERTIARY EDUCATION	2,750,495,000.00	274,529,699.85	274,529,699.85	10.0%	2,475,965,300.15
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>170,000,000.00</b>	-	-	<b>0.0%</b>	<b>170,000,000.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	170,000,000.00	-	-	0.0%	170,000,000.00
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>35,500,000.00</b>	-	-	<b>0.0%</b>	<b>35,500,000.00</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	35,500,000.00	-	-	0.0%	35,500,000.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>50,000,000.00</b>	-	-	<b>0.0%</b>	<b>50,000,000.00</b>
70971	R & D EDUCATION	50,000,000.00	-	-	0.0%	50,000,000.00
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>6,495,930,000.00</b>	<b>371,870,058.42</b>	<b>371,870,058.42</b>	<b>5.7%</b>	<b>6,124,059,941.58</b>
70981	EDUCATION N.E.C.	6,495,930,000.00	371,870,058.42	371,870,058.42	5.7%	6,124,059,941.58
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>7,997,531,000.00</b>	<b>1,167,092,500.00</b>	<b>1,167,092,500.00</b>	<b>14.6%</b>	<b>6,830,438,500.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>373,406,000.00</b>	-	-	<b>0.0%</b>	<b>373,406,000.00</b>
71021	OLD AGE	373,406,000.00	-	-	0.0%	373,406,000.00
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>3,743,788,000.00</b>	<b>1,767,500.00</b>	<b>1,767,500.00</b>	<b>0.0%</b>	<b>3,742,020,500.00</b>
71041	FAMILY AND CHILDREN	3,743,788,000.00	1,767,500.00	1,767,500.00	0.0%	3,742,020,500.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>3,580,548,000.00</b>	<b>1,165,325,000.00</b>	<b>1,165,325,000.00</b>	<b>32.5%</b>	<b>2,415,223,000.00</b>
71051	UNEMPLOYMENT	3,580,548,000.00	1,165,325,000.00	1,165,325,000.00	32.5%	2,415,223,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>299,789,000.00</b>	-	-	<b>0.0%</b>	<b>299,789,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	299,789,000.00	-	-	0.0%	299,789,000.00

Table 13: Other Expenditure by Function

Borno State Government Budget Performance Report 2023 Q1 - Other Expenditure by Functional Classification

Code	Function	2023 Original Budget	2023 Q1 Performance	2023 Performance Year to Date (Q1)	% Performance Year to Date against 2023 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>11,355,350,000.00</b>	<b>2,820,993,491.65</b>	<b>2,820,993,491.65</b>	<b>24.8%</b>	<b>8,534,356,508.35</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>11,052,772,000.00</b>	<b>2,820,993,491.65</b>	<b>2,820,993,491.65</b>	<b>25.5%</b>	<b>8,231,778,508.35</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS AND LEGATION</b>	<b>290,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>3.4%</b>	<b>280,000,000.00</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	170,000,000.00	10,000,000.00	10,000,000.00	5.9%	160,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	120,000,000.00	-	-	0.0%	120,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>5,016,512,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,016,512,000.00</b>
70133	OTHER GENERAL SERVICES	5,016,512,000.00	-	-	0.0%	5,016,512,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>5,641,060,000.00</b>	<b>2,810,993,491.65</b>	<b>2,810,993,491.65</b>	<b>49.8%</b>	<b>2,830,066,508.35</b>
70171	PUBLIC DEBT TRANSACTIONS	5,641,060,000.00	2,810,993,491.65	2,810,993,491.65	49.8%	2,830,066,508.35
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>105,200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>105,200,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	105,200,000.00	-	-	0.0%	105,200,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>11,550,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>11,550,000.00</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>11,050,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>11,050,000.00</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	11,050,000.00	-	-	0.0%	11,050,000.00
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>500,000.00</b>
70421	AGRICULTURE	500,000.00	-	-	0.0%	500,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>30,000,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>30,000,000.00</b>
70631	WATER SUPPLY	30,000,000.00	-	-	0.0%	30,000,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>5,047,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,047,000.00</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>47,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>47,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	47,000.00	-	-	0.0%	47,000.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>5,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,000,000.00	-	-	0.0%	5,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>5,305,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,305,000.00</b>
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>5,305,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,305,000.00</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	5,300,000.00	-	-	0.0%	5,300,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	5,000.00	-	-	0.0%	5,000.00
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>250,676,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>250,676,000.00</b>
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>250,676,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>250,676,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	250,676,000.00	-	-	0.0%	250,676,000.00

## 2.F Performance Summary

