BUDGET IMPLEMENTATION REPORT QUARTER Q3 2026

(JULY – SEPTEMBER)

Date of Publication
28TH October 2026

Contents

1 Summary of Performance 3
1.A Introduction 3
1.B Revenue Performance 3
1.C Recurrent Expenditure Performance 4
1.D Capital Expenditure Performance 4
1.E Conclusions 4
1.F Summary Budget Implementation Graphs 5
1.G Summary Budget Implementation Report 7
2 Budget Implementation Reports by NCOA Segments 8
2.A Revenue by Administrative Classification 8
2.B Revenue by Economic Classification 10
2.C Expenditure by Administrative Classification 12
2.D Expenditure by Economic Classification 25
2.E Expenditure by Functional Classification 29
2.F Expenditure by Programme Classification 38
3 Capital Expenditure Details 43
4 Primary Healthcare Budget Performance 58
4.A Overview 58
4.B Budget Implementation Reports by NCOA Segment 59
4.C Primary Healthcare Capital Expenditure by Project .... **Error! Bookmark not defined.**
5 Basic Education Budget Performance 64
5.A Overview 64
5.B Budget Implementation Reports by NCOA Segment 65
5.C Basic Education Capital Expenditure by Project .... **Error! Bookmark not defined.**

List of Graphical Presentations

Figure 1: Fiscal Performance Overview for Quarter 5
Figure 2: Fiscal Performance Overview Year to Date .... **Error! Bookmark not defined.**
Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date 58
Figure 4: Summary of Basic Education Budget Performance for Quarter and Year to Date 64

List of Reports

Table 1: Budget Implementation Summary 7
Table 2: Total Revenue by Administrative Classification 8
Table 3: Total Revenue by Economic Classification 10
Table 4: Total Expenditure by Administrative Classification 12
Table 5: Personnel Expenditure by Administrative Classification 15
Table 6: Overhead Expenditure by Administrative Classification 18
Table 7: Capital Expenditure by Administrative Classification 21
Table 8: Other Expenditure by Administrative Classification 22
Table 9: Total Expenditure by Economic Classification 25
Table 10: Total Expenditure by Functional Classification 29
Table 11: Personnel Expenditure by Functional Classification 31
Table 12: Overhead Expenditure by Functional Classification 33
Table 13: Capital Expenditure by Functional Classification 35
Table 14: Other Expenditure by Functional Classification 37
Table 15: Total Expenditure by Programme Classification 38
Table 16: Personnel Expenditure by Programme Classification 39
Table 17: Overhead Expenditure by Programme Classification 40
Table 18: Capital Expenditure by Programme Classification 41
Table 19: Other Expenditure by Programme Classification 42
Table 20: Capital Expenditure by Project 43
Table 21: Primary Healthcare Expenditure by Administrative Classification 59
Table 22: Primary Healthcare n Expenditure by Functional Classification 59
Table 23: Primary Healthcare Expenditure by Programme Classification 60
Table 24: Primary Healthcare Expenditure by Economic Classification 60
Table 25: Primary Healthcare Capital Expenditure by Project ..... **Error! Bookmark not defined.**
Table 26: Basic Education Expenditure by Administrative Classification 65
Table 27: Basic Education Expenditure by Functional Classification 65
Table 28: Basic Education Expenditure by Programme Classification 65
Table 29: Basic Education Expenditure by Economic Classification 66
Table 30: Basic Education Capital Expenditure by Project ..... **Error! Bookmark not defined.**

1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Borno State is prepared quarterly and issued within 30 days of the end of each quarter.

This report includes the original approved budget and appropriations for the year 2026 against each organisational unit for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q3, attributed to each organisational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Q3 report is assessed against the 2026 Original Budget

The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

This report includes sections 4 and 5 detailed reports on Primary Healthcare and Basic Education expenditures, respectively.

This Budget Implementation Report is produced by the Ministry of Budget and published on the www.pfm.bo.gov.ng State website.

1.B Revenue Performance

The total recurrent revenue performance in the 3rd QTR seems to be low at ₦101,355,715,044.84, which is about 57.1% of the 2026 budgetary provision. Notwithstanding the generally slow economic activity occasioned by the insecurity in certain areas of the State. The total IGR generated by the State amounted to ₦8,093,156,679.45, representing 55.7% of the annual IGR target set in the 2026 budget. However, the zero performance on some revenue items was due to the non -realization of expected revenue from MDAs within the period. Indeed, the Government remains committed to consolidating existing gains and further enhancing revenue performance, particularly the deployment of technology and the significant reduction of manual collection processes across all revenue generating MDAs.

Aids, Grants and Capital Development Fund (CDF) receipts realized during Q3 2026 stood at ₦94,384,168,594.96. This is quite low compared to the total target of N419,343,238,000.00 in the 2026 budgetary provision. This is due to withdrawals or low funding of projects by the Federal government, Local and International Partners.

Moreover, some MDAs have significantly underperformed because of the low level of inflows from partners, while some have also overperformed due to the revenue collection method, which reduces a lot of linkages against their revenue line items.

Hopefully, this will be improved in Q4 as measures are being taken to tackle all challenges that resulted in the low capital receipt realisation.

1.C Recurrent Expenditure Performance

The Third quarter recurrent expenditure aligns with the current administration's policy of prompt payment of salaries and pensions. Accordingly, the monthly payment of salaries, pensions, gratuity arrears, and the regular release of overhead costs to MDAs continued throughout the period. As at the end of Q3 2026, the actual recurrent expenditure stood at ₦96,599,773,092.42, representing 50.7% of the 2026 budgeted recurrent expenditure. The recurrent expenditure was made up of personnel costs amounting to ₦22,877,491,114.69, representing 46.2% performance; overhead costs of ₦73,722,281,977.73 representing 52.3%; and other recurrent expenditures, which recorded ₦45,413,673,296.79 with a performance of about 310.2%. Notwithstanding, the overspent expenditure will be amended and reflected in Q4 2026. Indeed, an adequate amount for Public Debt Service will be captured in the next fiscal year budget to avoid the challenge in terms of repayment, and the delays in capturing transactions and challenges associated with integrating MDAs into the State Financial Information System also contributed to zero performance in some cases.

1.D Capital Expenditure Performance

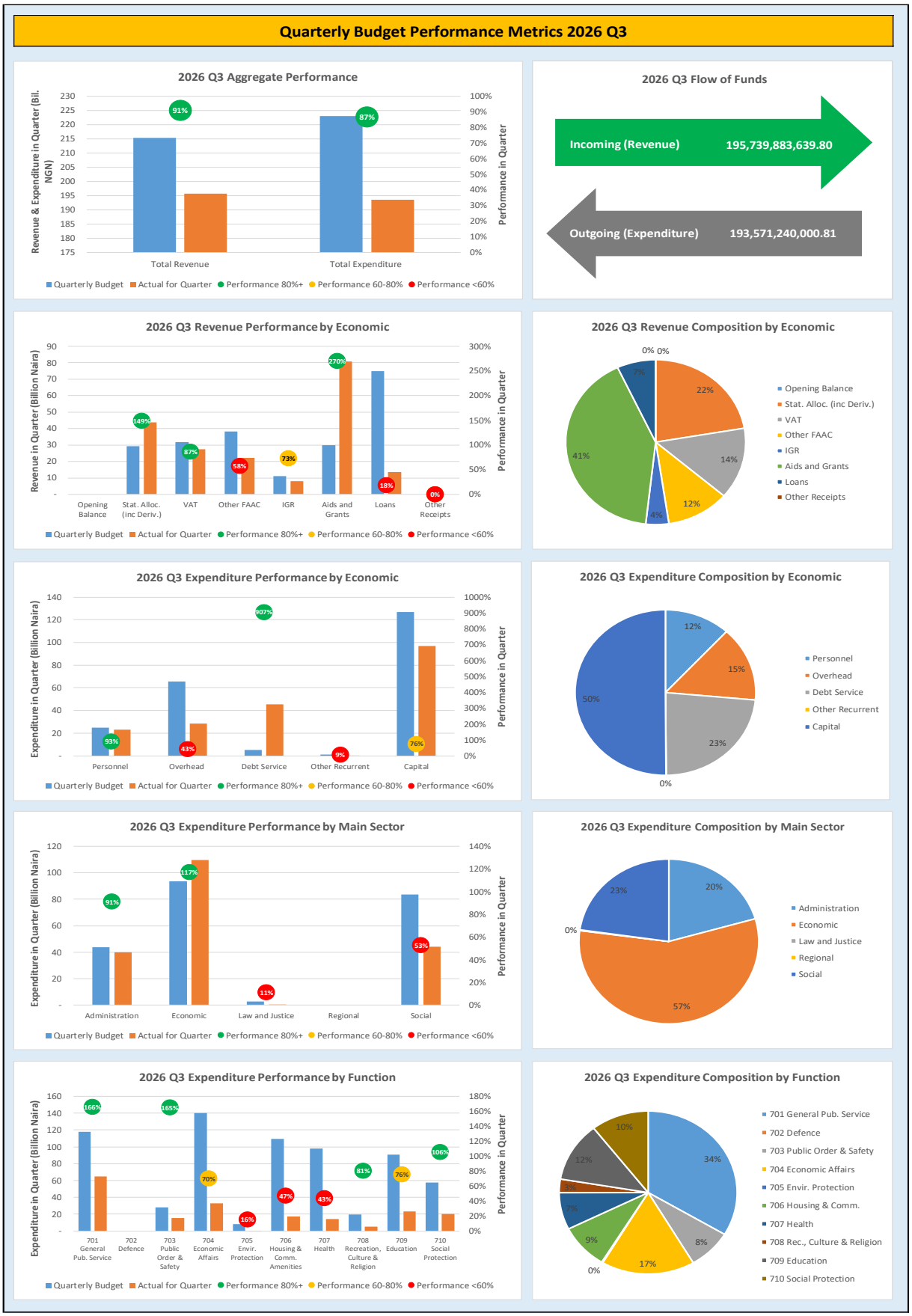
The capital expenditure performance for Q3, 2026 amounted to ₦96,971,466,908.39, representing 31.8% of the total capital expenditure budget for 2026. The low performance in Q3 may be because of low Capital inflows from budgeted sources and/or non-capture of some capital expenditure from some MDAs due to persistent late submissions of returns. Consequently, it is anticipated that capital expenditure performance will further improve in the fourth quarter of 2026. However, the delays in capturing transactions are associated with integrating MDAs into the State Financial Information System and also contributed to zero performance in some cases.

1.E Conclusions

The Q3 FY2026 Actual Recurrent Revenue performance of 57.1% and the Actual Recurrent Expenditure budget performance of 40.0% are both on the low side. However, the need for more efforts to be made to improve the performance in respect of Capital Receipts (44.6%) and Capital Expenditure (31.8%) these performances are very low. The aggregate expenditure performance is low, which is largely due to nonrealization of capital receipts and low FAAC allocation. In conclusion, Borno State, having commenced the implementation of the Public Financial Management (PFM) reforms with computerisation and automation of systems, makes efforts geared towards ensuring correct and timely electronic submission of returns by all MDAs to facilitate the production of more robust and comprehensive Budget reports in the fourth quarter of FY 2026. Notwithstanding these encouraging outcomes, the State Government remains committed to addressing identified gaps by implementing corrective measures aimed at improving underperformance. In this regard, the deployment of modern ICT hardware and software for the State Financial Information System is expected to significantly enhance accuracy, efficiency, and timeliness in financial reporting, as well as improve budget performance monitoring and tracking.

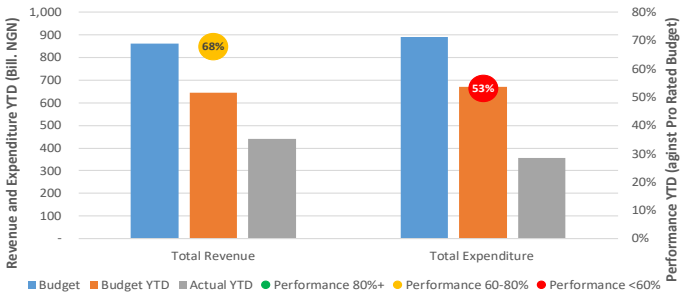
1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

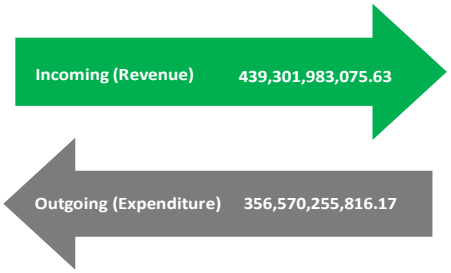


Year to Date (YTD) Performance Metrics 2026 Q3

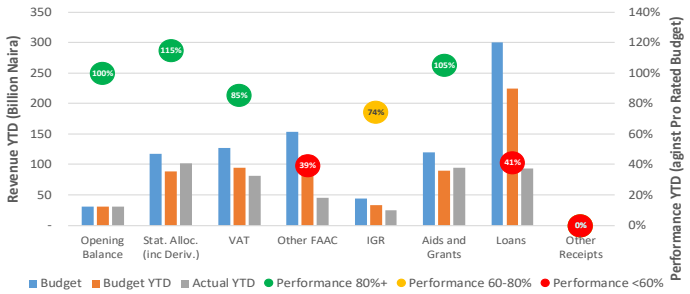
2026 Q3 Aggregate Performance YTD



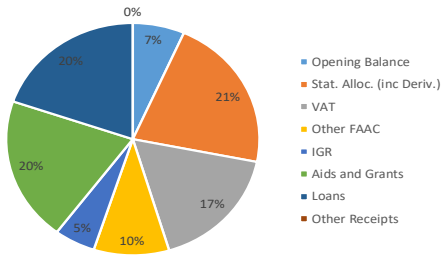
2026 Q3 Flow of Funds YTD



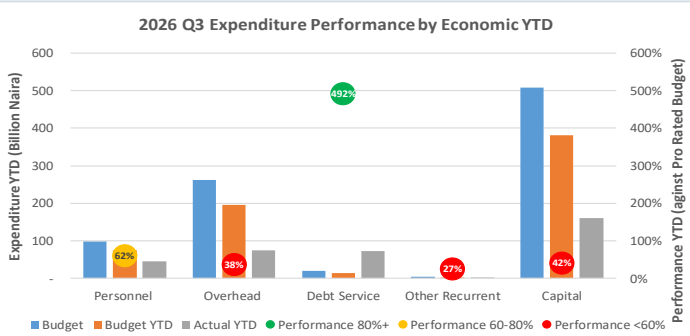
2026 Q3 Revenue Performance by Economic YTD



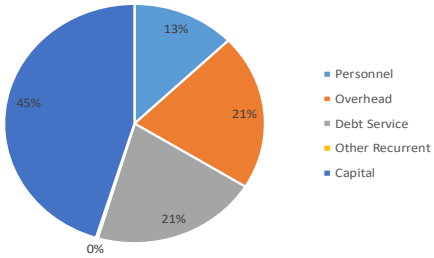
2026 Q3 Revenue Composition by Economic YTD



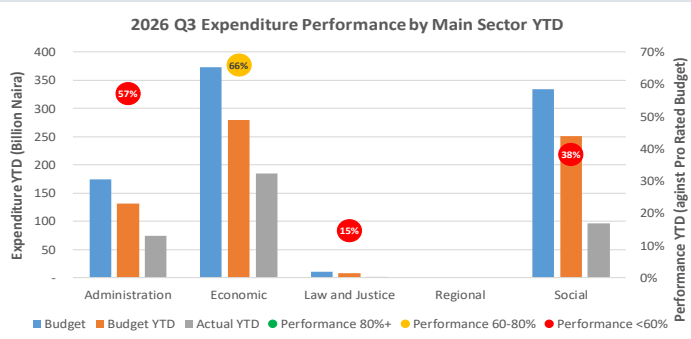
2026 Q3 Expenditure Performance by Economic YTD



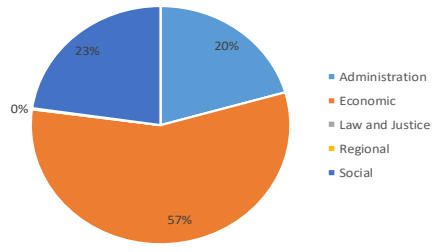
2026 Q3 Expenditure Comp. by Economic YTD



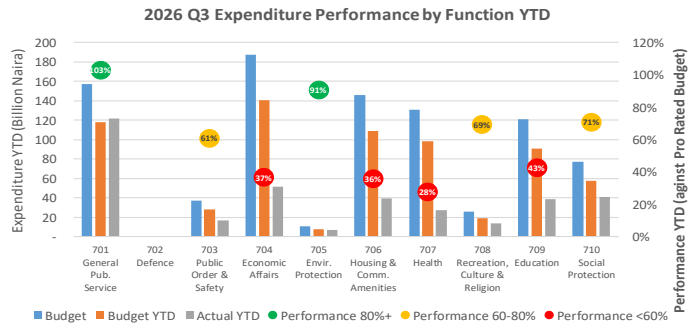
2026 Q3 Expenditure Performance by Main Sector YTD



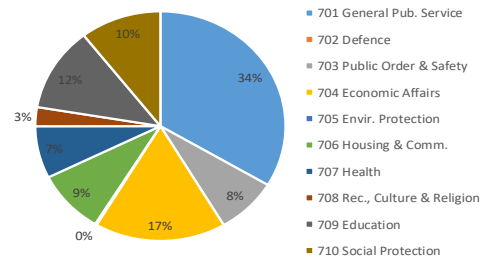
2026 Q3 Expenditure Comp. by Main Sector YTD



2026 Q3 Expenditure Performance by Function YTD



2026 Q3 Expenditure Comp. by Function YTD



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Borno State Government 2026 Q3 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	**31,116,232,000.00**	**-**	**31,116,232,581.94**	**100.0%**	**- 581.94**
Recurrent Revenue	**441,988,941,000.00**	**101,355,715,044.84**	**252,282,741,976.35**	**57.1%**	**189,706,199,023.65**
11 - GOVERNMENT SHARE OF FAAC	397,688,140,000.00	93,262,558,365.39	227,598,239,242.45	57.2%	170,089,900,757.55
12 - INDEPENDENT REVENUE	44,300,801,000.00	8,093,156,679.45	24,684,502,733.90	55.7%	19,616,298,266.10
Recurrent Expenditure	**385,124,501,000.00**	**96,599,773,092.42**	**195,351,363,286.62**	**50.7%**	**189,773,137,713.38**
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	98,743,917,000.00	22,877,491,114.69	45,599,448,760.57	46.2%	53,144,468,239.43
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	286,380,584,000.00	73,722,281,977.73	149,751,914,526.05	52.3%	136,628,669,473.95
Breakdown of Other Recurrent Costs					
2202 - OVERHEAD COST	262,303,584,000.00	28,308,608,680.94	75,070,693,775.50	28.6%	187,232,890,224.50
OTHER RECURRENT (2203-2209)	24,077,000,000.00	45,413,673,296.79	74,681,220,750.55	310.2%	- 50,604,220,750.55
Transfer to Capital Account	**87,980,672,000.00**	**4,755,941,952.42**	**88,047,611,271.67**	**100.1%**	**- 66,939,271.67**
Other Receipts	**419,343,238,000.00**	**94,384,168,594.96**	**187,019,241,099.28**	**44.6%**	**232,323,996,900.72**
13 - AID AND GRANTS	119,446,722,000.00	80,769,876,069.70	94,189,245,999.11	78.9%	25,257,476,000.89
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	299,896,516,000.00	13,614,292,525.26	92,829,995,100.17	31.0%	207,066,520,899.83
Capital Expenditure	**507,323,910,000.00**	**96,971,466,908.39**	**161,218,892,529.55**	**31.8%**	**346,105,017,470.45**
23 - CAPITAL EXPENDITURE	507,323,910,000.00	96,971,466,908.39	161,218,892,529.55	31.8%	346,105,017,470.45
Total Revenue (including OB)	**892,448,411,000.00**	**195,739,883,639.80**	**470,418,215,657.57**	**52.7%**	**422,030,195,342.43**
Total Expenditure	**892,448,411,000.00**	**193,571,240,000.81**	**356,570,255,816.17**	**40.0%**	**535,878,155,183.83**

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Borno State Government Budget Performance Report 2026 Q3 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	*861,332,179,000.00*	*195,739,883,639.80*	*439,301,983,075.63*	*51.0%*	*422,030,195,924.37*
010000000000	**ADMINISTRATION SECTOR**	**25,364,832,000.00**	**53,276,266,089.46**	**59,042,044,108.18**	**232.8%**	**- 33,677,212,108.18**
011100000000	**GOVERNOR'S OFFICE**	**120,900,000.00**	**87,545,400.00**	**177,104,000.00**	**146.5%**	**- 56,204,000.00**
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	120,900,000.00	87,545,400.00	177,104,000.00	146.5%	- 56,204,000.00
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**19,606,000,000.00**	**52,883,152,512.37**	**58,246,165,437.37**	**297.1%**	**- 38,640,165,437.37**
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	75,000,000.00	21,129,748.37	29,622,977.33	39.5%	45,377,022.67
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	2,003,000,000.00	-	2,373,303,450.00	118.5%	- 370,303,450.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	17,528,000,000.00	52,862,022,764.00	55,843,239,010.04	318.6%	- 38,315,239,010.04
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES**	**2,000,000,000.00**	**-**	**-**	**0.0%**	**2,000,000,000.00**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
012300000000	**MINISTRY OF INFORMATION AND INTERNAL SECURITY**	**115,332,000.00**	**6,986,000.00**	**21,496,816.63**	**18.6%**	**93,835,183.37**
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	10,000,000.00	3,324,000.00	6,589,400.00	65.9%	3,410,600.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	105,332,000.00	3,662,000.00	14,907,416.63	14.2%	90,424,583.37
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**600,100,000.00**	**-**	**25,000.00**	**0.0%**	**600,075,000.00**
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	100,000.00	-	25,000.00	25.0%	75,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	600,000,000.00	-	-	0.0%	600,000,000.00
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION**	**2,922,500,000.00**	**298,582,177.09**	**597,252,854.18**	**20.4%**	**2,325,247,145.82**
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	954,500,000.00	298,582,177.09	597,252,854.18	62.6%	357,247,145.82
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	1,968,000,000.00	-	-	0.0%	1,968,000,000.00
020000000000	**ECONOMIC SECTOR**	**730,303,901,000.00**	**110,602,080,257.28**	**335,644,570,486.09**	**46.0%**	**394,659,330,513.91**
021500000000	**MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**	**110,208,579,000.00**	**4,776,560.00**	**23,558,802.40**	**0.0%**	**110,185,020,197.60**
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	86,158,579,000.00	-	-	0.0%	86,158,579,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	24,000,000,000.00	-	-	0.0%	24,000,000,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	50,000,000.00	4,776,560.00	23,558,802.40	47.1%	26,441,197.60
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT**	**14,276,479,000.00**	**-**	**-**	**0.0%**	**14,276,479,000.00**
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	14,276,479,000.00	-	-	0.0%	14,276,479,000.00
022000000000	**MINISTRY OF FINANCE**	**542,089,558,000.00**	**100,911,086,730.71**	**317,018,670,596.45**	**58.5%**	**225,070,887,403.55**
022000100100	MINISTRY OF FINANCE	113,636,675,000.00	-	69,000,005,000.00	60.7%	44,636,670,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	397,688,140,000.00	93,262,558,365.39	227,598,239,242.45	57.2%	170,089,900,757.55
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	30,764,743,000.00	7,648,528,365.32	20,420,426,354.00	66.4%	10,344,316,646.00
023800000000	**MINISTRY OF BUDGET**	**1,068,908,000.00**	**-**	**-**	**0.0%**	**1,068,908,000.00**
023800100100	MINISTRY OF BUDGET	1,068,908,000.00	-	-	0.0%	1,068,908,000.00
022200000000	**MINISTRY OF TRADE, INVESTMENT AND TOURISM**	**1,167,005,000.00**	**5,905,421.00**	**19,431,344.00**	**1.7%**	**1,147,573,656.00**
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	20,000,000.00	3,806,000.00	13,105,973.00	65.5%	6,894,027.00
022201800100	BORNO INVESTMENT COMPANY LTD	400,020,000.00	-	-	0.0%	400,020,000.00
022205200100	BORNO STATE HOTELS	331,200,000.00	-	-	0.0%	331,200,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	113,725,000.00	-	-	0.0%	113,725,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	95,775,000.00	2,099,421.00	6,325,371.00	6.6%	89,449,629.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	201,605,000.00	-	-	0.0%	201,605,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	4,680,000.00	-	-	0.0%	4,680,000.00
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**9,944,008,000.00**	**132,028,738.00**	**455,196,944.00**	**4.6%**	**9,488,811,056.00**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	7,303,950,000.00	-	-	0.0%	7,303,950,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	1,338,000,000.00	101,258,380.00	349,162,335.00	26.1%	988,837,665.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	1,302,058,000.00	30,770,358.00	106,034,609.00	8.1%	1,196,023,391.00

Borno State Government Budget Performance Report 2026 Q3 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023400000000	**MINISTRY OF WORKS AND HOUSING**	**90,000,000.00**	**-**	**205,000.00**	**0.2%**	**89,795,000.00**
023400700100	BORNO STATE HOUSING CORPORATION	90,000,000.00	-	205,000.00	0.2%	89,795,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**8,459,364,000.00**	**9,548,282,807.57**	**18,127,507,799.24**	**214.3%**	**- 9,668,143,799.24**
025200100100	MINISTRY OF WATER RESOURCES	130,000,000.00	12,121,221.00	35,127,601.00	27.0%	94,872,399.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	8,329,364,000.00	9,536,161,586.57	18,092,380,198.24	217.2%	- 9,763,016,198.24
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR**	**43,000,000,000.00**	**-**	**-**	**0.0%**	**43,000,000,000.00**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	43,000,000,000.00	-	-	0.0%	43,000,000,000.00
030000000000	**LAW & JUSTICE SECTOR**	**551,300,000.00**	**3,340,465.08**	**6,706,912.39**	**1.2%**	**544,593,087.61**
031800000000	**BORNO STATE JUDICIAL SERVICE COMMISSION**	**47,300,000.00**	**3,063,452.88**	**5,615,720.19**	**11.9%**	**41,684,279.81**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	100,000.00	-	-	0.0%	100,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	47,000,000.00	2,958,097.68	4,951,390.31	10.5%	42,048,609.69
031805300100	BORNO STATE SHARIA COURT OF APPEAL	100,000.00	104,905.20	267,885.28	267.9%	- 167,885.28
031805400100	BORNO STATE AREA COURT	100,000.00	450.00	396,444.60	396.4%	- 296,444.60
032600000000	**MINISTRY OF JUSTICE**	**504,000,000.00**	**277,012.20**	**1,091,192.20**	**0.2%**	**502,908,807.80**
032600100100	MINISTRY OF JUSTICE	500,000,000.00	-	150,000.00	0.0%	499,850,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	4,000,000.00	277,012.20	941,192.20	23.5%	3,058,807.80
050000000000	**SOCIAL SECTOR**	**105,112,146,000.00**	**31,858,196,827.98**	**44,608,661,568.97**	**42.4%**	**60,503,484,431.03**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**	**10,000,000,000.00**	**500,000,000.00**	**500,000,000.00**	**5.0%**	**9,500,000,000.00**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	10,000,000,000.00	500,000,000.00	500,000,000.00	5.0%	9,500,000,000.00
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION**	**61,731,723,000.00**	**24,018,620,640.82**	**34,201,008,649.20**	**55.4%**	**27,530,714,350.80**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	33,107,000,000.00	1,936,972,199.00	4,406,937,890.63	13.3%	28,700,062,109.37
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	9,005,000,000.00	8,427,009,208.00	13,816,475,011.16	153.4%	- 4,811,475,011.16
051700800100	BORNO STATE LIBRARY BOARD	75,000.00	-	-	0.0%	75,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	3,000,000.00	9,022.50	1,414,463.50	47.1%	1,585,536.50
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	3,913,000,000.00	5,214,000,000.00	5,214,000,000.00	133.2%	- 1,301,000,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	1,020,000,000.00	645,387,564.00	645,387,564.00	63.3%	374,612,436.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	2,202,355,000.00	2,036,556,480.92	3,981,537,410.14	180.8%	- 1,779,182,410.14
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	96,846,000.00	7,967,112.50	80,999,929.50	83.6%	15,846,070.50
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TE	1,886,675,000.00	-	646,837.50	0.0%	1,886,028,162.50
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	10,400,000,000.00	5,725,146,330.34	5,985,255,811.21	57.6%	4,414,744,188.79
051705700100	BORNO STATE SCHOLARSHIPS BOARD	15,000,000.00	533,100.00	716,452.50	4.8%	14,283,547.50
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KO	3,142,000.00	11,725,785.72	12,426,319.22	395.5%	- 9,284,319.22
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	33,640,000.00	4,003,850.00	21,304,593.00	63.3%	12,335,407.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	45,990,000.00	9,309,987.84	33,906,366.84	73.7%	12,083,633.16
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**29,257,388,000.00**	**4,711,588,834.81**	**7,255,613,367.42**	**24.8%**	**22,001,774,632.58**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	4,392,945,000.00	1,271,000.00	5,756,000.00	0.1%	4,387,189,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	5,160,912,000.00	1,436,878,135.08	2,388,134,045.24	46.3%	2,772,777,954.76
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	2,610,166,000.00	2,421,867,392.35	3,843,734,784.70	147.3%	- 1,233,568,784.70
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	200,000,000.00	-	-	0.0%	200,000,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	80,000,000.00	124,547.50	28,681,425.10	35.9%	51,318,574.90
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	12,000,000.00	3,203,398.22	3,203,398.22	26.7%	8,796,601.78
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	12,000,000.00	1,130,152.60	1,130,152.60	9.4%	10,869,847.40
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	135,000,000.00	33,799,403.00	171,658,755.50	127.2%	- 36,658,755.50
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	16,654,365,000.00	813,314,806.06	813,314,806.06	4.9%	15,841,050,193.94
053500000000	**MINISTRY OF ENVIRONMENT**	**4,120,485,000.00**	**2,627,967,352.35**	**2,652,019,552.35**	**64.4%**	**1,468,465,447.65**
053500100100	MINISTRY OF ENVIRONMENT	4,120,485,000.00	2,627,967,352.35	2,652,019,552.35	64.4%	1,468,465,447.65
053900000000	**MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION**	**2,550,000.00**	**20,000.00**	**20,000.00**	**0.8%**	**2,530,000.00**
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	2,550,000.00	20,000.00	20,000.00	0.8%	2,530,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Borno State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	***REVENUE***	***861,332,179,000.00***	***195,739,883,639.80***	***439,301,983,075.63***	***51.0%***	***422,030,195,924.37***
11	***GOVERNMENT SHARE OF FAAC***	***397,688,140,000.00***	***93,262,558,365.39***	***227,598,239,242.45***	***57.2%***	***170,089,900,757.55***
1101	**GOVERNMENT SHARE OF FAAC**	***397,688,140,000.00***	***93,262,558,365.39***	***227,598,239,242.45***	***57.2%***	***170,089,900,757.55***
110101	**STATE GOVERNMENT SHARE OF ST**	**117,477,718,000.00**	**43,631,346,529.94**	**101,280,600,532.43**	**86.2%**	**16,197,117,467.57**
11010101	STATUTORY ALLOCATION	117,477,718,000.00	43,631,346,529.94	101,280,600,532.43	86.2%	16,197,117,467.57
110102	**STATE GOVERNMENT SHARE OF VA**	**126,718,180,000.00**	**27,434,537,078.13**	**81,003,025,577.18**	**63.9%**	**45,715,154,422.82**
11010201	SHARE OF VAT	126,718,180,000.00	27,434,537,078.13	81,003,025,577.18	63.9%	45,715,154,422.82
110103	**STATE GOVERNMENT SHARE OF OT**	**153,492,242,000.00**	**22,196,674,757.32**	**45,314,613,132.84**	**29.5%**	**108,177,628,867.16**
11010302	Excess Non-Oil	12,000,000,000.00	8,879,815,577.77	9,731,684,344.98	81.1%	2,268,315,655.02
11010303	Exchange Gain	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
11010304	Ecological Fund	2,596,483,000.00	1,187,187,261.53	2,754,297,703.50	106.1%	- 157,814,703.50
11010305	Electronic Money Transfer LEVY (EMTL)	9,051,000,000.00	-	4,289,958,263.52	47.4%	4,761,041,736.48
11010310	NNPC Refund	77,403,517,000.00	-	-	0.0%	77,403,517,000.00
11010313	State Infrastructure & Security	49,441,242,000.00	10,000,000,000.00	26,409,000,902.82	53.4%	23,032,241,097.18
11010399	Other FAAC Distributions	1,800,000,000.00	2,129,671,918.02	2,129,671,918.02	118.3%	- 329,671,918.02
12	***INDEPENDENT REVENUE***	***44,300,801,000.00***	***8,093,156,679.45***	***24,684,502,733.90***	***55.7%***	***19,616,298,266.10***
1201	**TAX REVENUE**	***29,222,047,000.00***	***7,413,298,798.52***	***19,950,957,852.20***	***68.3%***	***9,271,089,147.80***
120101	**PERSONAL TAXES**	**13,353,260,000.00**	**4,706,642,055.64**	**13,956,550,871.58**	**104.5%**	**- 603,290,871.58**
12010101	PERSONAL TAXES	13,353,260,000.00	4,706,642,055.64	13,956,550,871.58	104.5%	- 603,290,871.58
120103	**OTHER TAXES**	**15,868,787,000.00**	**2,706,656,742.88**	**5,994,406,980.62**	**37.8%**	**9,874,380,019.38**
12010303	WITHHOLDING TAX	11,169,384,000.00	2,365,133,186.20	4,800,074,727.84	43.0%	6,369,309,272.16
12010304	STAMP DUTY	3,969,379,000.00	13,494,230.44	51,719,372.33	1.3%	3,917,659,627.67
12010306	DEVELOPMENT LEVY	1,422,000.00	316,476,442.54	1,024,987,404.75	72080.7%	- 1,023,565,404.75
12010307	CAPITAL GAIN TAX	9,289,000.00	1,100,000.00	3,252,600.00	35.0%	6,036,400.00
12010309	Education Levy	719,313,000.00	10,452,883.70	114,372,875.70	15.9%	604,940,124.30
1202	**NON-TAX REVENUE**	***15,078,754,000.00***	***679,857,880.93***	***4,733,544,881.70***	***31.4%***	***10,345,209,118.30***
120201	**LICENCES - GENERAL**	**1,018,525,000.00**	**40,317,681.00**	**121,148,507.00**	**11.9%**	**897,376,493.00**
12020101	Motor Vehicle Licence	57,991,000.00	13,999,323.00	35,948,548.00	62.0%	22,042,452.00
12020102	Driving Licence/Learners' Permit	51,028,000.00	2,901,000.00	9,798,000.00	19.2%	41,230,000.00
12020103	Certificate of Road Worthiness	28,001,000.00	6,832,000.00	20,404,350.00	72.9%	7,596,650.00
12020104	Certificate of Medical Fitness for Food H	2,575,000.00	-	528,000.00	20.5%	2,047,000.00
12020123	Patent Medicine Vendor Licences	2,000,000.00	866,000.00	1,358,000.00	67.9%	642,000.00
12020124	Miscellaneous Vehicular Permit	870,930,000.00	15,314,358.00	49,241,609.00	5.7%	821,688,391.00
12020126	Medical Practitioner/Clinic Operation Lic	6,000,000.00	405,000.00	3,870,000.00	64.5%	2,130,000.00
120204	**FEES - GENERAL**	**10,263,793,000.00**	**485,690,194.59**	**4,039,650,522.06**	**39.4%**	**6,224,142,477.94**
12020402	Radio/Television Advertisement Fees	9,177,000.00	170,887,302.50	381,427,369.50	4156.3%	- 372,250,369.50
12020403	Motor Vehicle Registration Fees	2,129,951,000.00	68,293,825.00	180,302,110.00	8.5%	1,949,648,890.00
12020404	Registration of Contractors fee	2,700,000.00	-	83,000.00	3.1%	2,617,000.00
12020405	Tender Fees - General	79,035,000.00	43,465,400.00	121,729,000.00	154.0%	- 42,694,000.00
12020406	Registration of Document Fees - Genera	854,896,000.00	63,846,748.37	1,402,141,748.37	164.0%	- 547,245,748.37
12020407	Application & Processing Fees - Right of	125,000,000.00	-	1,046,411,450.00	837.1%	- 921,411,450.00
12020408	Site Plan Processing Fees	10,000,000.00	-	-	0.0%	10,000,000.00
12020409	Survey Charges Fees	60,000,000.00	-	-	0.0%	60,000,000.00
12020410	Site and Services Scheme Fees	200,000,000.00	-	-	0.0%	200,000,000.00
12020411	Water Rates	130,000,000.00	12,121,221.00	35,127,601.00	27.0%	94,872,399.00
12020412	Change of Purpose Fees	38,969,000.00	-	-	0.0%	38,969,000.00

Borno State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020413	Surrender and Subdivision Fees	90,000,000.00	-	-	0.0%	90,000,000.00
12020415	Re-Grant Fees	500,000,000.00	-	-	0.0%	500,000,000.00
12020417	Recovery of Compensation	15,000,000.00	-	-	0.0%	15,000,000.00
12020431	School Fees - Secondary Institutions	1,570,646,000.00	70,595,751.82	667,184,511.52	42.5%	903,461,488.48
12020432	Collection of Certificate fee	5,000,000.00	-	19,492,943.49	389.9%	- 14,492,943.49
12020434	Registration Fees for Social Clubs	1,000,000.00	20,000.00	20,000.00	2.0%	980,000.00
12020435	Registration Fees for Cooperative Societ	550,000.00	-	-	0.0%	550,000.00
12020437	Registration of Business Premises Fee	20,000,000.00	3,806,000.00	13,105,973.00	65.5%	6,894,027.00
12020438	Vetting Fees	500,000,000.00	-	150,000.00	0.0%	499,850,000.00
12020439	High Court Fees	15,000,000.00	2,446,047.68	3,472,953.61	23.2%	11,527,046.39
12020440	High Court Probate Fee	20,000,000.00	-	952,246.81	4.8%	19,047,753.19
12020443	Sharia Court Fees	100,000.00	104,905.20	267,885.28	267.9%	- 167,885.28
12020444	Registration/Renewal of Audit Firms Fee	100,000.00	-	25,000.00	25.0%	75,000.00
12020449	Bill Board Erection Fees	5,000,000.00	313,000.00	2,011,687.50	40.2%	2,988,312.50
12020450	Parks and Garden Fees	140,000,000.00	5,703,400.00	29,313,600.00	20.9%	110,686,400.00
12020451	MEDICAL CONSULTANCY FEES	867,000,000.00	24,908,757.80	24,908,757.80	2.9%	842,091,242.20
12020455	CHANGE OF OWNERSHIP FEES	14,259,000.00	875,000.00	1,995,000.00	14.0%	12,264,000.00
12020456	Application Fees	92,605,000.00	13,336,848.22	89,035,730.53	96.1%	3,569,269.47
12020457	Parking Fees	31,725,000.00	-	-	0.0%	31,725,000.00
12020458	Erection of GSM Masts	12,000,000.00	1,050,000.00	1,379,116.65	11.5%	10,620,883.35
12020462	Supervision Fees on Mast Erection & Fib	3,000,000.00	-	-	0.0%	3,000,000.00
12020464	Registration of Private Nurseries Fee	32,000,000.00	3,915,987.00	19,112,837.00	59.7%	12,887,163.00
12020468	PREMIUM FOR HEALTH SERVICES	2,683,080,000.00	-	-	0.0%	2,683,080,000.00
12020471	Printing Charges	6,000,000.00	-	-	0.0%	6,000,000.00
120205	**FINES - GENERAL**	**95,085,000.00**	**512,500.00**	**23,246,634.49**	**24.4%**	**71,838,365.51**
12020501	Penalty for Offences - General	82,985,000.00	-	22,324,000.00	26.9%	60,661,000.00
12020502	High Court Fines	12,000,000.00	512,050.00	526,189.89	4.4%	11,473,810.11
12020503	Area Court Fines	100,000.00	450.00	396,444.60	396.4%	- 296,444.60
120206	**SALES - GENERAL**	**500,417,000.00**	**35,268,249.54**	**156,000,069.45**	**31.2%**	**344,416,930.55**
12020601	Sales of Condemned Store	1,000,000.00	-	-	0.0%	1,000,000.00
12020603	Sales of Govt. Boarded Plants & Vehicles	5,000,000.00	-	-	0.0%	5,000,000.00
12020608	Sales of Broken Beacons	8,000,000.00	-	-	0.0%	8,000,000.00
12020616	Sale of Application Forms	121,554,000.00	32,319,477.04	144,966,992.82	119.3%	- 23,412,992.82
12020617	Sales of Cards	2,308,000.00	1,012,000.00	2,037,000.00	88.3%	271,000.00
12020618	Sales of Poultry Products	3,000,000.00	792,387.50	1,260,117.50	42.0%	1,739,882.50
12020621	Sales of Supplementary Feeds	500,000.00	177,482.50	192,482.50	38.5%	307,517.50
12020622	Sale of Cottage Industry Products	190,755,000.00	-	-	0.0%	190,755,000.00
12020625	Sales of Products of Cottage Industries	4,680,000.00	-	-	0.0%	4,680,000.00
12020629	Sales of Traffic Regulation Booklets	25,846,000.00	-	995,000.00	3.8%	24,851,000.00
12020631	Sales of JSC Forms and OFIHS	100,000.00	-	-	0.0%	100,000.00
12020634	Government Printers Sales of Publicatio	1,000,000.00	-	-	0.0%	1,000,000.00
12020636	Sales of Information Publication	101,174,000.00	-	310,416.63	0.3%	100,863,583.37
12020637	Sales of Seedlings and Charge for Firew	15,000,000.00	674,000.00	791,000.00	5.3%	14,209,000.00
12020639	Sales of Admission Forms	20,000,000.00	-	5,154,157.50	25.8%	14,845,842.50
12020643	Sales of Medical Drugs	500,000.00	292,902.50	292,902.50	58.6%	207,097.50
12020 7	**EARNINGS -GENERAL**	**1,911,764,000.00**	**118,069,255.80**	**393,499,148.70**	**20.6%**	**1,518,264,851.30**
12020701	Hire of Plants and Equipments	122,341,000.00	-	-	0.0%	122,341,000.00
12020702	Earnings from Repairs of Private Vehicle	173,643,000.00	-	-	0.0%	173,643,000.00
12020709	Earnings from Government Printing Pres	3,000,000.00	3,324,000.00	6,589,400.00	219.6%	- 3,589,400.00
12020711	Earnings from Building & Lodging	2,000,000.00	-	229,837.50	11.5%	1,770,162.50
12020712	EARNINGS FROM LABORATORY SERVICE	17,360,000.00	6,221,427.00	6,221,427.00	35.8%	11,138,573.00
12020713	EARNINGS FROM THE USE OF GOVT. HA	60,800,000.00	6,500.00	13,300.00	0.0%	60,786,700.00
12020714	EARNINGS FROM MEDICAL SERVICES	50,000,000.00	40,000.00	40,000.00	0.1%	49,960,000.00
12020717	EARNINGS FROM OTHER COMMERCIAL A	1,171,270,000.00	103,357,801.00	355,487,706.00	30.4%	815,782,294.00
12020718	Tractor Hiring Service	53,000,000.00	4,919,205.00	23,701,447.40	44.7%	29,298,552.60
12020720	Earnings from Farm Centre	1,000,000.00	-	1,015,708.00	101.6%	- 15,708.00
12020722	Workshop Earnings	211,000,000.00	-	-	0.0%	211,000,000.00
12020724	EARNINGS FROM CONSULTANCY SERVIC	46,350,000.00	200,322.80	200,322.80	0.4%	46,149,677.20
120208	**RENT ON GOVERNMENT BUILDINGS**	**652,390,000.00**	**-**	**-**	**0.0%**	**652,390,000.00**
12020803	Rent from Government Estates	183,000,000.00	-	-	0.0%	183,000,000.00
12020804	Rent from Government Commercial Sho	468,750,000.00	-	-	0.0%	468,750,000.00
12020805	Rent from Conference Centres	640,000.00	-	-	0.0%	640,000.00
120209	**RENT ON LAND & OTHERS - GENER**	**400,000,000.00**	**-**	**-**	**0.0%**	**400,000,000.00**
12020901	Ground Rent	120,000,000.00	-	-	0.0%	120,000,000.00
12020907	RENTS OF PLOTS & SITES SERVICES PR	280,000,000.00	-	-	0.0%	280,000,000.00
120210	**REPAYMENTS - GENERAL**	**38,630,000.00**	**-**	**-**	**0.0%**	**38,630,000.00**
12021005	REFUNDS	38,630,000.00	-	-	0.0%	38,630,000.00
120211	**INVESTMENT INCOME**	**198,150,000.00**	**-**	**-**	**0.0%**	**198,150,000.00**
12021101	Dividend Income	23,350,000.00	-	-	0.0%	23,350,000.00
12021103	OTHER INVESTMENT INCOME	174,800,000.00	-	-	0.0%	174,800,000.00
13	***AID AND GRANTS***	***119,446,722,000.00***	***80,769,876,069.70***	***94,189,245,999.11***	***78.9%***	***25,257,476,000.89***
1302	**GRANTS**	***119,446,722,000.00***	***80,769,876,069.70***	***94,189,245,999.11***	***78.9%***	***25,257,476,000.89***
130201	**DOMESTIC GRANTS**	**52,811,338,000.00**	**70,958,096,998.04**	**83,581,857,049.06**	**158.3%**	**- 30,770,519,049.06**
13020101	CURRENT GRANTS FROM FGN	2,097,832,000.00	1,436,878,135.08	2,388,134,045.24	113.8%	- 290,302,045.24
13020102	CAPITAL GRANTS FROM FGN	18,023,656,000.00	9,883,264,223.84	18,128,202,356.00	100.6%	- 104,546,356.00
13020103	CURRENT GRANTS FROM LGAs	9,718,000,000.00	30,162,142,116.29	30,460,699,293.38	313.4%	- 20,742,699,293.38
13020104	CAPITAL GRANTS FROM LGAs	21,231,850,000.00	29,475,812,522.83	32,604,821,354.44	153.6%	- 11,372,971,354.44
13020106	CAPITAL GRANTS FROM OTHER SOURCE	1,740,000,000.00	-	-	0.0%	1,740,000,000.00
130202	**FOREIGN GRANTS**	**66,635,384,000.00**	**9,811,779,071.66**	**10,607,388,950.05**	**15.9%**	**56,027,995,049.95**
13020201	CURRENT FOREIGN GRANTS	5,106,540,000.00	-	-	0.0%	5,106,540,000.00
13020202	CAPITAL FOREIGN GRANTS	61,528,844,000.00	9,811,779,071.66	10,607,388,950.05	17.2%	50,921,455,049.95
14	***CAPITAL DEVELOPMENT FUND (CD)***	***299,896,516,000.00***	***13,614,292,525.26***	***92,829,995,100.17***	***31.0%***	***207,066,520,899.83***
1403	**LOANS/ BORROWINGS RECEIPT**	***299,896,516,000.00***	***13,614,292,525.26***	***92,829,995,100.17***	***31.0%***	***207,066,520,899.83***
140301	**DOMESTIC LOANS/ BORROWINGS**	**60,100,000,000.00**	**-**	**69,000,000,000.00**	**114.8%**	**- 8,900,000,000.00**
14030101	DOMESTIC LOANS/ BORROWINGS FROM	60,100,000,000.00	-	69,000,000,000.00	114.8%	- 8,900,000,000.00
140302	**EXTERNAL LOANS/ BORROWINGS**	**239,796,516,000.00**	**13,614,292,525.26**	**23,829,995,100.17**	**9.9%**	**215,966,520,899.83**
14030201	INTERNATIONAL LOANS/ BORROWINGS	237,796,516,000.00	13,614,292,525.26	23,829,995,100.17	10.0%	213,966,520,899.83
14030202	INTERNATIONAL LOANS/ BORROWINGS	2,000,000,000.00	-	-	0.0%	2,000,000,000.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***892,448,411,000.00***	***193,571,240,000.81***	***356,570,255,816.17***	***40.0%***	***535,878,155,183.83***
010000000000	**ADMINISTRATION SECTOR**	**174,558,049,000.00**	**39,784,016,321.66**	**74,755,833,223.70**	**42.8%**	**99,802,215,776.30**
011100000000	**GOVERNOR'S OFFICE**	**59,211,923,000.00**	**15,690,999,021.32**	**40,132,358,608.25**	**67.8%**	**19,079,564,391.75**
011100100100	GOVERNMENT HOUSE	37,930,000,000.00	15,665,794,992.98	29,519,642,722.23	77.8%	8,410,357,277.77
011100100200	DEPUTY GOVERNOR'S OFFICE	11,844,612,000.00	1,927,396.14	3,432,161,094.21	29.0%	8,412,450,905.79
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	9,091,100,000.00	9,875,014.20	7,152,827,565.89	78.7%	1,938,272,434.11
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	346,211,000.00	13,401,618.00	27,727,225.92	8.0%	318,483,774.08
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**65,906,128,000.00**	**23,427,363,882.27**	**30,209,561,320.95**	**45.8%**	**35,696,566,679.05**
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	15,631,655,000.00	4,246,890,169.29	8,801,941,053.13	56.3%	6,829,713,946.87
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	692,940,000.00	-	5,088,470.03	0.7%	687,851,529.97
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	4,122,100,000.00	24,897,650.28	667,633,614.50	16.2%	3,454,466,385.50
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND	2,127,289,000.00	-	109,416,874.11	5.1%	2,017,872,125.89
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	1,540,100,000.00	-	85,744,595.77	5.6%	1,454,355,404.23
016101100100	LAGOS LIAISON OFFICE	1,100,000.00	-	-	0.0%	1,100,000.00
016102100200	ABUJA LIAISON OFFICE	514,600,000.00	144,729,138.13	155,195,167.45	30.2%	359,404,832.55
016102100300	KADUNA LIAISON OFFICE	1,100,000.00	-	-	0.0%	1,100,000.00
016102100400	KANO LIAISON OFFICE	1,100,000.00	-	-	0.0%	1,100,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	19,855,000.00	-	-	0.0%	19,855,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	64,484,000.00	-	6,211,111.17	9.6%	58,272,888.83
016103700100	BORNO STATE HAJJ COMMISSION	5,166,286,000.00	3,810,521,006.51	3,951,401,585.76	76.5%	1,214,884,414.24
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	25,709,500,000.00	14,997,128,102.09	15,800,165,747.09	61.5%	9,909,334,252.91
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	605,854,000.00	203,197,815.97	229,311,446.61	37.8%	376,542,553.39
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	9,708,165,000.00	-	397,451,655.33	4.1%	9,310,713,344.67
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES**	**13,120,640,000.00**	**959,196.00**	**425,408,952.50**	**3.2%**	**12,695,231,047.50**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	13,000,000,000.00	959,196.00	425,408,952.50	3.3%	12,574,591,047.50
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	120,640,000.00	-	-	0.0%	120,640,000.00
011200000000	**BORNO STATE HOUSE ASSEMBLY**	**14,876,467,000.00**	**100,973,638.49**	**302,070,081.75**	**2.0%**	**14,574,396,918.25**
011200300100	BORNO STATE HOUSE ASSEMBLY	14,582,467,000.00	96,887,760.29	287,711,130.19	2.0%	14,294,755,869.81
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	294,000,000.00	4,085,878.20	14,358,951.56	4.9%	279,641,048.44
012300000000	**MINISTRY OF INFORMATION AND INTERNAL SECURITY**	**11,944,902,000.00**	**416,684,983.90**	**2,498,213,802.46**	**20.9%**	**9,446,688,197.54**
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	6,668,585,000.00	317,802,366.85	2,207,449,267.02	33.1%	4,461,135,732.98
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	4,965,317,000.00	98,882,617.05	290,764,535.44	5.9%	4,674,552,464.56
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	311,000,000.00	-	-	0.0%	311,000,000.00
012500000000	**BORNO STATE HEAD OF SERVICE (HOS)**	**4,202,576,000.00**	**75,676,147.51**	**379,068,334.71**	**9.0%**	**3,823,507,665.29**
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	3,149,513,000.00	75,676,147.51	342,599,688.78	10.9%	2,806,913,311.22
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS	1,053,063,000.00	-	36,468,645.93	3.5%	1,016,594,354.07
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**1,214,746,000.00**	**39,179,961.75**	**241,998,333.00**	**19.9%**	**972,747,667.00**
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	391,028,000.00	35,572,737.67	120,502,315.79	30.8%	270,525,684.21
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	745,500,000.00	1,372,657.08	114,603,966.03	15.4%	630,896,033.97
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	78,218,000.00	2,234,567.00	6,892,051.18	8.8%	71,325,948.82
014700000000	**BORNO STATE CIVIL SERVICE COMMISSION**	**168,235,000.00**	**14,677,819.62**	**40,879,496.66**	**24.3%**	**127,355,503.34**
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	168,235,000.00	14,677,819.62	40,879,496.66	24.3%	127,355,503.34
014800000000	**BORNO STATE INDEPENDENT ELECTORAL COMMISSION**	**813,022,000.00**	**9,315,739.80**	**132,072,050.20**	**16.2%**	**680,949,949.80**
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	813,022,000.00	9,315,739.80	132,072,050.20	16.2%	680,949,949.80

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION**	**3,099,410,000.00**	**8,185,931.00**	**394,202,243.22**	**12.7%**	**2,705,207,756.78**
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	955,240,000.00	7,505,098.00	390,824,536.22	40.9%	564,415,463.78
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	2,144,170,000.00	680,833.00	3,377,707.00	0.2%	2,140,792,293.00
020000000000	**ECONOMIC SECTOR**	**373,509,924,000.00**	**109,504,221,572.97**	**184,841,816,808.13**	**49.5%**	**188,668,107,191.87**
021500000000	**MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**	**45,214,708,000.00**	**34,230,197.44**	**1,599,769,369.51**	**3.5%**	**43,614,938,630.49**
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	44,347,429,000.00	30,082,324.11	1,541,230,478.70	3.5%	42,806,198,521.30
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	138,174,000.00	4,147,873.33	36,634,193.11	26.5%	101,539,806.89
021511000100	BORNO STATE FERTILIZER COMPANY	1,605,000.00	-	100.00	0.0%	1,604,900.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	727,500,000.00	-	21,904,597.70	3.0%	705,595,402.30
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT**	**18,341,479,000.00**	**39,941,966.78**	**374,065,550.35**	**2.0%**	**17,967,413,449.65**
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	12,434,679,000.00	39,941,966.78	374,065,550.35	3.0%	12,060,613,449.65
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	5,906,800,000.00	-	-	0.0%	5,906,800,000.00
022000000000	**MINISTRY OF FINANCE**	**82,948,469,000.00**	**61,128,599,568.80**	**103,251,392,143.56**	**124.5%**	**- 20,302,923,143.56**
022000100100	MINISTRY OF FINANCE	39,421,119,000.00	45,397,035,774.07	79,087,711,391.41	200.6%	- 39,666,592,391.41
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	345,000,000.00	123,867,366.00	150,171,404.49	43.5%	194,828,595.51
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	42,061,275,000.00	15,501,324,853.97	23,423,805,251.41	55.7%	18,637,469,748.59
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	1,121,075,000.00	106,371,574.76	589,704,096.25	52.6%	531,370,903.75
023800000000	**MINISTRY OF BUDGET**	**18,063,908,000.00**	**493,782,516.26**	**674,866,602.22**	**3.7%**	**17,389,041,397.78**
023800100100	MINISTRY OF BUDGET	7,914,408,000.00	493,782,516.26	673,128,735.02	8.5%	7,241,279,264.98
023800200100	BORNO STATE BUREAU OF STATISTICS	149,500,000.00	-	1,737,867.20	1.2%	147,762,132.80
023800500100	SERVICE WIDE VOTE	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
022200000000	**MINISTRY OF TRADE, INVESTMENT AND TOURISM**	**13,880,712,000.00**	**60,112,352.85**	**832,416,546.98**	**6.0%**	**13,048,295,453.02**
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	10,000,000,000.00	123,456.00	554,389,993.23	5.5%	9,445,610,006.77
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	273,812,000.00	-	-	0.0%	273,812,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	2,272,886,000.00	16,503,531.04	29,200,681.27	1.3%	2,243,685,318.73
022205100100	BORNO STATE MINING COMPANY LIMITED	732,446,000.00	-	2,040,097.99	0.3%	730,405,902.01
022205200100	BORNO STATE HOTELS	195,625,000.00	7,249,632.12	61,817,506.12	31.6%	133,807,493.88
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	229,885,000.00	24,077,055.73	147,231,110.29	64.0%	82,653,889.71
022205400200	BORNO KANO MOTOR PARK AND MARKET	39,100,000.00	340,000.00	1,615,998.42	4.1%	37,484,001.58
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	5,000,000.00	-	-	0.0%	5,000,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	23,200,000.00	-	-	0.0%	23,200,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	12,135,000.00	2,636,489.00	7,833,532.50	64.6%	4,301,467.50
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	76,939,000.00	6,058,688.96	18,417,930.15	23.9%	58,521,069.85
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	19,684,000.00	3,123,500.00	9,869,697.01	50.1%	9,814,302.99
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**31,473,517,000.00**	**7,892,320,004.25**	**10,262,632,728.06**	**32.6%**	**21,210,884,271.94**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	17,494,600,000.00	7,576,631,915.78	9,626,320,539.04	55.0%	7,868,279,460.96
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	1,724,518,000.00	240,313,744.08	424,452,725.83	24.6%	1,300,065,274.17
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	852,679,000.00	56,353,045.00	129,871,165.13	15.2%	722,807,834.87
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	11,401,720,000.00	19,021,299.39	81,988,298.06	0.7%	11,319,731,701.94
023400000000	**MINISTRY OF WORKS AND HOUSING**	**88,523,589,000.00**	**26,448,088,841.17**	**39,285,341,033.88**	**44.4%**	**49,238,247,966.12**
023400100100	MINISTRY OF WORKS AND HOUSING	58,270,541,000.00	19,905,138,311.99	27,604,926,754.45	47.4%	30,665,614,245.55
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	30,000,000,000.00	6,540,406,855.18	11,672,783,257.43	38.9%	18,327,216,742.57
023400700100	BORNO STATE HOUSING CORPORATION	253,048,000.00	2,543,674.00	7,631,022.00	3.0%	245,416,978.00
025200000000	**MINISTRY OF WATER RESOURCES**	**21,353,536,000.00**	**818,699,955.77**	**9,705,504,712.43**	**45.5%**	**11,648,031,287.57**
025200100100	MINISTRY OF WATER RESOURCES	8,873,392,000.00	91,824,411.04	464,736,296.57	5.2%	8,408,655,703.43
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	12,480,144,000.00	726,875,544.73	9,240,768,415.86	74.0%	3,239,375,584.14

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR**	**53,710,006,000.00**	**12,588,446,169.65**	**18,855,828,121.14**	**35.1%**	**34,854,177,878.86**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	53,710,006,000.00	12,588,446,169.65	18,855,828,121.14	35.1%	34,854,177,878.86
030000000000	**LAW & JUSTICE SECTOR**	**10,603,766,000.00**	**302,915,507.08**	**1,162,167,338.12**	**11.0%**	**9,441,598,661.88**
031800000000	**BORNO STATE JUDICIAL SERVICE COMMISSION**	**2,613,189,000.00**	**247,834,864.80**	**890,165,432.36**	**34.1%**	**1,723,023,567.64**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	51,457,000.00	7,197,861.60	21,678,638.55	42.1%	29,778,361.45
031805100100	BORNO STATE HIGH COURT OF JUSTICE	2,143,316,000.00	184,333,770.20	664,038,969.15	31.0%	1,479,277,030.85
031805300100	BORNO STATE SHARIA COURT OF APPEAL	196,444,000.00	127,233.00	47,405,324.66	24.1%	149,038,675.34
031805400100	BORNO STATE AREA COURT	221,972,000.00	56,176,000.00	157,042,500.00	70.7%	64,929,500.00
032600000000	**MINISTRY OF JUSTICE**	**7,990,577,000.00**	**55,080,642.28**	**272,001,905.76**	**3.4%**	**7,718,575,094.24**
032600100100	MINISTRY OF JUSTICE	7,951,770,000.00	54,409,614.28	268,787,818.50	3.4%	7,682,982,181.50
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	31,407,000.00	671,028.00	2,347,319.51	7.5%	29,059,680.49
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	7,400,000.00	-	866,767.75	11.7%	6,533,232.25
050000000000	**SOCIAL SECTOR**	**333,776,672,000.00**	**43,980,086,599.10**	**95,810,438,446.22**	**28.7%**	**237,966,233,553.78**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**	**8,384,098,000.00**	**9,222,200.02**	**1,866,640,160.24**	**22.3%**	**6,517,457,839.76**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	8,384,098,000.00	9,222,200.02	1,866,640,160.24	22.3%	6,517,457,839.76
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION**	**134,904,092,000.00**	**22,965,817,047.65**	**42,720,443,879.62**	**31.7%**	**92,183,648,120.38**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	66,764,746,000.00	19,974,410,201.37	25,484,959,064.84	38.2%	41,279,786,935.16
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	16,573,398,000.00	30,521,335.94	5,428,938,071.97	32.8%	11,144,459,928.03
051700800100	BORNO STATE LIBRARY BOARD	81,126,000.00	6,066,502.00	21,717,856.13	26.8%	59,408,143.87
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	997,637,000.00	34,972,747.00	99,406,331.46	10.0%	898,230,668.54
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	4,200,000.00	-	150,157.76	3.6%	4,049,842.24
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	6,471,060,000.00	1,231,162,816.97	3,648,327,801.81	56.4%	2,822,732,198.19
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	4,413,000,000.00	73,217,804.51	711,423,160.33	16.1%	3,701,576,839.67
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	1,652,450,000.00	107,335,749.48	234,046,498.78	14.2%	1,418,403,501.22
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	3,340,787,000.00	568,763,361.43	2,632,548,423.21	78.8%	708,238,576.79
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	1,636,062,000.00	162,867,605.20	510,803,204.65	31.2%	1,125,258,795.35
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TE	1,693,008,000.00	164,009,921.53	511,525,500.23	30.2%	1,181,482,499.77
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	9,843,590,000.00	203,038,631.80	622,882,478.61	6.3%	9,220,707,521.39
051705700100	BORNO STATE SCHOLARSHIPS BOARD	13,321,255,000.00	-	1,553,192,165.31	11.7%	11,768,062,834.69
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGEN	5,105,424,000.00	57,780,446.46	225,303,007.57	4.4%	4,880,120,992.43
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KO	326,118,000.00	47,999,520.98	143,245,180.51	43.9%	182,872,819.49
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	1,098,161,000.00	117,060,236.23	342,885,491.38	31.2%	755,275,508.62
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	1,582,070,000.00	186,610,166.76	549,089,485.08	34.7%	1,032,980,514.92
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**132,141,907,000.00**	**14,565,771,472.82**	**26,647,080,224.17**	**20.2%**	**105,494,826,775.83**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	32,190,245,000.00	12,241,230,858.26	18,466,151,043.01	57.4%	13,724,093,956.99
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	4,143,504,000.00	-	721,278,615.49	17.4%	3,422,225,384.51
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	16,386,732,000.00	25,580,436.65	552,510,390.95	3.4%	15,834,221,609.05
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	35,554,532,000.00	2,070,329,117.64	6,182,752,956.07	17.4%	29,371,779,043.93
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	2,226,462,000.00	15,296,752.44	81,974,094.39	3.7%	2,144,487,905.61
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	1,000,750,000.00	-	29,088,967.74	2.9%	971,661,032.26
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	1,000,000,000.00	-	1,381,765.28	0.1%	998,618,234.72
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	564,814,000.00	8,563,986.71	100,931,860.86	17.9%	463,882,139.14
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	36,651,543,000.00	204,770,321.12	511,010,530.38	1.4%	36,140,532,469.62
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	2,423,325,000.00	-	-	0.0%	2,423,325,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**12,115,793,000.00**	**413,169,060.64**	**7,417,828,553.61**	**61.2%**	**4,697,964,446.39**
053500100100	MINISTRY OF ENVIRONMENT	8,686,709,000.00	16,326,722.92	6,331,605,641.12	72.9%	2,355,103,358.88
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	2,005,344,000.00	396,842,337.72	923,512,644.77	46.1%	1,081,831,355.23
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	1,392,300,000.00	-	162,469,698.47	11.7%	1,229,830,301.53
053505600100	BORNO STATE AFORESTATION PROJECT	11,440,000.00	-	240,569.25	2.1%	11,199,430.75
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	20,000,000.00	-	-	0.0%	20,000,000.00
053900000000	**MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION**	**20,157,419,000.00**	**5,053,239,849.53**	**10,038,718,157.11**	**49.8%**	**10,118,700,842.89**
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	6,929,000,000.00	1,568,482,660.53	3,970,160,011.03	57.3%	2,958,839,988.97
053905100100	BORNO STATE SPORTS COUNCIL	232,855,000.00	51,392,807.14	152,948,234.46	65.7%	79,906,765.54
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	8,364,000.00	2,018,526.00	5,950,883.25	71.1%	2,413,116.75
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	12,987,200,000.00	3,431,345,855.86	5,909,659,028.37	45.5%	7,077,540,971.63
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS**	**13,000,000,000.00**	**5,102,415.07**	**31,040,340.06**	**0.2%**	**12,968,959,659.94**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	13,000,000,000.00	5,102,415.07	31,040,340.06	0.2%	12,968,959,659.94
056400000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**13,073,363,000.00**	**967,764,553.37**	**7,088,687,131.41**	**54.2%**	**5,984,675,868.59**
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	13,010,199,000.00	958,698,553.37	7,061,488,965.66	54.3%	5,948,710,034.34
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	18,500,000.00	-	165.75	0.0%	18,499,834.25
056400300100	BORNO STATE COUNCIL OF ULAMAS	40,664,000.00	9,066,000.00	27,198,000.00	66.9%	13,466,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	4,000,000.00	-	-	0.0%	4,000,000.00

Table 5: Personnel Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	*98,743,917,000.00*	*22,877,491,114.69*	*45,599,448,760.57*	*46.2%*	*53,144,468,239.43*
010000000000	**ADMINISTRATION SECTOR**	**9,936,749,000.00**	**788,444,584.34**	**2,658,322,444.95**	**26.8%**	**7,278,426,555.05**
011100000000	**GOVERNOR'S OFFICE**	**710,036,000.00**	**146,476,940.67**	**311,854,946.62**	**43.9%**	**398,181,053.38**
011100100100	GOVERNMENT HOUSE	608,116,000.00	121,272,912.33	255,940,895.56	42.1%	352,175,104.44
011100100200	DEPUTY GOVERNOR'S OFFICE	7,709,000.00	1,927,396.14	5,782,188.42	75.0%	1,926,811.58
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	63,000,000.00	9,875,014.20	33,460,244.64	53.1%	29,539,755.36
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	31,211,000.00	13,401,618.00	16,671,618.00	53.4%	14,539,382.00
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**4,695,478,000.00**	**247,431,899.81**	**1,093,310,584.01**	**23.3%**	**3,602,167,415.99**
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,437,010,000.00	198,607,243.02	959,528,649.29	39.4%	1,477,481,350.71
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	137,560,000.00	-	1,290,000.00	0.9%	136,270,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	122,115,000.00	24,897,650.28	71,434,297.51	58.5%	50,680,702.49
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND	20,000,000.00	-	4,844,800.00	24.2%	15,155,200.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	225,000,000.00	-	9,070,000.00	4.0%	215,930,000.00
016102100200	ABUJA LIAISON OFFICE	54,600,000.00	20,000.00	40,000.00	0.1%	54,560,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	5,600,000.00	-	920,000.00	16.4%	4,680,000.00
016103700100	BORNO STATE HAJJ COMMISSION	166,593,000.00	8,742,006.51	25,507,837.21	15.3%	141,085,162.79
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	1,500,000,000.00	8,440,000.00	11,740,000.00	0.8%	1,488,260,000.00
016108000100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	12,000,000.00	6,725,000.00	7,215,000.00	60.1%	4,785,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	15,000,000.00	-	1,720,000.00	11.5%	13,280,000.00
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES**	**9,134,000.00**	**959,196.00**	**5,211,372.00**	**57.1%**	**3,922,628.00**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	9,134,000.00	959,196.00	5,211,372.00	57.1%	3,922,628.00
011200000000	**BORNO STATE HOUSE ASSEMBLY**	**723,862,000.00**	**100,973,638.49**	**300,088,764.79**	**41.5%**	**423,773,235.21**
011200300100	BORNO STATE HOUSE ASSEMBLY	694,521,000.00	96,887,760.29	287,711,130.19	41.4%	406,809,869.81
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	29,341,000.00	4,085,878.20	12,377,634.60	42.2%	16,963,365.40
012300000000	**MINISTRY OF INFORMATION AND INTERNAL SECURITY**	**666,612,000.00**	**145,567,309.69**	**440,262,469.00**	**66.0%**	**226,349,531.00**
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	264,295,000.00	46,684,692.64	149,778,054.51	56.7%	114,516,945.49
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	402,317,000.00	98,882,617.05	290,484,414.49	72.2%	111,832,585.51
012500000000	**BORNO STATE HEAD OF SERVICE (HOS)**	**710,495,000.00**	**75,676,147.51**	**269,456,104.71**	**37.9%**	**441,038,895.29**
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	710,495,000.00	75,676,147.51	269,456,104.71	37.9%	441,038,895.29
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**255,732,000.00**	**39,179,961.75**	**110,119,544.76**	**43.1%**	**145,612,455.24**
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	152,028,000.00	35,572,737.67	79,042,748.86	52.0%	72,985,251.14
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	82,036,000.00	1,372,657.08	24,188,094.90	29.5%	57,847,905.10
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	21,668,000.00	2,234,567.00	6,888,701.00	31.8%	14,779,299.00
014700000000	**BORNO STATE CIVIL SERVICE COMMISSION**	**62,534,000.00**	**14,677,819.62**	**40,879,496.66**	**65.4%**	**21,654,503.34**
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	62,534,000.00	14,677,819.62	40,879,496.66	65.4%	21,654,503.34
014800000000	**BORNO STATE INDEPENDENT ELECTORAL COMMISSION**	**57,257,000.00**	**9,315,739.80**	**28,848,035.40**	**50.4%**	**28,408,964.60**
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	57,257,000.00	9,315,739.80	28,848,035.40	50.4%	28,408,964.60
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION**	**2,045,609,000.00**	**8,185,931.00**	**58,291,127.00**	**2.8%**	**1,987,317,873.00**
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	87,439,000.00	7,505,098.00	56,248,628.00	64.3%	31,190,372.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	1,958,170,000.00	680,833.00	2,042,499.00	0.1%	1,956,127,501.00
020000000000	**ECONOMIC SECTOR**	**44,776,216,000.00**	**16,099,103,634.23**	**25,051,923,967.22**	**55.9%**	**19,724,292,032.78**
021500000000	**MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**	**195,129,000.00**	**30,763,157.11**	**100,938,479.59**	**51.7%**	**94,190,520.41**
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	161,350,000.00	30,082,324.11	77,301,326.81	47.9%	84,048,673.19
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	31,174,000.00	680,833.00	23,167,152.78	74.3%	8,006,847.22
021511000100	BORNO STATE FERTILIZER COMPANY	105,000.00	-	-	0.0%	105,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	2,500,000.00	-	470,000.00	18.8%	2,030,000.00

Borno State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT**	**198,753,000.00**	**39,941,966.78**	**101,510,403.99**	**51.1%**	**97,242,596.01**
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	183,753,000.00	39,941,966.78	101,510,403.99	55.2%	82,242,596.01
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	15,000,000.00	-	-	0.0%	15,000,000.00
022000000000	**MINISTRY OF FINANCE**	**41,645,249,000.00**	**15,594,876,007.57**	**23,608,574,663.82**	**56.7%**	**18,036,674,336.18**
022000100100	MINISTRY OF FINANCE	208,119,000.00	70,194,799.78	163,945,791.96	78.8%	44,173,208.04
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	5,000,000.00	1,150,000.00	1,840,000.00	36.8%	3,160,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	41,192,055,000.00	15,501,324,853.97	23,281,268,959.36	56.5%	17,910,786,040.64
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	240,075,000.00	22,206,353.82	161,519,912.50	67.3%	78,555,087.50
023800000000	**MINISTRY OF BUDGET**	**5,000,000.00**	**-**	**250,000.00**	**5.0%**	**4,750,000.00**
023800200100	BORNO STATE BUREAU OF STATISTICS	5,000,000.00	-	250,000.00	5.0%	4,750,000.00
022200000000	**MINISTRY OF TRADE, INVESTMENT AND TOURISM**	**414,048,000.00**	**60,112,352.85**	**247,893,541.76**	**59.9%**	**166,154,458.24**
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	20,114,000.00	123,456.00	7,777,622.04	38.7%	12,336,377.96
022201800100	BORNO INVESTMENT COMPANY LTD	84,385,000.00	16,503,531.04	28,859,019.04	34.2%	55,525,980.96
022205100100	BORNO STATE MINING COMPANY LIMITED	9,321,000.00	-	1,055,000.00	11.3%	8,266,000.00
022205200100	BORNO STATE HOTELS	86,265,000.00	7,249,632.12	61,817,506.12	71.7%	24,447,493.88
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	162,885,000.00	24,077,055.73	111,945,980.84	68.7%	50,939,019.16
022205400200	BORNO KANO MOTOR PARK AND MARKET	1,800,000.00	340,000.00	860,000.00	47.8%	940,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	9,335,000.00	2,636,489.00	7,833,467.00	83.9%	1,501,533.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	24,059,000.00	6,058,688.96	18,168,446.72	75.5%	5,890,553.28
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	15,884,000.00	3,123,500.00	9,576,500.00	60.3%	6,307,500.00
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**878,114,000.00**	**121,076,939.03**	**284,352,891.42**	**32.4%**	**593,761,108.58**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	64,034,000.00	20,162,306.08	32,357,632.84	50.5%	31,676,367.16
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	405,518,000.00	42,957,333.56	114,838,460.80	28.3%	290,679,539.20
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	312,800,000.00	38,936,000.00	79,883,100.00	25.5%	232,916,900.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	95,762,000.00	19,021,299.39	57,273,697.78	59.8%	38,488,302.22
023400000000	**MINISTRY OF WORKS AND HOUSING**	**693,284,000.00**	**141,130,035.85**	**308,240,940.58**	**44.5%**	**385,043,059.42**
023400100100	MINISTRY OF WORKS AND HOUSING	455,504,000.00	102,643,947.65	201,106,012.38	44.2%	254,397,987.62
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	149,732,000.00	35,942,414.20	99,503,906.20	66.5%	50,228,093.80
023400700100	BORNO STATE HOUSING CORPORATION	88,048,000.00	2,543,674.00	7,631,022.00	8.7%	80,416,978.00
025200000000	**MINISTRY OF WATER RESOURCES**	**678,932,000.00**	**91,824,411.04**	**351,507,415.94**	**51.8%**	**327,424,584.06**
025200100100	MINISTRY OF WATER RESOURCES	672,632,000.00	91,824,411.04	349,857,415.94	52.0%	322,774,584.06
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	6,300,000.00	-	1,650,000.00	26.2%	4,650,000.00
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR**	**67,707,000.00**	**19,378,764.00**	**48,655,630.12**	**71.9%**	**19,051,369.88**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	67,707,000.00	19,378,764.00	48,655,630.12	71.9%	19,051,369.88
030000000000	**LAW & JUSTICE SECTOR**	**1,323,138,000.00**	**302,915,507.08**	**1,021,536,396.87**	**77.2%**	**301,601,603.13**
031800000000	**BORNO STATE JUDICIAL SERVICE COMMISSION**	**1,151,260,000.00**	**247,834,864.80**	**880,243,286.95**	**76.5%**	**271,016,713.05**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	28,788,000.00	7,197,861.60	21,593,584.80	75.0%	7,194,415.20
031805100100	BORNO STATE HIGH COURT OF JUSTICE	877,456,000.00	184,333,770.20	664,038,969.15	75.7%	213,417,030.85
031805300100	BORNO STATE SHARIA COURT OF APPEAL	43,044,000.00	127,233.00	37,568,233.00	87.3%	5,475,767.00
031805400100	BORNO STATE AREA COURT	201,972,000.00	56,176,000.00	157,042,500.00	77.8%	44,929,500.00
032600000000	**MINISTRY OF JUSTICE**	**171,878,000.00**	**55,080,642.28**	**141,293,109.92**	**82.2%**	**30,584,890.08**
032600100100	MINISTRY OF JUSTICE	168,770,000.00	54,409,614.28	139,067,997.92	82.4%	29,702,002.08
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	3,108,000.00	671,028.00	2,225,112.00	71.6%	882,888.00
050000000000	**SOCIAL SECTOR**	**42,707,814,000.00**	**5,687,027,389.04**	**16,867,665,951.53**	**39.5%**	**25,840,148,048.47**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**	**52,274,000.00**	**9,222,200.02**	**23,062,454.86**	**44.1%**	**29,211,545.14**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	52,274,000.00	9,222,200.02	23,062,454.86	44.1%	29,211,545.14
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION**	**15,707,484,000.00**	**2,938,620,741.33**	**8,473,983,845.46**	**53.9%**	**7,233,500,154.54**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	831,746,000.00	62,992,687.17	281,317,289.34	33.8%	550,428,710.66

Borno State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	139,773,000.00	30,521,335.94	91,402,881.94	65.4%	48,370,118.06
051700800100	BORNO STATE LIBRARY BOARD	45,930,000.00	6,066,502.00	21,028,474.50	45.8%	24,901,525.50
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	132,637,000.00	34,972,747.00	99,406,331.46	74.9%	33,230,668.54
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	100,000.00	-	50,000.00	50.0%	50,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	5,006,810,000.00	1,231,162,816.97	3,624,627,801.81	72.4%	1,382,182,198.19
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	207,870,000.00	73,217,804.51	107,999,502.51	52.0%	99,870,497.49
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	737,000,000.00	107,335,749.48	153,992,183.13	20.9%	583,007,816.87
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,870,421,000.00	503,316,721.77	1,413,396,743.14	75.6%	457,024,256.86
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	571,029,000.00	162,867,605.20	474,937,615.15	83.2%	96,091,384.85
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TE	842,408,000.00	164,009,921.53	506,288,264.59	60.1%	336,119,735.41
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	3,719,590,000.00	203,038,631.80	622,882,478.61	16.7%	3,096,707,521.39
051705700100	BORNO STATE SCHOLARSHIPS BOARD	4,015,000.00	-	1,723,794.00	42.9%	2,291,206.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGEN	185,844,000.00	7,448,294.00	55,617,588.00	29.9%	130,226,412.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KO	247,070,000.00	47,999,520.98	141,543,664.94	57.3%	105,526,335.06
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	441,661,000.00	117,060,236.23	337,942,467.03	76.5%	103,718,532.97
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	723,580,000.00	186,610,166.76	539,826,765.32	74.6%	183,753,234.68
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**25,092,991,000.00**	**2,290,267,170.81**	**7,325,189,232.39**	**29.2%**	**17,767,801,767.61**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	807,745,000.00	146,480,101.32	412,995,210.99	51.1%	394,749,789.01
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	2,397,695,000.00	-	470,901,437.76	19.6%	1,926,793,562.24
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	6,233,735,000.00	25,580,436.65	157,878,912.15	2.5%	6,075,856,087.85
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	11,004,825,000.00	2,070,329,117.64	6,084,623,132.29	55.3%	4,920,201,867.71
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	92,462,000.00	15,296,752.44	46,567,340.34	50.4%	45,894,659.66
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	50,000,000.00	-	1,910,000.00	3.8%	48,090,000.00
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	50,000,000.00	-	-	0.0%	50,000,000.00
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	69,714,000.00	8,563,986.71	49,396,908.51	70.9%	20,317,091.49
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	4,361,815,000.00	24,016,776.05	100,916,290.35	2.3%	4,260,898,709.65
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	25,000,000.00	-	-	0.0%	25,000,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**1,475,133,000.00**	**369,001,201.27**	**792,438,724.15**	**53.7%**	**682,694,275.85**
053500100100	MINISTRY OF ENVIRONMENT	202,489,000.00	16,326,722.92	36,548,558.00	18.0%	165,940,442.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	1,257,344,000.00	352,674,478.35	755,890,166.15	60.1%	501,453,833.85
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	15,300,000.00	-	-	0.0%	15,300,000.00
053900000000	**MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION**	**248,084,000.00**	**55,595,933.54**	**170,931,324.86**	**68.9%**	**77,152,675.14**
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	16,907,000.00	2,184,600.40	12,182,368.40	72.1%	4,724,631.60
053905100100	BORNO STATE SPORTS COUNCIL	220,013,000.00	51,392,807.14	152,948,234.46	69.5%	67,064,765.54
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	7,564,000.00	2,018,526.00	5,800,722.00	76.7%	1,763,278.00
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	3,600,000.00	-	-	0.0%	3,600,000.00
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS**	**19,565,000.00**	**5,102,415.07**	**13,658,818.81**	**69.8%**	**5,906,181.19**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	19,565,000.00	5,102,415.07	13,658,818.81	69.8%	5,906,181.19
056400000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**112,283,000.00**	**19,217,727.00**	**68,401,551.00**	**60.9%**	**43,881,449.00**
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	76,019,000.00	10,151,727.00	41,203,551.00	54.2%	34,815,449.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	36,264,000.00	9,066,000.00	27,198,000.00	75.0%	9,066,000.00

Table 6: Overhead Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***262,303,584,000.00***	***28,308,608,680.94***	***75,070,693,775.50***	***28.6%***	***187,232,890,224.50***
010000000000	**ADMINISTRATION SECTOR**	**100,583,646,000.00**	**19,948,132,289.22**	**46,741,718,279.67**	**46.5%**	**53,841,927,720.33**
011100000000	**GOVERNOR'S OFFICE**	**49,717,003,000.00**	**13,152,364,688.43**	**34,125,420,326.50**	**68.6%**	**15,591,582,673.50**
011100100100	GOVERNMENT HOUSE	29,025,000,000.00	13,152,364,688.43	23,664,950,491.54	81.5%	5,360,049,508.46
011100100200	DEPUTY GOVERNOR'S OFFICE	11,725,903,000.00	-	3,426,378,905.79	29.2%	8,299,524,094.21
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	8,789,100,000.00	-	7,023,035,321.25	79.9%	1,766,064,678.75
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	177,000,000.00	-	11,055,607.92	6.2%	165,944,392.08
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**25,622,361,000.00**	**6,612,090,372.12**	**10,269,494,465.27**	**40.1%**	**15,352,866,534.73**
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	8,221,578,000.00	569,486,011.93	3,669,257,489.50	44.6%	4,552,320,510.50
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	195,880,000.00	-	3,798,470.03	1.9%	192,081,529.97
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	633,100,000.00	-	37,067,155.66	5.9%	596,032,844.34
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND I	1,468,150,000.00	-	76,587,074.11	5.2%	1,391,562,925.89
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	1,215,100,000.00	-	76,674,595.77	6.3%	1,138,425,404.23
016101100100	LAGOS LIAISON OFFICE	1,100,000.00	-	-	0.0%	1,100,000.00
016102100200	ABUJA LIAISON OFFICE	460,000,000.00	144,709,138.13	155,155,167.45	33.7%	304,844,832.55
016102100300	KADUNA LIAISON OFFICE	1,100,000.00	-	-	0.0%	1,100,000.00
016102100400	KANO LIAISON OFFICE	1,100,000.00	-	-	0.0%	1,100,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	19,855,000.00	-	-	0.0%	19,855,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	25,000,000.00	-	5,291,111.17	21.2%	19,708,888.83
016103700100	BORNO STATE HAJJ COMMISSION	4,452,863,000.00	3,800,119,000.00	3,924,233,748.55	88.1%	528,629,251.45
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	8,589,500,000.00	2,061,464,729.09	2,262,472,374.09	26.3%	6,327,027,625.91
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	276,000,000.00	36,311,492.97	58,272,123.61	21.1%	217,727,876.39
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	62,035,000.00	-	685,155.33	1.1%	61,349,844.67
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES**	**7,633,366,000.00**	**-**	**30,797,580.50**	**0.4%**	**7,602,568,419.50**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	7,613,366,000.00	-	30,797,580.50	0.4%	7,582,568,419.50
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	20,000,000.00	-	-	0.0%	20,000,000.00
011200000000	**BORNO STATE HOUSE ASSEMBLY**	**8,233,000,000.00**	**-**	**1,981,316.96**	**0.0%**	**8,231,018,683.04**
011200300100	BORNO STATE HOUSE ASSEMBLY	8,046,000,000.00	-	-	0.0%	8,046,000,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	187,000,000.00	-	1,981,316.96	1.1%	185,018,683.04
012300000000	**MINISTRY OF INFORMATION AND INTERNAL SECURITY**	**4,172,670,000.00**	**183,677,228.67**	**1,659,945,441.18**	**39.8%**	**2,512,724,558.82**
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	4,003,670,000.00	183,677,228.67	1,659,665,320.23	41.5%	2,344,004,679.77
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	163,000,000.00	-	280,120.95	0.2%	162,719,879.05
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	6,000,000.00	-	-	0.0%	6,000,000.00
012500000000	**BORNO STATE HEAD OF SERVICE (HOS)**	**3,392,081,000.00**	**-**	**109,612,230.00**	**3.2%**	**3,282,468,770.00**
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	2,339,018,000.00	-	73,143,584.07	3.1%	2,265,874,415.93
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS	1,053,063,000.00	-	36,468,645.93	3.5%	1,016,594,354.07
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**539,300,000.00**	**-**	**110,878,788.24**	**20.6%**	**428,421,211.76**
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	100,000,000.00	-	41,459,566.93	41.5%	58,540,433.07
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	392,750,000.00	-	69,415,871.13	17.7%	323,334,128.87
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	46,550,000.00	-	3,350.18	0.0%	46,546,649.82
014700000000	**BORNO STATE CIVIL SERVICE COMMISSION**	**80,000,000.00**	**-**	**-**	**0.0%**	**80,000,000.00**
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	80,000,000.00	-	-	0.0%	80,000,000.00
014800000000	**BORNO STATE INDEPENDENT ELECTORAL COMMISSION**	**516,765,000.00**	**-**	**103,224,014.80**	**20.0%**	**413,540,985.20**
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	516,765,000.00	-	103,224,014.80	20.0%	413,540,985.20
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION**	**677,100,000.00**	**-**	**330,364,116.22**	**48.8%**	**346,735,883.78**
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	587,100,000.00	-	329,028,908.22	56.0%	258,071,091.78
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	90,000,000.00	-	1,335,208.00	1.5%	88,664,792.00

Borno State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
020000000000	**ECONOMIC SECTOR**	**72,269,021,000.00**	**1,563,660,002.70**	**6,853,921,980.29**	**9.5%**	**65,415,099,019.71**
021500000000	**MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**	**19,486,000,000.00**	**3,467,040.33**	**1,456,038,489.92**	**7.5%**	**18,029,961,510.08**
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	19,447,500,000.00	-	1,452,302,751.89	7.5%	17,995,197,248.11
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	7,000,000.00	3,467,040.33	3,467,040.33	49.5%	3,532,959.67
021511000100	BORNO STATE FERTILIZER COMPANY	1,500,000.00	-	100.00	0.0%	1,499,900.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	30,000,000.00	-	268,597.70	0.9%	29,731,402.30
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT**	**1,295,000,000.00**	**-**	**17,069,346.36**	**1.3%**	**1,277,930,653.64**
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	499,000,000.00	-	17,069,346.36	3.4%	481,930,653.64
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	796,000,000.00	-	-	0.0%	796,000,000.00
022000000000	**MINISTRY OF FINANCE**	**10,134,220,000.00**	**158,762,211.94**	**2,808,797,694.07**	**27.7%**	**7,325,422,305.93**
022000100100	MINISTRY OF FINANCE	8,313,000,000.00	-	2,210,437,668.78	26.6%	6,102,562,331.22
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	320,000,000.00	116,946,741.00	142,560,779.49	44.6%	177,439,220.51
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	869,220,000.00	-	142,536,292.05	16.4%	726,683,707.95
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	632,000,000.00	41,815,470.94	313,262,953.75	49.6%	318,737,046.25
023800000000	**MINISTRY OF BUDGET**	**15,455,000,000.00**	**492,755,916.26**	**673,590,002.22**	**4.4%**	**14,781,409,997.78**
023800100100	MINISTRY OF BUDGET	5,420,500,000.00	492,755,916.26	672,102,135.02	12.4%	4,748,397,864.98
023800200100	BORNO STATE BUREAU OF STATISTICS	34,500,000.00	-	1,487,867.20	4.3%	33,012,132.80
023800500100	SERVICE WIDE VOTE	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
022200000000	**MINISTRY OF TRADE, INVESTMENT AND TOURISM**	**1,314,580,000.00**	**-**	**64,358,682.30**	**4.9%**	**1,250,221,317.70**
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	756,650,000.00	-	26,448,048.27	3.5%	730,201,951.73
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	150,000,000.00	-	-	0.0%	150,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	40,000,000.00	-	341,662.23	0.9%	39,658,337.77
022205100100	BORNO STATE MINING COMPANY LIMITED	160,000,000.00	-	985,097.99	0.6%	159,014,902.01
022205200100	BORNO STATE HOTELS	80,000,000.00	-	-	0.0%	80,000,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	64,000,000.00	-	35,285,129.45	55.1%	28,714,870.55
022205400200	BORNO KANO MOTOR PARK AND MARKET	35,000,000.00	-	755,998.42	2.2%	34,244,001.58
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	20,000,000.00	-	-	0.0%	20,000,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	800,000.00	-	65.50	0.0%	799,934.50
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	6,330,000.00	-	249,483.43	3.9%	6,080,516.57
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	1,800,000.00	-	293,197.01	16.3%	1,506,802.99
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**6,881,425,000.00**	**441,059,955.52**	**978,891,138.81**	**14.2%**	**5,902,533,861.19**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	5,674,580,000.00	256,848,000.00	674,822,408.37	11.9%	4,999,757,591.63
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	702,000,000.00	166,794,910.52	253,472,765.03	36.1%	448,527,234.97
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	215,795,000.00	17,417,045.00	49,988,065.13	23.2%	165,806,934.87
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	289,050,000.00	-	607,900.28	0.2%	288,442,099.72
023400000000	**MINISTRY OF WORKS AND HOUSING**	**3,542,556,000.00**	**307,315,757.50**	**457,378,257.50**	**12.9%**	**3,085,177,742.50**
023400100100	MINISTRY OF WORKS AND HOUSING	870,400,000.00	152,520,107.50	204,320,107.50	23.5%	666,079,892.50
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	2,607,156,000.00	154,795,650.00	253,058,150.00	9.7%	2,354,097,850.00
023400700100	BORNO STATE HOUSING CORPORATION	65,000,000.00	-	-	0.0%	65,000,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**6,400,240,000.00**	**-**	**70,388,901.59**	**1.1%**	**6,329,851,098.41**
025200100100	MINISTRY OF WATER RESOURCES	6,200,760,000.00	-	2,993,630.63	0.0%	6,197,766,369.37
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	199,480,000.00	-	67,395,270.96	33.8%	132,084,729.04
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR**	**7,760,000,000.00**	**160,299,121.15**	**327,409,467.52**	**4.2%**	**7,432,590,532.48**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	7,760,000,000.00	160,299,121.15	327,409,467.52	4.2%	7,432,590,532.48
030000000000	**LAW & JUSTICE SECTOR**	**2,947,428,000.00**	**-**	**53,705,941.25**	**1.8%**	**2,893,722,058.75**
031800000000	**BORNO STATE JUDICIAL SERVICE COMMISSION**	**1,438,529,000.00**	**-**	**9,922,145.41**	**0.7%**	**1,428,606,854.59**
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	22,669,000.00	-	85,053.75	0.4%	22,583,946.25
031805100100	BORNO STATE HIGH COURT OF JUSTICE	1,245,860,000.00	-	-	0.0%	1,245,860,000.00

Borno State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
031805300100	BORNO STATE SHARIA COURT OF APPEAL	150,000,000.00	-	9,837,091.66	6.6%	140,162,908.34
031805400100	BORNO STATE AREA COURT	20,000,000.00	-	-	0.0%	20,000,000.00
032600000000	**MINISTRY OF JUSTICE**	**1,508,899,000.00**	**-**	**43,783,795.84**	**2.9%**	**1,465,115,204.16**
032600100100	MINISTRY OF JUSTICE	1,480,000,000.00	-	42,794,820.58	2.9%	1,437,205,179.42
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	24,899,000.00	-	122,207.51	0.5%	24,776,792.49
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	4,000,000.00	-	866,767.75	21.7%	3,133,232.25
050000000000	**SOCIAL SECTOR**	**86,503,489,000.00**	**6,796,816,389.02**	**21,421,347,574.29**	**24.8%**	**65,082,141,425.71**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**	**7,221,322,000.00**	**-**	**1,841,677,705.38**	**25.5%**	**5,379,644,294.62**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	7,221,322,000.00	-	1,841,677,705.38	25.5%	5,379,644,294.62
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION**	**24,195,032,000.00**	**1,270,740,951.86**	**4,142,464,137.91**	**17.1%**	**20,052,567,862.09**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	5,369,700,000.00	1,171,287,159.74	1,831,022,569.48	34.1%	3,538,677,430.52
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	659,000,000.00	-	304,818,836.38	46.3%	354,181,163.62
051700800100	BORNO STATE LIBRARY BOARD	5,196,000.00	-	689,381.63	13.3%	4,506,618.37
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	245,000,000.00	-	-	0.0%	245,000,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	700,000.00	-	100,157.76	14.3%	599,842.24
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	1,026,250,000.00	-	-	0.0%	1,026,250,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	1,068,900,000.00	-	29,131,706.57	2.7%	1,039,768,293.43
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	285,000,000.00	-	18,149,940.65	6.4%	266,850,059.35
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	414,300,000.00	65,446,639.66	213,818,869.74	51.6%	200,481,130.26
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	94,000,000.00	-	35,865,589.50	38.2%	58,134,410.50
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TE	68,000,000.00	-	4,996,035.64	7.3%	63,003,964.36
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	1,124,000,000.00	-	-	0.0%	1,124,000,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	13,102,740,000.00	-	1,548,993,371.31	11.8%	11,553,746,628.69
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGEN	638,000,000.00	34,007,152.46	139,510,419.57	21.9%	498,489,580.43
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KO	4,256,000.00	-	1,401,515.57	32.9%	2,854,484.43
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	44,000,000.00	-	4,703,024.35	10.7%	39,296,975.65
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	45,990,000.00	-	9,262,719.76	20.1%	36,727,280.24
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**19,418,969,000.00**	**518,433,661.80**	**1,486,055,267.29**	**7.7%**	**17,932,913,732.71**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	1,537,000,000.00	337,680,116.73	688,849,374.32	44.8%	848,150,625.68
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	308,351,000.00	-	125,259,747.63	40.6%	183,091,252.37
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	1,380,000,000.00	-	76,419,341.24	5.5%	1,303,580,658.76
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	4,314,000,000.00	-	98,129,823.78	2.3%	4,215,870,176.22
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	1,244,000,000.00	-	35,406,754.05	2.8%	1,208,593,245.95
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	250,750,000.00	-	11,333,967.74	4.5%	239,416,032.26
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	250,000,000.00	-	1,765.28	0.0%	249,998,234.72
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	165,100,000.00	-	40,560,253.22	24.6%	124,539,746.78
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	7,836,768,000.00	180,753,545.07	410,094,240.03	5.2%	7,426,673,759.97
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	2,133,000,000.00	-	-	0.0%	2,133,000,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**1,110,148,000.00**	**44,167,859.37**	**198,599,320.70**	**17.9%**	**911,548,679.30**
053500100100	MINISTRY OF ENVIRONMENT	202,708,000.00	-	30,728,983.12	15.2%	171,979,016.88
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	529,000,000.00	44,167,859.37	167,622,478.62	31.7%	361,377,521.38
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	377,000,000.00	-	7,289.71	0.0%	376,992,710.29
053505600100	BORNO STATE AFORESTATION PROJECT	1,440,000.00	-	240,569.25	16.7%	1,199,430.75
053900000000	**MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION**	**18,694,511,000.00**	**4,963,473,915.99**	**9,609,821,832.25**	**51.4%**	**9,084,689,167.75**
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	5,947,269,000.00	1,566,298,060.13	3,761,102,642.63	63.2%	2,186,166,357.37
053905100100	BORNO STATE SPORTS COUNCIL	2,842,000.00	-	-	0.0%	2,842,000.00
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	800,000.00	-	150,161.25	18.8%	649,838.75
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	12,743,600,000.00	3,397,175,855.86	5,848,569,028.37	45.9%	6,895,030,971.63
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS**	**10,138,062,000.00**	**-**	**17,381,521.25**	**0.2%**	**10,120,680,478.75**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	10,138,062,000.00	-	17,381,521.25	0.2%	10,120,680,478.75
056400000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**5,725,445,000.00**	**-**	**4,125,347,789.51**	**72.1%**	**1,600,097,210.49**
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	5,709,345,000.00	-	4,125,347,623.76	72.3%	1,583,997,376.24
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	13,500,000.00	-	165.75	0.0%	13,499,834.25
056400300100	BORNO STATE COUNCIL OF ULAMAS	2,000,000.00	-	-	0.0%	2,000,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	600,000.00	-	-	0.0%	600,000.00

Table 7: Capital Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	*507,323,910,000.00*	*96,971,466,908.39*	*161,218,892,529.55*	*31.8%*	*346,105,017,470.45*
010000000000	**ADMINISTRATION SECTOR**	**60,687,654,000.00**	**18,960,607,125.60**	**24,544,900,176.58**	**40.4%**	**36,142,753,823.42**
011100000000	**GOVERNOR'S OFFICE**	**7,934,884,000.00**	**2,305,325,069.72**	**4,973,591,012.63**	**62.7%**	**2,961,292,987.37**
011100100100	GOVERNMENT HOUSE	7,446,884,000.00	2,305,325,069.72	4,877,259,012.63	65.5%	2,569,624,987.37
011100100200	DEPUTY GOVERNOR'S OFFICE	111,000,000.00	-	-	0.0%	111,000,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	239,000,000.00	-	96,332,000.00	40.3%	142,668,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	138,000,000.00	-	-	0.0%	138,000,000.00
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**35,588,289,000.00**	**16,567,841,610.34**	**18,846,756,271.67**	**53.0%**	**16,741,532,728.33**
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	4,973,067,000.00	3,478,796,914.34	4,173,154,914.34	83.9%	799,912,085.66
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	359,500,000.00	-	-	0.0%	359,500,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	3,366,885,000.00	-	559,132,161.33	16.6%	2,807,752,838.67
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND	639,139,000.00	-	27,985,000.00	4.4%	611,154,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	100,000,000.00	-	-	0.0%	100,000,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	33,884,000.00	-	-	0.0%	33,884,000.00
016103700100	BORNO STATE HAJJ COMMISSION	546,830,000.00	1,660,000.00	1,660,000.00	0.3%	545,170,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	15,620,000,000.00	12,927,223,373.00	13,525,953,373.00	86.6%	2,094,046,627.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	317,854,000.00	160,161,323.00	163,824,323.00	51.5%	154,029,677.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	9,631,130,000.00	-	395,046,500.00	4.1%	9,236,083,500.00
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES**	**2,978,140,000.00**	**-**	**300,000,000.00**	**10.1%**	**2,678,140,000.00**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	2,877,500,000.00	-	300,000,000.00	10.4%	2,577,500,000.00
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	100,640,000.00	-	-	0.0%	100,640,000.00
011200000000	**BORNO STATE HOUSE ASSEMBLY**	**5,919,605,000.00**	**-**	**-**	**0.0%**	**5,919,605,000.00**
011200300100	BORNO STATE HOUSE ASSEMBLY	5,841,946,000.00	-	-	0.0%	5,841,946,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	77,659,000.00	-	-	0.0%	77,659,000.00
012300000000	**MINISTRY OF INFORMATION AND INTERNAL SECURITY**	**7,105,620,000.00**	**87,440,445.54**	**398,005,892.28**	**5.6%**	**6,707,614,107.72**
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	2,400,620,000.00	87,440,445.54	398,005,892.28	16.6%	2,002,614,107.72
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	4,400,000,000.00	-	-	0.0%	4,400,000,000.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	305,000,000.00	-	-	0.0%	305,000,000.00
012500000000	**BORNO STATE HEAD OF SERVICE (HOS)**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	100,000,000.00	-	-	0.0%	100,000,000.00
014000000000	**BORNO STATE OFFICE OF THE AUDITOR GENERAL**	**419,714,000.00**	**-**	**21,000,000.00**	**5.0%**	**398,714,000.00**
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	139,000,000.00	-	-	0.0%	139,000,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	270,714,000.00	-	21,000,000.00	7.8%	249,714,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	10,000,000.00	-	-	0.0%	10,000,000.00
014700000000	**BORNO STATE CIVIL SERVICE COMMISSION**	**25,701,000.00**	**-**	**-**	**0.0%**	**25,701,000.00**
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	25,701,000.00	-	-	0.0%	25,701,000.00
014800000000	**BORNO STATE INDEPENDENT ELECTORAL COMMISSION**	**239,000,000.00**	**-**	**-**	**0.0%**	**239,000,000.00**
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	239,000,000.00	-	-	0.0%	239,000,000.00
014900000000	**BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION**	**376,701,000.00**	**-**	**5,547,000.00**	**1.5%**	**371,154,000.00**
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	280,701,000.00	-	5,547,000.00	2.0%	275,154,000.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	96,000,000.00	-	-	0.0%	96,000,000.00
020000000000	**ECONOMIC SECTOR**	**235,742,687,000.00**	**46,514,616,961.75**	**79,067,795,807.77**	**33.5%**	**156,674,891,192.23**
021500000000	**MINISTRY OF AGRICULTURE AND NATURAL RESOURCES**	**25,533,579,000.00**	**-**	**42,792,400.00**	**0.2%**	**25,490,786,600.00**
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	24,738,579,000.00	-	11,626,400.00	0.0%	24,726,952,600.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	100,000,000.00	-	10,000,000.00	10.0%	90,000,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	695,000,000.00	-	21,166,000.00	3.0%	673,834,000.00

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
026500000000	**MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT**	**16,847,726,000.00**	**-**	**255,485,800.00**	**1.5%**	**16,592,240,200.00**
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	11,751,926,000.00	-	255,485,800.00	2.2%	11,496,440,200.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	5,095,800,000.00	-	-	0.0%	5,095,800,000.00
022000000000	**MINISTRY OF FINANCE**	**10,669,000,000.00**	**48,120,375.00**	**2,965,844,732.82**	**27.8%**	**7,703,155,267.18**
022000100100	MINISTRY OF FINANCE	10,400,000,000.00	-	2,845,152,877.82	27.4%	7,554,847,122.18
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	20,000,000.00	5,770,625.00	5,770,625.00	28.9%	14,229,375.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	249,000,000.00	42,349,750.00	114,921,230.00	46.2%	134,078,770.00
023800000000	**MINISTRY OF BUDGET**	**2,603,908,000.00**	**1,026,600.00**	**1,026,600.00**	**0.0%**	**2,602,881,400.00**
023800100100	MINISTRY OF BUDGET	2,493,908,000.00	1,026,600.00	1,026,600.00	0.0%	2,492,881,400.00
023800200100	BORNO STATE BUREAU OF STATISTICS	110,000,000.00	-	-	0.0%	110,000,000.00
022200000000	**MINISTRY OF TRADE, INVESTMENT AND TOURISM**	**12,132,084,000.00**	**-**	**520,164,322.92**	**4.3%**	**11,611,919,677.08**
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	9,203,236,000.00	-	520,164,322.92	5.7%	8,683,071,677.08
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	123,812,000.00	-	-	0.0%	123,812,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	2,148,501,000.00	-	-	0.0%	2,148,501,000.00
022205100100	BORNO STATE MINING COMPANY LIMITED	563,125,000.00	-	-	0.0%	563,125,000.00
022205200100	BORNO STATE HOTELS	29,360,000.00	-	-	0.0%	29,360,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	3,000,000.00	-	-	0.0%	3,000,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	2,300,000.00	-	-	0.0%	2,300,000.00
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	5,000,000.00	-	-	0.0%	5,000,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	3,200,000.00	-	-	0.0%	3,200,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	2,000,000.00	-	-	0.0%	2,000,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	46,550,000.00	-	-	0.0%	46,550,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	2,000,000.00	-	-	0.0%	2,000,000.00
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**23,711,978,000.00**	**7,330,183,109.70**	**8,999,388,697.83**	**38.0%**	**14,712,589,302.17**
022900100100	MINISTRY OF TRANSPORT AND ENERGY	11,755,986,000.00	7,299,621,609.70	8,919,140,497.83	75.9%	2,836,845,502.17
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	615,000,000.00	30,561,500.00	56,141,500.00	9.1%	558,858,500.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	324,084,000.00	-	-	0.0%	324,084,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	11,016,908,000.00	-	24,106,700.00	0.2%	10,992,801,300.00
023400000000	**MINISTRY OF WORKS AND HOUSING**	**84,287,749,000.00**	**25,999,643,047.82**	**38,519,721,835.80**	**45.7%**	**45,768,027,164.20**
023400100100	MINISTRY OF WORKS AND HOUSING	56,944,637,000.00	19,649,974,256.84	27,199,500,634.57	47.8%	29,745,136,365.43
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	27,243,112,000.00	6,349,668,790.98	11,320,221,201.23	41.6%	15,922,890,798.77
023400700100	BORNO STATE HOUSING CORPORATION	100,000,000.00	-	-	0.0%	100,000,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**14,174,364,000.00**	**726,875,544.73**	**9,283,608,394.90**	**65.5%**	**4,890,755,605.10**
025200100100	MINISTRY OF WATER RESOURCES	2,000,000,000.00	-	111,885,250.00	5.6%	1,888,114,750.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	12,174,364,000.00	726,875,544.73	9,171,723,144.90	75.3%	3,002,640,855.10
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR**	**45,782,299,000.00**	**12,408,768,284.50**	**18,479,763,023.50**	**40.4%**	**27,302,535,976.50**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	45,782,299,000.00	12,408,768,284.50	18,479,763,023.50	40.4%	27,302,535,976.50
030000000000	**LAW & JUSTICE SECTOR**	**6,333,200,000.00**	**-**	**86,925,000.00**	**1.4%**	**6,246,275,000.00**
031800000000	**BORNO STATE JUDICIAL SERVICE COMMISSION**	**23,400,000.00**	**-**	**-**	**0.0%**	**23,400,000.00**
031805100100	BORNO STATE HIGH COURT OF JUSTICE	20,000,000.00	-	-	0.0%	20,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	3,400,000.00	-	-	0.0%	3,400,000.00
032600000000	**MINISTRY OF JUSTICE**	**6,309,800,000.00**	**-**	**86,925,000.00**	**1.4%**	**6,222,875,000.00**
032600100100	MINISTRY OF JUSTICE	6,303,000,000.00	-	86,925,000.00	1.4%	6,216,075,000.00
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	3,400,000.00	-	-	0.0%	3,400,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	3,400,000.00	-	-	0.0%	3,400,000.00

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
050000000000	**SOCIAL SECTOR**	**204,560,369,000.00**	**31,496,242,821.04**	**57,519,271,545.20**	**28.1%**	**147,041,097,454.80**
051400000000	**MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT**	**1,110,502,000.00**	**-**	**1,900,000.00**	**0.2%**	**1,108,602,000.00**
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,110,502,000.00	-	1,900,000.00	0.2%	1,108,602,000.00
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION**	**95,001,576,000.00**	**18,756,455,354.46**	**30,103,995,896.25**	**31.7%**	**64,897,580,103.75**
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	60,563,300,000.00	18,740,130,354.46	23,372,619,206.02	38.6%	37,190,680,793.98
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	15,774,625,000.00	-	5,032,716,353.65	31.9%	10,741,908,646.35
051700800100	BORNO STATE LIBRARY BOARD	30,000,000.00	-	-	0.0%	30,000,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	620,000,000.00	-	-	0.0%	620,000,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	3,400,000.00	-	-	0.0%	3,400,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	438,000,000.00	-	23,700,000.00	5.4%	414,300,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	3,136,230,000.00	-	574,291,951.25	18.3%	2,561,938,048.75
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	630,450,000.00	-	61,904,375.00	9.8%	568,545,625.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,056,066,000.00	-	1,005,332,810.33	95.2%	50,733,189.67
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	971,033,000.00	-	-	0.0%	971,033,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TE	782,600,000.00	-	241,200.00	0.0%	782,358,800.00
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	214,500,000.00	-	2,475,000.00	1.2%	212,025,000.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGEN	4,281,580,000.00	16,325,000.00	30,175,000.00	0.7%	4,251,405,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KO	74,792,000.00	-	300,000.00	0.4%	74,492,000.00
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	612,500,000.00	-	240,000.00	0.0%	612,260,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	812,500,000.00	-	-	0.0%	812,500,000.00
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**87,624,947,000.00**	**11,757,070,640.21**	**17,833,682,349.29**	**20.4%**	**69,791,264,650.71**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	29,845,500,000.00	11,757,070,640.21	17,364,306,457.70	58.2%	12,481,193,542.30
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,432,458,000.00	-	122,964,054.90	8.6%	1,309,493,945.10
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	8,772,997,000.00	-	318,212,137.56	3.6%	8,454,784,862.44
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	20,235,707,000.00	-	-	0.0%	20,235,707,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	890,000,000.00	-	-	0.0%	890,000,000.00
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	700,000,000.00	-	15,845,000.00	2.3%	684,155,000.00
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	700,000,000.00	-	1,380,000.00	0.2%	698,620,000.00
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	330,000,000.00	-	10,974,699.13	3.3%	319,025,300.87
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	24,452,960,000.00	-	-	0.0%	24,452,960,000.00
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	265,325,000.00	-	-	0.0%	265,325,000.00
053500000000	**MINISTRY OF ENVIRONMENT**	**9,530,512,000.00**	**-**	**6,426,790,508.76**	**67.4%**	**3,103,721,491.24**
053500100100	MINISTRY OF ENVIRONMENT	8,281,512,000.00	-	6,264,328,100.00	75.6%	2,017,183,900.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	219,000,000.00	-	-	0.0%	219,000,000.00
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	1,000,000,000.00	-	162,462,408.76	16.2%	837,537,591.24
053505600100	BORNO STATE AFORESTATION PROJECT	10,000,000.00	-	-	0.0%	10,000,000.00
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	20,000,000.00	-	-	0.0%	20,000,000.00
053900000000	**MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION**	**1,214,824,000.00**	**34,170,000.00**	**257,965,000.00**	**21.2%**	**956,859,000.00**
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	964,824,000.00	-	196,875,000.00	20.4%	767,949,000.00
053905100100	BORNO STATE SPORTS COUNCIL	10,000,000.00	-	-	0.0%	10,000,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	240,000,000.00	34,170,000.00	61,090,000.00	25.5%	178,910,000.00
055100000000	**MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS**	**2,842,373,000.00**	**-**	**-**	**0.0%**	**2,842,373,000.00**
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	2,842,373,000.00	-	-	0.0%	2,842,373,000.00
056400000000	**MINISTRY OF RELIGIOUS AFFAIRS**	**7,235,635,000.00**	**948,546,826.37**	**2,894,937,790.90**	**40.0%**	**4,340,697,209.10**
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	7,224,835,000.00	948,546,826.37	2,894,937,790.90	40.1%	4,329,897,209.10
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	5,000,000.00	-	-	0.0%	5,000,000.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	2,400,000.00	-	-	0.0%	2,400,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	3,400,000.00	-	-	0.0%	3,400,000.00

Table 8: Other Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2026 Q3 - Other Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	*24,077,000,000.00*	*45,413,673,296.79*	*74,681,220,750.55*	*310.2%*	*- 50,604,220,750.55*
010000000000	**ADMINISTRATION SECTOR**	**3,350,000,000.00**	**86,832,322.50**	**810,892,322.50**	**24.2%**	**2,539,107,677.50**
011100000000	**GOVERNOR'S OFFICE**	**850,000,000.00**	**86,832,322.50**	**721,492,322.50**	**84.9%**	**128,507,677.50**
011100100100	GOVERNMENT HOUSE	850,000,000.00	86,832,322.50	721,492,322.50	84.9%	128,507,677.50
016200000000	**MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES**	**2,500,000,000.00**	**-**	**89,400,000.00**	**3.6%**	**2,410,600,000.00**
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	2,500,000,000.00	-	89,400,000.00	3.6%	2,410,600,000.00
020000000000	**ECONOMIC SECTOR**	**20,722,000,000.00**	**45,326,840,974.29**	**73,868,175,052.85**	**356.5%**	**- 53,146,175,052.85**
022000000000	**MINISTRY OF FINANCE**	**20,500,000,000.00**	**45,326,840,974.29**	**73,868,175,052.85**	**360.3%**	**- 53,368,175,052.85**
022000100100	MINISTRY OF FINANCE	20,500,000,000.00	45,326,840,974.29	73,868,175,052.85	360.3%	- 53,368,175,052.85
022200000000	**MINISTRY OF TRADE, INVESTMENT AND TOURISM**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	20,000,000.00	-	-	0.0%	20,000,000.00
022900000000	**MINISTRY OF TRANSPORT AND ENERGY**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	2,000,000.00	-	-	0.0%	2,000,000.00
025200000000	**MINISTRY OF WATER RESOURCES**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	100,000,000.00	-	-	0.0%	100,000,000.00
025600000000	**MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	100,000,000.00	-	-	0.0%	100,000,000.00
050000000000	**SOCIAL SECTOR**	**5,000,000.00**	**-**	**2,153,375.20**	**43.1%**	**2,846,624.80**
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**5,000,000.00**	**-**	**2,153,375.20**	**43.1%**	**2,846,624.80**
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	5,000,000.00	-	2,153,375.20	43.1%	2,846,624.80

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	**892,448,411,000.00**	**193,571,240,000.81**	**356,570,255,816.17**	**40.0%**	**535,878,155,183.83**
2	***EXPENDITURES***	***892,448,411,000.00***	***193,571,240,000.81***	***356,570,255,816.17***	***40.0%***	***535,878,155,183.83***
21	***PERSONNEL COST***	***98,743,917,000.00***	***22,877,491,114.69***	***45,599,448,760.57***	***46.2%***	***53,144,468,239.43***
2101	**SALARY**	***43,763,705,000.00***	***6,784,025,637.80***	***19,956,525,784.30***	***45.6%***	***23,807,179,215.70***
210101	**SALARIES AND WAGES**	**43,763,705,000.00**	**6,784,025,637.80**	**19,956,525,784.30**	**45.6%**	**23,807,179,215.70**
21010101	SALARY	43,448,360,000.00	6,709,093,125.69	19,724,468,384.81	45.4%	23,723,891,615.19
21010102	OVER TIME PAYMENTS	2,000,000.00	-	615,000.00	30.8%	1,385,000.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	313,345,000.00	74,932,512.11	231,442,399.49	73.9%	81,902,600.51
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***15,756,577,000.00***	***805,938,610.57***	***3,627,003,295.82***	***23.0%***	***12,129,573,704.18***
210201	**ALLOWANCES**	**9,375,106,000.00**	**593,280,622.92**	**1,897,875,521.61**	**20.2%**	**7,477,230,478.39**
21020101	NON REGULAR ALLOWANCES	7,929,931,000.00	550,314,519.92	1,720,304,747.61	21.7%	6,209,626,252.39
21020102	OUTFIT ALLOWANCE	60,900,000.00	6,986,103.00	8,075,397.00	13.3%	52,824,603.00
21020103	HAZARD ALLOWANCE	3,000,000.00	-	-	0.0%	3,000,000.00
21020104	FURNITURE ALLOWANCE	1,054,275,000.00	-	14,083,377.00	1.3%	1,040,191,623.00
21020105	NYSC ACTIVITIES & ALLOWANCE	327,000,000.00	35,980,000.00	155,412,000.00	47.5%	171,588,000.00
210202	**SOCIAL CONTRIBUTIONS**	**6,381,471,000.00**	**212,657,987.65**	**1,729,127,774.21**	**27.1%**	**4,652,343,225.79**
21020201	NHIS CONTRIBUTION	2,000,000,000.00	212,657,987.65	637,973,962.95	31.9%	1,362,026,037.05
21020202	CONTRIBUTORY PENSION	2,000,000,000.00	-	625,095,315.96	31.3%	1,374,904,684.04
21020203	GROUP LIFE INSURANCE	1,056,000.00	-	-	0.0%	1,056,000.00
21020206	CAPITATION FOR CONTRIBUTORY HEALTHCARE	2,380,415,000.00	-	466,058,495.30	19.6%	1,914,356,504.70
2103	**SOCIAL BENEFITS**	***39,223,635,000.00***	***15,287,526,866.32***	***22,015,919,680.45***	***56.1%***	***17,207,715,319.55***
210301	**SOCIAL BENEFITS**	**39,223,635,000.00**	**15,287,526,866.32**	**22,015,919,680.45**	**56.1%**	**17,207,715,319.55**
21030101	GRATUITY	20,110,183,000.00	6,749,935,382.49	7,956,624,927.86	39.6%	12,153,558,072.14
21030102	PENSION	17,061,693,000.00	8,537,591,483.83	14,059,294,752.59	82.4%	3,002,398,247.41
21030103	DEATH BENEFITS	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
21030104	CLEARANCE OF GRATUITY ARREARS	33,711,000.00	-	-	0.0%	33,711,000.00
21030105	CLEARANCE OF PENSION ARREARS	18,048,000.00	-	-	0.0%	18,048,000.00
22	***OTHER RECURRENT COSTS***	***286,380,584,000.00***	***73,722,281,977.73***	***149,751,914,526.05***	***52.3%***	***136,628,669,473.95***
2202	**OVERHEAD COST**	***262,303,584,000.00***	***28,308,608,680.94***	***75,070,693,775.50***	***28.6%***	***187,232,890,224.50***
220201	**TRAVEL & TRANSPORT - GENERAL**	**23,483,386,000.00**	**2,160,045,583.11**	**4,655,232,708.18**	**19.8%**	**18,828,153,291.82**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,150,376,000.00	761,253,365.30	957,690,101.53	18.6%	4,192,685,898.47
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,723,225,000.00	52,604,412.81	1,642,656,257.65	21.3%	6,080,568,742.35
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,021,580,000.00	432,357,805.00	490,565,533.00	16.2%	2,531,014,467.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	7,588,205,000.00	913,830,000.00	1,564,320,816.00	20.6%	6,023,884,184.00
220202	**UTILITIES - GENERAL**	**3,118,867,000.00**	**299,027,528.90**	**734,510,729.15**	**23.6%**	**2,384,356,270.85**
22020201	ELECTRICITY CHARGES	2,368,818,000.00	267,430,128.90	661,943,895.95	27.9%	1,706,874,104.05
22020202	TELEPHONE CHARGES	7,911,000.00	-	2,271,527.50	28.7%	5,639,472.50
22020203	INTERNET ACCESS CHARGES	440,376,000.00	16,745,400.00	30,656,305.70	7.0%	409,719,694.30
22020204	SATELLITE BROADCASTING ACCESS CHARGES	133,372,000.00	14,123,000.00	21,566,000.00	16.2%	111,806,000.00
22020205	WATER RATES	13,120,000.00	-	-	0.0%	13,120,000.00
22020206	SEWERAGE CHARGES	28,200,000.00	-	265,000.00	0.9%	27,935,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	127,070,000.00	729,000.00	17,808,000.00	14.0%	109,262,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**72,834,972,500.00**	**6,665,731,182.24**	**20,714,507,855.37**	**28.4%**	**52,120,464,644.63**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,245,206,500.00	103,907,100.00	358,043,980.96	11.0%	2,887,162,519.04
22020302	BOOKS	248,507,000.00	100,000.00	3,323,350.00	1.3%	245,183,650.00
22020303	NEWSPAPERS	14,445,000.00	618,000.00	1,098,000.00	7.6%	13,347,000.00
22020304	MAGAZINES & PERIODICALS	35,790,000.00	-	1,811,086.35	5.1%	33,978,913.65
22020305	PRINTING OF NON SECURITY DOCUMENTS	790,444,000.00	11,779,000.00	56,799,400.00	7.2%	733,644,600.00

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22020306	PRINTING OF SECURITY DOCUMENTS	577,953,000.00	28,968,500.00	130,727,000.00	22.6%	447,226,000.00
22020307	MEDICAL DRUGS SUPPLIES	3,084,600,000.00	11,365,000.00	139,163,300.00	4.5%	2,945,436,700.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	10,350,000.00	-	-	0.0%	10,350,000.00
22020309	UNIFORMS & OTHER CLOTHING	418,723,000.00	2,110,000.00	17,476,600.00	4.2%	401,246,400.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,132,652,000.00	2,043,600.00	13,931,661.25	1.2%	1,118,720,338.75
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	4,708,421,000.00	1,496,555,100.00	2,462,676,950.00	52.3%	2,245,744,050.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	40,745,381,000.00	5,008,284,882.24	17,225,847,526.81	42.3%	23,519,533,473.19
22020313	DISASTER RELIEF MATERIALS AND SUPPLIES	300,000,000.00	-	300,000,000.00	100.0%	-
22020314	MEDICAL LABORATORY SUPPLIES	501,500,000.00	-	1,500,000.00	0.3%	500,000,000.00
22020316	FARM INPUTS SUPPLIES	12,020,000,000.00	-	-	0.0%	12,020,000,000.00
22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES, FUNGICIDES ETC) SUPPLIES	5,001,000,000.00	-	2,109,000.00	0.0%	4,998,891,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,143,869,000.00**	**625,914,912.00**	**1,143,429,454.31**	**11.3%**	**9,000,439,545.69**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,597,318,000.00	278,921,400.00	473,765,702.00	18.2%	2,123,552,298.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,023,555,000.00	40,719,500.00	49,139,500.00	4.8%	974,415,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,554,783,000.00	161,431,812.00	275,887,762.00	17.7%	1,278,895,238.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	617,300,000.00	600,750.00	27,811,950.00	4.5%	589,488,050.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	840,420,000.00	16,037,600.00	52,447,793.81	6.2%	787,972,206.19
22020406	OTHER MAINTENANCE SERVICES	979,860,000.00	2,573,200.00	46,109,096.50	4.7%	933,750,903.50
22020410	MAINTENANCE OF STREET LIGHTINGS	150,000,000.00	-	16,969,000.00	11.3%	133,031,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	116,000,000.00	1,110,000.00	2,713,000.00	2.3%	113,287,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	12,500,000.00	-	1,000,000.00	8.0%	11,500,000.00
22020413	MINOR ROAD MAINTENANCE	2,252,133,000.00	124,520,650.00	197,585,650.00	8.8%	2,054,547,350.00
220205	**TRAINING - GENERAL**	**9,308,293,000.00**	**49,321,808.00**	**685,539,750.50**	**7.4%**	**8,622,753,249.50**
22020501	LOCAL TRAINING	7,925,130,000.00	16,006,000.00	587,401,334.50	7.4%	7,337,728,665.50
22020502	INTERNATIONAL TRAINING	1,383,163,000.00	33,315,808.00	98,138,416.00	7.1%	1,285,024,584.00
220206	**OTHER SERVICES - GENERAL**	**41,731,570,000.00**	**9,113,887,665.50**	**18,825,269,403.00**	**45.1%**	**22,906,300,597.00**
22020601	SECURITY SERVICES	18,492,443,000.00	6,619,935,050.50	11,623,694,948.00	62.9%	6,868,748,052.00
22020602	OFFICE RENT	240,250,000.00	11,500,000.00	13,645,000.00	5.7%	226,605,000.00
22020603	RESIDENTIAL RENT	339,644,000.00	44,800,000.00	45,000,000.00	13.2%	294,644,000.00
22020604	SECURITY VOTE	22,274,000,000.00	2,404,128,115.00	7,057,440,655.00	31.7%	15,216,559,345.00
22020605	CLEANING & FUMIGATION SERVICES	385,233,000.00	33,524,500.00	85,488,800.00	22.2%	299,744,200.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**5,193,590,000.00**	**25,882,159.74**	**1,027,091,256.93**	**19.8%**	**4,166,498,743.07**
22020701	FINANCIAL CONSULTING	3,678,553,000.00	1,884,659.74	955,005,069.43	26.0%	2,723,547,930.57
22020702	INFORMATION TECHNOLOGY CONSULTING	239,650,000.00	1,200,000.00	6,551,187.50	2.7%	233,098,812.50
22020703	LEGAL SERVICES	274,588,000.00	1,735,000.00	15,270,000.00	5.6%	259,318,000.00
22020704	ENGINEERING SERVICES	220,934,000.00	20,522,500.00	41,045,000.00	18.6%	179,889,000.00
22020705	ARCHITECTURAL SERVICES	10,850,000.00	-	-	0.0%	10,850,000.00
22020706	SURVEYING SERVICES	41,200,000.00	-	2,578,000.00	6.3%	38,622,000.00
22020707	AGRICULTURAL CONSULTING	100,000,000.00	-	-	0.0%	100,000,000.00
22020708	MEDICAL CONSULTING	127,815,000.00	-	-	0.0%	127,815,000.00
22020709	OTHER CONSULTING GENERAL	500,000,000.00	540,000.00	6,642,000.00	1.3%	493,358,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**13,330,649,000.00**	**1,462,659,149.19**	**2,549,888,314.57**	**19.1%**	**10,780,760,685.43**
22020801	MOTOR VEHICLE FUEL COST	4,427,823,000.00	1,144,156,399.19	1,701,000,845.07	38.4%	2,726,822,154.93
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	205,723,000.00	-	1,626,000.00	0.8%	204,097,000.00
22020803	PLANT / GENERATOR FUEL COST	8,697,103,000.00	318,502,750.00	847,261,469.50	9.7%	7,849,841,530.50
220209	**FINANCIAL CHARGES - GENERAL**	**352,186,000.00**	**1,680,958.83**	**6,431,308.82**	**1.8%**	**345,754,691.18**
22020901	BANK CHARGES (OTHER THAN INTEREST)	73,412,000.00	1,680,958.83	5,751,308.82	7.8%	67,660,691.18
22020902	INSURANCE PREMIUM	278,774,000.00	-	680,000.00	0.2%	278,094,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**82,806,201,500.00**	**7,904,457,733.43**	**24,728,792,994.67**	**29.9%**	**58,077,408,505.33**
22021001	REFRESHMENT & MEALS	2,466,355,500.00	184,290,563.50	752,083,091.65	30.5%	1,714,272,408.35
22021002	HONORARIUM & SITTING ALLOWANCE	15,585,676,000.00	549,596,688.85	3,090,209,913.85	19.8%	12,495,466,086.15
22021003	PUBLICITY & ADVERTISEMENTS	1,293,060,000.00	557,605,113.01	844,928,987.14	65.3%	448,131,012.86
22021004	MEDICAL EXPENSES-LOCAL	2,144,881,000.00	395,235,526.84	615,876,776.84	28.7%	1,529,004,223.16
22021006	POSTAGES & COURIER SERVICES	43,038,000.00	692,252.00	1,304,504.00	3.0%	41,733,496.00
22021007	WELFARE PACKAGES	34,368,034,000.00	5,420,719,583.23	16,745,003,640.19	48.7%	17,623,030,359.81
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	325,832,000.00	900,000.00	2,400,000.00	0.7%	323,432,000.00
22021009	SPORTING ACTIVITIES	65,305,000.00	-	-	0.0%	65,305,000.00
22021010	DIRECT TEACHING & LABORATORY COST	10,300,000.00	-	-	0.0%	10,300,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,862,206,000.00	574,348,006.00	678,118,346.00	36.4%	1,184,087,654.00
22021020	FOREIGN SCHOLARSHIP SCHEME EXPENSES	8,007,852,000.00	70,770,000.00	1,742,285,035.00	21.8%	6,265,566,965.00
22021021	LOCAL SCHOLARSHIP SCHEME EXPENSES	4,641,368,000.00	-	16,035,200.00	0.3%	4,625,332,800.00
22021022	SPECIAL DAYS/CELEBRATIONS	844,794,000.00	300,000.00	82,409,000.00	9.8%	762,385,000.00
22021023	CONTINGENCIES RESERVE	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	1,147,500,000.00	150,000,000.00	158,138,500.00	13.8%	989,361,500.00
2203	**LOANS AND ADVANCES**	***7,000,000.00***	**-**	***2,153,375.20***	***30.8%***	***4,846,624.80***
220301	**STAFF LOANS & ADVANCES**	**7,000,000.00**	**-**	**2,153,375.20**	**30.8%**	**4,846,624.80**
22030102	BICYCLE ADVANCES	2,000,000.00	-	-	0.0%	2,000,000.00
22030104	CORRESPONDENCE ADVANCES	5,000,000.00	-	2,153,375.20	43.1%	2,846,624.80
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***4,070,000,000.00***	***86,832,322.50***	***810,892,322.50***	***19.9%***	***3,259,107,677.50***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**4,070,000,000.00**	**86,832,322.50**	**810,892,322.50**	**19.9%**	**3,259,107,677.50**
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	50,000,000.00	-	-	0.0%	50,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	20,000,000.00	-	-	0.0%	20,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	4,000,000,000.00	86,832,322.50	810,892,322.50	20.3%	3,189,107,677.50

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
2206	**PUBLIC DEBT CHARGES**	***20,000,000,000.00***	***45,326,840,974.29***	***73,868,175,052.85***	***369.3%***	***- 53,868,175,052.85***
220601	**FOREIGN INTEREST / DISCOUNT**	**2,181,098,000.00**	**1,022,956,841.39**	**1,897,300,265.60**	**87.0%**	**283,797,734.40**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,181,098,000.00	1,022,956,841.39	1,897,300,265.60	87.0%	283,797,734.40
220602	**DOMESTIC INTEREST / DISCOUNT**	**5,672,649,000.00**	**6,834,737,101.64**	**11,463,027,663.09**	**202.1%**	**- 5,790,378,663.09**
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	4,671,137,000.00	6,637,755,268.36	10,843,914,231.30	232.1%	- 6,172,777,231.30
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,001,512,000.00	196,981,833.28	619,113,431.79	61.8%	382,398,568.21
220603	**FOREIGN PRINCIPAL**	**7,030,147,000.00**	**2,874,595,081.66**	**6,664,410,416.01**	**94.8%**	**365,736,583.99**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	7,030,147,000.00	2,874,595,081.66	6,664,410,416.01	94.8%	365,736,583.99
220604	**DOMESTIC PRINCIPAI**	**5,116,106,000.00**	**34,594,551,949.60**	**53,843,436,708.15**	**1052.4%**	**- 48,727,330,708.15**
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	4,607,126,000.00	33,892,423,970.60	52,445,877,545.95	1138.4%	- 47,838,751,545.95
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	508,980,000.00	702,127,979.00	1,397,559,162.20	274.6%	- 888,579,162.20
23	***CAPITAL EXPENDITURE***	***507,323,910,000.00***	***96,971,466,908.39***	***161,218,892,529.55***	***31.8%***	***346,105,017,470.45***
2301	**FIXED ASSETS PURCHASED**	***99,976,964,000.00***	***19,728,049,705.89***	***27,938,461,649.25***	***27.9%***	***72,038,502,350.75***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**99,976,964,000.00**	**19,728,049,705.89**	**27,938,461,649.25**	**27.9%**	**72,038,502,350.75**
23010101	PURCHASE / ACQUISITION OF LAND	3,479,800,000.00	-	323,902,361.33	9.3%	3,155,897,638.67
23010102	PURCHASE OF OFFICE BUILDINGS	60,000,000.00	-	-	0.0%	60,000,000.00
23010104	PURCHASE MOTOR CYCLES	817,500,000.00	-	-	0.0%	817,500,000.00
23010105	PURCHASE OF MOTOR VEHICLES	16,588,197,000.00	119,312,420.05	3,119,278,737.61	18.8%	13,468,918,262.39
23010106	PURCHASE OF VANS	60,000,000.00	-	-	0.0%	60,000,000.00
23010107	PURCHASE OF TRUCKS	2,956,270,000.00	310,000,000.00	620,000,000.00	21.0%	2,336,270,000.00
23010108	PURCHASE OF BUSES	3,764,390,000.00	929,131,909.97	1,043,843,909.97	27.7%	2,720,546,090.03
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,545,838,000.00	1,604,168,171.13	2,081,637,671.13	19.7%	8,464,200,328.87
23010113	PURCHASE OF COMPUTERS	2,866,620,000.00	24,362,000.00	61,423,000.00	2.1%	2,805,197,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	426,746,000.00	5,630,000.00	15,014,595.00	3.5%	411,731,405.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	320,826,000.00	2,748,000.00	5,348,000.00	1.7%	315,478,000.00
23010117	PURCHASE OF SHREDDING MACHINES	19,060,000.00	-	-	0.0%	19,060,000.00
23010118	PURCHASE OF SCANNERS	66,018,000.00	-	-	0.0%	66,018,000.00
23010119	PURCHASE OF POWER GENERATING SET	6,240,638,000.00	253,426,800.00	1,343,275,600.00	21.5%	4,897,362,400.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	201,000,000.00	-	-	0.0%	201,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	250,000,000.00	-	-	0.0%	250,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,545,287,000.00	2,250,000.00	2,250,000.00	0.0%	10,543,037,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	439,100,000.00	-	-	0.0%	439,100,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,360,250,000.00	-	74,619,493.85	3.2%	2,285,630,506.15
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	847,734,000.00	-	1,835,000.00	0.2%	845,899,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	165,037,000.00	-	84,191,509.38	51.0%	80,845,490.62
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,526,000,000.00	-	-	0.0%	1,526,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	15,733,078,000.00	13,024,023,373.00	13,662,753,373.00	86.8%	2,070,324,627.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	9,043,650,000.00	1,989,408,290.00	2,115,012,733.74	23.4%	6,928,637,266.26
23010130	PURCHASE OF RECREATIONAL FACILITIES	61,012,000.00	-	8,735,400.00	14.3%	52,276,600.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	34,050,000.00	-	-	0.0%	34,050,000.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	4,951,550,000.00	1,463,588,741.74	2,771,088,741.74	56.0%	2,180,461,258.26
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	2,289,266,000.00	-	429,381,022.50	18.8%	1,859,884,977.50
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	350,000,000.00	-	-	0.0%	350,000,000.00
23010146	PURCHASE OF LIVESTOCK EQUIPMENT	2,098,047,000.00	-	-	0.0%	2,098,047,000.00
23010147	PURCHASE OF LIVESTOCK ASSETS	870,000,000.00	-	174,870,500.00	20.1%	695,129,500.00
2302	**CONSTRUCTION / PROVISION**	***298,924,698,221.40***	***70,524,486,969.73***	***108,501,028,605.93***	***36.3%***	***190,423,669,615.47***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**298,924,698,221.40**	**70,524,486,969.73**	**108,501,028,605.93**	**36.3%**	**190,423,669,615.47**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,544,824,000.00	2,437,120,714.34	5,186,907,824.03	33.4%	10,357,916,175.97
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	5,757,971,000.00	1,116,040,541.74	1,516,040,541.74	26.3%	4,241,930,458.26
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	10,139,142,000.00	-	737,742,411.53	7.3%	9,401,399,588.47
23020104	CONSTRUCTION / PROVISION OF HOUSING	37,543,328,000.00	13,397,881,437.86	18,332,364,487.20	48.8%	19,210,963,512.80
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	9,836,900,000.00	56,348,054.73	7,138,697,869.99	72.6%	2,698,202,130.01
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	17,186,500,000.00	3,963,021,960.52	9,672,857,778.01	56.3%	7,513,642,221.99
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	40,090,590,000.00	18,232,300,246.21	23,140,940,547.60	57.7%	16,949,649,452.40
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	5,939,550,000.00	-	37,000,000.00	0.6%	5,902,550,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	582,900,000.00	200,000.00	400,000.00	0.1%	582,500,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	8,246,175,000.00	-	17,821,968.14	0.2%	8,228,353,031.86
23020114	CONSTRUCTION / PROVISION OF ROADS	51,413,488,221.40	17,541,839,014.94	25,845,622,438.05	50.3%	25,567,865,783.35
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	250,000,000.00	-	-	0.0%	250,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	63,402,530,000.00	13,763,298,999.39	16,308,645,813.64	25.7%	47,093,884,186.36
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	21,500,000.00	-	-	0.0%	21,500,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	100,000,000.00	-	-	0.0%	100,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	3,000,000,000.00	-	285,835,300.00	9.5%	2,714,164,700.00
23020124	CONSTRUCTION OF MARKETS/PARKS	7,417,236,000.00	-	114,942,000.00	1.5%	7,302,294,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	500,000,000.00	-	66,650,000.00	13.3%	433,350,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	6,417,385,000.00	16,436,000.00	17,944,326.00	0.3%	6,399,440,674.00
23020128	CONSTRUCTION / PROVISION OF LIVESTOCK FACILITIES	14,034,679,000.00	-	80,615,300.00	0.6%	13,954,063,700.00

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
2303	***REHABILITATION / REPAIRS***	***70,931,026,778.60***	***4,936,748,820.63***	***11,318,173,439.61***	***16.0%***	***59,612,853,338.99***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**70,931,026,778.60**	**4,936,748,820.63**	**11,318,173,439.61**	**16.0%**	**59,612,853,338.99**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5,625,567,000.00	253,584,709.50	1,168,650,708.99	20.8%	4,456,916,291.01
23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,525,484,000.00	-	24,106,700.00	1.6%	1,501,377,300.00
23030103	REHABILITATION / REPAIRS - HOUSING	45,000,000.00	-	-	0.0%	45,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	7,993,500,000.00	-	1,423,700,249.04	17.8%	6,569,799,750.96
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	16,691,100,000.00	1,000,000,000.00	1,016,436,000.00	6.1%	15,674,664,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	14,439,500,000.00	125,513,932.43	1,712,915,449.98	11.9%	12,726,584,550.02
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	75,000,000.00	-	22,255,853.00	29.7%	52,744,147.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	146,500,000.00	-	-	0.0%	146,500,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	375,000,000.00	-	-	0.0%	375,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	570,000,000.00	-	16,080,800.00	2.8%	553,919,200.00
23030113	REHABILITATION / REPAIRS - ROADS	12,319,904,778.60	2,850,457,999.00	5,095,640,998.00	41.4%	7,224,263,780.60
23030115	REHABILITATION / REPAIRS - WATER-WAY	292,000,000.00	-	-	0.0%	292,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	73,152,000.00	-	23,900,000.00	32.7%	49,252,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	3,769,860,000.00	668,778,879.70	713,803,359.70	18.9%	3,056,056,640.30
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	206,250,000.00	-	-	0.0%	206,250,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	200,000,000.00	17,648,800.00	72,752,620.90	36.4%	127,247,379.10
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	800,000,000.00	-	-	0.0%	800,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	162,576,000.00	-	2,180,000.00	1.3%	160,396,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	250,333,000.00	-	54,200.00	0.0%	250,278,800.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	4,718,300,000.00	20,764,500.00	25,696,500.00	0.5%	4,692,603,500.00
23030129	REPAIRS OF EQUIPMENT AND MACHINERIES	652,000,000.00	-	-	0.0%	652,000,000.00
2304	***PRESERVATION OF THE ENVIRONMENT***	***9,694,990,000.00***	***-***	***6,298,790,508.76***	***65.0%***	***3,396,199,491.24***
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**9,694,990,000.00**	**-**	**6,298,790,508.76**	**65.0%**	**3,396,199,491.24**
23040101	TREE PLANTING	2,996,107,000.00	-	2,034,462,408.76	67.9%	961,644,591.24
23040102	EROSION & FLOOD CONTROL	4,118,248,000.00	-	2,504,193,100.00	60.8%	1,614,054,900.00
23040103	WILDLIFE CONSERVATION	305,635,000.00	-	300,135,000.00	98.2%	5,500,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	200,000,000.00	-	200,000,000.00	100.0%	-
23040105	WATER POLLUTION PREVENTION & CONTROL	250,000,000.00	-	250,000,000.00	100.0%	-
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	1,825,000,000.00	-	1,010,000,000.00	55.3%	815,000,000.00
2305	***OTHER CAPITAL PROJECTS***	***27,796,231,000.00***	***1,782,181,412.14***	***7,162,438,326.00***	***25.8%***	***20,633,792,674.00***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**27,796,231,000.00**	**1,782,181,412.14**	**7,162,438,326.00**	**25.8%**	**20,633,792,674.00**
23050101	RESEARCH AND DEVELOPMENT	1,729,556,000.00	-	53,082,260.00	3.1%	1,676,473,740.00
23050102	COMPUTER SOFTWARE ACQUISITION	950,107,000.00	50,612,000.00	60,612,000.00	6.4%	889,495,000.00
23050103	MONITORING AND EVALUATION	10,660,726,000.00	640,995,523.00	1,168,813,740.18	11.0%	9,491,912,259.82
23050104	ANNIVERSARIES/CELEBRATIONS	6,253,369,000.00	948,546,826.37	2,905,386,826.37	46.5%	3,347,982,173.63
23050130	HUMAN CAPITAL DEVELOPMENT	8,202,473,000.00	142,027,062.77	2,974,543,499.45	36.3%	5,227,929,500.55

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***892,448,411,000.00***	***193,571,240,000.81***	***356,570,255,816.17***	***40.0%***	***535,878,155,183.83***
701	**GENERAL PUBLIC SERVICES**	**157,016,133,000.00**	**64,983,767,658.26**	**121,441,171,348.16**	**77.3%**	**35,574,961,651.84**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**79,689,205,000.00**	**14,647,754,674.36**	**36,340,554,199.91**	**45.6%**	**43,348,650,800.09**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	57,361,536,000.00	14,322,035,289.07	30,089,306,016.74	52.5%	27,272,229,983.26
70112	FINANCIAL AND FISCAL AFFAIRS	22,327,669,000.00	325,719,385.29	6,251,248,183.17	28.0%	16,076,420,816.83
7013	**GENERAL SERVICES**	**56,052,741,000.00**	**4,999,856,269.81**	**11,097,964,889.87**	**19.8%**	**44,954,776,110.13**
70131	GENERAL PERSONNEL SERVICES	5,481,928,000.00	100,093,632.13	817,664,418.77	14.9%	4,664,263,581.23
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,541,197,000.00	493,782,516.26	784,283,476.33	8.2%	8,756,913,523.67
70133	OTHER GENERAL SERVICES	41,029,616,000.00	4,405,980,121.42	9,496,016,994.77	23.1%	31,533,599,005.23
7015	**R&D GENERAL PUBLIC SERVICES**	**300,000,000.00**	**-**	**-**	**0.0%**	**300,000,000.00**
70151	R&D GENERAL PUBLIC SERVICES	300,000,000.00	-	-	0.0%	300,000,000.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**924,187,000.00**	**9,315,739.80**	**134,477,205.53**	**14.6%**	**789,709,794.47**
70161	GENERAL PUBLIC SERVICES N.E.C.	924,187,000.00	9,315,739.80	134,477,205.53	14.6%	789,709,794.47
7017	**PUBLIC DEBT TRANSACTIONS**	**20,000,000,000.00**	**45,326,840,974.29**	**73,868,175,052.85**	**369.3%**	**- 53,868,175,052.85**
70171	PUBLIC DEBT TRANSACTIONS	20,000,000,000.00	45,326,840,974.29	73,868,175,052.85	369.3%	- 53,868,175,052.85
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE**	**50,000,000.00**	**-**	**-**	**0.0%**	**50,000,000.00**
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	50,000,000.00	-	-	0.0%	50,000,000.00
703	**PUBLIC ORDER AND SAFETY**	**37,449,866,000.00**	**15,445,358,201.71**	**17,125,108,530.75**	**45.7%**	**20,324,757,469.25**
7032	**FIRE PROTECTION SERVICES**	**1,165,000,000.00**	**63,184,592.54**	**85,440,445.54**	**7.3%**	**1,079,559,554.46**
70321	FIRE PROTECTION SERVICES	1,165,000,000.00	63,184,592.54	85,440,445.54	7.3%	1,079,559,554.46
7033	**LAW COURTS**	**9,780,366,000.00**	**302,915,507.08**	**1,075,242,338.12**	**11.0%**	**8,705,123,661.88**
70331	LAW COURTS	9,780,366,000.00	302,915,507.08	1,075,242,338.12	11.0%	8,705,123,661.88
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**26,504,500,000.00**	**15,079,258,102.09**	**15,964,425,747.09**	**60.2%**	**10,540,074,252.91**
70361	PUBLIC ORDER AND SAFETY N.E.C.	26,504,500,000.00	15,079,258,102.09	15,964,425,747.09	60.2%	10,540,074,252.91
704	**ECONOMIC AFFAIRS**	**187,204,049,000.00**	**32,856,166,246.32**	**51,552,672,906.35**	**27.5%**	**135,651,376,093.65**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**4,540,998,000.00**	**28,445,665.00**	**122,571,511.24**	**2.7%**	**4,418,426,488.76**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,540,998,000.00	28,445,665.00	122,571,511.24	2.7%	4,418,426,488.76
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**43,487,348,000.00**	**74,172,164.22**	**2,071,571,855.72**	**4.8%**	**41,415,776,144.28**
70421	AGRICULTURE	35,562,129,000.00	34,230,197.44	1,615,411,337.65	4.5%	33,946,717,662.35
70422	FORESTRY	2,877,493,000.00	39,941,966.78	281,290,018.07	9.8%	2,596,202,981.93
70423	FISHING AND HUNTING	5,047,726,000.00	-	174,870,500.00	3.5%	4,872,855,500.00
7043	**FUEL AND ENERGY**	**14,244,720,000.00**	**36,670,099.39**	**1,152,163,330.49**	**8.1%**	**13,092,556,669.51**
70435	ELECTRICITY	14,244,720,000.00	36,670,099.39	1,152,163,330.49	8.1%	13,092,556,669.51
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**702,446,000.00**	**-**	**2,040,097.99**	**0.3%**	**700,405,902.01**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	702,446,000.00	-	2,040,097.99	0.3%	700,405,902.01
7045	**TRANSPORT**	**109,297,413,000.00**	**32,478,783,167.43**	**47,096,456,518.98**	**43.1%**	**62,200,956,481.02**
70451	ROAD TRANSPORT	109,297,413,000.00	32,478,783,167.43	47,096,456,518.98	43.1%	62,200,956,481.02
7046	**COMMUNICATION**	**5,408,424,000.00**	**57,780,446.46**	**225,303,007.57**	**4.2%**	**5,183,120,992.43**
70461	COMMUNICATION	5,408,424,000.00	57,780,446.46	225,303,007.57	4.2%	5,183,120,992.43
7047	**OTHER INDUSTRIES**	**9,522,700,000.00**	**180,314,703.82**	**882,566,584.36**	**9.3%**	**8,640,133,415.64**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	8,306,221,000.00	24,417,055.73	263,789,108.71	3.2%	8,042,431,891.29
70472	HOTELS AND RESTUARANTS	700,625,000.00	7,249,632.12	422,015,829.04	60.2%	278,609,170.96
70473	TOURISM	50,000,000.00	-	22,000,000.00	44.0%	28,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	465,854,000.00	148,648,015.97	174,761,646.61	37.5%	291,092,353.39

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
705	**ENVIRONMENTAL PROTECTION**	**10,642,053,000.00**	**413,169,060.64**	**7,255,118,285.89**	**68.2%**	**3,386,934,714.11**
7051	**WASTE MANAGEMENT**	**1,985,344,000.00**	**396,842,337.72**	**923,512,644.77**	**46.5%**	**1,061,831,355.23**
70511	WASTE MANAGEMENT	1,985,344,000.00	396,842,337.72	923,512,644.77	46.5%	1,061,831,355.23
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**8,656,709,000.00**	**16,326,722.92**	**6,331,605,641.12**	**73.1%**	**2,325,103,358.88**
70561	ENVIRONMENTAL PROTECTION N.E.C.	8,656,709,000.00	16,326,722.92	6,331,605,641.12	73.1%	2,325,103,358.88
706	**HOUSING AND COMMUNITY AMMENITIES**	**145,642,332,000.00**	**17,246,433,857.91**	**39,096,576,512.46**	**26.8%**	**106,545,755,487.54**
7061	**HOUSING DEVELOPMENT**	**44,720,730,000.00**	**1,181,581,898.63**	**8,446,737,212.38**	**18.9%**	**36,273,992,787.62**
70611	HOUSING DEVELOPMENT	44,720,730,000.00	1,181,581,898.63	8,446,737,212.38	18.9%	36,273,992,787.62
7062	**COMMUNITY DEVELOPMENT**	**43,494,271,000.00**	**4,169,860,493.51**	**5,855,195,728.40**	**13.5%**	**37,639,075,271.60**
70621	COMMUNITY DEVELOPMENT	43,494,271,000.00	4,169,860,493.51	5,855,195,728.40	13.5%	37,639,075,271.60
7063	**WATER SUPPLY**	**57,077,831,000.00**	**11,894,991,465.77**	**24,794,643,571.68**	**43.4%**	**32,283,187,428.32**
70631	WATER SUPPLY	57,077,831,000.00	11,894,991,465.77	24,794,643,571.68	43.4%	32,283,187,428.32
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**349,500,000.00**	**-**	**-**	**0.0%**	**349,500,000.00**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	349,500,000.00	-	-	0.0%	349,500,000.00
707	**HEALTH**	**130,751,836,000.00**	**14,202,116,921.32**	**27,150,369,964.81**	**20.8%**	**103,601,466,035.19**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**2,423,325,000.00**	**-**	**-**	**0.0%**	**2,423,325,000.00**
70711	PHARMACEUTICAL PRODUCTS	2,423,325,000.00	-	-	0.0%	2,423,325,000.00
7073	**HOSPITAL SERVICES**	**72,986,075,000.00**	**2,275,099,438.76**	**6,725,099,486.45**	**9.2%**	**66,260,975,513.55**
70731	GENERAL HOSPITAL SERVICES	36,554,532,000.00	2,070,329,117.64	6,214,088,956.07	17.0%	30,340,443,043.93
70732	SPECIALIZED HOSPITAL SERVICES	36,431,543,000.00	204,770,321.12	511,010,530.38	1.4%	35,920,532,469.62
7074	**PUBLIC HEALTH SERVICES**	**45,890,191,000.00**	**9,972,348,207.54**	**17,104,601,036.08**	**37.3%**	**28,785,589,963.92**
70741	PUBLIC HEALTH SERVICES	45,890,191,000.00	9,972,348,207.54	17,104,601,036.08	37.3%	28,785,589,963.92
7076	**HEALTH N.E.C.**	**9,452,245,000.00**	**1,954,669,275.02**	**3,320,669,442.28**	**35.1%**	**6,131,575,557.72**
70761	HEALTH N.E.C.	9,452,245,000.00	1,954,669,275.02	3,320,669,442.28	35.1%	6,131,575,557.72
708	**RECREATION, CULTURE AND RELIGION**	**25,742,370,000.00**	**5,185,197,284.38**	**13,404,370,227.27**	**52.1%**	**12,337,999,772.73**
7081	**RECREATIONAL AND SPORTING SERVICES**	**241,219,000.00**	**53,411,333.14**	**158,899,117.71**	**65.9%**	**82,319,882.29**
70811	RECREATIONAL AND SPORTING SERVICES	241,219,000.00	53,411,333.14	158,899,117.71	65.9%	82,319,882.29
7082	**CULTURAL SERVICES**	**331,000,000.00**	**-**	**-**	**0.0%**	**331,000,000.00**
70821	CULTURAL SERVICES	331,000,000.00	-	-	0.0%	331,000,000.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**10,447,902,000.00**	**353,500,391.36**	**2,412,773,356.92**	**23.1%**	**8,035,128,643.08**
70831	BROADCASTING AND PUBLISHING SERVICES	10,447,902,000.00	353,500,391.36	2,412,773,356.92	23.1%	8,035,128,643.08
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**14,718,249,000.00**	**4,778,285,559.88**	**10,832,697,752.64**	**73.6%**	**3,885,551,247.36**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	14,718,249,000.00	4,778,285,559.88	10,832,697,752.64	73.6%	3,885,551,247.36
7085	**R & D RECREATION, CULTURE AND RELIGION**	**4,000,000.00**	**-**	**-**	**0.0%**	**4,000,000.00**
70851	R & D RECREATION, CULTURE AND RELIGION	4,000,000.00	-	-	0.0%	4,000,000.00
709	**EDUCATION**	**121,055,981,000.00**	**22,931,897,340.34**	**38,621,972,776.33**	**31.9%**	**82,434,008,223.67**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**10,984,341,000.00**	**30,521,335.94**	**2,412,676,686.48**	**22.0%**	**8,571,664,313.52**
70912	PRIMARY EDUCATION	10,984,341,000.00	30,521,335.94	2,412,676,686.48	22.0%	8,571,664,313.52
7092	**SECONDARY EDUCATION**	**6,440,660,000.00**	**1,231,162,816.97**	**3,648,327,801.81**	**56.6%**	**2,792,332,198.19**
70922	UPPER-SECONDARY EDUCATION	6,440,660,000.00	1,231,162,816.97	3,648,327,801.81	56.6%	2,792,332,198.19
7094	**TERTIARY EDUCATION**	**34,672,111,000.00**	**1,474,210,183.08**	**6,159,137,617.76**	**17.8%**	**28,512,973,382.24**
70941	FIRST STAGE OF TERTIARY EDUCATION	9,831,545,000.00	702,408,189.84	2,265,580,550.11	23.0%	7,565,964,449.89
70942	SECOND STAGE OF TERTIARY EDUCATION	24,840,566,000.00	771,801,993.23	3,893,557,067.64	15.7%	20,947,008,932.36
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**2,453,727,000.00**	**142,308,496.48**	**333,452,830.24**	**13.6%**	**2,120,274,169.76**
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,453,727,000.00	142,308,496.48	333,452,830.24	13.6%	2,120,274,169.76
7097	**R & D EDUCATION**	**71,126,000.00**	**6,066,502.00**	**21,717,856.13**	**30.5%**	**49,408,143.87**
70971	R & D EDUCATION	71,126,000.00	6,066,502.00	21,717,856.13	30.5%	49,408,143.87
7098	**EDUCATION N.E.C.**	**66,434,016,000.00**	**20,047,628,005.88**	**26,046,659,983.92**	**39.2%**	**40,387,356,016.08**
70981	EDUCATION N.E.C	66,434,016,000.00	20,047,628,005.88	26,046,659,983.92	39.2%	40,387,356,016.08
710	**SOCIAL PROTECTION**	**76,943,791,000.00**	**20,307,133,429.93**	**40,922,895,264.15**	**53.2%**	**36,020,895,735.85**
7102	**OLD AGE**	**37,512,289,000.00**	**15,288,207,699.32**	**22,025,508,498.62**	**58.7%**	**15,486,780,501.38**
71021	OLD AGE	37,512,289,000.00	15,288,207,699.32	22,025,508,498.62	58.7%	15,486,780,501.38
7103	**SURVIVORS**	**2,001,056,000.00**	**-**	**-**	**0.0%**	**2,001,056,000.00**
71031	SURVIVORS	2,001,056,000.00	-	-	0.0%	2,001,056,000.00
7104	**FAMILY AND CHILDREN**	**8,323,146,000.00**	**9,222,200.02**	**1,864,740,160.24**	**22.4%**	**6,458,405,839.76**
71041	FAMILY AND CHILDREN	8,323,146,000.00	9,222,200.02	1,864,740,160.24	22.4%	6,458,405,839.76
7105	**UNEMPLOYMENT**	**6,929,000,000.00**	**1,568,482,660.53**	**3,970,160,011.03**	**57.3%**	**2,958,839,988.97**
71051	UNEMPLOYMENT	6,929,000,000.00	1,568,482,660.53	3,970,160,011.03	57.3%	2,958,839,988.97
7107	**SOCIAL EXCLUSSION N.E.C**	**12,987,200,000.00**	**3,431,345,855.86**	**5,909,659,028.37**	**45.5%**	**7,077,540,971.63**
71071	SOCIAL EXCLUSION N.E.C.	12,987,200,000.00	3,431,345,855.86	5,909,659,028.37	45.5%	7,077,540,971.63
7109	**SOCIAL PROTECTION N.E.C.**	**9,191,100,000.00**	**9,875,014.20**	**7,152,827,565.89**	**77.8%**	**2,038,272,434.11**
71091	SOCIAL PROTECTION N.E.C.	9,191,100,000.00	9,875,014.20	7,152,827,565.89	77.8%	2,038,272,434.11

Table 11: Personnel Expenditure by Functional Classification

Borno State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***98,743,917,000.00***	***22,877,491,114.69***	***45,599,448,760.57***	***46.2%***	***53,144,468,239.43***
701	**GENERAL PUBLIC SERVICES**	**5,768,693,000.00**	**678,207,924.26**	**2,394,285,802.05**	**41.5%**	**3,374,407,197.95**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**2,032,345,000.00**	**355,810,495.31**	**994,628,396.99**	**48.9%**	**1,037,716,603.01**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,339,687,000.00	224,173,946.96	561,811,848.77	41.9%	777,875,151.23
70112	FINANCIAL AND FISCAL AFFAIRS	692,658,000.00	131,636,548.35	432,816,548.22	62.5%	259,841,451.78
7013	**GENERAL SERVICES**	**3,664,091,000.00**	**313,081,689.15**	**1,369,089,369.66**	**37.4%**	**2,295,001,630.34**
70131	GENERAL PERSONNEL SERVICES	882,136,000.00	100,093,632.13	373,472,930.37	42.3%	508,663,069.63
70132	OVERALL PLANNING AND STATISTICAL SERVICES	25,000,000.00	-	5,094,800.00	20.4%	19,905,200.00
70133	OTHER GENERAL SERVICES	2,756,955,000.00	212,988,057.02	990,521,639.29	35.9%	1,766,433,360.71
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**72,257,000.00**	**9,315,739.80**	**30,568,035.40**	**42.3%**	**41,688,964.60**
70161	GENERAL PUBLIC SERVICES N.E.C.	72,257,000.00	9,315,739.80	30,568,035.40	42.3%	41,688,964.60
703	**PUBLIC ORDER AND SAFETY**	**2,823,138,000.00**	**311,355,507.08**	**1,033,276,396.87**	**36.6%**	**1,789,861,603.13**
7033	**LAW COURTS**	**1,323,138,000.00**	**302,915,507.08**	**1,021,536,396.87**	**77.2%**	**301,601,603.13**
70331	LAW COURTS	1,323,138,000.00	302,915,507.08	1,021,536,396.87	77.2%	301,601,603.13
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**1,500,000,000.00**	**8,440,000.00**	**11,740,000.00**	**0.8%**	**1,488,260,000.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,500,000,000.00	8,440,000.00	11,740,000.00	0.8%	1,488,260,000.00
704	**ECONOMIC AFFAIRS**	**2,449,436,000.00**	**404,654,071.62**	**1,098,137,823.34**	**44.8%**	**1,351,298,176.66**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**149,355,000.00**	**28,445,665.00**	**72,215,054.80**	**48.4%**	**77,139,945.20**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	149,355,000.00	28,445,665.00	72,215,054.80	48.4%	77,139,945.20
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**409,182,000.00**	**70,705,123.89**	**202,448,883.58**	**49.5%**	**206,733,116.42**
70421	AGRICULTURE	195,129,000.00	30,763,157.11	100,938,479.59	51.7%	94,190,520.41
70422	FORESTRY	214,053,000.00	39,941,966.78	101,510,403.99	47.4%	112,542,596.01
7043	**FUEL AND ENERGY**	**95,762,000.00**	**19,021,299.39**	**57,273,697.78**	**59.8%**	**38,488,302.22**
70435	ELECTRICITY	95,762,000.00	19,021,299.39	57,273,697.78	59.8%	38,488,302.22
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**9,321,000.00**	**-**	**1,055,000.00**	**11.3%**	**8,266,000.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	9,321,000.00	-	1,055,000.00	11.3%	8,266,000.00
7045	**TRANSPORT**	**1,337,022,000.00**	**240,642,001.49**	**527,689,112.22**	**39.5%**	**809,332,887.78**
70451	ROAD TRANSPORT	1,337,022,000.00	240,642,001.49	527,689,112.22	39.5%	809,332,887.78
7046	**COMMUNICATION**	**185,844,000.00**	**7,448,294.00**	**55,617,588.00**	**29.9%**	**130,226,412.00**
70461	COMMUNICATION	185,844,000.00	7,448,294.00	55,617,588.00	29.9%	130,226,412.00
7047	**OTHER INDUSTRIES**	**262,950,000.00**	**38,391,687.85**	**181,838,486.96**	**69.2%**	**81,111,513.04**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	164,685,000.00	24,417,055.73	112,805,980.84	68.5%	51,879,019.16
70472	HOTELS AND RESTUARANTS	86,265,000.00	7,249,632.12	61,817,506.12	71.7%	24,447,493.88
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	12,000,000.00	6,725,000.00	7,215,000.00	60.1%	4,785,000.00
705	**ENVIRONMENTAL PROTECTION**	**1,459,833,000.00**	**369,001,201.27**	**792,438,724.15**	**54.3%**	**667,394,275.85**
7051	**WASTE MANAGEMENT**	**1,257,344,000.00**	**352,674,478.35**	**755,890,166.15**	**60.1%**	**501,453,833.85**
70511	WASTE MANAGEMENT	1,257,344,000.00	352,674,478.35	755,890,166.15	60.1%	501,453,833.85
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**202,489,000.00**	**16,326,722.92**	**36,548,558.00**	**18.0%**	**165,940,442.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	202,489,000.00	16,326,722.92	36,548,558.00	18.0%	165,940,442.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**1,050,879,000.00**	**143,746,914.39**	**494,177,184.38**	**47.0%**	**556,701,815.62**
7061	**HOUSING DEVELOPMENT**	**214,822,000.00**	**46,820,088.28**	**127,720,949.63**	**59.5%**	**87,101,050.37**
70611	HOUSING DEVELOPMENT	214,822,000.00	46,820,088.28	127,720,949.63	59.5%	87,101,050.37
7062	**COMMUNITY DEVELOPMENT**	**157,125,000.00**	**5,102,415.07**	**14,948,818.81**	**9.5%**	**142,176,181.19**
70621	COMMUNITY DEVELOPMENT	157,125,000.00	5,102,415.07	14,948,818.81	9.5%	142,176,181.19
7063	**WATER SUPPLY**	**678,932,000.00**	**91,824,411.04**	**351,507,415.94**	**51.8%**	**327,424,584.06**
70631	WATER SUPPLY	678,932,000.00	91,824,411.04	351,507,415.94	51.8%	327,424,584.06

Borno State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	**HEALTH**	**28,830,815,000.00**	**2,479,064,419.31**	**8,490,384,262.45**	**29.4%**	**20,340,430,737.55**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**25,000,000.00**	**-**	**-**	**0.0%**	**25,000,000.00**
70711	PHARMACEUTICAL PRODUCTS	25,000,000.00	-	-	0.0%	25,000,000.00
7073	**HOSPITAL SERVICES**	**15,366,640,000.00**	**2,094,345,893.69**	**6,185,539,422.64**	**40.3%**	**9,181,100,577.36**
70731	GENERAL HOSPITAL SERVICES	11,004,825,000.00	2,070,329,117.64	6,084,623,132.29	55.3%	4,920,201,867.71
70732	SPECIALIZED HOSPITAL SERVICES	4,361,815,000.00	24,016,776.05	100,916,290.35	2.3%	4,260,898,709.65
7074	**PUBLIC HEALTH SERVICES**	**12,631,430,000.00**	**238,238,424.30**	**1,891,849,628.82**	**15.0%**	**10,739,580,371.18**
70741	PUBLIC HEALTH SERVICES	12,631,430,000.00	238,238,424.30	1,891,849,628.82	15.0%	10,739,580,371.18
7076	**HEALTH N.E.C.**	**807,745,000.00**	**146,480,101.32**	**412,995,210.99**	**51.1%**	**394,749,789.01**
70761	HEALTH N.E.C.	807,745,000.00	146,480,101.32	412,995,210.99	51.1%	394,749,789.01
708	**RECREATION, CULTURE AND RELIGION**	**1,173,065,000.00**	**226,938,376.34**	**692,920,813.67**	**59.1%**	**480,144,186.33**
7081	**RECREATIONAL AND SPORTING SERVICES**	**227,577,000.00**	**53,411,333.14**	**158,748,956.46**	**69.8%**	**68,828,043.54**
70811	RECREATIONAL AND SPORTING SERVICES	227,577,000.00	53,411,333.14	158,748,956.46	69.8%	68,828,043.54
7083	**BROADCASTING AND PUBLISHING SERVICES**	**666,612,000.00**	**145,567,309.69**	**440,262,469.00**	**66.0%**	**226,349,531.00**
70831	BROADCASTING AND PUBLISHING SERVICES	666,612,000.00	145,567,309.69	440,262,469.00	66.0%	226,349,531.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**278,876,000.00**	**27,959,733.51**	**93,909,388.21**	**33.7%**	**184,966,611.79**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	278,876,000.00	27,959,733.51	93,909,388.21	33.7%	184,966,611.79
709	**EDUCATION**	**15,783,816,000.00**	**2,955,033,186.48**	**8,516,240,506.31**	**54.0%**	**7,267,575,493.69**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**139,873,000.00**	**30,521,335.94**	**91,452,881.94**	**65.4%**	**48,420,118.06**
70912	PRIMARY EDUCATION	139,873,000.00	30,521,335.94	91,452,881.94	65.4%	48,420,118.06
7092	**SECONDARY EDUCATION**	**5,006,810,000.00**	**1,231,162,816.97**	**3,624,627,801.81**	**72.4%**	**1,382,182,198.19**
70922	UPPER-SECONDARY EDUCATION	5,006,810,000.00	1,231,162,816.97	3,624,627,801.81	72.4%	1,382,182,198.19
7094	**TERTIARY EDUCATION**	**8,681,950,000.00**	**1,408,763,543.42**	**4,136,416,041.63**	**47.6%**	**4,545,533,958.37**
70941	FIRST STAGE OF TERTIARY EDUCATION	3,087,924,000.00	702,408,189.84	2,098,413,025.87	68.0%	989,510,974.13
70942	SECOND STAGE OF TERTIARY EDUCATION	5,594,026,000.00	706,355,353.57	2,038,003,015.75	36.4%	3,556,022,984.25
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**869,637,000.00**	**142,308,496.48**	**253,398,514.59**	**29.1%**	**616,238,485.41**
70951	EDUCATION NOT DEFINABLE BY LEVEL	869,637,000.00	142,308,496.48	253,398,514.59	29.1%	616,238,485.41
7097	**R & D EDUCATION**	**45,930,000.00**	**6,066,502.00**	**21,028,474.50**	**45.8%**	**24,901,525.50**
70971	R & D EDUCATION	45,930,000.00	6,066,502.00	21,028,474.50	45.8%	24,901,525.50
7098	**EDUCATION N.E.C.**	**1,039,616,000.00**	**136,210,491.68**	**389,316,791.85**	**37.4%**	**650,299,208.15**
70981	EDUCATION N.E.C	1,039,616,000.00	136,210,491.68	389,316,791.85	37.4%	650,299,208.15
710	**SOCIAL PROTECTION**	**39,404,242,000.00**	**15,309,489,513.94**	**22,087,587,247.35**	**56.1%**	**17,316,654,752.65**
7102	**OLD AGE**	**37,267,405,000.00**	**15,288,207,699.32**	**22,018,882,179.45**	**59.1%**	**15,248,522,820.55**
71021	OLD AGE	37,267,405,000.00	15,288,207,699.32	22,018,882,179.45	59.1%	15,248,522,820.55
7103	**SURVIVORS**	**2,001,056,000.00**	**-**	**-**	**0.0%**	**2,001,056,000.00**
71031	SURVIVORS	2,001,056,000.00	-	-	0.0%	2,001,056,000.00
7104	**FAMILY AND CHILDREN**	**52,274,000.00**	**9,222,200.02**	**23,062,454.86**	**44.1%**	**29,211,545.14**
71041	FAMILY AND CHILDREN	52,274,000.00	9,222,200.02	23,062,454.86	44.1%	29,211,545.14
7105	**UNEMPLOYMENT**	**16,907,000.00**	**2,184,600.40**	**12,182,368.40**	**72.1%**	**4,724,631.60**
71051	UNEMPLOYMENT	16,907,000.00	2,184,600.40	12,182,368.40	72.1%	4,724,631.60
7107	**SOCIAL EXCLUSSION N.E.C**	**3,600,000.00**	**-**	**-**	**0.0%**	**3,600,000.00**
71071	SOCIAL EXCLUSION N.E.C.	3,600,000.00	-	-	0.0%	3,600,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**63,000,000.00**	**9,875,014.20**	**33,460,244.64**	**53.1%**	**29,539,755.36**
71091	SOCIAL PROTECTION N.E.C.	63,000,000.00	9,875,014.20	33,460,244.64	53.1%	29,539,755.36

Table 12: Overhead Expenditure by Functional Classification

Borno State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***262,303,584,000.00***	***28,308,608,680.94***	***75,070,693,775.50***	***28.6%***	***187,232,890,224.50***
701	**GENERAL PUBLIC SERVICES**	**98,908,898,000.00**	**14,518,077,966.69**	**35,248,655,022.42**	**35.6%**	**63,660,242,977.58**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**59,610,873,000.00**	**13,311,126,900.37**	**30,012,983,846.42**	**50.3%**	**29,597,889,153.58**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	48,983,903,000.00	13,152,364,688.43	27,093,310,714.29	55.3%	21,890,592,285.71
70112	FINANCIAL AND FISCAL AFFAIRS	10,626,970,000.00	158,762,211.94	2,919,673,132.13	27.5%	7,707,296,867.87
7013	**GENERAL SERVICES**	**38,719,225,000.00**	**1,206,951,066.32**	**5,131,762,005.87**	**13.3%**	**33,587,462,994.13**
70131	GENERAL PERSONNEL SERVICES	4,105,731,000.00	-	438,644,488.40	10.7%	3,667,086,511.60
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,923,150,000.00	492,755,916.26	750,177,076.33	10.8%	6,172,972,923.67
70133	OTHER GENERAL SERVICES	27,690,344,000.00	714,195,150.06	3,942,940,441.14	14.2%	23,747,403,558.86
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**578,800,000.00**	**-**	**103,909,170.13**	**18.0%**	**474,890,829.87**
70161	GENERAL PUBLIC SERVICES N.E.C.	578,800,000.00	-	103,909,170.13	18.0%	474,890,829.87
703	**PUBLIC ORDER AND SAFETY**	**11,536,928,000.00**	**2,061,464,729.09**	**2,316,178,315.34**	**20.1%**	**9,220,749,684.66**
7033	**LAW COURTS**	**2,947,428,000.00**	**-**	**53,705,941.25**	**1.8%**	**2,893,722,058.75**
70331	LAW COURTS	2,947,428,000.00	-	53,705,941.25	1.8%	2,893,722,058.75
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**8,589,500,000.00**	**2,061,464,729.09**	**2,262,472,374.09**	**26.3%**	**6,327,027,625.91**
70361	PUBLIC ORDER AND SAFETY N.E.C.	8,589,500,000.00	2,061,464,729.09	2,262,472,374.09	26.3%	6,327,027,625.91
704	**ECONOMIC AFFAIRS**	**33,747,001,000.00**	**822,161,398.78**	**3,171,766,317.03**	**9.4%**	**30,575,234,682.97**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**975,580,000.00**	**-**	**27,332,456.44**	**2.8%**	**948,247,543.56**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	975,580,000.00	-	27,332,456.44	2.8%	948,247,543.56
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**21,159,440,000.00**	**3,467,040.33**	**1,473,355,695.24**	**7.0%**	**19,686,084,304.76**
70421	AGRICULTURE	19,486,000,000.00	3,467,040.33	1,456,038,489.92	7.5%	18,029,961,510.08
70422	FORESTRY	1,673,440,000.00	-	17,317,205.32	1.0%	1,656,122,794.68
7043	**FUEL AND ENERGY**	**289,050,000.00**	**-**	**607,900.28**	**0.2%**	**288,442,099.72**
70435	ELECTRICITY	289,050,000.00	-	607,900.28	0.2%	288,442,099.72
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**160,000,000.00**	**-**	**985,097.99**	**0.6%**	**159,014,902.01**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	160,000,000.00	-	985,097.99	0.6%	159,014,902.01
7045	**TRANSPORT**	**10,069,931,000.00**	**748,375,713.02**	**1,435,661,496.03**	**14.3%**	**8,634,269,503.97**
70451	ROAD TRANSPORT	10,069,931,000.00	748,375,713.02	1,435,661,496.03	14.3%	8,634,269,503.97
7046	**COMMUNICATION**	**638,000,000.00**	**34,007,152.46**	**139,510,419.57**	**21.9%**	**498,489,580.43**
70461	COMMUNICATION	638,000,000.00	34,007,152.46	139,510,419.57	21.9%	498,489,580.43
7047	**OTHER INDUSTRIES**	**455,000,000.00**	**36,311,492.97**	**94,313,251.48**	**20.7%**	**360,686,748.52**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	99,000,000.00	-	36,041,127.87	36.4%	62,958,872.13
70472	HOTELS AND RESTUARANTS	80,000,000.00	-	-	0.0%	80,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	276,000,000.00	36,311,492.97	58,272,123.61	21.1%	217,727,876.39
705	**ENVIRONMENTAL PROTECTION**	**731,708,000.00**	**44,167,859.37**	**198,351,461.74**	**27.1%**	**533,356,538.26**
7051	**WASTE MANAGEMENT**	**529,000,000.00**	**44,167,859.37**	**167,622,478.62**	**31.7%**	**361,377,521.38**
70511	WASTE MANAGEMENT	529,000,000.00	44,167,859.37	167,622,478.62	31.7%	361,377,521.38
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**202,708,000.00**	**-**	**30,728,983.12**	**15.2%**	**171,979,016.88**
70561	ENVIRONMENTAL PROTECTION N.E.C.	202,708,000.00	-	30,728,983.12	15.2%	171,979,016.88
706	**HOUSING AND COMMUNITY AMMENITIES**	**25,192,282,000.00**	**160,299,121.15**	**456,045,516.05**	**1.8%**	**24,736,236,483.95**
7061	**HOUSING DEVELOPMENT**	**8,458,100,000.00**	**160,299,121.15**	**364,476,623.18**	**4.3%**	**8,093,623,376.82**
70611	HOUSING DEVELOPMENT	8,458,100,000.00	160,299,121.15	364,476,623.18	4.3%	8,093,623,376.82
7062	**COMMUNITY DEVELOPMENT**	**10,333,942,000.00**	**-**	**21,179,991.28**	**0.2%**	**10,312,762,008.72**
70621	COMMUNITY DEVELOPMENT	10,333,942,000.00	-	21,179,991.28	0.2%	10,312,762,008.72

Borno State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7063	**WATER SUPPLY**	**6,400,240,000.00**	**-**	**70,388,901.59**	**1.1%**	**6,329,851,098.41**
70631	WATER SUPPLY	6,400,240,000.00	-	70,388,901.59	1.1%	6,329,851,098.41
707	**HEALTH**	**17,528,974,000.00**	**518,433,661.80**	**1,398,752,527.00**	**8.0%**	**16,130,221,473.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**2,133,000,000.00**	**-**	**-**	**0.0%**	**2,133,000,000.00**
70711	PHARMACEUTICAL PRODUCTS	2,133,000,000.00	-	-	0.0%	2,133,000,000.00
7073	**HOSPITAL SERVICES**	**12,150,768,000.00**	**180,753,545.07**	**508,224,063.81**	**4.2%**	**11,642,543,936.19**
70731	GENERAL HOSPITAL SERVICES	4,314,000,000.00	-	98,129,823.78	2.3%	4,215,870,176.22
70732	SPECIALIZED HOSPITAL SERVICES	7,836,768,000.00	180,753,545.07	410,094,240.03	5.2%	7,426,673,759.97
7074	**PUBLIC HEALTH SERVICES**	**1,708,206,000.00**	**-**	**201,679,088.87**	**11.8%**	**1,506,526,911.13**
70741	PUBLIC HEALTH SERVICES	1,708,206,000.00	-	201,679,088.87	11.8%	1,506,526,911.13
7076	**HEALTH N.E.C.**	**1,537,000,000.00**	**337,680,116.73**	**688,849,374.32**	**44.8%**	**848,150,625.68**
70761	HEALTH N.E.C.	1,537,000,000.00	337,680,116.73	688,849,374.32	44.8%	848,150,625.68
708	**RECREATION, CULTURE AND RELIGION**	**14,354,620,000.00**	**3,983,796,228.67**	**9,709,677,140.49**	**67.6%**	**4,644,942,859.51**
7081	**RECREATIONAL AND SPORTING SERVICES**	**3,642,000.00**	**-**	**150,161.25**	**4.1%**	**3,491,838.75**
70811	RECREATIONAL AND SPORTING SERVICES	3,642,000.00	-	150,161.25	4.1%	3,491,838.75
7082	**CULTURAL SERVICES**	**6,000,000.00**	**-**	**-**	**0.0%**	**6,000,000.00**
70821	CULTURAL SERVICES	6,000,000.00	-	-	0.0%	6,000,000.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**4,166,670,000.00**	**183,677,228.67**	**1,659,945,441.18**	**39.8%**	**2,506,724,558.82**
70831	BROADCASTING AND PUBLISHING SERVICES	4,166,670,000.00	183,677,228.67	1,659,945,441.18	39.8%	2,506,724,558.82
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**10,177,708,000.00**	**3,800,119,000.00**	**8,049,581,538.06**	**79.1%**	**2,128,126,461.94**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,177,708,000.00	3,800,119,000.00	8,049,581,538.06	79.1%	2,128,126,461.94
7085	**R & D RECREATION, CULTURE AND RELIGION**	**600,000.00**	**-**	**-**	**0.0%**	**600,000.00**
70851	R & D RECREATION, CULTURE AND RELIGION	600,000.00	-	-	0.0%	600,000.00
709	**EDUCATION**	**25,466,882,000.00**	**1,236,733,799.40**	**4,090,256,458.63**	**16.1%**	**21,376,625,541.37**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**659,700,000.00**	**-**	**304,918,994.14**	**46.2%**	**354,781,005.86**
70912	PRIMARY EDUCATION	659,700,000.00	-	304,918,994.14	46.2%	354,781,005.86
7092	**SECONDARY EDUCATION**	**1,026,250,000.00**	**-**	**-**	**0.0%**	**1,026,250,000.00**
70922	UPPER-SECONDARY EDUCATION	1,026,250,000.00	-	-	0.0%	1,026,250,000.00
7094	**TERTIARY EDUCATION**	**16,807,136,000.00**	**65,446,639.66**	**1,906,343,866.16**	**11.3%**	**14,900,792,133.84**
70941	FIRST STAGE OF TERTIARY EDUCATION	2,166,096,000.00	-	143,531,625.11	6.6%	2,022,564,374.89
70942	SECOND STAGE OF TERTIARY EDUCATION	14,641,040,000.00	65,446,639.66	1,762,812,241.05	12.0%	12,878,227,758.95
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**530,000,000.00**	**-**	**18,149,940.65**	**3.4%**	**511,850,059.35**
70951	EDUCATION NOT DEFINABLE BY LEVEL	530,000,000.00	-	18,149,940.65	3.4%	511,850,059.35
7097	**R & D EDUCATION**	**5,196,000.00**	**-**	**689,381.63**	**13.3%**	**4,506,618.37**
70971	R & D EDUCATION	5,196,000.00	-	689,381.63	13.3%	4,506,618.37
7098	**EDUCATION N.E.C.**	**6,438,600,000.00**	**1,171,287,159.74**	**1,860,154,276.05**	**28.9%**	**4,578,445,723.95**
70981	EDUCATION N.E.C	6,438,600,000.00	1,171,287,159.74	1,860,154,276.05	28.9%	4,578,445,723.95
710	**SOCIAL PROTECTION**	**34,836,291,000.00**	**4,963,473,915.99**	**18,481,011,016.80**	**53.1%**	**16,355,279,983.20**
7102	**OLD AGE**	**115,000,000.00**	**-**	**6,626,319.17**	**5.8%**	**108,373,680.83**
71021	OLD AGE	115,000,000.00	-	6,626,319.17	5.8%	108,373,680.83
7104	**FAMILY AND CHILDREN**	**7,221,322,000.00**	**-**	**1,841,677,705.38**	**25.5%**	**5,379,644,294.62**
71041	FAMILY AND CHILDREN	7,221,322,000.00	-	1,841,677,705.38	25.5%	5,379,644,294.62
7105	**UNEMPLOYMENT**	**5,947,269,000.00**	**1,566,298,060.13**	**3,761,102,642.63**	**63.2%**	**2,186,166,357.37**
71051	UNEMPLOYMENT	5,947,269,000.00	1,566,298,060.13	3,761,102,642.63	63.2%	2,186,166,357.37
7107	**SOCIAL EXCLUSSION N.E.C**	**12,743,600,000.00**	**3,397,175,855.86**	**5,848,569,028.37**	**45.9%**	**6,895,030,971.63**
71071	SOCIAL EXCLUSION N.E.C.	12,743,600,000.00	3,397,175,855.86	5,848,569,028.37	45.9%	6,895,030,971.63
7109	**SOCIAL PROTECTION N.E.C.**	**8,809,100,000.00**	**-**	**7,023,035,321.25**	**79.7%**	**1,786,064,678.75**
71091	SOCIAL PROTECTION N.E.C.	8,809,100,000.00	-	7,023,035,321.25	79.7%	1,786,064,678.75

Table 13: Capital Expenditure by Functional Classification

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***507,323,910,000.00***	***96,971,466,908.39***	***161,218,892,529.55***	***31.8%***	***346,105,017,470.45***
701	**GENERAL PUBLIC SERVICES**	**28,488,542,000.00**	**4,373,808,470.52**	**9,119,163,148.34**	**32.0%**	**19,369,378,851.66**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**16,745,987,000.00**	**893,984,956.18**	**4,611,449,634.00**	**27.5%**	**12,134,537,366.00**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	6,237,946,000.00	858,664,331.18	1,712,691,131.18	27.5%	4,525,254,868.82
70112	FINANCIAL AND FISCAL AFFAIRS	10,508,041,000.00	35,320,625.00	2,898,758,502.82	27.6%	7,609,282,497.18
7013	**GENERAL SERVICES**	**11,169,425,000.00**	**3,479,823,514.34**	**4,507,713,514.34**	**40.4%**	**6,661,711,485.66**
70131	GENERAL PERSONNEL SERVICES	494,061,000.00	-	5,547,000.00	1.1%	488,514,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,593,047,000.00	1,026,600.00	29,011,600.00	1.1%	2,564,035,400.00
70133	OTHER GENERAL SERVICES	8,082,317,000.00	3,478,796,914.34	4,473,154,914.34	55.3%	3,609,162,085.66
7015	**R&D GENERAL PUBLIC SERVICES**	**300,000,000.00**	**-**	**-**	**0.0%**	**300,000,000.00**
70151	R&D GENERAL PUBLIC SERVICES	300,000,000.00	-	-	0.0%	300,000,000.00
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**273,130,000.00**	**-**	**-**	**0.0%**	**273,130,000.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	273,130,000.00	-	-	0.0%	273,130,000.00
703	**PUBLIC ORDER AND SAFETY**	**23,089,800,000.00**	**13,072,537,965.54**	**13,775,653,818.54**	**59.7%**	**9,314,146,181.46**
7032	**FIRE PROTECTION SERVICES**	**1,165,000,000.00**	**63,184,592.54**	**85,440,445.54**	**7.3%**	**1,079,559,554.46**
70321	FIRE PROTECTION SERVICES	1,165,000,000.00	63,184,592.54	85,440,445.54	7.3%	1,079,559,554.46
7033	**LAW COURTS**	**5,509,800,000.00**	**-**	**-**	**0.0%**	**5,509,800,000.00**
70331	LAW COURTS	5,509,800,000.00	-	-	0.0%	5,509,800,000.00
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**16,415,000,000.00**	**13,009,353,373.00**	**13,690,213,373.00**	**83.4%**	**2,724,786,627.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	16,415,000,000.00	13,009,353,373.00	13,690,213,373.00	83.4%	2,724,786,627.00
704	**ECONOMIC AFFAIRS**	**150,985,612,000.00**	**31,629,350,775.92**	**47,282,768,765.98**	**31.3%**	**103,702,843,234.02**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**3,396,063,000.00**	**-**	**23,024,000.00**	**0.7%**	**3,373,039,000.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,396,063,000.00	-	23,024,000.00	0.7%	3,373,039,000.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**21,918,726,000.00**	**-**	**395,767,276.90**	**1.8%**	**21,522,958,723.10**
70421	AGRICULTURE	15,881,000,000.00	-	58,434,368.14	0.4%	15,822,565,631.86
70422	FORESTRY	990,000,000.00	-	162,462,408.76	16.4%	827,537,591.24
70423	FISHING AND HUNTING	5,047,726,000.00	-	174,870,500.00	3.5%	4,872,855,500.00
7043	**FUEL AND ENERGY**	**13,859,908,000.00**	**17,648,800.00**	**1,094,281,732.43**	**7.9%**	**12,765,626,267.57**
70435	ELECTRICITY	13,859,908,000.00	17,648,800.00	1,094,281,732.43	7.9%	12,765,626,267.57
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**533,125,000.00**	**-**	**-**	**0.0%**	**533,125,000.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	533,125,000.00	-	-	0.0%	533,125,000.00
7045	**TRANSPORT**	**97,888,460,000.00**	**31,489,765,452.92**	**45,133,105,910.73**	**46.1%**	**52,755,354,089.27**
70451	ROAD TRANSPORT	97,888,460,000.00	31,489,765,452.92	45,133,105,910.73	46.1%	52,755,354,089.27
7046	**COMMUNICATION**	**4,584,580,000.00**	**16,325,000.00**	**30,175,000.00**	**0.7%**	**4,554,405,000.00**
70461	COMMUNICATION	4,584,580,000.00	16,325,000.00	30,175,000.00	0.7%	4,554,405,000.00
7047	**OTHER INDUSTRIES**	**8,804,750,000.00**	**105,611,523.00**	**606,414,845.92**	**6.9%**	**8,198,335,154.08**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	8,042,536,000.00	-	114,942,000.00	1.4%	7,927,594,000.00
70472	HOTELS AND RESTUARANTS	534,360,000.00	-	360,198,322.92	67.4%	174,161,677.08
70473	TOURISM	50,000,000.00	-	22,000,000.00	44.0%	28,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	177,854,000.00	105,611,523.00	109,274,523.00	61.4%	68,579,477.00
705	**ENVIRONMENTAL PROTECTION**	**8,450,512,000.00**	**-**	**6,264,328,100.00**	**74.1%**	**2,186,183,900.00**
7051	**WASTE MANAGEMENT**	**199,000,000.00**	**-**	**-**	**0.0%**	**199,000,000.00**
70511	WASTE MANAGEMENT	199,000,000.00	-	-	0.0%	199,000,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**8,251,512,000.00**	**-**	**6,264,328,100.00**	**75.9%**	**1,987,183,900.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	8,251,512,000.00	-	6,264,328,100.00	75.9%	1,987,183,900.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**119,199,171,000.00**	**16,942,387,822.37**	**38,146,353,812.03**	**32.0%**	**81,052,817,187.97**
7061	**HOUSING DEVELOPMENT**	**35,947,808,000.00**	**974,462,689.20**	**7,954,539,639.57**	**22.1%**	**27,993,268,360.43**
70611	HOUSING DEVELOPMENT	35,947,808,000.00	974,462,689.20	7,954,539,639.57	22.1%	27,993,268,360.43
7062	**COMMUNITY DEVELOPMENT**	**33,003,204,000.00**	**4,164,758,078.44**	**5,819,066,918.31**	**17.6%**	**27,184,137,081.69**
70621	COMMUNITY DEVELOPMENT	33,003,204,000.00	4,164,758,078.44	5,819,066,918.31	17.6%	27,184,137,081.69

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7063	**WATER SUPPLY**	**49,898,659,000.00**	**11,803,167,054.73**	**24,372,747,254.15**	**48.8%**	**25,525,911,745.85**
70631	WATER SUPPLY	49,898,659,000.00	11,803,167,054.73	24,372,747,254.15	48.8%	25,525,911,745.85
7066	**HOUSING AND COMMUNITY AMENITIES N.E.C.**	**349,500,000.00**	**-**	**-**	**0.0%**	**349,500,000.00**
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	349,500,000.00	-	-	0.0%	349,500,000.00
707	**HEALTH**	**84,387,047,000.00**	**11,204,618,840.21**	**17,259,079,800.16**	**20.5%**	**67,127,967,199.84**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**265,325,000.00**	**-**	**-**	**0.0%**	**265,325,000.00**
70711	PHARMACEUTICAL PRODUCTS	265,325,000.00	-	-	0.0%	265,325,000.00
7073	**HOSPITAL SERVICES**	**45,468,667,000.00**	**-**	**31,336,000.00**	**0.1%**	**45,437,331,000.00**
70731	GENERAL HOSPITAL SERVICES	21,235,707,000.00	-	31,336,000.00	0.1%	21,204,371,000.00
70732	SPECIALIZED HOSPITAL SERVICES	24,232,960,000.00	-	-	0.0%	24,232,960,000.00
7074	**PUBLIC HEALTH SERVICES**	**31,545,555,000.00**	**9,734,109,783.24**	**15,008,918,943.19**	**47.6%**	**16,536,636,056.81**
70741	PUBLIC HEALTH SERVICES	31,545,555,000.00	9,734,109,783.24	15,008,918,943.19	47.6%	16,536,636,056.81
7076	**HEALTH N.E.C.**	**7,107,500,000.00**	**1,470,509,056.97**	**2,218,824,856.97**	**31.2%**	**4,888,675,143.03**
70761	HEALTH N.E.C.	7,107,500,000.00	1,470,509,056.97	2,218,824,856.97	31.2%	4,888,675,143.03
708	**RECREATION, CULTURE AND RELIGION**	**10,214,685,000.00**	**974,462,679.37**	**3,001,772,273.11**	**29.4%**	**7,212,912,726.89**
7081	**RECREATIONAL AND SPORTING SERVICES**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
70811	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	-	-	0.0%	10,000,000.00
7082	**CULTURAL SERVICES**	**325,000,000.00**	**-**	**-**	**0.0%**	**325,000,000.00**
70821	CULTURAL SERVICES	325,000,000.00	-	-	0.0%	325,000,000.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**5,614,620,000.00**	**24,255,853.00**	**312,565,446.74**	**5.6%**	**5,302,054,553.26**
70831	BROADCASTING AND PUBLISHING SERVICES	5,614,620,000.00	24,255,853.00	312,565,446.74	5.6%	5,302,054,553.26
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**4,261,665,000.00**	**950,206,826.37**	**2,689,206,826.37**	**63.1%**	**1,572,458,173.63**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,261,665,000.00	950,206,826.37	2,689,206,826.37	63.1%	1,572,458,173.63
7085	**R & D RECREATION, CULTURE AND RELIGION**	**3,400,000.00**	**-**	**-**	**0.0%**	**3,400,000.00**
70851	R & D RECREATION, CULTURE AND RELIGION	3,400,000.00	-	-	0.0%	3,400,000.00
709	**EDUCATION**	**79,805,283,000.00**	**18,740,130,354.46**	**26,015,475,811.39**	**32.6%**	**53,789,807,188.61**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**10,184,768,000.00**	**-**	**2,016,304,810.40**	**19.8%**	**8,168,463,189.60**
70912	PRIMARY EDUCATION	10,184,768,000.00	-	2,016,304,810.40	19.8%	8,168,463,189.60
7092	**SECONDARY EDUCATION**	**407,600,000.00**	**-**	**23,700,000.00**	**5.8%**	**383,900,000.00**
70922	UPPER-SECONDARY EDUCATION	407,600,000.00	-	23,700,000.00	5.8%	383,900,000.00
7094	**TERTIARY EDUCATION**	**9,183,025,000.00**	**-**	**116,377,709.97**	**1.3%**	**9,066,647,290.03**
70941	FIRST STAGE OF TERTIARY EDUCATION	4,577,525,000.00	-	23,635,899.13	0.5%	4,553,889,100.87
70942	SECOND STAGE OF TERTIARY EDUCATION	4,605,500,000.00	-	92,741,810.84	2.0%	4,512,758,189.16
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,054,090,000.00**	**-**	**61,904,375.00**	**5.9%**	**992,185,625.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,054,090,000.00	-	61,904,375.00	5.9%	992,185,625.00
7097	**R & D EDUCATION**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
70971	R & D EDUCATION	20,000,000.00	-	-	0.0%	20,000,000.00
7098	**EDUCATION N.E.C.**	**58,955,800,000.00**	**18,740,130,354.46**	**23,797,188,916.02**	**40.4%**	**35,158,611,083.98**
70981	EDUCATION N.E.C	58,955,800,000.00	18,740,130,354.46	23,797,188,916.02	40.4%	35,158,611,083.98
710	**SOCIAL PROTECTION**	**2,703,258,000.00**	**34,170,000.00**	**354,297,000.00**	**13.1%**	**2,348,961,000.00**
7102	**OLD AGE**	**129,884,000.00**	**-**	**-**	**0.0%**	**129,884,000.00**
71021	OLD AGE	129,884,000.00	-	-	0.0%	129,884,000.00
7104	**FAMILY AND CHILDREN**	**1,049,550,000.00**	**-**	**-**	**0.0%**	**1,049,550,000.00**
71041	FAMILY AND CHILDREN	1,049,550,000.00	-	-	0.0%	1,049,550,000.00
7105	**UNEMPLOYMENT**	**964,824,000.00**	**-**	**196,875,000.00**	**20.4%**	**767,949,000.00**
71051	UNEMPLOYMENT	964,824,000.00	-	196,875,000.00	20.4%	767,949,000.00
7107	**SOCIAL EXCLUSSION N.E.C**	**240,000,000.00**	**34,170,000.00**	**61,090,000.00**	**25.5%**	**178,910,000.00**
71071	SOCIAL EXCLUSION N.E.C.	240,000,000.00	34,170,000.00	61,090,000.00	25.5%	178,910,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**319,000,000.00**	**-**	**96,332,000.00**	**30.2%**	**222,668,000.00**
71091	SOCIAL PROTECTION N.E.C.	319,000,000.00	-	96,332,000.00	30.2%	222,668,000.00

Table 14: Other Expenditure by Functional Classification

Borno State Government Budget Performance Report 2026 Q3 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***24,077,000,000.00***	***45,413,673,296.79***	***74,681,220,750.55***	***310.2%***	***- 50,604,220,750.55***
701	**GENERAL PUBLIC SERVICES**	**23,850,000,000.00**	**45,413,673,296.79**	**74,679,067,375.35**	**313.1%**	**- 50,829,067,375.35**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT**	**1,300,000,000.00**	**86,832,322.50**	**721,492,322.50**	**55.5%**	**578,507,677.50**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	800,000,000.00	86,832,322.50	721,492,322.50	90.2%	78,507,677.50
70112	FINANCIAL AND FISCAL AFFAIRS	500,000,000.00	-	-	0.0%	500,000,000.00
7013	**GENERAL SERVICES**	**2,500,000,000.00**	**-**	**89,400,000.00**	**3.6%**	**2,410,600,000.00**
70133	OTHER GENERAL SERVICES	2,500,000,000.00	-	89,400,000.00	3.6%	2,410,600,000.00
7017	**PUBLIC DEBT TRANSACTIONS**	**20,000,000,000.00**	**45,326,840,974.29**	**73,868,175,052.85**	**369.3%**	**- 53,868,175,052.85**
70171	PUBLIC DEBT TRANSACTIONS	20,000,000,000.00	45,326,840,974.29	73,868,175,052.85	369.3%	- 53,868,175,052.85
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE**	**50,000,000.00**	**-**	**-**	**0.0%**	**50,000,000.00**
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	50,000,000.00	-	-	0.0%	50,000,000.00
704	**ECONOMIC AFFAIRS**	**22,000,000.00**	**-**	**-**	**0.0%**	**22,000,000.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	20,000,000.00	-	-	0.0%	20,000,000.00
7045	**TRANSPORT**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
70451	ROAD TRANSPORT	2,000,000.00	-	-	0.0%	2,000,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**200,000,000.00**	**-**	**-**	**0.0%**	**200,000,000.00**
7061	**HOUSING DEVELOPMENT**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
70611	HOUSING DEVELOPMENT	100,000,000.00	-	-	0.0%	100,000,000.00
7063	**WATER SUPPLY**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
70631	WATER SUPPLY	100,000,000.00	-	-	0.0%	100,000,000.00
707	**HEALTH**	**5,000,000.00**	**-**	**2,153,375.20**	**43.1%**	**2,846,624.80**
7074	**PUBLIC HEALTH SERVICES**	**5,000,000.00**	**-**	**2,153,375.20**	**43.1%**	**2,846,624.80**
70741	PUBLIC HEALTH SERVICES	5,000,000.00	-	2,153,375.20	43.1%	2,846,624.80

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Borno State Government Budget Performance Report 2026 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***892,448,411,000.00***	***193,571,240,000.81***	***356,570,255,816.17***	***40.0%***	***535,878,155,183.83***
01	**Agriculture**	**63,556,187,000.00**	**74,172,164.22**	**1,973,834,919.86**	**3.1%**	**61,582,352,080.14**
0101	Effective governance of the Agriculture Sector	24,738,579,000.00	-	11,626,400.00	0.0%	24,726,952,600.00
0103	Enhancement of food production and productivity	695,000,000.00	-	21,166,000.00	3.0%	673,834,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	16,847,726,000.00	-	255,485,800.00	1.5%	16,592,240,200.00
0107	Promotion of enabling environment for increased agricultural development	100,000,000.00	-	10,000,000.00	10.0%	90,000,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	21,174,882,000.00	74,172,164.22	1,675,556,719.86	7.9%	19,499,325,280.14
02	**Societal Re-orientation**	**39,478,941,000.00**	**5,277,170,491.21**	**11,744,257,792.25**	**29.7%**	**27,734,683,207.75**
0210	Societal Re-orientation - General	39,478,941,000.00	5,277,170,491.21	11,744,257,792.25	29.7%	27,734,683,207.75
03	**Poverty Alleviation**	**19,895,693,000.00**	**4,997,643,915.99**	**9,867,636,671.00**	**49.6%**	**10,028,056,329.00**
0310	Poverty Alleviation - General	19,895,693,000.00	4,997,643,915.99	9,867,636,671.00	49.6%	10,028,056,329.00
04	**Health**	**131,899,586,000.00**	**14,541,910,733.67**	**26,549,205,975.32**	**20.1%**	**105,350,380,024.68**
0401	Effective governance of the health system	47,446,532,000.00	11,757,070,640.21	14,811,854,657.70	31.2%	32,634,677,342.30
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	36,125,957,000.00	-	2,870,663,937.56	7.9%	33,255,293,062.44
0404	Provision of the right number and right skill mix of competent, motivated, and productive	2,620,000,000.00	-	28,199,699.13	1.1%	2,591,800,300.87
0409	Provision of universal health coverage and financial risk protection for citizens	1,432,458,000.00	-	122,964,054.90	8.6%	1,309,493,945.10
0410	Health Sector Expenditures Not Elsewhere Classified	44,274,639,000.00	2,784,840,093.46	8,715,523,626.03	19.7%	35,559,115,373.97
05	**Education**	**135,173,668,000.00**	**22,989,677,786.80**	**42,819,184,896.22**	**31.7%**	**92,354,483,103.78**
0501	Effective governance of the education system	81,410,505,000.00	18,740,130,354.46	29,067,706,885.92	35.7%	52,342,798,114.08
0503	Equity and inclusiveness in the provision of educational services	13,594,471,000.00	16,325,000.00	1,036,289,010.33	7.6%	12,558,181,989.67
0510	Education Sector Expenditures Not Elsewhere Classified	40,168,692,000.00	4,233,222,432.34	12,715,188,999.97	31.7%	27,453,503,000.03
06	**Housing and Urban Development**	**104,943,299,000.00**	**26,474,359,772.68**	**40,030,727,822.09**	**38.1%**	**64,912,571,177.91**
0610	Housing and Urban Development - General	104,943,299,000.00	26,474,359,772.68	40,030,727,822.09	38.1%	64,912,571,177.91
07	**Gender**	**8,384,098,000.00**	**9,222,200.02**	**1,866,640,160.24**	**22.3%**	**6,517,457,839.76**
0710	Gender - General	8,384,098,000.00	9,222,200.02	1,866,640,160.24	22.3%	6,517,457,839.76
08	**Youth**	**1,576,826,000.00**	**55,595,933.54**	**247,756,081.88**	**15.7%**	**1,329,069,918.12**
0810	Youth - General	1,576,826,000.00	55,595,933.54	247,756,081.88	15.7%	1,329,069,918.12
09	**Environmental Improvement**	**12,115,793,000.00**	**413,169,060.64**	**7,417,828,553.61**	**61.2%**	**4,697,964,446.39**
0910	Environmental Improvement - General	12,115,793,000.00	413,169,060.64	7,417,828,553.61	61.2%	4,697,964,446.39
10	**Water Resources and Rural Development**	**21,353,536,000.00**	**818,699,955.77**	**9,705,504,712.43**	**45.5%**	**11,648,031,287.57**
1010	Water Resources and Rural Deve - General	21,353,536,000.00	818,699,955.77	9,705,504,712.43	45.5%	11,648,031,287.57
11	**Information Communication and Technology**	**5,087,432,000.00**	**123,780,267.33**	**362,198,832.95**	**7.1%**	**4,725,233,167.05**
1110	Information Communication and Technology - General	5,087,432,000.00	123,780,267.33	362,198,832.95	7.1%	4,725,233,167.05
12	**Growing the Private Sector**	**14,378,721,000.00**	**131,632,554.29**	**955,450,904.65**	**6.6%**	**13,423,270,095.35**
1210	Growing the Private Sector - General	14,378,721,000.00	131,632,554.29	955,450,904.65	6.6%	13,423,270,095.35
13	**Reform of Government and Governance**	**315,235,268,000.00**	**109,869,676,293.35**	**193,034,529,124.47**	**61.2%**	**122,200,738,875.53**
1310	Reform of Government and Governance - General	315,235,268,000.00	109,869,676,293.35	193,034,529,124.47	61.2%	122,200,738,875.53
15	**Rail**	**19,353,479,000.00**	**7,791,405,371.30**	**9,985,922,869.20**	**51.6%**	**9,367,556,130.80**
1510	Rail - General	19,353,479,000.00	7,791,405,371.30	9,985,922,869.20	51.6%	9,367,556,130.80
16	**Water Ways**	**15,884,000.00**	**3,123,500.00**	**9,576,500.00**	**60.3%**	**6,307,500.00**
1610	Water Ways - General	15,884,000.00	3,123,500.00	9,576,500.00	60.3%	6,307,500.00

Table 16: Personnel Expenditure by Programme Classification

Borno State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	***98,743,917,000.00***	***22,877,491,114.69***	***45,599,448,760.57***	***46.2%***	***53,144,468,239.43***
01	**Agriculture**	**393,882,000.00**	**70,705,123.89**	**202,448,883.58**	**51.4%**	**191,433,116.42**
0110	Agriculture Sector Expenditures Not Elsewhere Classified	393,882,000.00	70,705,123.89	202,448,883.58	51.4%	191,433,116.42
02	**Societal Re-orientation**	**298,441,000.00**	**33,062,148.58**	**107,568,207.02**	**36.0%**	**190,872,792.98**
0210	Societal Re-orientation - General	298,441,000.00	33,062,148.58	107,568,207.02	36.0%	190,872,792.98
04	**Health**	**24,830,815,000.00**	**2,266,406,431.66**	**7,227,314,983.54**	**29.1%**	**17,603,500,016.46**
0410	Health Sector Expenditures Not Elsewhere Classified	24,830,815,000.00	2,266,406,431.66	7,227,314,983.54	29.1%	17,603,500,016.46
05	**Education**	**15,969,660,000.00**	**2,962,481,480.48**	**8,571,858,094.31**	**53.7%**	**7,397,801,905.69**
0510	Education Sector Expenditures Not Elsewhere Classified	15,969,660,000.00	2,962,481,480.48	8,571,858,094.31	53.7%	7,397,801,905.69
06	**Housing and Urban Development**	**1,012,871,000.00**	**167,400,967.36**	**428,622,144.48**	**42.3%**	**584,248,855.52**
0610	Housing and Urban Development - General	1,012,871,000.00	167,400,967.36	428,622,144.48	42.3%	584,248,855.52
07	**Gender**	**52,274,000.00**	**9,222,200.02**	**23,062,454.86**	**44.1%**	**29,211,545.14**
0710	Gender - General	52,274,000.00	9,222,200.02	23,062,454.86	44.1%	29,211,545.14
08	**Youth**	**248,084,000.00**	**55,595,933.54**	**170,931,324.86**	**68.9%**	**77,152,675.14**
0810	Youth - General	248,084,000.00	55,595,933.54	170,931,324.86	68.9%	77,152,675.14
09	**Environmental Improvement**	**1,475,133,000.00**	**369,001,201.27**	**792,438,724.15**	**53.7%**	**682,694,275.85**
0910	Environmental Improvement - General	1,475,133,000.00	369,001,201.27	792,438,724.15	53.7%	682,694,275.85
10	**Water Resources and Rural Development**	**678,932,000.00**	**91,824,411.04**	**351,507,415.94**	**51.8%**	**327,424,584.06**
1010	Water Resources and Rural Deve - General	678,932,000.00	91,824,411.04	351,507,415.94	51.8%	327,424,584.06
11	**Information Communication and Technology**	**524,432,000.00**	**123,780,267.33**	**361,918,712.00**	**69.0%**	**162,513,288.00**
1110	Information Communication and Technology - General	524,432,000.00	123,780,267.33	361,918,712.00	69.0%	162,513,288.00
12	**Growing the Private Sector**	**1,030,217,000.00**	**131,632,554.29**	**371,221,096.44**	**36.0%**	**658,995,903.56**
1210	Growing the Private Sector - General	1,030,217,000.00	131,632,554.29	371,221,096.44	36.0%	658,995,903.56
13	**Reform of Government and Governance**	**52,149,258,000.00**	**16,573,092,589.15**	**26,948,622,586.55**	**51.7%**	**25,200,635,413.45**
1310	Reform of Government and Governance - General	52,149,258,000.00	16,573,092,589.15	26,948,622,586.55	51.7%	25,200,635,413.45
15	**Rail**	**64,034,000.00**	**20,162,306.08**	**32,357,632.84**	**50.5%**	**31,676,367.16**
1510	Rail - General	64,034,000.00	20,162,306.08	32,357,632.84	50.5%	31,676,367.16
16	**Water Ways**	**15,884,000.00**	**3,123,500.00**	**9,576,500.00**	**60.3%**	**6,307,500.00**
1610	Water Ways - General	15,884,000.00	3,123,500.00	9,576,500.00	60.3%	6,307,500.00

Table 17: Overhead Expenditure by Programme Classification

Borno State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	***262,303,584,000.00***	***28,308,608,680.94***	***75,070,693,775.50***	***28.6%***	***187,232,890,224.50***
01	**Agriculture**	**20,781,000,000.00**	**3,467,040.33**	**1,473,107,836.28**	**7.1%**	**19,307,892,163.72**
0110	Agriculture Sector Expenditures Not Elsewhere Classified	20,781,000,000.00	3,467,040.33	1,473,107,836.28	7.1%	19,307,892,163.72
02	**Societal Re-orientation**	**25,742,870,000.00**	**4,292,874,916.26**	**8,739,065,194.33**	**33.9%**	**17,003,804,805.67**
0210	Societal Re-orientation - General	25,742,870,000.00	4,292,874,916.26	8,739,065,194.33	33.9%	17,003,804,805.67
03	**Poverty Alleviation**	**18,690,869,000.00**	**4,963,473,915.99**	**9,609,671,671.00**	**51.4%**	**9,081,197,329.00**
0310	Poverty Alleviation - General	18,690,869,000.00	4,963,473,915.99	9,609,671,671.00	51.4%	9,081,197,329.00
04	**Health**	**19,438,824,000.00**	**518,433,661.80**	**1,486,055,267.29**	**7.6%**	**17,952,768,732.71**
0410	Health Sector Expenditures Not Elsewhere Classified	19,438,824,000.00	518,433,661.80	1,486,055,267.29	7.6%	17,952,768,732.71
05	**Education**	**24,199,032,000.00**	**1,270,740,951.86**	**4,143,330,905.66**	**17.1%**	**20,055,701,094.34**
0510	Education Sector Expenditures Not Elsewhere Classified	24,199,032,000.00	1,270,740,951.86	4,143,330,905.66	17.1%	20,055,701,094.34
06	**Housing and Urban Development**	**4,762,386,000.00**	**307,315,757.50**	**499,144,980.48**	**10.5%**	**4,263,241,019.52**
0610	Housing and Urban Development - General	4,762,386,000.00	307,315,757.50	499,144,980.48	10.5%	4,263,241,019.52
07	**Gender**	**7,221,322,000.00**	**-**	**1,841,677,705.38**	**25.5%**	**5,379,644,294.62**
0710	Gender - General	7,221,322,000.00	-	1,841,677,705.38	25.5%	5,379,644,294.62
08	**Youth**	**1,218,742,000.00**	**-**	**76,824,757.02**	**6.3%**	**1,141,917,242.98**
0810	Youth - General	1,218,742,000.00	-	76,824,757.02	6.3%	1,141,917,242.98
09	**Environmental Improvement**	**1,110,148,000.00**	**44,167,859.37**	**198,599,320.70**	**17.9%**	**911,548,679.30**
0910	Environmental Improvement - General	1,110,148,000.00	44,167,859.37	198,599,320.70	17.9%	911,548,679.30
10	**Water Resources and Rural Development**	**6,400,240,000.00**	**-**	**70,388,901.59**	**1.1%**	**6,329,851,098.41**
1010	Water Resources and Rural Deve - General	6,400,240,000.00	-	70,388,901.59	1.1%	6,329,851,098.41
11	**Information Communication and Technology**	**163,000,000.00**	**-**	**280,120.95**	**0.2%**	**162,719,879.05**
1110	Information Communication and Technology - General	163,000,000.00	-	280,120.95	0.2%	162,719,879.05
12	**Growing the Private Sector**	**1,232,780,000.00**	**-**	**64,065,485.29**	**5.2%**	**1,168,714,514.71**
1210	Growing the Private Sector - General	1,232,780,000.00	-	64,065,485.29	5.2%	1,168,714,514.71
13	**Reform of Government and Governance**	**124,749,996,000.00**	**16,467,074,622.31**	**45,890,198,391.00**	**36.8%**	**78,859,797,609.00**
1310	Reform of Government and Governance - General	124,749,996,000.00	16,467,074,622.31	45,890,198,391.00	36.8%	78,859,797,609.00
15	**Rail**	**6,592,375,000.00**	**441,059,955.52**	**978,283,238.53**	**14.8%**	**5,614,091,761.47**
1510	Rail - General	6,592,375,000.00	441,059,955.52	978,283,238.53	14.8%	5,614,091,761.47

Table 18: Capital Expenditure by Programme Classification

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	***507,323,910,000.00***	***96,971,466,908.39***	***161,218,892,529.55***	***31.8%***	***346,105,017,470.45***
01	**Agriculture**	**42,381,305,000.00**	**-**	**298,278,200.00**	**0.7%**	**42,083,026,800.00**
0101	Effective governance of the Agriculture Sector	24,738,579,000.00	-	11,626,400.00	0.0%	24,726,952,600.00
0103	Enhancement of food production and productivity	695,000,000.00	-	21,166,000.00	3.0%	673,834,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	16,847,726,000.00	-	255,485,800.00	1.5%	16,592,240,200.00
0107	Promotion of enabling environment for increased agricultural development	100,000,000.00	-	10,000,000.00	10.0%	90,000,000.00
02	**Societal Re-orientation**	**13,437,630,000.00**	**951,233,426.37**	**2,897,624,390.90**	**21.6%**	**10,540,005,609.10**
0210	Societal Re-orientation - General	13,437,630,000.00	951,233,426.37	2,897,624,390.90	21.6%	10,540,005,609.10
03	**Poverty Alleviation**	**1,204,824,000.00**	**34,170,000.00**	**257,965,000.00**	**21.4%**	**946,859,000.00**
0310	Poverty Alleviation - General	1,204,824,000.00	34,170,000.00	257,965,000.00	21.4%	946,859,000.00
04	**Health**	**87,624,947,000.00**	**11,757,070,640.21**	**17,833,682,349.29**	**20.4%**	**69,791,264,650.71**
0401	Effective governance of the health system	47,446,532,000.00	11,757,070,640.21	14,811,854,657.70	31.2%	32,634,677,342.30
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	36,125,957,000.00	-	2,870,663,937.56	7.9%	33,255,293,062.44
0404	Provision of the right number and right skill mix of competent, motivated, and productive	2,620,000,000.00	-	28,199,699.13	1.1%	2,591,800,300.87
0409	Provision of universal health coverage and financial risk protection for citizens	1,432,458,000.00	-	122,964,054.90	8.6%	1,309,493,945.10
05	**Education**	**95,004,976,000.00**	**18,756,455,354.46**	**30,103,995,896.25**	**31.7%**	**64,900,980,103.75**
0501	Effective governance of the education system	81,410,505,000.00	18,740,130,354.46	29,067,706,885.92	35.7%	52,342,798,114.08
0503	Equity and inclusiveness in the provision of educational services	13,594,471,000.00	16,325,000.00	1,036,289,010.33	7.6%	12,558,181,989.67
06	**Housing and Urban Development**	**99,168,042,000.00**	**25,999,643,047.82**	**39,102,960,697.13**	**39.4%**	**60,065,081,302.87**
0610	Housing and Urban Development - General	99,168,042,000.00	25,999,643,047.82	39,102,960,697.13	39.4%	60,065,081,302.87
07	**Gender**	**1,110,502,000.00**	**-**	**1,900,000.00**	**0.2%**	**1,108,602,000.00**
0710	Gender - General	1,110,502,000.00	-	1,900,000.00	0.2%	1,108,602,000.00
08	**Youth**	**110,000,000.00**	**-**	**-**	**0.0%**	**110,000,000.00**
0810	Youth - General	110,000,000.00	-	-	0.0%	110,000,000.00
09	**Environmental Improvement**	**9,530,512,000.00**	**-**	**6,426,790,508.76**	**67.4%**	**3,103,721,491.24**
0910	Environmental Improvement - General	9,530,512,000.00	-	6,426,790,508.76	67.4%	3,103,721,491.24
10	**Water Resources and Rural Development**	**14,174,364,000.00**	**726,875,544.73**	**9,283,608,394.90**	**65.5%**	**4,890,755,605.10**
1010	Water Resources and Rural Deve - General	14,174,364,000.00	726,875,544.73	9,283,608,394.90	65.5%	4,890,755,605.10
11	**Information Communication and Technology**	**4,400,000,000.00**	**-**	**-**	**0.0%**	**4,400,000,000.00**
1110	Information Communication and Technology - General	4,400,000,000.00	-	-	0.0%	4,400,000,000.00
12	**Growing the Private Sector**	**12,095,724,000.00**	**-**	**520,164,322.92**	**4.3%**	**11,575,559,677.08**
1210	Growing the Private Sector - General	12,095,724,000.00	-	520,164,322.92	4.3%	11,575,559,677.08
13	**Reform of Government and Governance**	**114,386,014,000.00**	**31,415,835,785.10**	**45,516,640,771.57**	**39.8%**	**68,869,373,228.43**
1310	Reform of Government and Governance - General	114,386,014,000.00	31,415,835,785.10	45,516,640,771.57	39.8%	68,869,373,228.43
15	**Rail**	**12,695,070,000.00**	**7,330,183,109.70**	**8,975,281,997.83**	**70.7%**	**3,719,788,002.17**
1510	Rail - General	12,695,070,000.00	7,330,183,109.70	8,975,281,997.83	70.7%	3,719,788,002.17

Table 19: Other Expenditure by Programme Classification

Borno State Government Budget Performance Report 2026 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	***24,077,000,000.00***	***45,413,673,296.79***	***74,681,220,750.55***	***310.2%***	***- 50,604,220,750.55***
04	**Health**	**5,000,000.00**	**-**	**2,153,375.20**	**43.1%**	**2,846,624.80**
0410	Health Sector Expenditures Not Elsewhere Classified	5,000,000.00	-	2,153,375.20	43.1%	2,846,624.80
10	**Water Resources and Rural Development**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
1010	Water Resources and Rural Deve - General	100,000,000.00	-	-	0.0%	100,000,000.00
12	**Growing the Private Sector**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
1210	Growing the Private Sector - General	20,000,000.00	-	-	0.0%	20,000,000.00
13	**Reform of Government and Governance**	**23,950,000,000.00**	**45,413,673,296.79**	**74,679,067,375.35**	**311.8%**	**- 50,729,067,375.35**
1310	Reform of Government and Governance - General	23,950,000,000.00	45,413,673,296.79	74,679,067,375.35	311.8%	- 50,729,067,375.35
15	**Rail**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
1510	Rail - General	2,000,000.00	-	-	0.0%	2,000,000.00

3 Capital Expenditure Details

Capital Expenditure Projects related to **Primary Healthcare have a blue marker** whilst those related to **Basic Education have a green marker**.

Table 20: Capital Expenditure by Project

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
Total Capital Expenditure		**507,323,910,000.00**	**96,971,466,908.39**	**161,218,892,529.55**	**31.8%**	**346,105,017,470.45**	**PHC**	**BED**
011100100100 - GOVERNMENT HOUSE	Purchase of 8No of Toyota Hilux For Security operations within the state.	800,000,000.00	82,130,000.00	164,260,000.00	20.5%	635,740,000.00		
011100100100 - GOVERNMENT HOUSE	Purchase of 60No. Sets Of Tables, 40 No of Visitors Chairs And 10 No. of Cushion Chairs	900,000,000.00	505,237,531.18	805,837,531.18	89.5%	94,162,468.82		
011100100100 - GOVERNMENT HOUSE	Purchase of 30 No. Sets Of Desktop Computers For New Offices In The Government	20,000,000.00	-	-	0.0%	20,000,000.00		
011100100100 - GOVERNMENT HOUSE	Purchase of 3 No. of Sharp MX360 computer printers and 2 No of Laserjet Printer in the	10,000,000.00	-	-	0.0%	10,000,000.00		
011100100100 - GOVERNMENT HOUSE	Purchase of 18 No of Units Of 500Kva Generators in the Government House Clinic &	1,000,000,000.00	253,426,800.00	806,853,600.00	80.7%	193,146,400.00		
011100100100 - GOVERNMENT HOUSE	Purchase of 1500 No. Units of Fire Fighting Equipment to Govt House And Lodges	50,000,000.00	-	-	0.0%	50,000,000.00		
011100100100 - GOVERNMENT HOUSE	Purchase of 150 No of Communication Gadgets, Cctv Cameras, Bullet Proof Jackets And	100,000,000.00	100,000,000.00	100,000,000.00	100.0%	-		
011100100100 - GOVERNMENT HOUSE	Construction of Additional 60 No of Office Blocks in Government House, Maiduguri.	1,800,000,000.00	-	1,635,777,142.91	90.9%	164,222,857.09		
011100100100 - GOVERNMENT HOUSE	Construction of 100No of Bedroom Apartment Within The Govt House	100,000,000.00	-	-	0.0%	100,000,000.00		
011100100100 - GOVERNMENT HOUSE	Construction of 20 No of Additional Solar Power/Installation Within Government house	20,000,000.00	-	-	0.0%	20,000,000.00		
011100100100 - GOVERNMENT HOUSE	Construction of 60 No of additional Quarters For Governor'S Domestic Staff	100,000,000.00	-	-	0.0%	100,000,000.00		
011100100100 - GOVERNMENT HOUSE	Completion of 2 No of Government House Staff Clinic	50,000,000.00	-	-	0.0%	50,000,000.00		
011100100100 - GOVERNMENT HOUSE	Construction of Guest house within The Government House	1,000,000,000.00	711,839,608.84	711,839,608.84	71.2%	288,160,391.16		
011100100100 - GOVERNMENT HOUSE	Rehabilitation of 20 No of Existing Office Buildings within the Government House	791,884,000.00	652,691,129.70	652,691,129.70	82.4%	139,192,870.30		
011100100100 - GOVERNMENT HOUSE	Planting of 70 No of Trees at the Premises Of Government House	5,000,000.00	-	-	0.0%	5,000,000.00		
011100100100 - GOVERNMENT HOUSE	Celebrations of Eid Maulud, Eid El-fir and Children Day And New Year Celebrations in the	500,000,000.00	-	-	0.0%	500,000,000.00		
011100100100 - GOVERNMENT HOUSE	Purchase Of Khitchen Equipment within the Government House	50,000,000.00	-	-	0.0%	50,000,000.00		
011100100100 - GOVERNMENT HOUSE	Purchase Of Livestock Assets	150,000,000.00	-	-	0.0%	150,000,000.00		
011100100200 - DEPUTY GOVERNOR'S OFFICE	Purchase Of 150Nos. of Executive tables and 50Nos. of Executive chairs for Deputy	100,000,000.00	-	-	0.0%	100,000,000.00		
011100100200 - DEPUTY GOVERNOR'S OFFICE	Purchase Of 15Nos. of Hp Desktops And 10Nos. of Hp Laptops Computers for Deputy	5,000,000.00	-	-	0.0%	5,000,000.00		
011100100200 - DEPUTY GOVERNOR'S OFFICE	Purchase Of 10Nos. of Hp Laser Jet Computer Printers for Deputy Governor's Office.	3,000,000.00	-	-	0.0%	3,000,000.00		
011100100200 - DEPUTY GOVERNOR'S OFFICE	Purchase Of 1Nos. of Sharp Photocopying Machines for Deputy Governor's Office.	1,000,000.00	-	-	0.0%	1,000,000.00		
011100100200 - DEPUTY GOVERNOR'S OFFICE	Purchase Of 5Nos. of closed-circuit televisin for Deputy Governor's Office.	2,000,000.00	-	-	0.0%	2,000,000.00		
011100800100 - BORNO STATE EMERGENCY MANAGEMENT	Procurement of 2 No of Toyota Hilux for SEMA	110,000,000.00	-	-	0.0%	110,000,000.00		
011100800100 - BORNO STATE EMERGENCY MANAGEMENT	Procurement of 2 No of Toyota Hummer Buses and Procurement of 2 No of Ambulance	100,000,000.00	-	96,332,000.00	96.3%	3,668,000.00		
011100800100 - BORNO STATE EMERGENCY MANAGEMENT	Procurement of 30kva Solar energy set's for SEMA	29,000,000.00	-	-	0.0%	29,000,000.00		
011101000100 - BORNO STATE BUREAU OF PUBLIC	Purchase Of 1No. Of Toyota Hilux for Bureau of Public Procurement	90,000,000.00	-	-	0.0%	90,000,000.00		
011101000100 - BORNO STATE BUREAU OF PUBLIC	Purchase Of 2No. Of Hp photocopy machine for Bureau of Public Procurement	3,000,000.00	-	-	0.0%	3,000,000.00		
011101000100 - BORNO STATE BUREAU OF PUBLIC	Software Acquisition For Expansion Of E-Procurement To All Ministry in Maiduguri	40,000,000.00	-	-	0.0%	40,000,000.00		
011101000100 - BORNO STATE BUREAU OF PUBLIC	Purchase Of 5 Hp Desktop Computers And 3 Hp Laptops for Bureau of Public	5,000,000.00	-	-	0.0%	5,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Purchase of 406 Utility Car for Principal Officers & Directors.	500,000,000.00	-	-	0.0%	500,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Purchase Of Large Conference Table, 15 Executive Tables And 15 Swivel Chairs	200,000,000.00	-	-	0.0%	200,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Purchase Of 5 Hp Desktops Computers And 3 Hp Laptop Computers For The Office Of	65,000,000.00	-	-	0.0%	65,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Purchase Of Three (3) 15okva Generator Set.	200,000,000.00	-	-	0.0%	200,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Purchase Of Two (2) Sharp Color Photocopying Machines	30,000,000.00	-	-	0.0%	30,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Purchase Of Two (4) Hp Top Loading Scanners	5,000,000.00	-	-	0.0%	5,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Construction Of New Main Assembly Complex	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Rehabilitation / Repairs Of Assembly Guest House in maiduguri	100,000,000.00	-	-	0.0%	100,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Provision of Electricity Jumper Fiitings Within The Assembly Complex in maiduguri	400,000,000.00	-	-	0.0%	400,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Monitoring And Evaluation- For Oversight Function within the state	341,946,000.00	-	-	0.0%	341,946,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Anniversaries/Celebrations-Independence Day And Democracy Day within the house	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
011200300100 - BORNO STATE HOUSE ASSEMBLY	Acquisition Of Land Within Maiduguri Metropolitan Council Land Compensation	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
011200400100 - BORNO STATE HOUSE OF ASSEMBLY	Purchase Of Five (5) Puegeot 406, 2015 Model For The Commission Chairman, Three	62,284,000.00	-	-	0.0%	62,284,000.00		
011200400100 - BORNO STATE HOUSE OF ASSEMBLY	Purchase Of Elepak 5Kva Petrol Engine Power Gen. Set in maiduguri	7,125,000.00	-	-	0.0%	7,125,000.00		
011200400100 - BORNO STATE HOUSE OF ASSEMBLY	Purchase Of 2Hp Desktops Computers And 1 Hp Laptop Computers For The Three	5,750,000.00	-	-	0.0%	5,750,000.00		
011200400100 - BORNO STATE HOUSE OF ASSEMBLY	Purchase Of Three (3) Laser Jet Hp Printers for the Commission	2,500,000.00	-	-	0.0%	2,500,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Procurement of 20Nos of Golf for internal security	500,000,000.00	-	-	0.0%	500,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Purchase Of 3Nos. of Toyota Vans For Govt Printing Press & Fire Service in the Ministry of	50,000,000.00	-	-	0.0%	50,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Procurement of 30 No of Executive Tables and 10 No of Chairs for internal security	20,000,000.00	-	-	0.0%	20,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Procurement of 10Nos of desktop for internal security	1,000,000.00	-	-	0.0%	1,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Purchase Of 3Nos. of Hp MX260 Printers n the Ministry of information and internal	820,000.00	-	-	0.0%	820,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Procurement of 5Nos of Sharp photocopy machine for internal security	1,500,000.00	-	-	0.0%	1,500,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Procurement of 1Nos of Hp scanners for internal security	300,000.00	-	-	0.0%	300,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Purchase Of 100Nos of Fire extingusher for fire service in the Ministry of information and	50,000,000.00	-	-	0.0%	50,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Purchase Of Kord 64, Gto and Hot Large Binding in the Ministry of information and	150,000,000.00	2,000,000.00	81,574,193.74	54.4%	68,425,806.26		
012300100100 - MINISTRY OF INFORMATION AND	Purchase Of 1000 Mini Radios For Listener Group In Rural Areas in the Ministry of	20,000,000.00	-	8,735,400.00	43.7%	11,264,600.00		
012300100100 - MINISTRY OF INFORMATION AND	Construction Of 6 No. of New Fire Station Within Mmc LGA.	90,000,000.00	-	-	0.0%	90,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Construction of basic physical and organizational structures for fire service in the Ministry	1,000,000,000.00	63,184,592.54	63,184,592.54	6.3%	936,815,407.46		
012300100100 - MINISTRY OF INFORMATION AND	Construction Of Radios In Rural Areas in the Ministry of information and internal security.	1,000,000.00	-	-	0.0%	1,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Rehabilitation of 8 No of Fire Fighting Stations in MMC LGA.	75,000,000.00	-	22,255,853.00	29.7%	52,744,147.00		
012300100100 - MINISTRY OF INFORMATION AND	Rehabilitation Of Arts Council Office at MMC LGA.	20,000,000.00	-	-	0.0%	20,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Provision of 100 No of cctv software across the state for security purposes.	1,000,000.00	-	-	0.0%	1,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Support During Eid-Fitr and Christmas Celebrations For Less Privileged Individuals Across	200,000,000.00	-	200,000,000.00	100.0%	-		
012300100100 - MINISTRY OF INFORMATION AND	Capacity building of staff of the internal security directorate within the ministry of	20,000,000.00	-	-	0.0%	20,000,000.00		
012300100100 - MINISTRY OF INFORMATION AND	Purchase Of 2 Buses For Information	200,000,000.00	22,255,853.00	22,255,853.00	11.1%	177,744,147.00		
012300400100 - BORNO RADIO TELEVISION	Digitalization Package Of Brtv Sti E1, E2, E3, H3, H4, Hcd2 & Hcd5 @ Main Radio	4,000,000,000.00	-	-	0.0%	4,000,000,000.00		
012300400100 - BORNO RADIO TELEVISION	Purchase Of 5No. 36 Seater TOYOTA Bus for performing troupe @ Main Radio Television	300,000,000.00	-	-	0.0%	300,000,000.00		
012300400100 - BORNO RADIO TELEVISION	Purchase Of 15 Office Tables And 10 Chairs, Air condition, standing fans, safe & cabinets	100,000,000.00	-	-	0.0%	100,000,000.00		
012305700100 - BORNO STATE COUNCIL FOR ARTS AND	Research on Borno Cultural activities e.g. wedding ceremony, naming ceremony and	5,000,000.00	-	-	0.0%	5,000,000.00		
012305700100 - BORNO STATE COUNCIL FOR ARTS AND	National Festival Of Art And Culture (Nafest) And Canival, International Arts And Crafts	100,000,000.00	-	-	0.0%	100,000,000.00		
012305700100 - BORNO STATE COUNCIL FOR ARTS AND	Purchase of 3No of Bus for Arts and Culture	200,000,000.00	-	-	0.0%	200,000,000.00		
012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	Purchase Of Twenty-five (25) Office Tables And (25) Twenty-five Chairs For The Office	30,000,000.00	-	-	0.0%	30,000,000.00		
012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	Purchase Of Five (5) Hp Desktop Computers And Three (310 Hp Laptops For The Office	30,000,000.00	-	-	0.0%	30,000,000.00		
012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	Purchase Of Five (5) Hp Printers For The Office Of The Head Of Service	10,000,000.00	-	-	0.0%	10,000,000.00		
012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	Purchase Of SIX (6) Fittnes Bike And SIX (6) Treadmill Exercising Machine For The Office	10,000,000.00	-	-	0.0%	10,000,000.00		
012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	Purchase of 300kva youger sound proof for the head of service office	10,000,000.00	-	-	0.0%	10,000,000.00		
012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	Research on all civil servant promotion yearly for their examination across the state.	10,000,000.00	-	-	0.0%	10,000,000.00		
014000100100 - BORNO STATE OFFICE OF THE STATE	Purchase Of 1 Brand New Toyota Hilux Double Vehicles For The Office Of The State	30,000,000.00	-	-	0.0%	30,000,000.00		
014000100100 - BORNO STATE OFFICE OF THE STATE	Purchase Of 5 Office Tables And 15 Chairs, Air condition, standing fans, safe & cabinets	5,000,000.00	-	-	0.0%	5,000,000.00		
014000100100 - BORNO STATE OFFICE OF THE STATE	Purchase Of 4 Hp Desktops Computers, UPS and 10 Hp Laptop Computers For The Office	2,000,000.00	-	-	0.0%	2,000,000.00		
014000100100 - BORNO STATE OFFICE OF THE STATE	Purchase Of 5 Hp Laser Jet Printers For The Office of Auditor general	1,000,000.00	-	-	0.0%	1,000,000.00		
014000100100 - BORNO STATE OFFICE OF THE STATE	Purchase Of 3 Canon Digital Photocopying Machines For The Office Of State Auditor	1,000,000.00	-	-	0.0%	1,000,000.00		
014000100100 - BORNO STATE OFFICE OF THE STATE	Construction of Modern Office Complex in the Musa Usman Secretariat	100,000,000.00	-	-	0.0%	100,000,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Purchase of One (1) Toyota Hilux For The Office Of Local Government Auditor Office	30,000,000.00	-	-	0.0%	30,000,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Purchase of Five (5) Office Tables And Ten (10) Chairs For The Office Of Local	7,150,000.00	-	-	0.0%	7,150,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Purchase of 5 Hp Deskstop Computers And 3 Hp Laptops For Local Government Auditors	27,500,000.00	-	-	0.0%	27,500,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Purchase of 1 Hp Printer For The Office Of The Office Local Government Auditor General	2,365,000.00	-	-	0.0%	2,365,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Purchase of 1 Sharp Photocopying Machine For The Office of Auditor Gen LG	2,500,000.00	-	-	0.0%	2,500,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Purchase of 1 Hp Scanner For The Office Auditor Gen LG	2,500,000.00	-	-	0.0%	2,500,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Construction of one Office Block In State Capital	53,673,000.00	-	21,000,000.00	39.1%	32,673,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Construction of ICT Infrastructures For Internet Services in The Office Of The Local	10,000,000.00	-	-	0.0%	10,000,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Acquisition of Auditing Software in The Office Of Local Government Audit Office	15,000,000.00	-	-	0.0%	15,000,000.00		
014000200100 - BORNO STATE OFFICE OF THE LOCAL	Purchase Of Power Generating Set Youger Sound Proof 150Kva For Local Government	120,026,000.00	-	-	0.0%	120,026,000.00		
014000300100 - BORNO STATE AUDIT SERVICE	Purchase Of 5 Tables And 10 Chairs For Audit service commission office in mmc	3,000,000.00	-	-	0.0%	3,000,000.00		
014000300100 - BORNO STATE AUDIT SERVICE	Purchase Of 4 Hp Desktop Computers For The state Audit Commission in mmc	2,500,000.00	-	-	0.0%	2,500,000.00		
014000300100 - BORNO STATE AUDIT SERVICE	Purchase Of 4 Hp Computer Printers Colour Machines For The State Audit Commission	2,000,000.00	-	-	0.0%	2,000,000.00		
014000300100 - BORNO STATE AUDIT SERVICE	Purchase Of 2 Sharp Colour Photocopying Machines For The State Audit Commission	2,500,000.00	-	-	0.0%	2,500,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
014700100100 - BORNO STATE CIVIL SERVICE	Purchase Of Filling Cabinet For Secret, Open Registry & Fittings For Civil Service	10,000,000.00	-	-	0.0%	10,000,000.00		
014700100100 - BORNO STATE CIVIL SERVICE	Purchase Of Power Generating Set Youger Sound Proof 30Kva For Civil Service	10,000,000.00	-	-	0.0%	10,000,000.00		
014700100100 - BORNO STATE CIVIL SERVICE	Purchase of 1 HP Computer	500,000.00	-	-	0.0%	500,000.00		
014700100100 - BORNO STATE CIVIL SERVICE	Purchase of 1 HP Computer Printers	500,000.00	-	-	0.0%	500,000.00		
014700100100 - BORNO STATE CIVIL SERVICE	Purchase of 1 Hp Photocopy for office use	200,000.00	-	-	0.0%	200,000.00		
014700100100 - BORNO STATE CIVIL SERVICE	Purchase of 1 OF SHREDDING MACHINE	100,000.00	-	-	0.0%	100,000.00		
014700100100 - BORNO STATE CIVIL SERVICE	Purchase of Five (1) SCANNERS FOR OFFICE USED	100,000.00	-	-	0.0%	100,000.00		
014700100100 - BORNO STATE CIVIL SERVICE	Purchase of 1 firefighting piece Equipment	100,000.00	-	-	0.0%	100,000.00		
014700100100 - BORNO STATE CIVIL SERVICE	Purchase Of 100Nos Cctv Cameras	1,000,000.00	-	-	0.0%	1,000,000.00		
014700100100 - BORNO STATE CIVIL SERVICE	Rehabilitation of office headquarter	3,201,000.00	-	-	0.0%	3,201,000.00		
014800100100 - BORNO STATE INDEPENDENT ELECTORAL	Purchase Of 15 Tables And 15 Chairs For Borno State Independent Electoral Commission	22,000,000.00	-	-	0.0%	22,000,000.00		
014800100100 - BORNO STATE INDEPENDENT ELECTORAL	Purchase Of 10 Hp Desktop Computers And 3 Hp Laptops For Borno State Independent	10,000,000.00	-	-	0.0%	10,000,000.00		
014800100100 - BORNO STATE INDEPENDENT ELECTORAL	Purchase Of 5 Hp Laser Jet Computer Printers For Borno State Independent Electoral	2,000,000.00	-	-	0.0%	2,000,000.00		
014800100100 - BORNO STATE INDEPENDENT ELECTORAL	Purchase Of 5 Sharp Photocopying Machines For Borno State Independent Electoral	4,000,000.00	-	-	0.0%	4,000,000.00		
014800100100 - BORNO STATE INDEPENDENT ELECTORAL	Purchase Of 2 3Kva Power Generating Set For Borno State Independent Electoral	21,000,000.00	-	-	0.0%	21,000,000.00		
014800100100 - BORNO STATE INDEPENDENT ELECTORAL	Monitoring, Evaluation & Observation Of Local Government Council Election Across The	15,000,000.00	-	-	0.0%	15,000,000.00		
014800100100 - BORNO STATE INDEPENDENT ELECTORAL	Rehabilitation Of Office building For Borno State Independent Electoral Commission	150,000,000.00	-	-	0.0%	150,000,000.00		
014800100100 - BORNO STATE INDEPENDENT ELECTORAL	Repairs of generators For Borno State Independent Electoral Commission	15,000,000.00	-	-	0.0%	15,000,000.00		
014900100100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 15 Nos of office chairs and 10 Nos of office tables Within The Local	20,000,000.00	-	4,715,000.00	23.6%	15,285,000.00		
014900100100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 3 Desktop Computers For Local Government Service Commission	5,000,000.00	-	630,000.00	12.6%	4,370,000.00		
014900100100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 1 Hp Printers For Local Government Service Commission	1,000,000.00	-	-	0.0%	1,000,000.00		
014900100100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 1 Sharp Photocopying Machine For Local Government Service Commission	1,000,000.00	-	-	0.0%	1,000,000.00		
014900100100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 1 Hp Scanners For Local Government Service Commission	500,000.00	-	-	0.0%	500,000.00		
014900100100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 1 Elepaq 3Kva Generator For Local Government Service Commission	80,000,000.00	-	-	0.0%	80,000,000.00		
014900100100 - BORNO STATE LOCAL GOVERNMENT	Provision Of Buildings (Staff Quarters/Guest House) for Local Government Service	173,201,000.00	-	202,000.00	0.1%	172,999,000.00		
014900200100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of Office Buildings Within Jere and Maiduguri Metropolis Lga'S In The State	60,000,000.00	-	-	0.0%	60,000,000.00		
014900200100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of Varoius Office Furniture And Fittings With The Local Government Pension	7,000,000.00	-	-	0.0%	7,000,000.00		
014900200100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 4 Hp Desktop Computers And 2 Hp Laptops For Staff In Local Government	7,000,000.00	-	-	0.0%	7,000,000.00		
014900200100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 3 Hp Laser Jet Computer Printers For Local Government Pension Board	2,000,000.00	-	-	0.0%	2,000,000.00		
014900200100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 2 Sharp Photocopying Machines For the Local Government Pension Board	2,000,000.00	-	-	0.0%	2,000,000.00		
014900200100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 2 Shredding Machines For The Local Government Pension Board	1,250,000.00	-	-	0.0%	1,250,000.00		
014900200100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 3 Hp Scanners For Local Government Pension Board	2,000,000.00	-	-	0.0%	2,000,000.00		
014900200100 - BORNO STATE LOCAL GOVERNMENT	Purchase Of 1 7.5Kvapower Generating Set Local Government Pension Board	9,000,000.00	-	-	0.0%	9,000,000.00		
014900200100 - BORNO STATE LOCAL GOVERNMENT	Computer Software Acquisition For Use Within the Local Government Pension Board	5,750,000.00	-	-	0.0%	5,750,000.00		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Purchase Of Ten (10) Station Wagon Vw Golf for Office of the Secretary to the State	105,000,000.00	-	-	0.0%	105,000,000.00		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Continuation Of Complete Furnishing Of Offices Within Musa Usman Secretariat And	1,050,000,000.00	1,050,000,000.00	1,050,000,000.00	100.0%	-		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Purchase Of Computers- Five (5) HP Pavillion core i7 Laptop And Three (3) Desktop pro	3,309,000.00	-	-	0.0%	3,309,000.00		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Purchase Of Three (3) 3-In-1 HP RS900 Colored Printer for Office of the Secretary to the	3,387,000.00	-	-	0.0%	3,387,000.00		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Purchase Of Sharp mx506 Photocopying Machines Five (5) Stand Alone Photocopier for	4,630,000.00	-	-	0.0%	4,630,000.00		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Completion Of Construction of Newly International Conference Center (ICC) at	3,200,000,000.00	2,385,858,914.34	3,064,858,914.34	95.8%	135,141,085.66		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Completion Of Rehabilitation / Repairs Office Building within Musa Usman Secretariat in	430,500,000.00	-	-	0.0%	430,500,000.00		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Continuation Of Tree Planting-Landscaping Musa Usman Secretariat in Maiduguri	607,000.00	-	-	0.0%	607,000.00		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Monitoring And Evaluation is been carried out to ascertain the level of staff performance	157,500,000.00	42,938,000.00	58,296,000.00	37.0%	99,204,000.00		
016100100100 - SECRETARY TO THE STATE GOVERNMENT	Independence Day Celebration, Celebration of Malud, christmas in Maiduguri.	18,134,000.00	-	-	0.0%	18,134,000.00		
016100500100 - BORNO STATE URBAN PLANNING &	Purchase Of 4Nos. of Hp Laptops For Borno State Urban Planning & Development Board.	2,000,000.00	-	-	0.0%	2,000,000.00		
016100500100 - BORNO STATE URBAN PLANNING &	Purchase Of 1Nos. of Hp printer ,one M477 colored laserjet Printers and one (1) M1132	500,000.00	-	-	0.0%	500,000.00		
016100500100 - BORNO STATE URBAN PLANNING &	Purchase Of 1Nos. of Mikano 250KVA Power Generating Set For Borno State Urban	15,000,000.00	-	-	0.0%	15,000,000.00		
016100500100 - BORNO STATE URBAN PLANNING &	Purchases Of 7Nos. of Tripod For Borno State Urban Planning & Development Board	2,000,000.00	-	-	0.0%	2,000,000.00		
016100500100 - BORNO STATE URBAN PLANNING &	Purchase Of 15Nos. of komatsu WA420-3 2006 For Borno State Urban Planning &	20,000,000.00	-	-	0.0%	20,000,000.00		
016100500100 - BORNO STATE URBAN PLANNING &	Construction Of Drainages In Some Flood Prone Areas In Mmc & Jere & Construction Of	10,000,000.00	-	-	0.0%	10,000,000.00		
016100500100 - BORNO STATE URBAN PLANNING &	Provision Of Electro fusion welding For Borno State Urban Planning & Development	10,000,000.00	-	-	0.0%	10,000,000.00		
016100500100 - BORNO STATE URBAN PLANNING &	Monitoring and naming of all street within mmc, jere and other LGA.	300,000,000.00	-	-	0.0%	300,000,000.00		
016100600100 - BORNO GEOGRAPHIC INFORMATION	Acquisition Of Land Within Maiduguri Metropolitan Council Land Compensation	2,197,885,000.00	-	323,902,361.33	14.7%	1,873,982,638.67		
016100600100 - BORNO GEOGRAPHIC INFORMATION	Purchase Of 15 Hp Laptops And 8 Mac Book Office Use for Agency for Geographic	20,000,000.00	-	-	0.0%	20,000,000.00		
016100600100 - BORNO GEOGRAPHIC INFORMATION	Purchase Of 5 M600 Hp Printers For Office Use for Agency for Geographic Information	4,000,000.00	-	-	0.0%	4,000,000.00		
016100600100 - BORNO GEOGRAPHIC INFORMATION	Purchase Of 1 Mx600D Photocopy Machines for Agency for Geographic Information	5,000,000.00	-	-	0.0%	5,000,000.00		
016100600100 - BORNO GEOGRAPHIC INFORMATION	Purchases Of (5) Surveying Tripods.5 Story Poles.150 Measuring Tape.1200 Surveyor'S	40,000,000.00	-	40,000,000.00	100.0%	-		
016100600100 - BORNO GEOGRAPHIC INFORMATION	Provision Of Multi-purpose Hall within BOGIS	1,000,000,000.00	-	195,229,800.00	19.5%	804,770,200.00		
016100600100 - BORNO GEOGRAPHIC INFORMATION	Construction Of Boundary Pillars/ Right Of Ways In Mmc And Jere LGAs.	100,000,000.00	-	-	0.0%	100,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
016100700100 - BORNO STATE AGENCY FOR THE	Purchase Of 1Nos. of Toyota Corolla for Agency for sustainable development and	20,000,000.00	-	-	0.0%	20,000,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Purchase Of 15Nos. of Executive Tables And 10Nos. of Executive Chairs for Agency for	19,139,000.00	-	1,975,000.00	10.3%	17,164,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Purchase Of 10Nos. of Hp Desktops And 2Nos. of Hp Laptops Computers for Agency for	3,000,000.00	-	300,000.00	10.0%	2,700,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Purchase Of 2Nos. of Hp Laser Jet Computer Printers for Agency for sustainable	2,000,000.00	-	-	0.0%	2,000,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Purchase Of 2Nos. of Sharp Photocopying Machines for Agency for sustainable	2,000,000.00	-	-	0.0%	2,000,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Purchase Of 250 Kva Mikano for Agency for sustainable development and humanitaraian	10,000,000.00	-	2,922,000.00	29.2%	7,078,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Research on upgrading the development plan and implementing the strategic initiatives	5,000,000.00	-	-	0.0%	5,000,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Acquisition of Computer Software for upgrading the transformation.	2,000,000.00	-	-	0.0%	2,000,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Monitoring on execution and implementation on project across the state.	175,000,000.00	-	21,748,000.00	12.4%	153,252,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Celebrations of Eid fitr, Eid kabir, Christmas and Easter in the Agency for Sustainable	1,000,000.00	-	-	0.0%	1,000,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Training of 20Nos. of staff for upgrading the transformation sysytem	100,000,000.00	-	1,040,000.00	1.0%	98,960,000.00		
016100700100 - BORNO STATE AGENCY FOR THE	Construction of Additional 10 No of Office Blocks in Agency for Sustainable Development	300,000,000.00	-	-	0.0%	300,000,000.00		
016100800100 - BORNO STATE DEPARTMENT OF	Executive Swivel Chairs, Executive Tables, One (100) Conference Table With 100 Chairs	38,854,000.00	12,035,000.00	12,035,000.00	31.0%	26,819,000.00		
016100800100 - BORNO STATE DEPARTMENT OF	Purchase Of HP Computer Printers-Four (4) M1132, HP Laptop 8Gb Ram Computers &	6,000,000.00	5,280,000.00	5,280,000.00	88.0%	720,000.00		
016100800100 - BORNO STATE DEPARTMENT OF	Purchase Of Two (2) Nos Sharp Digital Copier Photocopying Machines for Monitoring	3,000,000.00	2,748,000.00	2,748,000.00	91.6%	252,000.00		
016100800100 - BORNO STATE DEPARTMENT OF	Construction Of Ict Infrastructures-Servers And Software Lan Connections And Access	10,000,000.00	-	-	0.0%	10,000,000.00		
016100800100 - BORNO STATE DEPARTMENT OF	Monitoring And Evaluation-General Hospital Benishiekh LGA.	130,000,000.00	85,548,523.00	89,211,523.00	68.6%	40,788,477.00		
016100800100 - BORNO STATE DEPARTMENT OF	Construction of Modern Office Complex in the Musa Usman Secretariat	100,000,000.00	39,261,800.00	39,261,800.00	39.3%	60,738,200.00		
016100800100 - BORNO STATE DEPARTMENT OF	Rehabilitation of office headquarter for Monitoring and Evaluation	30,000,000.00	15,288,000.00	15,288,000.00	51.0%	14,712,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Executive Swivel Chairs, Executive Tables, One (100) Conference Table With 50 Chairs	120,000,000.00	-	-	0.0%	120,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Purchase Of Computer Printers-Four (4) HP Laptop 8Gb Ram Computers & Five(5) HP	3,000,000.00	-	-	0.0%	3,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Purchase Of Two (2) Nos Sharp Digital Copier Photocopying Machines for Special duties	1,130,000.00	-	-	0.0%	1,130,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Construction Of Zonal/Office For Nafdac.	700,000,000.00	-	-	0.0%	700,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Buildings Of Staff Quaters For Primary Health Care in jere LGA.	350,000,000.00	-	-	0.0%	350,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Construction Of Additional Wards General Hospital Benishiekh LGA.	250,000,000.00	-	14,900,000.00	6.0%	235,100,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Construction Of Infrastructures for Special duties mmc	2,995,000,000.00	-	125,900,000.00	4.2%	2,869,100,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Construction Of Additional Infrastructures for Special duties mmc	2,995,000,000.00	-	254,246,500.00	8.5%	2,740,753,500.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Construction Of Ict Infrastructures-Servers And Software Lan Connections And Access	60,000,000.00	-	-	0.0%	60,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Upgrading of Boreholes and Rehabilitation of 10 deep aquifer Boreholes across the state.	50,000,000.00	-	-	0.0%	50,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Repairs of health centers across the state.	170,000,000.00	-	-	0.0%	170,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Rehabilitation public schools across the state.	55,000,000.00	-	-	0.0%	55,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Rehabilitation office Building within mmc lga.	22,000,000.00	-	-	0.0%	22,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Rehabilitation various estate across the state.	1,200,000,000.00	-	-	0.0%	1,200,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Monitoring And Evaluation-General Hospital Benishiekh LGA.	60,000,000.00	-	-	0.0%	60,000,000.00		
016100900100 - BORNO STATE DEPARTMENT OF SPECIAL	Rehabilitation of Markets in Bama LGA.	600,000,000.00	-	-	0.0%	600,000,000.00		
016101000100 - BORNO STATE GUIDANCE AND	Procurement Of 15Nos. Of Executive Swivel Chairs, Executive Tables, Five (5)	57,000,000.00	-	-	0.0%	57,000,000.00		
016101000100 - BORNO STATE GUIDANCE AND	Purchase Of 5- HP Laptops Computers & 10- HP Desktops computers For Borno State	15,000,000.00	-	-	0.0%	15,000,000.00		
016101000100 - BORNO STATE GUIDANCE AND	Purchase Of 5Nos. Of HP m1132 Computer Printers For Borno State Guidance and	5,000,000.00	-	-	0.0%	5,000,000.00		
016101000100 - BORNO STATE GUIDANCE AND	Purchase Of 3Nos. Of Sharp Photocopying Machines For Borno State Guidance and	3,000,000.00	-	-	0.0%	3,000,000.00		
016101000100 - BORNO STATE GUIDANCE AND	Purchase Of 5 unit of 250 Kva Mikano Power Generating Set For Borno State Guidance	20,000,000.00	-	-	0.0%	20,000,000.00		
016103500100 - BORNO STATE PENSIONS DEPARTMENT	Purchase Of Ten(10) Hp Computers for Borno State Pensions Department.mmc	5,460,000.00	-	-	0.0%	5,460,000.00		
016103500100 - BORNO STATE PENSIONS DEPARTMENT	Purchase Of Three (3) Computers Printer for Borno State Pensions Department	1,162,000.00	-	-	0.0%	1,162,000.00		
016103500100 - BORNO STATE PENSIONS DEPARTMENT	Purchase Of One (1) Photocopy Machine for Borno State Pensions Department	1,040,000.00	-	-	0.0%	1,040,000.00		
016103500100 - BORNO STATE PENSIONS DEPARTMENT	Purchase of 1No of Volkswagen Golf Motor for Borno State Pensions Department	9,713,000.00	-	-	0.0%	9,713,000.00		
016103500100 - BORNO STATE PENSIONS DEPARTMENT	Purchase Of 2Nos. of Executive Tables And 2Nos. of Executive Chairs for Borno State	1,575,000.00	-	-	0.0%	1,575,000.00		
016103500100 - BORNO STATE PENSIONS DEPARTMENT	Purchase of 2No of Shreeding Machine Pieces for Borno State Pensions Department	1,050,000.00	-	-	0.0%	1,050,000.00		
016103500100 - BORNO STATE PENSIONS DEPARTMENT	Purchase Of 5 unit of 250 Kva Mikano Power Generating Set For Borno State Pension.	13,884,000.00	-	-	0.0%	13,884,000.00		
016103700100 - BORNO STATE HAJJ COMMISSION	Purchase Of 1 No OF Toyota Corolla 2016 for Executive Secretary and 1No of Toyota	225,000,000.00	-	-	0.0%	225,000,000.00		
016103700100 - BORNO STATE HAJJ COMMISSION	Purchase Of 18 seater Toyota Hiace Bus 2022 model for the shutting of officials and	90,000,000.00	-	-	0.0%	90,000,000.00		
016103700100 - BORNO STATE HAJJ COMMISSION	Purchase Of Five(5) Hp 200 G4 Dual Core Laptops, Four (4) Hp Elite Book 840 G6 intel	14,350,000.00	1,660,000.00	1,660,000.00	11.6%	12,690,000.00		
016103700100 - BORNO STATE HAJJ COMMISSION	Purchase Of 3Hp color Laserjet Pro ,FP 283fdw & White Laser Jet Printer & Four (4)	4,600,000.00	-	-	0.0%	4,600,000.00		
016103700100 - BORNO STATE HAJJ COMMISSION	Purchase Of Three (3) Sharp Color Photocopying Machines for Hajj commission	2,880,000.00	-	-	0.0%	2,880,000.00		
016103700100 - BORNO STATE HAJJ COMMISSION	Provision of underground and overhead water reservoir for Hajj commission	200,000,000.00	-	-	0.0%	200,000,000.00		
016103700100 - BORNO STATE HAJJ COMMISSION	Rehabilitation / Repairs Of Main Office Buildings Hajj commission	10,000,000.00	-	-	0.0%	10,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase of 1 Toyota Haice for Security Trust Fund.	60,000,000.00	-	-	0.0%	60,000,000.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 5Nos. of Hp 8Gb Ram Laptops & 3Nos. of 4Gb Ram Desktop 17 Inch Screen	5,000,000.00	-	-	0.0%	5,000,000.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 5Nos. of Black White Laser Jet Printer & 3Nos. of Hp Color Laserjet Printer	5,000,000.00	-	-	0.0%	5,000,000.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 2Nos. of Sharp Color Photocopying Machines for Security Trust Fund.	2,000,000.00	-	-	0.0%	2,000,000.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of Power generator 110kva maikano and installation of solar to the office of	23,000,000.00	-	-	0.0%	23,000,000.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 1500Nos. of Communication Gadgets for Security Trust Fund across the	2,000,000,000.00	1,332,003,339.00	1,930,733,339.00	96.5%	69,266,661.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 1000Nos. of Cctv Cameras for Security Trust Fund across the state.	2,000,000,000.00	1,932,003,339.00	1,932,003,339.00	96.6%	67,996,661.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 1500Nos. of Bullet Proof Jackets for Security Trust Fund across the state.	2,000,000,000.00	1,932,003,339.00	1,932,003,339.00	96.6%	67,996,661.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 1500Nos. of Security Kits To Operatives for Security Trust Fund across the	2,000,000,000.00	1,932,003,339.00	1,932,003,339.00	96.6%	67,996,661.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 1500Nos. of Adjustable Oxford belt for Security Trust Fund across the state.	2,500,000,000.00	1,932,003,339.00	1,932,003,339.00	77.3%	567,996,661.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 1500Nos. of Communication Gadgets, Cctv Cameras, Bullet Proof Jackets	2,500,000,000.00	1,932,003,339.00	1,932,003,339.00	77.3%	567,996,661.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 1500Nos. of Smart Outdoor lock Alarm for Security Trust Fund across the	2,500,000,000.00	1,932,003,339.00	1,932,003,339.00	77.3%	567,996,661.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Construction Of Ict Centre At The New Site for Security Trust Fund in MMC.	5,000,000.00	-	-	0.0%	5,000,000.00		
016110100100 - BORNO STATE SECURITY TRUST FUND	Purchase Of 15Nos. of Executive Tables And 10Nos. of Executive Chairs for Security Trust	20,000,000.00	3,200,000.00	3,200,000.00	16.0%	16,800,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Purchase Of 15 Nos Desktop Computers and 10 Nos of Laptops for Ministry of Inter-	56,500,000.00	-	-	0.0%	56,500,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Rehabilitation Of Boundaries across the state in the Minisry of Inter-Governmental	6,250,000.00	-	-	0.0%	6,250,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Research And Development is carried out to improve quality control and to provide	6,250,000.00	-	-	0.0%	6,250,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Monitoring And Evaluation is been carried out to ascertain the level of staff performance	5,000,000.00	-	-	0.0%	5,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Purchase Of 30Nos. of Hp Laser Jet Computer Printers for Inter-Governmental Affairs and	25,000,000.00	-	-	0.0%	25,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Purchase Of 30Nos. of Sharp Photocopying Machines for Inter-Governmental Affairs and	50,000,000.00	-	-	0.0%	50,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Purchase Of 2 Shredding Machines For The Inter-Governmental Affairs and Special	500,000.00	-	-	0.0%	500,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Purchase Of 3 Hp Scanners For the Ministry of Inter-Governmental Affairs and Special	5,000,000.00	-	-	0.0%	5,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Construction Of Ict Infrastructures-Servers And Software Lan Connections And Access	163,000,000.00	-	-	0.0%	163,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Purchase Of 3Nos. of 2022 Toyota Hilux to the Ministry of Inter-Governmental Affairs and	300,000,000.00	-	-	0.0%	300,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Purchase Of 8Nos. of Executive Tables And 16Nos. of Executive Chairs for Ministry of	100,000,000.00	-	-	0.0%	100,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Purchase Of Power generator 110kva maikano and installation of solar to the office of	255,000,000.00	-	-	0.0%	255,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Construction of Modern Office Complex in the Musa Usman Secretariat	500,000,000.00	-	-	0.0%	500,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Provision of health centers across the state.	500,000,000.00	-	300,000,000.00	60.0%	200,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Repairs of health centers across the state.	505,000,000.00	-	-	0.0%	505,000,000.00		
016200100100 - MINISTRY OF INTER-GOVERNMENTAL	Rehabilitation and Repairs of Office Building for Ministry of Inter-Governmental Affairs	400,000,000.00	-	-	0.0%	400,000,000.00		
016200200100 - BORNO STATE COMMUNITY & SOCIAL	Provision of health center within mmc lga.	40,000,000.00	-	-	0.0%	40,000,000.00		
016200200100 - BORNO STATE COMMUNITY & SOCIAL	Construction of mega schools within jere lgas.	20,640,000.00	-	-	0.0%	20,640,000.00		
016200200100 - BORNO STATE COMMUNITY & SOCIAL	Provision of 10Nos of boreholes within mmc lga.	20,000,000.00	-	-	0.0%	20,000,000.00		
016200200100 - BORNO STATE COMMUNITY & SOCIAL	Research And Development in determining whether level of project is execution across	20,000,000.00	-	-	0.0%	20,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Purchase Of 3No of Hilux for monitoring across the State	20,000,000.00	-	-	0.0%	20,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Purchase Of 3Nos. of Trucks For The Ministry Of Agriculture and Natural Resources.	500,000,000.00	-	-	0.0%	500,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Purchase Of 3 Nos. of Ploughs, 5Nos. of Grain Threshers For The Ministry Of Agriculture	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Purchase Of (6) Sd16 Dozzers in Maiduguri Metropolitan Council LGA.	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Construction Of 3Nos. offices of Agro-Service Centre In Across The 3 Senatorial Zones In	50,000,000.00	-	-	0.0%	50,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Construction Of 6Nos. of High Capacity Earth Dams And Boreholes 2 Each Across Bama,	200,000,000.00	-	-	0.0%	200,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Provision Of Seeds Cleaning For The Ministry Of Agriculture and Natural Resources.	2,750,000,000.00	-	-	0.0%	2,750,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Provision of Grading, And Chemicals For Insects Control For The Ministry Of Agriculture	2,750,000,000.00	-	-	0.0%	2,750,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Construction Of 15Km Rural Roads For The Ministry Of Agriculture and Natural	3,134,289,500.00	-	-	0.0%	3,134,289,500.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Construction Of 10Km Rural Roads For The Ministry Of Agriculture and Natural	3,134,289,500.00	-	-	0.0%	3,134,289,500.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Construction Of 4No of Warehouses, Maize Milling Machines And Storage Facilities Across	200,000,000.00	-	-	0.0%	200,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Rehabilitation Of 5No of Existing Earth Dams, Boreholes And Sustainable Water Supply	2,100,000,000.00	-	-	0.0%	2,100,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Rehabilitation Of 5No of Existing Earth Dams In mmc lga	2,100,000,000.00	-	2,269,600.00	0.1%	2,097,730,400.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Rehabilitation Of 15No of Tractors, Implements and Rice Mills across the state.	500,000,000.00	-	4,680,800.00	0.9%	495,319,200.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Rehabilitation Of 3No of Agro Service Centres and Workshop Buildings across the State	150,000,000.00	-	-	0.0%	150,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Rehabilitation Of 1No of Power Generating Plants For Offices in jere lga.	100,000,000.00	-	2,180,000.00	2.2%	97,820,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Establishment Of 4No of Research/Knowledge And Data Management In Consumer	200,000,000.00	-	-	0.0%	200,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Establishment Of 10No of Comprehensive Information Database For Weather,	200,000,000.00	-	2,496,000.00	1.2%	197,504,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	NUT.2.FNS.1.2. 1. Provide Support to increase hectarage of land under cultivation of	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	NUT.2.FNS.1.1.1. Promote commercial food production by empowering farmers'	500,000,000.00	-	-	0.0%	500,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	NUT.2.FNS.1.5.4. Production/Procurement and distribution of Ready-to-Use Therapeutic	150,000,000.00	-	-	0.0%	150,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	NUT.2.FNS.4.2. 2 Promote productive capacity through encouraging private sector	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	NUT.2.FNS.1.1. 4. Build the capacity of Agric. Extension Officers on improved techniques	200,000,000.00	-	-	0.0%	200,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	NUT.2.FNS.1.6.7 Conduct Training and retraining on food and nutrition to augment the	100,000,000.00	-	-	0.0%	100,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Purchase Of 1 No of Power Generating Set (30Kva) For Borno state Agricultural	250,000,000.00	-	-	0.0%	250,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Purchase Of 5 Nos of ploughs and Harrows in Maiduguri	500,000,000.00	-	-	0.0%	500,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Purchases Of 5 Nos of Theodolites, 5 Nos of Measuring wheels and measuring tapes For	150,000,000.00	-	-	0.0%	150,000,000.00		
021500100100 - MINISTRY OF AGRICULTURE AND	Climate Change Management & Control Across The State	800,000,000.00	-	-	0.0%	800,000,000.00		
021510200100 - BORNO STATE AGRICULTURAL	Purchase Of 15 Nos of office chairs and 10 Nos of office tables Within The Borno state	3,307,000.00	-	-	0.0%	3,307,000.00		
021510200100 - BORNO STATE AGRICULTURAL	Purchase Of 5 Nos Hp Desktop Computers And 2 Nos Hp Laptops For Borno state	3,307,000.00	-	-	0.0%	3,307,000.00		
021510200100 - BORNO STATE AGRICULTURAL	Purchase Of 5 Nos Sharp Photocopying Machines For Borno state Agricultural	3,307,000.00	-	-	0.0%	3,307,000.00		
021510200100 - BORNO STATE AGRICULTURAL	Purchase Of 5 Nos of Hp Scanners For Borno state Agricultural Development Programme	3,307,000.00	-	-	0.0%	3,307,000.00		
021510200100 - BORNO STATE AGRICULTURAL	Purchase Of 1 No of Power Generating Set (30Kva) For Borno state Agricultural	23,547,000.00	-	-	0.0%	23,547,000.00		
021510200100 - BORNO STATE AGRICULTURAL	Purchase Of 5 Nos of ploughs and Harrows in Maiduguri	11,000,000.00	-	-	0.0%	11,000,000.00		
021510200100 - BORNO STATE AGRICULTURAL	Purchases Of 5 Nos of Theodolites, 5 Nos of Measuring wheels and measuring tapes For	2,050,000.00	-	-	0.0%	2,050,000.00		
021510200100 - BORNO STATE AGRICULTURAL	Rehabilitation Of 1 block Office Building Within in Borno state Agricultural Development	30,175,000.00	-	-	0.0%	30,175,000.00		
021510200100 - BORNO STATE AGRICULTURAL	Climate Change Management & Control Across The State	10,000,000.00	-	10,000,000.00	100.0%	-		
021510200100 - BORNO STATE AGRICULTURAL	Repairs Of The Existing farm center Office Buildings For Borno State Agricultural	10,000,000.00	-	-	0.0%	10,000,000.00		
021511100100 - BORNO STATE AGRICULTURAL	Purchase Of Golf Wagon 1 Unit and 1 No of Toyota Hilux For the chief executive Borno	25,000,000.00	-	-	0.0%	25,000,000.00		
021511100100 - BORNO STATE AGRICULTURAL	Purchase Of 1 No of 30 Kva Power Generating Set For Borno State Agricultural	15,000,000.00	-	-	0.0%	15,000,000.00		
021511100100 - BORNO STATE AGRICULTURAL	Procurement of Agricultural Equipment Dis Plough, Farmtrac Tractors, dis Harrow and	510,000,000.00	-	-	0.0%	510,000,000.00		
021511100100 - BORNO STATE AGRICULTURAL	Repairs Of3 Nos Ploughs, 3 Nos Harrows, Ridgers For Borno State Agricultural	70,000,000.00	-	11,400,000.00	16.3%	58,600,000.00		
021511100100 - BORNO STATE AGRICULTURAL	Repairs Of The Existing farm center Office Buildings For Borno State Agricultural	45,000,000.00	-	-	0.0%	45,000,000.00		
021511100100 - BORNO STATE AGRICULTURAL	Monitoring And Evaluation Of Projects To Ascertain The Level Of Execution And	30,000,000.00	-	9,766,000.00	32.6%	20,234,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
022000100100 - MINISTRY OF FINANCE	Purchase Of 20Nos. of Toyota Hilux, 20Nos. of Toyota Hiace Bus And 20Nos. of	8,600,000,000.00	-	2,834,652,877.82	33.0%	5,765,347,122.18		
022000100100 - MINISTRY OF FINANCE	Purchase Of 15Nos. of Executive Tables And 20Nos. of Executive Chairs for Ministry of	800,000,000.00	-	-	0.0%	800,000,000.00		
022000100100 - MINISTRY OF FINANCE	Purchase Of 3Nos. of Hp Desktops proRM And 2Nos. of Hp Pavillion core i5 Laptops	10,000,000.00	-	7,200,000.00	72.0%	2,800,000.00		
022000100100 - MINISTRY OF FINANCE	Purchase Of 4Nos. of Hp Laser Je MR607t Computer Printers for Ministry of finance	5,000,000.00	-	3,300,000.00	66.0%	1,700,000.00		
022000100100 - MINISTRY OF FINANCE	Purchase Of 3Nos. of Sharp Photocopying Machines for Ministry of finance	5,000,000.00	-	-	0.0%	5,000,000.00		
022000100100 - MINISTRY OF FINANCE	Purchase Of 10Nos. Fire fighting equipment for Ministry of finance	300,000,000.00	-	-	0.0%	300,000,000.00		
022000100100 - MINISTRY OF FINANCE	Construction Of Ict Center for Ministry of finance.	200,000,000.00	-	-	0.0%	200,000,000.00		
022000100100 - MINISTRY OF FINANCE	Repairs of office building for the ministry of finance	70,000,000.00	-	-	0.0%	70,000,000.00		
022000100100 - MINISTRY OF FINANCE	Acquisition of Computer Software for upgrading the transformation for the ministry of	200,000,000.00	-	-	0.0%	200,000,000.00		
022000100100 - MINISTRY OF FINANCE	NUT.6.Advocacy.6.1.7 Advocate for timely release of funds for food and nutrition	110,000,000.00	-	-	0.0%	110,000,000.00		
022000100100 - MINISTRY OF FINANCE	NUT.6.Advocacy.6.1.1 Ensure adequate implementation of the policy through sufficient	100,000,000.00	-	-	0.0%	100,000,000.00		
022000200100 - BORNO STATE DEBT MANAGEMENT	Purchase Of 1 No. of Volkwagen Wagon Vehicle for Debt Management Office.	7,200,000.00	1,970,625.00	1,970,625.00	27.4%	5,229,375.00		
022000200100 - BORNO STATE DEBT MANAGEMENT	Purchase Of 15 Nos. of Executive Tables And 15 Nos. of Executive Swivel Chairs And 30	3,500,000.00	1,885,000.00	1,885,000.00	53.9%	1,615,000.00		
022000200100 - BORNO STATE DEBT MANAGEMENT	Purchase Of 5 Nos. of Hp 8Gb Ram Laptops & 10Nos. of 4Gb Ram Desktop 17 Inch	4,000,000.00	1,915,000.00	1,915,000.00	47.9%	2,085,000.00		
022000200100 - BORNO STATE DEBT MANAGEMENT	Purchase Of 4 Nos. of Black White Laser Jet Printer & 1 No. of Hp Color Laserjet Printer	3,800,000.00	-	-	0.0%	3,800,000.00		
022000200100 - BORNO STATE DEBT MANAGEMENT	Purchase Of 2 Nos. of Sharp Color Photocopying Machines for Debt Management Office.	1,500,000.00	-	-	0.0%	1,500,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Purchase Of 2 Nos. Brand New 2021 Lexus Gx 460 For Executive Chairman, 5 Nos. 2022	60,000,000.00	29,000,000.00	45,500,000.00	75.8%	14,500,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Purchase Of 5 Nos. Of Hp Spectre 14-Ef0013 X360 12Th Gen Core I7 2Tbssd 16Gbram	8,000,000.00	550,000.00	2,335,000.00	29.2%	5,665,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Purchase Of Hp Deskjet Plus 4120 All-In-One Printer For All Area Offices Bolori, Custom,	8,000,000.00	-	-	0.0%	8,000,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Purchase Of 1 Nos. Sharp Ar 6031N A3 All-In-One Desktop Photocopier for Borno State	2,000,000.00	-	-	0.0%	2,000,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Purchase Of 10 Nos HP Scanners For All Area Offices Bolori, Custom, And Maiduguri Head	3,500,000.00	-	-	0.0%	3,500,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Purchase Of 5 Nos. 150 Kva Generating Set For Area Offices At Bama, Ngala, Biu,	20,000,000.00	-	-	0.0%	20,000,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Construction Of Office Buildings, Executive Floor At Maiduguri Head Quarter across the	60,000,000.00	12,000,000.00	38,982,000.00	65.0%	21,018,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Construction Of Servers, Internet Subscription, Softwares, Lan Connections And Access	47,000,000.00	-	-	0.0%	47,000,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Rehabilitation Of Area Offices in mmc lga	30,000,000.00	799,750.00	28,104,230.00	93.7%	1,895,770.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Landscaping and Drainages for five model revenue office in maiduguri	5,500,000.00	-	-	0.0%	5,500,000.00		
022000800100 - BORNO STATE INTERNAL REVENUE	Purchase Of 15 Nos. of Executive Tables And 15 Nos. of Executive Swivel Chairs And 30	5,000,000.00	-	-	0.0%	5,000,000.00		
022200100100 - MINISTRY OF TRADE, INVESTMENT AND	Construction Of Hotel Buildings across the state	500,000,000.00	-	360,198,322.92	72.0%	139,801,677.08		
022200100100 - MINISTRY OF TRADE, INVESTMENT AND	Construction of Bulumkutu Monday Market II and 1No of state Hotels at Bama, Banki,	7,238,236,000.00	-	114,942,000.00	1.6%	7,123,294,000.00		
022200100100 - MINISTRY OF TRADE, INVESTMENT AND	Development Of Tourist Centres: Long Procurement Securing & Construction Of New	50,000,000.00	-	22,000,000.00	44.0%	28,000,000.00		
022200100100 - MINISTRY OF TRADE, INVESTMENT AND	Rehabilitation of Maiduguri International Hotel and others infrastructures.	1,000,000,000.00	-	4,584,000.00	0.5%	995,416,000.00		
022200100100 - MINISTRY OF TRADE, INVESTMENT AND	Market Feasibility Study on the effect of Commodity Price in Borno State, to conduct a	75,000,000.00	-	-	0.0%	75,000,000.00		
022200100100 - MINISTRY OF TRADE, INVESTMENT AND	Monitoring And Evaluation of ongoing Projects in the State	20,000,000.00	-	18,020,000.00	90.1%	1,980,000.00		
022200100100 - MINISTRY OF TRADE, INVESTMENT AND	Purchase Of office furnitures (6 Nos Executive Chairs And 4 NosTables, 7 Nos of Visitors	10,000,000.00	-	420,000.00	4.2%	9,580,000.00		
022200100100 - MINISTRY OF TRADE, INVESTMENT AND	Purchase Of 1 No. Toyota Corolla Le 2003 Model for Investment	10,000,000.00	-	-	0.0%	10,000,000.00		
022200100100 - MINISTRY OF TRADE, INVESTMENT AND	Project Facilitation Fund (PFF)	300,000,000.00	-	-	0.0%	300,000,000.00		
022201000100 - BORNO STATE INVESTMENT PROMOTION	Purchase Of 2Nos. Toyota Corolla Le 2003 Model for Investment	33,000,000.00	-	-	0.0%	33,000,000.00		
022201000100 - BORNO STATE INVESTMENT PROMOTION	Purchase Of 1Nos. of Executive Table and two Nos of visitor Chairs for Borno Investment	5,000,000.00	-	-	0.0%	5,000,000.00		
022201000100 - BORNO STATE INVESTMENT PROMOTION	Purchase Of 5 Nos. Hp Laptop 15 - Intel Pentium- 1Tb Hard Drive - 8Gb Ram - Windows	5,000,000.00	-	-	0.0%	5,000,000.00		
022201000100 - BORNO STATE INVESTMENT PROMOTION	Purchase Of 3 Nos. Laserjet Mfp M236D For Investment	3,000,000.00	-	-	0.0%	3,000,000.00		
022201000100 - BORNO STATE INVESTMENT PROMOTION	Purchase Of 2 Nos. Sharp Monochrome Ar-7024 Photocopier For Investment	3,000,000.00	-	-	0.0%	3,000,000.00		
022201000100 - BORNO STATE INVESTMENT PROMOTION	Purchase Of 1 Nos. (250 Kva) Power Generating Set For Investment	24,000,000.00	-	-	0.0%	24,000,000.00		
022201000100 - BORNO STATE INVESTMENT PROMOTION	Construction Of Office Building At Njimtilo for Investment	35,000,000.00	-	-	0.0%	35,000,000.00		
022201000100 - BORNO STATE INVESTMENT PROMOTION	Construction Of Ict Center for Investment	10,000,000.00	-	-	0.0%	10,000,000.00		
022201000100 - BORNO STATE INVESTMENT PROMOTION	Training Of 10Nos. Of staff for PPP Within Mmc & Jere LGA.	5,812,000.00	-	-	0.0%	5,812,000.00		
022201800100 - BORNO INVESTMENT COMPANY LTD	Purchase Of 2 Nos. Toyota Corolla Le 2003 Model for Borno Investment Company LTD.	20,000,000.00	-	-	0.0%	20,000,000.00		
022201800100 - BORNO INVESTMENT COMPANY LTD	Purchase Of Shares & Investments From Glaxo 1,000,000 , Mtn 25,6279 , Zenith	200,000,000.00	-	-	0.0%	200,000,000.00		
022201800100 - BORNO INVESTMENT COMPANY LTD	Purchase Of 2Nos. of Executive Chairs for Borno Investment Company LTD	1,000,000.00	-	-	0.0%	1,000,000.00		
022201800100 - BORNO INVESTMENT COMPANY LTD	Purchase Of 2Nos. Desktop Computer for Borno Investment Company LTD	1,000,000.00	-	-	0.0%	1,000,000.00		
022201800100 - BORNO INVESTMENT COMPANY LTD	Capacity building of staff to the PPP directorate across the state.	10,000,000.00	-	-	0.0%	10,000,000.00		
022201800100 - BORNO INVESTMENT COMPANY LTD	Purchase Of 1Nos. Laserjet Mfp M236D For Borno Investment Company Ltd	1,000,000.00	-	-	0.0%	1,000,000.00		
022201800100 - BORNO INVESTMENT COMPANY LTD	Rehabilitation/Repairs of Borno Investment Staffs Quarters	1,915,501,000.00	-	-	0.0%	1,915,501,000.00		
022205100100 - BORNO STATE MINING COMPANY	PURCHASE/ACQUISITION OF LAND (MINING ACTIVITIES)	203,125,000.00	-	-	0.0%	203,125,000.00		
022205100100 - BORNO STATE MINING COMPANY	Purchase Of Various Executive Tables And Excutive Chairs For MINING COMPANY	25,000,000.00	-	-	0.0%	25,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Purchase Of 3 Hp pro 88 Desktop Computers And 2 Hp pavillion core i5 Laptops For	10,000,000.00	-	-	0.0%	10,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Purchase Of 3 Hp MX400 Printers For MINING COMPANY	5,000,000.00	-	-	0.0%	5,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Purchase Of 2 Sharp MD200 Photocopying Machines For MINING COMPANY	7,500,000.00	-	-	0.0%	7,500,000.00		
022205100100 - BORNO STATE MINING COMPANY	Upgrading Of Re-Cycling Plant For MINING COMPANY	15,000,000.00	-	-	0.0%	15,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Purchase Of Kord 64, Gto and Hot Large Binding For MINING COMPANY	55,000,000.00	-	-	0.0%	55,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Purchases Of (3) Surveying Tripods.4 Story Poles.100 Measuring Tape.1000 Surveyor'S	15,000,000.00	-	-	0.0%	15,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Purchase Of Shares & Investments From Wapco and Glaxo with other for Mining	100,000,000.00	-	-	0.0%	100,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Erosion & Flood Control for Mining Company main campus	25,000,000.00	-	-	0.0%	25,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Research And Development is carried out to improve quality control and to provide	25,000,000.00	-	-	0.0%	25,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Provision of 100 No of cctv software within the minig company for security purposes.	7,500,000.00	-	-	0.0%	7,500,000.00		
022205100100 - BORNO STATE MINING COMPANY	Monitoring Of Projects And Supervisions for the minig company	25,000,000.00	-	-	0.0%	25,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Construction of new roads at mining company office	15,000,000.00	-	-	0.0%	15,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Construction Of Ict Center for Investment	25,000,000.00	-	-	0.0%	25,000,000.00		
022205100100 - BORNO STATE MINING COMPANY	Rehabilitation/Repairs of Mining Company Office	5,000,000.00	-	-	0.0%	5,000,000.00		
022205200100 - BORNO STATE HOTELS	Purchase Of 1 Nos. Hp Laptop 15 - Intel Pentium- 1Tb Hard Drive - 8Gb Ram - Windows	1,860,000.00	-	-	0.0%	1,860,000.00		
022205200100 - BORNO STATE HOTELS	Purchase Of 1 Nos. (250 Kva) Power Generating Set For Borno State Hotels.	18,000,000.00	-	-	0.0%	18,000,000.00		
022205200100 - BORNO STATE HOTELS	Purchase Of 100 Nos. Of keke To Borno Express Transport Corporation.	9,500,000.00	-	-	0.0%	9,500,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
022205400100 - BORNO MONDAY MARKET COMPANY	Computer Software / Internet, Installation of Internet Facilities .	3,000,000.00	-	-	0.0%	3,000,000.00		
022205400200 - BORNO KANO MOTOR PARK AND MARKET	Purchase Of 1Nos. Hp Laptops And 1Nos. Desktop Computer of Kano Motor Park and	1,000,000.00	-	-	0.0%	1,000,000.00		
022205400200 - BORNO KANO MOTOR PARK AND MARKET	Purchase Of 1Nos. Laserjet Mfp M236D Printer For Borno Kano Motor Park and Market	1,000,000.00	-	-	0.0%	1,000,000.00		
022205400200 - BORNO KANO MOTOR PARK AND MARKET	Purchase Of Mini 3in1 Leserjet Photocopying Machines For Kano Motor Parks	300,000.00	-	-	0.0%	300,000.00		
022205600100 - BORNO MAIDUGURI INTERNATIONAL	Rehabilitation Of Dilapidated Infrastructures for Maiduguri International Hotel	5,000,000.00	-	-	0.0%	5,000,000.00		
022205700100 - BORNO STATE PLASTIC COMPANY	Purchase Of Security Equipment (I.E.D-Detecctors, Cctv-Cameras) for Borno state Plastic	3,200,000.00	-	-	0.0%	3,200,000.00		
022205900100 - BORNO STATE WIRE AND NAIL COMPANY	Purchase Of 2 Nos Executive Chairs, 2 Nos Tables, And 2Nos of Binatone Standing Fans	1,000,000.00	-	-	0.0%	1,000,000.00		
022205900100 - BORNO STATE WIRE AND NAIL COMPANY	Purchase Of 2 Nos. Hp Printer for Borno Wire and Nail Company.	1,000,000.00	-	-	0.0%	1,000,000.00		
022206000100 - BORNO STATE NEITAL NIGERIA LIMITED	Purchase Of Multi-Purpose sharp m360 Machines for Borno State NEITAL NIG. LTD	31,550,000.00	-	-	0.0%	31,550,000.00		
022206000100 - BORNO STATE NEITAL NIGERIA LIMITED	Construction Of Ict Center for NEITAL NIG. LTD	15,000,000.00	-	-	0.0%	15,000,000.00		
022206100100 - BORNO STATE SUPPLY COMPANY	Purchase Of 10Nos. Fire Extinguisher for Borno Supply Company	2,000,000.00	-	-	0.0%	2,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Purchase Of 1 No.Toyota Hilux, 15 Nos. Golf Wagon for the Ministry of Transport and	300,000,000.00	3,736,795.05	24,871,795.05	8.3%	275,128,204.95		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Purchase Of 1000 Nos. Of keke To Borno Express Transport Corporation.	200,000,000.00	-	-	0.0%	200,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Purchase Of 10No Sets Of Executive tables and chairs for the Ministry of Transport and	40,000,000.00	29,323,039.95	29,323,039.95	73.3%	10,676,960.05		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Purchase Of 5Nos Of Laptop, And 10No Sets Of Desktop Computers for the Ministry of	20,000,000.00	-	-	0.0%	20,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Purchase Of 5 Nos Hp mw314 Printers for the Ministry of Transport and Energy	5,000,000.00	-	-	0.0%	5,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Purchase Of 5 Nos Multi-Purpose sharp m360 Machines for the Ministry of Transport and	10,000,000.00	-	-	0.0%	10,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Purchase Of 2 Nos. (250 Kva) Power Generating Set for the Ministry of Transport and	600,000,000.00	-	533,500,000.00	88.9%	66,500,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Purchase Of 10Nos of Fire Extinguisher For Office And Workshop Uses for the Ministry of	2,000,000.00	-	-	0.0%	2,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Construction of Infrastructure, Weigh bridges and other infrastructures	4,139,252,000.00	4,107,320,025.00	4,107,320,025.00	99.2%	31,931,975.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	construction/provision of street light in MMC and JERE LGA	1,000,000,000.00	-	257,500,000.00	25.8%	742,500,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Rehabilitation Of Electricity Within Mmc, Jere, Konduga, Mafa, Bayo, Shani & Biu	200,000,000.00	17,648,800.00	72,752,620.90	36.4%	127,247,379.10		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Inter-State Visitations For Transport Development for the Ministry of Transport and	20,000,000.00	-	-	0.0%	20,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Monitoring Of Projects And Supervisions f for the Ministry of Transport and Energy	25,000,000.00	-	-	0.0%	25,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Celebration Of Fasting Period, Eidul Fitr And Eidul Kabir Incentives to the Ministry of	30,000,000.00	-	-	0.0%	30,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Monitoring and Evaluation of various health programmes within the ministry.	200,000,000.00	-	-	0.0%	200,000,000.00		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	Construction of Infrastructure, Weigh bridges and other infrastructures	3,964,734,000.00	3,141,592,949.70	3,190,552,085.40	80.5%	774,181,914.60		
022900100100 - MINISTRY OF TRANSPORT AND ENERGY	construction/provision of Electricity in chibok lga	1,000,000,000.00	-	703,320,931.53	70.3%	296,679,068.47		
022905300100 - BORNO STATE EXPRESS TRANSPORT	Purchase Of 14 Hunner Buses for Borno Express Transport	368,000,000.00	27,414,000.00	45,794,000.00	12.4%	322,206,000.00		
022905300100 - BORNO STATE EXPRESS TRANSPORT	Purchase Of 2 Nos. Wheel Balancing & Tyre Changer, 1 No. Honing Machine, 1 No.	80,000,000.00	-	7,200,000.00	9.0%	72,800,000.00		
022905300100 - BORNO STATE EXPRESS TRANSPORT	Construction Of 1 Block of Additional Office Building At Maiduguri Headquarters.	137,000,000.00	-	-	0.0%	137,000,000.00		
022905300100 - BORNO STATE EXPRESS TRANSPORT	Rehabilitation Of 6 Flats of Staff Residential Housing.	30,000,000.00	3,147,500.00	3,147,500.00	10.5%	26,852,500.00		
022905500100 - BORNO STATE TRAFFIC MANAGEMENT	Purchase Of 5 Nos. Tricycle For Partrol Within Maiduguri Metro Polis LGA.	17,500,000.00	-	-	0.0%	17,500,000.00		
022905500100 - BORNO STATE TRAFFIC MANAGEMENT	Purchase Of 5 Nos. Hp Laptop 15 - Intel Core I3 - 1Tb Hard Drive - 8Gb Ram -	5,512,000.00	-	-	0.0%	5,512,000.00		
022905500100 - BORNO STATE TRAFFIC MANAGEMENT	Purchase Of 3 Nos. Hp A4 M455 Mfp, Laserjet Printer for Borno State Traffic	1,378,000.00	-	-	0.0%	1,378,000.00		
022905500100 - BORNO STATE TRAFFIC MANAGEMENT	Purchase Of 2 Nos. Sharp Digital Photocopier Mx 260N for Borno State Traffic	1,378,000.00	-	-	0.0%	1,378,000.00		
022905500100 - BORNO STATE TRAFFIC MANAGEMENT	Purchase Of 300 Nos. Hand Security Scanners for Borno State Traffic Management	1,378,000.00	-	-	0.0%	1,378,000.00		
022905500100 - BORNO STATE TRAFFIC MANAGEMENT	Purchase Of 3 Nos. Of Weight Bridge Machines for Borno State Traffic Management	150,000,000.00	-	-	0.0%	150,000,000.00		
022905500100 - BORNO STATE TRAFFIC MANAGEMENT	Construction Of Head Quarter Office In Maiduguri for Borno State Traffic Management	146,938,000.00	-	-	0.0%	146,938,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Procurement Of 1 Nos Of Toyata Hilux And 3 Nos Peugeot 406 for Rural Electrification	117,000,000.00	-	-	0.0%	117,000,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Procurement Of 10 Nos. of Sets Of Executive Chairs And 10 Nos of ExecutivesTables for	8,750,000.00	-	-	0.0%	8,750,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Procurement Of 4 Nos Of Dell Latitude 7480 - Intel Core I7 for Rural Electrification	5,000,000.00	-	-	0.0%	5,000,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Procurement Of 4 Nos Of Hp Colour Laserjet Pro Mfp M479Fnw Printer for Rural	3,750,000.00	-	-	0.0%	3,750,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Procurement Of 2 Nos Of Sharp Ar 6031N Desktop Photocopier for Rural Electrification	2,000,000.00	-	-	0.0%	2,000,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Provision Of Electricity:- Itd/Tdn To Ajiri and Nguwam Mafa Tdn for Rural Electrification	1,502,523,000.00	-	-	0.0%	1,502,523,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Provision Of Electricity:- Itd/Tdn To Chul & Tampul Uba/Askira Tdn for Rural	1,502,523,000.00	-	-	0.0%	1,502,523,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Provision Of Electricity:- Itd/Tdn To Monguno Tdn for Rural Electrification Board.	1,502,523,000.00	-	-	0.0%	1,502,523,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Provision Of Electricity:- Itd/Tdn To Gajiram Tdn for Rural Electrification Board.	1,502,523,000.00	-	-	0.0%	1,502,523,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Provision Of Electricity:- Itd/Tdn To Mmc Kuwari Tdn for Rural Electrification Board.	1,502,523,000.00	-	-	0.0%	1,502,523,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Provision Of Electricity:- Itd/Tdn To Molai Tdn for Rural Electrification Board.	1,502,527,000.00	-	-	0.0%	1,502,527,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Rehabilitation / Repairs - Electricity Borno Central (Mafa, Dikwa, Konduga, Bama &	1,497,484,000.00	-	24,106,700.00	1.6%	1,473,377,300.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Research on street lights development per 3 senatorial zones	3,000,000.00	-	-	0.0%	3,000,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Monitoring on project completion per 3 senatorial zones.	50,000,000.00	-	-	0.0%	50,000,000.00		
022905700100 - BORNO STATE RURAL ELECTRIFICATION	Construction Of Additional Office Buildings In Jere	314,782,000.00	-	-	0.0%	314,782,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Purchase Of 3 Nos Of Safar Chair, 14 Nos Of Visitors Executive Chairs, 2 Nos Of Table	20,000,000.00	-	-	0.0%	20,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Purchase Of 5 Nos Of Hp Laptops for the ministry of works and housing	10,000,000.00	-	-	0.0%	10,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Purchase Of 3 Nos Of M130A, 1 Nos M479 Pro Printers And Cartridges for the ministry of	3,500,000.00	-	-	0.0%	3,500,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Purchase Of Hp Laserjet Enterprise Mfp M830Z for the ministry of works and housing	5,000,000.00	-	-	0.0%	5,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Procurement Of 6 Nos 500 Kva Generator for Ministry and Outstations.	250,000,000.00	-	-	0.0%	250,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Purchase Of Roller 18 Tons, Payloader 966 G, Trailers 28Cm3, Tipping Trialers, Low Bed	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Purchase Of Batching Plant 400 Tons P/H, Quarry Plant 400 Tons And Motor Crane for	1,500,000,000.00	1,327,362,000.00	1,327,362,000.00	88.5%	172,638,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Purchase Of Buildozer Ds 32, Motor Grader 140G, and Excavator 330B for the ministry of	1,500,000,000.00	-	1,307,500,000.00	87.2%	192,500,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Purchase Of Soil Compactor, Asphalt Roller And Pneumatic Roller for the ministry of	1,500,000,000.00	1,463,588,741.74	1,463,588,741.74	97.6%	36,411,258.26		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Office Building in mmc lga	500,000,000.00	-	242,424,155.53	48.5%	257,575,844.47		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Residential Bedroom in Jere Local Government	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Residential Bedroom in Biu Local Government	1,000,000,000.00	563,588,741.74	563,588,741.74	56.4%	436,411,258.26		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of new housing estate @ MMC Local Government	1,659,000,000.00	1,255,675,662.86	1,338,528,573.20	80.7%	320,471,426.80		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of Road in Gamboru Ngala Local Government	1,329,885,000.00	184,732,447.92	1,227,689,503.36	92.3%	102,195,496.64		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of Road From bypass to Kashim Ibrahim Teaching Hospital Overlying Baga	1,529,885,000.00	-	1,145,456,956.42	74.9%	384,428,043.58		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of Road From bypass to galtimari Overlying Road at barrack in jere Local	1,529,885,000.00	-	1,500,000,000.00	98.0%	29,885,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of Road at Fulka to Kirawa	1,529,885,000.00	-	1,100,000,000.00	71.9%	429,885,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of Road From bypass to Giwa Barrack Overlying Road at Mairi Bama Road	1,529,885,000.00	-	1,100,000,000.00	71.9%	429,885,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of Road From bypass to Baga Fish Market Overlying Road at Custom Market	1,529,885,000.00	107,324,647.92	107,324,647.92	7.0%	1,422,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of Road in Biu Town	1,529,885,000.00	1,487,324,647.92	1,487,324,647.92	97.2%	42,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of Road in Biu Town	1,529,885,000.00	1,287,324,647.92	1,287,324,647.92	84.1%	242,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of Road in Biu Town	1,529,885,000.00	1,287,324,647.92	1,287,324,647.92	84.1%	242,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of new roads @ gubio lga	1,529,885,000.00	1,287,324,647.92	1,287,324,647.92	84.1%	242,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	completion of ongoing roads within mmc lga.	1,529,885,000.00	1,287,324,647.92	1,287,324,647.92	84.1%	242,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of new roads @ bama lga	1,529,885,000.00	1,287,324,647.92	1,287,324,647.92	84.1%	242,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of new roads @ gwoza lga	1,529,885,000.00	1,287,324,647.92	1,287,324,647.92	84.1%	242,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	completion of ongoing roads within jere lga.	1,529,885,000.00	1,287,324,647.92	1,287,324,647.92	84.1%	242,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of new roads @ konduga lga	1,529,885,000.00	1,187,324,647.92	1,187,324,647.92	77.6%	342,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of new roads @ Ngala lga	1,529,885,000.00	1,187,324,647.92	1,187,324,647.92	77.6%	342,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	completion of ongoing roads within Kaga lga.	1,529,885,000.00	1,187,324,647.92	1,187,324,647.92	77.6%	342,560,352.08		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of new roads @ Dikwa lga	1,529,885,000.00	-	-	0.0%	1,529,885,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction of new roads @ monguno lga	1,529,885,000.00	-	-	0.0%	1,529,885,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	completion of ongoing roads within Banki.	1,529,902,000.00	-	-	0.0%	1,529,902,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Flyover Bridges at post office in jere lga	1,250,000,000.00	669,513,887.54	669,513,887.54	53.6%	580,486,112.46		
023400100100 - MINISTRY OF WORKS AND HOUSING	Completion Of Bridges in mmc lga	1,250,000,000.00	-	-	0.0%	1,250,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Bridges jere lga	1,250,000,000.00	-	-	0.0%	1,250,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Bridges at Galtimari ward	1,250,000,000.00	-	-	0.0%	1,250,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Bridges across state	1,250,000,000.00	-	-	0.0%	1,250,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Bridges at customs market in jere lga	1,250,000,000.00	-	-	0.0%	1,250,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Bridges across the state	1,250,000,000.00	-	-	0.0%	1,250,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction Of Bridges within mmc & others	1,250,000,000.00	-	-	0.0%	1,250,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction/Installation Of 6 Km Streetlights On Road Mogoramtito State University,	1,000,000,000.00	-	28,335,300.00	2.8%	971,664,700.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Construction/Installation Of 6 Km Streetlights On Road Mogoramtito State University,	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Rehabilitation Of residential building at mmc Lga.	100,000,000.00	-	-	0.0%	100,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Rehabilitation of Roads from Maiduguri - Damboa Road. And Township Road in mmc	1,619,420,000.00	-	-	0.0%	1,619,420,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Repairs of Industrial Park with others.	1,100,000,000.00	17,617,000.00	17,617,000.00	1.6%	1,082,383,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Repairs of Industrial Park before njimtilo estate in jere lga.	1,100,000,000.00	-	-	0.0%	1,100,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Monitoring And Evaluation of ongoing Projects to the completion and implementation of	30,000,000.00	-	-	0.0%	30,000,000.00		
023400100100 - MINISTRY OF WORKS AND HOUSING	Repairs of equipment and machineries in mmc lga.	150,000,000.00	-	-	0.0%	150,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
023400400100 - BORNO STATE ROAD MAINTENANCE	Acquisition 2000M² of Land for use as Borrow pit	30,000,000.00	-	-	0.0%	30,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Purchase Of 11 Nos Of Tipping Trucks for Borno Road Maintenace Agency.	1,000,000,000.00	-	310,000,000.00	31.0%	690,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Purchase Of 11 Nos Of Tipping Trucks for Borno Road Maintenace Agency.	1,000,000,000.00	310,000,000.00	310,000,000.00	31.0%	690,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Purchase Of office furnitures (6 Nos Executive Chairs And 4 NosTables, 7 Nos of Visitors	7,000,000.00	-	-	0.0%	7,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Purchase Of Computers (4 Nos Of Hp Notebook 15 Intel Core I5 - 16Gb Ram- 1Tb Hdd)	4,000,000.00	-	-	0.0%	4,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Purchase Of Computer Printers (4 Nos Of Hp OfficeJet Pro 9013 All-In-One Printer	2,000,000.00	-	-	0.0%	2,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Purchase Of Photocopying Machines (Sharp Monochrome Ar-6020V Photocopier) for	2,000,000.00	-	-	0.0%	2,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Purchases Of Surveying Equipment (Theodolite Northwest Instrument Nts03 Total	10,000,000.00	-	-	0.0%	10,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Purchase Of 1 No of Power Generating Set (500kVA Maikano Model) for Borno Road	25,435,000.00	-	-	0.0%	25,435,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Construction of Maiduguri Ring Road	3,708,838,000.00	1,522,002,111.25	3,437,443,422.50	92.7%	271,394,577.50		
023400400100 - BORNO STATE ROAD MAINTENANCE	Construction of Road and Drainage at Jere LGA	1,332,645,280.63	667,208,680.73	1,167,136,780.73	87.6%	165,508,499.90		
023400400100 - BORNO STATE ROAD MAINTENANCE	Construction of Road and Drainage at Dala Layin Mai Zabura, M.M.C	687,354,719.37	-	-	0.0%	687,354,719.37		
023400400100 - BORNO STATE ROAD MAINTENANCE	Construction of Road and Drainage at Gubio LGA	1,160,000,000.00	1,000,000,000.00	1,000,000,000.00	86.2%	160,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Construction of Access Road within the New International Conference Hall Centre,	620,000,000.00	-	-	0.0%	620,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Construction of New Road and Drainage at Sheriff Gubio Street, Bolori Ward Maiduguri	450,000,000.00	-	-	0.0%	450,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Rehabilittaion and Overlay of Mboa/Askira/Wamdeo Road	3,817,589,000.00	1,203,082,900.00	2,259,480,465.40	59.2%	1,558,108,534.60		
023400400100 - BORNO STATE ROAD MAINTENANCE	Rehabilittaion and Overlay of Roads within Old GRA	631,348,933.60	-	631,348,933.60	100.0%	-		
023400400100 - BORNO STATE ROAD MAINTENANCE	Rehabilittaion and Overlay of Roads within New GRA	982,796,845.00	400,000,000.00	957,436,500.00	97.4%	25,360,345.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Rehabilittaion and Overlay of Roads in Gwange MMC	1,268,750,000.00	1,247,375,099.00	1,247,375,099.00	98.3%	21,374,901.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Monitoring And Evaluation for Borno Road Maintenace Agency.	10,000,000.00	-	-	0.0%	10,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Purchase Of 1 No.Toyota Hilux for Borno Road Maintenace Agency.	20,000,000.00	-	-	0.0%	20,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Construction of Road and Drainage in some selected loactions statewide	3,073,354,221.40	-	-	0.0%	3,073,354,221.40		
023400400100 - BORNO STATE ROAD MAINTENANCE	Construction of Road in Bama township of Bama LGA	2,600,000,000.00	-	-	0.0%	2,600,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Construction of Road and Drainage at Kulluluri, Damboa Road	800,000,000.00	-	-	0.0%	800,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Rehabilitation and Repairs of Existing Roads in some selected location statewide	1,600,000,000.00	-	-	0.0%	1,600,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Rehabilitation and Repairs of Roads in Biu Township and Overlay of Roads within	1,600,000,000.00	-	-	0.0%	1,600,000,000.00		
023400400100 - BORNO STATE ROAD MAINTENANCE	Rehabilitation and Overlay of Roads within Bulumkutu, MMC	800,000,000.00	-	-	0.0%	800,000,000.00		
023400700100 - BORNO STATE HOUSING CORPORATION	Purchase Of 2Nos. of Vans/Publicity for Borno State Housing Coorperation.	10,000,000.00	-	-	0.0%	10,000,000.00		
023400700100 - BORNO STATE HOUSING CORPORATION	Purchase Of 10Nos. of Executive Tables And 20Nos. of Executive Chairs for Borno State	2,000,000.00	-	-	0.0%	2,000,000.00		
023400700100 - BORNO STATE HOUSING CORPORATION	Purchase Of 6Nos. of Hp Printer Computers for Borno State Housing Coorperation.	5,000,000.00	-	-	0.0%	5,000,000.00		
023400700100 - BORNO STATE HOUSING CORPORATION	Purchase Of 6Nos. of Hp Desktop Computers And 5Nos. of Hp Laptops for Borno State	2,000,000.00	-	-	0.0%	2,000,000.00		
023400700100 - BORNO STATE HOUSING CORPORATION	Purchase Of 2Nos. of Sharp Photocopying Machines for Borno State Housing	2,000,000.00	-	-	0.0%	2,000,000.00		
023400700100 - BORNO STATE HOUSING CORPORATION	Provision of shops across 1000, 777, 505 estate and Ibrahim taiwo estate with the state.	79,000,000.00	-	-	0.0%	79,000,000.00		
023800100100 - MINISTRY OF BUDGET	Construction Of Servers, Internet Subscription, Softwares, Lan Connections And Access	250,000,000.00	-	-	0.0%	250,000,000.00		
023800100100 - MINISTRY OF BUDGET	Purchase Of 5Nos. of Hp Desktop Computers And 3Nos. of Hp Laptops For Budget	50,000,000.00	-	-	0.0%	50,000,000.00		
023800100100 - MINISTRY OF BUDGET	Purchase Of 3Nos. of Laser Jet Hp Printers For Budget	10,000,000.00	-	-	0.0%	10,000,000.00		
023800100100 - MINISTRY OF BUDGET	Purchase Of 2Nos. of Sharp Photocopying Machines For Budget	20,000,000.00	-	-	0.0%	20,000,000.00		
023800100100 - MINISTRY OF BUDGET	Research on upgrading the budgetary processes and implemetation processes.	550,000,000.00	-	-	0.0%	550,000,000.00		
023800100100 - MINISTRY OF BUDGET	Acquisition of budgetary software	200,000,000.00	-	-	0.0%	200,000,000.00		
023800100100 - MINISTRY OF BUDGET	The Budget Department Carry Out Monitoring And Evaluation Of Projects To Ascertain	200,000,000.00	-	-	0.0%	200,000,000.00		
023800100100 - MINISTRY OF BUDGET	NUT.6.Coordination.6.1.1 Ensure adequate implementation of the policy through	118,767,000.00	-	-	0.0%	118,767,000.00		
023800100100 - MINISTRY OF BUDGET	NUT.6.ME.6.1. 8 Conduct regular budget tracking using developed score cards	118,767,000.00	-	-	0.0%	118,767,000.00		
023800100100 - MINISTRY OF BUDGET	NUT.6.ME.6.1.10 Conduct research, monitoring & evaluation on food and nutrition	118,767,000.00	-	-	0.0%	118,767,000.00		
023800100100 - MINISTRY OF BUDGET	NUT.4.ME.4.1. 6 Develop Supportive Supervision Monitoring and Evaluation tools for	118,772,000.00	-	-	0.0%	118,772,000.00		
023800100100 - MINISTRY OF BUDGET	Purchase Of 15Nos. of Executive Tables And 20Nos. of Executive Chairs for Budget	35,000,000.00	1,026,600.00	1,026,600.00	2.9%	33,973,400.00		
023800100100 - MINISTRY OF BUDGET	Purchase Of 6 Nos Hp Scanjet Pro 3000 S4 Sheet-Feed Scanner for Budget	10,000,000.00	-	-	0.0%	10,000,000.00		
023800100100 - MINISTRY OF BUDGET	Rehabilitation of office building for Budget and statistics	100,000,000.00	-	-	0.0%	100,000,000.00		
023800100100 - MINISTRY OF BUDGET	NUT.4.HRN.6.1.9 Build the capacity of Nutrition Desk Officers in MDAs/LGAs through	118,767,000.00	-	-	0.0%	118,767,000.00		
023800100100 - MINISTRY OF BUDGET	NUT.5.ADVOCACY.6.1.7 Advocate for timely release of funds for food and nutrition	118,767,000.00	-	-	0.0%	118,767,000.00		
023800100100 - MINISTRY OF BUDGET	NUT.5.ADVOCACY.disseminate State policy on Food and Nutrition and the Plan of Action	118,767,000.00	-	-	0.0%	118,767,000.00		
023800100100 - MINISTRY OF BUDGET	NUT.5.HRN.4.1. 1. Conduct training and retraining of State and Community Based	118,767,000.00	-	-	0.0%	118,767,000.00		
023800100100 - MINISTRY OF BUDGET	NUT.5.HRN.4.1. 4 Conduct training and re- training of Nutritionists, Nutrition Desk	118,767,000.00	-	-	0.0%	118,767,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Purchase Of 1 Nos. of Executive Chairs, Tables, Aircondtioner And Standing Fans for	500,000.00	-	-	0.0%	500,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Purchase Of 1 Nos. Hp Laptops And 1 Nos. Desktop Computer for State Bureau of	1,000,000.00	-	-	0.0%	1,000,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Purchase Of 1 Nos. Computer Printers for State Bureau of Statistics.	1,000,000.00	-	-	0.0%	1,000,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Purchase Of 1 Nos. of sharp Ar 6031N A3 All-In-One Desktop Photocopier for State	1,000,000.00	-	-	0.0%	1,000,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Purchase Of 10 Kva Generating Set for State Bureau of Statistics.	500,000.00	-	-	0.0%	500,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Purchase Of 50 Nos. of Surveying machine for collation of data for State Bureau of	5,000,000.00	-	-	0.0%	5,000,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Research on total number of staff nominal roll data across the state.	90,000,000.00	-	-	0.0%	90,000,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Acquisition Of Database Software for State Bureau of Statistics.	500,000.00	-	-	0.0%	500,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Monitoring on project within mmc and evaluation of statistical data across the state.	500,000.00	-	-	0.0%	500,000.00		
023800200100 - BORNO STATE BUREAU OF STATISTICS	Repairs- Ict Infrastructures	10,000,000.00	-	-	0.0%	10,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Purchase Of 10No Sets Of Executive Chairs, Tables And Carbinates for Ministry of Water	10,000,000.00	-	-	0.0%	10,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Purchase Of 10 Nos Of Hp 15-Notebook Intel Core I7-10510U for Ministry of Water	10,000,000.00	-	-	0.0%	10,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Purchase Of 4 Nos Of Hp Colour Lasarjet Pro M283Fdw for Ministry of Water Resources	2,000,000.00	-	-	0.0%	2,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Purchase Of 4 Nos Of Sharp Ar5731 Photocopier for Ministry of Water Resources	2,000,000.00	-	-	0.0%	2,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Purchase Of One Cat 3512 1275Kva And Cat 3512 1000Kva for Ministry of Water	100,000,000.00	-	-	0.0%	100,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Purchase Of 2 Nos Weir Multi - Stage Pump Vs Electric Titan Ii Motor 337Kw, 2 Nos Weir	800,000,000.00	-	38,830,250.00	4.9%	761,169,750.00		
025200100100 - MINISTRY OF WATER RESOURCES	Repairs of 50Nos of Boreholes within mmc lga	600,000,000.00	-	-	0.0%	600,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Repairs of 20Nos of Boreholes for the ministry of water resources	400,000,000.00	-	73,055,000.00	18.3%	326,945,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Repairs of office building for the ministry of water resources	20,000,000.00	-	-	0.0%	20,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Survey On Pipe Retuculation And Geo Physical Survey	30,000,000.00	-	-	0.0%	30,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Research And Development-Water Resources study, water data collection and water	11,000,000.00	-	-	0.0%	11,000,000.00		
025200100100 - MINISTRY OF WATER RESOURCES	Monitoring Of On-Going Projects Across State	15,000,000.00	-	-	0.0%	15,000,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Purchase and installation Of 800 Unit of solar-powered pumps, & accessories and Drilling	945,000,000.00	660,046,290.00	660,046,290.00	69.8%	284,953,710.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in	1,104,700,000.00	-	591,301,797.98	53.5%	513,398,202.02		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in	1,104,700,000.00	-	1,100,000,000.00	99.6%	4,700,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in	1,104,700,000.00	56,348,054.73	1,092,853,217.05	98.9%	11,846,782.95		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in	1,104,700,000.00	-	1,104,700,000.00	100.0%	-		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in	1,104,700,000.00	-	1,104,700,000.00	100.0%	-		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in	1,104,700,000.00	-	1,006,675,979.71	91.1%	98,024,020.29		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Construction of Boreholes, overhead tanks and pipe network provided by (PEWASH) in	1,104,700,000.00	-	1,100,000,000.00	99.6%	4,700,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Rehabilitation of Boreholes, overhead tanks and pipe network provided by (PEWASH) in	1,515,000,000.00	-	254,287,263.76	16.8%	1,260,712,736.24		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Upgrading of Boreholes and Solar powered Facilities at Askira/Uba, Shani K/Kusar, Bayo	1,515,000,000.00	-	1,089,788,385.28	71.9%	425,211,614.72		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Research And Development-Water Resources study, water data collection and water	50,000,000.00	-	-	0.0%	50,000,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Effective Monitoring and evaluation of Construction sites and Borehole inspection/project	71,000,000.00	-	37,131,538.18	52.3%	33,868,461.82		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Building capacity of personnel in Health, Education and Livelihood of government	50,000,000.00	-	19,757,472.94	39.5%	30,242,527.06		
025210300100 - BORNO STATE RURAL WATER SUPPLY	Purchase Of (2) Nos of Printers M428Dw Hp Within The Ministry of RRR	45,464,000.00	-	-	0.0%	45,464,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	NUT.3.WASH.3.2. 2. Strengthen of WASH Committees for Community Led Total	30,000,000.00	10,481,200.00	10,481,200.00	34.9%	19,518,800.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	NUT.5.WASH.5.2.12 Provide portable water supply in Public Places to enhance sanitation	65,000,000.00	-	-	0.0%	65,000,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	NUT.5.WASH.5.2.13 Training and retraining of WASHCOMs and VHPs on sustainable and	30,000,000.00	-	-	0.0%	30,000,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	NUT.5.WASH 5.2.14 Promote the commemoration of World Water Day.	25,000,000.00	-	-	0.0%	25,000,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	NUT.5. WASH 5.2.15 Promote the commemoration of World Toilet Day.	25,000,000.00	-	-	0.0%	25,000,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	NUT.1. IEC/SBCC 5. 1. 14. Develop and air TV/Radio jingles and produce leaflets and	25,000,000.00	-	-	0.0%	25,000,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	NUT.5.SBCC.5.2.10 Sensitization of Household/communities on safe water management	25,000,000.00	-	-	0.0%	25,000,000.00		
025210300100 - BORNO STATE RURAL WATER SUPPLY	NUT.5.WASH.5.2.7 Promote the commemoration of Global Hand washing Day.	25,000,000.00	-	-	0.0%	25,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
02560010100 - MINISTRY OF RECONSTRUCTION,	Purchase Of 10Nos of Executive Tables and 5Nos of Chairs Within The Ministry of RRR	15,000,000.00	-	-	0.0%	15,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Purchase Of (5)No of Heavy Trucks for the Ministry of RRR	750,000,000.00	-	-	0.0%	750,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of office building across the state.	1,500,000,000.00	-	-	0.0%	1,500,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Reconstruction of 6 Two Bedroom Staff Quarters In The 2 Tertiary Institutions (In Bama	2,467,971,000.00	-	400,000,000.00	16.2%	2,067,971,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Reconstruction Of 40 Nos. Two Bedroom Flats For Urban And Rural Housing Based On	3,023,958,000.00	1,065,914,265.00	1,947,463,930.00	64.4%	1,076,494,070.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Reconstruction Of 3 Primary Health Care Centres 1 Each In Any Of The 21 Severely	360,000,000.00	-	-	0.0%	360,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Reconstruction Of 3 Seniors Secondary Schools, 1 Each In The 21 Severely Affected	300,000,000.00	-	-	0.0%	300,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction of General Infrastructures, Rural Roads Networks, Energy Facilities,	1,000,000,000.00	-	819,364,600.00	81.9%	180,635,400.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 2 blocks of 12-compartment shops each, 2 block of 15 units of market	100,000,000.00	-	-	0.0%	100,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Repairs/Rehabilitation Of Government Estate Vacated By IDPs Namely Bakasi, Teachers	2,000,000,000.00	253,584,709.50	253,584,709.50	12.7%	1,746,415,290.50		
02560010100 - MINISTRY OF RECONSTRUCTION,	Repairs/Rehabilitation Of 9 Boreholes, 1 Each In 9 Severely Affected LGAs.	25,000,000.00	-	-	0.0%	25,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Rehabilitation Of 3 VSACS, 1 Each In 3 Most Severely Affected LGAs	500,000,000.00	-	-	0.0%	500,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Repairs/Rehabilitation Of LGAs Offices (Secretariat, Lodges, Courts across the state.	500,000,000.00	-	-	0.0%	500,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Rehabilitation Of 5 Market Stalls (Stalls, Shops, Market Gates, Etc) In Any Of The 21	200,000,000.00	-	-	0.0%	200,000,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Joint Monitoring Visits (JMV) To Partners Supported Projects, Monitoring Of	230,000,000.00	2,027,800.00	2,027,800.00	0.9%	227,972,200.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Train 1,000 Returnees On Cooperative Society Formation And Village Savings And Loans	50,000,000.00	10,950,000.00	10,950,000.00	21.9%	39,050,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	2,023,955,000.00	997,629,151.00	1,967,709,625.00	97.2%	56,245,375.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	2,023,955,000.00	1,097,629,151.00	1,097,629,151.00	54.2%	926,325,849.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	2,023,955,000.00	1,297,629,151.00	1,297,629,151.00	64.1%	726,325,849.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	2,023,955,000.00	1,097,629,151.00	1,097,629,151.00	54.2%	926,325,849.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	2,023,955,000.00	1,097,629,151.00	1,097,629,151.00	54.2%	926,325,849.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	2,023,955,000.00	1,097,629,151.00	1,097,629,151.00	54.2%	926,325,849.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	2,023,955,000.00	1,097,629,151.00	1,097,629,151.00	54.2%	926,325,849.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	2,023,955,000.00	1,097,629,151.00	1,097,629,151.00	54.2%	926,325,849.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	2,448,955,000.00	1,097,629,151.00	1,097,629,151.00	44.8%	1,351,325,849.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	3,023,955,000.00	-	3,000,000,000.00	99.2%	23,955,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	3,023,955,000.00	-	-	0.0%	3,023,955,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	3,023,955,000.00	-	-	0.0%	3,023,955,000.00		
02560010100 - MINISTRY OF RECONSTRUCTION,	Construction Of 50 Nos. Three Bedroom Flats across the state	3,023,955,000.00	-	-	0.0%	3,023,955,000.00		
02650010100 - MINISTRY OF LIVESTOCK AND FISHERIES	Procurement of silage and hay mechanications	317,247,000.00	-	-	0.0%	317,247,000.00		
02650010100 - MINISTRY OF LIVESTOCK AND FISHERIES	Procurement of exotic goat for breeding purpose	200,000,000.00	-	174,870,500.00	87.4%	25,129,500.00		
02650010100 - MINISTRY OF LIVESTOCK AND FISHERIES	constructions of silge bunkers in the three RUGA and the 10 Federal constituencies	10,000,000,000.00	-	80,615,300.00	0.8%	9,919,384,700.00		
02650010100 - MINISTRY OF LIVESTOCK AND FISHERIES	Livestock development hubs in 10 Federal Contituencies of Borno State	1,234,679,000.00	-	-	0.0%	1,234,679,000.00		
02650020100 - BORNO STATE LIVESTOCK MANAGEMENT	Procurement of silage and hay mechanications	1,775,800,000.00	-	-	0.0%	1,775,800,000.00		
02650020100 - BORNO STATE LIVESTOCK MANAGEMENT	Procurement of exotic goat for breeding purpose	520,000,000.00	-	-	0.0%	520,000,000.00		
02650020100 - BORNO STATE LIVESTOCK MANAGEMENT	constructions of silge bunkers in the three RUGA and the 10 Federal constituencies	1,800,000,000.00	-	-	0.0%	1,800,000,000.00		
02650020100 - BORNO STATE LIVESTOCK MANAGEMENT	Livestock development hubs in 10 Federal Contituencies of Borno State	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
03180510100 - BORNO STATE HIGH COURT OF JUSTICE	Rehabilitation Of one Magistrate Courts & one High Court Halls	20,000,000.00	-	-	0.0%	20,000,000.00		
03180530100 - BORNO STATE SHARIA COURT OF APPEAL	Rehabilitation / Repairs Of one Sharia Court Of Appeal Complex in maiduguri	3,400,000.00	-	-	0.0%	3,400,000.00		
03260010100 - MINISTRY OF JUSTICE	Purchase Of (5)Nos of Golf Car For The Ministry of Justice	210,000,000.00	-	-	0.0%	210,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Purchase Of 10Nos of Executive Chair And 25No of Tables for the newly constructed	80,000,000.00	-	-	0.0%	80,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Purchase Of 1Nos of Hp Laptops For The Ministry of Justice IN MMC	1,000,000.00	-	-	0.0%	1,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Purchase Of (1)No of Xr 320E Hp Printer For The Ministry of Justice IN MMC	1,000,000.00	-	-	0.0%	1,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Purchase Of 1No of Mx200D Sharp Photocopy Machine For The Ministry of Justice in MMC	1,000,000.00	-	-	0.0%	1,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Purchase Of 2No of Sharp P100 Scanners For The Ministry of Justice IN MMC	2,000,000.00	-	-	0.0%	2,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Purchase Of (2)No of Solar panel P22-6 16 Kw - 20 Kw Within The Ministry of Justice IN	186,000,000.00	-	-	0.0%	186,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Construction Of Office building in Mmc lga.	770,000,000.00	-	86,925,000.00	11.3%	683,075,000.00		
03260010100 - MINISTRY OF JUSTICE	Provision Of Judicial Office/sharia Court of Justice Maiduguri.	5,000,000,000.00	-	-	0.0%	5,000,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Rehabilitation of Office Building Within the Ministry of Justice.	30,000,000.00	-	-	0.0%	30,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Development on Primary Social Research, Research Reviews And Managing	2,000,000.00	-	-	0.0%	2,000,000.00		
03260010100 - MINISTRY OF JUSTICE	Purchase Of 5No of Relevant Software For The Ministry of Justice	20,000,000.00	-	-	0.0%	20,000,000.00		
03260020100 - BORNO STATE ADVISORY COUNCIL ON	Purchase Of 6 Nos of office chairs and 4 Nos of office tables for Prerogrative of Mercy.	3,400,000.00	-	-	0.0%	3,400,000.00		
03260070100 - BORNO STATE HIGHER ISLAMIC SCHOOL	Purchase of 10 Nos Office chairs to higher islamic school	2,000,000.00	-	-	0.0%	2,000,000.00		
03260070100 - BORNO STATE HIGHER ISLAMIC SCHOOL	Purchase of 100 Classroom chairs to higher islamic school	1,400,000.00	-	-	0.0%	1,400,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	Purchase Of 10Nos. of Various Teaching And Learning Equipment For Orphanage Homes	5,000,000.00	-	-	0.0%	5,000,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	Purchase Of 10Nos. of Tailoring Machine And Other Equipment to Empower Women And	13,000,000.00	-	-	0.0%	13,000,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	Rehabilitation of 10No of Health Clinic in Maiduguri Metropolitan Council and Jere LGAs.	10,500,000.00	-	-	0.0%	10,500,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	Repairs Of 5No of Tents And Other Recreational Facilities At Orphange Homes Maiduguri	23,152,000.00	-	1,900,000.00	8.2%	21,252,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	Repairs Of Offices building Within The Ministry of Women Affairs and Social	27,300,000.00	-	-	0.0%	27,300,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	Monitoring and Evaluation of various support to rependence within the state	11,550,000.00	-	-	0.0%	11,550,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	Support During Eid And Christmas Celebrations For Less Privileged Individuals in the	400,000,000.00	-	-	0.0%	400,000,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	Constion of new office/women Development center at jere lga	320,000,000.00	-	-	0.0%	320,000,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	NUT.5.IEC/SBCC.2.1. 7. Promote and Support Early initiation and Exclusive Breastfeeding	150,000,000.00	-	-	0.0%	150,000,000.00		
05140010100 - MINISTRY OF WOMEN AFFAIRS AND	NUT.4.IEC/SBCC.2.1.9. Ensure the establishment of crèches in all work places having	150,000,000.00	-	-	0.0%	150,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Purchase Of 35Nos set of classroom chairs and Various Office Executive tables and chairs	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Procurement 100Nos of Hp Laptops For for The Ministry of Education,science,Technology	1,000,000,000.00	1,147,000.00	2,294,000.00	0.2%	997,706,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Purchase Of 4No of Hp M100 Printer Within for The Ministry of	20,000,000.00	-	-	0.0%	20,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Purchase Of 2No of Sharp Mx M2000 Printer for The Ministry of	10,000,000.00	-	-	0.0%	10,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Purchase Of Various Cooking Materials Across The 27 L.G.As for The Ministry of	150,000,000.00	-	-	0.0%	150,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Purchase Of 10No set of Various Teaching And Learning Equipment Across The Various	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Purchase Of Library Books & Equipment Across The 27 L.G.As	200,000,000.00	-	-	0.0%	200,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Purchase Of Recreational Facilities Across The 27 L.G.As	20,000,000.00	-	-	0.0%	20,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Purchase Of 25No set of Chairs And 35No set of Tables For Government Secondary	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction Of Office Building In Government Secondary Schools Across (3) Senatorial	1,200,000,000.00	-	-	0.0%	1,200,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Residential Quarters across the state.	85,000,000.00	-	-	0.0%	85,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Mega Public Secondary Schools across the state	4,000,000,000.00	1,817,115,365.88	3,913,497,860.46	97.8%	86,502,139.54		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Provision Of books to 1No of Library In each 3 Senatorial District Of The State	600,000,000.00	-	-	0.0%	600,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Provision Of Sporting And Gaming Equipment For Schools Within Borno Central	100,000,000.00	200,000.00	400,000.00	0.4%	99,600,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Provision of multi purpose hall across the state	1,000,000,000.00	298,760,113.05	343,414,113.05	34.3%	656,585,886.95		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Provisions Of Gaming and sporting Facilities across Schools in 26LGAs of the State	11,000,000.00	-	-	0.0%	11,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Rehabilitation of 25No of Public Schools in 3 Senatorial District Of The State.	11,000,000,000.00	125,513,932.43	250,977,864.86	2.3%	10,749,022,135.14		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Rehabilitation Of Office Buildings In Government Secondary Schools one each Across 3	100,000,000.00	-	-	0.0%	100,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Repairs Of ICT Facilities In Government Secondary Schools In Jere and Maiduguri.	200,000,000.00	-	-	0.0%	200,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Planting Of Trees In Schools In Central And Northern Borno	12,000,000.00	-	12,000,000.00	100.0%	-		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Research And Development is carried out to improve quality control and to provide	50,000,000.00	-	-	0.0%	50,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Monitoring And Evaluation 3 Senatorial District Of The State	180,000,000.00	-	-	0.0%	180,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Acquisition educational softwares to improve learning in schools in Maiduguri for The	14,900,000.00	-	-	0.0%	14,900,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Provision Of Scholarship To National And International Students for The Ministry of	1,000,000,000.00	-	344,312,906.73	34.4%	655,687,093.27		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	NUT.1.SBPs within mmc and jere schools for ministry of education,science, technology	20,000,000.00	-	-	0.0%	20,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	construction of ICT Facilities In Government Secondary Schools In Jere and Maiduguri.	800,000,000.00	-	-	0.0%	800,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Mega Public Secondary Schools across the state	4,000,000,000.00	2,277,783,115.05	3,555,566,230.10	88.9%	444,433,769.90		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Mega Public Secondary Schools across the state	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	100.0%	-		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Mega Public Secondary Schools across the state	5,000,000,000.00	5,000,000,000.00	5,000,000,000.00	100.0%	-		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	construction of teachers quaters across the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	construction of teachers quaters across the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of 2 Mega Schools across the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of 2 Mega Schools across the state	3,690,400,000.00	2,000,000,000.00	2,000,000,000.00	54.2%	1,690,400,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Mega Public Secondary Schools across the state	5,000,000,000.00	2,137,401,765.28	2,137,401,765.28	42.7%	2,862,598,234.72		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Mega Public Secondary Schools across the state	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Mega Public Secondary Schools across the state	3,000,000,000.00	-	-	0.0%	3,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Mega Public Secondary Schools across the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Construction of Mega Public Secondary Schools across the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Capacity building for 1,000 teachers in mmc lga	1,000,000,000.00	-	730,545,402.77	73.1%	269,454,597.23		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	Capacity building for 500 teachers within jere lga	1,000,000,000.00	82,209,062.77	82,209,062.77	8.2%	917,790,937.23		
05170010100 - MINISTRY OF EDUCATION, SCIENCE,	NUT.1.Coordination.1.6.9 Conduct periodic monitoring of the school feeding programme	100,000,000.00	-	-	0.0%	100,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase Of 200 Nos set of Office chairs and tables for the junior secondary schools	583,350,000.00	-	157,045,650.00	26.9%	426,304,350.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of 30 Nos HP 500G ROM Laptop Computers in each of the 27 LGAs on	326,407,000.00	-	-	0.0%	326,407,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of 30 Nos HP Laser jet Computer Printers and HP scanners for 27 LGAs	50,584,000.00	-	3,634,595.00	7.2%	46,949,405.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase Of 10Nos Sharp Photocopying Machines for bayo LGAs educational	10,749,000.00	-	-	0.0%	10,749,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase Of 7 Nos HP Scanners for 7 LGAs EMIS and other offices in hawul	6,851,000.00	-	-	0.0%	6,851,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of 20 nos of white boards and audio-visual aids across the 27 LGA in state	762,500,000.00	-	7,347,493.85	1.0%	755,152,506.15		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of E-Library kits and Equipment to various JUNIOR SECONDARY school across	95,484,000.00	-	-	0.0%	95,484,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase Of Sporting kits and other game equipment in junior secondary schools across	120,762,000.00	-	84,191,509.38	69.7%	36,570,490.62		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of Recreational Facilities to 50 selected schools across the state	16,012,000.00	-	-	0.0%	16,012,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of 100 two-seater pupils Furniture and teachers tables to JUNIOR SECONDARY	1,155,016,000.00	-	429,381,022.50	37.2%	725,634,977.50		
051700300100 - BORNO STATE UNIVERSAL BASIC	Provision of 2 NOS Water and sanitation facilities to 30 selected schools across the state	165,125,000.00	-	38,466,875.25	23.3%	126,658,124.75		
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 10 NOS blocks of classrooms storey across the state	1,132,762,000.00	-	1,100,924,322.77	97.2%	31,837,677.23		
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of Libraries to selected JUNIOR SECONDARY schools across 3 senetorial	132,050,000.00	-	37,000,000.00	28.0%	95,050,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Provision of Lawn tennis, badmington, voleyball etc to selected schools across the state	171,150,000.00	-	-	0.0%	171,150,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Provision of poultry kits and other farm tools for schools across the state	126,675,000.00	-	17,821,968.14	14.1%	108,853,031.86		
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 15-blocks of 30 classroom to junior secondary school within mmc	2,364,185,000.00	-	399,360,791.97	16.9%	1,964,824,208.03		
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of Ict OFFICE IN 9 LGA in 3 in each of the 3 senatorial zones	132,340,000.00	-	-	0.0%	132,340,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Renovation of blocks of classroom and staff quarters across the state	1,804,510,000.00	-	1,459,837,585.12	80.9%	344,672,414.88		
051700300100 - BORNO STATE UNIVERSAL BASIC	Routine monitoring of schools projects in MMC LGA	195,150,000.00	-	76,259,804.00	39.1%	118,890,196.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Capacity building for 1,500 teachers in Bama lga	1,250,050,000.00	-	837,894,366.68	67.0%	412,155,633.32		
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 14 blocks of classrooms storey across the state	1,132,762,000.00	-	383,550,368.99	33.9%	749,211,631.01		
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 14 blocks of classrooms storey across the state	1,132,762,000.00	-	-	0.0%	1,132,762,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 14 blocks of classrooms storey across the state	1,132,764,000.00	-	-	0.0%	1,132,764,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 10 blocks of 2 classrooms with office, store and toilet for special need	433,167,000.00	-	-	0.0%	433,167,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Rebuilding classrooms destroyed by insurgency (2,246 reported)	695,490,000.00	-	-	0.0%	695,490,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Provision of Toilets, water points, and handwashing stations in public schools	434,875,000.00	-	-	0.0%	434,875,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of Tablets, laptops, and projectors for schools replicating UBEC Smart Model	123,593,000.00	-	-	0.0%	123,593,000.00		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of Textbooks, learner guides, teaching aids	87,500,000.00	-	-	0.0%	87,500,000.00		
051700800100 - BORNO STATE LIBRARY BOARD	Purchase Of Library 30 Nos of chairs and reading tables for Borno State Library Board	5,000,000.00	-	-	0.0%	5,000,000.00		
051700800100 - BORNO STATE LIBRARY BOARD	Purchase Of 100 Library Books for Borno State Library Board.	15,000,000.00	-	-	0.0%	15,000,000.00		
051700800100 - BORNO STATE LIBRARY BOARD	Rehabilitation Of Administration Office At Headquarters Maiduguri, Repair Of Monguno,	10,000,000.00	-	-	0.0%	10,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Purchase Of Office 20 table and chairs for the Borno State Agency for Mass Literacy.	210,000,000.00	-	-	0.0%	210,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Purchase Of 2 Nos. HP Laptop 15 - Intel Pentium for the Borno State Agency for Mass	2,000,000.00	-	-	0.0%	2,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Purchase Of 4 Nos. HP Hp Smart Tank 516 printer for Borno State Agency for Mass	3,000,000.00	-	-	0.0%	3,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Purchase Of 3 NOS OF Sharp MX B200 Black & White Printer/Photocopier for the Borno	3,000,000.00	-	-	0.0%	3,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Purchase Of canteen equipment for the Borno State Agency for Mass Literacy.	1,000,000.00	-	-	0.0%	1,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Purchase Of Teaching and Learning Aid Equipment for the Borno State Agency for Mass	108,000,000.00	-	-	0.0%	108,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Purchase Of 30 nos of Library Books for the Borno State Agency for Mass Literacy.	23,000,000.00	-	-	0.0%	23,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Purchase Of 5No of Chairs And 5No of Tables for the Borno State Agency for Mass	51,000,000.00	-	-	0.0%	51,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Construction of 1 nos of New Class at The Borno State Agency for Mass Literacy.	3,000,000.00	-	-	0.0%	3,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Provision Of 4 nos new published Books at Borno State Agency for Mass Literacy.	2,000,000.00	-	-	0.0%	2,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Renovation of Classes At The Borno State Agency for Mass Literacy.	2,000,000.00	-	-	0.0%	2,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Rehabilitation of Offices at the Borno State Agency for Mass Literacy.	202,000,000.00	-	-	0.0%	202,000,000.00		
051701000100 - BORNO STATE AGENCY FOR MASS	Monitoring and supervision of libraries across the state	10,000,000.00	-	-	0.0%	10,000,000.00		
051701100100 - BORNO STATE NOMADIC EDUCATION	Procurement Of 3Nos. Of Executive Tables And 3Nos. Of Executive Chairs To Daima	1,200,000.00	-	-	0.0%	1,200,000.00		
051701100100 - BORNO STATE NOMADIC EDUCATION	Procurement Of 2No. Of Hp Laptop To Nomadic Education Board.	1,200,000.00	-	-	0.0%	1,200,000.00		
051701100100 - BORNO STATE NOMADIC EDUCATION	Procurement Of 1nos 5Kva Solar System Inverter To Nomadic Education Board.	1,000,000.00	-	-	0.0%	1,000,000.00		
051705400100 - BORNO STATE SECONDARY SCHOOLS	Procurement Of 3Nos. Of Executive Tables And Excutive Chairs To The Teaching Service	20,000,000.00	-	-	0.0%	20,000,000.00		
051705400100 - BORNO STATE SECONDARY SCHOOLS	Procurement Of 27 Nos. Of Hp Laptops To The Teaching Service Board.	27,000,000.00	-	-	0.0%	27,000,000.00		
051705400100 - BORNO STATE SECONDARY SCHOOLS	Procurement Of 5Nos. Of Hp Printers To The Teaching Service Board.	10,000,000.00	-	-	0.0%	10,000,000.00		
051705400100 - BORNO STATE SECONDARY SCHOOLS	Procurement Of 5Nos. Of Sharp Photocopying Machines To The Teaching Service Board.	10,000,000.00	-	-	0.0%	10,000,000.00		
051705400100 - BORNO STATE SECONDARY SCHOOLS	Construction Of 1 nos of Office In The Teaching Service Board.	5,000,000.00	-	-	0.0%	5,000,000.00		
051705400100 - BORNO STATE SECONDARY SCHOOLS	Rehabilitation Of 3 block of Office In The Teaching Service Board.	25,400,000.00	-	-	0.0%	25,400,000.00		
051705400100 - BORNO STATE SECONDARY SCHOOLS	Acquisition of Software In The Teaching Service Board.	33,000,000.00	-	-	0.0%	33,000,000.00		
051705400100 - BORNO STATE SECONDARY SCHOOLS	Monitoring And Supervision Of Teachers within the secondary schools	250,000,000.00	-	23,700,000.00	9.5%	226,300,000.00		
051705400100 - BORNO STATE SECONDARY SCHOOLS	Capacity Building and training, retraining of all teachers across the state	57,600,000.00	-	-	0.0%	57,600,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Procurement Of 2Nos. Of Executive Tables And Executive Chairs for The El-Kanemi	5,000,000.00	-	-	0.0%	5,000,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Procurement Of 2Nos. Of Hp Pavillion core i7 Laptops for The El-Kanemi College.	5,500,000.00	-	-	0.0%	5,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Procurement Of 2Nos. Of Hp MD200 Printers for The El-Kanemi College.	4,500,000.00	-	-	0.0%	4,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Procurement Of 2Nos. Of Sharp XM310 Photocopying Machines for The El-Kanemi	5,500,000.00	-	-	0.0%	5,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Procurement Of Teaching And Learning Aid Equipments for The El-Kanemi College.	10,500,000.00	-	-	0.0%	10,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Construction Of 2 Blocks Of Hostels In The El-Kanemi College Bama LGA.	75,500,000.00	-	-	0.0%	75,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Construction Of Libraries In The El-Kanemi College Bama LGA.	15,500,000.00	-	-	0.0%	15,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Provision Of Tables Tennies And Other Sporting Facilities for The Students In The El-	5,500,000.00	-	-	0.0%	5,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Construction Of Examination Hall In The El-Kanemi College Bama.	601,500,000.00	-	187,000.00	0.0%	601,313,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Construction Of Lecture Halls for Umar Ibn Ibrahim El-Kanemi College Bama.	5,500,000.00	-	-	0.0%	5,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Rehabilitation Of 4Nos. Of Boreholes for Umar Ibn Ibrahim El-Kanemi College.	5,500,000.00	-	-	0.0%	5,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Rehabilitation Of Clinic for Umar Ibn Ibrahim El-Kanemi College.	5,600,000.00	-	-	0.0%	5,600,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Rehabilitation Of Classes, Rooms And Libraries for Umar Ibn Ibrahim El-Kanemi College.	15,500,000.00	-	-	0.0%	15,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Rehabilitation Of Ict Center for Umar Ibn Ibrahim El-Kanemi College.	5,500,000.00	-	54,200.00	1.0%	5,445,800.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Research On Various Development For Secured And Conducive Learning Facilities for	5,500,000.00	-	-	0.0%	5,500,000.00		
051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-	Monitoring And Supervision Of Student'S Within Bama LGA.	10,500,000.00	-	-	0.0%	10,500,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Procurement Of 50Nos. Of Executive Tables And Excutive Chairs To The State University	200,000,000.00	-	-	0.0%	200,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Procurement Of health and medical equipment To The State University admin block	250,000,000.00	-	-	0.0%	250,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Procurement Of Material, Teaching And Learning Aid Equipment To The Student At The	100,000,000.00	-	-	0.0%	100,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Procurement Of Books & Equipment To The Student At The State University	250,000,000.00	-	-	0.0%	250,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Construction Of Office At The Senate Building In The State University	250,000,000.00	-	-	0.0%	250,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Construction Of 2 No of blocks for information techonology Center in the University.	1,100,000,000.00	-	-	0.0%	1,100,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Capacity building for 350 lectures within the University.	500,000,000.00	-	-	0.0%	500,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Purchase of solar energy to office buildings	250,000,000.00	-	-	0.0%	250,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Construction of staff quarters at medical college	200,000,000.00	-	-	0.0%	200,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Construction of laboratory facilities in the BOSU	150,000,000.00	-	-	0.0%	150,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Provision of boreholes at the BOSU	100,000,000.00	-	-	0.0%	100,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Construction of students hotels	250,000,000.00	-	-	0.0%	250,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Landscaping and beautification of main campus, medical college and faculty of	100,000,000.00	-	-	0.0%	100,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Repairs of residential quarters at the BOSU	50,000,000.00	-	-	0.0%	50,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Repairs Of Office At The Senate Building In The State University	100,000,000.00	-	-	0.0%	100,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	purchase of 2 nos of hilux trucks and 3 nos of school shuttle bus	650,000,000.00	-	-	0.0%	650,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Landscaping and beautification of main campus road in bosu	300,000,000.00	-	-	0.0%	300,000,000.00		
051705600100 - BORNO STATE KASHIM IBRAHIM	Landscaping and beautification and medical college and faculty of engineering	200,000,000.00	-	-	0.0%	200,000,000.00		
051705700100 - BORNO STATE SCHOLARSHIPS BOARD	Procurment Of 1Nos. Of Hp pavillion core i3 Laptop For The Chairman Scholarship Board.	2,500,000.00	-	-	0.0%	2,500,000.00		
051705700100 - BORNO STATE SCHOLARSHIPS BOARD	Procurment Of 1Nos. Of HP mx606 Printers For The Chairman Scholarship Board.	1,000,000.00	-	-	0.0%	1,000,000.00		
051705700100 - BORNO STATE SCHOLARSHIPS BOARD	Procurment Of 1Nos. Of Sharp zk700 Photocopying Machine For The Chairman Scholarship	1,000,000.00	-	-	0.0%	1,000,000.00		
051705700100 - BORNO STATE SCHOLARSHIPS BOARD	Research and development for local and foreign students within the state.	10,000,000.00	-	2,475,000.00	24.8%	7,525,000.00		
051705700100 - BORNO STATE SCHOLARSHIPS BOARD	Capacity building of staff within the board	200,000,000.00	-	-	0.0%	200,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
051705800100 - BORNO STATE INFORMATION AND	\	431,000,000.00	2,475,000.00	2,475,000.00	0.6%	428,525,000.00		
051705800100 - BORNO STATE INFORMATION AND	Purchase Of 2Nos. of Executive Tables And 2Nos. of Executive Chairs For Information	1,880,000.00	-	-	0.0%	1,880,000.00		
051705800100 - BORNO STATE INFORMATION AND	Purchase Of 7Nos. of Hp Desktop Computers And 7Nos. of Hp Laptops For Information	63,000,000.00	13,500,000.00	27,000,000.00	42.9%	36,000,000.00		
051705800100 - BORNO STATE INFORMATION AND	Purchase Of 5Nos. of Hp Printers For Information Management	2,050,000.00	350,000.00	700,000.00	34.1%	1,350,000.00		
051705800100 - BORNO STATE INFORMATION AND	Construction of Internet Services For Information and communication	3,771,045,000.00	-	-	0.0%	3,771,045,000.00		
051705800100 - BORNO STATE INFORMATION AND	Purchase Of 2Nos. of 6.5Kva Power Generating Set For The Abba Ashigar College of	12,605,000.00	-	-	0.0%	12,605,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Purchase Of 2Nos. of Refurbished Toyota Bus For The Abba Ashigar College of Education	25,000,000.00	-	-	0.0%	25,000,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Purchase Of 3Nos. of Executive Tables And 3Nos. of Executive Chairs For The Abba	3,000,000.00	-	-	0.0%	3,000,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Purchase Of 7Nos. of Hp Desktop Computers And 7Nos. of Hp Laptops For The Abba	5,000,000.00	-	-	0.0%	5,000,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Purchase Of 5Nos. of Hp Printers For The Abba Ashigar College of Education Konduga	800,000.00	-	-	0.0%	800,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Purchase Of 5Nos. of Sharp Photocopying Machines For The Abba Ashigar College of	1,092,000.00	-	-	0.0%	1,092,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Purchase Of 3Nos. of Hp Scanners For The Abba Ashigar College of Education Konduga	150,000.00	-	-	0.0%	150,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Purchase Of Text Books And Research Materials For The Abba Ashigar College of	2,500,000.00	-	-	0.0%	2,500,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Purchase Of Table Tennis, Badminton And Football Equipments For The Abba Ashigar	250,000.00	-	-	0.0%	250,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Monitoring And Evaluation Is Been Carried Out To Check The Level Of Project Execution	30,000,000.00	-	-	0.0%	30,000,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Repairs Of office buildingThe Abba Ashigar College of Education Konduga	5,000,000.00	-	100,000.00	2.0%	4,900,000.00		
051705900100 - BORNO STATE ABBA ASHIGAR COLLEGE	Purchase Of Library Books & Equipment For Abba Ashigar College of Education Konduga	2,000,000.00	-	200,000.00	10.0%	1,800,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Purchase Of 1 Nos. Of Hilux for The Executive Secretary/Chairman in Education Trust	100,000,000.00	-	-	0.0%	100,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Procurement Of 10 Nos. Of Executive Tables And Excutive Chairs and 50 nos normal	100,000,000.00	-	10,500,000.00	10.5%	89,500,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Procurement Of 200 Nos. Of Hp Laptops To The Education Trust Fund.	200,000,000.00	-	-	0.0%	200,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Procurement Of 10 Nos. Of Hp Printers To The Education Trust Fund.	30,000,000.00	-	-	0.0%	30,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Procurement Of 4 Nos. Of Sharp Photocopying Machines To The Education Trust Fund.	20,000,000.00	-	-	0.0%	20,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Procurement Of 2 Nos. Of Scanner To The Education Trust Fund.	2,000,000.00	-	-	0.0%	2,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Purchase Of Teaching And Learning Aid Equipment With In Mmc & Jere LGAs.	100,000,000.00	-	61,200,000.00	61.2%	38,800,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Purchase Of 100 nos of Library Books Within Mmc & Jere LGAs.	50,000,000.00	-	-	0.0%	50,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Purchase Of 1 nos of CCTV Equipment for Education Trust Fund.	10,000,000.00	-	-	0.0%	10,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Construction Of 20 Nos. Of Staff Quarter Within Mmc & Jere LGAs.	639,230,000.00	-	57,476,811.25	9.0%	581,753,188.75		
051706500100 - BORNO STATE EDUCATION TRUST FUND	construction Of 5 Nos. Of Boreholes Within M.M.C & Jere LGAs.	50,000,000.00	-	-	0.0%	50,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Construction Of 3 Nos of blocks of class 1 Per Senatorial Zones for Education Trust Fund.	400,000,000.00	-	50,000,000.00	12.5%	350,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	construction of 2 nos of office blocks in main office in Maiduguri	200,000,000.00	-	-	0.0%	200,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Rehabilitation Repairs Of 2 nos of Public Schools Within M.M.C & Jere LGAs.	200,000,000.00	-	2,100,000.00	1.1%	197,900,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Rehabilitation Repairs Of 2 nos of Libraries Within M.M.C & Jere LGAs.	100,000,000.00	-	-	0.0%	100,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Tree Planting Campign Across Various Schools across The State.	50,000,000.00	-	-	0.0%	50,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Research And Development for Education Trust Fund and Institution Based Research	70,000,000.00	-	49,592,260.00	70.8%	20,407,740.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Provision of relevant Educational Software for Higher School of Learning in M.M.C and	30,000,000.00	-	-	0.0%	30,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Evaluation and Monitoring of ongoing Projects in the State	140,000,000.00	-	65,262,800.00	46.6%	74,737,200.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Annual School Celebration to secondary school	20,000,000.00	-	14,390,000.00	72.0%	5,610,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Capacity building for 200 Student Within M.M.C & Jere LGAs.	350,000,000.00	-	221,524,650.00	63.3%	128,475,350.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Procurement of shares/trade commodity within mmc & jere lgas.	50,000,000.00	-	-	0.0%	50,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Provision Of Libraries Within M.M.C & Jere LGAs.	30,000,000.00	-	-	0.0%	30,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Construction of I bos of ICT Center for Education Trust Fund main office in Maiduguri	20,000,000.00	-	-	0.0%	20,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Repairs Of 5 Nos. Of Boreholes Within M.M.C LGAs.	20,000,000.00	-	-	0.0%	20,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Repairs Of 6 Nos. Of Staff Quarter Within Mmc & Jere LGAs.	30,000,000.00	-	16,675,000.00	55.6%	13,325,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Rehabilitation/ Repair of (20)No of Solar panel P22-6 16 Kw - 20 Kw for Education Trust	5,000,000.00	-	-	0.0%	5,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Repairs of ICT Center within the higher schools center in jere	5,000,000.00	-	-	0.0%	5,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Repairs Of Infrastructure for Education Trust Fund main office in Maiduguri	10,000,000.00	-	-	0.0%	10,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Repairs Of 5 Nos. Of Boreholes Within Jere LGAs.	15,000,000.00	-	-	0.0%	15,000,000.00		
051706500100 - BORNO STATE EDUCATION TRUST FUND	Repairs Of 10 Nos. Of Staff Quarter Within Mmc & Jere LGAs.	90,000,000.00	-	25,570,430.00	28.4%	64,429,570.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Procurement Of 5Nos. Of Executive Tables for Borno State Arabic and Sangaya Education	5,200,000.00	-	-	0.0%	5,200,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Procurement Of 2Nos. Of Laptops pavillion core i3 And 3Nos. Of Desktop RM 900 for	2,000,000.00	-	-	0.0%	2,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Procurement Of 2Nos. Of Hp Colourlaser Jet for Borno State Arabic and Sangaya	2,000,000.00	-	-	0.0%	2,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Procurement Of 2Nos. Of Sharp Photocopying Mashines for Borno State Arabic and	2,000,000.00	-	-	0.0%	2,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Procurement Of 2Nos. Scanners for Borno State Arabic and Sangaya Education Board.	650,000.00	-	-	0.0%	650,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Purchase of 20 nos of white boards and audio-visual aids across the 27 LGA in state	12,000,000.00	-	3,992,000.00	33.3%	8,008,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Purchase Of Text Books And Research Materials For The Sangaya	5,000,000.00	-	-	0.0%	5,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Purchase Of Sporting kits and other game equipment in the sangaya	5,000,000.00	-	-	0.0%	5,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Purchase of Recreational Facilities to 50 selected schools across the state	5,000,000.00	-	-	0.0%	5,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Purchase Of 300 Nos of classroom desk Across State.	26,850,000.00	-	-	0.0%	26,850,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Construction Of 15Nos. Of New Boreholes for Borno State Arabic and Sangaya Education	15,000,000.00	-	-	0.0%	15,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Construction Of Sangaya/Islamiyya Schools for Borno State Arabic and Sangaya	70,000,000.00	-	-	0.0%	70,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Construction Of Sanagaya Libraries for Borno State Arabic and Sangaya Education Board.	10,000,000.00	-	-	0.0%	10,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Provision Of Sporting Facilities for Borno State Arabic and Sangaya Education Board.	5,000,000.00	-	-	0.0%	5,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Construction Of Ict Center for Borno State Arabic and Sangaya Education Board.	10,000,000.00	-	-	0.0%	10,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Rehabilitation Of Sangaya/Islamiyya Schools water facilities for Borno State Arabic and	65,000,000.00	-	-	0.0%	65,000,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Research And Development for Borno State Arabic and Sangaya Education Board.	50,000,000.00	-	1,015,000.00	2.0%	48,985,000.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Monitoring And Evaluation for Borno State Arabic and Sangaya Education Board.	139,100,000.00	-	41,364,875.00	29.7%	97,735,125.00		
051706600100 - BORNO STATE ARABIC AND SANGAYA	Capacity building for 100 Islamiyya Student to Local within mmc	200,650,000.00	-	15,532,500.00	7.7%	185,117,500.00		
051706700100 - BORNO STATE RAMAT POLYTECHNIC	Repairs Of 4-Blocks Of Staff Quarters for The Ramat Polytechnic	915,066,000.00	-	915,065,999.49	100.0%	0.51		
051706700100 - BORNO STATE RAMAT POLYTECHNIC	Monitoring And Supervision for Learning in achieving results and to spot bottlenecks in	66,000,000.00	-	66,000,000.00	100.0%	-		
051706700100 - BORNO STATE RAMAT POLYTECHNIC	Purchase of 1No of Toyota Hilux to the Provost	75,000,000.00	-	24,266,810.84	32.4%	50,733,189.16		
051706900100 - BORNO STATE COLLEGE OF EDUCATION	Construction Of Staff Quarters/Provost House/Guest House In The College Waka-Biu.	355,000,000.00	-	-	0.0%	355,000,000.00		
051706900100 - BORNO STATE COLLEGE OF EDUCATION	Construction Of 2Nos Of Newly Boreholes At The School College Of Waka-Biu	25,000,000.00	-	-	0.0%	25,000,000.00		
051706900100 - BORNO STATE COLLEGE OF EDUCATION	Construction Of Gymnasium/Gateway Fence & Land Scaping Of Gadambuli Lecture Hall	460,517,000.00	-	-	0.0%	460,517,000.00		
051706900100 - BORNO STATE COLLEGE OF EDUCATION	Monitoring And Evaluation is been carried out to ascertain the level of staff performance	30,000,000.00	-	-	0.0%	30,000,000.00		
051706900100 - BORNO STATE COLLEGE OF EDUCATION	Purchase Of (2)No of Solar panel P22-6 16 Kw - 20 Kw At Waka-Biu	40,516,000.00	-	-	0.0%	40,516,000.00		
051706900100 - BORNO STATE COLLEGE OF EDUCATION	Procurement Of Books & Equipment To The Student At Waka-Biu	60,000,000.00	-	-	0.0%	60,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of Text Books And Research Materials For Mohamet Lawan College of	2,000,000.00	-	-	0.0%	2,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 15 nos of School Desks And Chairs For Lecture Halls For Mohamet Lawan	5,000,000.00	-	-	0.0%	5,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 6 Ploughs, And 10 Harrows For Mohamet Lawan College of Agriculture	400,000,000.00	-	-	0.0%	400,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Rehabilitation / Repairs Of The College Libraries And School Laboratory For Mohamet	2,000,000.00	-	-	0.0%	2,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Rehabilitation/Repairs Of Infrastructures For Mohamet Lawan College of Agriculture	10,000,000.00	-	-	0.0%	10,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Monitoring And Evaluation Of Projects To Ascertain The Level Of Execution And	55,000,000.00	-	-	0.0%	55,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 2 Volkwagen Golf Wagon For Mohamet Lawan College of Agriculture	20,000,000.00	-	-	0.0%	20,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 3 Desktop Computers For Mohamet Lawan College of Agriculture	5,000,000.00	-	-	0.0%	5,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of Library Books & Equipment For Mohamet Lawan College of Agriculture	3,000,000.00	-	240,000.00	8.0%	2,760,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Repairs Of ICT Facilities In Lawan College In Jere and Maiduguri.	5,000,000.00	-	-	0.0%	5,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 20Nos. of Executive Tables And 20Nos. of Executive Chairs For The Abba	10,000,000.00	-	-	0.0%	10,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 1Nos. of Hp Desktop Computers And 1Nos. of Hp Laptops For The Abba	1,000,000.00	-	-	0.0%	1,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 1Nos. of Hp Printers For The Abba Ashigar College of Education Konduga	1,000,000.00	-	-	0.0%	1,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 1Nos. of Sharp Photocopying Machines For The Abba Ashigar College of	1,000,000.00	-	-	0.0%	1,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 3Nos. of Hp Scanners For The Abba Ashigar College of Education Konduga	5,000,000.00	-	-	0.0%	5,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase Of 1 No of Golf Car For Mohammed Goni College of Legal & Islamic Studies.	5,000,000.00	-	-	0.0%	5,000,000.00		
051707400100 - BORNO STATE MOHAMET LAWAN	Purchase of 5 Nos HP 500G ROM Laptop Computers For Mohammed Goni College of	82,500,000.00	-	-	0.0%	82,500,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Purchase Of 61 office Furniture For Mohammed Goni College of Legal & Islamic Studies.	37,500,000.00	-	-	0.0%	37,500,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Purchase Of 40 Classroom furniture For Mohammed Goni College of Legal & Islamic	10,000,000.00	-	-	0.0%	10,000,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Rehabilitation / Repairs - 20 nos of classes in Mohammed Goni College of Legal	22,000,000.00	-	-	0.0%	22,000,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Purchase Of 1 nos of hilux trucks and 1 No of Golf Car For Mohammed Goni College of	100,000,000.00	-	-	0.0%	100,000,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Purchase of 5 Nos HP 500G ROM Laptop Computers For Mohammed Goni College of	10,500,000.00	-	-	0.0%	10,500,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Purchase of 2Nos HP Llaser jet Computer Printers and HP scanners For Mohammed Goni	1,200,000.00	-	-	0.0%	1,200,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Purchase Of 2Nos Sharp Photocopying Machines For Mohammed Goni College of Legal &	4,000,000.00	-	-	0.0%	4,000,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Rehabilitation of Offices For Mohammed Goni College of Legal & Islamic Studies.	15,000,000.00	-	-	0.0%	15,000,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	construction of 1 lecture theatre and Provision Of Lecture Desks And Table For	541,300,000.00	-	-	0.0%	541,300,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Construction Of water facilities In mohammed goni collage of legal & islamic studies in	14,000,000.00	-	-	0.0%	14,000,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Purchase Of200Kva Of Power Generating Set For mohammed goni collage of legal &	50,000,000.00	-	-	0.0%	50,000,000.00		
051707500100 - BORNO STATE MOHAMMED GONI	Rehabilitation Of Mohammed Goni College of Legal & Islamic Studies office of provost in	7,000,000.00	-	-	0.0%	7,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Purchase Of 1Nos. Of Toyota Hilux 2020 for The Hon Commissioner Ministry of Health	80,000,000.00	-	-	0.0%	80,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Procurement Of 6Nos. Of Executive Tables, Executive Chairs, 6Nos. Of Semi Executive	15,000,000.00	1,461,000.00	1,461,000.00	9.7%	13,539,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Procuremtn Of 6Nos. Of Hp Laptops for the Ministry of Health and Human Services	5,000,000.00	2,990,000.00	2,990,000.00	59.8%	2,010,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Procurement Of 5Nos. Of Hp MX360 3 In 1 Printers for the Ministry of Health and Human	5,000,000.00	-	-	0.0%	5,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Procurement Of 2Nos. Of MW 351 Sharp Brand photocopy Machines for the Ministry of	500,000.00	-	-	0.0%	500,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at MMC LGAs.	600,000,000.00	2,250,000.00	2,250,000.00	0.4%	597,750,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Logistics Management, Coordination Offices And Land Scaping At The	80,000,000.00	-	-	0.0%	80,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at BAYO LGA	900,000,000.00	-	552,451,800.00	61.4%	347,548,200.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Ict Center In MMC LGA	30,000,000.00	-	-	0.0%	30,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Rehabilitation Of General Hospitals in Konduga LGA	1,000,000,000.00	568,887,800.00	585,323,800.00	58.5%	414,676,200.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Rehabilitation Of Class Rooms At College Of Health Technology Maiduguri.	80,000,000.00	-	-	0.0%	80,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Repairs Of Offices in College of Health GWOZA LGAs.	100,000,000.00	-	-	0.0%	100,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Rehabilitation Of Existing Staff Quarters At College Of Nursing Maiduguri.	100,000,000.00	50,612,000.00	50,612,000.00	50.6%	49,388,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Research on communicable diseases and creating development within JERE LGAs	20,000,000.00	-	-	0.0%	20,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Provision Of Relevant Surveying Software for the Ministry of Health and Human Services.	1,000,000.00	-	-	0.0%	1,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Conduct Quarterly monitoring and evaluation Supervision To Health Facilities across the	100,000,000.00	-	50,612,000.00	50.6%	49,388,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Celebrations of Eid fitr, Eid kabir, Christmas, independence day and Easter for the	1,000,000.00	-	-	0.0%	1,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Capacity building Of doctors, clinical recorders and nursing Staff At Different	550,000,000.00	17,298,000.00	162,550,000.00	29.6%	387,450,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at DIKWA LGA	1,000,000,000.00	-	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at KUKAWA LGA	1,000,000,000.00	-	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Rehabilitation Of General Hospitals in shani lgas	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Procurement Of One Students toyota 2010 Shuttle Bus for the Ministry of Health and	1,000,000,000.00	879,462,056.97	879,462,056.97	87.9%	120,537,943.03		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Purchase Of 2 Shredding Machines For Ministry of Health and Human Services	2,000,000.00	-	-	0.0%	2,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	purchase Of scanner to General Hospitals in shani lgas	1,000,000.00	-	-	0.0%	1,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at DIKWA LGA	1,000,000,000.00	-	963,021,960.52	96.3%	36,978,039.48		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at KUKAWA LGA	1,000,000,000.00	-	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of General Hospitals in shani lgas	1,000,000,000.00	-	879,462,056.97	87.9%	120,537,943.03		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at GWOZA LGA	1,000,000,000.00	963,021,960.52	963,021,960.52	96.3%	36,978,039.48		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at HAWUL LGA	1,300,000,000.00	1,000,000,000.00	1,000,000,000.00	76.9%	300,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of General Hospitals in BIU LGA	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at ASKIRA UBA LGA	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of 1No of Health Centers at KWAYA KUSAR LGA	1,237,600,000.00	1,188,662,955.68	1,188,662,955.68	96.0%	48,937,044.32		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Constrcution Of 1No of General Hospitals across the state	1,237,600,000.00	1,188,662,955.68	1,188,662,955.68	96.0%	48,937,044.32		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Constrcution Of 1No of General Hospitals across the state	1,527,600,000.00	1,188,662,955.68	1,188,662,955.68	77.8%	338,937,044.32		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of 1No of Health Centers at KAGA LGA	1,737,600,000.00	1,188,662,955.68	1,188,662,955.68	68.4%	548,937,044.32		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Constrcution Of 1No of General Hospitals across the state	1,737,600,000.00	16,436,000.00	16,436,000.00	0.9%	1,721,164,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Rehabilitation Of 1No of General Hospitals across the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	NUT.4.MIYCN.3.1. 7. Train health workers on key household practices including Maternal	545,000,000.00	500,000,000.00	500,000,000.00	91.7%	45,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	NUT.4.IMAM.2.1. 6. Build capacity of HWs to promote women's nutritional status through	15,000,000.00	-	-	0.0%	15,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	NUT.6.FNS.1.5.4. Production/Procurement and distribution of Ready-to-Use Therapeutic	210,000,000.00	-	-	0.0%	210,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	NUT.4.ME.4.1. 6 Develop Supportive Supervision Monitoring and Evaluation tools for	217,000,000.00	-	-	0.0%	217,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	NUT.2.MYCN.2.1. 7. Promote and Support Early initiation and Exclusive Breastfeeding	900,000,000.00	-	-	0.0%	900,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	NUT.5.MYCN.2.1.10. Conduct community dialogue maternal infant and young Child	1,910,000,000.00	-	-	0.0%	1,910,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Purchase of Tricycle ambulances + ambulance repairs/replacement	600,000,000.00	-	-	0.0%	600,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction of New PHCs in underserved/zero-coverage communities.	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Purchase Of 3 No. Of GOLF WAGON For zonal office Maiduguri main office	24,000,000.00	-	21,281,628.90	88.7%	2,718,371.10		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Purchase Of Various Executive Tables And Excutive Chairs Within The Contributory	200,000,000.00	-	1,513,850.00	0.8%	198,486,150.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Purchase Of 5 Hp stream 11 intel celeron Desktop Computers And 5 Hp pro Laptops For	30,000,000.00	-	8,619,000.00	28.7%	21,381,000.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Purchase Of 5 Hp MX900 Printers For Contributory Health Care Management Agency	10,000,000.00	-	2,100,000.00	21.0%	7,900,000.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Purchase Of 5 Sharp MD200 Photocopying Machines For Contributory Health Care	5,000,000.00	-	-	0.0%	5,000,000.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Purchase Of 5 Epson DS-530 11 Scanners For Contributory Health Care Management	5,000,000.00	-	-	0.0%	5,000,000.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Provision Of Electricity To The Contributory Health Care Management Agency in	14,000,000.00	-	8,851,050.00	63.2%	5,148,950.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Construction Of Ict Center In The Healthcare Management Agency in Maiduguri main	20,000,000.00	-	1,508,326.00	7.5%	18,491,674.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Monitoring And Supervision On Contributory Pension Across The State.	314,458,000.00	-	69,090,200.00	22.0%	245,367,800.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Purchase Of 3 NO TOYATO HILUX TRUCK TO ALL THE ZONAL OFFICES	250,000,000.00	-	-	0.0%	250,000,000.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Provision/ PURCHASE OF 3 NO OF 18 SEATER BUS To The Contributory Health Care	80,000,000.00	-	-	0.0%	80,000,000.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	Construction/ PROVISION OF OFFICE BUILDING In The Healthcare Management Agency	450,000,000.00	-	-	0.0%	450,000,000.00		
052100200100 - BORNO STATE CONTRIBUTORY HEALTH	AQUISATION OF COMPUTER SOFTWARE TO THE AGENCY AND STATE WIDE	30,000,000.00	-	10,000,000.00	33.3%	20,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Procurement Of 4Nos. Of Executive Tables And Excutive Chairs for State Primary	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Procurement 10 Nos. Of Medical Equipment across the state	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Repairs Of Office In The Zonal Offices At Mmc LGA.	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Rehabilitation Of Hospital / Health Centres IN THE WHOLE STATE	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Rehabilitation Of Offices for State Primary Healthcare Development Agency main office	300,000,000.00	-	-	0.0%	300,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Research On Communicable Diseases Across The State.	35,000,000.00	-	-	0.0%	35,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Acquisition of Computer Software for State Primary Healthcare Development Agency	15,000,000.00	-	-	0.0%	15,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Monitoring And Supervision Of All Health Care Centers In The State.	400,000,000.00	-	22,000,000.00	5.5%	378,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Training Of 100 Nos. Of Stundent In College Of Health & Nursing FOR THE WHOLE	100,000,000.00	-	100,000,000.00	100.0%	-		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.IMAM.3.1. 9. Support active case finding of MAM & SAM and provide appropriate	95,431,000.00	-	-	0.0%	95,431,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MS.2.1. 2. Support Routine Iron-folic acid /Multiple micronutrient supplements	139,195,000.00	-	-	0.0%	139,195,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.2.IDH.2.1. 3. Sustain On-going Iron-folic acid /MMS supplementation for pregnant	36,000,000.00	-	-	0.0%	36,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.IDH.2.1. 4. Strengthen vitamin A supplementation during MNCHW for under-5	440,436,000.00	-	-	0.0%	440,436,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MS.2.1. 5. Support Routine Vitamin A supplementation for under-5 children	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.2.HRN.2.1. 6. Build capacity of HWs to promote women's nutritional status through	462,336,000.00	-	-	0.0%	462,336,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.2.MIYCN.2.1. 7. Promote and Support Early initiation and Exclusive Breastfeeding	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.MIYCN.2.1. 8. Promote the establishment of Baby Friendly and food	95,431,000.00	-	-	0.0%	95,431,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.CP.2.1.9. Ensure the establishment of crèches in all work places having more than	95,431,000.00	-	-	0.0%	95,431,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.REG.2.1. 12. Monitor the implementation of the international code on the	139,195,000.00	-	-	0.0%	139,195,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IDH.2.1. 13. Conduct World Breastfeeding Week and all other national nutrition	110,700,000.00	-	-	0.0%	110,700,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.HRN.3.1.1. Build Capacity for regular growth monitoring and promotion (GMP) at	7,662,000.00	-	-	0.0%	7,662,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MIYCN.3.1. 2. Procurement of growth monitoring equipment for health facilities.	112,230,000.00	-	-	0.0%	112,230,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.2.2. 3. Sensitization for care of the elderly to meet their nutritional	187,860,000.00	-	-	0.0%	187,860,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.IEC/SBCC.3.1. 3. Sensitization of religious groups and community leaders for	160,644,000.00	-	-	0.0%	160,644,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.2.MS.3.1. 4. Support distribution of Iron folate supplements to WCBA and	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MS.3.1. 8. Sustain and scale up distribution of micronutrient powder (MNP) for	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.3.2.1. Provide education to the general public on risk factors and	1,890,000.00	-	-	0.0%	1,890,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L -ORS, de-worming tablet for	95,432,000.00	-	-	0.0%	95,432,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.5.1. 3. Promote the use of available local varieties of nutritious food	25,000,000.00	-	-	0.0%	25,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.NCDs.5.2.3 Promote healthy eating habits to reduce the incidence of non-	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.3.2.1. Provide education to the general public on risk factors and	4,700,000.00	-	-	0.0%	4,700,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L -ORS, de-worming tablet for	95,084,000.00	-	-	0.0%	95,084,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.4.ME.4.1. 6 Develop Supportive Supervision Monitoring and Evaluation tools for	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.5.1. 3. Promote the use of available local varieties of nutritious food	118,340,000.00	-	-	0.0%	118,340,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.NCDs.5.2.3 Promote healthy eating habits to reduce the incidence of non-	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.ME.1.5.3. Conduct baseline/post intervention survey on Nutrition-in- emergency	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Provision of Water systems, latrines, waste pits, incinerators.	500,000,000.00	-	-	0.0%	500,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Provision and Installation of Solar panels, batteries, and inverters to ensure 24/7 power	750,000,000.00	-	-	0.0%	750,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Purchase of BP machines, delivery kits, ultrasound machines, haematology analysers,	1,100,000,000.00	-	-	0.0%	1,100,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Provision and installation of Solar-powered refrigerators, vaccine carriers, and	350,000,000.00	-	-	0.0%	350,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Capacity building with Stipends, supervision, and tools for CHIPS agents	300,000,000.00	-	196,212,137.56	65.4%	103,787,862.44		
052100800100 - BORNO STATE KASHIM IBRAHIM	Construction Of Ongoing Bornon State university Teaching Hospital .	1,893,250,000.00	-	-	0.0%	1,893,250,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Purchase Of 8Nos of Executive Tables And 16 Excutive Chairs State Teaching Hospital In	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Procurement of 100Nos of beds at State Teaching Hospital In KONDUGA LGA.	1,069,610,000.00	-	-	0.0%	1,069,610,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Procurement Of One Toyota Hilux 2020 to the teaching hospital	1,017,000,000.00	-	-	0.0%	1,017,000,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Procurement Of Two toyota Camery 2021 to the teaching hospital	1,017,000,000.00	-	-	0.0%	1,017,000,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Procurement of 3 18 seater Bus to the teaching hospital	1,026,500,000.00	-	-	0.0%	1,026,500,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Procurement Of 14Nos. Of Hp pavillion core i7 Laptops in the teaching hospital	272,770,000.00	-	-	0.0%	272,770,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers in the teaching hospital	42,500,000.00	-	-	0.0%	42,500,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Procurement Of 2 No of solar inverter set in the Borno state teaching hospital.	690,000,000.00	-	-	0.0%	690,000,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Purchase Of Diagnostic, Surgical Instruments And Other Medical Equipment in the	1,069,610,000.00	-	-	0.0%	1,069,610,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Purchase Of 200 Nos of CCTV cameras To State Specialist Hospital .	51,000,000.00	-	-	0.0%	51,000,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Construction Of Health College of lab department in the teaching hospital	1,893,250,000.00	-	-	0.0%	1,893,250,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Construction Of Health College department in the teaching hospital	1,507,722,000.00	-	-	0.0%	1,507,722,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Construction Of Health College of library hall the teaching hospital	1,507,722,000.00	-	-	0.0%	1,507,722,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Construction Of Health College lacture threatre unit in the teaching hospital	2,657,722,000.00	-	-	0.0%	2,657,722,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Construction Of Health College of CBT department in the teaching hospital	2,507,722,000.00	-	-	0.0%	2,507,722,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Construction Of Health College of Health department in the teaching hospital	2,507,722,000.00	-	-	0.0%	2,507,722,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Repairs of water facilities	220,000,000.00	-	-	0.0%	220,000,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Procurement Of 2Nos. Of Sharp Scanners Brand Photocopying Machines For The Drug	128,500,000.00	-	-	0.0%	128,500,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Purchase Of 1 No of Power Generating Set (30Kva) For The Drug Agency	303,750,000.00	-	-	0.0%	303,750,000.00		
052100800100 - BORNO STATE KASHIM IBRAHIM	Purchase Of Medical Equipment To State Specialist Hospital .	1,069,610,000.00	-	-	0.0%	1,069,610,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Procurement Of One Toyota Hilux 2020 Vehicle For The Drug Agency	20,000,000.00	-	-	0.0%	20,000,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive	13,400,000.00	-	-	0.0%	13,400,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Procurement Of 14Nos. Of Hp pavillion core i7 Laptops For The Drug Agency	5,000,000.00	-	-	0.0%	5,000,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers For The Drug Agency	1,160,000.00	-	-	0.0%	1,160,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines For The Drug	1,160,000.00	-	-	0.0%	1,160,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Procurement Of 2Nos. Of Sharp Scanners Brand Photocopying Machines For The Drug	1,160,000.00	-	-	0.0%	1,160,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Purchase Of 1 No of Power Generating Set (30Kva) For The Drug Agency	10,000,000.00	-	-	0.0%	10,000,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Construction Of Ict centres within the Agency	25,000,000.00	-	-	0.0%	25,000,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Monitoring And Evaluation is to evaluation the level of perfomance projects across the	20,000,000.00	-	-	0.0%	20,000,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Acquisition Of 2 plots of Land For The Drug Agency	20,090,000.00	-	-	0.0%	20,090,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Purchase Of 2 Shredding Machines For The Drug Agency	1,160,000.00	-	-	0.0%	1,160,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Purchase Of Diagnostic, Surgical Instruments And Other Medical Equipment For The Drug	20,000,000.00	-	-	0.0%	20,000,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Purchase Of 100Nos of Fire extingusher for fire service For The Drug Agency	12,000,000.00	-	-	0.0%	12,000,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Construction Of Infrastructures For The Drug Agency	20,000,000.00	-	-	0.0%	20,000,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Conduct research and development For The Drug Agency	30,000,000.00	-	-	0.0%	30,000,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Conduct capacity building for staff within the Agency	40,195,000.00	-	-	0.0%	40,195,000.00		
052100900100 - BORNO STATE DRUGS AND MEDICAL	Software acquisition For The Drug Agency	25,000,000.00	-	-	0.0%	25,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Purchase Of 1No. Of Toyota 2020 Hilux For C.M.D of Hospitals Management Board	120,000,000.00	-	-	0.0%	120,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Purchase Of Various Executive Tables And Excutive Chairs To The Hospitals	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Purchase Of 3 Hp pro 88 Desktop Computers And 2 Hp pavillion core i5 Laptops To The	70,000,000.00	-	-	0.0%	70,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Purchase Of 3 Hp MX400 Printers To The Hospitals Management Board	20,000,000.00	-	-	0.0%	20,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Purchase Of 2 Sharp MD200 Photocopying Machines To The Hospitals Management	11,000,000.00	-	-	0.0%	11,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Purchase Of 20Kva Of Power Generating Set To The Hospitals Management Board MAIN	2,100,000,000.00	-	-	0.0%	2,100,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Purchase Of Executive Tables, CHAIRS AND FURNITURE To The State Specialist	250,000,000.00	-	-	0.0%	250,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at jere LGAs.	1,321,000,000.00	-	-	0.0%	1,321,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Rehabilitation Of Residential Quarters At General Hospital across the state	300,000,000.00	-	-	0.0%	300,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Rehabilitation Of Health Centres At General Hospital across the state	1,000,000,000.00	-	-	0.0%	1,000,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Monitoring And Supervision Of Doctors Across the STATE WIDE	200,000,000.00	-	-	0.0%	200,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Training Of Staff At Different Department Within the whole state.	200,000,000.00	-	-	0.0%	200,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Rehabilitation Of Health Centres At General Hospital across the state	5,000,000,000.00	-	-	0.0%	5,000,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Rehabilitation Of Health Centres At General Hospital across the state	5,000,000,000.00	-	-	0.0%	5,000,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Procurement Of Hospital Beds With Side Drawers to PHC in Central Store across the	1,321,000,000.00	-	-	0.0%	1,321,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Procurement Of Hospital Beds With Side Drawers to PHC in Central Store across the	1,321,000,000.00	-	-	0.0%	1,321,000,000.00		
052110200100 - BORNO STATE HOSPITALS MANAGEMENT	Aquisation of software computer Application for the whole state	1,707,000.00	-	-	0.0%	1,707,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
052110400100 - BORNO STATE COLLEGES OF NURSING	Procurement Of One Toyota Hilux 2020 Vehicle For The College Of Nursing & Midwifery	20,000,000.00	-	-	0.0%	20,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Procurement Of One Students toyota 2010 Shuttle Bus for The College Of Nursing And	125,500,000.00	-	-	0.0%	125,500,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive	9,000,000.00	-	-	0.0%	9,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Procurement Of 14Nos. Of Hp pavillion core i7 Laptops for The College Of Nursing And	70,000,000.00	-	-	0.0%	70,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers for The College Of Nursing And	5,000,000.00	-	-	0.0%	5,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines for The College Of	5,000,000.00	-	-	0.0%	5,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Procurement Of 2Nos Of Sharp pro 900 Brand Of Shredding Machines for The College Of	7,000,000.00	-	-	0.0%	7,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Procurement Of 2Nos Of Sharp pro maecel Brand Of Scanner for The College Of Nursing	5,000,000.00	-	-	0.0%	5,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Purchase Of 10Nos of Fire Fighting equipments for The College Nursing and Midwifery in	3,000,000.00	-	-	0.0%	3,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Purchase Of 10No set of Various Teaching And Learning Equipment in nursing	126,250,000.00	-	-	0.0%	126,250,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Purchase Of various Library Books & Equipment For the nursing	100,250,000.00	-	-	0.0%	100,250,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Purchase Of Sporting kits and other game equipment in nursing	4,000,000.00	-	-	0.0%	4,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	CONSTRUCTION/Provision Of sporting facility for The College Of Nursing in Maiduguri	25,000,000.00	-	-	0.0%	25,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Construction Of Examination Halls In The College Of Nursing main campus maiduguri	4,000,000.00	-	-	0.0%	4,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Repairs Of Housing In The College Of Nursing.	21,000,000.00	-	-	0.0%	21,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Rehabilitation Of Staff Quarters In The College Of Nursing main campus maiduguri	25,000,000.00	-	-	0.0%	25,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Rehabilitation and Repairs Of Electricity In The College Of Nursing in maiduguri.	8,000,000.00	-	-	0.0%	8,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Rehabilitation / repair of library In The College Of Nursing in Maiduguri.	1,000,000.00	-	-	0.0%	1,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Monitoring And Evaluation is carried of out to increase and improve the level of staff	2,000,000.00	-	-	0.0%	2,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Celebrations of Eid fitr, Eid kabir, Christmas and Easter in the college	2,000,000.00	-	-	0.0%	2,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	Purchase Of 40 Classroom furniture For the nursing	10,000,000.00	-	-	0.0%	10,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	REHABILITATION/REPAIRS OF WATER WAYS AT THE MAIDUGURI SCHOOL OF NURSING	12,000,000.00	-	-	0.0%	12,000,000.00		
052110400100 - BORNO STATE COLLEGES OF NURSING	CONSTRUCTION/PROVISION OF Lecture Hall and RESIDENTIAL QUARTERS In The	300,000,000.00	-	-	0.0%	300,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Procurement Of One Toyota Hilux 2020 Vehicle For The College Of Nursing	150,000,000.00	-	-	0.0%	150,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Procurement Of One Students toyota 2010 Shuttle Bus for The College Of Nursing	216,000,000.00	-	-	0.0%	216,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive	10,000,000.00	-	700,000.00	7.0%	9,300,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 14Nos. Of Hp pavillion core i7 Laptops for The College Of Nursing	35,000,000.00	-	3,130,000.00	8.9%	31,870,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers for The College Of Nursing	25,000,000.00	-	-	0.0%	25,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines for The College Of	5,000,000.00	-	-	0.0%	5,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 2Nos Of Sharp pro 900 Brand Of Shredding Machines for The College Of	3,000,000.00	-	-	0.0%	3,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 2Nos Of Sharp pro maecel Brand Of Scanner for The College Of Nursing	5,000,000.00	-	-	0.0%	5,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Purchase Of 10Nos of Fire Fighting equipments for The College Nursing monguno	10,000,000.00	-	-	0.0%	10,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Purchase Of 10No set of Various Teaching And Learning Equipment in nursing monguno	12,000,000.00	-	2,080,000.00	17.3%	9,920,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Purchase Of various Library Books & Equipment For the nursing monguno	12,000,000.00	-	1,395,000.00	11.6%	10,605,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Purchase Of Sporting kits and other game equipment in nursing monguno	10,000,000.00	-	-	0.0%	10,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Purchase Of 40 Classroom furniture For the nursing monguno	15,000,000.00	-	-	0.0%	15,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Construction Of Examination Halls AND SPORTING FACILITY In The College Of Nursing	5,000,000.00	-	-	0.0%	5,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	CONSTRUCTION/PROVISION OF RESIDENTIAL QUARTERS In The College Of Nursing	100,000,000.00	-	-	0.0%	100,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Repairs Of Housing In The College Of Nursing	10,000,000.00	-	-	0.0%	10,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Rehabilitation / REPAIR OF ELETRICITY In The College Of Nursing main campus	10,000,000.00	-	-	0.0%	10,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Rehabilitation and Repairs Of HOUSING In The College Of Nursing in MONGUNO.	12,000,000.00	-	-	0.0%	12,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Rehabilitation / repair of WATER FACILITIES In The College Of Nursing in MONGUNO.	10,000,000.00	-	3,800,000.00	38.0%	6,200,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	REPAIR AND REHABILITATION OF LIBRARY IN SCHOOL OF NURSING MONGUNO.	13,000,000.00	-	-	0.0%	13,000,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	MONITORING /EVALUATION OF students activities within monguno	14,000,000.00	-	1,290,000.00	9.2%	12,710,000.00		
052110500100 - BORNO STATE COLLEGE OF NURSING	Celebrations of Eid fitr, Eid kabir, Christmas and Easter in the college.	18,000,000.00	-	3,450,000.00	19.2%	14,550,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Procurement Of One Toyota Hilux 2020 Vehicle For The College Of Nursing	150,000,000.00	-	-	0.0%	150,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Procurement Of One Students toyota 2010 Shuttle Bus for The College Of Nursing	216,000,000.00	-	-	0.0%	216,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive	10,000,000.00	-	-	0.0%	10,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 14Nos. Of Hp pavillion core i7 Laptops for The College Of Nursing	35,000,000.00	-	-	0.0%	35,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers for The College Of Nursing	25,000,000.00	-	-	0.0%	25,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines for The College Of	5,000,000.00	-	-	0.0%	5,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 2Nos Of Sharp pro 900 Brand Of Shredding Machines for The College Of	3,000,000.00	-	-	0.0%	3,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Procurement Of 2Nos Of Sharp pro maecel Brand Of Scanner for The College Of Nursing	5,000,000.00	-	-	0.0%	5,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Purchase Of 10Nos of Fire Fighting equipments for The College Nursing gwoza	10,000,000.00	-	-	0.0%	10,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Purchase Of 10No set of Various Teaching And Learning Equipment in nursing gwoza	12,000,000.00	-	-	0.0%	12,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Purchase Of various Library Books & Equipment For the nursing gwoza	12,000,000.00	-	-	0.0%	12,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Purchase Of Sporting kits and other game equipment in nursing gwoza	10,000,000.00	-	-	0.0%	10,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Purchase Of 40 Classroom furniture For the nursing gwoza	15,000,000.00	-	-	0.0%	15,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Construction Of Examination Halls In The College Of Nursing main campus maiduguri	5,000,000.00	-	-	0.0%	5,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Construction Of Staff Quarters In The College Of Nursing main campus maiduguri	100,000,000.00	-	-	0.0%	100,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Repairs Of Housing In The College Of Nursing	10,000,000.00	-	-	0.0%	10,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Rehabilitation and Repairs Of Electricity In The College Of Nursing in maiduguri.	10,000,000.00	-	-	0.0%	10,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Repairs Of Housing In The College Of Nursing	12,000,000.00	-	-	0.0%	12,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Repairs Of Drainages In The College Of Nursing Main campus maiduguri	10,000,000.00	-	-	0.0%	10,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Rehabilitation / repair of library In The College Of Nursing in Maiduguri.	13,000,000.00	-	-	0.0%	13,000,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Monitoring And Evaluation of student activities within gowza	14,000,000.00	-	1,380,000.00	9.9%	12,620,000.00		
052110600100 - BORNO STATE COLLEGE OF NURSING	Celebrations of Eid fitr, Eid kabir, Christmas and Easter in the college	18,000,000.00	-	-	0.0%	18,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Procurement Of One Student Shuttle Toyota Bus for The College Of Health Technology	17,000,000.00	-	-	0.0%	17,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive	7,000,000.00	-	-	0.0%	7,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Procurement Of 3Nos. Of Hp Pavillion core i5 Laptops for The College Of Health	4,000,000.00	-	-	0.0%	4,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Procurement Of 2Nos. Of Hp LR500 3 In 1 Printers for The College Of Health Technology.	2,000,000.00	-	-	0.0%	2,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Purchase Of Diagnostic, Surgical Instruments And Other Medical Equipment for The	2,000,000.00	-	-	0.0%	2,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Procurement Of Books & Equipment For The Colleges Of Health Technolog.	20,000,000.00	-	-	0.0%	20,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Construction Of Infrastructures at College of Health Technology Maiduguri.	204,000,000.00	-	6,505,699.13	3.2%	197,494,300.87		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Rehabilitation and Repairs Of 4Nos. Of Boreholes In The College of Health Technology.	3,000,000.00	-	500,000.00	16.7%	2,500,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Rehabilitation Of Offices at The College of Health Technology Maiduguri main office.	4,000,000.00	-	945,000.00	23.6%	3,055,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Rehabilitation Of ICT Centers at The College of Health Technology Maiduguri main	2,000,000.00	-	-	0.0%	2,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Erosion & Flood Control In The College of Health Technology. main campus	3,000,000.00	-	-	0.0%	3,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Research And Development is carried out to improve quality control and to provide	1,000,000.00	-	-	0.0%	1,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Acquisition Of Accounting Software for The College Of Health Technology.	1,000,000.00	-	-	0.0%	1,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Monitoring And Evaluation is carried of out to incease and improve the level of staff	40,000,000.00	-	2,676,000.00	6.7%	37,324,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Celebrations of Eid fitr, Eid kabir, Christmas and Easter across the 27 LGAs in the State	1,000,000.00	-	-	0.0%	1,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Capacity building to student activities in various department within MMC Iga	10,000,000.00	-	-	0.0%	10,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Construction of ICT infrastructure for The College Of Health Technology.	4,000,000.00	-	-	0.0%	4,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Rehabilitation Of 1 No of Power Generating Set (30Kva) For The Drug Agency	1,000,000.00	-	-	0.0%	1,000,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Repairs Of Infrastructures within the Agency	2,000,000.00	-	348,000.00	17.4%	1,652,000.00		
052110700100 - BORNO STATE COLLEGE OF HEALTH	Repairs of Heavy machineries for The College Of Health Technology.	2,000,000.00	-	-	0.0%	2,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Procurement of 5 Buses for monitoring and evaluation across the state.	60,000,000.00	-	-	0.0%	60,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Procurement Of 5No of sewage carrying trucks At Zonal Offices In Maiduguri.	100,000,000.00	-	-	0.0%	100,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Procurement Of 5No of Executive table and 3No of chairs At Zonal Offices In Maiduguri.	6,020,000.00	-	-	0.0%	6,020,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Procurement Of 3Nos. Of Hp Laptops corei 5 for The Ministry of Environment.	7,431,000.00	-	-	0.0%	7,431,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Procurement Of 4Nos. Of Hp Laserjet WX312 photocoying Machine for The Ministry of	5,736,000.00	-	-	0.0%	5,736,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Construction Of Permanent Offices in mmc and across the state	50,000,000.00	-	-	0.0%	50,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Construction Of Refuse Collection Centers, Sewage And Refuse Disposals In Maiduguri &	150,000,000.00	-	150,000,000.00	100.0%	-		
053500100100 - MINISTRY OF ENVIRONMENT	Rehabilitation Of Drainages At Ruwan Zafi, Goni Kachallari And Abuja Talaka. In Jere	280,000,000.00	-	-	0.0%	280,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Repairs Of Power Generating Plants At Tushari CBN Quarter, Maiduguri Water Treatment	11,576,000.00	-	-	0.0%	11,576,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Tree Planting campaign/Sensitization On Deforestation/Landscaping In Teaching	1,860,000,000.00	-	1,860,000,000.00	100.0%	-		
053500100100 - MINISTRY OF ENVIRONMENT	Erosion & Flood Control/Desilting,Evacuation,Dregging At Bolori, Maiduguri International	1,970,124,000.00	-	1,970,124,000.00	100.0%	-		
053500100100 - MINISTRY OF ENVIRONMENT	Wildlife Conservation and Rehabilitation Of Facilities In Borno state.	300,135,000.00	-	300,135,000.00	100.0%	-		
053500100100 - MINISTRY OF ENVIRONMENT	Industrial Pollution Prevention & Control Across Borno State LGAs.	200,000,000.00	-	200,000,000.00	100.0%	-		
053500100100 - MINISTRY OF ENVIRONMENT	Water Pollution Prevention & Control(Climate Change), Wheather Equipments,Drought &	250,000,000.00	-	250,000,000.00	100.0%	-		
053500100100 - MINISTRY OF ENVIRONMENT	Prevention, Climate change management and desertification control across the state.	1,000,000,000.00	-	1,000,000,000.00	100.0%	-		
053500100100 - MINISTRY OF ENVIRONMENT	Monitoring And Evaluation is carried of out to increase and improve the level of staff	5,366,000.00	-	-	0.0%	5,366,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Anniversaries and Celebrations (Free Distribution & Gifting Of Tree Seedlings In The 3	55,000,000.00	-	-	0.0%	55,000,000.00		
053500100100 - MINISTRY OF ENVIRONMENT	Water Pollution Prevention & Control(Climate Change), Wheather Equipments,Drought &	1,970,124,000.00	-	534,069,100.00	27.1%	1,436,054,900.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Purchase Of 18 Seater Toyota 2009 Bus for Borno State Environmental Protection	40,390,000.00	-	-	0.0%	40,390,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Purchase Of 2 Nos. Of Opened Toyota 2006 Trucks for Borno State Environemtal	72,270,000.00	-	-	0.0%	72,270,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Purchase Of Fifteen (15) Executive Tables And Fifteen (15) Executive Swivel Chairs And	10,000,000.00	-	-	0.0%	10,000,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Purchase Of Five(5) Hp 8Gb Ram Laptops &Ten (10) 4Gb Ram Desktop 17 Inch Screen	3,390,000.00	-	-	0.0%	3,390,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Upgrading Of Re-Cycling Plant for Borno State Environmental Protection Agecny in	650,000.00	-	-	0.0%	650,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Construction Of Drainages/Water-Ways Within Mmc	20,000,000.00	-	-	0.0%	20,000,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Construction Of public toilet within Borno state Environmental Protection Agency.	50,000,000.00	-	-	0.0%	50,000,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Rehabilitation Of Libraries for Borno State Environemtal Protection Agency main office in	500,000.00	-	-	0.0%	500,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Rehabilitation Of Heavy Plants Machineries and structures for Borno State Environemtal	11,300,000.00	-	-	0.0%	11,300,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Research On Environmental Pollution Within Maiduguri Metropolitan Council and Jere	500,000.00	-	-	0.0%	500,000.00		
053501600100 - BORNO STATE ENVIRONMENTAL	Conducting of Resaerch on appropraite ways to control environmental pollution within	10,000,000.00	-	-	0.0%	10,000,000.00		

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
053505500100 - BORNO STATE AGENCY FOR GREAT	Procurement Of One toyota 2010 Saloon for Borno State Green Great Wall	25,000,000.00	-	-	0.0%	25,000,000.00		
053505500100 - BORNO STATE AGENCY FOR GREAT	Purchase Of 2 Nos. Of Opened Toyota 2006 Trucks for Borno State Green Great Wall	34,000,000.00	-	-	0.0%	34,000,000.00		
053505500100 - BORNO STATE AGENCY FOR GREAT	Procurement Of 4Nos. Of Executive Tables, Executive Chairs, 5Nos. Of Semi Executive	35,000,000.00	-	-	0.0%	35,000,000.00		
053505500100 - BORNO STATE AGENCY FOR GREAT	Procurement Of 14Nos. Of Hp pavillion core i7 Laptops for Borno State Green Great Wall	2,500,000.00	-	-	0.0%	2,500,000.00		
053505500100 - BORNO STATE AGENCY FOR GREAT	Procurement Of 16Nos. Of Hp MX400 3 In 1 Printers for Borno State Green Great Wall	2,000,000.00	-	-	0.0%	2,000,000.00		
053505500100 - BORNO STATE AGENCY FOR GREAT	Procurement Of 2Nos. Of Sharp MD200 Brand Photocopying Machines for Borno State	1,500,000.00	-	-	0.0%	1,500,000.00		
053505500100 - BORNO STATE AGENCY FOR GREAT	Construction Of Office Building for Borno State Green Great Wall.	20,000,000.00	-	-	0.0%	20,000,000.00		
053505500100 - BORNO STATE AGENCY FOR GREAT	Provision Of Infrastructurefor Borno State Green Great Wall	30,000,000.00	-	-	0.0%	30,000,000.00		
053505500100 - BORNO STATE AGENCY FOR GREAT	Landscaping/Tree Plantingfor Borno State Green Great Wall	830,000,000.00	-	162,462,408.76	19.6%	667,537,591.24		
053505500100 - BORNO STATE AGENCY FOR GREAT	Research on street lights for Borno State Green Great Wall	10,000,000.00	-	-	0.0%	10,000,000.00		
053505500100 - BORNO STATE AGENCY FOR GREAT	Monitoring on project completionfor Borno State Green Great Wall	10,000,000.00	-	-	0.0%	10,000,000.00		
053505600100 - BORNO STATE AFORESTATION PROJECT	Landscaping/Tree Planting In Maiduguri International Hotel.	10,000,000.00	-	-	0.0%	10,000,000.00		
053505900100 - BORNO STATE WATER-SHED	Human Capital Development in Establishment of water-shed management agency in	20,000,000.00	-	-	0.0%	20,000,000.00		
053900100100 - MINISTRY OF YOUTH, SPORTS &	Procurement Of 5Nos. Of Executive Tables And Excutive Chairs for Ministry of Youth,	11,813,000.00	-	-	0.0%	11,813,000.00		
053900100100 - MINISTRY OF YOUTH, SPORTS &	Procurement Of 5Nos. Of Hp Laptops Corei 7 13 inch for Ministry of Youth, Sport and	5,381,000.00	-	-	0.0%	5,381,000.00		
053900100100 - MINISTRY OF YOUTH, SPORTS &	Procurement Of 5Nos. Of Hp Laser jet M477 Printers for Ministry of Youth, Sport and	2,690,000.00	-	-	0.0%	2,690,000.00		
053900100100 - MINISTRY OF YOUTH, SPORTS &	Procurement Of 4Nos. Of MXSharp 260 Photocopying for Ministry of Youth, Sport and	2,690,000.00	-	-	0.0%	2,690,000.00		
053900100100 - MINISTRY OF YOUTH, SPORTS &	Purchase Of Balls with other Gaming Equipment for Ministry of Youth, Sport and Poverty	7,525,000.00	-	-	0.0%	7,525,000.00		
053900100100 - MINISTRY OF YOUTH, SPORTS &	Construction Of middle sport center in the 3 Estate in jere LGA.	266,250,000.00	-	-	0.0%	266,250,000.00		
053900100100 - MINISTRY OF YOUTH, SPORTS &	Rehabilitation Of 5Nos Of Sporting Facilities Across the state.	375,000,000.00	-	-	0.0%	375,000,000.00		
053900100100 - MINISTRY OF YOUTH, SPORTS &	Sponsorship Of Christian Pilgrimage To Rome/Jerusalem and Ramadan Activities.	96,600,000.00	-	-	0.0%	96,600,000.00		
053900100100 - MINISTRY OF YOUTH, SPORTS &	Training And Retraining Of Footballers To Visit Other State For Sporting Games	196,875,000.00	-	196,875,000.00	100.0%	-		
053905100100 - BORNO STATE SPORTS COUNCIL	Procurement Of 1Nos. Of Laptops And 2Nos. Of Desktop To Executive Chairman in the	2,000,000.00	-	-	0.0%	2,000,000.00		
053905100100 - BORNO STATE SPORTS COUNCIL	Procurement Of 1Nos. Of Hp pavillion corei7 Printer To The Executive Chairman in the	1,500,000.00	-	-	0.0%	1,500,000.00		
053905100100 - BORNO STATE SPORTS COUNCIL	Procurement Of Sporting And Gaming Equipment in the Borno State Sports Council.	6,500,000.00	-	-	0.0%	6,500,000.00		
053905700100 - BORNO STATE SOCIAL INVESTMENT	Capacity building of youths across the state.	200,000,000.00	31,570,000.00	55,140,000.00	27.6%	144,860,000.00		
053905700100 - BORNO STATE SOCIAL INVESTMENT	Procurement Of 1 Toyota Hilux and 1Gulf wagon To The investment management	25,000,000.00	-	-	0.0%	25,000,000.00		
053905700100 - BORNO STATE SOCIAL INVESTMENT	Procurement Of 1Nos. Of Hp pavillion corei7 Computer To The Executive Chairman in the	10,000,000.00	2,600,000.00	3,350,000.00	33.5%	6,650,000.00		
053905700100 - BORNO STATE SOCIAL INVESTMENT	Procurement of mx sharp 260 photocopier To The investment management	5,000,000.00	-	2,600,000.00	52.0%	2,400,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	Acquisition Of Land for Ministry of Local Government and Emirate Affairs.	28,700,000.00	-	-	0.0%	28,700,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	Purchase Of 20Nos. Of Executive Tables And 20Nos. Of Executive Chairs for Ministry of	24,300,000.00	-	-	0.0%	24,300,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	Purchase Of 3Nos. of Hp Desktops And 2Nos. of Hp Laptops Computers for Ministry of	56,500,000.00	-	-	0.0%	56,500,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	Purchase Of 2Nos. Hp Laser Jet Printers for Ministry of Local Government and Emirate	2,000,000.00	-	-	0.0%	2,000,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	Purchase Of 2Nos. of Sharp Photocopying Machines for Ministry of Local Government and	2,334,000.00	-	-	0.0%	2,334,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	Rehabilitation Of Ict Center for Ministry of Local Government and Emirate Affairs.	22,833,000.00	-	-	0.0%	22,833,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	Provision of Infrastructures across the state	2,466,706,000.00	-	-	0.0%	2,466,706,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	NUT.1.IMAM.1.5.2. Conduct Advocacy for the establishment of Nutrition Desk in the	29,875,000.00	-	-	0.0%	29,875,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	NUT.2.Emergency.1.1.1. Promote commercial food production by empowering farmers'	29,875,000.00	-	-	0.0%	29,875,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	NUT.3 FSCP.1.4.2. Conduct Sensitization and demonstration on food handling and safety	29,875,000.00	-	-	0.0%	29,875,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	NUT.4 EE.1.2. 1. Provide Support to increase hectarage of land under cultivation of	29,875,000.00	-	-	0.0%	29,875,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	NUT.5 FNS.1.1. 2. Support the establishment	29,875,000.00	-	-	0.0%	29,875,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	NUT.6 HRN.1.1.8. Stage agricultural shows and exhibitions in the state with the	29,875,000.00	-	-	0.0%	29,875,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	NUT.2.Emergency.1.2.3. Support the establishment of special farms for fruits, vegetables	29,875,000.00	-	-	0.0%	29,875,000.00		
055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND	NUT.1.IMAM.5.2.10 Sensitization of Household/communities on safe water management	29,875,000.00	-	-	0.0%	29,875,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Procurement Of 1 Toyota Hilux To The Ministry of Religious Affairs.(fairly used vecheils)	10,000,000.00	-	-	0.0%	10,000,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Procurement Of 10Nos. Executive Tables And Executive Chairs To The Ministry of	2,000,000.00	-	-	0.0%	2,000,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Procurement Of 5 Nos. Of HP Laptops And 5 Nos. Of HP Desktop To The Ministry of	1,000,000.00	-	-	0.0%	1,000,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Procurement Of 2 Nos. Of Hp 477 Colourlaser Jet PRINTER To The Ministry of Religious	500,000.00	-	-	0.0%	500,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Procurement Of 2Nos. Of Sharp Photocopying Mashines To The Ministry of Religious	200,000.00	-	-	0.0%	200,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Power Generating set ,1 unit of Mikano 50 KVA Generator for ministry of Religious Affairs	1,000,000.00	-	-	0.0%	1,000,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In	600,000,000.00	-	140,740,964.53	23.5%	459,259,035.47		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Construction Of Cemeteries across The State.	500,000,000.00	-	66,650,000.00	13.3%	433,350,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Celebrations Of Maulud, Celebration Of Easter and Christmas, Eid-El-Fitr,Eid-El-Kabir and	1,855,068,000.00	-	869,500,000.00	46.9%	985,568,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In	600,000,000.00	-	-	0.0%	600,000,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In	600,000,000.00	-	-	0.0%	600,000,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In	600,000,000.00	-	-	0.0%	600,000,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Construction Of Central Mosque In Mafa, M.M.C, Jere And Ngala Lga And Churches In	600,000,000.00	-	-	0.0%	600,000,000.00		
056400100100 - MINISTRY OF RELIGIOUS AFFAIRS	Celebrations Of Maulud, Celebration Of Easter and Christmas, Eid-El-Fitr,Eid-El-Kabir,	1,855,067,000.00	948,546,826.37	1,818,046,826.37	98.0%	37,020,173.63		
056400200100 - BORNO STATE ISLAMIC PREACHING	Construction Of Office At Pilgrims Welfare Board Premises for Council of Ulamas.	5,000,000.00	-	-	0.0%	5,000,000.00		
056400300100 - BORNO STATE COUNCIL OF ULAMAS	Construction Of Office At Pilgrims Welfare Board Premises for Council of Ulamas.	2,400,000.00	-	-	0.0%	2,400,000.00		
056400400100 - BORNO STATE ISLAMIC RESEARCH	Purchase Of 5Nos. Of Executive Tables And 5Nos. Of Executive Chairs For Admin Block At	2,000,000.00	-	-	0.0%	2,000,000.00		
056400400100 - BORNO STATE ISLAMIC RESEARCH	Purchase Of 5Nos. Of Desktop Computers For 5-Units In The Islamic Research Center.	1,400,000.00	-	-	0.0%	1,400,000.00		

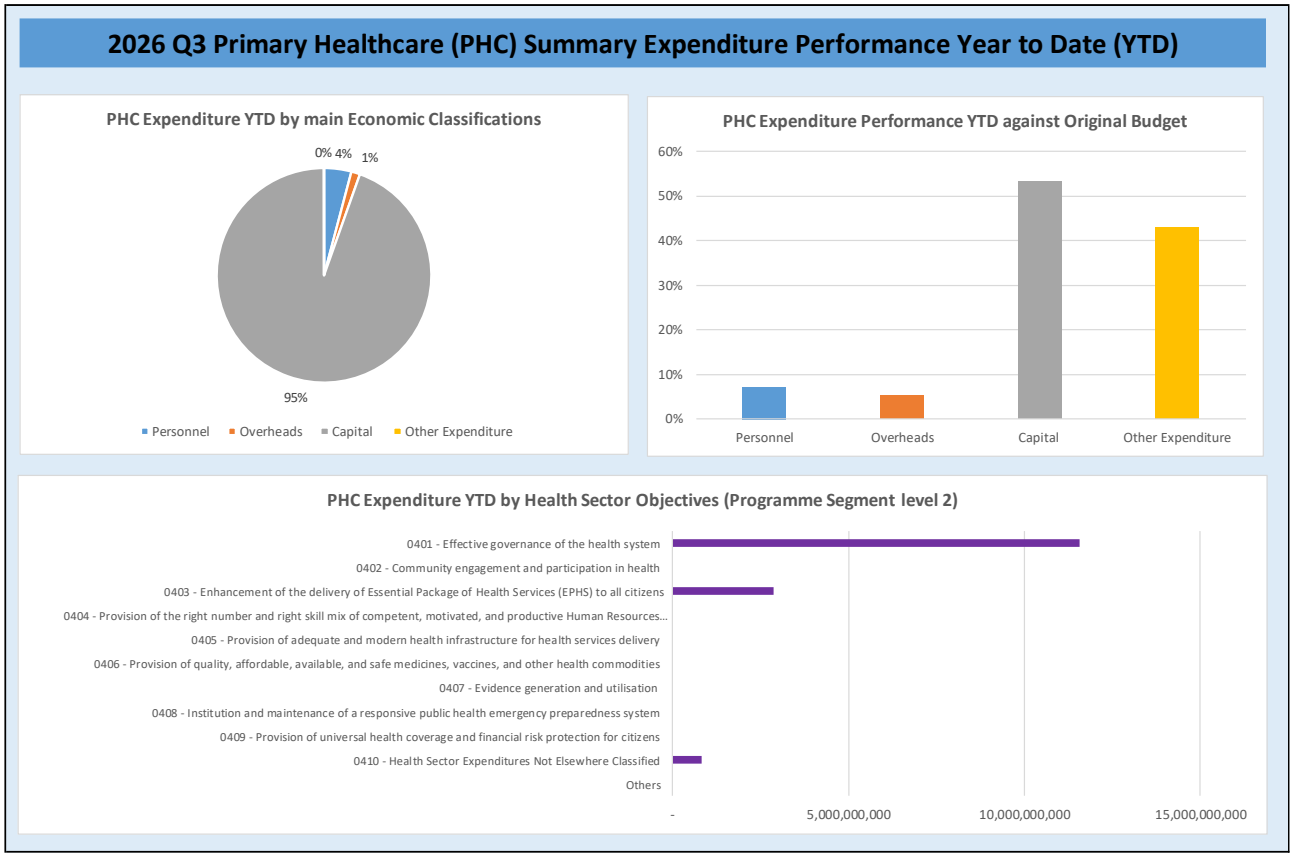
4 Primary Healthcare Budget Performance

4.A Overview

In Q3 2026, Primary Healthcare has recorded 38.5% of its total allocated expenditure budget amounting to N8,761,940,219.89 (Eight Billion Seven Hundred and Sixty-One Million, Nine Hundred and Forty Thousand, Two Hundred and Nineteen Naira-Eighty-Nine kobo). Due to low levels of inflows from partners and the peculiarities of the state, Q3 2026 under this sector recorded low performance.

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

Figure 2: Summary of Primary Health Care Budget Performance for Quarter and Year to Date



4.B Budget Implementation Reports by NCOA Segment

Table 21: Primary Healthcare Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***39,653,633,000.00***	***8,761,940,219.89***	***15,282,120,552.27***	***38.5%***	***24,371,512,447.73***
010000000000	**ADMINISTRATION SECTOR**	**19,855,000.00**	**-**	**-**	**0.0%**	**19,855,000.00**
016100000000	**SECRETARY TO THE STATE GOVERNMENT (SSG)**	**19,855,000.00**	**-**	**-**	**0.0%**	**19,855,000.00**
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	19,855,000.00	-	-	0.0%	19,855,000.00
050000000000	**SOCIAL SECTOR**	**39,633,778,000.00**	**8,761,940,219.89**	**15,282,120,552.27**	**38.6%**	**24,351,657,447.73**
052100000000	**MINISTRY OF HEALTH AND HUMAN SERVICES**	**39,633,778,000.00**	**8,761,940,219.89**	**15,282,120,552.27**	**38.6%**	**24,351,657,447.73**
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	18,378,000,000.00	8,736,359,783.24	14,131,295,600.73	76.9%	4,246,704,399.27
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	2,711,046,000.00	-	598,314,560.59	22.1%	2,112,731,439.41
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	16,386,732,000.00	25,580,436.65	552,510,390.95	3.4%	15,834,221,609.05
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	2,158,000,000.00	-	-	0.0%	2,158,000,000.00

Table 22: Primary Healthcare Expenditure by Functional Classification

Borno State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***39,653,633,000.00***	***8,761,940,219.89***	***15,282,120,552.27***	***38.5%***	***24,371,512,447.73***
706	**HOUSING AND COMMUNITY AMMENITIES**	**480,000,000.00**	**-**	**-**	**0.0%**	**480,000,000.00**
7061	**HOUSING DEVELOPMENT**	**380,000,000.00**	**-**	**-**	**0.0%**	**380,000,000.00**
70611	HOUSING DEVELOPMENT	380,000,000.00	-	-	0.0%	380,000,000.00
7062	**COMMUNITY DEVELOPMENT**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
70621	COMMUNITY DEVELOPMENT	100,000,000.00	-	-	0.0%	100,000,000.00
707	**HEALTH**	**39,173,633,000.00**	**8,761,940,219.89**	**15,282,120,552.27**	**39.0%**	**23,891,512,447.73**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**2,158,000,000.00**	**-**	**-**	**0.0%**	**2,158,000,000.00**
70711	PHARMACEUTICAL PRODUCTS	2,158,000,000.00	-	-	0.0%	2,158,000,000.00
7074	**PUBLIC HEALTH SERVICES**	**35,495,633,000.00**	**8,759,690,219.89**	**14,727,418,752.27**	**41.5%**	**20,768,214,247.73**
70741	PUBLIC HEALTH SERVICES	35,495,633,000.00	8,759,690,219.89	14,727,418,752.27	41.5%	20,768,214,247.73
7076	**HEALTH N.E.C.**	**1,520,000,000.00**	**2,250,000.00**	**554,701,800.00**	**36.5%**	**965,298,200.00**
70761	HEALTH N.E.C.	1,520,000,000.00	2,250,000.00	554,701,800.00	36.5%	965,298,200.00

Table 23: Primary Healthcare Expenditure by Programme Classification

Borno State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***39,653,633,000.00***	***8,761,940,219.89***	***15,282,120,552.27***	***38.5%***	***24,371,512,447.73***
04	**Health**	**39,653,633,000.00**	**8,761,940,219.89**	**15,282,120,552.27**	**38.5%**	**24,371,512,447.73**
0401	Effective governance of the health system	15,478,000,000.00	8,736,359,783.24	11,578,843,800.73	74.8%	3,899,156,199.27
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	11,672,997,000.00	-	2,870,663,937.56	24.6%	8,802,333,062.44
0410	Health Sector Expenditures Not Elsewhere Classified	12,502,636,000.00	25,580,436.65	832,612,813.98	6.7%	11,670,023,186.02

Table 24: Primary Healthcare Expenditure by Economic Classification

Borno State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	**39,653,633,000.00**	**8,761,940,219.89**	**15,282,120,552.27**	**38.5%**	**24,371,512,447.73**
2	***EXPENDITURES***	***39,653,633,000.00***	***8,761,940,219.89***	***15,282,120,552.27***	***38.5%***	***24,371,512,447.73***
21	***PERSONNEL COST***	***8,656,430,000.00***	***25,580,436.65***	***628,780,349.91***	***7.3%***	***8,027,649,650.09***
2101	**SALARY**	***6,235,735,000.00***	***25,580,436.65***	***158,493,912.15***	***2.5%***	***6,077,241,087.85***
210101	**SALARIES AND WAGES**	**6,235,735,000.00**	**25,580,436.65**	**158,493,912.15**	**2.5%**	**6,077,241,087.85**
21010101	SALARY	6,233,735,000.00	25,580,436.65	157,878,912.15	2.5%	6,075,856,087.85
21010102	OVER TIME PAYMENTS	2,000,000.00	-	615,000.00	30.8%	1,385,000.00
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***2,420,695,000.00***	***-***	***470,286,437.76***	***19.4%***	***1,950,408,562.24***
210201	**ALLOWANCES**	**40,280,000.00**	**-**	**4,227,942.46**	**10.5%**	**36,052,057.54**
21020101	NON REGULAR ALLOWANCES	37,280,000.00	-	4,227,942.46	11.3%	33,052,057.54
21020103	HAZARD ALLOWANCE	3,000,000.00	-	-	0.0%	3,000,000.00
210202	**SOCIAL CONTRIBUTIONS**	**2,380,415,000.00**	**-**	**466,058,495.30**	**19.6%**	**1,914,356,504.70**
21020206	CAPITATION FOR CONTRIBUTORY HEALTHCARE	2,380,415,000.00	-	466,058,495.30	19.6%	1,914,356,504.70
22	***OTHER RECURRENT COSTS***	***3,846,206,000.00***	***-***	***203,832,464.07***	***5.3%***	***3,642,373,535.93***
2202	**OVERHEAD COST**	***3,841,206,000.00***	***-***	***201,679,088.87***	***5.3%***	***3,639,526,911.13***
220201	**TRAVEL & TRANSPORT - GENERAL**	**427,540,000.00**	**-**	**78,558,578.00**	**18.4%**	**348,981,422.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	280,540,000.00	-	37,403,750.00	13.3%	243,136,250.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,000,000.00	-	11,960,500.00	54.4%	10,039,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	105,000,000.00	-	9,761,228.00	9.3%	95,238,772.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	-	19,433,100.00	97.2%	566,900.00
220202	**UTILITIES - GENERAL**	**60,108,000.00**	**-**	**19,349,363.65**	**32.2%**	**40,758,636.35**
22020201	ELECTRICITY CHARGES	1,258,000.00	-	299,866.45	23.8%	958,133.55
22020202	TELEPHONE CHARGES	2,200,000.00	-	2,122,527.50	96.5%	77,472.50
22020203	INTERNET ACCESS CHARGES	30,600,000.00	-	3,003,969.70	9.8%	27,596,030.30
22020205	WATER RATES	1,050,000.00	-	-	0.0%	1,050,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	25,000,000.00	-	13,923,000.00	55.7%	11,077,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**2,635,429,000.00**	**-**	**51,165,400.03**	**1.9%**	**2,584,263,599.97**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	69,929,000.00	-	9,312,607.43	13.3%	60,616,392.57
22020304	MAGAZINES & PERIODICALS	1,000,000.00	-	600,042.60	60.0%	399,957.40
22020305	PRINTING OF NON SECURITY DOCUMENTS	17,500,000.00	-	345,000.00	2.0%	17,155,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	-	-	0.0%	20,000,000.00
22020307	MEDICAL DRUGS SUPPLIES	2,500,000,000.00	-	40,907,750.00	1.6%	2,459,092,250.00
22020309	UNIFORMS & OTHER CLOTHING	7,000,000.00	-	-	0.0%	7,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	-	-	0.0%	5,000,000.00
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	15,000,000.00	-	-	0.0%	15,000,000.00

Borno State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220204	**MAINTENANCE SERVICES - GENERAL**	**118,650,000.00**	**-**	**7,967,904.50**	**6.7%**	**110,682,095.50**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	41,200,000.00	-	6,674,502.00	16.2%	34,525,498.00
22020402	MAINTENANCE OF OFFICE FURNITURE	11,250,000.00	-	-	0.0%	11,250,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	32,000,000.00	-	750,000.00	2.3%	31,250,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,000,000.00	-	134,000.00	1.1%	11,866,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,200,000.00	-	409,402.50	18.6%	1,790,597.50
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	-	-	0.0%	20,000,000.00
220205	**TRAINING - GENERAL**	**145,000,000.00**	**-**	**2,395,500.00**	**1.7%**	**142,604,500.00**
22020501	LOCAL TRAINING	45,000,000.00	-	2,395,500.00	5.3%	42,604,500.00
22020502	INTERNATIONAL TRAINING	100,000,000.00	-	-	0.0%	100,000,000.00
220206	**OTHER SERVICES - GENERAL**	**61,000,000.00**	**-**	**2,450,000.00**	**4.0%**	**58,550,000.00**
22020601	SECURITY SERVICES	23,000,000.00	-	2,450,000.00	10.7%	20,550,000.00
22020602	OFFICE RENT	28,000,000.00	-	-	0.0%	28,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	-	-	0.0%	10,000,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**18,000,000.00**	**-**	**270,000.00**	**1.5%**	**17,730,000.00**
22020701	FINANCIAL CONSULTING	15,000,000.00	-	-	0.0%	15,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	-	270,000.00	9.0%	2,730,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**75,000,000.00**	**-**	**3,755,544.50**	**5.0%**	**71,244,455.50**
22020801	MOTOR VEHICLE FUEL COST	46,000,000.00	-	2,006,550.00	4.4%	43,993,450.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000,000.00	-	-	0.0%	10,000,000.00
22020803	PLANT / GENERATOR FUEL COST	19,000,000.00	-	1,748,994.50	9.2%	17,251,005.50
220209	**FINANCIAL CHARGES - GENERAL**	**5,860,000.00**	**-**	**1,212,510.04**	**20.7%**	**4,647,489.96**
22020901	BANK CHARGES (OTHER THAN INTEREST)	5,086,000.00	-	532,510.04	10.5%	4,553,489.96
22020902	INSURANCE PREMIUM	774,000.00	-	680,000.00	87.9%	94,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**294,619,000.00**	**-**	**34,554,288.15**	**11.7%**	**260,064,711.85**
22021001	REFRESHMENT & MEALS	50,500,000.00	-	12,875,313.15	25.5%	37,624,686.85
22021002	HONORARIUM & SITTING ALLOWANCE	53,119,000.00	-	6,907,500.00	13.0%	46,211,500.00
22021003	PUBLICITY & ADVERTISEMENTS	15,500,000.00	-	1,080,000.00	7.0%	14,420,000.00
22021007	WELFARE PACKAGES	36,000,000.00	-	12,691,475.00	35.3%	23,308,525.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	21,000,000.00	-	1,000,000.00	4.8%	20,000,000.00
22021022	SPECIAL DAYS/CELEBRATIONS	108,500,000.00	-	-	0.0%	108,500,000.00
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	10,000,000.00	-	-	0.0%	10,000,000.00
2203	**LOANS AND ADVANCES**	***5,000,000.00***	**-**	***2,153,375.20***	***43.1%***	***2,846,624.80***
220301	**STAFF LOANS & ADVANCES**	**5,000,000.00**	**-**	**2,153,375.20**	**43.1%**	**2,846,624.80**
22030104	CORRESPONDENCE ADVANCES	5,000,000.00	-	2,153,375.20	43.1%	2,846,624.80

Borno State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23	***CAPITAL EXPENDITURE***	***27,150,997,000.00***	***8,736,359,783.24***	***14,449,507,738.29***	***53.2%***	***12,701,489,261.71***
2301	**FIXED ASSETS PURCHASED**	***3,051,457,000.00***	***2,250,000.00***	***2,250,000.00***	***0.1%***	***3,049,207,000.00***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**3,051,457,000.00**	**2,250,000.00**	**2,250,000.00**	**0.1%**	**3,049,207,000.00**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000,000.00	-	-	0.0%	100,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,951,457,000.00	2,250,000.00	2,250,000.00	0.1%	2,949,207,000.00
2302	**CONSTRUCTION / PROVISION**	***19,548,862,000.00***	***8,734,109,783.24***	***14,129,045,600.73***	***72.3%***	***5,419,816,399.27***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**19,548,862,000.00**	**8,734,109,783.24**	**14,129,045,600.73**	**72.3%**	**5,419,816,399.27**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	80,000,000.00	-	-	0.0%	80,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	500,000,000.00	-	-	0.0%	500,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	10,200,000,000.00	3,963,021,960.52	9,357,957,778.01	91.7%	842,042,221.99
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	7,668,862,000.00	4,771,087,822.72	4,771,087,822.72	62.2%	2,897,774,177.28
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	1,100,000,000.00	-	-	0.0%	1,100,000,000.00
2303	**REHABILITATION / REPAIRS**	***2,400,000,000.00***	***-***	***-***	***0.0%***	***2,400,000,000.00***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**2,400,000,000.00**	**-**	**-**	**0.0%**	**2,400,000,000.00**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	100,000,000.00	-	-	0.0%	100,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	300,000,000.00	-	-	0.0%	300,000,000.00
2305	**OTHER CAPITAL PROJECTS**	***2,150,678,000.00***	***-***	***318,212,137.56***	***14.8%***	***1,832,465,862.44***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**2,150,678,000.00**	**-**	**318,212,137.56**	**14.8%**	**1,832,465,862.44**
23050101	RESEARCH AND DEVELOPMENT	180,431,000.00	-	-	0.0%	180,431,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000.00	-	-	0.0%	15,000,000.00
23050103	MONITORING AND EVALUATION	1,297,123,000.00	-	22,000,000.00	1.7%	1,275,123,000.00
23050130	HUMAN CAPITAL DEVELOPMENT	658,124,000.00	-	296,212,137.56	45.0%	361,911,862.44

4.C PHC Capital Expenditure by Project

Table 25 PHC Capital Expenditure by Project

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
							PHC	BED
Total Capital Expenditure		**507,323,910,000.00**	**95,732,467,308.39**	**159,979,892,929.55**	**31.5%**	**347,344,017,070.45**		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Procurement Of Hospital Beds With Side Drawers to PHC in Central Store at MMC LGAs.	600,000,000.00	2,250,000.00	2,250,000.00	0.4%	597,750,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Logistics Management, Coordination Offices And Land Scaping At The	80,000,000.00	-	-	0.0%	80,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at BAYO LGA	900,000,000.00	-	552,451,800.00	61.4%	347,548,200.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Research on communicable diseases and creating development within JERE LGAs	20,000,000.00	-	-	0.0%	20,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at DIKWA LGA	1,000,000,000.00	-	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at KUKAWA LGA	1,000,000,000.00	-	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at DIKWA LGA	1,000,000,000.00	-	963,021,960.52	96.3%	36,978,039.48		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at KUKAWA LGA	1,000,000,000.00	-	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of General Hospitals in shani lgas	1,000,000,000.00	-	879,462,056.97	87.9%	120,537,943.03		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at GWOZA LGA	1,000,000,000.00	963,021,960.52	963,021,960.52	96.3%	36,978,039.48		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at HAWUL LGA	1,300,000,000.00	1,000,000,000.00	1,000,000,000.00	76.9%	300,000,000.00		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of General Hospitals in BIU LGA	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of Health Centers at ASKIRA UBA LGA	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00	100.0%	-		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of 1No of Health Centers at KWAYA KUSAR LGA	1,237,600,000.00	1,188,662,955.68	1,188,662,955.68	96.0%	48,937,044.32		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Constrcution Of 1No of General Hospitals across the state	1,237,600,000.00	1,188,662,955.68	1,188,662,955.68	96.0%	48,937,044.32		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Constrcution Of 1No of General Hospitals across the state	1,527,600,000.00	1,188,662,955.68	1,188,662,955.68	77.8%	338,937,044.32		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Construction Of 1No of Health Centers at KAGA LGA	1,737,600,000.00	1,188,662,955.68	1,188,662,955.68	68.4%	548,937,044.32		
052100100100 - MINISTRY OF HEALTH AND HUMAN	Constrcution Of 1No of General Hospitals across the state	1,737,600,000.00	16,436,000.00	16,436,000.00	0.9%	1,721,164,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Procurement Of 4Nos. Of Executive Tables And Excutive Chairs for State Primary	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Procurement 10 Nos. Of Medical Equipment across the state	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Repairs Of Office In The Zonal Offices At Mmc LGA.	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Rehabilitation Of Hospital / Health Centres IN THE WHOLE STATE	2,000,000,000.00	-	-	0.0%	2,000,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Rehabilitation Of Offices for State Primary Healthcare Development Agency main office	300,000,000.00	-	-	0.0%	300,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Research On Communicable Diseases Across The State.	35,000,000.00	-	-	0.0%	35,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Acquisition of Computer Software for State Primary Healthcare Development Agency	15,000,000.00	-	-	0.0%	15,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Monitoring And Supervision Of All Health Care Centers In The State.	400,000,000.00	-	22,000,000.00	5.5%	378,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Training Of 100 Nos. Of Stundent In College Of Health & Nursing FOR THE WHOLE	100,000,000.00	-	100,000,000.00	100.0%	-		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.IMAM.3.1. 9. Support active case finding of MAM & SAM and provide appropriate	95,431,000.00	-	-	0.0%	95,431,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MS.2.1. 2. Support Routine Iron-folic acid /Multiple micronutrient supplements	139,195,000.00	-	-	0.0%	139,195,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.2.IDH.2.1. 3. Sustain On-going Iron-folic acid /MMS supplementation for pregnant	36,000,000.00	-	-	0.0%	36,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.IDH.2.1. 4. Strengthen vitamin A supplementation during MNCHW for under-5	440,436,000.00	-	-	0.0%	440,436,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MS.2.1. 5. Support Routine Vitamin A supplementation for under-5 children	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.2.HRN.2.1. 6. Build capacity of HWs to promote women's nutritional status through	462,336,000.00	-	-	0.0%	462,336,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.2.MIYCN.2.1. 7. Promote and Support Early initiation and Exclusive Breastfeeding	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.MIYCN.2.1. 8. Promote the establishment of Baby Friendly and food	95,431,000.00	-	-	0.0%	95,431,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.CP.2.1.9. Ensure the establishment of crèches in all work places having more than	95,431,000.00	-	-	0.0%	95,431,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.REG.2.1. 12. Monitor the implementation of the international code on the	139,195,000.00	-	-	0.0%	139,195,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IDH.2.1. 13. Conduct World Breastfeeding Week and all other national nutrition	110,700,000.00	-	-	0.0%	110,700,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.HRN.3.1.1. Build Capacity for regular growth monitoring and promotion (GMP) at	7,662,000.00	-	-	0.0%	7,662,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MIYCN.3.1. 2. Procurement of growth monitoring equipment for health facilities.	112,230,000.00	-	-	0.0%	112,230,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.2.2. 3. Sensitization for care of the elderly to meet their nutritional	187,860,000.00	-	-	0.0%	187,860,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.IEC/SBCC.3.1. 3. Sensitization of religious groups and community leaders for	160,644,000.00	-	-	0.0%	160,644,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.2.MS.3.1. 4. Support distribution of Iron folate supplements to WCBA and	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MS.3.1. 8. Sustain and scale up distribution of micronutrient powder (MNP) for	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.3.2.1. Provide education to the general public on risk factors and	1,890,000.00	-	-	0.0%	1,890,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L -ORS, de-worming tablet for	95,432,000.00	-	-	0.0%	95,432,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.5.1. 3. Promote the use of available local varieties of nutritious food	25,000,000.00	-	-	0.0%	25,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.NCDs.5.2.3 Promote healthy eating habits to reduce the incidence of non-	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.3.2.1. Provide education to the general public on risk factors and	4,700,000.00	-	-	0.0%	4,700,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.MPD.3.2. 3. Procure and distribute Zinc and L -ORS, de-worming tablet for	95,084,000.00	-	-	0.0%	95,084,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.4.ME.4.1. 6 Develop Supportive Supervision Monitoring and Evaluation tools for	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.IEC/SBCC.5.1. 3. Promote the use of available local varieties of nutritious food	118,340,000.00	-	-	0.0%	118,340,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.3.NCDs.5.2.3 Promote healthy eating habits to reduce the incidence of non-	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	NUT.5.ME.1.5.3. Conduct baseline/post intervention survey on Nutrition-in- emergency	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Provision of Water systems, latrines, waste pits, incinerators.	500,000,000.00	-	-	0.0%	500,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Provision and Installation of Solar panels, batteries, and inverters to ensure 24/7 power	750,000,000.00	-	-	0.0%	750,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Purchase of BP machines, delivery kits, ultrasound machines, haematology analysers,	1,100,000,000.00	-	-	0.0%	1,100,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Provision and installation of Solar-powered refrigerators, vaccine carriers, and	350,000,000.00	-	-	0.0%	350,000,000.00		
052100300100 - BORNO STATE PRIMARY HEALTHCARE	Capacity building with Stipends, supervision, and tools for CHIPS agents	300,000,000.00	-	196,212,137.56	65.4%	103,787,862.44		

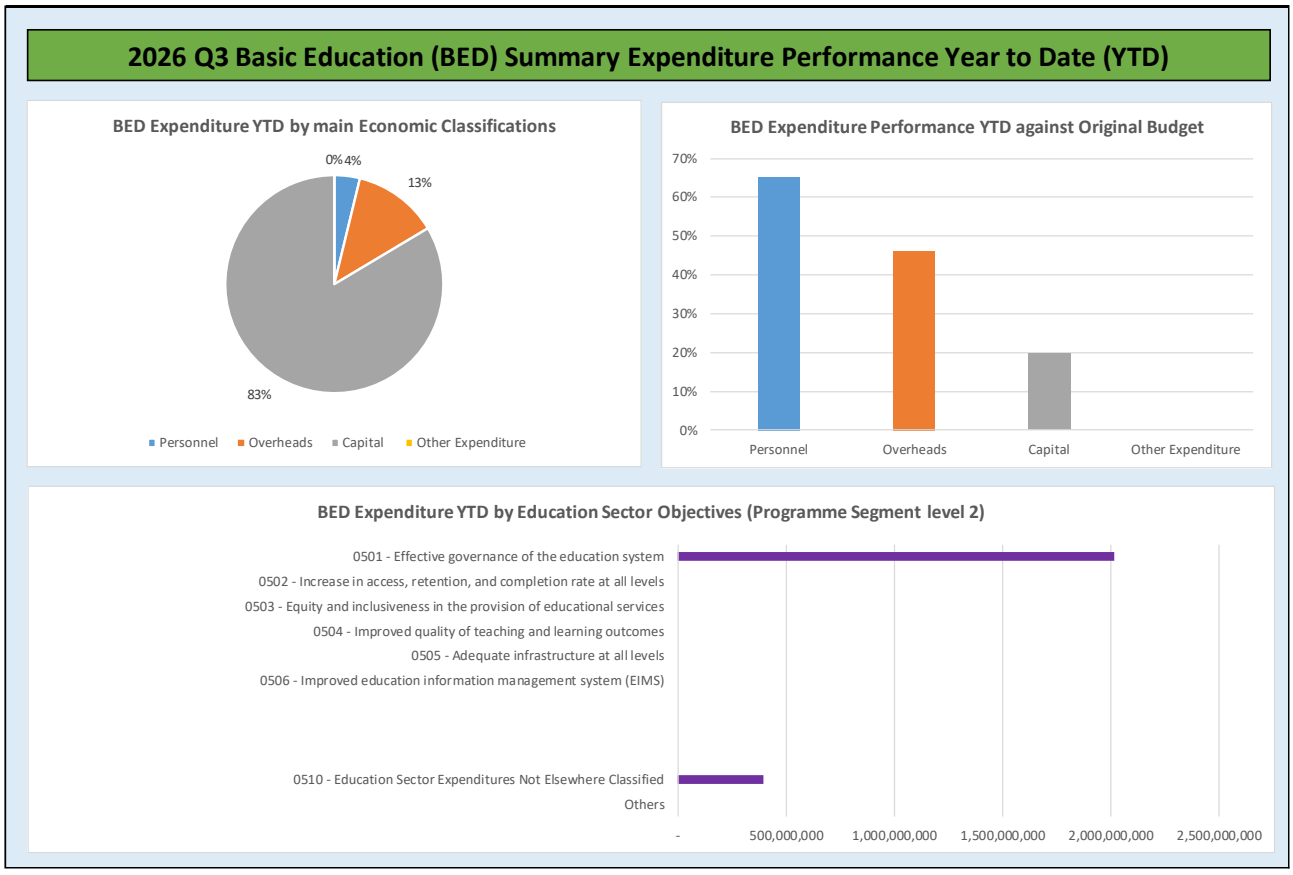
5 Basic Education Budget Performance

5.A Overview

In Q3 2026, Basic Education has recorded 22.0% of its total allocated expenditure budget amounting to N30,521,335.94 (Thirty Million Five Hundred and Twenty-One Thousand, Three Hundred and Thirty-Five Naira, Ninety-Four kobo). Due to low levels of inflows from partners and the peculiarities of the state, the Q3 2026 under this sector recorded low performance.

A summary of the performance Year to Date (YTD) against the **original budget** is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

Figure 3: Summary of Basic Education Budget Performance Year to Date



5.B Budget Implementation Reports by NCOA Segment

Table 26: Basic Education Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***10,984,341,000.00***	***30,521,335.94***	***2,412,676,686.48***	***22.0%***	***8,571,664,313.52***
050000000000	**SOCIAL SECTOR**	**10,984,341,000.00**	**30,521,335.94**	**2,412,676,686.48**	**22.0%**	**8,571,664,313.52**
051700000000	**MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION**	**10,984,341,000.00**	**30,521,335.94**	**2,412,676,686.48**	**22.0%**	**8,571,664,313.52**
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	10,980,141,000.00	30,521,335.94	2,412,526,528.72	22.0%	8,567,614,471.28
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	4,200,000.00	-	150,157.76	3.6%	4,049,842.24

Table 27: Basic Education Expenditure by Functional Classification

Borno State Government Budget Performance Report 2026 Q3 -Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***10,984,341,000.00***	***30,521,335.94***	***2,412,676,686.48***	***22.0%***	***8,571,664,313.52***
709	**EDUCATION**	**10,984,341,000.00**	**30,521,335.94**	**2,412,676,686.48**	**22.0%**	**8,571,664,313.52**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**10,984,341,000.00**	**30,521,335.94**	**2,412,676,686.48**	**22.0%**	**8,571,664,313.52**
70912	PRIMARY EDUCATION	10,984,341,000.00	30,521,335.94	2,412,676,686.48	22.0%	8,571,664,313.52

Table 28: Basic Education Expenditure by Programme Classification

Borno State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	***10,984,341,000.00***	***30,521,335.94***	***2,412,676,686.48***	***22.0%***	***8,571,664,313.52***
05	**Education**	**10,984,341,000.00**	**30,521,335.94**	**2,412,676,686.48**	**22.0%**	**8,571,664,313.52**
0501	Effective governance of the education system	10,184,768,000.00	-	2,016,304,810.40	19.8%	8,168,463,189.60
0510	Education Sector Expenditures Not Elsewhere Classified	799,573,000.00	30,521,335.94	396,371,876.08	49.6%	403,201,123.92

Table 29: Basic Education Expenditure by Economic Classification

Borno State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	**10,984,341,000.00**	**30,521,335.94**	**2,412,676,686.48**	**22.0%**	**8,571,664,313.52**
2	***EXPENDITURES***	***10,984,341,000.00***	***30,521,335.94***	***2,412,676,686.48***	***22.0%***	***8,571,664,313.52***
21	***PERSONNEL COST***	***139,873,000.00***	***30,521,335.94***	***91,452,881.94***	***65.4%***	***48,420,118.06***
2101	**SALARY**	***116,773,000.00***	***30,521,335.94***	***88,722,881.94***	***76.0%***	***28,050,118.06***
210101	**SALARIES AND WAGES**	**116,773,000.00**	**30,521,335.94**	**88,722,881.94**	**76.0%**	**28,050,118.06**
21010101	SALARY	116,773,000.00	30,521,335.94	88,722,881.94	76.0%	28,050,118.06
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	***23,100,000.00***	**-**	***2,730,000.00***	***11.8%***	***20,370,000.00***
210201	**ALLOWANCES**	**23,100,000.00**	**-**	**2,730,000.00**	**11.8%**	**20,370,000.00**
21020101	NON REGULAR ALLOWANCES	23,100,000.00	-	2,730,000.00	11.8%	20,370,000.00
22	***OTHER RECURRENT COSTS***	***659,700,000.00***	***-***	***304,918,994.14***	***46.2%***	***354,781,005.86***
2202	**OVERHEAD COST**	***659,700,000.00***	**-**	***304,918,994.14***	***46.2%***	***354,781,005.86***
220201	**TRAVEL & TRANSPORT - GENERAL**	**110,900,000.00**	**-**	**24,189,031.68**	**21.8%**	**86,710,968.32**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	110,900,000.00	-	24,189,031.68	21.8%	86,710,968.32
220202	**UTILITIES - GENERAL**	**2,500,000.00**	**-**	**-**	**0.0%**	**2,500,000.00**
22020201	ELECTRICITY CHARGES	2,500,000.00	-	-	0.0%	2,500,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**25,173,000.00**	**-**	**6,763,208.03**	**26.9%**	**18,409,791.97**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,173,000.00	-	6,763,208.03	26.9%	18,409,791.97
220204	**MAINTENANCE SERVICES - GENERAL**	**76,046,000.00**	**-**	**10,453,200.00**	**13.7%**	**65,592,800.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,146,000.00	-	240,000.00	1.0%	24,906,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	25,200,000.00	-	-	0.0%	25,200,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,700,000.00	-	5,063,200.00	39.9%	7,636,800.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	13,000,000.00	-	5,150,000.00	39.6%	7,850,000.00
220205	**TRAINING - GENERAL**	**260,500,000.00**	**-**	**247,180,316.25**	**94.9%**	**13,319,683.75**
22020501	LOCAL TRAINING	260,500,000.00	-	247,180,316.25	94.9%	13,319,683.75
220206	**OTHER SERVICES - GENERAL**	**65,699,000.00**	**-**	**4,000,000.00**	**6.1%**	**61,699,000.00**
22020601	SECURITY SERVICES	65,699,000.00	-	4,000,000.00	6.1%	61,699,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**8,200,000.00**	**-**	**-**	**0.0%**	**8,200,000.00**
22020701	FINANCIAL CONSULTING	8,200,000.00	-	-	0.0%	8,200,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**19,422,000.00**	**-**	**6,600,000.00**	**34.0%**	**12,822,000.00**
22020801	MOTOR VEHICLE FUEL COST	19,422,000.00	-	6,600,000.00	34.0%	12,822,000.00
220209	**FINANCIAL CHARGES - GENERAL**	**60,000.00**	**-**	**53,238.18**	**88.7%**	**6,761.82**
22020901	BANK CHARGES (OTHER THAN INTEREST)	60,000.00	-	53,238.18	88.7%	6,761.82
220210	**MISCELLANEOUS EXPENSES GENERAL**	**91,200,000.00**	**-**	**5,680,000.00**	**6.2%**	**85,520,000.00**
22021001	REFRESHMENT & MEALS	21,200,000.00	-	5,080,000.00	24.0%	16,120,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	70,000,000.00	-	600,000.00	0.9%	69,400,000.00

Borno State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23	***CAPITAL EXPENDITURE***	***10,184,768,000.00***	***-***	***2,016,304,810.40***	***19.8%***	***8,168,463,189.60***
2301	**FIXED ASSETS PURCHASED**	***3,342,208,000.00***	**-**	***681,600,270.73***	***20.4%***	***2,660,607,729.27***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**3,342,208,000.00**	**-**	**681,600,270.73**	**20.4%**	**2,660,607,729.27**
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	584,550,000.00	-	157,045,650.00	26.9%	427,504,350.00
23010113	PURCHASE OF COMPUTERS	451,200,000.00	-	-	0.0%	451,200,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	50,584,000.00	-	3,634,595.00	7.2%	46,949,405.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,749,000.00	-	-	0.0%	10,749,000.00
23010118	PURCHASE OF SCANNERS	6,851,000.00	-	-	0.0%	6,851,000.00
23010119	PURCHASE OF POWER GENERATING SET	1,000,000.00	-	-	0.0%	1,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	850,000,000.00	-	7,347,493.85	0.9%	842,652,506.15
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	95,484,000.00	-	-	0.0%	95,484,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	120,762,000.00	-	84,191,509.38	69.7%	36,570,490.62
23010130	PURCHASE OF RECREATIONAL FACILITIES	16,012,000.00	-	-	0.0%	16,012,000.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	1,155,016,000.00	-	429,381,022.50	37.2%	725,634,977.50
2302	**CONSTRUCTION / PROVISION**	***4,268,703,000.00***	**-**	***420,550,368.99***	***9.9%***	***3,848,152,631.01***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**4,268,703,000.00**	**-**	**420,550,368.99**	**9.9%**	**3,848,152,631.01**
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	434,875,000.00	-	-	0.0%	434,875,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	3,398,288,000.00	-	383,550,368.99	11.3%	3,014,737,631.01
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	132,050,000.00	-	37,000,000.00	28.0%	95,050,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	171,150,000.00	-	-	0.0%	171,150,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	132,340,000.00	-	-	0.0%	132,340,000.00
2303	**REHABILITATION / REPAIRS**	***695,490,000.00***	**-**	***-***	***0.0%***	***695,490,000.00***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**695,490,000.00**	**-**	**-**	**0.0%**	**695,490,000.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	695,490,000.00	-	-	0.0%	695,490,000.00
2305	**OTHER CAPITAL PROJECTS**	***1,878,367,000.00***	**-**	***914,154,170.68***	***48.7%***	***964,212,829.32***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**1,878,367,000.00**	**-**	**914,154,170.68**	**48.7%**	**964,212,829.32**
23050103	MONITORING AND EVALUATION	195,150,000.00	-	76,259,804.00	39.1%	118,890,196.00
23050130	HUMAN CAPITAL DEVELOPMENT	1,683,217,000.00	-	837,894,366.68	49.8%	845,322,633.32

5.C BED Capital Expenditure by Project

Table 30 BED Capital Expenditure by Project

Borno State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging	
							PHC	BED
Total Capital Expenditure		507,323,910,000.00	95,732,467,308.39	159,979,892,929.55	31.5%	347,344,017,070.45		
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase Of 200 Nos set of Office chairs and tables for the junior secondary schools	583,350,000.00	-	157,045,650.00	26.9%	426,304,350.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of 30 Nos HP 500G ROM Laptop Computers in each of the 27 LGAs on	326,407,000.00	-	-	0.0%	326,407,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of 30 Nos HP Laserjet Computer Printers and HP scanners for 27 LGAs	50,584,000.00	-	3,634,595.00	7.2%	46,949,405.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase Of 10Nos Sharp Photocopying Machines for bayo LGAs educational	10,749,000.00	-	-	0.0%	10,749,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase Of 7 Nos HP Scanners for 7 LGAs EMIS and other offices in hawul	6,851,000.00	-	-	0.0%	6,851,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of 20 nos of white boards and audio-visual aids across the 27 LGA in state	762,500,000.00	-	7,347,493.85	1.0%	755,152,506.15	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of E-Library kits and Equipment to various JUNIOR SECONDARY school across	95,484,000.00	-	-	0.0%	95,484,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase Of Sporting kits and other game equipment in junior secondary schools across	120,762,000.00	-	84,191,509.38	69.7%	36,570,490.62	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of Recreational Facilities to 50 selected schools across the state	16,012,000.00	-	-	0.0%	16,012,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of 100 two-seater pupils Furniture and teachers tables to JUNIOR SECONDARY	1,155,016,000.00	-	429,381,022.50	37.2%	725,634,977.50	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of Libraries to selected JUNIOR SECONDARY schools across 3 senetorial	132,050,000.00	-	37,000,000.00	28.0%	95,050,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Provision of Lawn tennis, badmington, volleyball etc to selected schools across the state	171,150,000.00	-	-	0.0%	171,150,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 1ct OFFICE IN 9 LGA in 3 in each of the 3 senetorial zones	132,340,000.00	-	-	0.0%	132,340,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Routine monitoring of schools projects in MMC LGA	195,150,000.00	-	76,259,804.00	39.1%	118,890,196.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Capacity building for 1,500 teachers in Bama lga	1,250,050,000.00	-	837,894,366.68	67.0%	412,155,633.32	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 14 blocks of classrooms storey across the state	1,132,762,000.00	-	383,550,368.99	33.9%	749,211,631.01	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 14 blocks of classrooms storey across the state	1,132,762,000.00	-	-	0.0%	1,132,762,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 14 blocks of classrooms storey across the state	1,132,764,000.00	-	-	0.0%	1,132,764,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Construction of 10 blocks of 2 classrooms with office, store and toilet for special need	433,167,000.00	-	-	0.0%	433,167,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Rebuilding classrooms destroyed by insurgency (2,246 reported)	695,490,000.00	-	-	0.0%	695,490,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Provision of Toilets, water points, and handwashing stations in public schools	434,875,000.00	-	-	0.0%	434,875,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of Tablets, laptops, and projectors for schools replicating UBEC Smart Model	123,593,000.00	-	-	0.0%	123,593,000.00	X	
051700300100 - BORNO STATE UNIVERSAL BASIC	Purchase of Textbooks, learner guides, teaching aids	87,500,000.00	-	-	0.0%	87,500,000.00	X	
051701100100 - BORNO STATE NOMADIC EDUCATION	Procurement Of 3Nos. Of Executive Tables And 3Nos. Of Executive Chairs To Daima	1,200,000.00	-	-	0.0%	1,200,000.00	X	
051701100100 - BORNO STATE NOMADIC EDUCATION	Procurement Of 2No. Of Hp Laptop To Nomadic Education Board.	1,200,000.00	-	-	0.0%	1,200,000.00	X	
051701100100 - BORNO STATE NOMADIC EDUCATION	Procurement Of 1nos 5Kva Solar System Inverter To Nomadic Education Board.	1,000,000.00	-	-	0.0%	1,000,000.00	X	