



Borno State Government

BUDGET PERFORMANCE REPORT QUARTER Q1 2024 (JANUARY – MARCH)

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1 Summary of Performance

1.A Introduction

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

This report includes the original approved budget and appropriation for the year 2024 against each organizational unit for each of the core economic classifications of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q1, attributed to each organizational unit, as well as the cumulative expenditures for the year to date, and balances against each of the revenue and expenditure appropriations.

This Q1 report is assessed against the 2024 Original Budget.

The core economic classifications refer to:

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

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

1.B Revenue Performance

The Total Recurrent Revenue performance in the 1st Qtr. seems to be low (N37,185,622,409.25) which is about 18.4% of the 2024 budgetary provision, this is regardless of low collection against budgeted figures by some MDAs, which makes the low revenue generation. The removal of fuel subsidies, the devaluation of the naira and the rise in inflation have also resulted in low economic activities due to the low purchasing power of the citizens. The IGR of about N5,691,772,706.63 represents 20.7% of the budgeted figures. There is however room for improvement in Q2 as the government is intensifying more efforts towards IGR.

Aids & Grants and Capital Receipts performance is low in the 1st quarter of 2024. The performance in Q1 is generally low due to the dwindling of non-receipt of aids and grants.

Total Capital receipts of N5,593,981,594.74 represents 3.7% of the budgeted figures are also very low in Q1. The problems bedevilling the collection of data for Actual Aids & Grants have persisted despite improvement in the 4th quarter of 2023. The main drawback is that some MDAs are under reporting or out rightly fail to report on Actual Aids and Grants and other Capital Receipts. However, more efforts are being made to increase information sharing across MDAs with a view to improve on reports and returns on capital receipts in the 2nd QTR. The relatively poor performance of Grants and Loans effected the overall budget performance but hopefully, these items will catch up in the second quarter of the year.

The first quarter's actual total revenue of N47,846,948,076.27 (Forty-Seven Billion, Eight Hundred and Forty-Six Million, Nine Hundred and Forty-Eight Thousand, Seventy- Six Naira, Twenty-Seven Kobo) being 13.3% of the budget size was recorded for both Recurrent Revenue and Capital Receipts.

1.C Recurrent Expenditure Performance

The 1st quarter recurrent expenditures are in line with the current administration's policy of paying Salaries and Pensions as at when due, thus the monthly payment of Salaries, Pensions, Gratuity arrears and regular release of Overhead Costs to MDAs has continued, showing that the Actual recurrent expenditure recorded as at the end of Q1 2024 was N18,790,522,492.30 (Eighteen Billion, Seven Hundred and Ninety Million, Five Hundred and Twenty-Two Thousand, Four Hundred and Ninety-Two Naira, Thirty Kobo) representing 12.5% of 2024 Budgeted figure. The recurrent expenditure comprises Personnel cost of N8,424,184,446.79 representing 16.8%, Overhead cost of N6,669,282,796.02 representing 9.9% and other recurrent costs representing about 10.4%. However, the need for more efforts to be made to improve the performance in respect of social contribution in the 2nd QTR.

1.D Capital Expenditure Performance

The Actual Capital Expenditure Performance for the First Quarter (Q1) 2024 stood at N15,437,911,551.83 (Fifteen Billion, Four Hundred and Thirty- Seven Million, Nine Hundred and Eleven Thousand, Five Hundred and Fifty – One Naira, Eighty- Three kobo), representing 7.4% of the 2024 budgeted figures. The low performance may be as a result of low Capital inflows from budgeted sources and/or non-capture of some capital expenditure from some MDAs due to persistent late submissions of returns.

1.E Conclusions

The first quarter (Q1) 2024 Actual Recurrent Revenue and Actual Recurrent Expenditure Budget Performance are fairly favourable. However, the need for more efforts to be made to improve the performance with respect of Capital Receipts (3.7%) and Capital Expenditure (7.4%) these performances are very poor. Thus, the aggregate expenditure and revenue performance are low, which is largely due to the low collection against budgeted figures by some MDAs. In conclusion, Borno State having commenced the implementation of the Public Financial Management (PFM) reforms with computerisation and automation of systems, efforts will be geared towards ensuring correct and timely electronic submission of returns by all MDAs to facilitate the production of more robust and comprehensive Budget reports in remaining three (3) quarters of the FY 2024.

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Borno State Government 2024 Q1 Budget Performance Report - Summary

Item	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
Opening Balance	5,000,000,000.00	5,067,344,072.28	5,067,344,072.28	101.3%	- 67,344,072.28
Recurrent Revenue	201,872,853,000.00	37,185,622,409.25	37,185,622,409.25	18.4%	164,687,230,590.75
11 - GOVERNMENT SHARE OF FAAC	174,380,608,000.00	31,493,849,702.62	31,493,849,702.62	18.1%	142,886,758,297.38
12 - INDEPENDENT REVENUE	27,492,245,000.00	5,691,772,706.63	5,691,772,706.63	20.7%	21,800,472,293.37
Recurrent Expenditure	150,360,886,000.00	18,790,522,492.30	18,790,522,492.30	12.5%	131,570,363,507.70
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	50,286,879,000.00	8,424,184,446.79	8,424,184,446.79	16.8%	41,862,694,553.21
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	100,074,007,000.00	10,366,338,045.51	10,366,338,045.51	10.4%	89,707,668,954.49
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	67,464,856,000.00	6,669,282,796.02	6,669,282,796.02	9.9%	60,795,573,203.98
OTHER RECURRENT (2203-2209)	32,609,151,000.00	3,697,055,249.49	3,697,055,249.49	11.3%	28,912,095,750.51
Transfer to Capital Account	56,511,967,000.00	23,462,443,989.23	23,462,443,989.23	41.5%	33,049,523,010.77
Other Receipts	151,859,293,000.00	5,593,981,594.74	5,593,981,594.74	3.7%	146,265,311,405.26
13 - AID AND GRANTS	102,109,839,000.00	5,593,981,594.74	5,593,981,594.74	5.5%	96,515,857,405.26
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	49,749,454,000.00	-	-	0.0%	49,749,454,000.00
Capital Expenditure	208,371,260,000.00	15,437,911,551.83	15,437,911,551.83	7.4%	192,933,348,448.17
23 - CAPITAL EXPENDITURE	208,371,260,000.00	15,437,911,551.83	15,437,911,551.83	7.4%	192,933,348,448.17
Total Revenue (including OB)	358,732,146,000.00	47,846,948,076.27	47,846,948,076.27	13.3%	310,885,197,923.73
Total Expenditure	358,732,146,000.00	34,228,434,044.13	34,228,434,044.13	9.5%	324,503,711,955.87

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Borno State Government Budget Performance Report 2024 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Revenue	353,732,146,000.00	42,779,604,003.99	42,779,604,003.99	12.1%	310,952,541,996.01
010000000000	ADMINISTRATION SECTOR	11,476,343,000.00	380,105,590.64	380,105,590.64	3.3%	11,096,237,409.36
011100000000	GOVERNOR'S OFFICE	45,666,000.00	6,640,000.00	6,640,000.00	14.5%	39,026,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	45,666,000.00	6,640,000.00	6,640,000.00	14.5%	39,026,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	6,686,802,000.00	306,095,319.45	306,095,319.45	4.6%	6,380,706,680.55
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	70,000,000.00	23,932,262.45	23,932,262.45	34.2%	46,067,737.55
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	1,378,802,000.00	282,163,057.00	282,163,057.00	20.5%	1,096,638,943.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	5,238,000,000.00	-	-	0.0%	5,238,000,000.00
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	118,132,000.00	-	-	0.0%	118,132,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	16,100,000.00	-	-	0.0%	16,100,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	102,032,000.00	-	-	0.0%	102,032,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	373,283,000.00	-	-	0.0%	373,283,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	150,000.00	-	-	0.0%	150,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	373,133,000.00	-	-	0.0%	373,133,000.00
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	110,000,000.00	-	-	0.0%	110,000,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	110,000,000.00	-	-	0.0%	110,000,000.00
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	2,142,460,000.00	67,370,271.19	67,370,271.19	3.1%	2,075,089,728.81
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	591,900,000.00	63,170,511.19	63,170,511.19	10.7%	528,729,488.81
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	1,550,560,000.00	4,199,760.00	4,199,760.00	0.3%	1,546,360,240.00
020000000000	ECONOMIC SECTOR	307,211,436,000.00	36,769,806,881.56	36,769,806,881.56	12.0%	270,441,629,118.44
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,115,802,000.00	61,826.00	61,826.00	0.0%	2,115,740,174.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,706,944,000.00	-	-	0.0%	1,706,944,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	10,500,000.00	-	-	0.0%	10,500,000.00
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	398,358,000.00	61,826.00	61,826.00	0.0%	398,296,174.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	282,026,407,000.00	36,457,924,626.65	36,457,924,626.65	12.9%	245,568,482,373.35
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	88,101,000,000.00	-	-	0.0%	88,101,000,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	174,380,608,000.00	31,493,849,702.62	31,493,849,702.62	18.1%	142,886,758,297.38
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	19,544,799,000.00	4,964,074,924.03	4,964,074,924.03	25.4%	14,580,724,075.97
023800000000	MINISTRY OF BUDGET AND PLANNING	500,000.00	-	-	0.0%	500,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	500,000.00	-	-	0.0%	500,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	653,478,000.00	1,635,857.00	1,635,857.00	0.3%	651,842,143.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	15,000,000.00	-	-	0.0%	15,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	211,440,000.00	-	-	0.0%	211,440,000.00
022205200100	BORNO STATE HOTELS	147,400,000.00	-	-	0.0%	147,400,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	132,725,000.00	-	-	0.0%	132,725,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	65,775,000.00	1,635,857.00	1,635,857.00	2.5%	64,139,143.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	35,788,000.00	-	-	0.0%	35,788,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	44,350,000.00	-	-	0.0%	44,350,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	1,000,000.00	-	-	0.0%	1,000,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	1,854,145,000.00	291,667,589.91	291,667,589.91	15.7%	1,562,477,410.09
022900100100	MINISTRY OF TRANSPORT AND ENERGY	46,000,000.00	-	-	0.0%	46,000,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	548,495,000.00	143,891,300.00	143,891,300.00	26.2%	404,603,700.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	1,259,650,000.00	147,776,289.91	147,776,289.91	11.7%	1,111,873,710.09
023400000000	MINISTRY OF WORKS AND HOUSING	8,128,510,000.00	-	-	0.0%	8,128,510,000.00
023400100100	MINISTRY OF WORKS AND HOUSING	15,000,000.00	-	-	0.0%	15,000,000.00
023400700100	BORNO STATE HOUSING CORPORATION	8,113,510,000.00	-	-	0.0%	8,113,510,000.00

Borno State Government Budget Performance Report 2024 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
025200000000	MINISTRY OF WATER RESOURCES	5,772,594,000.00	18,516,982.00	18,516,982.00	0.3%	5,754,077,018.00
025200100100	MINISTRY OF WATER RESOURCES	371,190,000.00	18,516,982.00	18,516,982.00	5.0%	352,673,018.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	5,401,404,000.00	-	-	0.0%	5,401,404,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	6,660,000,000.00	-	-	0.0%	6,660,000,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	6,660,000,000.00	-	-	0.0%	6,660,000,000.00
030000000000	LAW & JUSTICE SECTOR	371,600,000.00	-	-	0.0%	371,600,000.00
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	75,580,000.00	-	-	0.0%	75,580,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	50,000.00	-	-	0.0%	50,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	74,000,000.00	-	-	0.0%	74,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	30,000.00	-	-	0.0%	30,000.00
031805400100	BORNO STATE AREA COURT	1,500,000.00	-	-	0.0%	1,500,000.00
032600000000	MINISTRY OF JUSTICE	296,020,000.00	-	-	0.0%	296,020,000.00
032600100100	MINISTRY OF JUSTICE	285,000,000.00	-	-	0.0%	285,000,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	11,020,000.00	-	-	0.0%	11,020,000.00
050000000000	SOCIAL SECTOR	34,672,767,000.00	5,629,691,531.79	5,629,691,531.79	16.2%	29,043,075,468.21
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,255,000.00	-	-	0.0%	1,255,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,255,000.00	-	-	0.0%	1,255,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	16,573,950,000.00	5,336,955,952.71	5,336,955,952.71	32.2%	11,236,994,047.29
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	5,008,000,000.00	-	-	0.0%	5,008,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	3,312,284,000.00	5,031,523,627.60	5,031,523,627.60	151.9%	- 1,719,239,627.60
051700800100	BORNO STATE LIBRARY BOARD	50,000.00	-	-	0.0%	50,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	9,000,000.00	-	-	0.0%	9,000,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	1,854,402,000.00	-	-	0.0%	1,854,402,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	363,582,000.00	-	-	0.0%	363,582,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	794,344,000.00	281,126,046.86	281,126,046.86	35.4%	513,217,953.14
051706800100	BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	5,500,000.00	-	-	0.0%	5,500,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	71,457,000.00	22,920,467.00	22,920,467.00	32.1%	48,536,533.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOG	630,259,000.00	-	-	0.0%	630,259,000.00
051705600100	BORNO STATE UNIVERSITY (BOSU)	4,453,290,000.00	-	-	0.0%	4,453,290,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	10,000,000.00	106,750.00	106,750.00	1.1%	9,893,250.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	4,729,000.00	1,279,061.25	1,279,061.25	27.0%	3,449,938.75
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	21,653,000.00	-	-	0.0%	21,653,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	35,400,000.00	-	-	0.0%	35,400,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	9,831,029,000.00	292,705,497.83	292,705,497.83	3.0%	9,538,323,502.17
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	5,716,161,000.00	4,703,600.00	4,703,600.00	0.1%	5,711,457,400.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,936,243,000.00	-	-	0.0%	1,936,243,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	1,845,092,000.00	247,468,810.63	247,468,810.63	13.4%	1,597,623,189.37
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	200,000,000.00	26,119,087.20	26,119,087.20	13.1%	173,880,912.80
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	45,533,000.00	828,000.00	828,000.00	1.8%	44,705,000.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	83,000,000.00	13,586,000.00	13,586,000.00	16.4%	69,414,000.00
052100800100	BORNO STATE TEACHING HOSPITAL	5,000,000.00	-	-	0.0%	5,000,000.00
053500000000	MINISTRY OF ENVIRONMENT	8,262,783,000.00	15,081.25	15,081.25	0.0%	8,262,767,918.75
053500100100	MINISTRY OF ENVIRONMENT	8,160,783,000.00	15,081.25	15,081.25	0.0%	8,160,767,918.75
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	102,000,000.00	-	-	0.0%	102,000,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	3,750,000.00	15,000.00	15,000.00	0.4%	3,735,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	3,750,000.00	15,000.00	15,000.00	0.4%	3,735,000.00

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Borno State Government Budget Performance Report 2024 Q1 - Total Revenue by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
1	REVENUE	353,732,146,000.00	42,779,604,003.99	42,779,604,003.99	12.1%	310,952,541,996.01
11	GOVERNMENT SHARE OF FAAC	174,380,608,000.00	31,493,849,702.62	31,493,849,702.62	18.1%	142,886,758,297.38
1101	GOVERNMENT SHARE OF FAAC	174,380,608,000.00	31,493,849,702.62	31,493,849,702.62	18.1%	142,886,758,297.38
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	113,459,490,000.00	6,611,449,106.12	6,611,449,106.12	5.8%	106,848,040,893.88
11010101	STATUTORY ALLOCATION	113,459,490,000.00	6,611,449,106.12	6,611,449,106.12	5.8%	106,848,040,893.88
110102	STATE GOVERNMENT SHARE OF VAT	49,421,118,000.00	15,421,796,846.59	15,421,796,846.59	31.2%	33,999,321,153.41
11010201	SHARE OF VAT	49,421,118,000.00	15,421,796,846.59	15,421,796,846.59	31.2%	33,999,321,153.41
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	11,500,000,000.00	9,460,603,749.91	9,460,603,749.91	82.3%	2,039,396,250.09
11010303	Budget Augmentation - Statutory	11,500,000,000.00	9,460,603,749.91	9,460,603,749.91	82.3%	2,039,396,250.09
12	INDEPENDENT REVENUE	27,492,245,000.00	5,691,772,706.63	5,691,772,706.63	20.7%	21,800,472,293.37
1201	TAX REVENUE	19,339,783,000.00	4,900,878,974.03	4,900,878,974.03	25.3%	14,438,904,025.97
120101	PERSONAL TAXES	17,516,461,000.00	3,930,864,165.75	3,930,864,165.75	22.4%	13,585,596,834.25
12010101	PERSONAL TAXES	17,516,461,000.00	3,930,864,165.75	3,930,864,165.75	22.4%	13,585,596,834.25
120103	OTHER TAXES	1,823,322,000.00	970,014,808.28	970,014,808.28	53.2%	853,307,191.72
12010303	WITHHOLDING TAX	1,582,836,000.00	927,592,522.10	927,592,522.10	58.6%	655,243,477.90
12010304	STAMP DUTY	224,548,000.00	42,422,286.18	42,422,286.18	18.9%	182,125,713.82
12010306	DEVELOPMENT LEVY	5,775,000.00	-	-	0.0%	5,775,000.00
12010307	CAPITAL GAIN TAX	10,163,000.00	-	-	0.0%	10,163,000.00
1202	NON-TAX REVENUE	8,152,462,000.00	790,893,732.60	790,893,732.60	9.7%	7,361,568,267.40
120201	LICENCES - GENERAL	1,471,181,000.00	169,485,715.91	169,485,715.91	11.5%	1,301,695,284.09
12020101	Motor Vehicle Licence	51,555,000.00	13,768,750.00	13,768,750.00	26.7%	37,786,250.00
12020102	Driving Licence/Learners' Permit	54,654,000.00	14,358,200.00	14,358,200.00	26.3%	40,295,800.00
12020103	Certificate of Road Worthiness	52,808,000.00	6,998,750.00	6,998,750.00	13.3%	45,809,250.00
12020104	Certificate of Medical Fitness for Food Handlers	5,000,000.00	86,600.00	86,600.00	1.7%	4,913,400.00
12020108	Hides and Skin Licences	850,000.00	61,826.00	61,826.00	7.3%	788,174.00
12020111	Auctioneers Licences	100,000.00	-	-	0.0%	100,000.00
12020115	Cattle Trading Licences	7,560,000.00	-	-	0.0%	7,560,000.00
12020116	Fish Inspection Licences	315,000.00	-	-	0.0%	315,000.00
12020121	Ice Block Making Operation license	126,000,000.00	-	-	0.0%	126,000,000.00
12020122	Trophy Dealer Licence	15,000.00	-	-	0.0%	15,000.00
12020123	Patent Medicine Vendor Licences	20,000,000.00	405,000.00	405,000.00	2.0%	19,595,000.00
12020124	Miscellaneous Vehicular Permit	849,824,000.00	129,594,589.91	129,594,589.91	15.2%	720,229,410.09
12020126	Medical Practitioner/Clinic Operation License	5,000,000.00	4,212,000.00	4,212,000.00	84.2%	788,000.00
12020132	Sewage/Refuse disposal Licence	35,000,000.00	-	-	0.0%	35,000,000.00
12020133	Fish Sales License	262,500,000.00	-	-	0.0%	262,500,000.00
120204	FEES - GENERAL	4,162,758,000.00	412,840,381.69	412,840,381.69	9.9%	3,749,917,618.31
12020402	Radio/Television Advertisement Fees	74,612,000.00	-	-	0.0%	74,612,000.00
12020403	Motor Vehicle Registration Fees	102,511,000.00	28,070,250.00	28,070,250.00	27.4%	74,440,750.00
12020404	Registration of Contractors fee	1,700,000.00	-	-	0.0%	1,700,000.00
12020405	Tender Fees - General	26,920,000.00	4,250,000.00	4,250,000.00	15.8%	22,670,000.00
12020406	Registration of Document Fees - General	583,070,000.00	139,837,639.45	139,837,639.45	24.0%	443,232,360.55
12020407	Application & Processing Fees - Right of Occupancy	26,537,000.00	2,396,000.00	2,396,000.00	9.0%	24,141,000.00
12020408	Site Plan Processing Fees	5,513,000.00	1,235,000.00	1,235,000.00	22.4%	4,278,000.00
12020409	Survey Charges Fees	19,294,000.00	12,521,674.00	12,521,674.00	64.9%	6,772,326.00
12020410	Site and Services Scheme Fees	205,000,000.00	26,119,087.20	26,119,087.20	12.7%	178,880,912.80
12020411	Water Rates	120,000,000.00	18,516,982.00	18,516,982.00	15.4%	101,483,018.00
12020412	Change of Purpose Fees	26,394,000.00	2,415,000.00	2,415,000.00	9.1%	23,979,000.00
12020413	Surrender and Subdivision Fees	82,688,000.00	26,887,757.00	26,887,757.00	32.5%	55,800,243.00

Borno State Government Budget Performance Report 2024 Q1 - Total Revenue by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
12020415	Re-Grant Fees	22,050,000.00	74,486,179.00	74,486,179.00	337.8%	52,436,179.00
12020417	Recovery of Compensation	19,845,000.00	1,704,102.00	1,704,102.00	8.6%	18,140,898.00
12020423	Weight and Measure Fee (Bridge)	15,000,000.00	-	-	0.0%	15,000,000.00
12020426	Hides and Skin Inspection Fees	52,000.00	-	-	0.0%	52,000.00
12020428	Poultry Farmers Registration	157,000.00	-	-	0.0%	157,000.00
12020429	Registration of Private Veterinary Clinics Fee	315,000.00	-	-	0.0%	315,000.00
12020431	School Fees - Secondary Institutions	700,396,000.00	48,913,912.79	48,913,912.79	7.0%	651,482,087.21
12020432	Collection of Certificate fee	16,000,000.00	-	-	0.0%	16,000,000.00
12020434	Registration Fees for Social Clubs	1,050,000.00	-	-	0.0%	1,050,000.00
12020435	Registration Fees for Cooperative Societies	300,000.00	15,000.00	15,000.00	5.0%	285,000.00
12020437	Registration of Business Premises Fee	15,000,000.00	-	-	0.0%	15,000,000.00
12020438	Vetting Fees	285,000,000.00	-	-	0.0%	285,000,000.00
12020439	High Court Fees	25,000,000.00	-	-	0.0%	25,000,000.00
12020440	High Court Probate Fee	35,000,000.00	-	-	0.0%	35,000,000.00
12020443	Sharia Court Fees	30,000.00	-	-	0.0%	30,000.00
12020444	Registration/Renewal of Audit Firms Fee	150,000.00	-	-	0.0%	150,000.00
12020445	Fire Safety Charges	7,000,000.00	-	-	0.0%	7,000,000.00
12020446	FIRE SAFETY CERTIFICATE FEES	3,000,000.00	-	-	0.0%	3,000,000.00
12020449	Bill Board Erection Fees	5,000,000.00	700,000.00	700,000.00	14.0%	4,300,000.00
12020450	Parks and Garden Fees	10,210,000.00	15,081.25	15,081.25	0.1%	10,194,918.75
12020455	CHANGE OF OWNERSHIP FEES	11,381,000.00	950,000.00	950,000.00	8.3%	10,431,000.00
12020456	Application Fees	68,303,000.00	22,309,117.00	22,309,117.00	32.7%	45,993,883.00
12020457	Parking Fees	31,000,000.00	1,290,600.00	1,290,600.00	4.2%	29,709,400.00
12020458	Erection of GSM Masts	10,000,000.00	-	-	0.0%	10,000,000.00
12020459	Cable Laying Permit	5,000,000.00	-	-	0.0%	5,000,000.00
12020460	Fibre Optic Installation Fee	5,000,000.00	-	-	0.0%	5,000,000.00
12020462	Supervision Fees on Mast Erection & Fibre optic Installation	3,000,000.00	-	-	0.0%	3,000,000.00
12020463	Education Levy	356,273,000.00	207,000.00	207,000.00	0.1%	356,066,000.00
12020465	Registration of Private Nurseries Fee	152,000.00	-	-	0.0%	152,000.00
12020468	REFUSE/SEWAGE DISPOSAL FEES	67,000,000.00	-	-	0.0%	67,000,000.00
12020470	PREMIUM FOR HEALTH SERVICES	1,170,855,000.00	-	-	0.0%	1,170,855,000.00
120205	FINES - GENERAL	90,770,000.00	17,231,700.00	17,231,700.00	19.0%	73,538,300.00
12020501	Penalty for Offences - General	75,270,000.00	17,231,700.00	17,231,700.00	22.9%	58,038,300.00
12020502	High Court Fines	14,000,000.00	-	-	0.0%	14,000,000.00
12020503	Area Court Fines	1,500,000.00	-	-	0.0%	1,500,000.00
120206	SALES - GENERAL	328,084,000.00	1,217,410.00	1,217,410.00	0.4%	326,866,590.00
12020604	Sales of Printed Budget	500,000.00	-	-	0.0%	500,000.00
12020608	Sales of Broken Beacons	16,538,000.00	420,000.00	420,000.00	2.5%	16,118,000.00
12020611	Sales of In-Service and Bond Forms	700,000.00	-	-	0.0%	700,000.00
12020616	Sale of Application Forms	158,059,000.00	797,410.00	797,410.00	0.5%	157,261,590.00
12020617	Sales of Cards	1,008,000.00	-	-	0.0%	1,008,000.00
12020618	Sales of Poultry Products	609,000.00	-	-	0.0%	609,000.00
12020622	Sale of Cottage Industry Products	78,788,000.00	-	-	0.0%	78,788,000.00
12020625	Sales of Products of Cottage Industries	500,000.00	-	-	0.0%	500,000.00
12020629	Sales of Traffic Regulation Booklets	23,443,000.00	-	-	0.0%	23,443,000.00
12020631	Sales of JSC Forms and OFIHS	50,000.00	-	-	0.0%	50,000.00
12020634	Government Printers Sales of Publications/Exercise Books	300,000.00	-	-	0.0%	300,000.00
12020636	Sales of Information Publication	32,900,000.00	-	-	0.0%	32,900,000.00
12020637	Sales of Seedlings and Charge for Firewood on Transit	5,156,000.00	-	-	0.0%	5,156,000.00
12020639	Sales of Admission Forms - School of Nursing	9,533,000.00	-	-	0.0%	9,533,000.00
120207	EARNINGS -GENERAL	1,033,001,000.00	143,955,420.00	143,955,420.00	13.9%	889,045,580.00
12020701	Hire of Plants and Equipments	111,467,000.00	-	-	0.0%	111,467,000.00
12020702	Earnings from Repairs of Private Vehicles etc	157,550,000.00	-	-	0.0%	157,550,000.00
12020703	Hiring of Marini Asphalt Mixing Plant	1,000,000.00	-	-	0.0%	1,000,000.00
12020704	Hiring of Quarries and Selling of Chippings	13,450,000.00	-	-	0.0%	13,450,000.00
12020709	Earnings from Government Printing Press	200,000.00	-	-	0.0%	200,000.00
12020711	Earnings from Building & Lodging	2,500,000.00	-	-	0.0%	2,500,000.00
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	125,668,000.00	-	-	0.0%	125,668,000.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	569,062,000.00	143,955,420.00	143,955,420.00	25.3%	425,106,580.00
12020718	Tractor Hiring Service	10,500,000.00	-	-	0.0%	10,500,000.00
12020720	Earnings from Farm Centre	1,200,000.00	-	-	0.0%	1,200,000.00
12020722	Workshop Earnings	10,200,000.00	-	-	0.0%	10,200,000.00
12020723	Printing Charges	5,000,000.00	-	-	0.0%	5,000,000.00

Borno State Government Budget Performance Report 2024 Q1 - Total Revenue by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
12020724	EARNINGS FROM CONSULTANCY SERVICES	25,204,000.00	-	-	0.0%	25,204,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	305,573,000.00	281,137.00	281,137.00	0.1%	305,291,863.00
12020803	Rent from Government Estates	81,800,000.00	-	-	0.0%	81,800,000.00
12020804	Rent from Government Commercial Shops/Stores	215,508,000.00	281,137.00	281,137.00	0.1%	215,226,863.00
12020805	Rent from Conference Centres	8,265,000.00	-	-	0.0%	8,265,000.00
120209	RENT ON LAND & OTHERS - GENERAL	645,619,000.00	45,881,968.00	45,881,968.00	7.1%	599,737,032.00
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME	645,619,000.00	45,881,968.00	45,881,968.00	7.1%	599,737,032.00
120211	INVESTMENT INCOME	115,476,000.00	-	-	0.0%	115,476,000.00
12021101	Dividend Income	15,700,000.00	-	-	0.0%	15,700,000.00
12021103	OTHER INVESTMENT INCOME	99,776,000.00	-	-	0.0%	99,776,000.00
13	AID AND GRANTS	102,109,839,000.00	5,593,981,594.74	5,593,981,594.74	5.5%	96,515,857,405.26
1301	AID	175,000,000.00	-	-	0.0%	175,000,000.00
130102	FOREIGN AID	175,000,000.00	-	-	0.0%	175,000,000.00
13010202	Capital Foreign Aid	175,000,000.00	-	-	0.0%	175,000,000.00
1302	GRANTS	101,934,839,000.00	5,593,981,594.74	5,593,981,594.74	5.5%	96,340,857,405.26
130201	DOMESTIC GRANTS	89,611,274,000.00	5,424,978,026.12	5,424,978,026.12	6.1%	84,186,295,973.88
13020102	CAPITAL GRANTS FROM FGN	75,845,867,000.00	5,357,607,754.93	5,357,607,754.93	7.1%	70,488,259,245.07
13020103	CURRENT GRANTS FROM LGAs	50,560,000.00	4,199,760.00	4,199,760.00	8.3%	46,360,240.00
13020104	CAPITAL GRANTS FROM LGAs	13,453,157,000.00	63,170,511.19	63,170,511.19	0.5%	13,389,986,488.81
13020106	CAPITAL GRANTS FROM OTHER SOURCES	261,690,000.00	-	-	0.0%	261,690,000.00
130202	FOREIGN GRANTS	12,323,565,000.00	169,003,568.62	169,003,568.62	1.4%	12,154,561,431.38
13020201	CURRENT FOREIGN GRANTS	401,404,000.00	-	-	0.0%	401,404,000.00
13020202	CAPITAL FOREIGN GRANTS	11,922,161,000.00	169,003,568.62	169,003,568.62	1.4%	11,753,157,431.38
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	49,749,454,000.00	-	-	0.0%	49,749,454,000.00
1402	OTHER CAPITAL RECEIPTS	8,042,510,000.00	-	-	0.0%	8,042,510,000.00
140201	OTHER CAPITAL RECEIPTS	8,042,510,000.00	-	-	0.0%	8,042,510,000.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	8,042,510,000.00	-	-	0.0%	8,042,510,000.00
1403	LOANS/ BORROWINGS RECEIPT	41,706,944,000.00	-	-	0.0%	41,706,944,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	25,500,000,000.00	-	-	0.0%	25,500,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	25,500,000,000.00	-	-	0.0%	25,500,000,000.00
140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	16,206,944,000.00	-	-	0.0%	16,206,944,000.00
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES	3,706,944,000.00	-	-	0.0%	3,706,944,000.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	12,500,000,000.00	-	-	0.0%	12,500,000,000.00

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	358,732,146,000.00	34,228,434,044.13	34,228,434,044.13	9.5%	324,503,711,955.87
010000000000	ADMINISTRATION SECTOR	67,684,807,000.00	5,708,448,798.80	5,708,448,798.80	8.4%	61,976,358,201.20
011100000000	GOVERNOR'S OFFICE	23,382,589,000.00	3,629,055,039.05	3,629,055,039.05	15.5%	19,753,533,960.95
011100100100	GOVERNMENT HOUSE	16,676,716,000.00	3,245,533,271.81	3,245,533,271.81	19.5%	13,431,182,728.19
011100100200	DEPUTY GOVERNOR'S OFFICE	3,702,000,000.00	328,341,691.32	328,341,691.32	8.9%	3,373,658,308.68
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	2,802,114,000.00	51,739,047.51	51,739,047.51	1.8%	2,750,374,952.49
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	201,759,000.00	3,441,028.41	3,441,028.41	1.7%	198,317,971.59
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	17,604,620,000.00	972,851,130.55	972,851,130.55	5.5%	16,631,768,869.45
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	6,354,581,000.00	313,352,570.69	313,352,570.69	4.9%	6,041,228,429.31
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	655,720,000.00	4,535,425.80	4,535,425.80	0.7%	651,184,574.20
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	2,424,094,000.00	27,463,128.54	27,463,128.54	1.1%	2,396,630,871.46
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN AFFAIRS	324,500,000.00	22,840,154.54	22,840,154.54	7.0%	301,659,845.46
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	505,380,000.00	19,872,622.16	19,872,622.16	3.9%	485,507,377.84
016101100100	LAGOS LIAISON OFFICE	1,175,000.00	-	-	0.0%	1,175,000.00
016102100200	ABUJA LIAISON OFFICE	357,331,000.00	7,097,500.00	7,097,500.00	2.0%	350,233,500.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	5,555,000.00	-	-	0.0%	5,555,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	22,440,000.00	400,114.50	400,114.50	1.8%	22,039,885.50
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	1,340,494,000.00	3,338,738.34	3,338,738.34	0.2%	1,337,155,261.66
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	3,587,500,000.00	-	-	0.0%	3,587,500,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	296,925,000.00	-	-	0.0%	296,925,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	1,728,925,000.00	573,950,875.98	573,950,875.98	33.2%	1,154,974,124.02
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	4,049,721,000.00	35,558,653.38	35,558,653.38	0.9%	4,014,162,346.62
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	3,601,321,000.00	35,558,653.38	35,558,653.38	1.0%	3,565,762,346.62
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	448,400,000.00	-	-	0.0%	448,400,000.00
011200000000	BORNO STATE HOUSE ASSEMBLY	8,101,195,000.00	14,770,032.32	14,770,032.32	0.2%	8,086,424,967.68
011200100100	BORNO STATE HOUSE ASSEMBLY	7,976,102,000.00	13,325,050.65	13,325,050.65	0.2%	7,962,776,949.35
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	125,093,000.00	1,444,981.67	1,444,981.67	1.2%	123,648,018.33
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	9,673,715,000.00	692,093,358.74	692,093,358.74	7.2%	8,981,621,641.26
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	9,014,880,000.00	591,098,430.85	591,098,430.85	6.6%	8,423,781,569.15
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	523,205,000.00	100,894,634.39	100,894,634.39	19.3%	422,310,365.61
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	135,630,000.00	100,293.50	100,293.50	0.1%	135,529,706.50
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	1,587,333,000.00	59,092,901.46	59,092,901.46	3.7%	1,528,240,098.54
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	1,584,420,000.00	58,992,683.20	58,992,683.20	3.7%	1,525,427,316.80
012500500100	BORNO STATE ESTABLISHMENT DEPARTMENT	2,913,000.00	100,218.26	100,218.26	3.4%	2,812,781.74
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	795,521,000.00	66,521,249.77	66,521,249.77	8.4%	728,999,750.23
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	302,654,000.00	36,149,537.24	36,149,537.24	11.9%	266,504,462.76
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	437,697,000.00	30,371,712.53	30,371,712.53	6.9%	407,325,287.47
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	55,170,000.00	-	-	0.0%	55,170,000.00
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	86,663,000.00	6,714,000.54	6,714,000.54	7.7%	79,948,999.46
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	86,663,000.00	6,714,000.54	6,714,000.54	7.7%	79,948,999.46
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,715,225,000.00	224,173,559.49	224,173,559.49	13.1%	1,491,051,440.51
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,715,225,000.00	224,173,559.49	224,173,559.49	13.1%	1,491,051,440.51
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	688,225,000.00	7,618,873.50	7,618,873.50	1.1%	680,606,126.50
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	463,600,000.00	3,880,623.50	3,880,623.50	0.8%	459,719,376.50
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	224,625,000.00	3,738,250.00	3,738,250.00	1.7%	220,886,750.00

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
020000000000	ECONOMIC SECTOR	166,051,443,100.00	16,966,079,791.42	16,966,079,791.42	10.2%	149,085,363,308.58
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	13,506,848,000.00	220,362,245.11	220,362,245.11	1.6%	13,286,485,754.89
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	10,357,980,000.00	120,077,241.55	120,077,241.55	1.2%	10,237,902,758.45
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	364,438,000.00	13,535,776.28	13,535,776.28	3.7%	350,902,223.72
021511000100	BORNO STATE FERTILIZER COMPANY	1,305,000.00	200,535.39	200,535.39	15.4%	1,104,464.61
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	442,980,000.00	9,138,308.75	9,138,308.75	2.1%	433,841,691.25
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	2,040,145,000.00	77,410,383.14	77,410,383.14	3.8%	1,962,734,616.86
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	300,000,000.00	-	-	0.0%	300,000,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	47,818,771,000.00	8,048,690,440.67	8,048,690,440.67	16.8%	39,770,080,559.33
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	29,872,286,000.00	4,585,677,392.22	4,585,677,392.22	15.4%	25,286,608,607.78
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	110,000,000.00	1,496,323.94	1,496,323.94	1.4%	108,503,676.06
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	15,866,140,000.00	3,445,842,767.75	3,445,842,767.75	21.7%	12,420,297,232.25
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	1,970,345,000.00	15,673,956.76	15,673,956.76	0.8%	1,954,671,043.24
023800000000	MINISTRY OF BUDGET AND PLANNING	12,853,244,000.00	34,883,098.36	34,883,098.36	0.3%	12,818,360,901.64
023800100100	MINISTRY OF BUDGET AND PLANNING	2,604,050,000.00	34,447,553.58	34,447,553.58	1.3%	2,569,602,446.42
023800200100	BORNO STATE BUREAU OF STATISTICS	249,194,000.00	435,544.78	435,544.78	0.2%	248,758,455.22
023800500100	SEVICE WIDE VOTE	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	3,827,130,000.00	63,638,810.52	63,638,810.52	1.7%	3,763,491,189.48
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,949,730,000.00	8,560,688.64	8,560,688.64	0.3%	2,941,169,311.36
022201800100	BORNO INVESTMENT COMPANY LTD	232,098,000.00	12,850,000.00	12,850,000.00	5.5%	219,248,000.00
022205200100	BORNO STATE HOTELS	45,507,000.00	1,750,000.00	1,750,000.00	3.8%	43,757,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	147,801,000.00	30,440,444.51	30,440,444.51	20.6%	117,360,555.49
022205400200	BORNO KANO MOTOR PARK AND MARKET	14,505,000.00	1,093,903.14	1,093,903.14	7.5%	13,411,096.86
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	4,330,000.00	-	-	0.0%	4,330,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	258,000,000.00	-	-	0.0%	258,000,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	10,515,000.00	1,735,412.76	1,735,412.76	16.5%	8,779,587.24
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	137,164,000.00	4,773,541.34	4,773,541.34	3.5%	132,390,458.66
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	27,480,000.00	2,434,820.13	2,434,820.13	8.9%	25,045,179.87
022900000000	MINISTRY OF TRANSPORT AND ENERGY	7,643,470,100.00	1,813,779,448.76	1,813,779,448.76	23.7%	5,829,690,651.24
022900100100	MINISTRY OF TRANSPORT AND ENERGY	5,116,352,100.00	1,547,391,542.09	1,547,391,542.09	30.2%	3,568,960,557.91
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	836,853,000.00	44,028,000.00	44,028,000.00	5.3%	792,825,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	439,979,000.00	-	-	0.0%	439,979,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	1,250,286,000.00	222,359,906.67	222,359,906.67	17.8%	1,027,926,093.33
023400000000	MINISTRY OF WORKS AND HOUSING	45,445,019,000.00	2,456,594,346.20	2,456,594,346.20	5.4%	42,988,424,653.80
023400100100	MINISTRY OF WORKS AND HOUSING	34,067,860,000.00	72,329,487.31	72,329,487.31	0.2%	33,995,530,512.69
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	10,496,549,000.00	2,371,936,707.99	2,371,936,707.99	22.6%	8,124,612,292.01
023400700100	BORNO STATE HOUSING CORPORATION	880,610,000.00	12,328,150.90	12,328,150.90	1.4%	868,281,849.10
025000000000	FISCAL RESPONSIBILITY BOARD /AGENCY	500,000.00	-	-	0.0%	500,000.00
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	500,000.00	-	-	0.0%	500,000.00
025200000000	MINISTRY OF WATER RESOURCES	9,725,282,000.00	1,708,210,166.37	1,708,210,166.37	17.6%	8,017,071,833.63
025200100100	MINISTRY OF WATER RESOURCES	6,721,076,000.00	1,708,210,166.37	1,708,210,166.37	25.4%	5,012,865,833.63
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	3,004,206,000.00	-	-	0.0%	3,004,206,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	25,231,179,000.00	2,619,921,235.43	2,619,921,235.43	10.4%	22,611,257,764.57
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	25,231,179,000.00	2,619,921,235.43	2,619,921,235.43	10.4%	22,611,257,764.57

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
030000000000	LAW & JUSTICE SECTOR	3,904,004,000.00	483,732,984.35	483,732,984.35	12.4%	3,420,271,015.65
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	2,406,620,000.00	148,208,678.09	148,208,678.09	6.2%	2,258,411,321.91
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	68,970,000.00	16,867,500.00	16,867,500.00	24.5%	52,102,500.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	1,705,000,000.00	36,017,363.79	36,017,363.79	2.1%	1,668,982,636.21
031805300100	BORNO STATE SHARIA COURT OF APPEAL	306,019,000.00	32,716,064.30	32,716,064.30	10.7%	273,302,935.70
031805400100	BORNO STATE AREA COURT	326,631,000.00	62,607,750.00	62,607,750.00	19.2%	264,023,250.00
032600000000	MINISTRY OF JUSTICE	1,497,384,000.00	335,524,306.26	335,524,306.26	22.4%	1,161,859,693.74
032600100100	MINISTRY OF JUSTICE	1,453,674,000.00	332,274,052.49	332,274,052.49	22.9%	1,121,399,947.51
032600200100	BORNO STATE PREROGATIVE OF MERCY	20,690,000.00	3,250,253.77	3,250,253.77	15.7%	17,439,746.23
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	23,020,000.00	-	-	0.0%	23,020,000.00
050000000000	SOCIAL SECTOR	121,091,891,900.00	11,070,172,469.56	11,070,172,469.56	9.1%	110,021,719,430.44
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,887,296,000.00	541,499,480.09	541,499,480.09	11.1%	4,345,796,519.91
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,887,296,000.00	541,499,480.09	541,499,480.09	11.1%	4,345,796,519.91
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	40,366,247,000.00	3,789,328,029.99	3,789,328,029.99	9.4%	36,576,918,970.01
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	11,072,563,000.00	1,592,071,070.85	1,592,071,070.85	14.4%	9,480,491,929.15
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	5,892,099,000.00	27,295,066.19	27,295,066.19	0.5%	5,864,803,933.81
051700800100	BORNO STATE LIBRARY BOARD	107,543,000.00	13,108,097.66	13,108,097.66	12.2%	94,434,902.34
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	284,417,000.00	40,531,744.09	40,531,744.09	14.3%	243,885,255.91
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	8,118,000.00	198,110.50	198,110.50	2.4%	7,919,889.50
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	4,904,159,000.00	674,446,850.09	674,446,850.09	13.8%	4,229,712,149.91
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	2,355,390,000.00	111,484,829.13	111,484,829.13	4.7%	2,243,905,170.87
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	1,122,016,000.00	819,500.00	819,500.00	0.1%	1,121,196,500.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	3,145,246,000.00	387,653,542.68	387,653,542.68	12.3%	2,757,592,457.32
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	1,294,352,000.00	111,594,580.66	111,594,580.66	8.6%	1,182,757,419.34
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY	1,498,837,000.00	150,044,072.30	150,044,072.30	10.0%	1,348,792,927.70
051705600100	BORNO STATE UNIVERSITY (BOSU)	3,869,290,000.00	276,197,500.00	276,197,500.00	7.1%	3,593,092,500.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	2,539,189,000.00	143,554,094.36	143,554,094.36	5.7%	2,395,634,905.64
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	100,000,000.00	-	-	0.0%	100,000,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONUGA	254,761,000.00	33,639,619.11	33,639,619.11	13.2%	221,121,380.89
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	1,083,744,000.00	72,335,607.91	72,335,607.91	6.7%	1,011,408,392.09
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	834,523,000.00	154,353,744.46	154,353,744.46	18.5%	680,169,255.54
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	51,721,754,000.00	4,131,580,302.29	4,131,580,302.29	8.0%	47,590,173,697.71
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	9,831,750,000.00	2,697,014,036.96	2,697,014,036.96	27.4%	7,134,735,963.04
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,236,866,000.00	1,142,000.00	1,142,000.00	0.1%	1,235,724,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	5,019,655,000.00	241,030,256.01	241,030,256.01	4.8%	4,778,624,743.99
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	10,897,175,000.00	1,156,827,467.07	1,156,827,467.07	10.6%	9,740,347,532.93
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	225,254,000.00	9,969,569.68	9,969,569.68	4.4%	215,284,430.32
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	110,300,000.00	25,596,972.57	25,596,972.57	23.2%	84,703,027.43
052100800100	BORNO STATE TEACHING HOSPITAL	24,400,754,000.00	-	-	0.0%	24,400,754,000.00
053500000000	MINISTRY OF ENVIRONMENT	5,443,016,000.00	295,135,143.54	295,135,143.54	5.4%	5,147,880,856.46
053500100100	MINISTRY OF ENVIRONMENT	4,039,788,000.00	72,432,104.32	72,432,104.32	1.8%	3,967,355,895.68
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	1,262,028,000.00	222,462,340.97	222,462,340.97	17.6%	1,039,565,659.03
053505600100	BORNO STATE AFORESTATION PROJECT	41,200,000.00	240,698.25	240,698.25	0.6%	40,959,301.75
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	100,000,000.00	-	-	0.0%	100,000,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	5,242,350,000.00	1,255,567,553.08	1,255,567,553.08	24.0%	3,986,782,446.92
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	4,963,341,000.00	1,216,032,960.15	1,216,032,960.15	24.5%	3,747,308,039.85
053905100100	BORNO STATE SPORTS COUNCIL	172,966,000.00	38,020,394.66	38,020,394.66	22.0%	134,945,605.34
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	6,043,000.00	1,514,198.27	1,514,198.27	25.1%	4,528,801.73
053905700100	BORNO STATE SOCIAL INVESTMENT AGENCY	100,000,000.00	-	-	0.0%	100,000,000.00
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	8,579,941,900.00	8,490,667.83	8,490,667.83	0.1%	8,571,451,232.17
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	8,579,941,900.00	8,490,667.83	8,490,667.83	0.1%	8,571,451,232.17
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	4,851,287,000.00	1,048,571,292.74	1,048,571,292.74	21.6%	3,802,715,707.26
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	4,744,277,000.00	1,047,471,159.49	1,047,471,159.49	22.1%	3,696,805,840.51
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	97,910,000.00	1,100,133.25	1,100,133.25	1.1%	96,809,866.75
056400300100	BORNO STATE COUNCIL OF ULAMAS	5,100,000.00	-	-	0.0%	5,100,000.00
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 2024 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	50,286,879,000.00	8,424,184,446.79	8,424,184,446.79	16.8%	41,862,694,553.21
010000000000	ADMINISTRATION SECTOR	5,225,263,000.00	478,902,503.15	478,902,503.15	9.2%	4,746,360,496.85
011100000000	GOVERNOR'S OFFICE	273,575,000.00	73,328,485.48	73,328,485.48	26.8%	200,246,514.52
011100100100	GOVERNMENT HOUSE	181,816,000.00	68,265,608.23	68,265,608.23	37.5%	113,550,391.77
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	38,000,000.00	1,732,877.25	1,732,877.25	4.6%	36,267,122.75
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	53,759,000.00	3,330,000.00	3,330,000.00	6.2%	50,429,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,049,387,000.00	158,525,336.99	158,525,336.99	7.7%	1,890,861,663.01
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,585,189,000.00	113,647,543.77	113,647,543.77	7.2%	1,471,541,456.23
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	30,000,000.00	1,500,000.00	1,500,000.00	5.0%	28,500,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	187,894,000.00	27,463,128.54	27,463,128.54	14.6%	160,430,871.46
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANIT	17,000,000.00	1,863,426.34	1,863,426.34	11.0%	15,136,573.66
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	50,280,000.00	1,615,000.00	1,615,000.00	3.2%	48,665,000.00
016102100200	ABUJA LIAISON OFFICE	36,290,000.00	7,097,500.00	7,097,500.00	19.6%	29,192,500.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	960,000.00	-	-	0.0%	960,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	4,280,000.00	-	-	0.0%	4,280,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	71,494,000.00	3,338,738.34	3,338,738.34	4.7%	68,155,261.66
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	56,000,000.00	-	-	0.0%	56,000,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	5,000,000.00	-	-	0.0%	5,000,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	5,000,000.00	2,000,000.00	2,000,000.00	40.0%	3,000,000.00
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	10,174,000.00	261,909.72	261,909.72	2.6%	9,912,090.28
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	10,174,000.00	261,909.72	261,909.72	2.6%	9,912,090.28
011200000000	BORNO STATE HOUSE ASSEMBLY	720,365,000.00	14,169,466.68	14,169,466.68	2.0%	706,195,533.32
011200100100	BORNO STATE HOUSE ASSEMBLY	691,122,000.00	13,325,050.65	13,325,050.65	1.9%	677,796,949.35
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	29,243,000.00	844,416.03	844,416.03	2.9%	28,398,583.97
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	739,295,000.00	128,438,199.45	128,438,199.45	17.4%	610,856,800.55
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	409,090,000.00	57,856,218.00	57,856,218.00	14.1%	351,233,782.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	330,205,000.00	70,581,981.45	70,581,981.45	21.4%	259,623,018.55
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	1,047,683,000.00	43,991,688.95	43,991,688.95	4.2%	1,003,691,311.05
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	1,047,683,000.00	43,991,688.95	43,991,688.95	4.2%	1,003,691,311.05
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	193,192,000.00	49,042,478.05	49,042,478.05	25.4%	144,149,521.95
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	116,940,000.00	32,890,228.05	32,890,228.05	28.1%	84,049,771.95
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	72,752,000.00	16,152,250.00	16,152,250.00	22.2%	56,599,750.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	3,500,000.00	-	-	0.0%	3,500,000.00
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	52,740,000.00	6,714,000.54	6,714,000.54	12.7%	46,025,999.46
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	52,740,000.00	6,714,000.54	6,714,000.54	12.7%	46,025,999.46
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	18,235,000.00	692,687.29	692,687.29	3.8%	17,542,312.71
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	18,235,000.00	692,687.29	692,687.29	3.8%	17,542,312.71
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	120,617,000.00	3,738,250.00	3,738,250.00	3.1%	116,878,750.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	50,000,000.00	-	-	0.0%	50,000,000.00
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	70,617,000.00	3,738,250.00	3,738,250.00	5.3%	66,878,750.00
020000000000	ECONOMIC SECTOR	18,664,455,000.00	3,958,797,148.25	3,958,797,148.25	21.2%	14,705,657,851.75
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	1,078,077,000.00	166,009,564.58	166,009,564.58	15.4%	912,067,435.42
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	506,480,000.00	71,682,866.13	71,682,866.13	14.2%	434,797,133.87
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	108,323,000.00	8,199,065.31	8,199,065.31	7.6%	100,123,934.69
021511000100	BORNO STATE FERTILIZER COMPANY	105,000.00	-	-	0.0%	105,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	36,269,000.00	8,717,250.00	8,717,250.00	24.0%	27,551,750.00
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	426,900,000.00	77,410,383.14	77,410,383.14	18.1%	349,489,616.86
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	15,818,688,864.23	3,438,858,864.23	3,438,858,864.23	21.7%	12,379,829,135.77
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	596,700,000.00	93,527,274.82	93,527,274.82	15.7%	503,172,725.18
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	10,250,000.00	580,000.00	580,000.00	5.7%	9,670,000.00

Borno State Government Budget Performance Report 2024 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	15,000,000,000.00	3,329,077,632.65	3,329,077,632.65	22.2%	11,670,922,367.35
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	211,738,000.00	15,673,956.76	15,673,956.76	7.4%	196,064,043.24
023800000000	MINISTRY OF BUDGET AND PLANNING	4,217,000.00	40,000.00	40,000.00	0.9%	4,177,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	4,217,000.00	40,000.00	40,000.00	0.9%	4,177,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	321,763,000.00	53,959,639.18	53,959,639.18	16.8%	267,803,360.82
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	60,000,000.00	8,499,512.64	8,499,512.64	14.2%	51,500,487.36
022201800100	BORNO INVESTMENT COMPANY LTD	58,880,000.00	12,850,000.00	12,850,000.00	21.8%	46,030,000.00
022205200100	BORNO STATE HOTELS	10,000,000.00	1,750,000.00	1,750,000.00	17.5%	8,250,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	81,772,000.00	22,111,536.61	22,111,536.61	27.0%	59,660,463.39
022205400200	BORNO KANO MOTOR PARK AND MARKET	2,160,000.00	300,000.00	300,000.00	13.9%	1,860,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	66,250,000.00	-	-	0.0%	66,250,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	6,915,000.00	1,585,253.76	1,585,253.76	22.9%	5,329,746.24
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	21,906,000.00	4,498,957.29	4,498,957.29	20.5%	17,407,042.71
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	13,880,000.00	2,364,378.88	2,364,378.88	17.0%	11,515,621.12
022900000000	MINISTRY OF TRANSPORT AND ENERGY	435,964,000.00	71,108,758.34	71,108,758.34	16.3%	364,855,241.66
022900100100	MINISTRY OF TRANSPORT AND ENERGY	38,000,000.00	10,245,305.78	10,245,305.78	27.0%	27,754,694.22
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	176,112,000.00	44,028,000.00	44,028,000.00	25.0%	132,084,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	160,200,000.00	-	-	0.0%	160,200,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	61,652,000.00	16,835,452.56	16,835,452.56	27.3%	44,816,547.44
023400000000	MINISTRY OF WORKS AND HOUSING	583,323,000.00	108,705,421.10	108,705,421.10	18.6%	474,617,578.90
023400100100	MINISTRY OF WORKS AND HOUSING	377,760,000.00	72,329,487.31	72,329,487.31	19.1%	305,430,512.69
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	136,500,000.00	28,107,087.99	28,107,087.99	20.6%	108,392,912.01
023400700100	BORNO STATE HOUSING CORPORATION	69,063,000.00	8,268,845.80	8,268,845.80	12.0%	60,794,154.20
025200000000	MINISTRY OF WATER RESOURCES	389,800,000.00	113,908,395.83	113,908,395.83	29.2%	275,891,604.17
025200100100	MINISTRY OF WATER RESOURCES	385,000,000.00	113,908,395.83	113,908,395.83	29.6%	271,091,604.17
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	4,800,000.00	-	-	0.0%	4,800,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	32,623,000.00	6,206,504.99	6,206,504.99	19.0%	26,416,495.01
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	32,623,000.00	6,206,504.99	6,206,504.99	19.0%	26,416,495.01
030000000000	LAW & JUSTICE SECTOR	1,373,715,000.00	329,110,159.81	329,110,159.81	24.0%	1,044,604,840.19
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	1,167,901,000.00	139,242,613.79	139,242,613.79	11.9%	1,028,658,386.21
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	67,470,000.00	16,867,500.00	16,867,500.00	25.0%	50,602,500.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	755,000,000.00	36,017,363.79	36,017,363.79	4.8%	718,982,636.21
031805300100	BORNO STATE SHARIA COURT OF APPEAL	95,000,000.00	23,750,000.00	23,750,000.00	25.0%	71,250,000.00
031805400100	BORNO STATE AREA COURT	250,431,000.00	62,607,750.00	62,607,750.00	25.0%	187,823,250.00
032600000000	MINISTRY OF JUSTICE	205,814,000.00	189,867,546.02	189,867,546.02	92.3%	15,946,453.98
032600100100	MINISTRY OF JUSTICE	193,414,000.00	186,767,546.02	186,767,546.02	96.6%	6,646,453.98
032600200100	BORNO STATE PREROGATIVE OF MERCY	12,400,000.00	3,100,000.00	3,100,000.00	25.0%	9,300,000.00
050000000000	SOCIAL SECTOR	25,023,446,000.00	3,657,374,635.58	3,657,374,635.58	14.6%	21,366,071,364.42
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	106,588,000.00	16,345,740.34	16,345,740.34	15.3%	90,242,259.66
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	106,588,000.00	16,345,740.34	16,345,740.34	15.3%	90,242,259.66
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	10,173,123,000.00	1,879,460,994.02	1,879,460,994.02	18.5%	8,293,662,005.98
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	255,000,000.00	56,154,552.73	56,154,552.73	22.0%	198,845,447.27
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	65,100,000.00	18,645,613.88	18,645,613.88	28.6%	46,454,386.12
051700800100	BORNO STATE LIBRARY BOARD	62,992,000.00	12,814,697.66	12,814,697.66	20.3%	50,177,302.34
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	140,417,000.00	40,195,473.96	40,195,473.96	28.6%	100,221,526.04
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	318,000.00	-	-	0.0%	318,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	4,200,000,000.00	646,840,554.62	646,840,554.62	15.4%	3,553,159,445.38
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	66,870,000.00	16,717,500.00	16,717,500.00	25.0%	50,152,500.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	2,478,000.00	819,500.00	819,500.00	33.1%	1,658,500.00

Borno State Government Budget Performance Report 2024 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,892,981,000.00	322,647,370.10	322,647,370.10	17.0%	1,570,333,629.90
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	531,144,000.00	101,874,124.08	101,874,124.08	19.2%	429,269,875.92
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOG	644,237,000.00	126,333,456.48	126,333,456.48	19.6%	517,903,543.52
051705600100	BORNO STATE UNIVERSITY (BOSU)	1,104,790,000.00	276,197,500.00	276,197,500.00	25.0%	828,592,500.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	4,500,000.00	517,544.20	517,544.20	11.5%	3,982,455.80
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	157,050,000.00	33,017,222.54	33,017,222.54	21.0%	124,032,777.46
051707400100	BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE	398,623,000.00	72,332,139.31	72,332,139.31	18.1%	326,290,860.69
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	646,623,000.00	154,353,744.46	154,353,744.46	23.9%	492,269,255.54
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	13,048,811,000.00	1,435,981,822.17	1,435,981,822.17	11.0%	11,612,829,177.83
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	679,750,000.00	143,891,499.22	143,891,499.22	21.2%	535,858,500.78
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	15,068,000.00	1,142,000.00	1,142,000.00	7.6%	13,926,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	3,000,178,000.00	241,030,256.01	241,030,256.01	8.0%	2,759,147,743.99
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	9,300,425,000.00	1,038,503,336.94	1,038,503,336.94	11.2%	8,261,921,663.06
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	31,390,000.00	2,625,300.00	2,625,300.00	8.4%	28,764,700.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	22,000,000.00	8,789,430.00	8,789,430.00	40.0%	13,210,570.00
053500000000	MINISTRY OF ENVIRONMENT	927,830,000.00	226,531,941.43	226,531,941.43	24.4%	701,298,058.57
053500100100	MINISTRY OF ENVIRONMENT	229,694,000.00	54,641,412.57	54,641,412.57	23.8%	175,052,587.43
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	698,136,000.00	171,890,528.86	171,890,528.86	24.6%	526,245,471.14
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	644,844,000.00	87,148,961.08	87,148,961.08	13.5%	557,695,038.92
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	492,262,000.00	47,863,732.90	47,863,732.90	9.7%	444,398,267.10
053905100100	BORNO STATE SPORTS COUNCIL	147,139,000.00	37,871,101.41	37,871,101.41	25.7%	109,267,898.59
053905400100	BORNO STATE EL-KANEMI WARRIORS' FOOTBALL CLUB	5,443,000.00	1,414,126.77	1,414,126.77	26.0%	4,028,873.23
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	47,250,000.00	4,980,311.45	4,980,311.45	10.5%	42,269,688.55
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	47,250,000.00	4,980,311.45	4,980,311.45	10.5%	42,269,688.55
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	75,000,000.00	6,924,865.09	6,924,865.09	9.2%	68,075,134.91
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	70,000,000.00	5,924,865.09	5,924,865.09	8.5%	64,075,134.91
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	5,000,000.00	1,000,000.00	1,000,000.00	20.0%	4,000,000.00

Table 6: Overhead Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2024 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	67,464,856,000.00	6,669,282,796.02	6,669,282,796.02	9.9%	60,795,573,203.98
010000000000	ADMINISTRATION SECTOR	37,988,973,000.00	4,006,632,641.74	4,006,632,641.74	10.5%	33,982,340,358.26
011100000000	GOVERNOR'S OFFICE	17,864,325,000.00	3,466,572,796.89	3,466,572,796.89	19.4%	14,397,752,203.11
011100100100	GOVERNMENT HOUSE	13,046,000,000.00	3,088,113,906.90	3,088,113,906.90	23.7%	9,957,886,093.10
011100100200	DEPUTY GOVERNOR'S OFFICE	3,566,000,000.00	328,341,691.32	328,341,691.32	9.2%	3,237,658,308.68
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,162,325,000.00	50,006,170.26	50,006,170.26	4.3%	1,112,318,829.74
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	90,000,000.00	111,028.41	111,028.41	0.1%	89,888,971.59
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	6,000,096,000.00	236,252,425.08	236,252,425.08	3.9%	5,763,843,574.92
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,190,627,000.00	199,555,026.92	199,555,026.92	9.1%	1,991,071,973.08
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	14,220,000.00	3,035,425.80	3,035,425.80	21.3%	11,184,574.20
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	65,700,000.00	-	-	0.0%	65,700,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN AFFAIRS	200,000,000.00	15,001,728.20	15,001,728.20	7.5%	184,998,271.80
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	385,100,000.00	18,257,622.16	18,257,622.16	4.7%	366,842,377.84
016101100100	LAGOS LIAISON OFFICE	1,175,000.00	-	-	0.0%	1,175,000.00
016102100200	ABUJA LIAISON OFFICE	321,041,000.00	-	-	0.0%	321,041,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	2,523,000.00	-	-	0.0%	2,523,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	14,660,000.00	400,114.50	400,114.50	2.7%	14,259,885.50
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	1,093,000,000.00	-	-	0.0%	1,093,000,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	1,629,500,000.00	-	-	0.0%	1,629,500,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	44,775,000.00	-	-	0.0%	44,775,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	37,775,000.00	2,507.50	2,507.50	0.0%	37,772,492.50
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,428,017,000.00	6,067,386.16	6,067,386.16	0.4%	1,421,949,613.84
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,367,117,000.00	6,067,386.16	6,067,386.16	0.4%	1,361,049,613.84
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	60,900,000.00	-	-	0.0%	60,900,000.00
011200000000	BORNO STATE HOUSE ASSEMBLY	4,874,330,000.00	600,565.64	600,565.64	0.0%	4,873,729,434.36
011200100100	BORNO STATE HOUSE ASSEMBLY	4,829,980,000.00	-	-	0.0%	4,829,980,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	44,350,000.00	600,565.64	600,565.64	1.4%	43,749,434.36
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	5,452,390,000.00	40,050,988.04	40,050,988.04	0.7%	5,412,339,011.96
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	5,358,790,000.00	18,122,541.60	18,122,541.60	0.3%	5,340,667,458.40
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	93,000,000.00	21,828,152.94	21,828,152.94	23.5%	71,171,847.06
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	600,000.00	100,293.50	100,293.50	16.7%	499,706.50
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	434,650,000.00	15,101,212.51	15,101,212.51	3.5%	419,548,787.49
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	431,737,000.00	15,000,994.25	15,000,994.25	3.5%	416,736,005.75
012500500100	BORNO STATE ESTABLISHMENT DEPARTMENT	2,913,000.00	100,218.26	100,218.26	3.4%	2,812,781.74
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	360,354,000.00	17,478,771.72	17,478,771.72	4.9%	342,875,228.28
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	100,389,000.00	3,259,309.19	3,259,309.19	3.2%	97,129,690.81
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	231,295,000.00	14,219,462.53	14,219,462.53	6.1%	217,075,537.47
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	28,670,000.00	-	-	0.0%	28,670,000.00
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	17,873,000.00	-	-	0.0%	17,873,000.00
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	17,873,000.00	-	-	0.0%	17,873,000.00
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,165,080,000.00	221,777,872.20	221,777,872.20	19.0%	943,302,127.80
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,165,080,000.00	221,777,872.20	221,777,872.20	19.0%	943,302,127.80
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	391,858,000.00	2,730,623.50	2,730,623.50	0.7%	389,127,376.50
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	361,100,000.00	2,730,623.50	2,730,623.50	0.8%	358,369,376.50
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	30,758,000.00	-	-	0.0%	30,758,000.00
020000000000	ECONOMIC SECTOR	11,570,500,100.00	1,911,081,322.10	1,911,081,322.10	16.5%	9,659,418,777.90
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	117,271,000.00	7,474,683.31	7,474,683.31	6.4%	109,796,316.69
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	60,500,000.00	6,248,825.42	6,248,825.42	10.3%	54,251,174.58
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	8,265,000.00	1,024,263.75	1,024,263.75	12.4%	7,240,736.25
021511000100	BORNO STATE FERTILIZER COMPANY	1,200,000.00	200,535.39	200,535.39	16.7%	999,464.61
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	1,839,000.00	1,058.75	1,058.75	0.1%	1,837,941.25

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Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	45,467,000.00	-	-	0.0%	45,467,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	4,490,853,000.00	701,990,083.63	701,990,083.63	15.6%	3,788,862,916.37
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	2,808,000,000.00	584,308,624.59	584,308,624.59	20.8%	2,223,691,375.41
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	74,550,000.00	916,323.94	916,323.94	1.2%	73,633,676.06
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	767,340,000.00	116,765,135.10	116,765,135.10	15.2%	650,574,864.90
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	840,963,000.00	-	-	0.0%	840,963,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	1,276,452,000.00	34,843,098.36	34,843,098.36	2.7%	1,241,608,901.64
023800100100	MINISTRY OF BUDGET AND PLANNING	1,254,050,000.00	34,447,553.58	34,447,553.58	2.7%	1,219,602,446.42
023800200100	BORNO STATE BUREAU OF STATISTICS	22,402,000.00	395,544.78	395,544.78	1.8%	22,006,455.22
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	195,774,000.00	9,679,171.34	9,679,171.34	4.9%	186,094,828.66
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	84,730,000.00	61,176.00	61,176.00	0.1%	84,668,824.00
022201800100	BORNO INVESTMENT COMPANY LTD	22,487,000.00	-	-	0.0%	22,487,000.00
022205200100	BORNO STATE HOTELS	9,035,000.00	-	-	0.0%	9,035,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	30,029,000.00	8,328,907.90	8,328,907.90	27.7%	21,700,092.10
022205400200	BORNO KANO MOTOR PARK AND MARKET	4,560,000.00	793,903.14	793,903.14	17.4%	3,766,096.86
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	37,403,000.00	-	-	0.0%	37,403,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	600,000.00	150,159.00	150,159.00	25.0%	449,841.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	6,330,000.00	274,584.05	274,584.05	4.3%	6,055,415.95
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	600,000.00	70,441.25	70,441.25	11.7%	529,558.75
022900000000	MINISTRY OF TRANSPORT AND ENERGY	2,489,017,100.00	558,942,541.92	558,942,541.92	22.5%	1,930,074,558.08
022900100100	MINISTRY OF TRANSPORT AND ENERGY	2,017,981,100.00	558,556,476.31	558,556,476.31	27.7%	1,459,424,623.69
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	359,241,000.00	-	-	0.0%	359,241,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	99,795,000.00	-	-	0.0%	99,795,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	12,000,000.00	386,065.61	386,065.61	3.2%	11,613,934.39
023400000000	MINISTRY OF WORKS AND HOUSING	652,997,000.00	42,037,005.10	42,037,005.10	6.4%	610,959,994.90
023400100100	MINISTRY OF WORKS AND HOUSING	353,100,000.00	-	-	0.0%	353,100,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	209,350,000.00	37,977,700.00	37,977,700.00	18.1%	171,372,300.00
023400700100	BORNO STATE HOUSING CORPORATION	90,547,000.00	4,059,305.10	4,059,305.10	4.5%	86,487,694.90
025000000000	FISCAL RESPONSIBILITY BOARD / AGENCY	500,000.00	-	-	0.0%	500,000.00
025000100100	FISCAL RESPONSIBILITY BOARD / AGENCY	500,000.00	-	-	0.0%	500,000.00
025200000000	MINISTRY OF WATER RESOURCES	2,187,277,000.00	555,193,423.00	555,193,423.00	25.4%	1,632,083,577.00
025200100100	MINISTRY OF WATER RESOURCES	2,173,670,000.00	555,193,423.00	555,193,423.00	25.5%	1,618,476,577.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	13,607,000.00	-	-	0.0%	13,607,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	160,359,000.00	921,315.44	921,315.44	0.6%	159,437,684.56
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	160,359,000.00	921,315.44	921,315.44	0.6%	159,437,684.56
030000000000	LAW & JUSTICE SECTOR	1,685,741,000.00	109,622,824.54	109,622,824.54	6.5%	1,576,118,175.46
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	1,181,465,000.00	8,966,064.30	8,966,064.30	0.8%	1,172,498,935.70
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	1,500,000.00	-	-	0.0%	1,500,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	910,000,000.00	-	-	0.0%	910,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	193,765,000.00	8,966,064.30	8,966,064.30	4.6%	184,798,935.70
031805400100	BORNO STATE AREA COURT	76,200,000.00	-	-	0.0%	76,200,000.00
032600000000	MINISTRY OF JUSTICE	504,276,000.00	100,656,760.24	100,656,760.24	20.0%	403,619,239.76
032600100100	MINISTRY OF JUSTICE	491,260,000.00	100,506,506.47	100,506,506.47	20.5%	390,753,493.53
032600200100	BORNO STATE PREROGATIVE OF MERCY	1,996,000.00	150,253.77	150,253.77	7.5%	1,845,746.23
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	11,020,000.00	-	-	0.0%	11,020,000.00
050000000000	SOCIAL SECTOR	16,219,641,900.00	641,946,007.64	641,946,007.64	4.0%	15,577,695,892.36
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	561,441,000.00	1,000,196.75	1,000,196.75	0.2%	560,440,803.25
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	561,441,000.00	1,000,196.75	1,000,196.75	0.2%	560,440,803.25
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	3,670,758,000.00	276,737,652.38	276,737,652.38	7.5%	3,394,020,347.62
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	1,901,811,000.00	154,509,820.73	154,509,820.73	8.1%	1,747,301,179.27
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	38,586,000.00	8,649,452.31	8,649,452.31	22.4%	29,936,547.69
051700800100	BORNO STATE LIBRARY BOARD	4,551,000.00	293,400.00	293,400.00	6.4%	4,257,600.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	3,000,000.00	336,270.13	336,270.13	11.2%	2,663,729.87
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	600,000.00	198,110.50	198,110.50	33.0%	401,889.50
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	32,159,000.00	27,606,295.47	27,606,295.47	85.8%	4,552,704.53
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	251,520,000.00	10,998,429.13	10,998,429.13	4.4%	240,521,570.87

Borno State Government Budget Performance Report 2024 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	28,765,000.00	-	-	0.0%	28,765,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	360,000,000.00	37,768,205.91	37,768,205.91	10.5%	322,231,794.09
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	94,708,000.00	9,720,456.58	9,720,456.58	10.3%	84,987,543.42
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY	73,000,000.00	17,175,615.82	17,175,615.82	23.5%	55,824,384.18
051705600100	BORNO STATE UNIVERSITY (BOSU)	630,500,000.00	-	-	0.0%	630,500,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	130,169,000.00	8,915,730.63	8,915,730.63	6.8%	121,253,269.37
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	5,279,000.00	562,396.57	562,396.57	10.7%	4,716,603.43
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	86,710,000.00	3,468.60	3,468.60	0.0%	86,706,531.40
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	29,400,000.00	-	-	0.0%	29,400,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	2,127,303,000.00	192,812,880.12	192,812,880.12	9.1%	1,934,490,119.88
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	561,300,000.00	53,122,537.74	53,122,537.74	9.5%	508,177,462.26
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	76,221,000.00	-	-	0.0%	76,221,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	531,500,000.00	-	-	0.0%	531,500,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	842,500,000.00	118,324,130.13	118,324,130.13	14.0%	724,175,869.87
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	53,470,000.00	7,344,269.68	7,344,269.68	13.7%	46,125,730.32
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	38,300,000.00	14,021,942.57	14,021,942.57	36.6%	24,278,057.43
052100800100	BORNO STATE TEACHING HOSPITAL	24,012,000.00	-	-	0.0%	24,012,000.00
053500000000	MINISTRY OF ENVIRONMENT	477,165,000.00	51,812,834.36	51,812,834.36	10.9%	425,352,165.64
053500100100	MINISTRY OF ENVIRONMENT	22,245,000.00	1,000,324.00	1,000,324.00	4.5%	21,244,676.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	453,720,000.00	50,571,812.11	50,571,812.11	11.1%	403,148,187.89
053505600100	BORNO STATE AFORESTATION PROJECT	1,200,000.00	240,698.25	240,698.25	20.1%	959,301.75
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	702,428,000.00	114,947,160.00	114,947,160.00	16.4%	587,480,840.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	699,866,000.00	114,697,795.25	114,697,795.25	16.4%	585,168,204.75
053905100100	BORNO STATE SPORTS COUNCIL	1,962,000.00	149,293.25	149,293.25	7.6%	1,812,706.75
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	600,000.00	100,071.50	100,071.50	16.7%	499,928.50
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	7,207,536,900.00	3,510,356.38	3,510,356.38	0.0%	7,204,026,543.62
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	7,207,536,900.00	3,510,356.38	3,510,356.38	0.0%	7,204,026,543.62
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	1,473,010,000.00	1,124,927.65	1,124,927.65	0.1%	1,471,885,072.35
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	1,463,400,000.00	1,024,794.40	1,024,794.40	0.1%	1,462,375,205.60
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	8,910,000.00	100,133.25	100,133.25	1.1%	8,809,866.75
056400300100	BORNO STATE COUNCIL OF ULAMAS	100,000.00	-	-	0.0%	100,000.00
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 2024 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	208,371,260,000.00	15,437,911,551.83	15,437,911,551.83	7.4%	192,933,348,448.17
010000000000	ADMINISTRATION SECTOR	22,440,171,000.00	1,133,759,897.23	1,133,759,897.23	5.1%	21,306,411,102.77
011100000000	GOVERNOR'S OFFICE	4,789,689,000.00	-	-	0.0%	4,789,689,000.00
011100100100	GOVERNMENT HOUSE	2,998,900,000.00	-	-	0.0%	2,998,900,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	131,000,000.00	-	-	0.0%	131,000,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,601,789,000.00	-	-	0.0%	1,601,789,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	58,000,000.00	-	-	0.0%	58,000,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	9,555,137,000.00	578,073,368.48	578,073,368.48	6.0%	8,977,063,631.52
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,578,765,000.00	150,000.00	150,000.00	0.0%	2,578,615,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	611,500,000.00	-	-	0.0%	611,500,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	2,170,500,000.00	-	-	0.0%	2,170,500,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN AFFAIRS	107,500,000.00	5,975,000.00	5,975,000.00	5.6%	101,525,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	70,000,000.00	-	-	0.0%	70,000,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	2,072,000.00	-	-	0.0%	2,072,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	3,500,000.00	-	-	0.0%	3,500,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	176,000,000.00	-	-	0.0%	176,000,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	1,902,000,000.00	-	-	0.0%	1,902,000,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	247,150,000.00	-	-	0.0%	247,150,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	1,686,150,000.00	571,948,368.48	571,948,368.48	33.9%	1,114,201,631.52
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,651,530,000.00	29,229,357.50	29,229,357.50	1.8%	1,622,300,642.50
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,264,030,000.00	29,229,357.50	29,229,357.50	2.3%	1,234,800,642.50
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	387,500,000.00	-	-	0.0%	387,500,000.00
011200000000	BORNO STATE HOUSE ASSEMBLY	1,891,500,000.00	-	-	0.0%	1,891,500,000.00
011200100100	BORNO STATE HOUSE ASSEMBLY	1,840,000,000.00	-	-	0.0%	1,840,000,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	51,500,000.00	-	-	0.0%	51,500,000.00
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	3,482,030,000.00	523,604,171.25	523,604,171.25	15.0%	2,958,425,828.75
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	3,247,000,000.00	515,119,671.25	515,119,671.25	15.9%	2,731,880,328.75
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	100,000,000.00	8,484,500.00	8,484,500.00	8.5%	91,515,500.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	135,030,000.00	-	-	0.0%	135,030,000.00
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	105,000,000.00	-	-	0.0%	105,000,000.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	105,000,000.00	-	-	0.0%	105,000,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	241,575,000.00	-	-	0.0%	241,575,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	84,925,000.00	-	-	0.0%	84,925,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	133,650,000.00	-	-	0.0%	133,650,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	23,000,000.00	-	-	0.0%	23,000,000.00
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	16,050,000.00	-	-	0.0%	16,050,000.00
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	16,050,000.00	-	-	0.0%	16,050,000.00
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	531,910,000.00	1,703,000.00	1,703,000.00	0.3%	530,207,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	531,910,000.00	1,703,000.00	1,703,000.00	0.3%	530,207,000.00
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	175,750,000.00	1,150,000.00	1,150,000.00	0.7%	174,600,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	52,500,000.00	1,150,000.00	1,150,000.00	2.2%	51,350,000.00
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	123,250,000.00	-	-	0.0%	123,250,000.00
020000000000	ECONOMIC SECTOR	105,243,997,000.00	7,488,359,828.26	7,488,359,828.26	7.1%	97,755,637,171.74
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	12,311,500,000.00	46,877,997.22	46,877,997.22	0.4%	12,264,622,002.78
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	9,791,000,000.00	42,145,550.00	42,145,550.00	0.4%	9,748,854,450.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	247,850,000.00	4,312,447.22	4,312,447.22	1.7%	243,537,552.78
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	404,872,000.00	420,000.00	420,000.00	0.1%	404,452,000.00
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	1,567,778,000.00	-	-	0.0%	1,567,778,000.00
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	300,000,000.00	-	-	0.0%	300,000,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	7,061,644,000.00	300,000,000.00	300,000,000.00	4.2%	6,761,644,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	6,020,000,000.00	300,000,000.00	300,000,000.00	5.0%	5,720,000,000.00

Borno State Government Budget Performance Report 2024 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	25,200,000.00	-	-	0.0%	25,200,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	98,800,000.00	-	-	0.0%	98,800,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	917,644,000.00	-	-	0.0%	917,644,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	1,572,575,000.00	-	-	0.0%	1,572,575,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	1,350,000,000.00	-	-	0.0%	1,350,000,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	222,575,000.00	-	-	0.0%	222,575,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	3,296,188,000.00	-	-	0.0%	3,296,188,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,800,000,000.00	-	-	0.0%	2,800,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	142,326,000.00	-	-	0.0%	142,326,000.00
022205200100	BORNO STATE HOTELS	26,472,000.00	-	-	0.0%	26,472,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	36,000,000.00	-	-	0.0%	36,000,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	7,785,000.00	-	-	0.0%	7,785,000.00
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	4,330,000.00	-	-	0.0%	4,330,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	154,347,000.00	-	-	0.0%	154,347,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	3,000,000.00	-	-	0.0%	3,000,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	108,928,000.00	-	-	0.0%	108,928,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	13,000,000.00	-	-	0.0%	13,000,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	4,716,989,000.00	1,183,728,148.50	1,183,728,148.50	25.1%	3,533,260,851.50
022900100100	MINISTRY OF TRANSPORT AND ENERGY	3,060,371,000.00	978,589,760.00	978,589,760.00	32.0%	2,081,781,240.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	300,000,000.00	-	-	0.0%	300,000,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	179,984,000.00	-	-	0.0%	179,984,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	1,176,634,000.00	205,138,388.50	205,138,388.50	17.4%	971,495,611.50
023400000000	MINISTRY OF WORKS AND HOUSING	44,208,699,000.00	2,305,851,920.00	2,305,851,920.00	5.2%	41,902,847,080.00
023400100100	MINISTRY OF WORKS AND HOUSING	33,337,000,000.00	-	-	0.0%	33,337,000,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	10,150,699,000.00	2,305,851,920.00	2,305,851,920.00	22.7%	7,844,847,080.00
023400700100	BORNO STATE HOUSING CORPORATION	721,000,000.00	-	-	0.0%	721,000,000.00
025200000000	MINISTRY OF WATER RESOURCES	7,048,205,000.00	1,039,108,347.54	1,039,108,347.54	14.7%	6,009,096,652.46
025200100100	MINISTRY OF WATER RESOURCES	4,162,406,000.00	1,039,108,347.54	1,039,108,347.54	25.0%	3,123,297,652.46
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	2,885,799,000.00	-	-	0.0%	2,885,799,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	25,028,197,000.00	2,612,793,415.00	2,612,793,415.00	10.4%	22,415,403,585.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	25,028,197,000.00	2,612,793,415.00	2,612,793,415.00	10.4%	22,415,403,585.00
030000000000	LAW & JUSTICE SECTOR	844,548,000.00	45,000,000.00	45,000,000.00	5.3%	799,548,000.00
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	57,254,000.00	-	-	0.0%	57,254,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	40,000,000.00	-	-	0.0%	40,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	17,254,000.00	-	-	0.0%	17,254,000.00
032600000000	MINISTRY OF JUSTICE	787,294,000.00	45,000,000.00	45,000,000.00	5.7%	742,294,000.00
032600100100	MINISTRY OF JUSTICE	769,000,000.00	45,000,000.00	45,000,000.00	5.9%	724,000,000.00
032600200100	BORNO STATE PREROGATIVE OF MERCY	6,294,000.00	-	-	0.0%	6,294,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	12,000,000.00	-	-	0.0%	12,000,000.00
050000000000	SOCIAL SECTOR	79,842,544,000.00	6,770,791,826.34	6,770,791,826.34	8.5%	73,071,752,173.66
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,219,267,000.00	524,153,543.00	524,153,543.00	12.4%	3,695,113,457.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,219,267,000.00	524,153,543.00	524,153,543.00	12.4%	3,695,113,457.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	26,516,106,000.00	1,633,069,383.59	1,633,069,383.59	6.2%	24,883,036,616.41
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	8,915,752,000.00	1,381,406,697.39	1,381,406,697.39	15.5%	7,534,345,302.61
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	5,788,413,000.00	-	-	0.0%	5,788,413,000.00
051700800100	BORNO STATE LIBRARY BOARD	40,000,000.00	-	-	0.0%	40,000,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	141,000,000.00	-	-	0.0%	141,000,000.00

Borno State Government Budget Performance Report 2024 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	7,200,000.00	-	-	0.0%	7,200,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	672,000,000.00	-	-	0.0%	672,000,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	2,037,000,000.00	83,768,900.00	83,768,900.00	4.1%	1,953,231,100.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	1,090,773,000.00	-	-	0.0%	1,090,773,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	892,265,000.00	27,237,966.67	27,237,966.67	3.1%	865,027,033.33
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	668,500,000.00	-	-	0.0%	668,500,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOG	781,600,000.00	6,535,000.00	6,535,000.00	0.8%	775,065,000.00
051705600100	BORNO STATE UNIVERSITY (BOSU)	2,134,000,000.00	-	-	0.0%	2,134,000,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	2,404,510,000.00	134,120,819.53	134,120,819.53	5.6%	2,270,389,180.47
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	100,000,000.00	-	-	0.0%	100,000,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	92,182,000.00	-	-	0.0%	92,182,000.00
051707400100	BORNO STATE MOHAMMET LAWAN COLLEGE OF AGRICULTURE	598,411,000.00	-	-	0.0%	598,411,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	152,500,000.00	-	-	0.0%	152,500,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	36,545,640,000.00	2,502,785,600.00	2,502,785,600.00	6.8%	34,042,854,400.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	8,590,700,000.00	2,500,000,000.00	2,500,000,000.00	29.1%	6,090,700,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,145,577,000.00	-	-	0.0%	1,145,577,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	1,487,977,000.00	-	-	0.0%	1,487,977,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	754,250,000.00	-	-	0.0%	754,250,000.00
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	140,394,000.00	-	-	0.0%	140,394,000.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	50,000,000.00	2,785,600.00	2,785,600.00	5.6%	47,214,400.00
052100800100	BORNO STATE TEACHING HOSPITAL	24,376,742,000.00	-	-	0.0%	24,376,742,000.00
053500000000	MINISTRY OF ENVIRONMENT	4,038,021,000.00	16,790,367.75	16,790,367.75	0.4%	4,021,230,632.25
053500100100	MINISTRY OF ENVIRONMENT	3,787,849,000.00	16,790,367.75	16,790,367.75	0.4%	3,771,058,632.25
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	110,172,000.00	-	-	0.0%	110,172,000.00
053505600100	BORNO STATE AFORESTATION PROJECT	40,000,000.00	-	-	0.0%	40,000,000.00
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	100,000,000.00	-	-	0.0%	100,000,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	3,895,078,000.00	1,053,471,432.00	1,053,471,432.00	27.0%	2,841,606,568.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	3,771,213,000.00	1,053,471,432.00	1,053,471,432.00	27.9%	2,717,741,568.00
053905100100	BORNO STATE SPORTS COUNCIL	23,865,000.00	-	-	0.0%	23,865,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT AGENCY	100,000,000.00	-	-	0.0%	100,000,000.00
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	1,325,155,000.00	-	-	0.0%	1,325,155,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	1,325,155,000.00	-	-	0.0%	1,325,155,000.00
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	3,303,277,000.00	1,040,521,500.00	1,040,521,500.00	31.5%	2,262,755,500.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	3,210,877,000.00	1,040,521,500.00	1,040,521,500.00	32.4%	2,170,355,500.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	84,000,000.00	-	-	0.0%	84,000,000.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	5,000,000.00	-	-	0.0%	5,000,000.00
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 2024 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	32,609,151,000.00	3,697,055,249.49	3,697,055,249.49	11.3%	28,912,095,750.51
010000000000	ADMINISTRATION SECTOR	2,030,400,000.00	89,153,756.68	89,153,756.68	4.4%	1,941,246,243.32
011100000000	GOVERNOR'S OFFICE	455,000,000.00	89,153,756.68	89,153,756.68	19.6%	365,846,243.32
011100100100	GOVERNMENT HOUSE	450,000,000.00	89,153,756.68	89,153,756.68	19.8%	360,846,243.32
011100100200	DEPUTY GOVERNOR'S OFFICE	5,000,000.00	-	-	0.0%	5,000,000.00
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	960,000,000.00	-	-	0.0%	960,000,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	960,000,000.00	-	-	0.0%	960,000,000.00
011200000000	BORNO STATE HOUSE ASSEMBLY	615,000,000.00	-	-	0.0%	615,000,000.00
011200100100	BORNO STATE HOUSE ASSEMBLY	615,000,000.00	-	-	0.0%	615,000,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	400,000.00	-	-	0.0%	400,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	400,000.00	-	-	0.0%	400,000.00
020000000000	ECONOMIC SECTOR	30,572,491,000.00	3,607,841,492.81	3,607,841,492.81	11.8%	26,964,649,507.19
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	20,447,586,000.00	3,607,841,492.81	3,607,841,492.81	17.6%	16,839,744,507.19
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	20,447,586,000.00	3,607,841,492.81	3,607,841,492.81	17.6%	16,839,744,507.19
023800000000	MINISTRY OF BUDGET AND PLANNING	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
023800500100	SEVICE WIDE VOTE	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	13,405,000.00	-	-	0.0%	13,405,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	5,000,000.00	-	-	0.0%	5,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	8,405,000.00	-	-	0.0%	8,405,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	1,500,000.00	-	-	0.0%	1,500,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	1,500,000.00	-	-	0.0%	1,500,000.00
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 (MRRR)	10,000,000.00	-	-	0.0%	10,000,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	10,000,000.00	-	-	0.0%	10,000,000.00
050000000000	SOCIAL SECTOR	6,260,000.00	60,000.00	60,000.00	1.0%	6,200,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	6,260,000.00	60,000.00	60,000.00	1.0%	6,200,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	10,000.00	-	-	0.0%	10,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONUGA	250,000.00	60,000.00	60,000.00	24.0%	190,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	6,000,000.00	-	-	0.0%	6,000,000.00

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	358,732,146,000.00	34,228,434,044.13	34,228,434,044.13	9.5%	324,503,711,955.87
2	EXPENDITURES	358,732,146,000.00	34,228,434,044.13	34,228,434,044.13	9.5%	324,503,711,955.87
21	PERSONNEL COST	50,286,879,000.00	8,424,184,446.79	8,424,184,446.79	16.8%	41,862,694,553.21
2101	SALARY	30,032,223,000.00	4,693,702,666.16	4,693,702,666.16	15.6%	25,338,520,333.84
210101	SALARIES AND WAGES	30,032,223,000.00	4,693,702,666.16	4,693,702,666.16	15.6%	25,338,520,333.84
21010101	SALARY	29,881,523,000.00	4,656,027,666.16	4,656,027,666.16	15.6%	25,225,495,333.84
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000.00	37,675,000.00	37,675,000.00	25.0%	113,025,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,156,891,000.00	399,609,552.18	399,609,552.18	6.5%	5,757,281,447.82
210201	ALLOWANCES	5,155,835,000.00	399,609,552.18	399,609,552.18	7.8%	4,756,225,447.82
21020101	NON REGULAR ALLOWANCES	4,548,560,000.00	360,998,052.18	360,998,052.18	7.9%	4,187,561,947.82
21020102	OUTFIT ALLOWANCE	50,000,000.00	-	-	0.0%	50,000,000.00
21020104	FURNITURE ALLOWANCE	307,275,000.00	-	-	0.0%	307,275,000.00
21020105	NYSC ACTIVITIES & ALLOWANCE	250,000,000.00	38,611,500.00	38,611,500.00	15.4%	211,388,500.00
210202	SOCIAL CONTRIBUTIONS	1,001,056,000.00	-	-	0.0%	1,001,056,000.00
21020201	NHIS CONTRIBUTION	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
21020203	GROUP LIFE INSURANCE	1,056,000.00	-	-	0.0%	1,056,000.00
2103	SOCIAL BENEFITS	14,097,765,000.00	3,330,872,228.45	3,330,872,228.45	23.6%	10,766,892,771.55
210301	SOCIAL BENEFITS	14,097,765,000.00	3,330,872,228.45	3,330,872,228.45	23.6%	10,766,892,771.55
21030101	GRATUITY	3,000,000,000.00	1,482,509,717.00	1,482,509,717.00	49.4%	1,517,490,283.00
21030102	PENSION	11,097,765,000.00	1,848,362,511.45	1,848,362,511.45	16.7%	9,249,402,488.55
22	OTHER RECURRENT COSTS	100,074,007,000.00	10,366,338,045.51	10,366,338,045.51	10.4%	89,707,668,954.49
2202	OVERHEAD COST	67,464,856,000.00	6,669,282,796.02	6,669,282,796.02	9.9%	60,795,573,203.98
220201	TRAVEL & TRANSPORT - GENERAL	6,298,385,000.00	668,372,774.07	668,372,774.07	10.6%	5,630,012,225.93
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,046,531,000.00	55,431,940.22	55,431,940.22	2.7%	1,991,099,059.78
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,478,131,000.00	185,100,338.20	185,100,338.20	12.5%	1,293,030,661.80
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,118,173,000.00	80,254,894.45	80,254,894.45	7.2%	1,037,918,105.55
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,655,550,000.00	347,585,601.20	347,585,601.20	21.0%	1,307,964,398.80
220202	UTILITIES - GENERAL	1,886,681,100.00	493,223,632.55	493,223,632.55	26.1%	1,393,457,467.45
22020201	ELECTRICITY CHARGES	1,266,894,000.00	489,048,871.05	489,048,871.05	38.6%	777,845,128.95
22020202	TELEPHONE CHARGES	8,851,000.00	-	-	0.0%	8,851,000.00
22020203	INTERNET ACCESS CHARGES	177,881,100.00	1,744,536.50	1,744,536.50	1.0%	176,136,563.50
22020204	SATELLITE BROADCASTING ACCESS CHARGES	397,350,000.00	2,270,225.00	2,270,225.00	0.6%	395,079,775.00
22020205	WATER RATES	14,055,000.00	-	-	0.0%	14,055,000.00
22020206	SEWERAGE CHARGES	1,100,000.00	-	-	0.0%	1,100,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	20,550,000.00	160,000.00	160,000.00	0.8%	20,390,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,184,302,000.00	439,251,991.67	439,251,991.67	7.1%	5,745,050,008.33
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,360,258,000.00	134,702,591.67	134,702,591.67	9.9%	1,225,555,408.33
22020302	BOOKS	271,906,000.00	125,000.00	125,000.00	0.0%	271,781,000.00
22020303	NEWSPAPERS	11,520,000.00	146,700.00	146,700.00	1.3%	11,373,300.00
22020304	MAGAZINES & PERIODICALS	24,910,000.00	-	-	0.0%	24,910,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	925,210,000.00	109,164,700.00	109,164,700.00	11.8%	816,045,300.00
22020306	PRINTING OF SECURITY DOCUMENTS	757,230,000.00	25,978,500.00	25,978,500.00	3.4%	731,251,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	633,100,000.00	1,016,500.00	1,016,500.00	0.2%	632,083,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	100,000.00	5,000.00	5,000.00	5.0%	95,000.00
22020309	UNIFORMS & OTHER CLOTHING	125,611,000.00	18,967,000.00	18,967,000.00	15.1%	106,644,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	216,907,000.00	4,146,000.00	4,146,000.00	1.9%	212,761,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,857,550,000.00	145,000,000.00	145,000,000.00	7.8%	1,712,550,000.00
220204	MAINTENANCE SERVICES - GENERAL	3,208,708,000.00	448,693,724.23	448,693,724.23	14.0%	2,760,014,275.77
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,562,071,000.00	51,746,151.25	51,746,151.25	3.3%	1,510,324,848.75

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
22020402	MAINTENANCE OF OFFICE FURNITURE	324,607,000.00	12,985,000.00	12,985,000.00	4.0%	311,622,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	540,980,000.00	282,650,563.98	282,650,563.98	52.2%	258,329,436.02
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	154,469,000.00	20,366,250.00	20,366,250.00	13.2%	134,102,750.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	306,544,000.00	43,553,919.00	43,553,919.00	14.2%	262,990,081.00
22020406	OTHER MAINTENANCE SERVICES	124,437,000.00	8,853,140.00	8,853,140.00	7.1%	115,583,860.00
22020410	MAINTENANCE OF STREET LIGHTINGS	300,000.00	-	-	0.0%	300,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	111,300,000.00	-	-	0.0%	111,300,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	3,000,000.00	1,432,500.00	1,432,500.00	47.8%	1,567,500.00
22020413	MINOR ROAD MAINTENANCE	81,000,000.00	27,106,200.00	27,106,200.00	33.5%	53,893,800.00
220205	TRAINING - GENERAL	2,580,129,000.00	68,165,810.00	68,165,810.00	2.6%	2,511,963,190.00
22020501	LOCAL TRAINING	1,749,849,000.00	68,165,810.00	68,165,810.00	3.9%	1,681,683,190.00
22020502	INTERNATIONAL TRAINING	830,280,000.00	-	-	0.0%	830,280,000.00
220206	OTHER SERVICES - GENERAL	20,974,108,000.00	1,436,231,340.00	1,436,231,340.00	6.8%	19,537,876,660.00
22020601	SECURITY SERVICES	1,560,057,000.00	120,402,130.00	120,402,130.00	7.7%	1,439,654,870.00
22020602	OFFICE RENT	136,100,000.00	4,524,110.00	4,524,110.00	3.3%	131,575,890.00
22020603	RESIDENTIAL RENT	247,328,000.00	-	-	0.0%	247,328,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	18,800,000,000.00	1,292,881,400.00	1,292,881,400.00	6.9%	17,507,118,600.00
22020605	CLEANING & FUMIGATION SERVICES	230,623,000.00	18,423,700.00	18,423,700.00	8.0%	212,199,300.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,013,311,000.00	61,884,900.00	61,884,900.00	6.1%	951,426,100.00
22020701	FINANCIAL CONSULTING	696,029,000.00	19,047,400.00	19,047,400.00	2.7%	676,981,600.00
22020702	INFORMATION TECHNOLOGY CONSULTING	113,173,000.00	200,000.00	200,000.00	0.2%	112,973,000.00
22020703	LEGAL SERVICES	80,159,000.00	32,340,500.00	32,340,500.00	40.3%	47,818,500.00
22020704	ENGINEERING SERVICES	88,200,000.00	10,297,000.00	10,297,000.00	11.7%	77,903,000.00
22020705	ARCHITECTURAL SERVICES	11,400,000.00	-	-	0.0%	11,400,000.00
22020706	SURVEYING SERVICES	2,250,000.00	-	-	0.0%	2,250,000.00
22020708	MEDICAL CONSULTING	22,100,000.00	-	-	0.0%	22,100,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,691,700,000.00	1,067,589,962.80	1,067,589,962.80	18.8%	4,624,110,037.20
22020801	MOTOR VEHICLE FUEL COST	1,526,713,000.00	192,636,559.00	192,636,559.00	12.6%	1,334,076,441.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	236,593,000.00	14,095,770.80	14,095,770.80	6.0%	222,497,229.20
22020803	PLANT / GENERATOR FUEL COST	3,928,394,000.00	860,857,633.00	860,857,633.00	21.9%	3,067,536,367.00
220209	FINANCIAL CHARGES - GENERAL	86,433,000.00	879,338.43	879,338.43	1.0%	85,553,661.57
22020901	BANK CHARGES (OTHER THAN INTEREST)	58,731,000.00	879,338.43	879,338.43	1.5%	57,851,661.57
22020902	INSURANCE PREMIUM	27,702,000.00	-	-	0.0%	27,702,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,541,098,900.00	1,984,989,322.27	1,984,989,322.27	10.2%	17,556,109,577.73
22021001	REFRESHMENT & MEALS	995,931,000.00	139,664,232.75	139,664,232.75	14.0%	856,266,767.25
22021002	HONORARIUM & SITTING ALLOWANCE	4,461,057,000.00	507,385,785.00	507,385,785.00	11.4%	3,953,671,215.00
22021003	PUBLICITY & ADVERTISEMENTS	551,903,000.00	119,670,260.88	119,670,260.88	21.7%	432,232,739.12
22021004	MEDICAL EXPENSES-LOCAL	1,053,445,000.00	45,756,166.14	45,756,166.14	4.3%	1,007,688,833.86
22021006	POSTAGES & COURIER SERVICES	43,843,000.00	1,010,000.00	1,010,000.00	2.3%	42,833,000.00
22021007	WELFARE PACKAGES	12,003,571,900.00	1,167,597,216.25	1,167,597,216.25	9.7%	10,835,974,683.75
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	143,904,000.00	1,837,661.25	1,837,661.25	1.3%	142,066,338.75
22021009	SPORTING ACTIVITIES	54,200,000.00	68,000.00	68,000.00	0.1%	54,132,000.00
22021010	DIRECT TEACHING & LABORATORY COST	2,800,000.00	-	-	0.0%	2,800,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	68,865,000.00	-	-	0.0%	68,865,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	18,000,000.00	-	-	0.0%	18,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	143,579,000.00	2,000,000.00	2,000,000.00	1.4%	141,579,000.00
2203	LOANS AND ADVANCES	24,760,000.00	60,000.00	60,000.00	0.2%	24,700,000.00
220301	STAFF LOANS & ADVANCES	24,760,000.00	60,000.00	60,000.00	0.2%	24,700,000.00
22030101	MOTOR CYCLE ADVANCES	17,010,000.00	-	-	0.0%	17,010,000.00
22030102	BICYCLE ADVANCES	1,500,000.00	-	-	0.0%	1,500,000.00
22030103	REFURBISHING ADVANCES	50,000.00	-	-	0.0%	50,000.00
22030106	MOTOR VEHICLE ADVANCE	6,000,000.00	-	-	0.0%	6,000,000.00
22030107	FURNISHING ADVANCES	100,000.00	-	-	0.0%	100,000.00
22030108	HOUSING LOANS	100,000.00	60,000.00	60,000.00	60.0%	40,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,130,400,000.00	89,153,756.68	89,153,756.68	2.2%	4,041,246,243.32
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,130,400,000.00	89,153,756.68	89,153,756.68	2.2%	4,041,246,243.32
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	615,000,000.00	-	-	0.0%	615,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	5,000,000.00	-	-	0.0%	5,000,000.00

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
22040109	GRANTS TO COMMUNITIES/NGOs	3,510,400,000.00	89,153,756.68	89,153,756.68	2.5%	3,421,246,243.32
2206	PUBLIC DEBT CHARGES	18,453,991,000.00	3,607,841,492.81	3,607,841,492.81	19.6%	14,846,149,507.19
220601	FOREIGN INTEREST / DISCOUNT	56,566,000.00	16,422,333.12	16,422,333.12	29.0%	40,143,666.88
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	56,566,000.00	16,422,333.12	16,422,333.12	29.0%	40,143,666.88
220602	DOMESTIC INTEREST / DISCOUNT	5,358,640,000.00	1,065,286,699.44	1,065,286,699.44	19.9%	4,293,353,300.56
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	1,181,098,000.00	409,424,014.16	409,424,014.16	34.7%	771,673,985.84
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	4,177,542,000.00	655,862,685.28	655,862,685.28	15.7%	3,521,679,314.72
220603	FOREIGN PRINCIPAL	1,401,512,000.00	129,614,528.07	129,614,528.07	9.2%	1,271,897,471.93
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,401,512,000.00	129,614,528.07	129,614,528.07	9.2%	1,271,897,471.93
220604	DOMESTIC PRINCIPAL	11,637,273,000.00	2,396,517,932.18	2,396,517,932.18	20.6%	9,240,755,067.82
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	4,607,126,000.00	1,203,544,882.42	1,203,544,882.42	26.1%	3,403,581,117.58
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	7,030,147,000.00	1,192,973,049.76	1,192,973,049.76	17.0%	5,837,173,950.24
2207	TRANSFERS-PAYMENT	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
22070105	Transfer to Service Wide Votes	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
23	CAPITAL EXPENDITURE	208,371,260,000.00	15,437,911,551.83	15,437,911,551.83	7.4%	192,933,348,448.17
2301	FIXED ASSETS PURCHASED	33,396,654,000.00	2,389,228,697.06	2,389,228,697.06	7.2%	31,007,425,302.94
230101	PURCHASE OF FIXED ASSETS - GENERAL	33,396,654,000.00	2,389,228,697.06	2,389,228,697.06	7.2%	31,007,425,302.94
23010101	PURCHASE / ACQUISITION OF LAND	1,634,660,000.00	15,400,000.00	15,400,000.00	0.9%	1,619,260,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	85,800,000.00	-	-	0.0%	85,800,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	60,000,000.00	-	-	0.0%	60,000,000.00
23010104	PURCHASE MOTOR CYCLES	221,124,000.00	-	-	0.0%	221,124,000.00
23010105	PURCHASE OF MOTOR VEHICLES	6,869,290,000.00	53,042,000.00	53,042,000.00	0.8%	6,816,248,000.00
23010106	PURCHASE OF VANS	203,050,000.00	8,715,500.00	8,715,500.00	4.3%	194,334,500.00
23010107	PURCHASE OF TRUCKS	979,551,000.00	-	-	0.0%	979,551,000.00
23010108	PURCHASE OF BUSES	1,550,768,000.00	825,030,000.00	825,030,000.00	53.2%	725,738,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,430,616,000.00	321,972,200.00	321,972,200.00	9.4%	3,108,643,800.00
23010113	PURCHASE OF COMPUTERS	625,313,000.00	1,500,000.00	1,500,000.00	0.2%	623,813,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	204,466,000.00	1,953,000.00	1,953,000.00	1.0%	202,513,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	245,723,000.00	880,000.00	880,000.00	0.4%	244,843,000.00
23010116	PURCHASE OF TYPEWRITERS	6,500,000.00	-	-	0.0%	6,500,000.00
23010117	PURCHASE OF SHREDDING MACHINES	9,850,000.00	-	-	0.0%	9,850,000.00
23010118	PURCHASE OF SCANNERS	76,331,000.00	-	-	0.0%	76,331,000.00
23010119	PURCHASE OF POWER GENERATING SET	1,208,061,000.00	-	-	0.0%	1,208,061,000.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	10,000,000.00	-	-	0.0%	10,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000.00	-	-	0.0%	20,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,482,000,000.00	-	-	0.0%	1,482,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	569,800,000.00	500,000.00	500,000.00	0.1%	569,300,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,090,224,000.00	157,771,399.84	157,771,399.84	14.5%	932,452,600.16
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	526,393,000.00	-	-	0.0%	526,393,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	86,709,000.00	-	-	0.0%	86,709,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,353,872,000.00	4,312,447.22	4,312,447.22	0.3%	1,349,559,552.78
23010128	PURCHASE OF SECURITY EQUIPMENT	1,900,550,000.00	506,500.00	506,500.00	0.0%	1,900,043,500.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,300,083,000.00	252,842,650.00	252,842,650.00	19.4%	1,047,240,350.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	138,112,000.00	4,500,000.00	4,500,000.00	3.3%	133,612,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	59,000,000.00	-	-	0.0%	59,000,000.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	3,054,760,000.00	-	-	0.0%	3,054,760,000.00
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	866,875,000.00	-	-	0.0%	866,875,000.00
23010141	PURCHASE OF CHEMICALS & OTHERS	3,414,347,000.00	740,303,000.00	740,303,000.00	21.7%	2,674,044,000.00
23010142	PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES	40,000,000.00	-	-	0.0%	40,000,000.00
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	72,826,000.00	-	-	0.0%	72,826,000.00
2302	CONSTRUCTION / PROVISION	113,535,828,000.00	8,464,584,901.31	8,464,584,901.31	7.5%	105,071,243,098.69
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	113,535,828,000.00	8,464,584,901.31	8,464,584,901.31	7.5%	105,071,243,098.69
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,951,406,000.00	507,005,368.48	507,005,368.48	7.3%	6,444,400,631.52
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	4,556,875,000.00	72,748,797.82	72,748,797.82	1.6%	4,484,126,202.18
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,137,250,000.00	3,975,000.00	3,975,000.00	0.3%	1,133,275,000.00

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
23020104	CONSTRUCTION / PROVISION OF HOUSING	8,273,780,000.00	-	-	0.0%	8,273,780,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,584,625,000.00	30,086,100.00	30,086,100.00	0.7%	4,554,538,900.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	27,405,326,000.00	2,500,375,000.00	2,500,375,000.00	9.1%	24,904,951,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	8,318,186,000.00	639,983,340.01	639,983,340.01	7.7%	7,678,202,659.99
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	412,950,000.00	-	-	0.0%	412,950,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	416,400,000.00	-	-	0.0%	416,400,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,216,675,000.00	36,195,550.00	36,195,550.00	3.0%	1,180,479,450.00
23020114	CONSTRUCTION / PROVISION OF ROADS	25,399,699,000.00	1,701,345,970.00	1,701,345,970.00	6.7%	23,698,353,030.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	207,650,000.00	-	-	0.0%	207,650,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,689,087,000.00	2,904,570,215.00	2,904,570,215.00	14.0%	17,784,516,785.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	92,100,000.00	-	-	0.0%	92,100,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	50,000,000.00	-	-	0.0%	50,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,100,000,000.00	68,299,560.00	68,299,560.00	6.2%	1,031,700,440.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,950,250,000.00	-	-	0.0%	1,950,250,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	60,000,000.00	-	-	0.0%	60,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	100,877,000.00	-	-	0.0%	100,877,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	612,692,000.00	-	-	0.0%	612,692,000.00
2303	REHABILITATION / REPAIRS	22,972,389,000.00	1,030,362,837.29	1,030,362,837.29	4.5%	21,942,026,162.71
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	22,972,389,000.00	1,030,362,837.29	1,030,362,837.29	4.5%	21,942,026,162.71
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	4,972,200,000.00	-	-	0.0%	4,972,200,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	406,000,000.00	205,138,388.50	205,138,388.50	50.5%	200,861,611.50
23030103	REHABILITATION / REPAIRS - HOUSING	1,000,000.00	-	-	0.0%	1,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,248,812,000.00	50,189,247.54	50,189,247.54	4.0%	1,198,622,752.46
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,736,363,000.00	30,000,000.00	30,000,000.00	1.7%	1,706,363,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,703,301,000.00	7,689,300.00	7,689,300.00	0.3%	2,695,611,700.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	299,250,000.00	-	-	0.0%	299,250,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	148,904,000.00	-	-	0.0%	148,904,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	300,000,000.00	26,805,780.00	26,805,780.00	8.9%	273,194,220.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	836,420,000.00	420,000.00	420,000.00	0.1%	836,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	5,106,188,000.00	604,505,950.00	604,505,950.00	11.8%	4,501,682,050.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	378,813,000.00	10,000,000.00	10,000,000.00	2.6%	368,813,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	422,050,000.00	-	-	0.0%	422,050,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,018,890,000.00	93,531,171.25	93,531,171.25	4.6%	1,925,358,828.75
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	150,000,000.00	-	-	0.0%	150,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	630,000,000.00	2,050,000.00	2,050,000.00	0.3%	627,950,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	229,042,000.00	-	-	0.0%	229,042,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	248,576,000.00	-	-	0.0%	248,576,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	147,500,000.00	33,000.00	33,000.00	0.0%	147,467,000.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	989,080,000.00	-	-	0.0%	989,080,000.00
2304	PRESERVATION OF THE ENVIRONMENT	2,902,020,000.00	6,790,367.75	6,790,367.75	0.2%	2,895,229,632.25
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,902,020,000.00	6,790,367.75	6,790,367.75	0.2%	2,895,229,632.25
23040101	TREE PLANTING	689,391,000.00	3,260,367.75	3,260,367.75	0.5%	686,130,632.25
23040102	EROSION & FLOOD CONTROL	1,253,000,000.00	-	-	0.0%	1,253,000,000.00
23040103	WILDLIFE CONSERVATION	302,000,000.00	1,340,000.00	1,340,000.00	0.4%	300,660,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	336,000,000.00	1,890,000.00	1,890,000.00	0.6%	334,110,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	169,129,000.00	300,000.00	300,000.00	0.2%	168,829,000.00
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	152,500,000.00	-	-	0.0%	152,500,000.00
2305	OTHER CAPITAL PROJECTS	35,564,369,000.00	3,546,944,748.42	3,546,944,748.42	10.0%	32,017,424,251.58
230501	ACQUISITION OF NON TANGIBLE ASSETS	35,564,369,000.00	3,546,944,748.42	3,546,944,748.42	10.0%	32,017,424,251.58
23050101	RESEARCH AND DEVELOPMENT	1,249,568,000.00	-	-	0.0%	1,249,568,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	550,465,000.00	450,000.00	450,000.00	0.1%	550,015,000.00
23050103	MONITORING AND EVALUATION	2,623,849,000.00	15,792,000.00	15,792,000.00	0.6%	2,608,057,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	2,605,904,000.00	909,808,500.00	909,808,500.00	34.9%	1,696,095,500.00
23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	1,420,000,000.00	59,590,000.00	59,590,000.00	4.2%	1,360,410,000.00
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	15,186,283,000.00	1,550,819,195.00	1,550,819,195.00	10.2%	13,635,463,805.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	6,878,323,000.00	764,511,045.92	764,511,045.92	11.1%	6,113,811,954.08
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	1,620,000,000.00	240,024,007.50	240,024,007.50	14.8%	1,379,975,992.50
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	1,021,000,000.00	5,950,000.00	5,950,000.00	0.6%	1,015,050,000.00
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
23050136	Human Health Intervention Programme	1,408,977,000.00	-	-	0.0%	1,408,977,000.00

2.F Expenditure by Function

Table 10: Total Expenditure by Function

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	358,732,146,000.00	34,228,434,044.13	34,228,434,044.13	9.5%	324,503,711,955.87
701	GENERAL PUBLIC SERVICES	93,072,568,000.00	9,747,366,176.96	9,747,366,176.96	10.5%	83,325,201,823.04
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A	45,618,246,000.00	5,338,885,928.91	5,338,885,928.91	11.7%	40,279,360,071.09
70111	EXECUTIVE AND LEGISLATIVE ORGANS	28,328,411,000.00	3,588,644,995.45	3,588,644,995.45	12.7%	24,739,766,004.55
70112	FINANCIAL AND FISCAL AFFAIRS	17,289,835,000.00	1,750,240,933.46	1,750,240,933.46	10.1%	15,539,594,066.54
7013	GENERAL SERVICES	26,670,106,000.00	576,465,195.75	576,465,195.75	2.2%	26,093,640,804.25
70131	GENERAL PERSONNEL SERVICES	2,693,825,000.00	165,414,844.91	165,414,844.91	6.1%	2,528,410,155.09
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,853,244,000.00	34,883,098.36	34,883,098.36	1.2%	2,818,360,901.64
70133	OTHER GENERAL SERVICES	21,123,037,000.00	376,167,252.48	376,167,252.48	1.8%	20,746,869,747.52
7016	GENERAL PUBLIC SERVICES N.E.C.	1,715,225,000.00	224,173,559.49	224,173,559.49	13.1%	1,491,051,440.51
70161	GENERAL PUBLIC SERVICES N.E.C.	1,715,225,000.00	224,173,559.49	224,173,559.49	13.1%	1,491,051,440.51
7017	PUBLIC DEBT TRANSACTIONS	18,453,991,000.00	3,607,841,492.81	3,607,841,492.81	19.6%	14,846,149,507.19
70171	PUBLIC DEBT TRANSACTIONS	18,453,991,000.00	3,607,841,492.81	3,607,841,492.81	19.6%	14,846,149,507.19
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	615,000,000.00	-	-	0.0%	615,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	615,000,000.00	-	-	0.0%	615,000,000.00
703	PUBLIC ORDER AND SAFETY	7,468,484,000.00	483,732,984.35	483,732,984.35	6.5%	6,984,751,015.65
7033	LAW COURTS	3,936,984,000.00	483,732,984.35	483,732,984.35	12.3%	3,453,251,015.65
70331	LAW COURTS	3,936,984,000.00	483,732,984.35	483,732,984.35	12.3%	3,453,251,015.65
7036	PUBLIC ORDER AND SAFETY N.E.C.	3,531,500,000.00	-	-	0.0%	3,531,500,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	3,531,500,000.00	-	-	0.0%	3,531,500,000.00
704	ECONOMIC AFFAIRS	93,600,531,100.00	7,157,083,320.44	7,157,083,320.44	7.6%	86,443,447,779.56
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,754,298,000.00	53,290,061.59	53,290,061.59	1.4%	3,701,007,938.41
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,754,298,000.00	53,290,061.59	53,290,061.59	1.4%	3,701,007,938.41
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	12,561,928,000.00	222,967,322.24	222,967,322.24	1.8%	12,338,960,677.76
70421	AGRICULTURE	12,093,828,000.00	145,316,240.85	145,316,240.85	1.2%	11,948,511,759.15
70422	FORESTRY	41,200,000.00	240,698.25	240,698.25	0.6%	40,959,301.75
70423	FISHING AND HUNTING	426,900,000.00	77,410,383.14	77,410,383.14	18.1%	349,489,616.86
7043	FUEL AND ENERGY	1,250,286,000.00	222,359,906.67	222,359,906.67	17.8%	1,027,926,093.33
70435	ELECTRICITY	1,250,286,000.00	222,359,906.67	222,359,906.67	17.8%	1,027,926,093.33
7044	MINING, MANUFACTURING, AND CONSTRUCTION	25,126,868,000.00	2,619,027,785.05	2,619,027,785.05	10.4%	22,507,840,214.95
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3,600,000.00	150,159.00	150,159.00	4.2%	3,449,841.00
70442	MANUFACTURING	95,071,000.00	6,084,211.05	6,084,211.05	6.4%	88,986,788.95
70443	CONSTRUCTION	25,028,197,000.00	2,612,793,415.00	2,612,793,415.00	10.4%	22,415,403,585.00
7045	TRANSPORT	50,517,614,100.00	4,035,685,737.39	4,035,685,737.39	8.0%	46,481,928,362.61
70451	ROAD TRANSPORT	50,517,614,100.00	4,035,685,737.39	4,035,685,737.39	8.0%	46,481,928,362.61
7047	OTHER INDUSTRIES	389,537,000.00	3,752,507.50	3,752,507.50	1.0%	385,784,492.50
70472	HOTELS AND RESTUARANTS	49,837,000.00	1,750,000.00	1,750,000.00	3.5%	48,087,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	339,700,000.00	2,002,507.50	2,002,507.50	0.6%	337,697,492.50
705	ENVIRONMENTAL PROTECTION	5,401,816,000.00	294,894,445.29	294,894,445.29	5.5%	5,106,921,554.71
7051	WASTE MANAGEMENT	110,172,000.00	-	-	0.0%	110,172,000.00
70511	WASTE MANAGEMENT	110,172,000.00	-	-	0.0%	110,172,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,291,644,000.00	294,894,445.29	294,894,445.29	5.6%	4,996,749,554.71
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,291,644,000.00	294,894,445.29	294,894,445.29	5.6%	4,996,749,554.71
706	HOUSING AND COMMUNITY AMMENITIES	21,827,981,900.00	1,776,098,098.18	1,776,098,098.18	8.1%	20,051,883,801.82
7061	HOUSING DEVELOPMENT	3,461,538,000.00	52,998,411.84	52,998,411.84	1.5%	3,408,539,588.16
70611	HOUSING DEVELOPMENT	3,461,538,000.00	52,998,411.84	52,998,411.84	1.5%	3,408,539,588.16
7062	COMMUNITY DEVELOPMENT	8,641,161,900.00	14,889,519.97	14,889,519.97	0.2%	8,626,272,380.03
70621	COMMUNITY DEVELOPMENT	8,641,161,900.00	14,889,519.97	14,889,519.97	0.2%	8,626,272,380.03

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
7063	WATER SUPPLY	9,725,282,000.00	1,708,210,166.37	1,708,210,166.37	17.6%	8,017,071,833.63
70631	WATER SUPPLY	9,725,282,000.00	1,708,210,166.37	1,708,210,166.37	17.6%	8,017,071,833.63
707	HEALTH	51,389,683,000.00	4,096,013,760.04	4,096,013,760.04	8.0%	47,293,669,239.96
7073	HOSPITAL SERVICES	38,298,107,000.00	1,397,857,723.08	1,397,857,723.08	3.6%	36,900,249,276.92
70731	GENERAL HOSPITAL SERVICES	13,897,353,000.00	1,397,857,723.08	1,397,857,723.08	10.1%	12,499,495,276.92
70732	SPECIALIZED HOSPITAL SERVICES	24,400,754,000.00	-	-	0.0%	24,400,754,000.00
7074	PUBLIC HEALTH SERVICES	3,259,826,000.00	1,142,000.00	1,142,000.00	0.0%	3,258,684,000.00
70741	PUBLIC HEALTH SERVICES	3,259,826,000.00	1,142,000.00	1,142,000.00	0.0%	3,258,684,000.00
7076	HEALTH N.E.C.	9,831,750,000.00	2,697,014,036.96	2,697,014,036.96	27.4%	7,134,735,963.04
70761	HEALTH N.E.C.	9,831,750,000.00	2,697,014,036.96	2,697,014,036.96	27.4%	7,134,735,963.04
708	RECREATION, CULTURE AND RELIGION	21,063,117,000.00	2,903,843,623.49	2,903,843,623.49	13.8%	18,159,273,376.51
7081	RECREATIONAL AND SPORTING SERVICES	4,995,211,000.00	1,217,696,451.67	1,217,696,451.67	24.4%	3,777,514,548.33
70811	RECREATIONAL AND SPORTING SERVICES	4,995,211,000.00	1,217,696,451.67	1,217,696,451.67	24.4%	3,777,514,548.33
7082	CULTURAL SERVICES	600,000.00	100,293.50	100,293.50	16.7%	499,706.50
70821	CULTURAL SERVICES	600,000.00	100,293.50	100,293.50	16.7%	499,706.50
7083	BROADCASTING AND PUBLISHING SERVICES	9,264,025,000.00	634,136,847.24	634,136,847.24	6.8%	8,629,888,152.76
70831	BROADCASTING AND PUBLISHING SERVICES	9,264,025,000.00	634,136,847.24	634,136,847.24	6.8%	8,629,888,152.76
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	6,799,281,000.00	1,051,910,031.08	1,051,910,031.08	15.5%	5,747,370,968.92
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	6,799,281,000.00	1,051,910,031.08	1,051,910,031.08	15.5%	5,747,370,968.92
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	40,501,951,000.00	3,808,177,072.24	3,808,177,072.24	9.4%	36,693,773,927.76
7091	PRE-PRIMARY AND PRIMARY EDUCATION	5,900,217,000.00	27,493,176.69	27,493,176.69	0.5%	5,872,723,823.31
70912	PRIMARY EDUCATION	5,900,217,000.00	27,493,176.69	27,493,176.69	0.5%	5,872,723,823.31
7092	SECONDARY EDUCATION	4,904,159,000.00	674,446,850.09	674,446,850.09	13.8%	4,229,712,149.91
70922	UPPER-SECONDARY EDUCATION	4,904,159,000.00	674,446,850.09	674,446,850.09	13.8%	4,229,712,149.91
7094	TERTIARY EDUCATION	14,087,873,000.00	1,210,585,559.27	1,210,585,559.27	8.6%	12,877,287,440.73
70941	FIRST STAGE OF TERTIARY EDUCATION	4,534,148,000.00	403,180,422.23	403,180,422.23	8.9%	4,130,967,577.77
70942	SECOND STAGE OF TERTIARY EDUCATION	9,553,725,000.00	807,405,137.04	807,405,137.04	8.5%	8,746,319,862.96
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,053,056,000.00	195,704,988.55	195,704,988.55	9.5%	1,857,351,011.45
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,053,056,000.00	195,704,988.55	195,704,988.55	9.5%	1,857,351,011.45
7097	R & D EDUCATION	107,543,000.00	13,108,097.66	13,108,097.66	12.2%	94,434,902.34
70971	R & D EDUCATION	107,543,000.00	13,108,097.66	13,108,097.66	12.2%	94,434,902.34
7098	EDUCATION N.E.C.	13,449,103,000.00	1,686,838,399.98	1,686,838,399.98	12.5%	11,762,264,600.02
70981	EDUCATION N.E.C.	13,449,103,000.00	1,686,838,399.98	1,686,838,399.98	12.5%	11,762,264,600.02
710	SOCIAL PROTECTION	24,406,014,000.00	3,961,224,563.14	3,961,224,563.14	16.2%	20,444,789,436.86
7102	OLD AGE	15,350,270,000.00	3,335,010,592.95	3,335,010,592.95	21.7%	12,015,259,407.05
71021	OLD AGE	15,350,270,000.00	3,335,010,592.95	3,335,010,592.95	21.7%	12,015,259,407.05
7104	FAMILY AND CHILDREN	4,887,296,000.00	541,499,480.09	541,499,480.09	11.1%	4,345,796,519.91
71041	FAMILY AND CHILDREN	4,887,296,000.00	541,499,480.09	541,499,480.09	11.1%	4,345,796,519.91
7105	UNEMPLOYMENT	100,000,000.00	-	-	0.0%	100,000,000.00
71051	UNEMPLOYMENT	100,000,000.00	-	-	0.0%	100,000,000.00
7107	SOCIAL EXCLUSION N.E.C	32,623,000.00	6,206,504.99	6,206,504.99	19.0%	26,416,495.01
71071	SOCIAL EXCLUSION N.E.C.	32,623,000.00	6,206,504.99	6,206,504.99	19.0%	26,416,495.01
7109	SOCIAL PROTECTION N.E.C.	4,035,825,000.00	78,507,985.11	78,507,985.11	1.9%	3,957,317,014.89
71091	SOCIAL PROTECTION N.E.C.	4,035,825,000.00	78,507,985.11	78,507,985.11	1.9%	3,957,317,014.89

Table 11: Personnel Expenditure by Function

Borno State Government Budget Performance Report 2024 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	50,286,879,000.00	8,424,184,446.79	8,424,184,446.79	16.8%	41,862,694,553.21
701	GENERAL PUBLIC SERVICES	5,555,647,000.00	529,478,934.22	529,478,934.22	9.5%	5,026,168,065.78
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A	2,074,261,000.00	241,258,784.54	241,258,784.54	11.6%	1,833,002,215.46
70111	EXECUTIVE AND LEGISLATIVE ORGANS	905,681,000.00	82,435,074.91	82,435,074.91	9.1%	823,245,925.09
70112	FINANCIAL AND FISCAL AFFAIRS	1,168,580,000.00	158,823,709.63	158,823,709.63	13.6%	1,009,756,290.37
7013	GENERAL SERVICES	3,463,151,000.00	287,527,462.39	287,527,462.39	8.3%	3,175,623,537.61
70131	GENERAL PERSONNEL SERVICES	1,706,652,000.00	146,433,008.90	146,433,008.90	8.6%	1,560,218,991.10
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,217,000.00	40,000.00	40,000.00	0.9%	4,177,000.00
70133	OTHER GENERAL SERVICES	1,752,282,000.00	141,054,453.49	141,054,453.49	8.0%	1,611,227,546.51
7016	GENERAL PUBLIC SERVICES N.E.C.	18,235,000.00	692,687.29	692,687.29	3.8%	17,542,312.71
70161	GENERAL PUBLIC SERVICES N.E.C.	18,235,000.00	692,687.29	692,687.29	3.8%	17,542,312.71
703	PUBLIC ORDER AND SAFETY	1,373,715,000.00	329,110,159.81	329,110,159.81	24.0%	1,044,604,840.19
7033	LAW COURTS	1,373,715,000.00	329,110,159.81	329,110,159.81	24.0%	1,044,604,840.19
70331	LAW COURTS	1,373,715,000.00	329,110,159.81	329,110,159.81	24.0%	1,044,604,840.19
704	ECONOMIC AFFAIRS	2,195,825,000.00	393,514,537.40	393,514,537.40	17.9%	1,802,310,462.60
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	198,773,000.00	43,761,049.25	43,761,049.25	22.0%	155,011,950.75
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	198,773,000.00	43,761,049.25	43,761,049.25	22.0%	155,011,950.75
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,091,957,000.00	168,373,943.46	168,373,943.46	15.4%	923,583,056.54
70421	AGRICULTURE	665,057,000.00	90,963,560.32	90,963,560.32	13.7%	574,093,439.68
70423	FISHING AND HUNTING	426,900,000.00	77,410,383.14	77,410,383.14	18.1%	349,489,616.86
7043	FUEL AND ENERGY	61,652,000.00	16,835,452.56	16,835,452.56	27.3%	44,816,547.44
70435	ELECTRICITY	61,652,000.00	16,835,452.56	16,835,452.56	27.3%	44,816,547.44
7044	MINING, MANUFACTURING, AND CONSTRUCTION	95,071,000.00	6,084,211.05	6,084,211.05	6.4%	88,986,788.95
70442	MANUFACTURING	95,071,000.00	6,084,211.05	6,084,211.05	6.4%	88,986,788.95
7045	TRANSPORT	728,372,000.00	154,709,881.08	154,709,881.08	21.2%	573,662,118.92
70451	ROAD TRANSPORT	728,372,000.00	154,709,881.08	154,709,881.08	21.2%	573,662,118.92
7047	OTHER INDUSTRIES	20,000,000.00	3,750,000.00	3,750,000.00	18.8%	16,250,000.00
70472	HOTELS AND RESTUARANTS	10,000,000.00	1,750,000.00	1,750,000.00	17.5%	8,250,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	10,000,000.00	2,000,000.00	2,000,000.00	20.0%	8,000,000.00
705	ENVIRONMENTAL PROTECTION	927,830,000.00	226,531,941.43	226,531,941.43	24.4%	701,298,058.57
7056	ENVIRONMENTAL PROTECTION N.E.C.	927,830,000.00	226,531,941.43	226,531,941.43	24.4%	701,298,058.57
70561	ENVIRONMENTAL PROTECTION N.E.C.	927,830,000.00	226,531,941.43	226,531,941.43	24.4%	701,298,058.57
706	HOUSING AND COMMUNITY AMMENITIES	697,841,000.00	156,189,512.16	156,189,512.16	22.4%	541,651,487.84
7061	HOUSING DEVELOPMENT	213,791,000.00	33,937,378.54	33,937,378.54	15.9%	179,853,621.46
70611	HOUSING DEVELOPMENT	213,791,000.00	33,937,378.54	33,937,378.54	15.9%	179,853,621.46
7062	COMMUNITY DEVELOPMENT	94,250,000.00	8,343,737.79	8,343,737.79	8.9%	85,906,262.21
70621	COMMUNITY DEVELOPMENT	94,250,000.00	8,343,737.79	8,343,737.79	8.9%	85,906,262.21
7063	WATER SUPPLY	389,800,000.00	113,908,395.83	113,908,395.83	29.2%	275,891,604.17
70631	WATER SUPPLY	389,800,000.00	113,908,395.83	113,908,395.83	29.2%	275,891,604.17
707	HEALTH	12,996,381,000.00	1,424,567,092.17	1,424,567,092.17	11.0%	11,571,813,907.83
7073	HOSPITAL SERVICES	12,300,603,000.00	1,279,533,592.95	1,279,533,592.95	10.4%	11,021,069,407.05
70731	GENERAL HOSPITAL SERVICES	12,300,603,000.00	1,279,533,592.95	1,279,533,592.95	10.4%	11,021,069,407.05
7074	PUBLIC HEALTH SERVICES	16,028,000.00	1,142,000.00	1,142,000.00	7.1%	14,886,000.00
70741	PUBLIC HEALTH SERVICES	16,028,000.00	1,142,000.00	1,142,000.00	7.1%	14,886,000.00
7076	HEALTH N.E.C.	679,750,000.00	143,891,499.22	143,891,499.22	21.2%	535,858,500.78
70761	HEALTH N.E.C.	679,750,000.00	143,891,499.22	143,891,499.22	21.2%	535,858,500.78
708	RECREATION, CULTURE AND RELIGION	974,404,000.00	130,123,444.55	130,123,444.55	13.4%	844,280,555.45
7081	RECREATIONAL AND SPORTING SERVICES	497,705,000.00	49,277,859.67	49,277,859.67	9.9%	448,427,140.33
70811	RECREATIONAL AND SPORTING SERVICES	497,705,000.00	49,277,859.67	49,277,859.67	9.9%	448,427,140.33
7083	BROADCASTING AND PUBLISHING SERVICES	330,205,000.00	70,581,981.45	70,581,981.45	21.4%	259,623,018.55
70831	BROADCASTING AND PUBLISHING SERVICES	330,205,000.00	70,581,981.45	70,581,981.45	21.4%	259,623,018.55
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	146,494,000.00	10,263,603.43	10,263,603.43	7.0%	136,230,396.57
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	146,494,000.00	10,263,603.43	10,263,603.43	7.0%	136,230,396.57

Borno State Government Budget Performance Report 2024 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
709	EDUCATION	10,159,643,000.00	1,874,158,224.02	1,874,158,224.02	18.4%	8,285,484,775.98
7091	PRE-PRIMARY AND PRIMARY EDUCATION	65,418,000.00	18,645,613.88	18,645,613.88	28.5%	46,772,386.12
70912	PRIMARY EDUCATION	65,418,000.00	18,645,613.88	18,645,613.88	28.5%	46,772,386.12
7092	SECONDARY EDUCATION	4,200,000,000.00	646,840,554.62	646,840,554.62	15.4%	3,553,159,445.38
70922	UPPER-SECONDARY EDUCATION	4,200,000,000.00	646,840,554.62	646,840,554.62	15.4%	3,553,159,445.38
7094	TERTIARY EDUCATION	4,786,715,000.00	944,334,086.71	944,334,086.71	19.7%	3,842,380,913.29
70941	FIRST STAGE OF TERTIARY EDUCATION	1,784,444,000.00	344,971,672.41	344,971,672.41	19.3%	1,439,472,327.59
70942	SECOND STAGE OF TERTIARY EDUCATION	3,002,271,000.00	599,362,414.30	599,362,414.30	20.0%	2,402,908,585.70
7095	EDUCATION NOT DEFINABLE BY LEVEL	789,518,000.00	195,368,718.42	195,368,718.42	24.7%	594,149,281.58
70951	EDUCATION NOT DEFINABLE BY LEVEL	789,518,000.00	195,368,718.42	195,368,718.42	24.7%	594,149,281.58
7097	R & D EDUCATION	62,992,000.00	12,814,697.66	12,814,697.66	20.3%	50,177,302.34
70971	R & D EDUCATION	62,992,000.00	12,814,697.66	12,814,697.66	20.3%	50,177,302.34
7098	EDUCATION N.E.C.	255,000,000.00	56,154,552.73	56,154,552.73	22.0%	198,845,447.27
70981	EDUCATION N.E.C	255,000,000.00	56,154,552.73	56,154,552.73	22.0%	198,845,447.27
710	SOCIAL PROTECTION	15,405,593,000.00	3,360,510,601.03	3,360,510,601.03	21.8%	12,045,082,398.97
7102	OLD AGE	15,178,102,000.00	3,334,610,478.45	3,334,610,478.45	22.0%	11,843,491,521.55
71021	OLD AGE	15,178,102,000.00	3,334,610,478.45	3,334,610,478.45	22.0%	11,843,491,521.55
7104	FAMILY AND CHILDREN	106,588,000.00	16,345,740.34	16,345,740.34	15.3%	90,242,259.66
71041	FAMILY AND CHILDREN	106,588,000.00	16,345,740.34	16,345,740.34	15.3%	90,242,259.66
7107	SOCIAL EXCLUSION N.E.C	32,623,000.00	6,206,504.99	6,206,504.99	19.0%	26,416,495.01
71071	SOCIAL EXCLUSION N.E.C.	32,623,000.00	6,206,504.99	6,206,504.99	19.0%	26,416,495.01
7109	SOCIAL PROTECTION N.E.C.	88,280,000.00	3,347,877.25	3,347,877.25	3.8%	84,932,122.75
71091	SOCIAL PROTECTION N.E.C.	88,280,000.00	3,347,877.25	3,347,877.25	3.8%	84,932,122.75

Table 12: Overhead Expenditure by Function

Borno State Government Budget Performance Report 2024 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	67,464,856,000.00	6,669,282,796.02	6,669,282,796.02	9.9%	60,795,573,203.98
701	GENERAL PUBLIC SERVICES	33,662,947,000.00	4,616,711,267.27	4,616,711,267.27	13.7%	29,046,235,732.73
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A	26,437,832,000.00	4,136,525,019.21	4,136,525,019.21	15.6%	22,301,306,980.79
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,486,330,000.00	3,417,056,163.86	3,417,056,163.86	15.9%	18,069,273,836.14
70112	FINANCIAL AND FISCAL AFFAIRS	4,951,502,000.00	719,468,855.35	719,468,855.35	14.5%	4,232,033,144.65
7013	GENERAL SERVICES	6,060,035,000.00	258,408,375.86	258,408,375.86	4.3%	5,801,626,624.14
70131	GENERAL PERSONNEL SERVICES	813,623,000.00	17,831,836.01	17,831,836.01	2.2%	795,791,163.99
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,276,452,000.00	34,843,098.36	34,843,098.36	2.7%	1,241,608,901.64
70133	OTHER GENERAL SERVICES	3,969,960,000.00	205,733,441.49	205,733,441.49	5.2%	3,764,226,558.51
7016	GENERAL PUBLIC SERVICES N.E.C.	1,165,080,000.00	221,777,872.20	221,777,872.20	19.0%	943,302,127.80
70161	GENERAL PUBLIC SERVICES N.E.C.	1,165,080,000.00	221,777,872.20	221,777,872.20	19.0%	943,302,127.80
703	PUBLIC ORDER AND SAFETY	3,304,221,000.00	109,622,824.54	109,622,824.54	3.3%	3,194,598,175.46
7033	LAW COURTS	1,674,721,000.00	109,622,824.54	109,622,824.54	6.5%	1,565,098,175.46
70331	LAW COURTS	1,674,721,000.00	109,622,824.54	109,622,824.54	6.5%	1,565,098,175.46
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,629,500,000.00	-	-	0.0%	1,629,500,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,629,500,000.00	-	-	0.0%	1,629,500,000.00
704	ECONOMIC AFFAIRS	3,348,467,100.00	614,317,302.32	614,317,302.32	18.3%	2,734,149,797.68
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	186,139,000.00	9,529,012.34	9,529,012.34	5.1%	176,609,987.66
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	186,139,000.00	9,529,012.34	9,529,012.34	5.1%	176,609,987.66
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	118,471,000.00	7,715,381.56	7,715,381.56	6.5%	110,755,618.44
70421	AGRICULTURE	117,271,000.00	7,474,683.31	7,474,683.31	6.4%	109,796,316.69
70422	FORESTRY	1,200,000.00	240,698.25	240,698.25	20.1%	959,301.75
7043	FUEL AND ENERGY	12,000,000.00	386,065.61	386,065.61	3.2%	11,613,934.39
70435	ELECTRICITY	12,000,000.00	386,065.61	386,065.61	3.2%	11,613,934.39
7044	MINING, MANUFACTURING, AND CONSTRUCTION	600,000.00	150,159.00	150,159.00	25.0%	449,841.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	600,000.00	150,159.00	150,159.00	25.0%	449,841.00
7045	TRANSPORT	2,939,672,100.00	596,534,176.31	596,534,176.31	20.3%	2,343,137,923.69
70451	ROAD TRANSPORT	2,939,672,100.00	596,534,176.31	596,534,176.31	20.3%	2,343,137,923.69
7047	OTHER INDUSTRIES	91,585,000.00	2,507.50	2,507.50	0.0%	91,582,492.50
70472	HOTELS AND RESTUARANTS	9,035,000.00	-	-	0.0%	9,035,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	82,550,000.00	2,507.50	2,507.50	0.0%	82,547,492.50
705	ENVIRONMENTAL PROTECTION	475,965,000.00	51,572,136.11	51,572,136.11	10.8%	424,392,863.89
7056	ENVIRONMENTAL PROTECTION N.E.C.	475,965,000.00	51,572,136.11	51,572,136.11	10.8%	424,392,863.89
70561	ENVIRONMENTAL PROTECTION N.E.C.	475,965,000.00	51,572,136.11	51,572,136.11	10.8%	424,392,863.89
706	HOUSING AND COMMUNITY AMMENITIES	9,765,280,900.00	580,800,238.48	580,800,238.48	5.9%	9,184,480,661.52
7061	HOUSING DEVELOPMENT	356,247,000.00	19,061,033.30	19,061,033.30	5.4%	337,185,966.70
70611	HOUSING DEVELOPMENT	356,247,000.00	19,061,033.30	19,061,033.30	5.4%	337,185,966.70
7062	COMMUNITY DEVELOPMENT	7,221,756,900.00	6,545,782.18	6,545,782.18	0.1%	7,215,211,117.82
70621	COMMUNITY DEVELOPMENT	7,221,756,900.00	6,545,782.18	6,545,782.18	0.1%	7,215,211,117.82
7063	WATER SUPPLY	2,187,277,000.00	555,193,423.00	555,193,423.00	25.4%	1,632,083,577.00
70631	WATER SUPPLY	2,187,277,000.00	555,193,423.00	555,193,423.00	25.4%	1,632,083,577.00
707	HEALTH	2,038,056,000.00	171,446,667.87	171,446,667.87	8.4%	1,866,609,332.13
7073	HOSPITAL SERVICES	866,512,000.00	118,324,130.13	118,324,130.13	13.7%	748,187,869.87
70731	GENERAL HOSPITAL SERVICES	842,500,000.00	118,324,130.13	118,324,130.13	14.0%	724,175,869.87
70732	SPECIALIZED HOSPITAL SERVICES	24,012,000.00	-	-	0.0%	24,012,000.00
7074	PUBLIC HEALTH SERVICES	610,244,000.00	-	-	0.0%	610,244,000.00
70741	PUBLIC HEALTH SERVICES	610,244,000.00	-	-	0.0%	610,244,000.00
7076	HEALTH N.E.C.	561,300,000.00	53,122,537.74	53,122,537.74	9.5%	508,177,462.26
70761	HEALTH N.E.C.	561,300,000.00	53,122,537.74	53,122,537.74	9.5%	508,177,462.26
708	RECREATION, CULTURE AND RELIGION	8,720,828,000.00	156,123,075.69	156,123,075.69	1.8%	8,564,704,924.31
7081	RECREATIONAL AND SPORTING SERVICES	702,428,000.00	114,947,160.00	114,947,160.00	16.4%	587,480,840.00
70811	RECREATIONAL AND SPORTING SERVICES	702,428,000.00	114,947,160.00	114,947,160.00	16.4%	587,480,840.00

Borno State Government Budget Performance Report 2024 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
7082	CULTURAL SERVICES	600,000.00	100,293.50	100,293.50	16.7%	499,706.50
70821	CULTURAL SERVICES	600,000.00	100,293.50	100,293.50	16.7%	499,706.50
7083	BROADCASTING AND PUBLISHING SERVICES	5,451,790,000.00	39,950,694.54	39,950,694.54	0.7%	5,411,839,305.46
70831	BROADCASTING AND PUBLISHING SERVICES	5,451,790,000.00	39,950,694.54	39,950,694.54	0.7%	5,411,839,305.46
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,565,410,000.00	1,124,927.65	1,124,927.65	0.0%	2,564,285,072.35
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,565,410,000.00	1,124,927.65	1,124,927.65	0.0%	2,564,285,072.35
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	3,773,548,000.00	298,103,864.63	298,103,864.63	7.9%	3,475,444,135.37
7091	PRE-PRIMARY AND PRIMARY EDUCATION	39,186,000.00	8,847,562.81	8,847,562.81	22.6%	30,338,437.19
70912	PRIMARY EDUCATION	39,186,000.00	8,847,562.81	8,847,562.81	22.6%	30,338,437.19
7092	SECONDARY EDUCATION	32,159,000.00	27,606,295.47	27,606,295.47	85.8%	4,552,704.53
70922	UPPER-SECONDARY EDUCATION	32,159,000.00	27,606,295.47	27,606,295.47	85.8%	4,552,704.53
7094	TERTIARY EDUCATION	1,501,536,000.00	95,512,086.36	95,512,086.36	6.4%	1,406,023,913.64
70941	FIRST STAGE OF TERTIARY EDUCATION	380,867,000.00	48,828,149.82	48,828,149.82	12.8%	332,038,850.18
70942	SECOND STAGE OF TERTIARY EDUCATION	1,120,669,000.00	46,683,936.54	46,683,936.54	4.2%	1,073,985,063.46
7095	EDUCATION NOT DEFINABLE BY LEVEL	31,765,000.00	336,270.13	336,270.13	1.1%	31,428,729.87
70951	EDUCATION NOT DEFINABLE BY LEVEL	31,765,000.00	336,270.13	336,270.13	1.1%	31,428,729.87
7097	R & D EDUCATION	4,551,000.00	293,400.00	293,400.00	6.4%	4,257,600.00
70971	R & D EDUCATION	4,551,000.00	293,400.00	293,400.00	6.4%	4,257,600.00
7098	EDUCATION N.E.C.	2,164,351,000.00	165,508,249.86	165,508,249.86	7.6%	1,998,842,750.14
70981	EDUCATION N.E.C	2,164,351,000.00	165,508,249.86	165,508,249.86	7.6%	1,998,842,750.14
710	SOCIAL PROTECTION	2,375,543,000.00	70,585,419.11	70,585,419.11	3.0%	2,304,957,580.89
7102	OLD AGE	45,418,000.00	400,114.50	400,114.50	0.9%	45,017,885.50
71021	OLD AGE	45,418,000.00	400,114.50	400,114.50	0.9%	45,017,885.50
7104	FAMILY AND CHILDREN	561,441,000.00	1,000,196.75	1,000,196.75	0.2%	560,440,803.25
71041	FAMILY AND CHILDREN	561,441,000.00	1,000,196.75	1,000,196.75	0.2%	560,440,803.25
7109	SOCIAL PROTECTION N.E.C.	1,768,684,000.00	69,185,107.86	69,185,107.86	3.9%	1,699,498,892.14
71091	SOCIAL PROTECTION N.E.C.	1,768,684,000.00	69,185,107.86	69,185,107.86	3.9%	1,699,498,892.14

Table 13: Capital Expenditure by Function

Borno State Government Budget Performance Report 2024 Q1 - Capital Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	208,371,260,000.00	15,437,911,551.83	15,437,911,551.83	7.4%	192,933,348,448.17
701	GENERAL PUBLIC SERVICES	21,369,583,000.00	904,180,725.98	904,180,725.98	4.2%	20,465,402,274.02
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A	14,190,753,000.00	871,948,368.48	871,948,368.48	6.1%	13,318,804,631.52
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,021,400,000.00	-	-	0.0%	5,021,400,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	9,169,353,000.00	871,948,368.48	871,948,368.48	9.5%	8,297,404,631.52
7013	GENERAL SERVICES	6,646,920,000.00	30,529,357.50	30,529,357.50	0.5%	6,616,390,642.50
70131	GENERAL PERSONNEL SERVICES	173,550,000.00	1,150,000.00	1,150,000.00	0.7%	172,400,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,572,575,000.00	-	-	0.0%	1,572,575,000.00
70133	OTHER GENERAL SERVICES	4,900,795,000.00	29,379,357.50	29,379,357.50	0.6%	4,871,415,642.50
7016	GENERAL PUBLIC SERVICES N.E.C.	531,910,000.00	1,703,000.00	1,703,000.00	0.3%	530,207,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	531,910,000.00	1,703,000.00	1,703,000.00	0.3%	530,207,000.00
703	PUBLIC ORDER AND SAFETY	2,790,548,000.00	45,000,000.00	45,000,000.00	1.6%	2,745,548,000.00
7033	LAW COURTS	888,548,000.00	45,000,000.00	45,000,000.00	5.1%	843,548,000.00
70331	LAW COURTS	888,548,000.00	45,000,000.00	45,000,000.00	5.1%	843,548,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,902,000,000.00	-	-	0.0%	1,902,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,902,000,000.00	-	-	0.0%	1,902,000,000.00
704	ECONOMIC AFFAIRS	88,047,739,000.00	6,149,251,480.72	6,149,251,480.72	7.0%	81,898,487,519.28
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,362,386,000.00	-	-	0.0%	3,362,386,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	3,362,386,000.00	-	-	0.0%	3,362,386,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	11,351,500,000.00	46,877,997.22	46,877,997.22	0.4%	11,304,622,002.78
70421	AGRICULTURE	11,311,500,000.00	46,877,997.22	46,877,997.22	0.4%	11,264,622,002.78
70422	FORESTRY	40,000,000.00	-	-	0.0%	40,000,000.00
7043	FUEL AND ENERGY	1,176,634,000.00	205,138,388.50	205,138,388.50	17.4%	971,495,611.50
70435	ELECTRICITY	1,176,634,000.00	205,138,388.50	205,138,388.50	17.4%	971,495,611.50
7044	MINING, MANUFACTURING, AND CONSTRUCTION	25,031,197,000.00	2,612,793,415.00	2,612,793,415.00	10.4%	22,418,403,585.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3,000,000.00	-	-	0.0%	3,000,000.00
70443	CONSTRUCTION	25,028,197,000.00	2,612,793,415.00	2,612,793,415.00	10.4%	22,415,403,585.00
7045	TRANSPORT	46,848,070,000.00	3,284,441,680.00	3,284,441,680.00	7.0%	43,563,628,320.00
70451	ROAD TRANSPORT	46,848,070,000.00	3,284,441,680.00	3,284,441,680.00	7.0%	43,563,628,320.00
7047	OTHER INDUSTRIES	277,952,000.00	-	-	0.0%	277,952,000.00
70472	HOTELS AND RESTUARANTS	30,802,000.00	-	-	0.0%	30,802,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	247,150,000.00	-	-	0.0%	247,150,000.00
705	ENVIRONMENTAL PROTECTION	3,998,021,000.00	16,790,367.75	16,790,367.75	0.4%	3,981,230,632.25
7051	WASTE MANAGEMENT	110,172,000.00	-	-	0.0%	110,172,000.00
70511	WASTE MANAGEMENT	110,172,000.00	-	-	0.0%	110,172,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	3,887,849,000.00	16,790,367.75	16,790,367.75	0.4%	3,871,058,632.25
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,887,849,000.00	16,790,367.75	16,790,367.75	0.4%	3,871,058,632.25
706	HOUSING AND COMMUNITY AMMENITIES	11,264,860,000.00	1,039,108,347.54	1,039,108,347.54	9.2%	10,225,751,652.46
7061	HOUSING DEVELOPMENT	2,891,500,000.00	-	-	0.0%	2,891,500,000.00
70611	HOUSING DEVELOPMENT	2,891,500,000.00	-	-	0.0%	2,891,500,000.00
7062	COMMUNITY DEVELOPMENT	1,325,155,000.00	-	-	0.0%	1,325,155,000.00
70621	COMMUNITY DEVELOPMENT	1,325,155,000.00	-	-	0.0%	1,325,155,000.00
7063	WATER SUPPLY	7,048,205,000.00	1,039,108,347.54	1,039,108,347.54	14.7%	6,009,096,652.46
70631	WATER SUPPLY	7,048,205,000.00	1,039,108,347.54	1,039,108,347.54	14.7%	6,009,096,652.46
707	HEALTH	36,355,246,000.00	2,500,000,000.00	2,500,000,000.00	6.9%	33,855,246,000.00
7073	HOSPITAL SERVICES	25,130,992,000.00	-	-	0.0%	25,130,992,000.00
70731	GENERAL HOSPITAL SERVICES	754,250,000.00	-	-	0.0%	754,250,000.00
70732	SPECIALIZED HOSPITAL SERVICES	24,376,742,000.00	-	-	0.0%	24,376,742,000.00

Borno State Government Budget Performance Report 2024 Q1 - Capital Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
7074	PUBLIC HEALTH SERVICES	2,633,554,000.00	-	-	0.0%	2,633,554,000.00
70741	PUBLIC HEALTH SERVICES	2,633,554,000.00	-	-	0.0%	2,633,554,000.00
7076	HEALTH N.E.C.	8,590,700,000.00	2,500,000,000.00	2,500,000,000.00	29.1%	6,090,700,000.00
70761	HEALTH N.E.C.	8,590,700,000.00	2,500,000,000.00	2,500,000,000.00	29.1%	6,090,700,000.00
708	RECREATION, CULTURE AND RELIGION	11,367,885,000.00	2,617,597,103.25	2,617,597,103.25	23.0%	8,750,287,896.75
7081	RECREATIONAL AND SPORTING SERVICES	3,795,078,000.00	1,053,471,432.00	1,053,471,432.00	27.8%	2,741,606,568.00
70811	RECREATIONAL AND SPORTING SERVICES	3,795,078,000.00	1,053,471,432.00	1,053,471,432.00	27.8%	2,741,606,568.00
7083	BROADCASTING AND PUBLISHING SERVICES	3,482,030,000.00	523,604,171.25	523,604,171.25	15.0%	2,958,425,828.75
70831	BROADCASTING AND PUBLISHING SERVICES	3,482,030,000.00	523,604,171.25	523,604,171.25	15.0%	2,958,425,828.75
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,087,377,000.00	1,040,521,500.00	1,040,521,500.00	25.5%	3,046,855,500.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,087,377,000.00	1,040,521,500.00	1,040,521,500.00	25.5%	3,046,855,500.00
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	26,562,500,000.00	1,635,854,983.59	1,635,854,983.59	6.2%	24,926,645,016.41
7091	PRE-PRIMARY AND PRIMARY EDUCATION	5,795,613,000.00	-	-	0.0%	5,795,613,000.00
70912	PRIMARY EDUCATION	5,795,613,000.00	-	-	0.0%	5,795,613,000.00
7092	SECONDARY EDUCATION	672,000,000.00	-	-	0.0%	672,000,000.00
70922	UPPER-SECONDARY EDUCATION	672,000,000.00	-	-	0.0%	672,000,000.00
7094	TERTIARY EDUCATION	7,793,362,000.00	170,679,386.20	170,679,386.20	2.2%	7,622,682,613.80
70941	FIRST STAGE OF TERTIARY EDUCATION	2,362,587,000.00	9,320,600.00	9,320,600.00	0.4%	2,353,266,400.00
70942	SECOND STAGE OF TERTIARY EDUCATION	5,430,775,000.00	161,358,786.20	161,358,786.20	3.0%	5,269,416,213.80
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,231,773,000.00	-	-	0.0%	1,231,773,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,231,773,000.00	-	-	0.0%	1,231,773,000.00
7097	R & D EDUCATION	40,000,000.00	-	-	0.0%	40,000,000.00
70971	R & D EDUCATION	40,000,000.00	-	-	0.0%	40,000,000.00
7098	EDUCATION N.E.C.	11,029,752,000.00	1,465,175,597.39	1,465,175,597.39	13.3%	9,564,576,402.61
70981	EDUCATION N.E.C	11,029,752,000.00	1,465,175,597.39	1,465,175,597.39	13.3%	9,564,576,402.61
710	SOCIAL PROTECTION	6,614,878,000.00	530,128,543.00	530,128,543.00	8.0%	6,084,749,457.00
7102	OLD AGE	126,750,000.00	-	-	0.0%	126,750,000.00
71021	OLD AGE	126,750,000.00	-	-	0.0%	126,750,000.00
7104	FAMILY AND CHILDREN	4,219,267,000.00	524,153,543.00	524,153,543.00	12.4%	3,695,113,457.00
71041	FAMILY AND CHILDREN	4,219,267,000.00	524,153,543.00	524,153,543.00	12.4%	3,695,113,457.00
7105	UNEMPLOYMENT	100,000,000.00	-	-	0.0%	100,000,000.00
71051	UNEMPLOYMENT	100,000,000.00	-	-	0.0%	100,000,000.00
7109	SOCIAL PROTECTION N.E.C.	2,168,861,000.00	5,975,000.00	5,975,000.00	0.3%	2,162,886,000.00
71091	SOCIAL PROTECTION N.E.C.	2,168,861,000.00	5,975,000.00	5,975,000.00	0.3%	2,162,886,000.00

Table 14: Other Expenditure by Function

Borno State Government Budget Performance Report 2024 Q1 - Other Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	32,609,151,000.00	3,697,055,249.49	3,697,055,249.49	11.3%	28,912,095,750.51
701	GENERAL PUBLIC SERVICES	32,484,391,000.00	3,696,995,249.49	3,696,995,249.49	11.4%	28,787,395,750.51
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL A	2,915,400,000.00	89,153,756.68	89,153,756.68	3.1%	2,826,246,243.32
70111	EXECUTIVE AND LEGISLATIVE ORGANS	915,000,000.00	89,153,756.68	89,153,756.68	9.7%	825,846,243.32
70112	FINANCIAL AND FISCAL AFFAIRS	2,000,400,000.00	-	-	0.0%	2,000,400,000.00
7013	GENERAL SERVICES	10,500,000,000.00	-	-	0.0%	10,500,000,000.00
70133	OTHER GENERAL SERVICES	10,500,000,000.00	-	-	0.0%	10,500,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	18,453,991,000.00	3,607,841,492.81	3,607,841,492.81	19.6%	14,846,149,507.19
70171	PUBLIC DEBT TRANSACTIONS	18,453,991,000.00	3,607,841,492.81	3,607,841,492.81	19.6%	14,846,149,507.19
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	615,000,000.00	-	-	0.0%	615,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	615,000,000.00	-	-	0.0%	615,000,000.00
704	ECONOMIC AFFAIRS	8,500,000.00	-	-	0.0%	8,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	7,000,000.00	-	-	0.0%	7,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,000,000.00	-	-	0.0%	7,000,000.00
7045	TRANSPORT	1,500,000.00	-	-	0.0%	1,500,000.00
70451	ROAD TRANSPORT	1,500,000.00	-	-	0.0%	1,500,000.00
706	HOUSING AND COMMUNITY AMMENITIES	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
709	EDUCATION	6,260,000.00	60,000.00	60,000.00	1.0%	6,200,000.00
7094	TERTIARY EDUCATION	6,260,000.00	60,000.00	60,000.00	1.0%	6,200,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	6,250,000.00	60,000.00	60,000.00	1.0%	6,190,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	10,000.00	-	-	0.0%	10,000.00
710	SOCIAL PROTECTION	10,000,000.00	-	-	0.0%	10,000,000.00
7109	SOCIAL PROTECTION N.E.C.	10,000,000.00	-	-	0.0%	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	-	-	0.0%	10,000,000.00

2.G Expenditure by Programme

Table 15: Total Expenditure by Programme

Borno State Government Budget Performance Report 2024 Q1 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Expenditure	358,732,146,000.00	34,228,434,044.13	34,228,434,044.13	9.5%	324,503,711,955.87
01	Agriculture	13,101,976,000.00	219,942,245.11	219,942,245.11	1.7%	12,882,033,754.89
0101	Effective governance of the Agriculture Sector	2,576,477,000.00	172,258,390.00	172,258,390.00	6.7%	2,404,218,610.00
0102	Development of the livestock value chain	300,000,000.00	-	-	0.0%	300,000,000.00
0103	Enhancement of food production and productivity	6,680,539,000.00	40,709,591.36	40,709,591.36	0.6%	6,639,829,408.64
0104	Reduction of post-harvest losses	1,540,000,000.00	5,950,000.00	5,950,000.00	0.4%	1,534,050,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	573,745,000.00	-	-	0.0%	573,745,000.00
0107	Promotion of enabling environment for increased agricultural development	1,431,215,000.00	1,024,263.75	1,024,263.75	0.1%	1,430,190,736.25
02	Societal Re-orientation	17,611,402,900.00	1,094,948,545.99	1,094,948,545.99	6.2%	16,516,454,354.01
0210	Societal Re-orientation - General	17,611,402,900.00	1,094,948,545.99	1,094,948,545.99	6.2%	16,516,454,354.01
03	Poverty Alleviation	4,471,079,000.00	1,168,169,227.25	1,168,169,227.25	26.1%	3,302,909,772.75
0310	Poverty Alleviation - General	4,471,079,000.00	1,168,169,227.25	1,168,169,227.25	26.1%	3,302,909,772.75
04	Health	51,483,525,000.00	4,117,379,972.29	4,117,379,972.29	8.0%	47,366,145,027.71
0401	Effective governance of the health system	17,258,476,000.00	1,596,013,760.04	1,596,013,760.04	9.2%	15,662,462,239.96
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,678,489,000.00	-	-	0.0%	1,678,489,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	91,770,000.00	21,366,212.25	21,366,212.25	23.3%	70,403,787.75
0405	Provision of adequate and modern health infrastructure for health services delivery	29,227,319,000.00	2,500,000,000.00	2,500,000,000.00	8.6%	26,727,319,000.00
0407	Evidence generation and utilisation	1,801,250,000.00	-	-	0.0%	1,801,250,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	276,221,000.00	-	-	0.0%	276,221,000.00
05	Education	40,937,923,000.00	3,803,948,359.99	3,803,948,359.99	9.3%	37,133,974,640.01
0501	Effective governance of the education system	25,877,545,000.00	2,897,960,778.84	2,897,960,778.84	11.2%	22,979,584,221.16
0502	Increase in access, retention, and completion rate at all levels	200,500,000.00	-	-	0.0%	200,500,000.00
0503	Equity and inclusiveness in the provision of educational services	1,296,867,000.00	65,290,143.48	65,290,143.48	5.0%	1,231,576,856.52
0504	Improved quality of teaching and learning outcomes	1,041,472,000.00	168,541,399.84	168,541,399.84	16.2%	872,930,600.16
0505	Adequate infrastructure at all levels	12,095,259,000.00	663,414,037.83	663,414,037.83	5.5%	11,431,844,962.17
0506	Improved education information management system (EIMS)	426,280,000.00	8,742,000.00	8,742,000.00	2.1%	417,538,000.00
06	Housing and Urban Development	50,333,212,000.00	2,685,310,119.92	2,685,310,119.92	5.3%	47,647,901,880.08
0610	Housing and Urban Development - General	50,333,212,000.00	2,685,310,119.92	2,685,310,119.92	5.3%	47,647,901,880.08
07	Gender	4,887,296,000.00	541,499,480.09	541,499,480.09	11.1%	4,345,796,519.91
0710	Gender - General	4,887,296,000.00	541,499,480.09	541,499,480.09	11.1%	4,345,796,519.91
08	Youth	1,126,371,000.00	105,655,947.99	105,655,947.99	9.4%	1,020,715,052.01
0810	Youth - General	1,126,371,000.00	105,655,947.99	105,655,947.99	9.4%	1,020,715,052.01
09	Environmental Improvement	5,343,016,000.00	295,135,143.54	295,135,143.54	5.5%	5,047,880,856.46
0910	Environmental Improvement - General	5,343,016,000.00	295,135,143.54	295,135,143.54	5.5%	5,047,880,856.46
10	Water Resources and Rural Development	9,825,282,000.00	1,708,210,166.37	1,708,210,166.37	17.4%	8,117,071,833.63
1010	Water Resources and Rural Deve - General	9,825,282,000.00	1,708,210,166.37	1,708,210,166.37	17.4%	8,117,071,833.63
11	Information Communication and Technology	811,099,000.00	128,357,762.93	128,357,762.93	15.8%	682,741,237.07
1110	Information Communication and Technology - General	811,099,000.00	128,357,762.93	128,357,762.93	15.8%	682,741,237.07
12	Growing the Private Sector	4,086,125,000.00	103,481,990.39	103,481,990.39	2.5%	3,982,643,009.61
1210	Growing the Private Sector - General	4,086,125,000.00	103,481,990.39	103,481,990.39	2.5%	3,982,643,009.61
13	Reform of Government and Governance	148,630,087,000.00	16,706,639,161.30	16,706,639,161.30	11.2%	131,923,447,838.70
1310	Reform of Government and Governance - General	148,630,087,000.00	16,706,639,161.30	16,706,639,161.30	11.2%	131,923,447,838.70
15	Rail	6,056,872,100.00	1,547,391,542.09	1,547,391,542.09	25.5%	4,509,480,557.91
1510	Rail - General	6,056,872,100.00	1,547,391,542.09	1,547,391,542.09	25.5%	4,509,480,557.91
16	Water Ways	26,880,000.00	2,364,378.88	2,364,378.88	8.8%	24,515,621.12
1610	Water Ways - General	26,880,000.00	2,364,378.88	2,364,378.88	8.8%	24,515,621.12

Table 16: Personnel Expenditure by Programme

Borno State Government Budget Performance Report 2024 Q1 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	50,286,879,000.00	8,424,184,446.79	8,424,184,446.79	16.8%	41,862,694,553.21
01	Agriculture	1,078,077,000.00	166,009,564.58	166,009,564.58	15.4%	912,067,435.42
0101	Effective governance of the Agriculture Sector	1,078,077,000.00	166,009,564.58	166,009,564.58	15.4%	912,067,435.42
02	Societal Re-orientation	193,744,000.00	15,243,914.88	15,243,914.88	7.9%	178,500,085.12
0210	Societal Re-orientation - General	193,744,000.00	15,243,914.88	15,243,914.88	7.9%	178,500,085.12
04	Health	12,996,381,000.00	1,424,567,092.17	1,424,567,092.17	11.0%	11,571,813,907.83
0401	Effective governance of the health system	12,996,381,000.00	1,424,567,092.17	1,424,567,092.17	11.0%	11,571,813,907.83
05	Education	10,226,513,000.00	1,890,875,724.02	1,890,875,724.02	18.5%	8,335,637,275.98
0501	Effective governance of the education system	10,226,513,000.00	1,890,875,724.02	1,890,875,724.02	18.5%	8,335,637,275.98
06	Housing and Urban Development	684,975,000.00	128,790,873.66	128,790,873.66	18.8%	556,184,126.34
0610	Housing and Urban Development - General	684,975,000.00	128,790,873.66	128,790,873.66	18.8%	556,184,126.34
07	Gender	106,588,000.00	16,345,740.34	16,345,740.34	15.3%	90,242,259.66
0710	Gender - General	106,588,000.00	16,345,740.34	16,345,740.34	15.3%	90,242,259.66
08	Youth	644,844,000.00	87,148,961.08	87,148,961.08	13.5%	557,695,038.92
0810	Youth - General	644,844,000.00	87,148,961.08	87,148,961.08	13.5%	557,695,038.92
09	Environmental Improvement	927,830,000.00	226,531,941.43	226,531,941.43	24.4%	701,298,058.57
0910	Environmental Improvement - General	927,830,000.00	226,531,941.43	226,531,941.43	24.4%	701,298,058.57
10	Water Resources and Rural Development	389,800,000.00	113,908,395.83	113,908,395.83	29.2%	275,891,604.17
1010	Water Resources and Rural Deve - General	389,800,000.00	113,908,395.83	113,908,395.83	29.2%	275,891,604.17
11	Information Communication and Technology	518,099,000.00	98,045,109.99	98,045,109.99	18.9%	420,053,890.01
1110	Information Communication and Technology - General	518,099,000.00	98,045,109.99	98,045,109.99	18.9%	420,053,890.01
12	Growing the Private Sector	634,195,000.00	93,873,260.30	93,873,260.30	14.8%	540,321,739.70
1210	Growing the Private Sector - General	634,195,000.00	93,873,260.30	93,873,260.30	14.8%	540,321,739.70
13	Reform of Government and Governance	21,833,953,000.00	4,150,234,183.85	4,150,234,183.85	19.0%	17,683,718,816.15
1310	Reform of Government and Governance - General	21,833,953,000.00	4,150,234,183.85	4,150,234,183.85	19.0%	17,683,718,816.15
15	Rail	38,000,000.00	10,245,305.78	10,245,305.78	27.0%	27,754,694.22
1510	Rail - General	38,000,000.00	10,245,305.78	10,245,305.78	27.0%	27,754,694.22
16	Water Ways	13,880,000.00	2,364,378.88	2,364,378.88	17.0%	11,515,621.12
1610	Water Ways - General	13,880,000.00	2,364,378.88	2,364,378.88	17.0%	11,515,621.12

Table 17: Overhead Expenditure by Programme

Borno State Government Budget Performance Report 2024 Q1 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	67,464,856,000.00	6,669,282,796.02	6,669,282,796.02	9.9%	60,795,573,203.98
01	Agriculture	117,271,000.00	7,474,683.31	7,474,683.31	6.4%	109,796,316.69
0101	Effective governance of the Agriculture Sector	60,500,000.00	6,248,825.42	6,248,825.42	10.3%	54,251,174.58
0103	Enhancement of food production and productivity	3,039,000.00	201,594.14	201,594.14	6.6%	2,837,405.86
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	45,467,000.00	-	-	0.0%	45,467,000.00
0107	Promotion of enabling environment for increased agricultural development	8,265,000.00	1,024,263.75	1,024,263.75	12.4%	7,240,736.25
02	Societal Re-orientation	11,028,196,900.00	39,183,131.11	39,183,131.11	0.4%	10,989,013,768.89
0210	Societal Re-orientation - General	11,028,196,900.00	39,183,131.11	39,183,131.11	0.4%	10,989,013,768.89
03	Poverty Alleviation	699,866,000.00	114,697,795.25	114,697,795.25	16.4%	585,168,204.75
0310	Poverty Alleviation - General	699,866,000.00	114,697,795.25	114,697,795.25	16.4%	585,168,204.75
04	Health	2,129,826,000.00	192,812,880.12	192,812,880.12	9.1%	1,937,013,119.88
0401	Effective governance of the health system	1,406,323,000.00	171,446,667.87	171,446,667.87	12.2%	1,234,876,332.13
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	555,512,000.00	-	-	0.0%	555,512,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	91,770,000.00	21,366,212.25	21,366,212.25	23.3%	70,403,787.75
0409	Provision of universal health coverage and financial risk protection for citizens	76,221,000.00	-	-	0.0%	76,221,000.00
05	Education	3,681,778,000.00	276,737,652.38	276,737,652.38	7.5%	3,405,040,347.62
0501	Effective governance of the education system	2,391,161,000.00	211,507,508.90	211,507,508.90	8.8%	2,179,653,491.10
0503	Equity and inclusiveness in the provision of educational services	1,290,617,000.00	65,230,143.48	65,230,143.48	5.1%	1,225,386,856.52
06	Housing and Urban Development	815,452,000.00	45,528,937.76	45,528,937.76	5.6%	769,923,062.24
0610	Housing and Urban Development - General	815,452,000.00	45,528,937.76	45,528,937.76	5.6%	769,923,062.24
07	Gender	561,441,000.00	1,000,196.75	1,000,196.75	0.2%	560,440,803.25
0710	Gender - General	561,441,000.00	1,000,196.75	1,000,196.75	0.2%	560,440,803.25
08	Youth	387,662,000.00	18,506,986.91	18,506,986.91	4.8%	369,155,013.09
0810	Youth - General	387,662,000.00	18,506,986.91	18,506,986.91	4.8%	369,155,013.09
09	Environmental Improvement	477,165,000.00	51,812,834.36	51,812,834.36	10.9%	425,352,165.64
0910	Environmental Improvement - General	477,165,000.00	51,812,834.36	51,812,834.36	10.9%	425,352,165.64
10	Water Resources and Rural Development	2,187,277,000.00	555,193,423.00	555,193,423.00	25.4%	1,632,083,577.00
1010	Water Resources and Rural Deve - General	2,187,277,000.00	555,193,423.00	555,193,423.00	25.4%	1,632,083,577.00
11	Information Communication and Technology	93,000,000.00	21,828,152.94	21,828,152.94	23.5%	71,171,847.06
1110	Information Communication and Technology - General	93,000,000.00	21,828,152.94	21,828,152.94	23.5%	71,171,847.06
12	Growing the Private Sector	186,139,000.00	9,608,730.09	9,608,730.09	5.2%	176,530,269.91
1210	Growing the Private Sector - General	186,139,000.00	9,608,730.09	9,608,730.09	5.2%	176,530,269.91
13	Reform of Government and Governance	42,622,765,000.00	4,776,340,915.73	4,776,340,915.73	11.2%	37,846,424,084.27
1310	Reform of Government and Governance - General	42,622,765,000.00	4,776,340,915.73	4,776,340,915.73	11.2%	37,846,424,084.27
15	Rail	2,477,017,100.00	558,556,476.31	558,556,476.31	22.5%	1,918,460,623.69
1510	Rail - General	2,477,017,100.00	558,556,476.31	558,556,476.31	22.5%	1,918,460,623.69

Table 18: Capital Expenditure by Programme

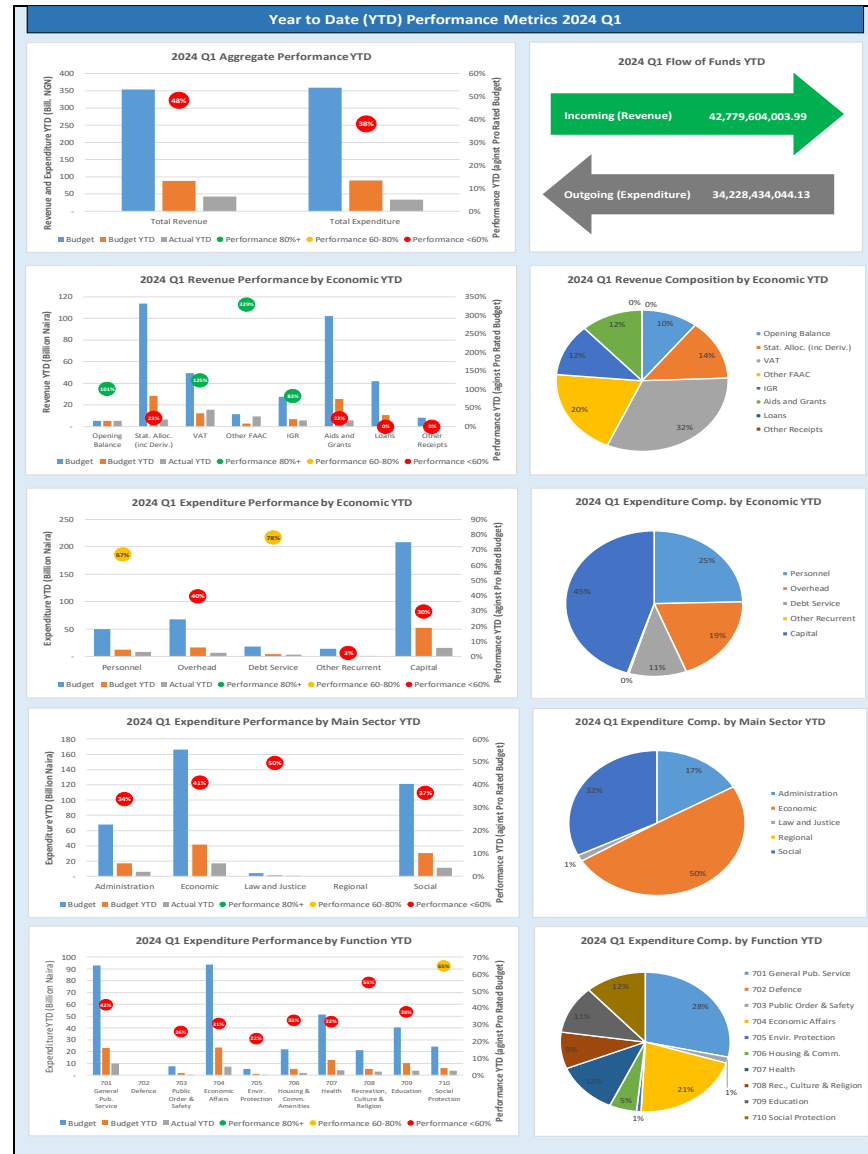
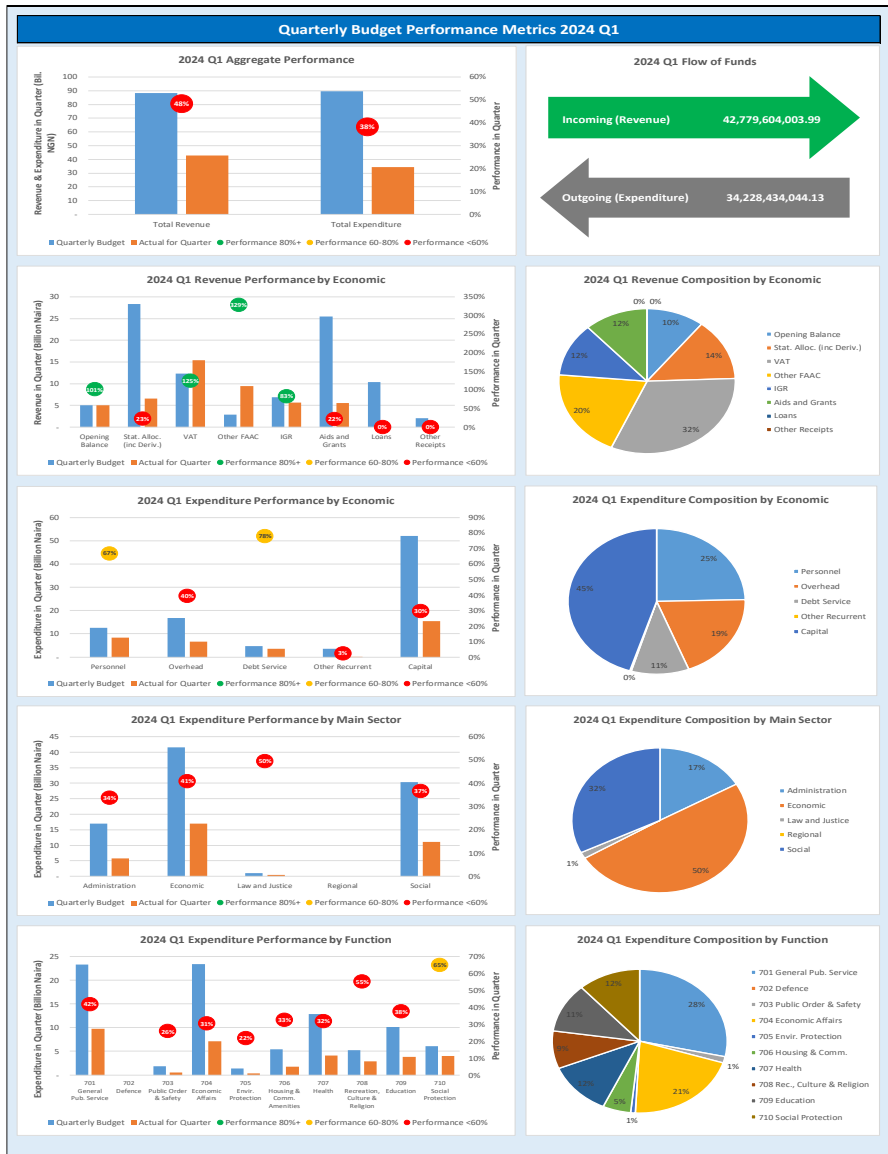
Borno State Government Budget Performance Report 2024 Q1 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	208,371,260,000.00	15,437,911,551.83	15,437,911,551.83	7.4%	192,933,348,448.17
01	Agriculture	11,906,628,000.00	46,457,997.22	46,457,997.22	0.4%	11,860,170,002.78
0101	Effective governance of the Agriculture Sector	1,437,900,000.00	-	-	0.0%	1,437,900,000.00
0102	Development of the livestock value chain	300,000,000.00	-	-	0.0%	300,000,000.00
0103	Enhancement of food production and productivity	6,677,500,000.00	40,507,997.22	40,507,997.22	0.6%	6,636,992,002.78
0104	Reduction of post-harvest losses	1,540,000,000.00	5,950,000.00	5,950,000.00	0.4%	1,534,050,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	528,278,000.00	-	-	0.0%	528,278,000.00
0107	Promotion of enabling environment for increased agricultural development	1,422,950,000.00	-	-	0.0%	1,422,950,000.00
02	Societal Re-orientation	6,389,462,000.00	1,040,521,500.00	1,040,521,500.00	16.3%	5,348,940,500.00
0210	Societal Re-orientation - General	6,389,462,000.00	1,040,521,500.00	1,040,521,500.00	16.3%	5,348,940,500.00
03	Poverty Alleviation	3,771,213,000.00	1,053,471,432.00	1,053,471,432.00	27.9%	2,717,741,568.00
0310	Poverty Alleviation - General	3,771,213,000.00	1,053,471,432.00	1,053,471,432.00	27.9%	2,717,741,568.00
04	Health	36,357,318,000.00	2,500,000,000.00	2,500,000,000.00	6.9%	33,857,318,000.00
0401	Effective governance of the health system	2,855,772,000.00	-	-	0.0%	2,855,772,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,122,977,000.00	-	-	0.0%	1,122,977,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	29,227,319,000.00	2,500,000,000.00	2,500,000,000.00	8.6%	26,727,319,000.00
0407	Evidence generation and utilisation	1,801,250,000.00	-	-	0.0%	1,801,250,000.00
0408	Institution and maintenance of a responsive public health emergency preparedness system	1,150,000,000.00	-	-	0.0%	1,150,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	200,000,000.00	-	-	0.0%	200,000,000.00
05	Education	27,023,372,000.00	1,636,274,983.59	1,636,274,983.59	6.1%	25,387,097,016.41
0501	Effective governance of the education system	13,259,861,000.00	795,577,545.92	795,577,545.92	6.0%	12,464,283,454.08
0502	Increase in access, retention, and completion rate at all levels	200,500,000.00	-	-	0.0%	200,500,000.00
0504	Improved quality of teaching and learning outcomes	1,041,472,000.00	168,541,399.84	168,541,399.84	16.2%	872,930,600.16
0505	Adequate infrastructure at all levels	12,095,259,000.00	663,414,037.83	663,414,037.83	5.5%	11,431,844,962.17
0506	Improved education information management system (EIMS)	426,280,000.00	8,742,000.00	8,742,000.00	2.1%	417,538,000.00
06	Housing and Urban Development	48,832,785,000.00	2,510,990,308.50	2,510,990,308.50	5.1%	46,321,794,691.50
0610	Housing and Urban Development - General	48,832,785,000.00	2,510,990,308.50	2,510,990,308.50	5.1%	46,321,794,691.50
07	Gender	4,219,267,000.00	524,153,543.00	524,153,543.00	12.4%	3,695,113,457.00
0710	Gender - General	4,219,267,000.00	524,153,543.00	524,153,543.00	12.4%	3,695,113,457.00
08	Youth	93,865,000.00	-	-	0.0%	93,865,000.00
0810	Youth - General	93,865,000.00	-	-	0.0%	93,865,000.00
09	Environmental Improvement	3,938,021,000.00	16,790,367.75	16,790,367.75	0.4%	3,921,230,632.25
0910	Environmental Improvement - General	3,938,021,000.00	16,790,367.75	16,790,367.75	0.4%	3,921,230,632.25
10	Water Resources and Rural Development	7,148,205,000.00	1,039,108,347.54	1,039,108,347.54	14.5%	6,109,096,652.46
1010	Water Resources and Rural Deve - General	7,148,205,000.00	1,039,108,347.54	1,039,108,347.54	14.5%	6,109,096,652.46
11	Information Communication and Technology	200,000,000.00	8,484,500.00	8,484,500.00	4.2%	191,515,500.00
1110	Information Communication and Technology - General	200,000,000.00	8,484,500.00	8,484,500.00	4.2%	191,515,500.00
12	Growing the Private Sector	3,252,386,000.00	-	-	0.0%	3,252,386,000.00
1210	Growing the Private Sector - General	3,252,386,000.00	-	-	0.0%	3,252,386,000.00
13	Reform of Government and Governance	51,685,383,000.00	4,083,068,812.23	4,083,068,812.23	7.9%	47,602,314,187.77
1310	Reform of Government and Governance - General	51,685,383,000.00	4,083,068,812.23	4,083,068,812.23	7.9%	47,602,314,187.77
15	Rail	3,540,355,000.00	978,589,760.00	978,589,760.00	27.6%	2,561,765,240.00
1510	Rail - General	3,540,355,000.00	978,589,760.00	978,589,760.00	27.6%	2,561,765,240.00
16	Water Ways	13,000,000.00	-	-	0.0%	13,000,000.00
1610	Water Ways - General	13,000,000.00	-	-	0.0%	13,000,000.00

Table 19: Other Expenditure by Programme

Borno State Government Budget Performance Report 2024 Q1 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Q1 Performance	2024 Performance Year to Date (Q1)	% Performance Year to Date against 2024 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	32,609,151,000.00	3,697,055,249.49	3,697,055,249.49	11.3%	28,912,095,750.51
05	Education	6,260,000.00	60,000.00	60,000.00	1.0%	6,200,000.00
0501	Effective governance of the education system	10,000.00	-	-	0.0%	10,000.00
0503	Equity and inclusiveness in the provision of educational services	6,250,000.00	60,000.00	60,000.00	1.0%	6,190,000.00
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	13,405,000.00	-	-	0.0%	13,405,000.00
1210	Growing the Private Sector - General	13,405,000.00	-	-	0.0%	13,405,000.00
13	Reform of Government and Governance	32,487,986,000.00	3,696,995,249.49	3,696,995,249.49	11.4%	28,790,990,750.51
1310	Reform of Government and Governance - General	32,487,986,000.00	3,696,995,249.49	3,696,995,249.49	11.4%	28,790,990,750.51
15	Rail	1,500,000.00	-	-	0.0%	1,500,000.00
1510	Rail - General	1,500,000.00	-	-	0.0%	1,500,000.00



2.H Summary Fiscal Performance Graphs [CE1]