



Borno State Government

BUDGET PERFORMANCE REPORT QUARTER Q3 2024

(JULY – SEPTEMBER)

Date of Publication

27TH OCTOBER 2024

Contents

<u>1</u>	<u>Summary of Performance</u>	3
<u>1.A</u>	<u>Introduction</u>	3
<u>1.B</u>	<u>Revenue Performance</u>	3
<u>1.C</u>	<u>Recurrent Expenditure Performance</u>	3
<u>1.D</u>	<u>Capital Expenditure Performance</u>	3
<u>1.E</u>	<u>Conclusions</u>	3
<u>1.F</u>	<u>Summary Fiscal Performance Graphs</u>	3
<u>2</u>	<u>Budget Reports</u>	4
<u>2.A</u>	<u>Summary</u>	4
<u>2.B</u>	<u>Revenue by Administrative Classification</u>	5
<u>2.C</u>	<u>Revenue by Economic Classification</u>	6
<u>2.D</u>	<u>Expenditure by Administrative Classification</u>	7
<u>2.E</u>	<u>Expenditure by Economic Classification</u>	12
<u>2.F</u>	<u>Expenditure by Function</u>	13
<u>2.G</u>	<u>Expenditure by Programme</u>	18
<u>2.H</u>	<u>Capital Expenditure Details</u>	23

List of Reports

Table 1: Budget Summary	4
Table 2: Total Revenue by Administrative Classification	5
Table 3: Total Revenue by Economic Classification	6
Table 4: Total Expenditure by Administrative Classification	7
Table 5: Personnel Expenditure by Administrative Classification	8
Table 6: Overhead Expenditure by Administrative Classification	9
Table 7: Capital Expenditure by Administrative Classification	10
Table 8: Other Expenditure by Administrative Classification	11
Table 9: Total Expenditure by Economic Classification	12
Table 10: Total Expenditure by Function	13
Table 11: Personnel Expenditure by Function	14
Table 12: Overhead Expenditure by Function	15
Table 13: Capital Expenditure by Function	16
Table 14: Other Expenditure by Function	17
Table 15: Total Expenditure by Programme	18
Table 16: Personnel Expenditure by Programme	19
Table 17: Overhead Expenditure by Programme	20
Table 18: Capital Expenditure by Programme	21
Table 19: Other Expenditure by Programme	22
Table 20: Capital Expenditure by Project	23

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 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/Revised 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 Q3, 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 Q3 report is assessed against the 2024 Revised Budget.

The core economic classifications refer to:

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

This Budget Performance Report is produced by the Ministry of 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 3rd Qtr. Is very promising ₦80,512,731,324.61 at about 77.7% of the 2024 budgetary provision, this is encouraging, regardless of slow collection against budgeted figures by some MDAs in previous quarters, which makes the revenue generation in the 3rd Qtr. excellent. The removal of fuel subsidy, 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 ₦7,607,142,437.05 represents 71.5% of the budgeted figures. There is still room for improvement in Q4 as the government is intensifying more efforts towards improved IGR generation.

Aids & Grants and Capital Receipts performance improved in the 3rd quarter of 2024. The performance in Q3 is generally promising with the increased reporting by MDAs and other sources.

Total Capital receipts of ₦26,898,270,783.50 representing 20 % of the budgeted figures are also very low in Q3. The problems bedevilling the gathering of information 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 outrightly fail to report on Actual Aids and Grants and other Capital Receipts. However, more efforts are being made to increase information sharing across MDAs to improve reports and returns on capital receipts in the 4th QTR. The relatively poor performance of Grants and Loans is weighing on overall Q1, Q2 and Q3 budget performance but hopefully, these items will catch up in the Fourth quarter of the year.

The third quarter actual total revenue of ₦107,411,002,108.11 (One Hundred and Seven Billion, Four Hundred and Eleven Million, Two Thousand, One-Hundred and Eight Naira, Eleven Kobo) being **53.6%** of the budget size was recorded for both Recurrent Revenue and Capital Receipts.

1.C Recurrent Expenditure Performance

The 3rd quarter recurrent expenditures are in line with the current administration's policy and this solidifies the commitment of the Government to the payment of Salaries and Pensions when due, thus the monthly payment of Gratuity and regular release of Overhead Costs to MDAs has continued. Efforts are being made by the government to continuously address issues associated with gratuity arrears, showing that the Actual recurrent expenditure recorded as of the end of Q3 2024 was ₦ 20,904,255,658.95 (Twenty Billion, Nine-Hundred and Four Million, Two Hundred and Fifty-Five Thousand, Six-Hundred and Fifty-Eight Naira, Ninety-Five Kobo) representing 45.9% of 2024 Budgeted figure. The recurrent expenditure comprises of Personnel cost of ₦8,239,193,626.21 representing 51.2%, Overhead cost of ₦12,665,062,032.74 representing 43.1% and other recurrent costs representing about 45.4%.

These performance figures for the 3rd Quarter of 2024 are strikingly lower than the previous quarters due to the devastating flood that hit the State early in September 2024. Many MDAs could not submit their returns as they were displaced from their offices and many records were destroyed.

However, efforts are in top gear to ensure that all gaps and deficiencies suffered in the 3rd quarter will be made up in the 4th quarter 2024 report. Also, the service-wide vote has already been put to use to move funds to other MDAs that have exceeded their budget line items to meet their expenditure for the remaining months and efforts are in place to improve the performance in respect of social contribution when the state implements (NHIS Contribution) in the 4th QTR.

1.D Capital Expenditure Performance

The Actual Capital Expenditure Performance for the Third Quarter (Q3) 2024 stood at ₦30,224,167,757.00 (Thirty Billion, Two Hundred and Twenty-Four Million, One Hundred and Sixty-Seven Thousand, Seven Hundred and Fifty-Seven Naira), representing 36.6% of the 2024 budgeted figures. As explained previously the performance figures for the 3rd Quarter 2024 are strikingly lower than in the previous quarters due to the devastating flood that hit the State early in September 2024. More than 50% of MDAs could not submit their returns as they were displaced from their offices and many records were also destroyed.

In this regard, it is expected that more performance on capital expenditure will perform even better in the 4th quarter when it is believed that most of the records will have been recovered and reflected in the budget performance report of the last quarter of the year 2024.

1.E Conclusions

The third quarter (3) 2024 Actual Recurrent Revenue and Actual Recurrent Expenditure Budget Performance are favourable but they can be better. More efforts need to be made to improve the performance with respect to Capital Receipts (20%) and Capital Expenditure (36.6%) these performances are extremely low. Thus, the aggregate expenditure and revenue performance is low, which is largely due to the catastrophic flood that submerged over 70% of the city in the early days of the month of September 2024.

Efforts are currently being made to recover records as well as ensure they are captured in the 4th quarter report of 2024. Hence, all deficiencies in the third quarter (3) 2024 will be recovered and presented in the 4th QTR 2024. Massive infrastructural development projects are still ongoing across the state and some are at an advanced level of completion and will be completed before the end year. 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 last quarter of the FY 2024. The flooding incident has more than ever before

highlighted the need to complete the full digitization of records and process across all the activities of government.

2 Budget Reports

2.A Summary

Table 1: Budget Summary

Borno State Government 2024 Q3 Budget Performance Report - Summary

Item	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
Opening Balance	5,000,000,000.00	5,000,000,000.00	-	5,067,344,072.28	101.3%	- 67,344,072.28
Recurrent Revenue	201,872,853,000.00	201,872,853,000.00	29,900,210,025.79	106,148,932,810.87	52.6%	95,723,920,189.13
11 - GOVERNMENT SHARE OF FAAC	174,380,608,000.00	174,380,608,000.00	22,293,067,588.74	86,505,093,219.71	49.6%	87,875,514,780.29
12 - INDEPENDENT REVENUE	27,492,245,000.00	27,492,245,000.00	7,607,142,437.05	19,643,839,591.16	71.5%	7,848,405,408.84
Recurrent Expenditure	150,360,886,000.00	144,803,368,700.00	17,774,002,999.81	63,392,135,767.51	43.8%	81,411,232,932.49
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	50,286,879,000.00	51,033,825,000.00	8,265,655,250.04	26,175,980,624.26	51.3%	24,857,844,375.74
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	100,074,007,000.00	93,769,543,700.00	9,508,347,749.77	37,216,155,143.25	39.7%	56,553,388,556.75
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	67,464,856,000.00	71,151,242,700.00	9,508,347,749.77	30,097,307,563.10	42.3%	41,053,935,136.90
OTHER RECURRENT (2203-2209)	32,609,151,000.00	22,618,301,000.00	-	7,118,847,580.15	31.5%	15,499,453,419.85
Transfer to Capital Account	56,511,967,000.00	62,069,484,300.00	12,126,207,025.98	47,824,141,115.64	77.0%	14,245,343,184.36
Other Receipts	151,859,293,000.00	151,859,293,000.00	21,000,000,000.00	24,527,040,245.41	16.2%	127,332,252,754.59
13 - AID AND GRANTS	102,109,839,000.00	102,109,839,000.00	-	3,472,355,880.19	3.4%	98,637,483,119.81
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	49,749,454,000.00	49,749,454,000.00	21,000,000,000.00	21,054,684,365.22	42.3%	28,694,769,634.78
Capital Expenditure	208,371,260,000.00	213,928,777,300.00	30,224,167,757.00	78,271,287,568.94	36.6%	135,657,489,731.06
23 - CAPITAL EXPENDITURE	208,371,260,000.00	213,928,777,300.00	30,224,167,757.00	78,271,287,568.94	36.6%	135,657,489,731.06
Total Revenue (including OB)	358,732,146,000.00	358,732,146,000.00	50,900,210,025.79	135,743,317,128.56	37.8%	222,988,828,871.44
Total Expenditure	358,732,146,000.00	358,732,146,000.00	47,998,170,756.81	141,663,423,336.45	39.5%	217,068,722,663.55
Closing Balance	-	-	2,902,039,268.98	- 5,920,106,207.89		5,920,106,207.89

2.B Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Borno State Government Budget Performance Report 2024 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Revenue	353,732,146,000.00	353,732,146,000.00	107,411,002,108.11	187,186,765,138.60	52.9%	166,545,380,861.40
01000000000	ADMINISTRATION SECTOR	11,476,343,000.00	11,476,343,000.00	40,537,168.15	1,543,032,487.88	13.4%	9,933,310,512.12
01110000000	GOVERNOR'S OFFICE	45,666,000.00	45,666,000.00	23,162,600.00	40,094,610.05	87.8%	5,571,389.95
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	45,666,000.00	45,666,000.00	23,162,600.00	40,094,610.05	87.8%	5,571,389.95
01610000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	6,686,802,000.00	6,686,802,000.00	15,136,097.97	1,429,750,277.08	21.4%	5,257,051,722.92
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	70,000,000.00	70,000,000.00	15,105,997.97	52,142,507.61	74.5%	17,857,492.39
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	1,378,802,000.00	1,378,802,000.00	30,100.00	592,589,292.88	43.0%	786,212,707.12
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	5,238,000,000.00	5,238,000,000.00	-	785,018,476.59	15.0%	4,452,981,523.41
01620000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	2,000,000,000.00	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	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
01230000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	118,132,000.00	118,132,000.00	2,157,870.18	5,601,946.69	4.7%	112,530,053.31
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	16,100,000.00	16,100,000.00	620,200.00	620,200.00	3.9%	15,479,800.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	102,032,000.00	102,032,000.00	1,537,670.18	4,981,746.69	4.9%	97,050,253.31
01400000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	373,283,000.00	373,283,000.00	-	-	0.0%	373,283,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	150,000.00	150,000.00	-	-	0.0%	150,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	373,133,000.00	373,133,000.00	-	-	0.0%	373,133,000.00
01480000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
01490000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	2,142,460,000.00	2,142,460,000.00	80,600.00	67,585,654.06	3.2%	2,074,874,345.94
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	591,900,000.00	591,900,000.00	80,600.00	63,385,894.06	10.7%	528,514,105.94
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	1,550,560,000.00	1,550,560,000.00	-	4,199,760.00	0.3%	1,546,360,240.00
02000000000	ECONOMIC SECTOR	307,211,436,000.00	307,211,436,000.00	86,272,203,965.26	161,262,025,752.18	52.5%	145,949,410,247.82
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,115,802,000.00	2,115,802,000.00	1,707,151.56	3,879,877.56	0.2%	2,111,922,122.44
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	1,706,944,000.00	1,706,944,000.00	-	-	0.0%	1,706,944,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	10,500,000.00	10,500,000.00	959,096.50	1,939,496.50	18.5%	8,560,503.50
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	398,358,000.00	398,358,000.00	748,055.06	1,940,381.06	0.5%	396,417,618.94
02200000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	282,026,407,000.00	282,026,407,000.00	84,710,304,867.87	159,193,426,385.09	56.4%	122,832,980,614.91
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	88,101,000,000.00	88,101,000,000.00	5,898,270,783.50	5,898,270,783.50	6.7%	82,202,729,216.50
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	174,380,608,000.00	174,380,608,000.00	72,905,588,887.56	137,117,614,518.53	78.6%	37,262,993,481.47
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	19,544,799,000.00	19,544,799,000.00	5,906,445,196.81	16,177,541,083.06	82.8%	3,367,257,916.94
02380000000	MINISTRY OF BUDGET AND PLANNING	500,000.00	500,000.00	-	-	0.0%	500,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	500,000.00	500,000.00	-	-	0.0%	500,000.00
02220000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	653,478,000.00	653,478,000.00	6,144,886.66	9,379,958.66	1.4%	644,098,041.34
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	15,000,000.00	15,000,000.00	5,051,300.00	5,051,300.00	33.7%	9,948,700.00
022201800100	BORNO INVESTMENT COMPANY LTD	211,440,000.00	211,440,000.00	-	-	0.0%	211,440,000.00
022205200100	BORNO STATE HOTELS	147,400,000.00	147,400,000.00	-	-	0.0%	147,400,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	132,725,000.00	132,725,000.00	-	-	0.0%	132,725,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	65,775,000.00	65,775,000.00	1,093,586.66	4,328,658.66	6.6%	61,446,341.34
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	35,788,000.00	35,788,000.00	-	-	0.0%	35,788,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	44,350,000.00	44,350,000.00	-	-	0.0%	44,350,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
02290000000	MINISTRY OF TRANSPORT AND ENERGY	1,854,145,000.00	1,854,145,000.00	1,543,361,128.85	1,958,465,832.46	105.6%	- 104,320,832.46
022900100100	MINISTRY OF TRANSPORT AND ENERGY	46,000,000.00	46,000,000.00	-	-	0.0%	46,000,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	548,495,000.00	548,495,000.00	90,026,896.43	291,276,583.93	53.1%	257,218,416.07
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	1,259,650,000.00	1,259,650,000.00	1,453,334,232.42	1,667,189,248.53	132.4%	- 407,539,248.53
02340000000	MINISTRY OF WORKS AND HOUSING	8,128,510,000.00	8,128,510,000.00	-	-	0.0%	8,128,510,000.00
023400100100	MINISTRY OF WORKS AND HOUSING	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
023400700100	BORNO STATE HOUSING CORPORATION	8,113,510,000.00	8,113,510,000.00	-	-	0.0%	8,113,510,000.00

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
02520000000	MINISTRY OF WATER RESOURCES	5,772,594,000.00	5,772,594,000.00	10,685,930.32	96,873,698.41	1.7%	5,675,720,301.59
025200100100	MINISTRY OF WATER RESOURCES	371,190,000.00	371,190,000.00	10,685,930.32	42,189,333.19	11.4%	329,000,666.81
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	5,401,404,000.00	5,401,404,000.00	-	54,684,365.22	1.0%	5,346,719,634.78
02560000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	6,660,000,000.00	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	6,660,000,000.00	-	-	0.0%	6,660,000,000.00
03000000000	LAW & JUSTICE SECTOR	371,600,000.00	371,600,000.00	2,623,217.45	9,437,304.38	2.5%	362,162,695.62
03180000000	BORNO STATE JUDICIAL SERVICE COMMISSION	75,580,000.00	75,580,000.00	2,568,067.45	9,214,929.88	12.2%	66,365,070.12
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	50,000.00	50,000.00	-	-	0.0%	50,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	74,000,000.00	74,000,000.00	2,144,097.40	8,714,425.75	11.8%	65,285,574.25
031805300100	BORNO STATE SHARIA COURT OF APPEAL	30,000.00	30,000.00	31,370.05	107,904.13	359.7%	77,904.13
031805400100	BORNO STATE AREA COURT	1,500,000.00	1,500,000.00	392,600.00	392,600.00	26.2%	1,107,400.00
03260000000	MINISTRY OF JUSTICE	296,020,000.00	296,020,000.00	55,150.00	222,374.50	0.1%	295,797,625.50
032600100100	MINISTRY OF JUSTICE	285,000,000.00	285,000,000.00	-	-	0.0%	285,000,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	11,020,000.00	11,020,000.00	55,150.00	222,374.50	2.0%	10,797,625.50
05000000000	SOCIAL SECTOR	34,672,767,000.00	34,672,767,000.00	21,095,637,757.25	24,372,269,594.16	70.3%	10,300,497,405.84
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,255,000.00	1,255,000.00	-	70,000.00	5.6%	1,185,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	1,255,000.00	1,255,000.00	-	70,000.00	5.6%	1,185,000.00
05170000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	16,573,950,000.00	16,573,950,000.00	63,481,957.25	1,373,772,347.66	8.3%	15,200,177,652.34
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	5,008,000,000.00	5,008,000,000.00	-	4,046,175.00	0.1%	5,003,953,825.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	3,312,284,000.00	3,312,284,000.00	3,223,000.00	3,223,000.00	0.1%	3,309,061,000.00
051700800100	BORNO STATE LIBRARY BOARD	50,000.00	50,000.00	-	-	0.0%	50,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	9,000,000.00	9,000,000.00	-	367,445.00	4.1%	8,632,555.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	1,854,402,000.00	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	363,582,000.00	-	58,882,328.01	16.2%	304,699,671.99
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	794,344,000.00	794,344,000.00	21,323,205.13	594,442,412.34	74.8%	199,901,587.66
051706800100	BORNO STATE SIR KASHIM IBRAHIM COLLEGE OF EDUCATION	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	71,457,000.00	71,457,000.00	10,413,817.00	58,224,938.31	81.5%	13,232,061.69
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHN	630,259,000.00	630,259,000.00	4,917,000.00	5,195,112.50	0.8%	625,063,887.50
051705600100	BORNO STATE UNIVERSITY (BOSU)	4,453,290,000.00	4,453,290,000.00	12,086,232.50	618,174,668.00	13.9%	3,835,115,332.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	10,000,000.00	10,000,000.00	2,608,012.62	4,063,323.54	40.6%	5,936,676.46
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDU	4,729,000.00	4,729,000.00	140,500.00	2,654,836.25	56.1%	2,074,163.75
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	21,653,000.00	21,653,000.00	8,751,867.50	15,789,335.71	72.9%	5,863,664.29
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	35,400,000.00	35,400,000.00	18,322.50	8,708,773.00	24.6%	26,691,227.00
05210000000	MINISTRY OF HEALTH AND HUMAN SERVICES	9,831,029,000.00	9,831,029,000.00	32,155,800.00	1,994,080,967.75	20.3%	7,836,948,032.25
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	5,716,161,000.00	5,716,161,000.00	1,533,700.00	7,827,300.00	0.1%	5,708,333,700.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,936,243,000.00	1,936,243,000.00	-	448,297,406.00	23.2%	1,487,945,594.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	1,845,092,000.00	1,845,092,000.00	-	1,308,631,450.58	70.9%	536,460,549.42
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	200,000,000.00	200,000,000.00	-	33,826,637.20	16.9%	166,173,362.80
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	45,533,000.00	45,533,000.00	19,879,065.00	76,787,015.00	168.6%	31,254,015.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	83,000,000.00	83,000,000.00	10,743,035.00	118,711,158.97	143.0%	35,711,158.97
052100800100	BORNO STATE TEACHING HOSPITAL	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
05350000000	MINISTRY OF ENVIRONMENT	8,262,783,000.00	8,262,783,000.00	21,000,000,000.00	21,004,211,278.75	254.2%	- 12,741,428,278.75
053500100100	MINISTRY OF ENVIRONMENT	8,160,783,000.00	8,160,783,000.00	21,000,000,000.00	21,004,211,278.75	257.4%	- 12,843,428,278.75
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	102,000,000.00	102,000,000.00	-	-	0.0%	102,000,000.00
05390000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	3,750,000.00	3,750,000.00	-	135,000.00	3.6%	3,615,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	3,750,000.00	3,750,000.00	-	135,000.00	3.6%	3,615,000.00

2.C Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Borno State Government Budget Performance Report 2024 Q3 - Total Revenue by Economic Classification

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
1	REVENUE	353,732,146,000.00	353,732,146,000.00	107,411,002,108.11	187,186,765,138.60	52.9%	166,545,380,861.40
11	GOVERNMENT SHARE OF FAAC	174,380,608,000.00	174,380,608,000.00	72,905,588,887.56	137,117,614,518.53	78.6%	37,262,993,481.47
1101	GOVERNMENT SHARE OF FAAC	174,380,608,000.00	174,380,608,000.00	72,905,588,887.56	137,117,614,518.53	78.6%	37,262,993,481.47
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	113,459,490,000.00	113,459,490,000.00	2,928,576,908.00	14,643,849,335.47	12.9%	98,815,640,664.53
11010101	STATUTORY ALLOCATION	113,459,490,000.00	113,459,490,000.00	2,928,576,908.00	14,643,849,335.47	12.9%	98,815,640,664.53
110102	STATE GOVERNMENT SHARE OF VAT	49,421,118,000.00	49,421,118,000.00	19,957,100,424.00	53,144,626,155.59	107.5%	- 3,723,508,155.59
11010201	SHARE OF VAT	49,421,118,000.00	49,421,118,000.00	19,957,100,424.00	53,144,626,155.59	107.5%	- 3,723,508,155.59
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	11,500,000,000.00	11,500,000,000.00	50,019,911,555.56	69,329,139,027.47	602.9%	- 57,829,139,027.47
11010303	Budget Augmentation - Statutory	11,500,000,000.00	11,500,000,000.00	-	19,309,227,471.91	167.9%	- 7,809,227,471.91
11010304	Exchange Rate Gains - Statutory	-	-	11,668,543,674.25	11,668,543,674.25	-	- 11,668,543,674.25
11010307	Ecological Fund	-	-	36,901,380,565.81	36,901,380,565.81	-	- 36,901,380,565.81
11010310	Excess gain non mineral	-	-	824,670,934.50	824,670,934.50	-	- 824,670,934.50
11010315	Electronic Money Transfer Levy	-	-	625,316,381.00	625,316,381.00	-	- 625,316,381.00
12	INDEPENDENT REVENUE	27,492,245,000.00	27,492,245,000.00	7,607,142,437.05	19,643,839,591.16	71.5%	7,848,405,408.84
1201	TAX REVENUE	19,339,783,000.00	19,339,783,000.00	5,858,607,521.81	16,003,153,183.06	82.7%	3,336,629,816.94
120101	PERSONAL TAXES	17,516,461,000.00	17,516,461,000.00	2,701,452,862.34	11,143,642,183.27	63.6%	6,372,818,816.73
12010101	PERSONAL TAXES	17,516,461,000.00	17,516,461,000.00	2,701,452,862.34	11,143,642,183.27	63.6%	6,372,818,816.73
120103	OTHER TAXES	1,823,322,000.00	1,823,322,000.00	3,157,154,659.79	4,859,510,999.79	266.5%	- 3,036,188,999.79
12010303	WITHHOLDING TAX	1,582,836,000.00	1,582,836,000.00	3,140,912,306.32	4,786,001,577.06	302.4%	- 3,203,165,577.06
12010304	STAMP DUTY	224,548,000.00	224,548,000.00	16,242,353.15	72,115,057.08	32.1%	152,432,942.92
12010306	DEVELOPMENT LEVY	5,775,000.00	5,775,000.00	-	-	0.0%	5,775,000.00
12010307	CAPITAL GAIN TAX	10,163,000.00	10,163,000.00	-	1,394,365.65	13.7%	8,768,634.35
1202	NON-TAX REVENUE	8,152,462,000.00	8,152,462,000.00	1,748,534,915.24	3,640,686,408.10	44.7%	4,511,775,591.90
120201	LICENCES - GENERAL	1,471,181,000.00	1,471,181,000.00	1,427,755,166.98	1,623,297,457.89	110.3%	- 152,116,457.89
12020101	Motor Vehicle Licence	51,555,000.00	51,555,000.00	10,426,875.00	34,346,250.00	66.6%	17,208,750.00
12020102	Driving Licence/Learners' Permit	54,654,000.00	54,654,000.00	10,001,200.00	33,291,100.00	60.9%	21,362,900.00
12020103	Certificate of Road Worthiness	52,808,000.00	52,808,000.00	5,033,500.00	16,286,000.00	30.8%	36,522,000.00
12020104	Certificate of Medical Fitness for Food Handlers	5,000,000.00	5,000,000.00	183,100.00	379,700.00	7.6%	4,620,300.00
12020108	Hides and Skin Licences	850,000.00	850,000.00	748,055.06	1,940,381.06	228.3%	- 1,090,381.06
12020111	Auctioneers Licences	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020115	Cattle Trading Licences	7,560,000.00	7,560,000.00	-	-	0.0%	7,560,000.00
12020116	Fish Inspection Licences	315,000.00	315,000.00	-	-	0.0%	315,000.00
12020121	Ice Block Making Operation license	126,000,000.00	126,000,000.00	-	-	0.0%	126,000,000.00
12020122	Trophy Dealer Licence	15,000.00	15,000.00	-	-	0.0%	15,000.00
12020123	Patent Medicine Vendor Licences	20,000,000.00	20,000,000.00	210,400.00	740,400.00	3.7%	19,259,600.00
12020124	Miscellaneous Vehicular Permit	849,824,000.00	849,824,000.00	1,400,011,836.92	1,529,606,426.83	180.0%	- 679,782,426.83
12020126	Medical Practitioner/Clinic Operation License	5,000,000.00	5,000,000.00	1,140,200.00	6,707,200.00	134.1%	- 1,707,200.00
12020132	Sewage/Refuse disposal Licence	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
12020133	Fish Sales License	262,500,000.00	262,500,000.00	-	-	0.0%	262,500,000.00
120204	FEES - GENERAL	4,162,758,000.00	4,162,758,000.00	157,633,321.55	1,441,411,944.56	34.6%	2,721,346,055.44
12020402	Radio/Television Advertisement Fees	74,612,000.00	74,612,000.00	1,385,620.18	18,935,696.69	25.4%	55,676,303.31
12020403	Motor Vehicle Registration Fees	102,511,000.00	102,511,000.00	21,893,150.00	77,623,145.00	75.7%	24,887,855.00
12020404	Registration of Contractors fee	1,700,000.00	1,700,000.00	-	134,782.87	7.9%	1,565,217.13
12020405	Tender Fees - General	26,920,000.00	26,920,000.00	17,601,600.00	29,718,150.00	110.4%	- 2,798,150.00
12020406	Registration of Document Fees - General	583,070,000.00	583,070,000.00	12,906,897.97	331,427,592.86	56.8%	251,642,407.14
12020407	Application & Processing Fees - Right of Occupancy	26,537,000.00	26,537,000.00	-	4,430,000.00	16.7%	22,107,000.00
12020408	Site Plan Processing Fees	5,513,000.00	5,513,000.00	-	2,415,000.00	43.8%	3,098,000.00
12020409	Survey Charges Fees	19,294,000.00	19,294,000.00	-	19,690,778.05	102.1%	- 396,778.05
12020410	Site and Services Scheme Fees	205,000,000.00	205,000,000.00	-	33,826,637.20	16.5%	171,173,362.80
12020411	Water Rates	120,000,000.00	120,000,000.00	10,685,930.32	42,189,333.19	35.2%	77,810,666.81
12020412	Change of Purpose Fees	26,394,000.00	26,394,000.00	3,190,000.00	5,665,000.00	21.5%	20,729,000.00
12020413	Surrender and Subdivision Fees	82,688,000.00	82,688,000.00	-	43,777,099.93	52.9%	38,910,900.07

Borno State Government Budget Performance Report 2024 Q3 - Total Revenue by Economic Classification

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
12020415	Re-Grant Fees	22,050,000.00	22,050,000.00	-	135,008,020.70	612.3%	- 112,958,020.70
12020417	Recovery of Compensation	19,845,000.00	19,845,000.00	-	3,542,175.37	17.8%	16,302,824.63
12020423	Weight and Measure Fee (Bridge)	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
12020426	Hides and Skin Inspection Fees	52,000.00	52,000.00	-	-	0.0%	52,000.00
12020428	Poultry Farmers Registration	157,000.00	157,000.00	-	-	0.0%	157,000.00
12020429	Registration of Private Veterinary Clinics Fee	315,000.00	315,000.00	-	-	0.0%	315,000.00
12020431	School Fees - Secondary Institutions	700,396,000.00	700,396,000.00	54,857,890.13	584,634,059.92	83.5%	115,761,940.08
12020432	Collection of Certificate fee	16,000,000.00	16,000,000.00	3,223,000.00	7,269,175.00	45.4%	8,730,825.00
12020434	Registration Fees for Social Clubs	1,050,000.00	1,050,000.00	-	20,000.00	1.9%	1,030,000.00
12020435	Registration Fees for Cooperative Societies	300,000.00	300,000.00	-	115,000.00	38.3%	185,000.00
12020437	Registration of Business Premises Fee	15,000,000.00	15,000,000.00	5,051,300.00	5,051,300.00	33.7%	9,948,700.00
12020438	Vetting Fees	285,000,000.00	285,000,000.00	-	-	0.0%	285,000,000.00
12020439	High Court Fees	25,000,000.00	25,000,000.00	473,855.50	3,327,958.18	13.3%	21,672,041.82
12020440	High Court Probate Fee	35,000,000.00	35,000,000.00	1,541,402.90	1,836,001.45	5.2%	33,163,998.55
12020443	Sharia Court Fees	30,000.00	30,000.00	31,370.05	107,904.13	359.7%	- 77,904.13
12020444	Registration/Renewal of Audit Firms Fee	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020445	Fire Safety Charges	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
12020446	FIRE SAFETY CERTIFICATE FEES	3,000,000.00	3,000,000.00	620,200.00	620,200.00	20.7%	2,379,800.00
12020449	Bill Board Erection Fees	5,000,000.00	5,000,000.00	-	848,487.50	17.0%	4,151,512.50
12020450	Parks and Garden Fees	10,210,000.00	10,210,000.00	-	4,211,278.75	41.2%	5,998,721.25
12020455	CHANGE OF OWNERSHIP FEES	11,381,000.00	11,381,000.00	-	1,403,862.50	12.3%	9,977,137.50
12020456	Application Fees	68,303,000.00	68,303,000.00	9,995,172.00	33,074,789.00	48.4%	35,228,211.00
12020457	Parking Fees	31,000,000.00	31,000,000.00	242,570.00	2,634,570.00	8.5%	28,365,430.00
12020458	Erection of GSM Masts	10,000,000.00	10,000,000.00	4,200,000.00	4,200,000.00	42.0%	5,800,000.00
12020459	Cable Laying Permit	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020460	Fibre Optic Installation Fee	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020462	Supervision Fees on Mast Erection & Fibre optic Installation	3,000,000.00	3,000,000.00	-	9,682,847.69	322.8%	- 6,682,847.69
12020463	Education Levy	356,273,000.00	356,273,000.00	9,733,362.50	33,991,098.58	9.5%	322,281,901.42
12020465	Registration of Private Nurseries Fee	152,000.00	152,000.00	-	-	0.0%	152,000.00
12020468	REFUSE/SEWAGE DISPOSAL FEES	67,000,000.00	67,000,000.00	-	-	0.0%	67,000,000.00
12020470	PREMIUM FOR HEALTH SERVICES	1,170,855,000.00	1,170,855,000.00	-	-	0.0%	1,170,855,000.00
120205	FINES - GENERAL	90,770,000.00	90,770,000.00	1,600,703.24	32,157,780.36	35.4%	58,612,219.64
12020501	Penalty for Offences - General	75,270,000.00	75,270,000.00	1,079,264.24	28,214,714.24	37.5%	47,055,285.76
12020502	High Court Fines	14,000,000.00	14,000,000.00	128,839.00	3,550,466.12	25.4%	10,449,533.88
12020503	Area Court Fines	1,500,000.00	1,500,000.00	392,600.00	392,600.00	26.2%	1,107,400.00
120206	SALES - GENERAL	328,084,000.00	328,084,000.00	58,712,016.19	90,594,894.87	27.6%	237,489,105.13
12020604	Sales of Printed Budget	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020608	Sales of Broken Beacons	16,538,000.00	16,538,000.00	-	796,000.00	4.8%	15,742,000.00
12020611	Sales of In-Service and Bond Forms	700,000.00	700,000.00	80,600.00	80,600.00	11.5%	619,400.00
12020616	Sale of Application Forms	158,059,000.00	158,059,000.00	5,090,715.12	34,864,593.80	22.1%	123,194,406.20
12020617	Sales of Cards	1,008,000.00	1,008,000.00	170,000.00	555,000.00	55.1%	453,000.00
12020618	Sales of Poultry Products	609,000.00	609,000.00	-	-	0.0%	609,000.00
12020622	Sale of Cottage Industry Products	78,788,000.00	78,788,000.00	-	-	0.0%	78,788,000.00
12020625	Sales of Products of Cottage Industries	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020629	Sales of Traffic Regulation Booklets	23,443,000.00	23,443,000.00	41,491,201.07	41,491,201.07	177.0%	- 18,048,201.07
12020631	Sales of JSC Forms and OFIHS	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020634	Government Printers Sales of Publications/Exercise Books	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020636	Sales of Information Publication	32,900,000.00	32,900,000.00	465,000.00	870,000.00	2.6%	32,030,000.00
12020637	Sales of Seedlings and Charge for Firewood on Transit	5,156,000.00	5,156,000.00	-	-	0.0%	5,156,000.00
12020639	Sales of Admission Forms - School of Nursing	9,533,000.00	9,533,000.00	11,414,500.00	11,937,500.00	125.2%	- 2,404,500.00
120207	EARNINGS - GENERAL	1,033,001,000.00	1,033,001,000.00	102,833,707.28	359,355,819.98	34.8%	673,645,180.02
12020701	Hire of Plants and Equipments	111,467,000.00	111,467,000.00	1,369,930.19	1,369,930.19	1.2%	110,097,069.81
12020702	Earnings from Repairs of Private Vehicles etc	157,550,000.00	157,550,000.00	9,382,000.00	62,565,568.70	39.7%	94,984,431.30
12020703	Hiring of Marini Asphalt Mixing Plant	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020704	Hiring of Quarries and Selling of Chippings	13,450,000.00	13,450,000.00	-	-	0.0%	13,450,000.00
12020709	Earnings from Government Printing Press	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020711	Earnings from Building & Lodging	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	125,668,000.00	125,668,000.00	-	-	0.0%	125,668,000.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	569,062,000.00	569,062,000.00	90,877,913.09	292,400,220.59	51.4%	276,661,779.41
12020718	Tractor Hiring Service	10,500,000.00	10,500,000.00	959,096.50	1,939,496.50	18.5%	8,560,503.50
12020720	Earnings from Farm Centre	1,200,000.00	1,200,000.00	244,767.50	1,080,604.00	90.1%	119,396.00
12020722	Workshop Earnings	10,200,000.00	10,200,000.00	-	-	0.0%	10,200,000.00
12020723	Printing Charges	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00

ent Budget Performance Report 2024 Q3 - Total Revenue by Economic Classification

Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
EARNINGS FROM CONSULTANCY SERVICES	25,204,000.00	25,204,000.00	-	-	0.0%	25,204,000.00
RENT ON GOVERNMENT BUILDINGS - GENERAL	305,573,000.00	305,573,000.00	-	643,452.00	0.2%	304,929,548.00
Rent from Government Estates	81,800,000.00	81,800,000.00	-	-	0.0%	81,800,000.00
Rent from Government Commercial Shops/Stores	215,508,000.00	215,508,000.00	-	643,452.00	0.3%	214,864,548.00
Rent from Conference Centres	8,265,000.00	8,265,000.00	-	-	0.0%	8,265,000.00
RENT ON LAND & OTHERS - GENERAL	645,619,000.00	645,619,000.00	-	93,225,058.44	14.4%	552,393,941.56
RENTS OF PLOTS & SITES SERVICES PROGRAMME	645,619,000.00	645,619,000.00	-	93,225,058.44	14.4%	552,393,941.56
INVESTMENT INCOME	115,476,000.00	115,476,000.00	-	-	0.0%	115,476,000.00
Dividend Income	15,700,000.00	15,700,000.00	-	-	0.0%	15,700,000.00
OTHER INVESTMENT INCOME	99,776,000.00	99,776,000.00	-	-	0.0%	99,776,000.00
AID AND GRANTS	102,109,839,000.00	102,109,839,000.00	5,898,270,783.50	9,370,626,663.69	9.2%	92,739,212,336.31
AID	175,000,000.00	175,000,000.00	-	-	0.0%	175,000,000.00
FOREIGN AIDS	175,000,000.00	175,000,000.00	-	-	0.0%	175,000,000.00
Capital Foreign Aid	175,000,000.00	175,000,000.00	-	-	0.0%	175,000,000.00
GRANTS	101,934,839,000.00	101,934,839,000.00	5,898,270,783.50	9,370,626,663.69	9.2%	92,564,212,336.31
DOMESTIC GRANTS	89,611,274,000.00	89,611,274,000.00	5,898,270,783.50	8,531,440,278.07	9.5%	81,079,833,721.93
CAPITAL GRANTS FROM FGN	75,845,867,000.00	75,845,867,000.00	5,898,270,783.50	7,454,466,858.60	9.8%	68,391,400,141.40
CURRENT GRANTS FROM LGAs	50,560,000.00	50,560,000.00	-	4,199,760.00	8.3%	46,360,240.00
CAPITAL GRANTS FROM LGAs	13,453,157,000.00	13,453,157,000.00	-	1,072,773,659.47	8.0%	12,380,383,340.53
CAPITAL GRANTS FROM OTHER SOURCES	261,690,000.00	261,690,000.00	-	-	0.0%	261,690,000.00
FOREIGN GRANTS	12,323,565,000.00	12,323,565,000.00	-	839,186,385.62	6.8%	11,484,378,614.38
CURRENT FOREIGN GRANTS	401,404,000.00	401,404,000.00	-	-	0.0%	401,404,000.00
CAPITAL FOREIGN GRANTS	11,922,161,000.00	11,922,161,000.00	-	839,186,385.62	7.0%	11,082,974,614.38
CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	49,749,454,000.00	49,749,454,000.00	21,000,000,000.00	21,054,684,365.22	42.3%	28,694,769,634.78
OTHER CAPITAL RECEIPTS	8,042,510,000.00	8,042,510,000.00	-	-	0.0%	8,042,510,000.00
OTHER CAPITAL RECEIPTS	8,042,510,000.00	8,042,510,000.00	-	-	0.0%	8,042,510,000.00
OTHER CAPITAL RECEIPTS TO CDF	8,042,510,000.00	8,042,510,000.00	-	-	0.0%	8,042,510,000.00
LOANS/ BORROWINGS RECEIPT	41,706,944,000.00	41,706,944,000.00	21,000,000,000.00	21,054,684,365.22	50.5%	20,652,259,634.78
DOMESTIC LOANS/ BORROWINGS RECEIPT	25,500,000,000.00	25,500,000,000.00	-	-	0.0%	25,500,000,000.00
DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	25,500,000,000.00	25,500,000,000.00	-	-	0.0%	25,500,000,000.00
EXTERNAL LOANS/ BORROWINGS RECEIPT	16,206,944,000.00	16,206,944,000.00	21,000,000,000.00	21,054,684,365.22	129.9%	- 4,847,740,365.22
INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES	3,706,944,000.00	3,706,944,000.00	-	-	0.0%	3,706,944,000.00
INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	12,500,000,000.00	12,500,000,000.00	21,000,000,000.00	21,054,684,365.22	168.4%	- 8,554,684,365.22

2.D Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2024 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	358,732,146,000.00	358,732,146,000.00	51,128,423,415.95	144,793,675,995.59	40.4%	213,938,470,004.41
01000000000	ADMINISTRATION SECTOR	67,684,807,000.00	69,897,500,000.00	10,100,043,986.48	29,566,282,118.82	42.3%	40,331,217,881.18
01110000000	GOVERNOR'S OFFICE	23,382,589,000.00	25,575,282,000.00	5,879,515,419.51	17,356,509,096.51	67.9%	8,218,772,903.49
011100100100	GOVERNMENT HOUSE	16,676,716,000.00	18,476,716,000.00	3,853,514,008.16	13,076,517,871.98	70.8%	5,400,198,128.02
011100100200	DEPUTY GOVERNOR'S OFFICE	3,702,000,000.00	3,702,000,000.00	419,000,000.00	1,159,632,734.80	31.3%	2,542,367,265.20
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	2,802,114,000.00	3,194,807,000.00	1,607,001,411.35	3,108,776,964.49	97.3%	86,030,035.51
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	201,759,000.00	-	11,581,525.24	5.7%	190,177,474.76
01610000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	17,604,620,000.00	17,614,620,000.00	1,614,209,403.55	5,870,335,060.30	33.3%	11,744,284,939.70
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	6,354,581,000.00	6,354,581,000.00	593,952,286.97	1,448,152,659.81	22.8%	4,906,428,340.19
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	655,720,000.00	655,720,000.00	-	10,561,549.55	1.6%	645,158,450.45
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	2,424,094,000.00	2,424,094,000.00	96,248,204.81	1,552,535,539.58	64.0%	871,558,460.42
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMAN SETTLEMENTS (BSA)	324,500,000.00	324,500,000.00	-	47,315,932.93	14.6%	277,184,067.07
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	505,380,000.00	505,380,000.00	-	19,872,622.16	3.9%	485,507,377.84
016101100100	LAGOS LIAISON OFFICE	1,175,000.00	1,175,000.00	-	-	0.0%	1,175,000.00
016102100200	ABUJA LIAISON OFFICE	357,331,000.00	357,331,000.00	9,510,000.00	100,435,636.61	28.1%	256,895,363.39
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	5,555,000.00	5,555,000.00	-	-	0.0%	5,555,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	22,440,000.00	22,440,000.00	-	800,207.50	3.6%	21,639,792.50
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	1,340,494,000.00	1,340,494,000.00	29,698,911.77	65,781,866.68	4.9%	1,274,712,133.32
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	3,587,500,000.00	3,587,500,000.00	-	424,082,600.00	11.8%	3,163,417,400.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	296,925,000.00	296,925,000.00	-	-	0.0%	296,925,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	1,728,925,000.00	1,738,925,000.00	884,800,000.00	2,200,796,445.48	126.6%	-461,871,445.48
01620000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	4,049,721,000.00	4,049,721,000.00	269,963,973.95	305,819,627.60	7.6%	3,743,901,372.40
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	3,601,321,000.00	3,601,321,000.00	269,963,973.95	305,819,627.60	8.5%	3,295,501,372.40
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	448,400,000.00	448,400,000.00	-	-	0.0%	448,400,000.00
01120000000	BORNO STATE HOUSE ASSEMBLY	8,101,195,000.00	8,101,195,000.00	705,284,427.56	2,404,630,386.09	29.7%	5,696,564,613.91
011200100100	BORNO STATE HOUSE ASSEMBLY	7,976,102,000.00	7,976,102,000.00	705,284,427.56	2,401,139,732.09	30.1%	5,574,962,267.91
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	125,093,000.00	125,093,000.00	-	3,490,654.00	2.8%	121,602,346.00
01230000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	9,673,715,000.00	9,673,715,000.00	1,539,193,940.38	2,935,129,066.70	30.3%	6,738,585,933.30
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	9,014,880,000.00	9,014,880,000.00	1,464,030,029.53	2,673,886,831.18	29.7%	6,340,993,168.82
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	523,205,000.00	523,205,000.00	75,163,910.85	255,585,166.27	48.8%	267,619,833.73
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	135,630,000.00	135,630,000.00	-	5,657,069.25	4.2%	129,972,930.75
01250000000	BORNO STATE HEAD OF SERVICE (HOS)	1,587,333,000.00	1,597,333,000.00	45,635,021.78	225,829,123.93	14.1%	1,371,503,876.07
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	1,584,420,000.00	1,584,420,000.00	45,635,021.78	222,633,390.16	14.1%	1,361,786,609.84
012500500100	BORNO STATE ESTABLISHMENT DEPARTMENT	2,913,000.00	12,913,000.00	-	3,195,733.77	24.7%	9,717,266.23
01400000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	795,521,000.00	795,521,000.00	40,245,441.94	199,811,667.48	25.1%	595,709,332.52
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	302,654,000.00	302,654,000.00	33,142,877.94	119,407,769.44	39.5%	183,246,230.56
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	437,697,000.00	437,697,000.00	7,102,564.00	80,403,898.04	18.4%	357,293,101.96
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	55,170,000.00	55,170,000.00	-	-	0.0%	55,170,000.00
01470000000	BORNO STATE CIVIL SERVICE COMMISSION	86,663,000.00	86,663,000.00	5,760,169.49	19,431,713.57	22.4%	67,231,286.43
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	86,663,000.00	86,663,000.00	5,760,169.49	19,431,713.57	22.4%	67,231,286.43
01480000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,715,225,000.00	1,715,225,000.00	236,188.32	227,138,546.13	13.2%	1,488,086,453.87
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,715,225,000.00	1,715,225,000.00	236,188.32	227,138,546.13	13.2%	1,488,086,453.87
01490000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	688,225,000.00	688,225,000.00	-	21,647,830.51	3.1%	666,577,169.49
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	463,600,000.00	463,600,000.00	-	14,171,330.51	3.1%	449,428,669.49
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	224,625,000.00	224,625,000.00	-	7,476,500.00	3.3%	217,148,500.00

Borno State Government Budget Performance Report 2024 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
02000000000	ECONOMIC SECTOR	166,051,443,100.00	159,419,743,100.00	26,331,044,600.44	72,241,567,970.67	45.3%	87,178,175,129.33
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	13,506,848,000.00	13,556,848,000.00	4,510,740,739.35	5,304,701,521.31	39.1%	8,252,146,478.69
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	10,357,980,000.00	10,407,980,000.00	4,433,776,086.84	5,025,588,344.46	48.3%	5,382,391,655.54
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	364,438,000.00	364,438,000.00	8,308,258.62	32,363,465.17	8.9%	332,074,534.83
021511000100	BORNO STATE FERTILIZER COMPANY	1,305,000.00	1,305,000.00	-	501,260.52	38.4%	803,739.48
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	442,980,000.00	442,980,000.00	-	17,706,058.50	4.0%	425,273,941.50
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	2,040,145,000.00	2,040,145,000.00	68,656,393.89	228,542,392.66	11.2%	1,811,602,607.34
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
02200000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	47,818,771,000.00	47,818,771,000.00	9,211,053,100.60	26,607,540,448.65	55.6%	21,211,230,551.35
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	29,872,286,000.00	29,872,286,000.00	5,783,120,534.20	15,166,736,057.45	50.8%	14,705,549,942.55
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	110,000,000.00	110,000,000.00	-	14,255,968.38	13.0%	95,744,031.62
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	15,866,140,000.00	15,866,140,000.00	3,411,256,258.00	11,248,711,446.57	70.9%	4,617,428,553.43
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	1,970,345,000.00	1,970,345,000.00	16,676,308.40	177,836,976.25	9.0%	1,792,508,023.75
02380000000	MINISTRY OF BUDGET AND PLANNING	12,853,244,000.00	3,012,394,000.00	119,746,809.00	156,911,671.03	5.2%	2,855,482,328.97
023800100100	MINISTRY OF BUDGET AND PLANNING	2,604,050,000.00	2,604,050,000.00	119,746,809.00	154,194,362.58	5.9%	2,449,855,637.42
023800200100	BORNO STATE BUREAU OF STATISTICS	249,194,000.00	249,194,000.00	-	2,717,308.45	1.1%	246,476,691.55
023800500100	SEVICE WIDE VOTE	10,000,000,000.00	159,150,000.00	-	-	0.0%	159,150,000.00
02220000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	3,827,130,000.00	3,986,280,000.00	103,184,587.40	879,401,766.75	22.1%	3,106,878,233.25
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,949,730,000.00	3,108,880,000.00	76,615,801.38	731,607,493.25	23.5%	2,377,272,506.75
022201800100	BORNO INVESTMENT COMPANY LTD	232,098,000.00	232,098,000.00	16,150,000.00	45,150,000.00	19.5%	186,948,000.00
022205200100	BORNO STATE HOTELS	45,507,000.00	45,507,000.00	1,750,000.00	5,250,000.00	11.5%	40,257,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	147,801,000.00	147,801,000.00	-	68,076,696.47	46.1%	79,724,303.53
022205400200	BORNO KANO MOTOR PARK AND MARKET	14,505,000.00	14,505,000.00	-	2,135,705.11	14.7%	12,369,294.89
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	4,330,000.00	4,330,000.00	-	-	0.0%	4,330,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	258,000,000.00	258,000,000.00	-	-	0.0%	258,000,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	10,515,000.00	10,515,000.00	1,430,938.98	4,597,532.72	43.7%	5,917,467.28
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	137,164,000.00	137,164,000.00	4,939,129.17	15,351,145.86	11.2%	121,812,854.14
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	27,480,000.00	27,480,000.00	2,298,717.87	7,233,193.34	26.3%	20,246,806.66
02290000000	MINISTRY OF TRANSPORT AND ENERGY	7,643,470,100.00	10,643,470,100.00	2,119,581,848.94	7,680,686,742.33	72.2%	2,962,783,357.67
022900100100	MINISTRY OF TRANSPORT AND ENERGY	5,116,352,100.00	8,116,352,100.00	2,032,683,786.38	6,596,482,710.71	81.3%	1,519,869,389.29
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	836,853,000.00	836,853,000.00	9,969,106.63	94,831,031.76	11.3%	742,021,968.24
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	439,979,000.00	439,979,000.00	61,932,000.00	237,046,505.61	53.9%	202,932,494.39
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	1,250,286,000.00	1,250,286,000.00	14,996,955.93	752,326,494.25	60.2%	497,959,505.75
02340000000	MINISTRY OF WORKS AND HOUSING	45,445,019,000.00	45,445,019,000.00	5,460,679,201.61	19,719,700,521.05	43.4%	25,725,318,478.95
023400100100	MINISTRY OF WORKS AND HOUSING	34,067,860,000.00	34,067,860,000.00	5,429,606,452.82	15,268,181,398.42	44.8%	18,799,678,601.58
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	10,496,549,000.00	10,496,549,000.00	20,996,457.41	4,396,811,586.30	41.9%	6,099,737,413.70
023400700100	BORNO STATE HOUSING CORPORATION	880,610,000.00	880,610,000.00	10,076,291.38	54,707,536.33	6.2%	825,902,463.67
02500000000	FISCAL RESPONSIBILITY BOARD /AGENCY	500,000.00	500,000.00	-	-	0.0%	500,000.00
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	500,000.00	500,000.00	-	-	0.0%	500,000.00
02520000000	MINISTRY OF WATER RESOURCES	9,725,282,000.00	9,725,282,000.00	1,576,496,404.93	3,634,657,546.61	37.4%	6,090,624,453.39
025200100100	MINISTRY OF WATER RESOURCES	6,721,076,000.00	6,721,076,000.00	1,576,496,404.93	3,380,283,773.35	50.3%	3,340,792,226.65
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	3,004,206,000.00	3,004,206,000.00	-	254,373,773.26	8.5%	2,749,832,226.74
02560000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	25,231,179,000.00	25,231,179,000.00	3,229,561,908.61	8,257,967,752.94	32.7%	16,973,211,247.06
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	25,231,179,000.00	25,231,179,000.00	3,229,561,908.61	8,257,967,752.94	32.7%	16,973,211,247.06

Borno State Government Budget Performance Report 2024 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
03000000000	LAW & JUSTICE SECTOR	3,904,004,000.00	4,636,950,000.00	277,158,486.80	995,638,195.78	21.5%	3,641,311,804.22
03180000000	BORNO STATE JUDICIAL SERVICE COMMISSION	2,406,620,000.00	2,406,620,000.00	49,618,537.86	324,618,003.39	13.5%	2,082,001,996.61
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	68,970,000.00	68,970,000.00	999,201.81	19,110,903.62	27.7%	49,859,096.38
031805100100	BORNO STATE HIGH COURT OF JUSTICE	1,705,000,000.00	1,705,000,000.00	48,619,336.05	123,825,535.47	7.3%	1,581,174,464.53
031805300100	BORNO STATE SHARIA COURT OF APPEAL	306,019,000.00	306,019,000.00	-	56,466,064.30	18.5%	249,552,935.70
031805400100	BORNO STATE AREA COURT	326,631,000.00	326,631,000.00	-	125,215,500.00	38.3%	201,415,500.00
03260000000	MINISTRY OF JUSTICE	1,497,384,000.00	2,230,330,000.00	227,539,948.94	671,020,192.39	30.1%	1,559,309,807.61
032600100100	MINISTRY OF JUSTICE	1,453,674,000.00	2,186,620,000.00	227,539,948.94	664,520,667.34	30.4%	1,522,099,332.66
032600200100	BORNO STATE PREROGATIVE OF MERCY	20,690,000.00	20,690,000.00	-	6,499,525.05	31.4%	14,190,474.95
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	23,020,000.00	23,020,000.00	-	-	0.0%	23,020,000.00
05000000000	SOCIAL SECTOR	121,091,891,900.00	124,777,952,900.00	14,420,176,342.23	41,990,187,710.32	33.7%	82,787,765,189.68
05140000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,887,296,000.00	4,887,296,000.00	1,094,451,862.47	3,637,889,090.19	74.4%	1,249,406,909.81
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,887,296,000.00	4,887,296,000.00	1,094,451,862.47	3,637,889,090.19	74.4%	1,249,406,909.81
05170000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	40,366,247,000.00	45,132,912,000.00	6,000,035,044.97	14,057,281,525.18	31.1%	31,075,630,474.82
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	11,072,563,000.00	11,072,563,000.00	4,049,828,477.68	7,309,912,078.60	66.0%	3,762,650,921.40
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	5,892,099,000.00	5,896,099,000.00	20,622,238.48	81,257,803.28	1.4%	5,814,841,196.72
051700800100	BORNO STATE LIBRARY BOARD	107,543,000.00	107,543,000.00	8,991,629.53	32,458,128.44	30.2%	75,084,871.56
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	284,417,000.00	284,417,000.00	38,053,191.55	120,942,797.93	42.5%	163,474,202.07
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	8,118,000.00	8,118,000.00	-	248,180.25	3.1%	7,869,819.75
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	4,904,159,000.00	5,049,159,000.00	703,774,004.07	2,189,483,618.91	43.4%	2,859,675,381.09
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	2,355,390,000.00	2,505,390,000.00	7,620,875.08	567,395,559.21	22.6%	1,937,994,440.79
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	1,122,016,000.00	1,122,016,000.00	819,500.00	29,056,137.72	2.6%	1,092,959,862.28
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	3,145,246,000.00	3,145,246,000.00	335,004,142.56	1,155,152,173.57	36.7%	1,990,093,826.43
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	1,294,352,000.00	1,294,352,000.00	105,090,944.69	322,185,703.68	24.9%	972,166,296.32
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHN	1,498,837,000.00	1,498,837,000.00	131,720,022.68	420,096,578.70	28.0%	1,078,740,421.30
051705600100	BORNO STATE UNIVERSITY (BOSU)	3,869,290,000.00	3,869,290,000.00	254,361,184.17	784,919,868.34	20.3%	3,084,370,131.66
051705700100	BORNO STATE SCHOLARSHIPS BOARD	2,539,189,000.00	7,006,854,000.00	80,328,607.82	238,419,422.37	3.4%	6,768,434,577.63
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDU	254,761,000.00	254,761,000.00	34,444,113.99	103,460,599.94	40.6%	151,300,400.06
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	1,083,744,000.00	1,083,744,000.00	68,105,111.64	208,512,875.23	19.2%	875,231,124.77
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	834,523,000.00	834,523,000.00	161,271,001.03	493,779,999.01	59.2%	340,743,000.99
05210000000	MINISTRY OF HEALTH AND HUMAN SERVICES	51,721,150,000.00	50,581,330,030.19	4,061,330,030.19	13,412,902,783.15	26.5%	37,168,247,216.85
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	9,831,750,000.00	9,831,750,000.00	2,652,456,279.26	7,995,201,004.66	81.3%	1,836,548,995.34
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,236,866,000.00	1,236,866,000.00	2,342,000.00	230,593,726.11	18.6%	1,006,272,273.89
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	5,019,655,000.00	5,019,655,000.00	241,030,256.01	723,090,768.03	14.4%	4,296,564,231.97
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	10,897,175,000.00	10,897,175,000.00	1,156,218,094.92	3,481,654,269.63	32.0%	7,415,520,730.37
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	225,254,000.00	229,901,400.00	3,089,750.00	51,768,572.62	22.5%	178,132,827.38
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	110,300,000.00	125,196,300.00	6,193,650.00	85,359,442.10	68.2%	39,836,857.90
052100800100	BORNO STATE TEACHING HOSPITAL	24,400,754,000.00	23,240,606,300.00	-	845,235,000.00	3.6%	22,395,371,300.00
05350000000	MINISTRY OF ENVIRONMENT	5,443,016,000.00	5,503,016,000.00	1,908,100,371.74	2,678,555,328.85	48.7%	2,824,460,671.15
053500100100	MINISTRY OF ENVIRONMENT	4,039,788,000.00	4,099,788,000.00	1,845,539,502.65	2,155,379,304.60	52.6%	1,944,408,695.40
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	1,262,028,000.00	1,262,028,000.00	62,560,869.09	522,774,924.82	41.4%	739,253,075.18
053505600100	BORNO STATE AFORESTATION PROJECT	41,200,000.00	41,200,000.00	-	401,099.43	1.0%	40,798,900.57
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
05390000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	5,242,350,000.00	5,242,350,000.00	628,508,764.62	4,127,960,771.40	78.7%	1,114,389,228.60
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	4,963,341,000.00	4,963,341,000.00	588,142,842.81	4,007,412,882.08	80.7%	955,928,117.92
053905100100	BORNO STATE SPORTS COUNCIL	172,966,000.00	172,966,000.00	38,965,504.92	116,232,694.27	67.2%	56,733,305.73
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	6,043,000.00	6,043,000.00	1,400,416.89	4,315,195.05	71.4%	1,727,804.95
053905700100	BORNO STATE SOCIAL INVESTMENT AGENCY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
05510000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	8,579,941,900.00	8,579,941,900.00	9,522,343.67	26,741,540.58	0.3%	8,553,200,359.42
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	8,579,941,900.00	8,579,941,900.00	9,522,343.67	26,741,540.58	0.3%	8,553,200,359.42
05640000000	MINISTRY OF RELIGIOUS AFFAIRS	4,851,287,000.00	4,851,287,000.00	718,227,924.57	4,048,856,670.97	83.5%	802,430,329.03
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	4,744,277,000.00	4,744,277,000.00	717,227,924.57	4,045,456,231.97	85.3%	698,820,768.03
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	97,910,000.00	97,910,000.00	1,000,000.00	3,400,439.00	3.5%	94,509,561.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00

Table 5: Personnel Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2024 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	50,286,879,000.00	51,033,825,000.00	8,239,193,626.21	26,149,519,000.43	51.2%	24,884,305,999.57
01000000000	ADMINISTRATION SECTOR	5,225,263,000.00	5,235,263,000.00	485,321,597.21	1,515,955,500.00	29.0%	3,719,307,500.00
01110000000	GOVERNOR'S OFFICE	273,575,000.00	273,575,000.00	113,544,108.16	268,945,004.28	98.3%	4,629,995.72
011100100100	GOVERNMENT HOUSE	181,816,000.00	181,816,000.00	113,544,108.16	258,258,032.75	142.0%	- 76,442,032.75
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	38,000,000.00	38,000,000.00	-	3,776,971.53	9.9%	34,223,028.47
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	53,759,000.00	53,759,000.00	-	6,910,000.00	12.9%	46,849,000.00
01610000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,049,387,000.00	2,059,387,000.00	177,908,925.63	559,056,808.60	27.1%	1,500,330,191.40
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,585,189,000.00	1,585,189,000.00	110,452,709.05	334,552,961.87	21.1%	1,250,636,038.13
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	30,000,000.00	30,000,000.00	-	2,380,000.00	7.9%	27,620,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	187,894,000.00	187,894,000.00	28,247,304.81	111,786,767.08	59.5%	76,107,232.92
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMAN SETTLEMENTS	17,000,000.00	17,000,000.00	-	3,690,139.51	21.7%	13,309,860.49
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	50,280,000.00	50,280,000.00	-	1,615,000.00	3.2%	48,665,000.00
016102100200	ABUJA LIAISON OFFICE	36,290,000.00	36,290,000.00	9,510,000.00	26,117,500.00	72.0%	10,172,500.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	960,000.00	960,000.00	-	-	0.0%	960,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	4,280,000.00	4,280,000.00	-	-	0.0%	4,280,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	71,494,000.00	71,494,000.00	29,698,911.77	62,724,440.14	87.7%	8,769,559.86
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	56,000,000.00	56,000,000.00	-	10,190,000.00	18.2%	45,810,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	5,000,000.00	15,000,000.00	-	6,000,000.00	40.0%	9,000,000.00
01620000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	10,174,000.00	10,174,000.00	513,373.95	1,072,283.94	10.5%	9,101,716.06
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	10,174,000.00	10,174,000.00	513,373.95	1,072,283.94	10.5%	9,101,716.06
01120000000	BORNO STATE HOUSE ASSEMBLY	720,365,000.00	720,365,000.00	15,284,427.56	44,711,372.23	6.2%	675,653,627.77
011200100100	BORNO STATE HOUSE ASSEMBLY	691,122,000.00	691,122,000.00	15,284,427.56	43,022,540.17	6.2%	648,099,459.83
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	29,243,000.00	29,243,000.00	-	1,688,832.06	5.8%	27,554,167.94
01230000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	739,295,000.00	739,295,000.00	108,193,940.38	372,029,201.03	50.3%	367,265,798.97
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	409,090,000.00	409,090,000.00	33,030,029.53	150,136,574.12	36.7%	258,953,425.88
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	330,205,000.00	330,205,000.00	75,163,910.85	221,892,626.91	67.2%	108,312,373.09
01250000000	BORNO STATE HEAD OF SERVICE (HOS)	1,047,683,000.00	1,047,683,000.00	23,635,021.78	110,614,570.41	10.6%	937,068,429.59
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	1,047,683,000.00	1,047,683,000.00	23,635,021.78	110,614,570.41	10.6%	937,068,429.59
01400000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	193,192,000.00	193,192,000.00	40,245,441.94	129,664,982.01	67.1%	63,527,017.99
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	116,940,000.00	116,940,000.00	33,142,877.94	99,307,604.01	84.9%	17,632,395.99
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	72,752,000.00	72,752,000.00	7,102,564.00	30,357,378.00	41.7%	42,394,622.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
01470000000	BORNO STATE CIVIL SERVICE COMMISSION	52,740,000.00	52,740,000.00	5,760,169.49	19,431,713.57	36.8%	33,308,286.43
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	52,740,000.00	52,740,000.00	5,760,169.49	19,431,713.57	36.8%	33,308,286.43
01480000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	18,235,000.00	18,235,000.00	236,188.32	1,464,063.93	8.0%	16,770,936.07
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	18,235,000.00	18,235,000.00	236,188.32	1,464,063.93	8.0%	16,770,936.07
01490000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	120,617,000.00	120,617,000.00	-	8,965,500.00	7.4%	111,651,500.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	50,000,000.00	50,000,000.00	-	1,489,000.00	3.0%	48,511,000.00
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	70,617,000.00	70,617,000.00	-	7,476,500.00	10.6%	63,140,500.00
02000000000	ECONOMIC SECTOR	18,664,455,000.00	18,664,455,000.00	3,959,846,708.47	12,859,489,387.23	68.9%	5,804,965,612.77
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	1,078,077,000.00	1,078,077,000.00	120,240,739.35	453,817,159.32	42.1%	624,259,840.68
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	506,480,000.00	506,480,000.00	43,276,086.84	186,543,018.84	36.8%	319,936,981.16
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	108,323,000.00	108,323,000.00	8,308,258.62	24,458,667.45	22.6%	83,864,332.55
021511000100	BORNO STATE FERTILIZER COMPANY	105,000.00	105,000.00	-	55,000.00	52.4%	50,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	36,269,000.00	36,269,000.00	-	17,284,500.00	47.7%	18,984,500.00
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	426,900,000.00	426,900,000.00	68,656,393.89	225,475,973.03	52.8%	201,424,026.97
02200000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	15,818,688,000.00	15,818,688,000.00	3,518,338,817.63	11,317,699,387.44	71.5%	4,500,988,612.56
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	596,700,000.00	596,700,000.00	90,406,251.23	280,447,991.47	47.0%	316,252,008.53
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	10,250,000.00	10,250,000.00	-	1,050,000.00	10.2%	9,200,000.00

Borno State Government Budget Performance Report 2024 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	15,000,000,000.00	15,000,000,000.00	3,411,256,258.00	10,976,417,623.56	73.2%	4,023,582,376.44
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	211,738,000.00	211,738,000.00	16,676,308.40	59,783,772.41	28.2%	151,954,227.59
023800000000	MINISTRY OF BUDGET AND PLANNING	4,217,000.00	4,217,000.00	-	210,000.00	5.0%	4,007,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	4,217,000.00	4,217,000.00	-	210,000.00	5.0%	4,007,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	321,763,000.00	321,763,000.00	30,924,587.40	148,676,291.50	46.2%	173,086,708.50
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	60,000,000.00	60,000,000.00	4,355,801.38	20,976,095.26	35.0%	39,023,904.74
022201800100	BORNO INVESTMENT COMPANY LTD	58,880,000.00	58,880,000.00	16,150,000.00	45,150,000.00	76.7%	13,730,000.00
022205200100	BORNO STATE HOTELS	10,000,000.00	10,000,000.00	1,750,000.00	5,250,000.00	52.5%	4,750,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	81,772,000.00	81,772,000.00	-	50,774,655.55	62.1%	30,997,344.45
022205400200	BORNO KANO MOTOR PARK AND MARKET	2,160,000.00	2,160,000.00	-	610,000.00	28.2%	1,550,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	66,250,000.00	66,250,000.00	-	-	0.0%	66,250,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	6,915,000.00	6,915,000.00	1,430,938.98	4,447,131.72	64.3%	2,467,868.28
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	21,906,000.00	21,906,000.00	4,939,129.17	14,377,215.63	65.6%	7,528,784.37
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	13,880,000.00	13,880,000.00	2,298,717.87	7,091,193.34	51.1%	6,788,806.66
022900000000	MINISTRY OF TRANSPORT AND ENERGY	435,964,000.00	435,964,000.00	89,005,848.94	267,998,741.06	61.5%	167,965,258.94
022900100100	MINISTRY OF TRANSPORT AND ENERGY	38,000,000.00	38,000,000.00	2,107,786.38	29,630,581.18	78.0%	8,369,418.82
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	176,112,000.00	176,112,000.00	9,969,106.63	63,966,213.26	36.3%	112,145,786.74
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	160,200,000.00	160,200,000.00	61,932,000.00	123,864,000.00	77.3%	36,336,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	61,652,000.00	61,652,000.00	14,996,955.93	50,537,946.62	82.0%	11,114,053.38
023400000000	MINISTRY OF WORKS AND HOUSING	583,323,000.00	583,323,000.00	96,679,201.61	330,616,484.51	56.7%	252,706,515.49
023400100100	MINISTRY OF WORKS AND HOUSING	377,760,000.00	377,760,000.00	65,606,452.82	232,272,881.49	61.5%	145,487,118.51
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	136,500,000.00	136,500,000.00	20,996,457.41	69,922,174.46	51.2%	66,577,825.54
023400700100	BORNO STATE HOUSING CORPORATION	69,063,000.00	69,063,000.00	10,076,291.38	28,421,428.56	41.2%	40,641,571.44
025200000000	MINISTRY OF WATER RESOURCES	389,800,000.00	389,800,000.00	95,895,604.93	306,721,202.81	78.7%	83,078,797.19
025200100100	MINISTRY OF WATER RESOURCES	385,000,000.00	385,000,000.00	95,895,604.93	305,381,202.81	79.3%	79,618,797.19
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	4,800,000.00	4,800,000.00	-	1,340,000.00	27.9%	3,460,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	32,623,000.00	32,623,000.00	8,761,908.61	33,750,120.59	103.5%	- 1,127,120.59
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	32,623,000.00	32,623,000.00	8,761,908.61	33,750,120.59	103.5%	- 1,127,120.59
030000000000	LAW & JUSTICE SECTOR	1,373,715,000.00	2,106,661,000.00	227,070,486.80	790,443,099.96	37.5%	1,316,217,900.04
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	1,167,901,000.00	1,167,901,000.00	49,618,537.86	315,316,939.09	27.0%	852,584,060.91
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	67,470,000.00	67,470,000.00	999,201.81	18,775,903.62	27.8%	48,694,096.38
031805100100	BORNO STATE HIGH COURT OF JUSTICE	755,000,000.00	755,000,000.00	48,619,336.05	123,825,535.47	16.4%	631,174,464.53
031805300100	BORNO STATE SHARIA COURT OF APPEAL	95,000,000.00	95,000,000.00	-	47,500,000.00	50.0%	47,500,000.00
031805400100	BORNO STATE AREA COURT	250,431,000.00	250,431,000.00	-	125,215,500.00	50.0%	125,215,500.00
032600000000	MINISTRY OF JUSTICE	205,814,000.00	938,760,000.00	177,451,948.94	475,126,160.87	50.6%	463,633,839.13
032600100100	MINISTRY OF JUSTICE	193,414,000.00	926,360,000.00	177,451,948.94	468,926,160.87	50.6%	457,433,839.13
032600200100	BORNO STATE PREROGATIVE OF MERCY	12,400,000.00	12,400,000.00	-	6,200,000.00	50.0%	6,200,000.00
050000000000	SOCIAL SECTOR	25,023,446,000.00	25,027,446,000.00	3,566,954,833.73	10,983,631,013.24	43.9%	14,043,814,986.76
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	106,588,000.00	106,588,000.00	11,644,862.47	40,795,390.94	38.3%	65,792,609.06
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	106,588,000.00	106,588,000.00	11,644,862.47	40,795,390.94	38.3%	65,792,609.06
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	10,173,123,000.00	10,177,123,000.00	1,924,956,433.97	5,707,151,721.16	56.1%	4,469,971,278.84
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	255,000,000.00	255,000,000.00	54,936,877.68	167,657,188.81	65.7%	87,342,811.19
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	65,100,000.00	69,100,000.00	20,622,238.48	59,577,735.85	86.2%	9,522,264.15
051700800100	BORNO STATE LIBRARY BOARD	62,992,000.00	62,992,000.00	8,991,629.53	31,713,728.44	50.3%	31,278,271.56
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	140,417,000.00	140,417,000.00	38,053,191.55	120,070,089.67	85.5%	20,346,910.33
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	318,000.00	318,000.00	-	-	0.0%	318,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	4,200,000,000.00	4,200,000,000.00	703,774,004.07	2,026,811,912.69	48.3%	2,173,188,087.31
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	66,870,000.00	66,870,000.00	7,620,875.08	31,959,250.16	47.8%	34,910,749.84
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	2,478,000.00	2,478,000.00	819,500.00	2,458,500.00	99.2%	19,500.00

Borno State Government Budget Performance Report 2024 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,892,981,000.00	1,892,981,000.00	335,004,142.56	994,376,603.73	52.5%	898,604,396.27
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	531,144,000.00	531,144,000.00	105,090,944.69	312,465,247.10	58.8%	218,678,752.90
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHN	644,237,000.00	644,237,000.00	131,720,022.68	386,615,691.25	60.0%	257,621,308.75
051705600100	BORNO STATE UNIVERSITY (BOSU)	1,104,790,000.00	1,104,790,000.00	254,361,184.17	784,919,868.34	71.0%	319,870,131.66
051705700100	BORNO STATE SCHOLARSHIPS BOARD	4,500,000.00	4,500,000.00	141,596.82	1,225,737.84	27.2%	3,274,262.16
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDU	157,050,000.00	157,050,000.00	34,444,113.99	101,374,879.97	64.5%	55,675,120.03
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	398,623,000.00	398,623,000.00	68,105,111.64	208,428,737.31	52.3%	190,194,262.69
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	646,623,000.00	646,623,000.00	161,271,001.03	477,496,550.00	73.8%	169,126,450.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	13,048,811,000.00	13,048,811,000.00	1,458,762,773.19	4,370,340,157.36	33.5%	8,678,470,842.64
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	679,750,000.00	679,750,000.00	152,455,722.26	453,591,792.96	66.7%	226,158,207.04
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	15,068,000.00	15,068,000.00	2,342,000.00	5,826,000.00	38.7%	9,242,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	3,000,178,000.00	3,000,178,000.00	241,030,256.01	723,090,768.03	24.1%	2,277,087,231.97
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	9,300,425,000.00	9,300,425,000.00	1,053,651,394.92	3,157,850,066.37	34.0%	6,142,574,933.63
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	31,390,000.00	31,390,000.00	3,089,750.00	8,804,800.00	28.0%	22,585,200.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	22,000,000.00	22,000,000.00	6,193,650.00	21,176,730.00	96.3%	823,270.00
053500000000	MINISTRY OF ENVIRONMENT	927,830,000.00	927,830,000.00	111,856,571.74	570,547,094.20	61.5%	357,282,905.80
053500100100	MINISTRY OF ENVIRONMENT	229,694,000.00	229,694,000.00	49,295,702.65	161,652,946.60	70.4%	68,041,053.40
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	698,136,000.00	698,136,000.00	62,560,869.09	408,894,147.60	58.6%	289,241,852.40
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	644,844,000.00	644,844,000.00	49,708,324.62	260,870,292.40	40.5%	383,973,707.60
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	492,262,000.00	492,262,000.00	9,342,402.81	140,621,930.83	28.6%	351,640,069.17
053905100100	BORNO STATE SPORTS COUNCIL	147,139,000.00	147,139,000.00	38,965,504.92	116,033,401.02	78.9%	31,105,598.98
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	5,443,000.00	5,443,000.00	1,400,416.89	4,214,960.55	77.4%	1,228,039.45
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	47,250,000.00	47,250,000.00	3,414,443.17	12,843,990.30	27.2%	34,406,009.70
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	47,250,000.00	47,250,000.00	3,414,443.17	12,843,990.30	27.2%	34,406,009.70
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	75,000,000.00	75,000,000.00	6,611,424.57	21,082,366.88	28.1%	53,917,633.12
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	70,000,000.00	70,000,000.00	5,611,424.57	18,082,366.88	25.8%	51,917,633.12
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	5,000,000.00	5,000,000.00	1,000,000.00	3,000,000.00	60.0%	2,000,000.00

Table 6: Overhead Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2024 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	67,464,856,000.00	71,151,242,700.00	9,508,347,749.77	30,097,307,563.10	42.3%	41,053,935,136.90
01000000000	ADMINISTRATION SECTOR	37,988,973,000.00	41,091,666,000.00	6,129,204,389.27	20,108,212,256.72	48.9%	20,983,453,743.28
01110000000	GOVERNOR'S OFFICE	17,864,325,000.00	20,957,018,000.00	4,165,971,311.35	14,977,886,602.31	71.5%	5,979,131,397.69
011100100100	GOVERNMENT HOUSE	13,046,000,000.00	15,746,000,000.00	3,739,969,900.00	12,308,582,349.31	78.2%	3,437,417,650.69
011100100200	DEPUTY GOVERNOR'S OFFICE	3,566,000,000.00	3,566,000,000.00	419,000,000.00	1,159,632,734.80	32.5%	2,406,367,265.20
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,162,325,000.00	1,555,018,000.00	7,001,411.35	1,504,999,992.96	96.8%	50,018,007.04
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	90,000,000.00	90,000,000.00	-	4,671,525.24	5.2%	85,328,474.76
01610000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	6,000,096,000.00	6,000,096,000.00	480,052,477.92	1,250,853,472.72	20.8%	4,749,242,527.28
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,190,627,000.00	2,190,627,000.00	462,051,577.92	1,067,834,197.94	48.7%	1,122,792,802.06
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	14,220,000.00	14,220,000.00	-	8,181,549.55	57.5%	6,038,450.45
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	65,700,000.00	65,700,000.00	18,000,900.00	40,748,772.50	62.0%	24,951,227.50
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMA	200,000,000.00	200,000,000.00	-	37,650,793.42	18.8%	162,349,206.58
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	385,100,000.00	385,100,000.00	-	18,257,622.16	4.7%	366,842,377.84
016101100100	LAGOS LIAISON OFFICE	1,175,000.00	1,175,000.00	-	-	0.0%	1,175,000.00
016102100200	ABUJA LIAISON OFFICE	321,041,000.00	321,041,000.00	-	74,318,136.61	23.1%	246,722,863.39
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	2,523,000.00	2,523,000.00	-	-	0.0%	2,523,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	14,660,000.00	14,660,000.00	-	800,207.50	5.5%	13,859,792.50
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	1,093,000,000.00	1,093,000,000.00	-	3,057,426.54	0.3%	1,089,942,573.46
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	1,629,500,000.00	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	44,775,000.00	-	-	0.0%	44,775,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	37,775,000.00	37,775,000.00	-	4,766.50	0.0%	37,770,233.50
01620000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,428,017,000.00	1,428,017,000.00	8,880,600.00	14,947,986.16	1.0%	1,413,069,013.84
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,367,117,000.00	1,367,117,000.00	8,880,600.00	14,947,986.16	1.1%	1,352,169,013.84
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	60,900,000.00	60,900,000.00	-	-	0.0%	60,900,000.00
01120000000	BORNO STATE HOUSE ASSEMBLY	4,874,330,000.00	4,874,330,000.00	690,000,000.00	2,359,919,013.86	48.4%	2,514,410,986.14
011200100100	BORNO STATE HOUSE ASSEMBLY	4,829,980,000.00	4,829,980,000.00	690,000,000.00	2,358,117,191.92	48.8%	2,471,862,808.08
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	44,350,000.00	44,350,000.00	-	1,801,821.94	4.1%	42,548,178.06
01230000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	5,452,390,000.00	5,452,390,000.00	762,300,000.00	1,093,715,129.97	20.1%	4,358,674,870.03
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	5,358,790,000.00	5,358,790,000.00	762,300,000.00	1,068,300,021.36	19.9%	4,290,489,978.64
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	93,000,000.00	93,000,000.00	-	25,208,039.36	27.1%	67,791,960.64
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	600,000.00	600,000.00	-	207,069.25	34.5%	392,930.75
01250000000	BORNO STATE HEAD OF SERVICE (HOS)	434,650,000.00	444,650,000.00	22,000,000.00	115,214,553.52	25.9%	329,435,446.48
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	431,737,000.00	431,737,000.00	22,000,000.00	112,018,819.75	25.9%	319,718,180.25
012500500100	BORNO STATE ESTABLISHMENT DEPARTMENT	2,913,000.00	12,913,000.00	-	3,195,733.77	24.7%	9,717,266.23
01400000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	360,354,000.00	360,354,000.00	-	60,171,685.47	16.7%	300,182,314.53
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	100,389,000.00	100,389,000.00	-	10,125,165.43	10.1%	90,263,834.57
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	231,295,000.00	231,295,000.00	-	50,046,520.04	21.6%	181,248,479.96
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	28,670,000.00	28,670,000.00	-	-	0.0%	28,670,000.00
01470000000	BORNO STATE CIVIL SERVICE COMMISSION	17,873,000.00	17,873,000.00	-	-	0.0%	17,873,000.00
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	17,873,000.00	17,873,000.00	-	-	0.0%	17,873,000.00
01480000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,165,080,000.00	1,165,080,000.00	-	223,971,482.20	19.2%	941,108,517.80
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,165,080,000.00	1,165,080,000.00	-	223,971,482.20	19.2%	941,108,517.80
01490000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	391,858,000.00	391,858,000.00	-	11,532,330.51	2.9%	380,325,669.49
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	361,100,000.00	361,100,000.00	-	11,532,330.51	3.2%	349,567,669.49
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	30,758,000.00	30,758,000.00	-	-	0.0%	30,758,000.00
02000000000	ECONOMIC SECTOR	11,570,500,100.00	11,779,650,100.00	2,281,476,809.00	5,695,905,021.31	48.4%	6,083,745,078.69
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	117,271,000.00	167,271,000.00	-	41,011,335.52	24.5%	126,259,664.48
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	60,500,000.00	110,500,000.00	-	33,904,746.37	30.7%	76,595,253.63
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	8,265,000.00	8,265,000.00	-	3,592,350.50	43.5%	4,672,649.50
021511000100	BORNO STATE FERTILIZER COMPANY	1,200,000.00	1,200,000.00	-	446,260.52	37.2%	753,739.48
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	1,839,000.00	1,839,000.00	-	1,558.50	0.1%	1,837,441.50

Borno State Government Budget Performance Report 2024 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	45,467,000.00	45,467,000.00	-	3,066,419.63	6.7%	42,400,580.37
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	4,490,853,000.00	4,490,853,000.00	306,000,000.00	1,478,102,954.77	32.9%	3,012,750,045.23
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	2,808,000,000.00	2,808,000,000.00	306,000,000.00	1,074,549,959.54	38.3%	1,733,450,040.46
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	74,550,000.00	74,550,000.00	-	13,205,968.38	17.7%	61,344,031.62
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	767,340,000.00	767,340,000.00	-	272,293,823.01	35.5%	495,046,176.99
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	840,963,000.00	840,963,000.00	-	118,053,203.84	14.0%	722,909,796.16
023800000000	MINISTRY OF BUDGET AND PLANNING	1,276,452,000.00	1,276,452,000.00	119,746,809.00	156,701,671.03	12.3%	1,119,750,328.97
023800100100	MINISTRY OF BUDGET AND PLANNING	1,254,050,000.00	1,254,050,000.00	119,746,809.00	154,194,362.58	12.3%	1,099,855,637.42
023800200100	BORNO STATE BUREAU OF STATISTICS	22,402,000.00	22,402,000.00	-	2,507,308.45	11.2%	19,894,691.55
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	195,774,000.00	354,924,000.00	2,260,000.00	196,188,334.07	55.3%	158,735,665.93
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	84,730,000.00	243,880,000.00	2,260,000.00	176,594,256.81	72.4%	67,285,743.19
022201800100	BORNO INVESTMENT COMPANY LTD	22,487,000.00	22,487,000.00	-	-	0.0%	22,487,000.00
022205200100	BORNO STATE HOTELS	9,035,000.00	9,035,000.00	-	-	0.0%	9,035,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	30,029,000.00	30,029,000.00	-	17,302,040.92	57.6%	12,726,959.08
022205400200	BORNO KANO MOTOR PARK AND MARKET	4,560,000.00	4,560,000.00	-	1,525,705.11	33.5%	3,034,294.89
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	37,403,000.00	37,403,000.00	-	-	0.0%	37,403,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	600,000.00	600,000.00	-	150,401.00	25.1%	449,599.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	6,330,000.00	6,330,000.00	-	473,930.23	7.5%	5,856,069.77
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	600,000.00	600,000.00	-	142,000.00	23.7%	458,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	2,489,017,100.00	2,489,017,100.00	729,570,000.00	2,042,039,766.00	82.0%	446,977,334.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	2,017,981,100.00	2,017,981,100.00	729,570,000.00	1,977,493,106.25	98.0%	40,487,993.75
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	359,241,000.00	359,241,000.00	-	30,864,818.50	8.6%	328,376,181.50
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	99,795,000.00	99,795,000.00	-	32,579,841.13	32.6%	67,215,158.87
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	12,000,000.00	12,000,000.00	-	1,102,000.12	9.2%	10,897,999.88
023400000000	MINISTRY OF WORKS AND HOUSING	652,997,000.00	652,997,000.00	-	97,642,476.52	15.0%	555,354,523.48
023400100100	MINISTRY OF WORKS AND HOUSING	353,100,000.00	353,100,000.00	-	16,000,668.75	4.5%	337,099,331.25
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	209,350,000.00	209,350,000.00	-	55,355,700.00	26.4%	153,994,300.00
023400700100	BORNO STATE HOUSING CORPORATION	90,547,000.00	90,547,000.00	-	26,286,107.77	29.0%	64,260,892.23
025000000000	FISCAL RESPONSIBILITY BOARD /AGENCY	500,000.00	500,000.00	-	-	0.0%	500,000.00
025000100100	FISCAL RESPONSIBILITY BOARD /AGENCY	500,000.00	500,000.00	-	-	0.0%	500,000.00
025200000000	MINISTRY OF WATER RESOURCES	2,187,277,000.00	2,187,277,000.00	1,123,900,000.00	1,679,121,797.75	76.8%	508,155,202.25
025200100100	MINISTRY OF WATER RESOURCES	2,173,670,000.00	2,173,670,000.00	1,123,900,000.00	1,679,093,423.00	77.2%	494,576,577.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	13,607,000.00	13,607,000.00	-	28,374.75	0.2%	13,578,625.25
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	160,359,000.00	160,359,000.00	-	5,096,685.65	3.2%	155,262,314.35
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	160,359,000.00	160,359,000.00	-	5,096,685.65	3.2%	155,262,314.35
030000000000	LAW & JUSTICE SECTOR	1,685,741,000.00	1,685,741,000.00	25,088,000.00	135,195,095.82	8.0%	1,550,545,904.18
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	1,181,465,000.00	1,181,465,000.00	-	9,301,064.30	0.8%	1,172,163,935.70
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	1,500,000.00	1,500,000.00	-	335,000.00	22.3%	1,165,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	910,000,000.00	910,000,000.00	-	-	0.0%	910,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	193,765,000.00	193,765,000.00	-	8,966,064.30	4.6%	184,798,935.70
031805400100	BORNO STATE AREA COURT	76,200,000.00	76,200,000.00	-	-	0.0%	76,200,000.00
032600000000	MINISTRY OF JUSTICE	504,276,000.00	504,276,000.00	25,088,000.00	125,894,031.52	25.0%	378,381,968.48
032600100100	MINISTRY OF JUSTICE	491,260,000.00	491,260,000.00	25,088,000.00	125,594,506.47	25.6%	365,665,493.53
032600200100	BORNO STATE PREROGATIVE OF MERCY	1,996,000.00	1,996,000.00	-	299,525.05	15.0%	1,696,474.95
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	11,020,000.00	11,020,000.00	-	-	0.0%	11,020,000.00
050000000000	SOCIAL SECTOR	16,219,641,900.00	16,594,185,600.00	1,072,578,551.50	4,157,995,189.25	25.1%	12,436,190,410.75
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	561,441,000.00	561,441,000.00	52,357,000.00	85,358,356.25	15.2%	476,082,643.75
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	561,441,000.00	561,441,000.00	52,357,000.00	85,358,356.25	15.2%	476,082,643.75
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	3,670,758,000.00	3,965,758,000.00	503,887,011.00	1,640,397,708.13	41.4%	2,325,360,291.87
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	1,901,811,000.00	1,901,811,000.00	423,700,000.00	1,026,396,398.70	54.0%	875,414,601.30
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	38,586,000.00	38,586,000.00	-	21,680,067.43	56.2%	16,905,932.57
051700800100	BORNO STATE LIBRARY BOARD	4,551,000.00	4,551,000.00	-	744,400.00	16.4%	3,806,600.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	3,000,000.00	3,000,000.00	-	872,708.26	29.1%	2,127,291.74
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	600,000.00	600,000.00	-	248,180.25	41.4%	351,819.75
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	32,159,000.00	177,159,000.00	-	162,671,706.22	91.8%	14,487,293.78
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	251,520,000.00	401,520,000.00	-	159,028,163.85	39.6%	242,491,836.15

Borno State Government Budget Performance Report 2024 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	28,765,000.00	28,765,000.00	-	2,906,222.72	10.1%	25,858,777.28
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	360,000,000.00	360,000,000.00	-	112,332,344.77	31.2%	247,667,655.23
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	94,708,000.00	94,708,000.00	-	9,720,456.58	10.3%	84,987,543.42
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHN	73,000,000.00	73,000,000.00	-	23,720,887.45	32.5%	49,279,112.55
051705600100	BORNO STATE UNIVERSITY (BOSU)	630,500,000.00	630,500,000.00	-	-	0.0%	630,500,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	130,169,000.00	130,169,000.00	80,187,011.00	103,072,865.00	79.2%	27,096,135.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDU	5,279,000.00	5,279,000.00	-	1,955,719.97	37.0%	3,323,280.03
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	86,710,000.00	86,710,000.00	-	84,137.92	0.1%	86,625,862.08
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	29,400,000.00	29,400,000.00	-	14,963,449.01	50.9%	14,436,550.99
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	2,127,303,000.00	2,146,846,700.00	102,566,700.00	596,067,757.60	27.8%	1,550,778,942.40
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	561,300,000.00	561,300,000.00	-	184,833,309.62	32.9%	376,466,690.38
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	76,221,000.00	76,221,000.00	-	3,908,160.00	5.1%	72,312,840.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	531,500,000.00	531,500,000.00	-	-	0.0%	531,500,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	842,500,000.00	842,500,000.00	102,566,700.00	323,804,203.26	38.4%	518,695,796.74
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	53,470,000.00	58,117,400.00	-	37,963,772.62	65.3%	20,153,627.38
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	38,300,000.00	53,196,300.00	-	45,558,312.10	85.6%	7,637,987.90
052100800100	BORNO STATE TEACHING HOSPITAL	24,012,000.00	24,012,000.00	-	-	0.0%	24,012,000.00
053500000000	MINISTRY OF ENVIRONMENT	477,165,000.00	537,165,000.00	5,243,000.00	148,692,066.90	27.7%	388,472,933.10
053500100100	MINISTRY OF ENVIRONMENT	22,245,000.00	82,245,000.00	5,243,000.00	34,410,190.25	41.8%	47,834,809.75
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	453,720,000.00	453,720,000.00	-	113,880,777.22	25.1%	339,839,222.78
053505600100	BORNO STATE AFORESTATION PROJECT	1,200,000.00	1,200,000.00	-	401,099.43	33.4%	798,900.57
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	702,428,000.00	702,428,000.00	190,800,440.00	397,810,699.00	56.6%	304,617,301.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	699,866,000.00	699,866,000.00	190,800,440.00	397,511,171.25	56.8%	302,354,828.75
053905100100	BORNO STATE SPORTS COUNCIL	1,962,000.00	1,962,000.00	-	199,293.25	10.2%	1,762,706.75
053905400100	BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB	600,000.00	600,000.00	-	100,234.50	16.7%	499,765.50
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	7,207,536,900.00	7,207,536,900.00	6,107,900.50	13,897,550.28	0.2%	7,193,639,349.72
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	7,207,536,900.00	7,207,536,900.00	6,107,900.50	13,897,550.28	0.2%	7,193,639,349.72
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	1,473,010,000.00	1,473,010,000.00	211,616,500.00	1,275,771,051.09	86.6%	197,238,948.91
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	1,463,400,000.00	1,463,400,000.00	211,616,500.00	1,275,370,612.09	87.2%	188,029,387.91
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	8,910,000.00	8,910,000.00	-	400,439.00	4.5%	8,509,561.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	100,000.00	100,000.00	-	-	0.0%	100,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	600,000.00	600,000.00	-	-	0.0%	600,000.00

Table 7: Capital Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2024 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	208,371,260,000.00	213,928,777,300.00	30,224,167,757.00	78,271,287,568.94	36.6%	135,657,489,731.06
01000000000	ADMINISTRATION SECTOR	22,440,171,000.00	21,690,171,000.00	3,485,518,000.00	7,748,960,605.42	35.7%	13,941,210,394.58
01110000000	GOVERNOR'S OFFICE	4,789,689,000.00	4,039,689,000.00	1,600,000,000.00	1,916,523,733.24	47.4%	2,123,165,266.76
011100100100	GOVERNMENT HOUSE	2,998,900,000.00	2,248,900,000.00	-	316,523,733.24	14.1%	1,932,376,266.76
011100100200	DEPUTY GOVERNOR'S OFFICE	131,000,000.00	131,000,000.00	-	-	0.0%	131,000,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,601,789,000.00	1,601,789,000.00	1,600,000,000.00	1,600,000,000.00	99.9%	1,789,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	58,000,000.00	58,000,000.00	-	-	0.0%	58,000,000.00
01610000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	9,555,137,000.00	9,555,137,000.00	956,248,000.00	4,060,424,778.98	42.5%	5,494,712,221.02
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,578,765,000.00	2,578,765,000.00	21,448,000.00	45,765,500.00	1.8%	2,532,999,500.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD	611,500,000.00	611,500,000.00	-	-	0.0%	611,500,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	2,170,500,000.00	2,170,500,000.00	50,000,000.00	1,400,000,000.00	64.5%	770,500,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMA	107,500,000.00	107,500,000.00	-	5,975,000.00	5.6%	101,525,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	70,000,000.00	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	2,072,000.00	-	-	0.0%	2,072,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016103700100	BORNO STATE PILGRIMS WELFARE BOARD	176,000,000.00	176,000,000.00	-	-	0.0%	176,000,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	1,902,000,000.00	1,902,000,000.00	-	413,892,600.00	21.8%	1,488,107,400.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	247,150,000.00	247,150,000.00	-	-	0.0%	247,150,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	1,686,150,000.00	1,686,150,000.00	884,800,000.00	2,194,791,678.98	130.2%	- 508,641,678.98
01620000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,651,530,000.00	1,651,530,000.00	260,570,000.00	289,799,357.50	17.5%	1,361,730,642.50
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,264,030,000.00	1,264,030,000.00	260,570,000.00	289,799,357.50	22.9%	974,230,642.50
016213200101	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	387,500,000.00	387,500,000.00	-	-	0.0%	387,500,000.00
01120000000	BORNO STATE HOUSE ASSEMBLY	1,891,500,000.00	1,891,500,000.00	-	-	0.0%	1,891,500,000.00
011200100100	BORNO STATE HOUSE ASSEMBLY	1,840,000,000.00	1,840,000,000.00	-	-	0.0%	1,840,000,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	51,500,000.00	51,500,000.00	-	-	0.0%	51,500,000.00
01230000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	3,482,030,000.00	3,482,030,000.00	668,700,000.00	1,469,384,735.70	42.2%	2,012,645,264.30
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	3,247,000,000.00	3,247,000,000.00	668,700,000.00	1,455,450,235.70	44.8%	1,791,549,764.30
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	100,000,000.00	100,000,000.00	-	8,484,500.00	8.5%	91,515,500.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	135,030,000.00	135,030,000.00	-	5,450,000.00	4.0%	129,580,000.00
01250000000	BORNO STATE HEAD OF SERVICE (HOS)	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00
01400000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	241,575,000.00	241,575,000.00	-	9,975,000.00	4.1%	231,600,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	84,925,000.00	84,925,000.00	-	9,975,000.00	11.7%	74,950,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	133,650,000.00	133,650,000.00	-	-	0.0%	133,650,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
01470000000	BORNO STATE CIVIL SERVICE COMMISSION	16,050,000.00	16,050,000.00	-	-	0.0%	16,050,000.00
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	16,050,000.00	16,050,000.00	-	-	0.0%	16,050,000.00
01480000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	531,910,000.00	531,910,000.00	-	1,703,000.00	0.3%	530,207,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	531,910,000.00	531,910,000.00	-	1,703,000.00	0.3%	530,207,000.00
01490000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	175,750,000.00	175,750,000.00	-	1,150,000.00	0.7%	174,600,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	52,500,000.00	52,500,000.00	-	1,150,000.00	2.2%	51,350,000.00
014903500200	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	123,250,000.00	123,250,000.00	-	-	0.0%	123,250,000.00
02000000000	ECONOMIC SECTOR	105,243,997,000.00	108,243,997,000.00	16,933,006,800.00	43,605,215,455.69	40.3%	64,638,781,544.31
02150000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	12,311,500,000.00	12,311,500,000.00	4,390,500,000.00	4,809,873,026.47	39.1%	7,501,626,973.53
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	9,791,000,000.00	9,791,000,000.00	4,390,500,000.00	4,805,140,579.25	49.1%	4,985,859,420.75
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME	247,850,000.00	247,850,000.00	-	4,312,447.22	1.7%	243,537,552.78
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	404,872,000.00	404,872,000.00	-	420,000.00	0.1%	404,452,000.00
021511200100	BORNO STATE DEPARTMENT OF ANIMAL AND FISHERIES DEVELOPMENT	1,567,778,000.00	1,567,778,000.00	-	-	0.0%	1,567,778,000.00
021511300100	BORNO STATE LIVESTOCK DEVELOPMENT AGENCY	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
02200000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	7,061,644,000.00	7,061,644,000.00	2,230,000,000.00	3,730,780,000.00	52.8%	3,330,864,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	6,020,000,000.00	6,020,000,000.00	2,230,000,000.00	3,730,780,000.00	62.0%	2,289,220,000.00

Borno State Government Budget Performance Report 2024 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	25,200,000.00	25,200,000.00	-	-	0.0%	25,200,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL	98,800,000.00	98,800,000.00	-	-	0.0%	98,800,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	917,644,000.00	917,644,000.00	-	-	0.0%	917,644,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	1,572,575,000.00	1,572,575,000.00	-	-	0.0%	1,572,575,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	1,350,000,000.00	1,350,000,000.00	-	-	0.0%	1,350,000,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	222,575,000.00	222,575,000.00	-	-	0.0%	222,575,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	3,296,188,000.00	3,296,188,000.00	70,000,000.00	534,537,141.18	16.2%	2,761,650,858.82
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	2,800,000,000.00	2,800,000,000.00	70,000,000.00	534,037,141.18	19.1%	2,265,962,858.82
022201800100	BORNO INVESTMENT COMPANY LTD	142,326,000.00	142,326,000.00	-	-	0.0%	142,326,000.00
022205200100	BORNO STATE HOTELS	26,472,000.00	26,472,000.00	-	-	0.0%	26,472,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	36,000,000.00	36,000,000.00	-	-	0.0%	36,000,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	7,785,000.00	7,785,000.00	-	-	0.0%	7,785,000.00
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	4,330,000.00	4,330,000.00	-	-	0.0%	4,330,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	154,347,000.00	154,347,000.00	-	-	0.0%	154,347,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	108,928,000.00	108,928,000.00	-	500,000.00	0.5%	108,428,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	13,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	4,716,989,000.00	7,716,989,000.00	1,301,006,000.00	5,370,648,235.27	69.6%	2,346,340,764.73
022900100100	MINISTRY OF TRANSPORT AND ENERGY	3,060,371,000.00	6,060,371,000.00	1,301,006,000.00	4,589,359,023.28	75.7%	1,471,011,976.72
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY	179,984,000.00	179,984,000.00	-	80,602,664.48	44.8%	99,381,335.52
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	1,176,634,000.00	1,176,634,000.00	-	700,686,547.51	59.6%	475,947,452.49
023400000000	MINISTRY OF WORKS AND HOUSING	44,208,699,000.00	44,208,699,000.00	5,364,000,000.00	19,291,441,560.02	43.6%	24,917,257,439.98
023400100100	MINISTRY OF WORKS AND HOUSING	33,337,000,000.00	33,337,000,000.00	5,364,000,000.00	15,019,907,848.18	45.1%	18,317,092,151.82
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	10,150,699,000.00	10,150,699,000.00	-	4,271,533,711.84	42.1%	5,879,165,288.16
023400700100	BORNO STATE HOUSING CORPORATION	721,000,000.00	721,000,000.00	-	-	0.0%	721,000,000.00
025200000000	MINISTRY OF WATER RESOURCES	7,048,205,000.00	7,048,205,000.00	356,700,800.00	1,648,814,546.05	23.4%	5,399,390,453.95
025200100100	MINISTRY OF WATER RESOURCES	4,162,406,000.00	4,162,406,000.00	356,700,800.00	1,395,809,147.54	33.5%	2,766,596,852.46
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	2,885,799,000.00	2,885,799,000.00	-	253,005,398.51	8.8%	2,632,793,601.49
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	25,028,197,000.00	25,028,197,000.00	3,220,800,000.00	8,219,120,946.70	32.8%	16,809,076,053.30
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	25,028,197,000.00	25,028,197,000.00	3,220,800,000.00	8,219,120,946.70	32.8%	16,809,076,053.30
030000000000	LAW & JUSTICE SECTOR	844,548,000.00	844,548,000.00	25,000,000.00	70,000,000.00	8.3%	774,548,000.00
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	57,254,000.00	57,254,000.00	-	-	0.0%	57,254,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	17,254,000.00	17,254,000.00	-	-	0.0%	17,254,000.00
032600000000	MINISTRY OF JUSTICE	787,294,000.00	787,294,000.00	25,000,000.00	70,000,000.00	8.9%	717,294,000.00
032600100100	MINISTRY OF JUSTICE	769,000,000.00	769,000,000.00	25,000,000.00	70,000,000.00	9.1%	699,000,000.00
032600200100	BORNO STATE PREROGATIVE OF MERCY	6,294,000.00	6,294,000.00	-	-	0.0%	6,294,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
050000000000	SOCIAL SECTOR	79,842,544,000.00	83,150,061,300.00	9,780,642,957.00	26,847,111,507.83	32.3%	56,302,949,792.17
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,219,267,000.00	4,219,267,000.00	1,030,450,000.00	3,511,735,343.00	83.2%	707,531,657.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	4,219,267,000.00	4,219,267,000.00	1,030,450,000.00	3,511,735,343.00	83.2%	707,531,657.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	26,516,106,000.00	30,983,771,000.00	3,571,191,600.00	6,708,282,095.89	21.7%	24,275,488,904.11
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	8,915,752,000.00	8,915,752,000.00	3,571,191,600.00	6,115,858,491.09	68.6%	2,799,893,508.91
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	5,788,413,000.00	5,788,413,000.00	-	-	0.0%	5,788,413,000.00
051700800100	BORNO STATE LIBRARY BOARD	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	141,000,000.00	141,000,000.00	-	-	0.0%	141,000,000.00

Borno State Government Budget Performance Report 2024 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	672,000,000.00	672,000,000.00	-	-	0.0%	672,000,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	2,037,000,000.00	2,037,000,000.00	-	376,408,145.20	18.5%	1,660,591,854.80
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	1,090,773,000.00	1,090,773,000.00	-	23,691,415.00	2.2%	1,067,081,585.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	892,265,000.00	892,265,000.00	-	48,443,225.07	5.4%	843,821,774.93
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	668,500,000.00	668,500,000.00	-	-	0.0%	668,500,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHN	781,600,000.00	781,600,000.00	-	9,760,000.00	1.2%	771,840,000.00
051705600100	BORNO STATE UNIVERSITY (BOSU)	2,134,000,000.00	2,134,000,000.00	-	-	0.0%	2,134,000,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	2,404,510,000.00	6,872,175,000.00	-	134,120,819.53	2.0%	6,738,054,180.47
051705800100	BORNO STATE INFORMATION TECHNOLOGY DEVELOPMENT AGENCY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDU	92,182,000.00	92,182,000.00	-	-	0.0%	92,182,000.00
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	598,411,000.00	598,411,000.00	-	-	0.0%	598,411,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	152,500,000.00	152,500,000.00	-	-	0.0%	152,500,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	36,545,640,000.00	35,385,492,300.00	2,500,000,557.00	8,446,494,868.19	23.9%	26,938,997,431.81
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	8,590,700,000.00	8,590,700,000.00	2,500,000,557.00	7,356,775,902.08	85.6%	1,233,924,097.92
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	1,145,577,000.00	1,145,577,000.00	-	220,859,566.11	19.3%	924,717,433.89
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)	1,487,977,000.00	1,487,977,000.00	-	-	0.0%	1,487,977,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	754,250,000.00	754,250,000.00	-	-	0.0%	754,250,000.00
052110400100	BORNO STATE COLLEGE OF NURSING AND MIDWIFERY	140,394,000.00	140,394,000.00	-	5,000,000.00	3.6%	135,394,000.00
052110600100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	50,000,000.00	50,000,000.00	-	18,624,400.00	37.2%	31,375,600.00
052100800100	BORNO STATE TEACHING HOSPITAL	24,376,742,000.00	23,216,594,300.00	-	845,235,000.00	3.6%	22,371,359,300.00
053500000000	MINISTRY OF ENVIRONMENT	4,038,021,000.00	4,038,021,000.00	1,791,000,800.00	1,959,316,167.75	48.5%	2,078,704,832.25
053500100100	MINISTRY OF ENVIRONMENT	3,787,849,000.00	3,787,849,000.00	1,791,000,800.00	1,959,316,167.75	51.7%	1,828,532,832.25
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	110,172,000.00	110,172,000.00	-	-	0.0%	110,172,000.00
053505600100	BORNO STATE AFORESTATION PROJECT	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	3,895,078,000.00	3,895,078,000.00	388,000,000.00	3,469,279,780.00	89.1%	425,798,220.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	3,771,213,000.00	3,771,213,000.00	388,000,000.00	3,469,279,780.00	92.0%	301,933,220.00
053905100100	BORNO STATE SPORTS COUNCIL	23,865,000.00	23,865,000.00	-	-	0.0%	23,865,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT AGENCY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	1,325,155,000.00	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	1,325,155,000.00	-	-	0.0%	1,325,155,000.00
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	3,303,277,000.00	3,303,277,000.00	500,000,000.00	2,752,003,253.00	83.3%	551,273,747.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	3,210,877,000.00	3,210,877,000.00	500,000,000.00	2,752,003,253.00	85.7%	458,873,747.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	84,000,000.00	84,000,000.00	-	-	0.0%	84,000,000.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	3,400,000.00	3,400,000.00	-	-	0.0%	3,400,000.00

Table 8: Other Expenditure by Administrative Classification

Borno State Government Budget Performance Report 2024 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	32,609,151,000.00	22,618,301,000.00	3,156,714,282.97	10,275,561,863.12	45.4%	12,342,739,136.88
01000000000	ADMINISTRATION SECTOR	2,030,400,000.00	1,880,400,000.00	-	193,153,756.68	10.3%	1,687,246,243.32
01110000000	GOVERNOR'S OFFICE	455,000,000.00	305,000,000.00	-	193,153,756.68	63.3%	111,846,243.32
011100100100	GOVERNMENT HOUSE	450,000,000.00	300,000,000.00	-	193,153,756.68	64.4%	106,846,243.32
011100100200	DEPUTY GOVERNOR'S OFFICE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
01620000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	960,000,000.00	960,000,000.00	-	-	0.0%	960,000,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	960,000,000.00	960,000,000.00	-	-	0.0%	960,000,000.00
01120000000	BORNO STATE HOUSE ASSEMBLY	615,000,000.00	615,000,000.00	-	-	0.0%	615,000,000.00
011200100100	BORNO STATE HOUSE ASSEMBLY	615,000,000.00	615,000,000.00	-	-	0.0%	615,000,000.00
01400000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	400,000.00	400,000.00	-	-	0.0%	400,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	400,000.00	400,000.00	-	-	0.0%	400,000.00
02000000000	ECONOMIC SECTOR	30,572,491,000.00	20,731,641,000.00	3,156,714,282.97	10,080,958,106.44	48.6%	10,650,682,893.56
02200000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	20,447,586,000.00	20,447,586,000.00	3,156,714,282.97	10,080,958,106.44	49.3%	10,366,627,893.56
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	20,447,586,000.00	20,447,586,000.00	3,156,714,282.97	10,080,958,106.44	49.3%	10,366,627,893.56
02380000000	MINISTRY OF BUDGET AND PLANNING	10,000,000,000.00	159,150,000.00	-	-	0.0%	159,150,000.00
023800500100	SEVICE WIDE VOTE	10,000,000,000.00	159,150,000.00	-	-	0.0%	159,150,000.00
02220000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	13,405,000.00	13,405,000.00	-	-	0.0%	13,405,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	8,405,000.00	8,405,000.00	-	-	0.0%	8,405,000.00
02290000000	MINISTRY OF TRANSPORT AND ENERGY	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
02520000000	MINISTRY OF WATER RESOURCES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
02560000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
05000000000	SOCIAL SECTOR	6,260,000.00	6,260,000.00	-	1,450,000.00	23.2%	4,810,000.00
05170000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	6,260,000.00	6,260,000.00	-	1,450,000.00	23.2%	4,810,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	10,000.00	10,000.00	-	-	0.0%	10,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUK	250,000.00	250,000.00	-	130,000.00	52.0%	120,000.00
051705500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	6,000,000.00	6,000,000.00	-	1,320,000.00	22.0%	4,680,000.00

2.E Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Borno State Government Budget Performance Report 2024 Q3 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	358,732,146,000.00	358,732,146,000.00	51,128,423,415.95	144,793,675,995.59	40.4%	213,938,470,004.41
2	EXPENDITURES	358,732,146,000.00	358,732,146,000.00	51,128,423,415.95	144,793,675,995.59	40.4%	213,938,470,004.41
21	PERSONNEL COST	50,286,879,000.00	51,033,825,000.00	8,239,193,626.21	26,149,519,000.43	51.2%	24,884,305,999.57
2101	SALARY	30,032,223,000.00	30,765,169,000.00	4,626,884,167.66	14,053,332,855.51	45.7%	16,711,836,144.49
210101	SALARIES AND WAGES	30,032,223,000.00	30,765,169,000.00	4,626,884,167.66	14,053,332,855.51	45.7%	16,711,836,144.49
21010101	SALARY	29,881,523,000.00	30,614,469,000.00	4,589,209,167.66	13,940,307,855.51	45.5%	16,674,161,144.49
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	150,700,000.00	150,700,000.00	37,675,000.00	113,025,000.00	75.0%	37,675,000.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,156,891,000.00	6,170,891,000.00	195,964,008.95	1,107,795,542.36	18.0%	5,063,095,457.64
210201	ALLOWANCES	5,155,835,000.00	5,169,835,000.00	195,664,008.95	1,107,195,542.36	21.4%	4,062,639,457.64
21020101	NON REGULAR ALLOWANCES	4,548,560,000.00	4,562,560,000.00	152,597,508.95	982,451,042.36	21.5%	3,580,108,957.64
21020102	OUTFIT ALLOWANCE	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
21020104	FURNITURE ALLOWANCE	307,275,000.00	307,275,000.00	-	-	0.0%	307,275,000.00
21020105	NYSC ACTIVITIES & ALLOWANCE	250,000,000.00	250,000,000.00	43,066,500.00	124,744,500.00	49.9%	125,255,500.00
210202	SOCIAL CONTRIBUTIONS	1,001,056,000.00	1,001,056,000.00	300,000.00	600,000.00	0.1%	1,000,456,000.00
21020201	NHIS CONTRIBUTION	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
21020203	GROUP LIFE INSURANCE	1,056,000.00	1,056,000.00	300,000.00	600,000.00	56.8%	456,000.00
2103	SOCIAL BENEFITS	14,097,765,000.00	14,097,765,000.00	3,416,345,449.60	10,988,390,602.56	77.9%	3,109,374,397.44
210301	SOCIAL BENEFITS	14,097,765,000.00	14,097,765,000.00	3,416,345,449.60	10,988,390,602.56	77.9%	3,109,374,397.44
21030101	GRATUITY	3,000,000,000.00	3,000,000,000.00	600,000,000.00	3,550,596,257.22	118.4%	- 550,596,257.22
21030102	PENSION	11,097,765,000.00	11,097,765,000.00	2,816,345,449.60	7,437,794,345.34	67.0%	3,659,970,654.66
22	OTHER RECURRENT COSTS	100,074,007,000.00	93,769,543,700.00	12,665,062,032.74	40,372,869,426.22	43.1%	53,396,674,273.78
2202	OVERHEAD COST	67,464,856,000.00	71,151,242,700.00	9,508,347,749.77	30,097,307,563.10	42.3%	41,053,935,136.90
220201	TRAVEL & TRANSPORT - GENERAL	6,298,385,000.00	7,246,265,000.00	558,727,800.00	2,534,201,368.07	35.0%	4,712,063,631.93
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,046,531,000.00	2,142,981,000.00	88,727,800.00	393,433,895.22	18.4%	1,749,547,104.78
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,478,131,000.00	1,829,561,000.00	38,000,000.00	661,589,070.20	36.2%	1,167,971,929.80
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	1,118,173,000.00	1,118,173,000.00	-	205,983,330.45	18.4%	912,189,669.55
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,655,550,000.00	2,155,550,000.00	432,000,000.00	1,273,195,072.20	59.1%	882,354,927.80
220202	UTILITIES - GENERAL	1,886,681,100.00	1,890,671,100.00	671,090,000.00	1,811,698,205.13	95.8%	78,972,894.87
22020201	ELECTRICITY CHARGES	1,266,894,000.00	1,268,884,000.00	670,890,000.00	1,788,748,768.63	141.0%	- 519,864,768.63
22020202	TELEPHONE CHARGES	8,851,000.00	8,851,000.00	-	-	0.0%	8,851,000.00
22020203	INTERNET ACCESS CHARGES	177,881,100.00	179,881,100.00	200,000.00	14,478,536.50	8.0%	165,402,563.50
22020204	SATELLITE BROADCASTING ACCESS CHARGES	397,350,000.00	397,350,000.00	-	8,091,400.00	2.0%	389,258,600.00
22020205	WATER RATES	14,055,000.00	14,055,000.00	-	219,500.00	1.6%	13,835,500.00
22020206	SEWERAGE CHARGES	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	20,550,000.00	20,550,000.00	-	160,000.00	0.8%	20,390,000.00
220203	MATERIALS & SUPPLIES - GENERAL	6,184,302,000.00	6,101,393,561.25	560,560,800.00	1,750,074,445.13	28.7%	4,351,319,116.12
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,360,258,000.00	1,314,700,161.25	34,870,900.00	422,204,683.88	32.1%	892,495,477.37
22020302	BOOKS	271,906,000.00	231,906,000.00	-	30,175,000.00	13.0%	201,731,000.00
22020303	NEWSPAPERS	11,520,000.00	9,520,000.00	-	233,700.00	2.5%	9,286,300.00
22020304	MAGAZINES & PERIODICALS	24,910,000.00	22,666,000.00	-	340,000.00	1.5%	22,326,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	925,210,000.00	925,993,200.00	100,000,000.00	221,938,400.00	24.0%	704,054,800.00
22020306	PRINTING OF SECURITY DOCUMENTS	757,230,000.00	761,584,500.00	-	42,279,661.25	5.6%	719,304,838.75
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	633,100,000.00	633,100,000.00	-	12,826,500.00	2.0%	620,273,500.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	100,000.00	100,000.00	-	12,000.00	12.0%	88,000.00
22020309	UNIFORMS & OTHER CLOTHING	125,611,000.00	128,499,900.00	-	25,902,400.00	20.2%	102,597,500.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	216,907,000.00	215,773,800.00	-	12,401,300.00	5.7%	203,372,500.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,857,550,000.00	1,857,550,000.00	425,689,900.00	981,760,800.00	52.9%	875,789,200.00
220204	MAINTENANCE SERVICES - GENERAL	3,208,708,000.00	3,328,292,211.25	18,281,500.00	808,540,920.72	24.3%	2,519,751,290.53
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,562,071,000.00	1,514,032,161.25	5,327,900.00	169,625,070.58	11.2%	1,344,407,090.67

Borno State Government Budget Performance Report 2024 Q3 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
22020402	MAINTENANCE OF OFFICE FURNITURE	324,607,000.00	326,978,500.00	6,900.00	102,087,683.34	31.2%	224,890,816.66
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	540,980,000.00	751,521,800.00	300,000.00	331,369,641.48	44.1%	420,152,158.52
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	154,469,000.00	155,649,950.00	40,000.00	24,594,050.00	15.8%	131,055,900.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	306,544,000.00	360,805,600.00	10,860,000.00	122,036,002.56	33.8%	238,769,597.44
22020406	OTHER MAINTENANCE SERVICES	124,437,000.00	123,704,200.00	1,746,700.00	15,284,890.00	12.4%	108,419,310.00
22020410	MAINTENANCE OF STREET LIGHTINGS	300,000.00	300,000.00	-	-	0.0%	300,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	111,300,000.00	11,300,000.00	-	713,882.76	6.3%	10,586,117.24
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	3,000,000.00	3,000,000.00	-	2,309,000.00	77.0%	691,000.00
22020413	MINOR ROAD MAINTENANCE	81,000,000.00	81,000,000.00	-	40,520,700.00	50.0%	40,479,300.00
220205	TRAINING - GENERAL	2,580,129,000.00	2,647,893,050.00	71,459,000.00	335,693,210.00	12.7%	2,312,199,840.00
22020501	LOCAL TRAINING	1,749,849,000.00	1,817,613,050.00	36,459,000.00	293,877,210.00	16.2%	1,523,735,840.00
22020502	INTERNATIONAL TRAINING	830,280,000.00	830,280,000.00	35,000,000.00	41,816,000.00	5.0%	788,464,000.00
220206	OTHER SERVICES - GENERAL	20,974,108,000.00	20,936,367,000.00	3,393,255,200.00	8,444,658,456.52	40.3%	12,491,708,543.48
22020601	SECURITY SERVICES	1,560,057,000.00	1,722,194,500.00	6,734,600.00	325,662,545.00	18.9%	1,396,531,955.00
22020602	OFFICE RENT	136,100,000.00	136,100,000.00	-	4,524,110.00	3.3%	131,575,890.00
22020603	RESIDENTIAL RENT	247,328,000.00	47,328,000.00	-	500,000.00	1.1%	46,828,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	18,800,000,000.00	18,800,000,000.00	3,386,500,800.00	8,090,552,551.52	43.0%	10,709,447,448.48
22020605	CLEANING & FUMIGATION SERVICES	230,623,000.00	230,744,500.00	19,800.00	23,419,250.00	10.1%	207,325,250.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,013,311,000.00	1,015,189,500.00	181,200,000.00	371,111,152.50	36.6%	644,078,347.50
22020701	FINANCIAL CONSULTING	696,029,000.00	698,107,500.00	170,000,000.00	290,838,327.50	41.7%	407,269,172.50
22020702	INFORMATION TECHNOLOGY CONSULTING	113,173,000.00	112,973,000.00	-	20,879,825.00	18.5%	92,093,175.00
22020703	LEGAL SERVICES	80,159,000.00	80,159,000.00	11,200,000.00	44,540,500.00	55.6%	35,618,500.00
22020704	ENGINEERING SERVICES	88,200,000.00	88,200,000.00	-	14,332,500.00	16.3%	73,867,500.00
22020705	ARCHITECTURAL SERVICES	11,400,000.00	11,400,000.00	-	-	0.0%	11,400,000.00
22020706	SURVEYING SERVICES	2,250,000.00	2,250,000.00	-	520,000.00	23.1%	1,730,000.00
22020708	MEDICAL CONSULTING	22,100,000.00	22,100,000.00	-	-	0.0%	22,100,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,691,700,000.00	6,286,665,310.00	1,703,300,900.00	3,454,179,261.80	54.9%	2,832,486,048.20
22020801	MOTOR VEHICLE FUEL COST	1,526,713,000.00	1,530,020,100.00	1,960,000.00	349,072,338.00	22.8%	1,180,947,762.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	236,193,000.00	236,193,000.00	50,000,000.00	104,697,770.80	44.3%	131,495,229.20
22020803	PLANT / GENERATOR FUEL COST	3,928,394,000.00	4,520,452,210.00	1,651,340,900.00	3,000,409,153.00	66.4%	1,520,043,057.00
220209	FINANCIAL CHARGES - GENERAL	86,433,000.00	86,445,000.00	146,120.77	2,251,260.34	2.6%	84,193,739.66
22020901	BANK CHARGES (OTHER THAN INTEREST)	58,731,000.00	58,743,000.00	146,120.77	2,251,260.34	3.8%	56,491,739.66
22020902	INSURANCE PREMIUM	27,702,000.00	27,702,000.00	-	-	0.0%	27,702,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	19,541,098,900.00	21,612,060,967.50	2,350,326,429.00	10,584,899,282.89	49.0%	11,027,161,684.61
22021001	REFRESHMENT & MEALS	995,931,000.00	992,037,338.75	7,100,009.00	253,525,887.75	25.6%	738,511,451.00
22021002	HONORARIUM & SITTING ALLOWANCE	4,461,057,000.00	4,456,048,000.00	182,110,000.00	1,589,524,295.50	35.7%	2,866,523,704.50
22021003	PUBLICITY & ADVERTISEMENTS	551,903,000.00	901,903,000.00	199,060,000.00	518,480,234.76	57.5%	383,422,765.24
22021004	MEDICAL EXPENSES-LOCAL	1,053,445,000.00	1,053,830,800.00	76,920,000.00	356,761,119.14	33.9%	697,069,680.86
22021006	POSTAGES & COURIER SERVICES	43,843,000.00	43,843,000.00	-	1,041,425.00	2.4%	42,801,575.00
22021007	WELFARE PACKAGES	12,003,571,900.00	13,733,498,828.75	1,880,136,420.00	7,753,620,784.89	56.5%	5,979,878,043.86
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	143,904,000.00	143,456,000.00	-	58,801,866.25	41.0%	84,654,133.75
22021009	SPORTING ACTIVITIES	54,200,000.00	54,200,000.00	-	68,000.00	0.1%	54,132,000.00
22021010	DIRECT TEACHING & LABORATORY COST	2,800,000.00	2,800,000.00	-	85,000.00	3.0%	2,715,000.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	68,865,000.00	68,865,000.00	-	-	0.0%	68,865,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	143,579,000.00	143,579,000.00	5,000,000.00	52,990,669.60	36.9%	90,588,330.40
2203	LOANS AND ADVANCES	24,760,000.00	24,760,000.00	-	1,450,000.00	5.9%	23,310,000.00
220301	STAFF LOANS & ADVANCES	24,760,000.00	24,760,000.00	-	1,450,000.00	5.9%	23,310,000.00
22030101	MOTOR CYCLE ADVANCES	17,010,000.00	17,010,000.00	-	-	0.0%	17,010,000.00
22030102	BICYCLE ADVANCES	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
22030103	REFURBISHING ADVANCES	50,000.00	50,000.00	-	20,000.00	40.0%	30,000.00
22030106	MOTOR VEHICLE ADVANCE	6,000,000.00	6,000,000.00	-	1,320,000.00	22.0%	4,680,000.00
22030107	FURNISHING ADVANCES	100,000.00	100,000.00	-	30,000.00	30.0%	70,000.00
22030108	HOUSING LOANS	100,000.00	100,000.00	-	80,000.00	80.0%	20,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	4,130,400,000.00	3,980,400,000.00	-	193,153,756.68	4.9%	3,787,246,243.32
220401	LOCAL GRANTS AND CONTRIBUTIONS	4,130,400,000.00	3,980,400,000.00	-	193,153,756.68	4.9%	3,787,246,243.32
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	615,000,000.00	465,000,000.00	-	-	0.0%	465,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00

Borno State Government Budget Performance Report 2024 Q3 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	358,732,146,000.00	358,732,146,000.00	51,128,423,415.95	144,793,675,995.59	40.4%	213,938,470,004.41
22040109	GRANTS TO COMMUNITIES/NGOs	3,510,400,000.00	3,510,400,000.00	-	193,153,756.68	5.5%	3,317,246,243.32
2206	PUBLIC DEBT CHARGES	18,453,991,000.00	18,453,991,000.00	3,156,714,282.97	10,080,958,106.44	54.6%	8,373,032,893.56
220601	FOREIGN INTEREST / DISCOUNT	56,566,000.00	56,566,000.00	644,615,574.12	644,615,574.12	1139.6%	- 588,049,574.12
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	56,566,000.00	56,566,000.00	644,615,574.12	644,615,574.12	1139.6%	- 588,049,574.12
220602	DOMESTIC INTEREST / DISCOUNT	5,358,640,000.00	5,358,640,000.00	573,813,071.27	2,609,404,668.16	48.7%	2,749,235,331.84
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	1,181,098,000.00	1,181,098,000.00	306,670,173.54	1,105,984,246.74	93.6%	75,113,753.26
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	4,177,542,000.00	4,177,542,000.00	267,142,897.73	1,503,420,421.42	36.0%	2,674,121,578.58
220603	FOREIGN PRINCIPAL	1,401,512,000.00	1,401,512,000.00	-	-	0.0%	1,401,512,000.00
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	1,401,512,000.00	1,401,512,000.00	-	-	0.0%	1,401,512,000.00
220604	DOMESTIC PRINCIPAL	11,637,273,000.00	11,637,273,000.00	1,938,285,637.58	6,826,937,864.16	58.7%	4,810,335,135.84
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	4,607,126,000.00	4,607,126,000.00	1,252,413,400.33	3,630,167,462.64	78.8%	976,958,537.36
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	7,030,147,000.00	7,030,147,000.00	685,872,232.25	3,196,770,401.52	45.5%	3,833,376,598.48
2207	TRANSFERS-PAYMENT	10,000,000,000.00	159,150,000.00	-	-	0.0%	159,150,000.00
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	10,000,000,000.00	159,150,000.00	-	-	0.0%	159,150,000.00
22070105	Transfer to Service Wide Votes	10,000,000,000.00	159,150,000.00	-	-	0.0%	159,150,000.00
23	CAPITAL EXPENDITURE	208,371,260,000.00	213,928,777,300.00	30,224,167,757.00	78,271,287,568.94	36.6%	135,657,489,731.06
2301	FIXED ASSETS PURCHASED	33,396,654,000.00	34,800,654,000.00	6,641,608,800.00	14,032,857,666.86	40.3%	20,767,796,333.14
230101	PURCHASE OF FIXED ASSETS - GENERAL	33,396,654,000.00	34,800,654,000.00	6,641,608,800.00	14,032,857,666.86	40.3%	20,767,796,333.14
23010101	PURCHASE / ACQUISITION OF LAND	1,634,660,000.00	1,634,660,000.00	-	1,215,400,000.00	74.4%	419,260,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	85,800,000.00	85,800,000.00	-	-	0.0%	85,800,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
23010104	PURCHASE MOTOR CYCLES	221,124,000.00	221,124,000.00	-	-	0.0%	221,124,000.00
23010105	PURCHASE OF MOTOR VEHICLES	6,869,290,000.00	6,619,290,000.00	2,130,000,000.00	3,242,802,000.00	49.0%	3,376,488,000.00
23010106	PURCHASE OF VANS	203,050,000.00	203,050,000.00	-	39,408,700.00	19.4%	163,641,300.00
23010107	PURCHASE OF TRUCKS	979,551,000.00	979,551,000.00	-	-	0.0%	979,551,000.00
23010108	PURCHASE OF BUSES	1,550,768,000.00	3,550,768,000.00	300,000,000.00	2,976,894,568.28	83.8%	573,873,431.72
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,430,616,000.00	3,088,616,000.00	14,908,000.00	368,752,660.00	11.9%	2,719,863,340.00
23010113	PURCHASE OF COMPUTERS	625,313,000.00	627,313,000.00	-	13,131,000.00	2.1%	614,182,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	204,466,000.00	204,466,000.00	-	3,498,000.00	1.7%	200,968,000.00
23010115	PURCHASE OF PHOTOCOPIING MACHINES	245,723,000.00	245,723,000.00	-	2,730,000.00	1.1%	242,993,000.00
23010116	PURCHASE OF TYPEWRITERS	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
23010117	PURCHASE OF SHREDDING MACHINES	9,850,000.00	9,850,000.00	-	-	0.0%	9,850,000.00
23010118	PURCHASE OF SCANNERS	76,331,000.00	76,331,000.00	-	-	0.0%	76,331,000.00
23010119	PURCHASE OF POWER GENERATING SET	1,208,061,000.00	1,204,061,000.00	-	-	0.0%	1,204,061,000.00
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,482,000,000.00	1,480,000,000.00	890,000,000.00	890,000,000.00	60.1%	590,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	569,800,000.00	569,800,000.00	-	9,445,000.00	1.7%	560,355,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,090,224,000.00	1,090,224,000.00	-	206,431,562.34	18.9%	883,792,437.66
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	526,393,000.00	526,393,000.00	-	-	0.0%	526,393,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	86,709,000.00	86,709,000.00	-	-	0.0%	86,709,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,353,872,000.00	1,353,872,000.00	950,000,000.00	954,312,447.22	70.5%	399,559,552.78
23010128	PURCHASE OF SECURITY EQUIPMENT	1,900,550,000.00	1,900,550,000.00	-	414,399,100.00	21.8%	1,486,150,900.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,300,083,000.00	1,300,083,000.00	-	283,210,030.70	21.8%	1,016,872,969.30
23010130	PURCHASE OF RECREATIONAL FACILITIES	138,112,000.00	138,112,000.00	-	4,500,000.00	3.3%	133,612,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	59,000,000.00	59,000,000.00	-	-	0.0%	59,000,000.00
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	3,054,760,000.00	3,054,760,000.00	500,000,000.00	775,438,798.32	25.4%	2,279,321,201.68
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	866,875,000.00	866,875,000.00	-	35,000,000.00	4.0%	831,875,000.00
23010141	PURCHASE OF CHEMICALS & OTHERS	3,414,347,000.00	3,414,347,000.00	1,856,700,800.00	2,597,503,800.00	76.1%	816,843,200.00
23010142	PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	72,826,000.00	72,826,000.00	-	-	0.0%	72,826,000.00
2302	CONSTRUCTION / PROVISION	113,535,828,000.00	112,150,459,800.00	13,918,497,600.00	41,230,526,990.11	36.8%	70,919,932,809.89
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	113,535,828,000.00	112,150,459,800.00	13,918,497,600.00	41,230,526,990.11	36.8%	70,919,932,809.89
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,951,406,000.00	7,098,481,000.00	700,800,000.00	1,761,158,101.72	24.8%	5,337,322,898.28
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	4,556,875,000.00	3,356,875,000.00	1,234,600,900.00	1,321,171,047.82	39.4%	2,035,703,952.18
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,137,250,000.00	1,137,250,000.00	-	467,424,159.01	41.1%	669,825,840.99

Borno State Government Budget Performance Report 2024 Q3 - Total Expenditure by Economic Classification

Code	Economic	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	358,732,146,000.00	358,732,146,000.00	51,128,423,415.95	144,793,675,995.59	40.4%	213,938,470,004.41
23020104	CONSTRUCTION / PROVISION OF HOUSING	8,273,780,000.00	8,023,780,000.00	2,298,800,000.00	4,165,629,227.61	51.9%	3,858,150,772.39
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	4,584,625,000.00	4,584,625,000.00	-	313,862,498.51	6.8%	4,270,762,501.49
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	27,405,326,000.00	28,498,103,300.00	-	5,702,385,345.08	20.0%	22,795,717,954.92
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	8,318,186,000.00	6,918,186,000.00	1,145,690,000.00	2,710,352,481.91	39.2%	4,207,833,518.09
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	412,950,000.00	412,950,000.00	-	-	0.0%	412,950,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	416,400,000.00	416,400,000.00	-	-	0.0%	416,400,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,216,675,000.00	1,216,675,000.00	680,000,000.00	725,555,550.00	59.6%	491,119,450.00
23020114	CONSTRUCTION / PROVISION OF ROADS	25,399,699,000.00	25,399,699,000.00	3,456,000,000.00	13,803,116,740.57	54.3%	11,596,582,259.43
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	207,650,000.00	207,650,000.00	-	-	0.0%	207,650,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,689,087,000.00	20,014,743,500.00	3,781,600,700.00	8,644,057,932.83	43.2%	11,370,685,567.17
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	92,100,000.00	92,100,000.00	-	33,629,000.00	36.5%	58,471,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	50,000,000.00	50,000,000.00	50,000,000.00	50,000,000.00	100.0%	-
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,100,000,000.00	2,100,000,000.00	501,006,000.00	1,213,041,355.00	57.8%	886,958,645.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,950,250,000.00	1,950,250,000.00	70,000,000.00	319,143,550.05	16.4%	1,631,106,449.95
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	100,877,000.00	-	-	-	-	-
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	612,692,000.00	612,692,000.00	-	-	0.0%	612,692,000.00
2303	REHABILITATION / REPAIRS	22,972,389,000.00	22,948,389,000.00	3,425,540,557.00	5,893,609,362.79	25.7%	17,054,779,637.21
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	22,972,389,000.00	22,948,389,000.00	3,425,540,557.00	5,893,609,362.79	25.7%	17,054,779,637.21
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	4,972,200,000.00	4,972,200,000.00	940,000,000.00	940,000,000.00	18.9%	4,032,200,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	406,000,000.00	406,000,000.00	-	237,237,388.50	58.4%	168,762,611.50
23030103	REHABILITATION / REPAIRS - HOUSING	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,248,812,000.00	1,248,812,000.00	-	50,451,547.54	4.0%	1,198,360,452.46
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,736,363,000.00	1,836,363,000.00	1,370,000,557.00	1,431,785,557.00	78.0%	404,577,443.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,703,301,000.00	2,503,301,000.00	-	20,689,300.00	0.8%	2,482,611,700.00
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	299,250,000.00	299,250,000.00	-	-	0.0%	299,250,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	148,904,000.00	148,904,000.00	-	-	0.0%	148,904,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	300,000,000.00	300,000,000.00	-	26,805,780.00	8.9%	273,194,220.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	836,420,000.00	836,420,000.00	-	420,000.00	0.1%	836,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS	5,106,188,000.00	5,106,188,000.00	-	1,266,572,358.00	24.8%	3,839,615,642.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	378,813,000.00	178,813,000.00	100,000,000.00	150,000,000.00	83.9%	28,813,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	422,050,000.00	422,050,000.00	-	-	0.0%	422,050,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	2,018,890,000.00	2,022,890,000.00	281,540,000.00	538,687,471.25	26.6%	1,484,202,528.75
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	630,000,000.00	630,000,000.00	500,000,000.00	502,050,000.00	79.7%	127,950,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	229,042,000.00	229,042,000.00	-	-	0.0%	229,042,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	248,576,000.00	248,576,000.00	-	-	0.0%	248,576,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	147,500,000.00	147,500,000.00	-	33,000.00	0.0%	147,467,000.00
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	989,080,000.00	1,261,080,000.00	234,000,000.00	728,876,960.50	57.8%	532,203,039.50
2304	PRESERVATION OF THE ENVIRONMENT	2,902,020,000.00	3,302,020,000.00	1,641,000,800.00	1,759,316,167.75	53.3%	1,542,703,832.25
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,902,020,000.00	3,302,020,000.00	1,641,000,800.00	1,759,316,167.75	53.3%	1,542,703,832.25
23040101	TREE PLANTING	689,391,000.00	689,391,000.00	400,000,000.00	490,255,367.75	71.1%	199,135,632.25
23040102	EROSION & FLOOD CONTROL	1,253,000,000.00	1,653,000,000.00	1,240,000,800.00	1,260,000,800.00	76.2%	392,999,200.00
23040103	WILDLIFE CONSERVATION	302,000,000.00	302,000,000.00	1,000,000.00	3,090,000.00	1.0%	298,910,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	336,000,000.00	336,000,000.00	-	5,670,000.00	1.7%	330,330,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	169,129,000.00	169,129,000.00	-	300,000.00	0.2%	168,829,000.00
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	152,500,000.00	152,500,000.00	-	-	0.0%	152,500,000.00
2305	OTHER CAPITAL PROJECTS	35,564,369,000.00	40,727,254,500.00	4,597,520,000.00	15,354,977,381.43	37.7%	25,372,277,118.57
230501	ACQUISITION OF NON TANGIBLE ASSETS	35,564,369,000.00	40,727,254,500.00	4,597,520,000.00	15,354,977,381.43	37.7%	25,372,277,118.57
23050101	RESEARCH AND DEVELOPMENT	1,249,568,000.00	1,319,568,000.00	-	38,600,000.00	2.9%	1,280,968,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	550,465,000.00	550,465,000.00	-	450,000.00	0.1%	550,015,000.00
23050103	MONITORING AND EVALUATION	2,623,849,000.00	2,623,849,000.00	-	65,736,718.61	2.5%	2,558,112,281.39
23050104	ANNIVERSARIES/CELEBRATIONS	2,605,904,000.00	3,031,124,500.00	48,450,000.00	2,123,631,499.00	70.1%	907,493,001.00
23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	1,420,000,000.00	1,420,000,000.00	-	410,045,190.50	28.9%	1,009,954,809.50
23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	15,186,283,000.00	15,186,283,000.00	2,970,000,000.00	9,769,621,656.50	64.3%	5,416,661,343.50
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	6,878,323,000.00	11,545,988,000.00	550,000,000.00	1,620,818,309.32	14.0%	9,925,169,690.68
23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	1,620,000,000.00	1,620,000,000.00	268,570,000.00	514,624,007.50	31.8%	1,105,375,992.50
23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	1,021,000,000.00	1,021,000,000.00	760,500,000.00	811,450,000.00	79.5%	209,550,000.00
23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
23050136	Human Health Intervention Programme	1,408,977,000.00	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 Q3 - Total Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	358,732,146,000.00	358,732,146,000.00	51,128,423,415.95	144,793,675,995.59	40.4%	213,938,470,004.41
701	GENERAL PUBLIC SERVICES	93,072,568,000.00	85,041,718,000.00	12,888,993,579.30	38,029,289,759.01	44.7%	47,012,428,240.99
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	45,618,246,000.00	47,568,246,000.00	8,607,858,437.29	24,822,595,563.59	52.2%	22,745,650,436.41
70111	EXECUTIVE AND LEGISLATIVE ORGANS	28,328,411,000.00	30,278,411,000.00	4,977,798,435.72	16,640,780,992.87	55.0%	13,637,630,007.13
70112	FINANCIAL AND FISCAL AFFAIRS	17,289,835,000.00	17,289,835,000.00	3,630,060,001.57	8,181,814,570.72	47.3%	9,108,020,429.28
7013	GENERAL SERVICES	26,670,106,000.00	16,839,256,000.00	1,124,184,670.72	2,898,597,542.85	17.2%	13,940,658,457.15
70131	GENERAL PERSONNEL SERVICES	2,693,825,000.00	2,703,825,000.00	123,390,725.72	525,602,143.15	19.4%	2,178,222,856.85
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,853,244,000.00	2,853,244,000.00	119,746,809.00	156,911,671.03	5.5%	2,696,332,328.97
70133	OTHER GENERAL SERVICES	21,123,037,000.00	11,282,187,000.00	881,047,136.00	2,216,083,728.67	19.6%	9,066,103,271.33
7016	GENERAL PUBLIC SERVICES N.E.C.	1,715,225,000.00	1,715,225,000.00	236,188.32	227,138,546.13	13.2%	1,488,086,453.87
70161	GENERAL PUBLIC SERVICES N.E.C.	1,715,225,000.00	1,715,225,000.00	236,188.32	227,138,546.13	13.2%	1,488,086,453.87
7017	PUBLIC DEBT TRANSACTIONS	18,453,991,000.00	18,453,991,000.00	3,156,714,282.97	10,080,958,106.44	54.6%	8,373,032,893.56
70171	PUBLIC DEBT TRANSACTIONS	18,453,991,000.00	18,453,991,000.00	3,156,714,282.97	10,080,958,106.44	54.6%	8,373,032,893.56
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	615,000,000.00	465,000,000.00	-	-	0.0%	465,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	615,000,000.00	465,000,000.00	-	-	0.0%	465,000,000.00
703	PUBLIC ORDER AND SAFETY	7,468,484,000.00	8,201,430,000.00	277,158,486.80	1,409,530,795.78	17.2%	6,791,899,204.22
7033	LAW COURTS	3,936,984,000.00	4,669,930,000.00	277,158,486.80	995,638,195.78	21.3%	3,674,291,804.22
70331	LAW COURTS	3,936,984,000.00	4,669,930,000.00	277,158,486.80	995,638,195.78	21.3%	3,674,291,804.22
7036	PUBLIC ORDER AND SAFETY N.E.C.	3,531,500,000.00	3,531,500,000.00	-	413,892,600.00	11.7%	3,117,607,400.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	3,531,500,000.00	3,531,500,000.00	-	413,892,600.00	11.7%	3,117,607,400.00
704	ECONOMIC AFFAIRS	93,600,531,100.00	96,819,681,100.00	15,341,478,085.92	41,197,128,292.88	42.6%	55,622,552,807.12
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,754,298,000.00	3,913,448,000.00	91,265,801.38	845,085,825.06	21.6%	3,068,362,174.94
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,754,298,000.00	3,913,448,000.00	91,265,801.38	845,085,825.06	21.6%	3,068,362,174.94
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	12,561,928,000.00	12,611,928,000.00	4,513,039,457.22	4,994,058,784.83	39.6%	7,617,869,215.17
70421	AGRICULTURE	12,093,828,000.00	12,143,828,000.00	4,444,383,063.33	4,768,181,712.37	39.3%	7,375,646,287.63
70422	FORESTRY	41,200,000.00	41,200,000.00	-	401,099.43	1.0%	4,098,900.57
70423	FISHING AND HUNTING	426,900,000.00	426,900,000.00	68,656,393.89	225,475,973.03	52.8%	201,424,026.97
7043	FUEL AND ENERGY	1,250,286,000.00	1,250,286,000.00	14,996,955.93	752,326,494.25	60.2%	497,959,505.75
70435	ELECTRICITY	1,250,286,000.00	1,250,286,000.00	14,996,955.93	752,326,494.25	60.2%	497,959,505.75
7044	MINING, MANUFACTURING, AND CONSTRUCTION	25,126,868,000.00	25,126,868,000.00	3,227,170,068.15	8,238,095,695.05	32.8%	16,888,772,304.95
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3,600,000.00	3,600,000.00	-	150,401.00	4.2%	3,449,599.00
70442	MANUFACTURING	95,071,000.00	95,071,000.00	6,370,068.15	18,824,347.35	19.8%	76,246,652.65
70443	CONSTRUCTION	25,028,197,000.00	25,028,197,000.00	3,220,800,000.00	8,219,120,946.70	32.8%	16,809,076,053.30
7045	TRANSPORT	50,517,614,100.00	53,517,614,100.00	7,493,255,803.24	26,356,306,727.19	49.2%	27,161,307,372.81
70451	ROAD TRANSPORT	50,517,614,100.00	53,517,614,100.00	7,493,255,803.24	26,356,306,727.19	49.2%	27,161,307,372.81
7047	OTHER INDUSTRIES	389,537,000.00	399,537,000.00	1,750,000.00	11,254,766.50	2.8%	388,282,233.50
70472	HOTELS AND RESTAURANTS	49,837,000.00	49,837,000.00	1,750,000.00	5,250,000.00	10.5%	44,587,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	339,700,000.00	349,700,000.00	-	6,004,766.50	1.7%	343,695,233.50
705	ENVIRONMENTAL PROTECTION	5,401,816,000.00	5,461,816,000.00	1,908,100,371.74	2,678,154,229.42	49.0%	2,783,661,770.58
7051	WASTE MANAGEMENT	110,172,000.00	110,172,000.00	-	-	0.0%	110,172,000.00
70511	WASTE MANAGEMENT	110,172,000.00	110,172,000.00	-	-	0.0%	110,172,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,291,644,000.00	5,351,644,000.00	1,908,100,371.74	2,678,154,229.42	50.0%	2,673,489,770.58
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,291,644,000.00	5,351,644,000.00	1,908,100,371.74	2,678,154,229.42	50.0%	2,673,489,770.58
706	HOUSING AND COMMUNITY AMENITIES	21,827,981,900.00	21,827,981,900.00	1,688,754,053.19	5,311,571,666.58	24.3%	16,516,410,233.42
7061	HOUSING DEVELOPMENT	3,461,538,000.00	3,461,538,000.00	102,735,304.59	1,635,920,890.33	47.3%	1,825,617,109.67
70611	HOUSING DEVELOPMENT	3,461,538,000.00	3,461,538,000.00	102,735,304.59	1,635,920,890.33	47.3%	1,825,617,109.67
7062	COMMUNITY DEVELOPMENT	8,641,161,900.00	8,641,161,900.00	9,522,343.67	40,993,229.64	0.5%	8,600,168,670.36
70621	COMMUNITY DEVELOPMENT	8,641,161,900.00	8,641,161,900.00	9,522,343.67	40,993,229.64	0.5%	8,600,168,670.36

Borno State Government Budget Performance Report 2024 Q3 - Total Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
7063	WATER SUPPLY	9,725,282,000.00	9,725,282,000.00	1,576,496,404.93	3,634,657,546.61	37.4%	6,090,624,453.39
70631	WATER SUPPLY	9,725,282,000.00	9,725,282,000.00	1,576,496,404.93	3,634,657,546.61	37.4%	6,090,624,453.39
707	HEALTH	51,389,683,000.00	50,229,535,300.00	4,052,046,630.19	13,275,774,768.43	26.4%	36,953,760,531.57
7073	HOSPITAL SERVICES	38,298,107,000.00	37,137,959,300.00	1,397,248,350.93	5,049,980,037.66	13.6%	32,087,979,262.34
70731	GENERAL HOSPITAL SERVICES	13,897,353,000.00	13,897,353,000.00	1,397,248,350.93	4,204,745,037.66	30.3%	9,692,607,962.34
70732	SPECIALIZED HOSPITAL SERVICES	24,400,754,000.00	23,240,606,300.00	-	845,235,000.00	3.6%	22,395,371,300.00
7074	PUBLIC HEALTH SERVICES	3,259,826,000.00	3,259,826,000.00	2,342,000.00	230,593,726.11	7.1%	3,029,232,273.89
70741	PUBLIC HEALTH SERVICES	3,259,826,000.00	3,259,826,000.00	2,342,000.00	230,593,726.11	7.1%	3,029,232,273.89
7076	HEALTH N.E.C.	9,831,750,000.00	9,831,750,000.00	2,652,456,279.26	7,995,201,004.66	81.3%	1,836,548,995.34
70761	HEALTH N.E.C.	9,831,750,000.00	9,831,750,000.00	2,652,456,279.26	7,995,201,004.66	81.3%	1,836,548,995.34
708	RECREATION, CULTURE AND RELIGION	21,063,117,000.00	21,063,117,000.00	2,843,634,006.89	10,911,558,400.61	51.8%	10,151,558,599.39
7081	RECREATIONAL AND SPORTING SERVICES	4,995,211,000.00	4,995,211,000.00	589,543,259.70	4,011,927,370.38	80.3%	983,283,629.62
70811	RECREATIONAL AND SPORTING SERVICES	4,995,211,000.00	4,995,211,000.00	589,543,259.70	4,011,927,370.38	80.3%	983,283,629.62
7082	CULTURAL SERVICES	600,000.00	600,000.00	-	207,069.25	34.5%	392,930.75
70821	CULTURAL SERVICES	600,000.00	600,000.00	-	207,069.25	34.5%	392,930.75
7083	BROADCASTING AND PUBLISHING SERVICES	9,264,025,000.00	9,264,025,000.00	1,506,163,910.85	2,784,785,423.33	30.1%	6,479,239,576.67
70831	BROADCASTING AND PUBLISHING SERVICES	9,264,025,000.00	9,264,025,000.00	1,506,163,910.85	2,784,785,423.33	30.1%	6,479,239,576.67
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	6,799,281,000.00	6,799,281,000.00	747,926,836.34	4,114,638,537.65	60.5%	2,684,642,462.35
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	6,799,281,000.00	6,799,281,000.00	747,926,836.34	4,114,638,537.65	60.5%	2,684,642,462.35
7085	R & D RECREATION, CULTURE AND RELIGION	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
709	EDUCATION	40,501,951,000.00	45,288,159,700.00	6,001,697,569.89	14,162,450,289.74	31.3%	31,125,709,410.26
7091	PRE-PRIMARY AND PRIMARY EDUCATION	5,900,217,000.00	5,904,217,000.00	20,622,238.48	81,505,983.53	1.4%	5,822,711,016.47
70912	PRIMARY EDUCATION	5,900,217,000.00	5,904,217,000.00	20,622,238.48	81,505,983.53	1.4%	5,822,711,016.47
7092	SECONDARY EDUCATION	4,904,159,000.00	5,049,159,000.00	703,774,004.07	2,189,483,618.91	43.4%	2,859,675,381.09
70922	UPPER-SECONDARY EDUCATION	4,904,159,000.00	5,049,159,000.00	703,774,004.07	2,189,483,618.91	43.4%	2,859,675,381.09
7094	TERTIARY EDUCATION	14,087,873,000.00	18,575,081,700.00	1,018,337,527.55	3,386,158,685.56	18.2%	15,188,923,014.44
70941	FIRST STAGE OF TERTIARY EDUCATION	4,534,148,000.00	4,553,691,700.00	348,643,593.00	1,207,667,221.28	26.5%	3,346,024,478.72
70942	SECOND STAGE OF TERTIARY EDUCATION	9,553,725,000.00	14,021,390,000.00	669,693,934.55	2,178,491,464.28	15.5%	11,842,898,535.72
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,053,056,000.00	2,053,056,000.00	200,143,692.58	627,495,485.65	30.6%	1,425,560,514.35
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,053,056,000.00	2,053,056,000.00	200,143,692.58	627,495,485.65	30.6%	1,425,560,514.35
7097	R & D EDUCATION	107,543,000.00	107,543,000.00	8,991,629.53	32,458,128.44	30.2%	75,084,871.56
70971	R & D EDUCATION	107,543,000.00	107,543,000.00	8,991,629.53	32,458,128.44	30.2%	75,084,871.56
7098	EDUCATION N.E.C.	13,449,103,000.00	13,599,103,000.00	4,049,828,477.68	7,845,348,387.65	57.7%	5,753,754,612.35
70981	EDUCATION N.E.C.	13,449,103,000.00	13,599,103,000.00	4,049,828,477.68	7,845,348,387.65	57.7%	5,753,754,612.35
710	SOCIAL PROTECTION	24,406,014,000.00	24,798,707,000.00	6,126,560,632.03	17,818,217,793.14	71.9%	6,980,489,206.86
7102	OLD AGE	15,350,270,000.00	15,350,270,000.00	3,416,345,449.60	11,006,857,310.06	71.7%	4,343,412,689.94
71021	OLD AGE	15,350,270,000.00	15,350,270,000.00	3,416,345,449.60	11,006,857,310.06	71.7%	4,343,412,689.94
7104	FAMILY AND CHILDREN	4,887,296,000.00	4,887,296,000.00	1,094,451,862.47	3,637,889,090.19	74.4%	1,249,406,909.81
71041	FAMILY AND CHILDREN	4,887,296,000.00	4,887,296,000.00	1,094,451,862.47	3,637,889,090.19	74.4%	1,249,406,909.81
7105	UNEMPLOYMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
71051	UNEMPLOYMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7107	SOCIAL EXCLUSION N.E.C.	32,623,000.00	32,623,000.00	8,761,908.61	33,750,120.59	103.5%	- 1,127,120.59
71071	SOCIAL EXCLUSION N.E.C.	32,623,000.00	32,623,000.00	8,761,908.61	33,750,120.59	103.5%	- 1,127,120.59
7109	SOCIAL PROTECTION N.E.C.	4,035,825,000.00	4,428,518,000.00	1,607,001,411.35	3,139,721,272.30	70.9%	1,288,796,727.70
71091	SOCIAL PROTECTION N.E.C.	4,035,825,000.00	4,428,518,000.00	1,607,001,411.35	3,139,721,272.30	70.9%	1,288,796,727.70

Table 11: Personnel Expenditure by Function

Borno State Government Budget Performance Report 2024 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	50,286,879,000.00	51,033,825,000.00	8,239,193,626.21	26,149,519,000.43	51.2%	24,884,305,999.57
701	GENERAL PUBLIC SERVICES	5,555,647,000.00	5,555,647,000.00	567,812,409.41	1,697,771,469.89	30.6%	3,857,875,530.11
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS AND LEGISLATION	2,074,261,000.00	2,074,261,000.00	338,088,537.29	897,780,150.87	43.3%	1,176,480,849.13
70111	EXECUTIVE AND LEGISLATIVE ORGANS	905,681,000.00	905,681,000.00	128,828,535.72	302,969,404.98	33.5%	602,711,595.02
70112	FINANCIAL AND FISCAL AFFAIRS	1,168,580,000.00	1,168,580,000.00	209,260,001.57	594,810,745.89	50.9%	573,769,254.11
7013	GENERAL SERVICES	3,463,151,000.00	3,463,151,000.00	229,487,683.80	798,527,255.09	23.1%	2,664,623,744.91
70131	GENERAL PERSONNEL SERVICES	1,706,652,000.00	1,706,652,000.00	101,390,725.72	397,705,259.12	23.3%	1,308,946,740.88
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,217,000.00	4,217,000.00	-	210,000.00	5.0%	4,007,000.00
70133	OTHER GENERAL SERVICES	1,752,282,000.00	1,752,282,000.00	128,096,958.08	400,611,995.97	22.9%	1,351,670,004.03
7016	GENERAL PUBLIC SERVICES N.E.C.	18,235,000.00	18,235,000.00	236,188.32	1,464,063.93	8.0%	16,770,936.07
70161	GENERAL PUBLIC SERVICES N.E.C.	18,235,000.00	18,235,000.00	236,188.32	1,464,063.93	8.0%	16,770,936.07
703	PUBLIC ORDER AND SAFETY	1,373,715,000.00	2,106,661,000.00	227,070,486.80	790,443,099.96	37.5%	1,316,217,900.04
7033	LAW COURTS	1,373,715,000.00	2,106,661,000.00	227,070,486.80	790,443,099.96	37.5%	1,316,217,900.04
70331	LAW COURTS	1,373,715,000.00	2,106,661,000.00	227,070,486.80	790,443,099.96	37.5%	1,316,217,900.04
704	ECONOMIC AFFAIRS	2,195,825,000.00	2,205,825,000.00	263,342,085.92	1,051,823,247.83	47.7%	1,154,001,752.17
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	198,773,000.00	198,773,000.00	19,005,801.38	114,510,750.81	57.6%	84,262,249.19
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	198,773,000.00	198,773,000.00	19,005,801.38	114,510,750.81	57.6%	84,262,249.19
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,091,957,000.00	1,091,957,000.00	122,539,457.22	460,908,352.66	42.2%	631,048,647.34
70421	AGRICULTURE	665,057,000.00	665,057,000.00	53,883,063.33	235,432,379.63	35.4%	429,624,620.37
70423	FISHING AND HUNTING	426,900,000.00	426,900,000.00	68,656,393.89	225,475,973.03	52.8%	201,424,026.97
7043	FUEL AND ENERGY	61,652,000.00	61,652,000.00	14,996,955.93	50,537,946.62	82.0%	11,114,053.38
70435	ELECTRICITY	61,652,000.00	61,652,000.00	14,996,955.93	50,537,946.62	82.0%	11,114,053.38
7044	MINING, MANUFACTURING, AND CONSTRUCTION	95,071,000.00	95,071,000.00	6,370,068.15	18,824,347.35	19.8%	76,246,652.65
70442	MANUFACTURING	95,071,000.00	95,071,000.00	6,370,068.15	18,824,347.35	19.8%	76,246,652.65
7045	TRANSPORT	728,372,000.00	728,372,000.00	98,679,803.24	395,791,850.39	54.3%	332,580,149.61
70451	ROAD TRANSPORT	728,372,000.00	728,372,000.00	98,679,803.24	395,791,850.39	54.3%	332,580,149.61
7047	OTHER INDUSTRIES	20,000,000.00	30,000,000.00	1,750,000.00	11,250,000.00	37.5%	18,750,000.00
70472	HOTELS AND RESTUARANTS	10,000,000.00	10,000,000.00	1,750,000.00	5,250,000.00	52.5%	4,750,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	10,000,000.00	20,000,000.00	-	6,000,000.00	30.0%	14,000,000.00
705	ENVIRONMENTAL PROTECTION	927,830,000.00	927,830,000.00	111,856,571.74	570,547,094.20	61.5%	357,282,905.80
7056	ENVIRONMENTAL PROTECTION N.E.C.	927,830,000.00	927,830,000.00	111,856,571.74	570,547,094.20	61.5%	357,282,905.80
70561	ENVIRONMENTAL PROTECTION N.E.C.	927,830,000.00	927,830,000.00	111,856,571.74	570,547,094.20	61.5%	357,282,905.80
706	HOUSING AND COMMUNITY AMMENITIES	697,841,000.00	697,841,000.00	134,044,452.69	456,870,549.26	65.5%	240,970,450.74
7061	HOUSING DEVELOPMENT	213,791,000.00	213,791,000.00	34,734,404.59	131,235,216.64	61.4%	82,555,783.36
70611	HOUSING DEVELOPMENT	213,791,000.00	213,791,000.00	34,734,404.59	131,235,216.64	61.4%	82,555,783.36
7062	COMMUNITY DEVELOPMENT	94,250,000.00	94,250,000.00	3,414,443.17	18,914,129.81	20.1%	75,335,870.19
70621	COMMUNITY DEVELOPMENT	94,250,000.00	94,250,000.00	3,414,443.17	18,914,129.81	20.1%	75,335,870.19
7063	WATER SUPPLY	389,800,000.00	389,800,000.00	95,895,604.93	306,721,202.81	78.7%	83,078,797.19
70631	WATER SUPPLY	389,800,000.00	389,800,000.00	95,895,604.93	306,721,202.81	78.7%	83,078,797.19
707	HEALTH	12,996,381,000.00	12,996,381,000.00	1,449,479,373.19	4,340,358,627.36	33.4%	8,656,022,372.64
7073	HOSPITAL SERVICES	12,300,603,000.00	12,300,603,000.00	1,294,681,650.93	3,880,940,834.40	31.6%	8,419,662,165.60
70731	GENERAL HOSPITAL SERVICES	12,300,603,000.00	12,300,603,000.00	1,294,681,650.93	3,880,940,834.40	31.6%	8,419,662,165.60
7074	PUBLIC HEALTH SERVICES	16,028,000.00	16,028,000.00	2,342,000.00	5,826,000.00	36.3%	10,202,000.00
70741	PUBLIC HEALTH SERVICES	16,028,000.00	16,028,000.00	2,342,000.00	5,826,000.00	36.3%	10,202,000.00
7076	HEALTH N.E.C.	679,750,000.00	679,750,000.00	152,455,722.26	453,591,792.96	66.7%	226,158,207.04
70761	HEALTH N.E.C.	679,750,000.00	679,750,000.00	152,455,722.26	453,591,792.96	66.7%	226,158,207.04
708	RECREATION, CULTURE AND RELIGION	974,404,000.00	974,404,000.00	122,217,066.89	450,536,325.31	46.2%	523,867,674.69
7081	RECREATIONAL AND SPORTING SERVICES	497,705,000.00	497,705,000.00	10,742,819.70	144,836,891.38	29.1%	352,868,108.62
70811	RECREATIONAL AND SPORTING SERVICES	497,705,000.00	497,705,000.00	10,742,819.70	144,836,891.38	29.1%	352,868,108.62
7083	BROADCASTING AND PUBLISHING SERVICES	330,205,000.00	330,205,000.00	75,163,910.85	221,892,626.91	67.2%	108,312,373.09
70831	BROADCASTING AND PUBLISHING SERVICES	330,205,000.00	330,205,000.00	75,163,910.85	221,892,626.91	67.2%	108,312,373.09
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	146,494,000.00	146,494,000.00	36,310,336.34	83,806,807.02	57.2%	62,687,192.98
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	146,494,000.00	146,494,000.00	36,310,336.34	83,806,807.02	57.2%	62,687,192.98

Borno State Government Budget Performance Report 2024 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
709	EDUCATION	10,159,643,000.00	10,163,643,000.00	1,926,618,958.89	5,705,174,001.00	56.1%	4,458,468,999.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	65,418,000.00	69,418,000.00	20,622,238.48	59,577,735.85	85.8%	9,840,264.15
70912	PRIMARY EDUCATION	65,418,000.00	69,418,000.00	20,622,238.48	59,577,735.85	85.8%	9,840,264.15
7092	SECONDARY EDUCATION	4,200,000,000.00	4,200,000,000.00	703,774,004.07	2,026,811,912.69	48.3%	2,173,188,087.31
70922	UPPER-SECONDARY EDUCATION	4,200,000,000.00	4,200,000,000.00	703,774,004.07	2,026,811,912.69	48.3%	2,173,188,087.31
7094	TERTIARY EDUCATION	4,786,715,000.00	4,786,715,000.00	938,150,516.55	2,819,388,295.54	58.9%	1,967,326,704.46
70941	FIRST STAGE OF TERTIARY EDUCATION	1,784,444,000.00	1,784,444,000.00	348,643,593.00	1,038,866,085.63	58.2%	745,577,914.37
70942	SECOND STAGE OF TERTIARY EDUCATION	3,002,271,000.00	3,002,271,000.00	589,506,923.55	1,780,522,209.91	59.3%	1,221,748,790.09
7095	EDUCATION NOT DEFINABLE BY LEVEL	789,518,000.00	789,518,000.00	200,143,692.58	600,025,139.67	76.0%	189,492,860.33
70951	EDUCATION NOT DEFINABLE BY LEVEL	789,518,000.00	789,518,000.00	200,143,692.58	600,025,139.67	76.0%	189,492,860.33
7097	R & D EDUCATION	62,992,000.00	62,992,000.00	8,991,629.53	31,713,728.44	50.3%	31,278,271.56
70971	R & D EDUCATION	62,992,000.00	62,992,000.00	8,991,629.53	31,713,728.44	50.3%	31,278,271.56
7098	EDUCATION N.E.C.	255,000,000.00	255,000,000.00	54,936,877.68	167,657,188.81	65.7%	87,342,811.19
70981	EDUCATION N.E.C.	255,000,000.00	255,000,000.00	54,936,877.68	167,657,188.81	65.7%	87,342,811.19
710	SOCIAL PROTECTION	15,405,593,000.00	15,405,593,000.00	3,436,752,220.68	11,085,994,585.62	72.0%	4,319,598,414.38
7102	OLD AGE	15,178,102,000.00	15,178,102,000.00	3,416,345,449.60	11,006,057,102.56	72.5%	4,172,044,897.44
71021	OLD AGE	15,178,102,000.00	15,178,102,000.00	3,416,345,449.60	11,006,057,102.56	72.5%	4,172,044,897.44
7104	FAMILY AND CHILDREN	106,588,000.00	106,588,000.00	11,644,862.47	40,795,390.94	38.3%	65,792,609.06
71041	FAMILY AND CHILDREN	106,588,000.00	106,588,000.00	11,644,862.47	40,795,390.94	38.3%	65,792,609.06
7107	SOCIAL EXCLUSION N.E.C.	32,623,000.00	32,623,000.00	8,761,908.61	33,750,120.59	103.5%	- 1,127,120.59
71071	SOCIAL EXCLUSION N.E.C.	32,623,000.00	32,623,000.00	8,761,908.61	33,750,120.59	103.5%	- 1,127,120.59
7109	SOCIAL PROTECTION N.E.C.	88,280,000.00	88,280,000.00	-	5,391,971.53	6.1%	82,888,028.47
71091	SOCIAL PROTECTION N.E.C.	88,280,000.00	88,280,000.00	-	5,391,971.53	6.1%	82,888,028.47

Table 12: Overhead Expenditure by Function

Borno State Government Budget Performance Report 2024 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	67,464,856,000.00	71,151,242,700.00	9,508,347,749.77	30,097,307,563.10	42.3%	41,053,935,136.90
701	GENERAL PUBLIC SERVICES	33,662,947,000.00	36,372,947,000.00	5,767,648,886.92	19,068,180,462.55	52.4%	17,304,766,537.45
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	26,437,832,000.00	29,137,832,000.00	5,154,969,900.00	17,398,988,579.34	59.7%	11,738,843,420.66
70111	EXECUTIVE AND LEGISLATIVE ORGANS	21,486,330,000.00	24,186,330,000.00	4,848,969,900.00	15,828,134,097.97	65.4%	8,358,195,902.03
70112	FINANCIAL AND FISCAL AFFAIRS	4,951,502,000.00	4,951,502,000.00	306,000,000.00	1,570,854,481.37	31.7%	3,380,647,518.63
7013	GENERAL SERVICES	6,060,035,000.00	6,070,035,000.00	612,678,986.92	1,445,220,401.01	23.8%	4,624,814,598.99
70131	GENERAL PERSONNEL SERVICES	813,623,000.00	823,623,000.00	22,000,000.00	126,746,884.03	15.4%	696,876,115.97
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,276,452,000.00	1,276,452,000.00	119,746,809.00	156,701,671.03	12.3%	1,119,750,328.97
70133	OTHER GENERAL SERVICES	3,969,960,000.00	3,969,960,000.00	470,932,177.92	1,161,771,845.95	29.3%	2,808,188,154.05
7016	GENERAL PUBLIC SERVICES N.E.C.	1,165,080,000.00	1,165,080,000.00	-	223,971,482.20	19.2%	941,108,517.80
70161	GENERAL PUBLIC SERVICES N.E.C.	1,165,080,000.00	1,165,080,000.00	-	223,971,482.20	19.2%	941,108,517.80
703	PUBLIC ORDER AND SAFETY	3,304,221,000.00	3,304,221,000.00	25,088,000.00	135,195,095.82	4.1%	3,169,025,904.18
7033	LAW COURTS	1,674,721,000.00	1,674,721,000.00	25,088,000.00	135,195,095.82	8.1%	1,539,525,904.18
70331	LAW COURTS	1,674,721,000.00	1,674,721,000.00	25,088,000.00	135,195,095.82	8.1%	1,539,525,904.18
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,629,500,000.00	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	1,629,500,000.00	-	-	0.0%	1,629,500,000.00
704	ECONOMIC AFFAIRS	3,348,467,100.00	3,557,617,100.00	731,830,000.00	2,318,421,829.14	65.2%	1,239,195,270.86
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	186,139,000.00	345,289,000.00	2,260,000.00	196,037,933.07	56.8%	149,251,066.93
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	186,139,000.00	345,289,000.00	2,260,000.00	196,037,933.07	56.8%	149,251,066.93
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	118,471,000.00	168,471,000.00	-	41,412,434.95	24.6%	127,058,565.05
70421	AGRICULTURE	117,271,000.00	167,271,000.00	-	41,011,335.52	24.5%	126,259,664.48
70422	FORESTRY	1,200,000.00	1,200,000.00	-	401,099.43	33.4%	798,900.57
7043	FUEL AND ENERGY	12,000,000.00	12,000,000.00	-	1,102,000.12	9.2%	10,897,999.88
70435	ELECTRICITY	12,000,000.00	12,000,000.00	-	1,102,000.12	9.2%	10,897,999.88
7044	MINING, MANUFACTURING, AND CONSTRUCTION	600,000.00	600,000.00	-	150,401.00	25.1%	449,599.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	600,000.00	600,000.00	-	150,401.00	25.1%	449,599.00
7045	TRANSPORT	2,939,672,100.00	2,939,672,100.00	729,570,000.00	2,079,714,293.50	70.7%	859,957,806.50
70451	ROAD TRANSPORT	2,939,672,100.00	2,939,672,100.00	729,570,000.00	2,079,714,293.50	70.7%	859,957,806.50
7047	OTHER INDUSTRIES	91,585,000.00	91,585,000.00	-	4,766.50	0.0%	91,580,233.50
70472	HOTELS AND RESTUARANTS	9,035,000.00	9,035,000.00	-	-	0.0%	9,035,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	82,550,000.00	82,550,000.00	-	4,766.50	0.0%	82,545,233.50
705	ENVIRONMENTAL PROTECTION	475,965,000.00	535,965,000.00	5,243,000.00	148,290,967.47	27.7%	387,674,032.53
7056	ENVIRONMENTAL PROTECTION N.E.C.	475,965,000.00	535,965,000.00	5,243,000.00	148,290,967.47	27.7%	387,674,032.53
70561	ENVIRONMENTAL PROTECTION N.E.C.	475,965,000.00	535,965,000.00	5,243,000.00	148,290,967.47	27.7%	387,674,032.53
706	HOUSING AND COMMUNITY AMMENITIES	9,765,280,900.00	9,765,280,900.00	1,148,008,800.50	1,805,886,571.27	18.5%	7,959,394,328.73
7061	HOUSING DEVELOPMENT	356,247,000.00	356,247,000.00	18,000,900.00	104,685,673.69	29.4%	251,561,326.31
70611	HOUSING DEVELOPMENT	356,247,000.00	356,247,000.00	18,000,900.00	104,685,673.69	29.4%	251,561,326.31
7062	COMMUNITY DEVELOPMENT	7,221,756,900.00	7,221,756,900.00	6,107,900.50	22,079,099.83	0.3%	7,199,677,800.17
70621	COMMUNITY DEVELOPMENT	7,221,756,900.00	7,221,756,900.00	6,107,900.50	22,079,099.83	0.3%	7,199,677,800.17
7063	WATER SUPPLY	2,187,277,000.00	2,187,277,000.00	1,123,900,000.00	1,679,121,797.75	76.8%	508,155,202.25
70631	WATER SUPPLY	2,187,277,000.00	2,187,277,000.00	1,123,900,000.00	1,679,121,797.75	76.8%	508,155,202.25
707	HEALTH	2,038,056,000.00	2,038,056,000.00	102,566,700.00	512,545,672.88	25.1%	1,525,510,327.12
7073	HOSPITAL SERVICES	866,512,000.00	866,512,000.00	102,566,700.00	323,804,203.26	37.4%	542,707,796.74
70731	GENERAL HOSPITAL SERVICES	842,500,000.00	842,500,000.00	102,566,700.00	323,804,203.26	38.4%	518,695,796.74
70732	SPECIALIZED HOSPITAL SERVICES	24,012,000.00	24,012,000.00	-	-	0.0%	24,012,000.00
7074	PUBLIC HEALTH SERVICES	610,244,000.00	610,244,000.00	-	3,908,160.00	0.6%	606,335,840.00
70741	PUBLIC HEALTH SERVICES	610,244,000.00	610,244,000.00	-	3,908,160.00	0.6%	606,335,840.00
7076	HEALTH N.E.C.	561,300,000.00	561,300,000.00	-	184,833,309.62	32.9%	376,466,690.38
70761	HEALTH N.E.C.	561,300,000.00	561,300,000.00	-	184,833,309.62	32.9%	376,466,690.38
708	RECREATION, CULTURE AND RELIGION	8,720,828,000.00	8,720,828,000.00	1,164,716,940.00	2,770,354,306.60	31.8%	5,950,473,693.40
7081	RECREATIONAL AND SPORTING SERVICES	702,428,000.00	702,428,000.00	190,800,440.00	397,810,699.00	56.6%	304,617,301.00
70811	RECREATIONAL AND SPORTING SERVICES	702,428,000.00	702,428,000.00	190,800,440.00	397,810,699.00	56.6%	304,617,301.00

Borno State Government Budget Performance Report 2024 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
7082	CULTURAL SERVICES	600,000.00	600,000.00	-	207,069.25	34.5%	392,930.75
70821	CULTURAL SERVICES	600,000.00	600,000.00	-	207,069.25	34.5%	392,930.75
7083	BROADCASTING AND PUBLISHING SERVICES	5,451,790,000.00	5,451,790,000.00	762,300,000.00	1,093,508,060.72	20.1%	4,358,281,939.28
70831	BROADCASTING AND PUBLISHING SERVICES	5,451,790,000.00	5,451,790,000.00	762,300,000.00	1,093,508,060.72	20.1%	4,358,281,939.28
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,565,410,000.00	2,565,410,000.00	211,616,500.00	1,278,828,477.63	49.8%	1,286,581,522.37
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,565,410,000.00	2,565,410,000.00	211,616,500.00	1,278,828,477.63	49.8%	1,286,581,522.37
7085	R & D RECREATION, CULTURE AND RELIGION	600,000.00	600,000.00	-	-	0.0%	600,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	600,000.00	600,000.00	-	-	0.0%	600,000.00
709	EDUCATION	3,773,548,000.00	4,088,091,700.00	503,887,011.00	1,723,919,792.85	42.2%	2,364,171,907.15
7091	PRE-PRIMARY AND PRIMARY EDUCATION	39,186,000.00	39,186,000.00	-	21,928,247.68	56.0%	17,257,752.32
70912	PRIMARY EDUCATION	39,186,000.00	39,186,000.00	-	21,928,247.68	56.0%	17,257,752.32
7092	SECONDARY EDUCATION	32,159,000.00	177,159,000.00	-	162,671,706.22	91.8%	14,487,293.78
70922	UPPER-SECONDARY EDUCATION	32,159,000.00	177,159,000.00	-	162,671,706.22	91.8%	14,487,293.78
7094	TERTIARY EDUCATION	1,501,536,000.00	1,521,079,700.00	80,187,011.00	349,371,945.42	23.0%	1,171,707,754.58
70941	FIRST STAGE OF TERTIARY EDUCATION	380,867,000.00	400,410,700.00	-	133,966,735.65	33.5%	266,443,964.35
70942	SECOND STAGE OF TERTIARY EDUCATION	1,120,669,000.00	1,120,669,000.00	80,187,011.00	215,405,209.77	19.2%	905,263,790.23
7095	EDUCATION NOT DEFINABLE BY LEVEL	31,765,000.00	31,765,000.00	-	3,778,930.98	11.9%	27,986,069.02
70951	EDUCATION NOT DEFINABLE BY LEVEL	31,765,000.00	31,765,000.00	-	3,778,930.98	11.9%	27,986,069.02
7097	R & D EDUCATION	4,551,000.00	4,551,000.00	-	744,400.00	16.4%	3,806,600.00
70971	R & D EDUCATION	4,551,000.00	4,551,000.00	-	744,400.00	16.4%	3,806,600.00
7098	EDUCATION N.E.C.	2,164,351,000.00	2,314,351,000.00	423,700,000.00	1,185,424,562.55	51.2%	1,128,926,437.45
70981	EDUCATION N.E.C	2,164,351,000.00	2,314,351,000.00	423,700,000.00	1,185,424,562.55	51.2%	1,128,926,437.45
710	SOCIAL PROTECTION	2,375,543,000.00	2,768,236,000.00	59,358,411.35	1,614,512,864.52	58.3%	1,153,723,135.48
7102	OLD AGE	45,418,000.00	45,418,000.00	-	800,207.50	1.8%	44,617,792.50
71021	OLD AGE	45,418,000.00	45,418,000.00	-	800,207.50	1.8%	44,617,792.50
7104	FAMILY AND CHILDREN	561,441,000.00	561,441,000.00	52,357,000.00	85,358,356.25	15.2%	476,082,643.75
71041	FAMILY AND CHILDREN	561,441,000.00	561,441,000.00	52,357,000.00	85,358,356.25	15.2%	476,082,643.75
7109	SOCIAL PROTECTION N.E.C.	1,768,684,000.00	2,161,377,000.00	7,001,411.35	1,528,354,300.77	70.7%	633,022,699.23
71091	SOCIAL PROTECTION N.E.C.	1,768,684,000.00	2,161,377,000.00	7,001,411.35	1,528,354,300.77	70.7%	633,022,699.23

Table 13: Capital Expenditure by Function

Borno State Government Budget Performance Report 2024 Q3 - Capital Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	208,371,260,000.00	213,928,777,300.00	30,224,167,757.00	78,271,287,568.94	36.6%	135,657,489,731.06
701	GENERAL PUBLIC SERVICES	21,369,583,000.00	20,619,583,000.00	3,396,818,000.00	6,989,225,963.45	33.9%	13,630,357,036.55
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	14,190,753,000.00	13,440,753,000.00	3,114,800,000.00	6,332,673,076.70	47.1%	7,108,079,923.30
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,021,400,000.00	4,271,400,000.00	-	316,523,733.24	7.4%	3,954,876,266.76
70112	FINANCIAL AND FISCAL AFFAIRS	9,169,353,000.00	9,169,353,000.00	3,114,800,000.00	6,016,149,343.46	65.6%	3,153,203,656.54
7013	GENERAL SERVICES	6,646,920,000.00	6,646,920,000.00	282,018,000.00	654,849,886.75	9.9%	5,992,070,113.25
70131	GENERAL PERSONNEL SERVICES	173,550,000.00	173,550,000.00	-	1,150,000.00	0.7%	172,400,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,572,575,000.00	1,572,575,000.00	-	-	0.0%	1,572,575,000.00
70133	OTHER GENERAL SERVICES	4,900,795,000.00	4,900,795,000.00	282,018,000.00	653,699,886.75	13.3%	4,247,095,113.25
7016	GENERAL PUBLIC SERVICES N.E.C.	531,910,000.00	531,910,000.00	-	1,703,000.00	0.3%	530,207,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	531,910,000.00	531,910,000.00	-	1,703,000.00	0.3%	530,207,000.00
703	PUBLIC ORDER AND SAFETY	2,790,548,000.00	2,790,548,000.00	25,000,000.00	483,892,600.00	17.3%	2,306,655,400.00
7033	LAW COURTS	888,548,000.00	888,548,000.00	25,000,000.00	70,000,000.00	7.9%	818,548,000.00
70331	LAW COURTS	888,548,000.00	888,548,000.00	25,000,000.00	70,000,000.00	7.9%	818,548,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,902,000,000.00	1,902,000,000.00	-	413,892,600.00	21.8%	1,488,107,400.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,902,000,000.00	1,902,000,000.00	-	413,892,600.00	21.8%	1,488,107,400.00
704	ECONOMIC AFFAIRS	88,047,739,000.00	91,047,739,000.00	14,346,306,000.00	37,826,883,215.91	41.5%	53,220,855,784.09
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	3,362,386,000.00	3,362,386,000.00	70,000,000.00	534,537,141.18	15.9%	2,827,848,858.82
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	3,362,386,000.00	3,362,386,000.00	70,000,000.00	534,537,141.18	15.9%	2,827,848,858.82
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	11,351,500,000.00	11,351,500,000.00	4,390,500,000.00	4,491,737,997.22	39.6%	6,859,762,002.78
70421	AGRICULTURE	11,311,500,000.00	11,311,500,000.00	4,390,500,000.00	4,491,737,997.22	39.7%	6,819,762,002.78
70422	FORESTRY	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7043	FUEL AND ENERGY	1,176,634,000.00	1,176,634,000.00	-	700,686,547.51	59.6%	475,947,452.49
70435	ELECTRICITY	1,176,634,000.00	1,176,634,000.00	-	700,686,547.51	59.6%	475,947,452.49
7044	MINING, MANUFACTURING, AND CONSTRUCTION	25,031,197,000.00	25,031,197,000.00	3,220,800,000.00	8,219,120,946.70	32.8%	16,812,076,053.30
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
70443	CONSTRUCTION	25,028,197,000.00	25,028,197,000.00	3,220,800,000.00	8,219,120,946.70	32.8%	16,809,076,053.30
7045	TRANSPORT	46,848,070,000.00	49,848,070,000.00	6,665,006,000.00	23,880,800,583.30	47.9%	25,967,269,416.70
70451	ROAD TRANSPORT	46,848,070,000.00	49,848,070,000.00	6,665,006,000.00	23,880,800,583.30	47.9%	25,967,269,416.70
7047	OTHER INDUSTRIES	277,952,000.00	277,952,000.00	-	-	0.0%	277,952,000.00
70472	HOTELS AND RESTUARANTS	30,802,000.00	30,802,000.00	-	-	0.0%	30,802,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	247,150,000.00	247,150,000.00	-	-	0.0%	247,150,000.00
705	ENVIRONMENTAL PROTECTION	3,998,021,000.00	3,998,021,000.00	1,791,000,800.00	1,959,316,167.75	49.0%	2,038,704,832.25
7051	WASTE MANAGEMENT	110,172,000.00	110,172,000.00	-	-	0.0%	110,172,000.00
70511	WASTE MANAGEMENT	110,172,000.00	110,172,000.00	-	-	0.0%	110,172,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	3,887,849,000.00	3,887,849,000.00	1,791,000,800.00	1,959,316,167.75	50.4%	1,928,532,832.25
70561	ENVIRONMENTAL PROTECTION N.E.C.	3,887,849,000.00	3,887,849,000.00	1,791,000,800.00	1,959,316,167.75	50.4%	1,928,532,832.25
706	HOUSING AND COMMUNITY AMMENITIES	11,264,860,000.00	11,264,860,000.00	406,700,800.00	3,048,814,546.05	27.1%	8,216,045,453.95
7061	HOUSING DEVELOPMENT	2,891,500,000.00	2,891,500,000.00	50,000,000.00	1,400,000,000.00	48.4%	1,491,500,000.00
70611	HOUSING DEVELOPMENT	2,891,500,000.00	2,891,500,000.00	50,000,000.00	1,400,000,000.00	48.4%	1,491,500,000.00
7062	COMMUNITY DEVELOPMENT	1,325,155,000.00	1,325,155,000.00	-	-	0.0%	1,325,155,000.00
70621	COMMUNITY DEVELOPMENT	1,325,155,000.00	1,325,155,000.00	-	-	0.0%	1,325,155,000.00
7063	WATER SUPPLY	7,048,205,000.00	7,048,205,000.00	356,700,800.00	1,648,814,546.05	23.4%	5,399,390,453.95
70631	WATER SUPPLY	7,048,205,000.00	7,048,205,000.00	356,700,800.00	1,648,814,546.05	23.4%	5,399,390,453.95
707	HEALTH	36,355,246,000.00	35,195,098,300.00	2,500,000,557.00	8,422,870,468.19	23.9%	26,772,227,831.81
7073	HOSPITAL SERVICES	25,130,992,000.00	23,970,844,300.00	-	845,235,000.00	3.5%	23,125,609,300.00
70731	GENERAL HOSPITAL SERVICES	754,250,000.00	754,250,000.00	-	-	0.0%	754,250,000.00
70732	SPECIALIZED HOSPITAL SERVICES	24,376,742,000.00	23,216,594,300.00	-	845,235,000.00	3.6%	22,371,359,300.00

Borno State Government Budget Performance Report 2024 Q3 - Capital Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
7074	PUBLIC HEALTH SERVICES	2,633,554,000.00	2,633,554,000.00	-	220,859,566.11	8.4%	2,412,694,433.89
70741	PUBLIC HEALTH SERVICES	2,633,554,000.00	2,633,554,000.00	-	220,859,566.11	8.4%	2,412,694,433.89
7076	HEALTH N.E.C.	8,590,700,000.00	8,590,700,000.00	2,500,000,557.00	7,356,775,902.08	85.6%	1,233,924,097.92
70761	HEALTH N.E.C.	8,590,700,000.00	8,590,700,000.00	2,500,000,557.00	7,356,775,902.08	85.6%	1,233,924,097.92
708	RECREATION, CULTURE AND RELIGION	11,367,885,000.00	11,367,885,000.00	1,556,700,000.00	7,690,667,768.70	67.7%	3,677,217,231.30
7081	RECREATIONAL AND SPORTING SERVICES	3,795,078,000.00	3,795,078,000.00	388,000,000.00	3,469,279,780.00	91.4%	325,798,220.00
70811	RECREATIONAL AND SPORTING SERVICES	3,795,078,000.00	3,795,078,000.00	388,000,000.00	3,469,279,780.00	91.4%	325,798,220.00
7083	BROADCASTING AND PUBLISHING SERVICES	3,482,030,000.00	3,482,030,000.00	668,700,000.00	1,469,384,735.70	42.2%	2,012,645,264.30
70831	BROADCASTING AND PUBLISHING SERVICES	3,482,030,000.00	3,482,030,000.00	668,700,000.00	1,469,384,735.70	42.2%	2,012,645,264.30
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,087,377,000.00	4,087,377,000.00	500,000,000.00	2,752,003,253.00	67.3%	1,335,373,747.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	4,087,377,000.00	4,087,377,000.00	500,000,000.00	2,752,003,253.00	67.3%	1,335,373,747.00
7085	R & D RECREATION, CULTURE AND RELIGION	3,400,000.00	3,400,000.00	-	-	0.0%	3,400,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	3,400,000.00	3,400,000.00	-	-	0.0%	3,400,000.00
709	EDUCATION	26,562,500,000.00	31,030,165,000.00	3,571,191,600.00	6,731,906,495.89	21.7%	24,298,258,504.11
7091	PRE-PRIMARY AND PRIMARY EDUCATION	5,795,613,000.00	5,795,613,000.00	-	-	0.0%	5,795,613,000.00
70912	PRIMARY EDUCATION	5,795,613,000.00	5,795,613,000.00	-	-	0.0%	5,795,613,000.00
7092	SECONDARY EDUCATION	672,000,000.00	672,000,000.00	-	-	0.0%	672,000,000.00
70922	UPPER-SECONDARY EDUCATION	672,000,000.00	672,000,000.00	-	-	0.0%	672,000,000.00
7094	TERTIARY EDUCATION	7,793,362,000.00	12,261,027,000.00	-	215,948,444.60	1.8%	12,045,078,555.40
70941	FIRST STAGE OF TERTIARY EDUCATION	2,362,587,000.00	2,362,587,000.00	-	33,384,400.00	1.4%	2,329,202,600.00
70942	SECOND STAGE OF TERTIARY EDUCATION	5,430,775,000.00	9,898,440,000.00	-	182,564,044.60	1.8%	9,715,875,955.40
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,231,773,000.00	1,231,773,000.00	-	23,691,415.00	1.9%	1,208,081,585.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,231,773,000.00	1,231,773,000.00	-	23,691,415.00	1.9%	1,208,081,585.00
7097	R & D EDUCATION	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
70971	R & D EDUCATION	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7098	EDUCATION N.E.C.	11,029,752,000.00	11,029,752,000.00	3,571,191,600.00	6,492,266,636.29	58.9%	4,537,485,363.71
70981	EDUCATION N.E.C	11,029,752,000.00	11,029,752,000.00	3,571,191,600.00	6,492,266,636.29	58.9%	4,537,485,363.71
710	SOCIAL PROTECTION	6,614,878,000.00	6,614,878,000.00	2,630,450,000.00	5,117,710,343.00	77.4%	1,497,167,657.00
7102	OLD AGE	126,750,000.00	126,750,000.00	-	-	0.0%	126,750,000.00
71021	OLD AGE	126,750,000.00	126,750,000.00	-	-	0.0%	126,750,000.00
7104	FAMILY AND CHILDREN	4,219,267,000.00	4,219,267,000.00	1,030,450,000.00	3,511,735,343.00	83.2%	707,531,657.00
71041	FAMILY AND CHILDREN	4,219,267,000.00	4,219,267,000.00	1,030,450,000.00	3,511,735,343.00	83.2%	707,531,657.00
7105	UNEMPLOYMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
71051	UNEMPLOYMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7109	SOCIAL PROTECTION N.E.C.	2,168,861,000.00	2,168,861,000.00	1,600,000,000.00	1,605,975,000.00	74.0%	562,886,000.00
71091	SOCIAL PROTECTION N.E.C.	2,168,861,000.00	2,168,861,000.00	1,600,000,000.00	1,605,975,000.00	74.0%	562,886,000.00

Table 14: Other Expenditure by Function

Borno State Government Budget Performance Report 2024 Q3 - Other Expenditure by Functional Classification

Code	Function	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	32,609,151,000.00	22,618,301,000.00	3,156,714,282.97	10,275,561,863.12	45.4%	12,342,739,136.88
701	GENERAL PUBLIC SERVICES	32,484,391,000.00	22,493,541,000.00	3,156,714,282.97	10,274,111,863.12	45.7%	12,219,429,136.88
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	2,915,400,000.00	2,915,400,000.00	-	193,153,756.68	6.6%	2,722,246,243.32
70111	EXECUTIVE AND LEGISLATIVE ORGANS	915,000,000.00	915,000,000.00	-	193,153,756.68	21.1%	721,846,243.32
70112	FINANCIAL AND FISCAL AFFAIRS	2,000,400,000.00	2,000,400,000.00	-	-	0.0%	2,000,400,000.00
7013	GENERAL SERVICES	10,500,000,000.00	659,150,000.00	-	-	0.0%	659,150,000.00
70133	OTHER GENERAL SERVICES	10,500,000,000.00	659,150,000.00	-	-	0.0%	659,150,000.00
7017	PUBLIC DEBT TRANSACTIONS	18,453,991,000.00	18,453,991,000.00	3,156,714,282.97	10,080,958,106.44	54.6%	8,373,032,893.56
70171	PUBLIC DEBT TRANSACTIONS	18,453,991,000.00	18,453,991,000.00	3,156,714,282.97	10,080,958,106.44	54.6%	8,373,032,893.56
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	615,000,000.00	465,000,000.00	-	-	0.0%	465,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	615,000,000.00	465,000,000.00	-	-	0.0%	465,000,000.00
704	ECONOMIC AFFAIRS	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
7045	TRANSPORT	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
70451	ROAD TRANSPORT	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
706	HOUSING AND COMMUNITY AMMENITIES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7063	WATER SUPPLY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
70631	WATER SUPPLY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
709	EDUCATION	6,260,000.00	6,260,000.00	-	1,450,000.00	23.2%	4,810,000.00
7094	TERTIARY EDUCATION	6,260,000.00	6,260,000.00	-	1,450,000.00	23.2%	4,810,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	6,250,000.00	6,250,000.00	-	1,450,000.00	23.2%	4,800,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	10,000.00	10,000.00	-	-	0.0%	10,000.00
710	SOCIAL PROTECTION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7109	SOCIAL PROTECTION N.E.C.	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
71091	SOCIAL PROTECTION N.E.C.	10,000,000.00	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 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	358,732,146,000.00	358,732,146,000.00	51,128,423,415.95	144,793,675,995.59	40.4%	213,938,470,004.41
01	Agriculture	13,101,976,000.00	13,151,976,000.00	4,510,740,739.35	5,304,281,521.31	40.3%	7,847,694,478.69
0101	Effective governance of the Agriculture Sector	2,576,477,000.00	2,626,477,000.00	120,240,739.35	487,721,905.69	18.6%	2,138,755,094.31
0102	Development of the livestock value chain	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
0103	Enhancement of food production and productivity	6,680,539,000.00	6,680,539,000.00	3,630,000,000.00	3,998,450,845.49	59.9%	2,682,088,154.51
0104	Reduction of post-harvest losses	1,540,000,000.00	1,540,000,000.00	760,500,000.00	811,450,000.00	52.7%	728,550,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	573,745,000.00	573,745,000.00	-	3,066,419.63	0.5%	570,678,580.37
0107	Promotion of enabling environment for increased agricultural development	1,431,215,000.00	1,431,215,000.00	-	3,592,350.50	0.3%	1,427,622,649.50
02	Societal Re-orientation	17,611,402,900.00	17,611,402,900.00	877,195,989.01	4,301,231,510.06	24.4%	13,310,171,389.94
0210	Societal Re-orientation - General	17,611,402,900.00	17,611,402,900.00	877,195,989.01	4,301,231,510.06	24.4%	13,310,171,389.94
03	Poverty Alleviation	4,471,079,000.00	4,471,079,000.00	578,800,440.00	3,866,790,951.25	86.5%	604,288,048.75
0310	Poverty Alleviation - General	4,471,079,000.00	4,471,079,000.00	578,800,440.00	3,866,790,951.25	86.5%	604,288,048.75
04	Health	51,483,525,000.00	50,342,921,000.00	4,052,046,630.19	13,359,296,853.15	26.5%	36,983,624,146.85
0401	Effective governance of the health system	17,258,476,000.00	16,258,476,000.00	2,682,046,073.19	5,978,996,140.24	36.8%	10,279,479,859.76
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,678,489,000.00	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	111,313,700.00	-	83,522,084.72	75.0%	27,791,615.28
0405	Provision of adequate and modern health infrastructure for health services delivery	29,227,319,000.00	30,467,171,300.00	1,370,000,557.00	7,072,010,902.08	23.2%	23,395,160,397.92
0407	Evidence generation and utilisation	1,801,250,000.00	401,250,000.00	-	8,343,418.61	2.1%	392,906,581.39
0408	Institution and maintenance of a responsive public health emergency preparedness system	1,150,000,000.00	1,150,000,000.00	-	212,516,147.50	18.5%	937,483,852.50
0409	Provision of universal health coverage and financial risk protection for citizens	276,221,000.00	276,221,000.00	-	3,908,160.00	1.4%	272,312,840.00
05	Education	40,937,923,000.00	45,704,588,000.00	6,009,318,444.97	14,111,307,455.18	30.9%	31,593,280,544.82
0501	Effective governance of the education system	25,877,545,000.00	30,644,210,000.00	2,978,126,844.97	9,040,765,033.61	29.5%	21,603,444,966.39
0502	Increase in access, retention, and completion rate at all levels	200,500,000.00	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	1,296,867,000.00	-	164,226,995.70	12.7%	1,132,640,004.30
0504	Improved quality of teaching and learning outcomes	1,041,472,000.00	1,091,472,000.00	-	240,627,398.84	22.0%	850,844,601.16
0505	Adequate infrastructure at all levels	12,095,259,000.00	12,095,259,000.00	3,031,191,600.00	4,656,946,027.03	38.5%	7,438,312,972.97
0506	Improved education information management system (EIMS)	426,280,000.00	376,280,000.00	-	8,742,000.00	2.3%	367,538,000.00
06	Housing and Urban Development	50,333,212,000.00	50,333,212,000.00	5,545,427,057.54	21,928,729,337.35	43.6%	28,404,482,662.65
0610	Housing and Urban Development - General	50,333,212,000.00	50,333,212,000.00	5,545,427,057.54	21,928,729,337.35	43.6%	28,404,482,662.65
07	Gender	4,887,296,000.00	4,887,296,000.00	1,094,451,862.47	3,637,889,090.19	74.4%	1,249,406,909.81
0710	Gender - General	4,887,296,000.00	4,887,296,000.00	1,094,451,862.47	3,637,889,090.19	74.4%	1,249,406,909.81
08	Youth	1,126,371,000.00	1,126,371,000.00	49,708,324.62	279,427,442.31	24.8%	846,943,557.69
0810	Youth - General	1,126,371,000.00	1,126,371,000.00	49,708,324.62	279,427,442.31	24.8%	846,943,557.69
09	Environmental Improvement	5,343,016,000.00	5,403,016,000.00	1,908,100,371.74	2,678,555,328.85	49.6%	2,724,460,671.15
0910	Environmental Improvement - General	5,343,016,000.00	5,403,016,000.00	1,908,100,371.74	2,678,555,328.85	49.6%	2,724,460,671.15
10	Water Resources and Rural Development	9,825,282,000.00	9,825,282,000.00	1,576,496,404.93	3,634,657,546.61	37.0%	6,190,624,453.39
1010	Water Resources and Rural Deve - General	9,825,282,000.00	9,825,282,000.00	1,576,496,404.93	3,634,657,546.61	37.0%	6,190,624,453.39
11	Information Communication and Technology	811,099,000.00	811,099,000.00	103,411,215.66	367,371,933.35	45.3%	443,727,066.65
1110	Information Communication and Technology - General	811,099,000.00	811,099,000.00	103,411,215.66	367,371,933.35	45.3%	443,727,066.65
12	Growing the Private Sector	4,086,125,000.00	4,245,275,000.00	171,036,976.16	1,054,748,786.67	24.8%	3,190,526,213.33
1210	Growing the Private Sector - General	4,086,125,000.00	4,245,275,000.00	171,036,976.16	1,054,748,786.67	24.8%	3,190,526,213.33
13	Reform of Government and Governance	148,630,087,000.00	141,734,876,000.00	22,616,706,455.06	63,521,767,011.15	44.8%	78,213,108,988.85
1310	Reform of Government and Governance - General	148,630,087,000.00	141,734,876,000.00	22,616,706,455.06	63,521,767,011.15	44.8%	78,213,108,988.85
15	Rail	6,056,872,100.00	9,056,872,100.00	2,032,683,786.38	6,740,530,034.82	74.4%	2,316,342,065.18
1510	Rail - General	6,056,872,100.00	9,056,872,100.00	2,032,683,786.38	6,740,530,034.82	74.4%	2,316,342,065.18
16	Water Ways	26,880,000.00	26,880,000.00	2,298,717.87	7,091,193.34	26.4%	19,788,806.66
1610	Water Ways - General	26,880,000.00	26,880,000.00	2,298,717.87	7,091,193.34	26.4%	19,788,806.66

Table 16: Personnel Expenditure by Programme

Borno State Government Budget Performance Report 2024 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	50,286,879,000.00	51,033,825,000.00	8,239,193,626.21	26,149,519,000.43	51.2%	24,884,305,999.57
01	Agriculture	1,078,077,000.00	1,078,077,000.00	120,240,739.35	453,817,159.32	42.1%	624,259,840.68
0101	Effective governance of the Agriculture Sector	1,078,077,000.00	1,078,077,000.00	120,240,739.35	453,817,159.32	42.1%	624,259,840.68
02	Societal Re-orientation	193,744,000.00	193,744,000.00	39,724,779.51	96,650,797.32	49.9%	97,093,202.68
0210	Societal Re-orientation - General	193,744,000.00	193,744,000.00	39,724,779.51	96,650,797.32	49.9%	97,093,202.68
04	Health	12,996,381,000.00	12,996,381,000.00	1,449,479,373.19	4,340,358,627.36	33.4%	8,656,022,372.64
0401	Effective governance of the health system	12,996,381,000.00	12,996,381,000.00	1,449,479,373.19	4,340,358,627.36	33.4%	8,656,022,372.64
05	Education	10,226,513,000.00	10,230,513,000.00	1,934,239,833.97	5,737,133,251.16	56.1%	4,493,379,748.84
0501	Effective governance of the education system	10,226,513,000.00	10,230,513,000.00	1,934,239,833.97	5,737,133,251.16	56.1%	4,493,379,748.84
06	Housing and Urban Development	684,975,000.00	684,975,000.00	113,426,157.54	388,784,431.13	56.8%	296,190,568.87
0610	Housing and Urban Development - General	684,975,000.00	684,975,000.00	113,426,157.54	388,784,431.13	56.8%	296,190,568.87
07	Gender	106,588,000.00	106,588,000.00	11,644,862.47	40,795,390.94	38.3%	65,792,609.06
0710	Gender - General	106,588,000.00	106,588,000.00	11,644,862.47	40,795,390.94	38.3%	65,792,609.06
08	Youth	644,844,000.00	644,844,000.00	49,708,324.62	260,870,292.40	40.5%	383,973,707.60
0810	Youth - General	644,844,000.00	644,844,000.00	49,708,324.62	260,870,292.40	40.5%	383,973,707.60
09	Environmental Improvement	927,830,000.00	927,830,000.00	111,856,571.74	570,547,094.20	61.5%	357,282,905.80
0910	Environmental Improvement - General	927,830,000.00	927,830,000.00	111,856,571.74	570,547,094.20	61.5%	357,282,905.80
10	Water Resources and Rural Development	389,800,000.00	389,800,000.00	95,895,604.93	306,721,202.81	78.7%	83,078,797.19
1010	Water Resources and Rural Deve - General	389,800,000.00	389,800,000.00	95,895,604.93	306,721,202.81	78.7%	83,078,797.19
11	Information Communication and Technology	518,099,000.00	518,099,000.00	103,411,215.66	333,679,393.99	64.4%	184,419,606.01
1110	Information Communication and Technology - General	518,099,000.00	518,099,000.00	103,411,215.66	333,679,393.99	64.4%	184,419,606.01
12	Growing the Private Sector	634,195,000.00	634,195,000.00	98,776,976.16	324,165,311.42	51.1%	310,029,688.58
1210	Growing the Private Sector - General	634,195,000.00	634,195,000.00	98,776,976.16	324,165,311.42	51.1%	310,029,688.58
13	Reform of Government and Governance	21,833,953,000.00	22,576,899,000.00	4,106,382,682.82	13,259,274,273.86	58.7%	9,317,624,726.14
1310	Reform of Government and Governance - General	21,833,953,000.00	22,576,899,000.00	4,106,382,682.82	13,259,274,273.86	58.7%	9,317,624,726.14
15	Rail	38,000,000.00	38,000,000.00	2,107,786.38	29,630,581.18	78.0%	8,369,418.82
1510	Rail - General	38,000,000.00	38,000,000.00	2,107,786.38	29,630,581.18	78.0%	8,369,418.82
16	Water Ways	13,880,000.00	13,880,000.00	2,298,717.87	7,091,193.34	51.1%	6,788,806.66
1610	Water Ways - General	13,880,000.00	13,880,000.00	2,298,717.87	7,091,193.34	51.1%	6,788,806.66

Table 17: Overhead Expenditure by Programme

Borno State Government Budget Performance Report 2024 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	67,464,856,000.00	71,151,242,700.00	9,508,347,749.77	30,097,307,563.10	42.3%	41,053,935,136.90
01	Agriculture	117,271,000.00	167,271,000.00	-	41,011,335.52	24.5%	126,259,664.48
0101	Effective governance of the Agriculture Sector	60,500,000.00	110,500,000.00	-	33,904,746.37	30.7%	76,595,253.63
0103	Enhancement of food production and productivity	3,039,000.00	3,039,000.00	-	447,819.02	14.7%	2,591,180.98
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	45,467,000.00	45,467,000.00	-	3,066,419.63	6.7%	42,400,580.37
0107	Promotion of enabling environment for increased agricultural development	8,265,000.00	8,265,000.00	-	3,592,350.50	43.5%	4,672,649.50
02	Societal Re-orientation	11,028,196,900.00	11,028,196,900.00	337,471,209.50	1,447,127,459.74	13.1%	9,581,069,440.26
0210	Societal Re-orientation - General	11,028,196,900.00	11,028,196,900.00	337,471,209.50	1,447,127,459.74	13.1%	9,581,069,440.26
03	Poverty Alleviation	699,866,000.00	699,866,000.00	190,800,440.00	397,511,171.25	56.8%	302,354,828.75
0310	Poverty Alleviation - General	699,866,000.00	699,866,000.00	190,800,440.00	397,511,171.25	56.8%	302,354,828.75
04	Health	2,129,826,000.00	2,149,369,700.00	102,566,700.00	596,067,757.60	27.7%	1,553,301,942.40
0401	Effective governance of the health system	1,406,323,000.00	1,406,323,000.00	102,566,700.00	508,637,512.88	36.2%	897,685,487.12
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	555,512,000.00	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	111,313,700.00	-	83,522,084.72	75.0%	27,791,615.28
0409	Provision of universal health coverage and financial risk protection for citizens	76,221,000.00	76,221,000.00	-	3,908,160.00	5.1%	72,312,840.00
05	Education	3,681,778,000.00	3,976,778,000.00	503,887,011.00	1,640,397,708.13	41.2%	2,336,380,291.87
0501	Effective governance of the education system	2,391,161,000.00	2,686,161,000.00	503,887,011.00	1,477,620,712.43	55.0%	1,208,540,287.57
0503	Equity and inclusiveness in the provision of educational services	1,290,617,000.00	1,290,617,000.00	-	162,776,995.70	12.6%	1,127,840,004.30
06	Housing and Urban Development	815,452,000.00	815,452,000.00	18,000,900.00	147,816,798.69	18.1%	667,635,201.31
0610	Housing and Urban Development - General	815,452,000.00	815,452,000.00	18,000,900.00	147,816,798.69	18.1%	667,635,201.31
07	Gender	561,441,000.00	561,441,000.00	52,357,000.00	85,358,356.25	15.2%	476,082,643.75
0710	Gender - General	561,441,000.00	561,441,000.00	52,357,000.00	85,358,356.25	15.2%	476,082,643.75
08	Youth	387,662,000.00	387,662,000.00	-	18,557,149.91	4.8%	369,104,850.09
0810	Youth - General	387,662,000.00	387,662,000.00	-	18,557,149.91	4.8%	369,104,850.09
09	Environmental Improvement	477,165,000.00	537,165,000.00	5,243,000.00	148,692,066.90	27.7%	388,472,933.10
0910	Environmental Improvement - General	477,165,000.00	537,165,000.00	5,243,000.00	148,692,066.90	27.7%	388,472,933.10
10	Water Resources and Rural Development	2,187,277,000.00	2,187,277,000.00	1,123,900,000.00	1,679,121,797.75	76.8%	508,155,202.25
1010	Water Resources and Rural Deve - General	2,187,277,000.00	2,187,277,000.00	1,123,900,000.00	1,679,121,797.75	76.8%	508,155,202.25
11	Information Communication and Technology	93,000,000.00	93,000,000.00	-	25,208,039.36	27.1%	67,791,960.64
1110	Information Communication and Technology - General	93,000,000.00	93,000,000.00	-	25,208,039.36	27.1%	67,791,960.64
12	Growing the Private Sector	186,139,000.00	345,289,000.00	2,260,000.00	196,046,334.07	56.8%	149,242,665.93
1210	Growing the Private Sector - General	186,139,000.00	345,289,000.00	2,260,000.00	196,046,334.07	56.8%	149,242,665.93
13	Reform of Government and Governance	42,622,765,000.00	45,725,458,000.00	6,442,291,489.27	21,633,453,822.05	47.3%	24,092,004,177.95
1310	Reform of Government and Governance - General	42,622,765,000.00	45,725,458,000.00	6,442,291,489.27	21,633,453,822.05	47.3%	24,092,004,177.95
15	Rail	2,477,017,100.00	2,477,017,100.00	729,570,000.00	2,040,937,765.88	82.4%	436,079,334.12
1510	Rail - General	2,477,017,100.00	2,477,017,100.00	729,570,000.00	2,040,937,765.88	82.4%	436,079,334.12

Table 18: Capital Expenditure by Programme

Borno State Government Budget Performance Report 2024 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	208,371,260,000.00	213,928,777,300.00	30,224,167,757.00	78,271,287,568.94	36.6%	135,657,489,731.06
01	Agriculture	11,906,628,000.00	11,906,628,000.00	4,390,500,000.00	4,809,453,026.47	40.4%	7,097,174,973.53
0101	Effective governance of the Agriculture Sector	1,437,900,000.00	1,437,900,000.00	-	-	0.0%	1,437,900,000.00
0102	Development of the livestock value chain	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
0103	Enhancement of food production and productivity	6,677,500,000.00	6,677,500,000.00	3,630,000,000.00	3,998,003,026.47	59.9%	2,679,496,973.53
0104	Reduction of post-harvest losses	1,540,000,000.00	1,540,000,000.00	760,500,000.00	811,450,000.00	52.7%	728,550,000.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	528,278,000.00	528,278,000.00	-	-	0.0%	528,278,000.00
0107	Promotion of enabling environment for increased agricultural development	1,422,950,000.00	1,422,950,000.00	-	-	0.0%	1,422,950,000.00
02	Societal Re-orientation	6,389,462,000.00	6,389,462,000.00	500,000,000.00	2,757,453,253.00	43.2%	3,632,008,747.00
0210	Societal Re-orientation - General	6,389,462,000.00	6,389,462,000.00	500,000,000.00	2,757,453,253.00	43.2%	3,632,008,747.00
03	Poverty Alleviation	3,771,213,000.00	3,771,213,000.00	388,000,000.00	3,469,279,780.00	92.0%	301,933,220.00
0310	Poverty Alleviation - General	3,771,213,000.00	3,771,213,000.00	388,000,000.00	3,469,279,780.00	92.0%	301,933,220.00
04	Health	36,357,318,000.00	35,197,170,300.00	2,500,000,557.00	8,422,870,468.19	23.9%	26,774,299,831.81
0401	Effective governance of the health system	2,855,772,000.00	1,855,772,000.00	1,130,000,000.00	1,130,000,000.00	60.9%	725,772,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,122,977,000.00	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	30,467,171,300.00	1,370,000,557.00	7,072,010,902.08	23.2%	23,395,160,397.92
0407	Evidence generation and utilisation	1,801,250,000.00	401,250,000.00	-	8,343,418.61	2.1%	392,906,581.39
0408	Institution and maintenance of a responsive public health emergency preparedness system	1,150,000,000.00	1,150,000,000.00	-	212,516,147.50	18.5%	937,483,852.50
0409	Provision of universal health coverage and financial risk protection for citizens	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
05	Education	27,023,372,000.00	31,491,037,000.00	3,571,191,600.00	6,732,326,495.89	21.4%	24,758,710,504.11
0501	Effective governance of the education system	13,259,861,000.00	17,727,526,000.00	540,000,000.00	1,826,011,070.02	10.3%	15,901,514,929.98
0502	Increase in access, retention, and completion rate at all levels	200,500,000.00	200,500,000.00	-	-	0.0%	200,500,000.00
0504	Improved quality of teaching and learning outcomes	1,041,472,000.00	1,091,472,000.00	-	240,627,398.84	22.0%	850,844,601.16
0505	Adequate infrastructure at all levels	12,095,259,000.00	12,095,259,000.00	3,031,191,600.00	4,656,946,027.03	38.5%	7,438,312,972.97
0506	Improved education information management system (EIMS)	426,280,000.00	376,280,000.00	-	8,742,000.00	2.3%	367,538,000.00
06	Housing and Urban Development	48,832,785,000.00	48,832,785,000.00	5,414,000,000.00	21,392,128,107.53	43.8%	27,440,656,892.47
0610	Housing and Urban Development - General	48,832,785,000.00	48,832,785,000.00	5,414,000,000.00	21,392,128,107.53	43.8%	27,440,656,892.47
07	Gender	4,219,267,000.00	4,219,267,000.00	1,030,450,000.00	3,511,735,343.00	83.2%	707,531,657.00
0710	Gender - General	4,219,267,000.00	4,219,267,000.00	1,030,450,000.00	3,511,735,343.00	83.2%	707,531,657.00
08	Youth	93,865,000.00	93,865,000.00	-	-	0.0%	93,865,000.00
0810	Youth - General	93,865,000.00	93,865,000.00	-	-	0.0%	93,865,000.00
09	Environmental Improvement	3,938,021,000.00	3,938,021,000.00	1,791,000,800.00	1,959,316,167.75	49.8%	1,978,704,832.25
0910	Environmental Improvement - General	3,938,021,000.00	3,938,021,000.00	1,791,000,800.00	1,959,316,167.75	49.8%	1,978,704,832.25
10	Water Resources and Rural Development	7,148,205,000.00	7,148,205,000.00	356,700,800.00	1,648,814,546.05	23.1%	5,499,390,453.95
1010	Water Resources and Rural Deve - General	7,148,205,000.00	7,148,205,000.00	356,700,800.00	1,648,814,546.05	23.1%	5,499,390,453.95
11	Information Communication and Technology	200,000,000.00	200,000,000.00	-	8,484,500.00	4.2%	191,515,500.00
1110	Information Communication and Technology - General	200,000,000.00	200,000,000.00	-	8,484,500.00	4.2%	191,515,500.00
12	Growing the Private Sector	3,252,386,000.00	3,252,386,000.00	70,000,000.00	534,537,141.18	16.4%	2,717,848,858.82
1210	Growing the Private Sector - General	3,252,386,000.00	3,252,386,000.00	70,000,000.00	534,537,141.18	16.4%	2,717,848,858.82
13	Reform of Government and Governance	51,685,383,000.00	50,935,383,000.00	8,911,318,000.00	18,354,927,052.12	36.0%	32,580,455,947.88
1310	Reform of Government and Governance - General	51,685,383,000.00	50,935,383,000.00	8,911,318,000.00	18,354,927,052.12	36.0%	32,580,455,947.88
15	Rail	3,540,355,000.00	6,540,355,000.00	1,301,006,000.00	4,669,961,687.76	71.4%	1,870,393,312.24
1510	Rail - General	3,540,355,000.00	6,540,355,000.00	1,301,006,000.00	4,669,961,687.76	71.4%	1,870,393,312.24
16	Water Ways	13,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
1610	Water Ways - General	13,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00

Table 19: Other Expenditure by Programme

Borno State Government Budget Performance Report 2024 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2024 Original Budget	2024 Revised Budget	2024 Q3 Performance	2024 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2024 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	32,609,151,000.00	22,618,301,000.00	3,156,714,282.97	10,275,561,863.12	45.4%	12,342,739,136.88
05	Education	6,260,000.00	6,260,000.00	-	1,450,000.00	23.2%	4,810,000.00
0501	Effective governance of the education system	10,000.00	10,000.00	-	-	0.0%	10,000.00
0503	Equity and inclusiveness in the provision of educational services	6,250,000.00	6,250,000.00	-	1,450,000.00	23.2%	4,800,000.00
10	Water Resources and Rural Development	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
1010	Water Resources and Rural Deve - General	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
12	Growing the Private Sector	13,405,000.00	13,405,000.00	-	-	0.0%	13,405,000.00
1210	Growing the Private Sector - General	13,405,000.00	13,405,000.00	-	-	0.0%	13,405,000.00
13	Reform of Government and Governance	32,487,986,000.00	22,497,136,000.00	3,156,714,282.97	10,274,111,863.12	45.7%	12,223,024,136.88
1310	Reform of Government and Governance - General	32,487,986,000.00	22,497,136,000.00	3,156,714,282.97	10,274,111,863.12	45.7%	12,223,024,136.88
15	Rail	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
1510	Rail - General	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00

2.H Summary Fiscal Performance Graphs

