

Borno State Government 2025 Executive Budget Proposal - Capital Expenditure by Project

Project Name	Full Programme Code and Programme Level	Administrative Code and Description	Economic Code and Description	Function Code and Description	Location Code and Description	2023 Full Year Actuals	2024 Original Budget	2024 Revised Budget	2024 Performance January to September	2025 Executive Budget Proposed	2025 Adjustments	2025 Approved Budget	2025 Climate Change Tagging
Total Capital Expenditure						67,307,979,541.14	206,371,260,000.00	213,928,777,300.00	78,271,287,568.94	380,837,201,000.00		380,837,201,000.00	17,451,526,000.00
Purchase of 810 of Toyota Hilux For Security operations within the state	13100123000100 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23010105 - PURCHASE OF MOTOR VEHICLES	70361 - PUBLIC ORDER AND SAFETY N.E.C	20842800 - State wide								
Purchase of 60No. Sets Of Tables, 40 No of Visitors Chairs And 10 No. of Cushion Chairs in the Government House	13100124000100 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	129,026,000.00	400,000,000.00	150,000,000.00	9,900,000.00	400,000,000.00		400,000,000.00	
Purchase of 30 No. Sets Of Desktop Computers For New Offices In The Government House	13100123000200 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		5,250,000.00	5,250,000.00		5,250,000.00		5,250,000.00	
Purchase of 3 No. of Sharp MX360 computer printers and 2 No of Laserjet Printer in the Government House	13100124000200 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		2,100,000.00	2,100,000.00		3,200,000.00		3,200,000.00	
Purchase of 10 No of Hp Laser Jet M477 Coloured Photocopier in the Government House	13100123000300 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		5,000,000.00	5,000,000.00		5,000,000.00		5,000,000.00	
Purchase of 5 No of Shredding Machine Pieces For Offices in the Government House	13100124000300 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23010117 - PURCHASE OF SHREDDING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		1,050,000.00	1,050,000.00		1,050,000.00		1,050,000.00	
Purchase of 18 No of Units Of 500kva Generators in the Government House Clinic & others	13100123000400 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23010119 - PURCHASE OF POWER GENERATING SET	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		50,000,000.00	50,000,000.00		2,000,000,000.00		2,000,000,000.00	
Purchase of 1500 No. Units of Fire Fighting Equipment to Govt House And Lodges	13100123000500 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23010123 - PURCHASE OF FIRE FIGHTING EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		50,000,000.00	50,000,000.00		50,000,000.00		50,000,000.00	
Purchase of 150 No of Optimisation (welding, Acetylene, Bolted Proof Joints) And Security Kits To operatives in the Government House	13100123000600 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide		80,000,000.00	80,000,000.00		80,000,000.00		80,000,000.00	
Construction of Additional 60 No of Office Blocks in Government House, Maiduguri.	13100123000800 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	234,508,504.00			306,623,733.24				
Construction of 100No of Bedroom Apartment Within The Govt House	13100123000900 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		100,000,000.00	100,000,000.00		100,000,000.00		100,000,000.00	
Construction of 20 No of Additional Solar Power/Installation Within Government House And Lodges	13100123001000 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23020104 - CONSTRUCTION / PROVISION OF HOUSING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		80,000,000.00	80,000,000.00		80,000,000.00		80,000,000.00	
Construction of 60 No of Additional Quarters For Governor's Domestic Staff	13100123001100 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23020106 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		540,000,000.00	290,000,000.00		500,000,000.00		500,000,000.00	
Completion of 2 No of Government House Staff Clinic	13100124000400 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23020108 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	16,740,000.00	50,000,000.00	50,000,000.00		50,000,000.00		50,000,000.00	
Construction of 2 No of Lodges within The Government House	13100124000500 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		30,500,000.00	30,500,000.00		30,500,000.00		30,500,000.00	
Rehabilitation of 20 No of Existing Office Buildings within the Government House	13100124000600 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		200,000,000.00	200,000,000.00		200,000,000.00		200,000,000.00	
Planting of 70 No of Trees at the Premises Of Government House	13100124000700 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23040101 - TREE PLANTING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		5,000,000.00	5,000,000.00		5,000,000.00		5,000,000.00	
Celebrations of Eid Maudud, Eid El-Fitr and Children Day And New Year Celebrations in the Government House	13100124000800 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide		100,000,000.00	100,000,000.00		100,000,000.00		100,000,000.00	
Purchase of Various Cooking Materials within the Government House	13100125000100 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23050126 - PURCHASE OF KITCHEN EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO					50,000,000.00		50,000,000.00	
Establishment Of a small AI Center within the Government House for Poultry Development General, Sheep And Goat Development	13100125000200 - Reform of Government and Governance General	011100100100 - GOVERNMENT HOUSE	23050133 - LIVESTOCK & RESERVE MANAGEMENT - GENERAL/RUGA	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO					40,000,000.00		40,000,000.00	
Purchase Of 150Nos. of Executive tables and 50Nos. of Executive chairs for Deputy Governor's Office.	13100124009800 - Reform of Government and Governance General	011100100200 - DEPUTY GOVERNOR'S OFFICE	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO	9,600,000.00	120,000,000.00	120,000,000.00		100,000,000.00		100,000,000.00	
Purchase Of 15Nos. of Hp Desktops And 10Nos. of Hp Laptops Computers for Deputy Governor's Office.	13100124009900 - Reform of Government and Governance General	011100100200 - DEPUTY GOVERNOR'S OFFICE	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		5,000,000.00	5,000,000.00		5,000,000.00		5,000,000.00	
Purchase Of 10Nos. of Hp Laser Jet Computer Printers for Deputy Governor's Office.	13100124010000 - Reform of Government and Governance General	011100100200 - DEPUTY GOVERNOR'S OFFICE	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		3,000,000.00	3,000,000.00		3,000,000.00		3,000,000.00	
Purchase Of 1Nos. of Sharp Photocopying Machines for Deputy Governor's Office.	13100124010100 - Reform of Government and Governance General	011100100200 - DEPUTY GOVERNOR'S OFFICE	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		1,000,000.00	1,000,000.00		1,000,000.00		1,000,000.00	
Purchase Of 5Nos. of closed-circuit television for Deputy Governor's Office.	13100124010200 - Reform of Government and Governance General	011100100200 - DEPUTY GOVERNOR'S OFFICE	23010128 - PURCHASE OF SECURITY EQUIPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		2,000,000.00	2,000,000.00		2,000,000.00		2,000,000.00	
Purchase Of 5Nos of Office Furniture And Fittings Within Borno state Emergency Management Agency nmc	13100122001200 - Reform of Government and Governance General	011100800100 - BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO		500,000.00	500,000.00		670,000.00		670,000.00	
Purchase Of 3 Hp Desktop Computers And 2 Hp Laptops For Borno state Emergency Management Agency nmc	13100122002300 - Reform of Government and Governance General	011100800100 - BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	23010113 - PURCHASE OF COMPUTERS	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO		500,000.00	500,000.00					
Purchase Of 3 Hp Printers For Borno state Emergency Management Agency nmc	13100122002400 - Reform of Government and Governance General	011100800100 - BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	23010114 - PURCHASE OF COMPUTER PRINTERS	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO		389,000.00	389,000.00					
Purchase Of 2 Sharp Photocopying Machines For Borno state Emergency Management Agency nmc	13100122002500 - Reform of Government and Governance General	011100800100 - BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	71091 - SOCIAL PROTECTION N.E.C	20822100 - MAIDUGURI METRO		400,000.00	400,000.00					
Support to all vulnerable people / palliatives across the state	13100122002600 - Reform of Government and Governance General	011100800100 - BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	23050133 - LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	71091 - SOCIAL PROTECTION N.E.C	20842800 - State wide		1,600,000,000.00	1,600,000,000.00		7,000,000,000.00		7,000,000,000.00	
Procurement of Food stuff materials with others materials with in nmc & Jere lgas.	13100122002700 - Reform of Government and Governance General	011100800100 - BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	23010120 - PURCHASE OF MOTOR VEHICLES	71091 - SOCIAL PROTECTION N.E.C	20842800 - State wide					499,330,000.00		499,330,000.00	
Purchase Of 1No. Of Toyota Hilux for Bureau of Public Procurement	13100123005300 - Reform of Government and Governance General	011110000100 - BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO		40,000,000.00	40,000,000.00		70,000,000.00		70,000,000.00	
Purchase Of 2No. Of Hp photocopier machine for Bureau of Public Procurement	13100123005400 - Reform of Government and Governance General	011110000100 - BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO		3,000,000.00	3,000,000.00		3,000,000.00		3,000,000.00	
Software Acquisition For Expansion Of E-Procurement To All Ministry in Maiduguri	13100125000400 - Reform of Government and Governance General	011100000100 - BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	23050102 - COMPUTER SOFTWARE ACQUISITION	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO		15,000,000.00	15,000,000.00		15,000,000.00		15,000,000.00	
Purchase Of 5 Hp Desktop Computers And 3 Hp Laptops for Bureau of Public Procurement	13100125000500 - Reform of Government and Governance General	011100000100 - BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO		3,000,000.00	3,000,000.00		3,000,000.00		3,000,000.00	
Purchase of Motor Vehicles (One (1) 30 Seater Bus, Two (2) 12 Seater Bus & Ten (10) 406 Utility Car for Principal Officers & Directors	13100123004300 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23010105 - PURCHASE OF MOTOR VEHICLES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		100,000,000.00	100,000,000.00		500,000,000.00		500,000,000.00	
Purchase Of Large Conference Table, 15 Executive Tables And 15 Swivel Chairs	13100123004400 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		200,000,000.00	200,000,000.00		200,000,000.00		200,000,000.00	
Purchase Of 5 Hp Desktop Computers And 3 Hp Laptop Computers For The Office Of The State Auditor - General	13100123004500 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23010113 - PURCHASE OF COMPUTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		50,000,000.00	50,000,000.00		50,000,000.00		50,000,000.00	
Purchase Of Three (3) Laser Jet Hp Printers	13100123004600 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23010114 - PURCHASE OF COMPUTER PRINTERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		15,000,000.00	15,000,000.00		15,000,000.00		15,000,000.00	
Purchase Of Two (2) Sharp Color Photocopying Machines	13100123004700 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		30,000,000.00	30,000,000.00		30,000,000.00		30,000,000.00	
Purchase Of 5 Manual Typewriters	13100123004800 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23010116 - PURCHASE OF TYPEWRITERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		5,000,000.00	5,000,000.00		5,000,000.00		5,000,000.00	
Purchase Of Two (4) Hp Top Loading Scanners	13100123004900 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23010118 - PURCHASE OF SCANNERS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		5,000,000.00	5,000,000.00		5,000,000.00		5,000,000.00	
Construction Of New Main Assembly Complex	13100124000000 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		1,000,000,000.00	1,000,000,000.00					
Construction Of Power Generating Plant & Rehabilitation Of Solar Energy - solar Panels, Inverters And Tubular Battery in Maiduguri	13100124000500 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23020102 - CONSTRUCTION / PROVISION OF POWER GENERATING PLANTS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		60,000,000.00	60,000,000.00					
Rehabilitation / Repairs Of Assembly Guest House in Maiduguri	13100124000600 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23030121 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		80,000,000.00	80,000,000.00		100,000,000.00		100,000,000.00	
Rehabilitation / Repairs - Electricity Jumper Fittings Within The Assembly Complex in Maiduguri	13100124000800 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23030121 - REHABILITATION / REPAIRS - ELECTRICITY	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20822100 - MAIDUGURI METRO		5,000,000.00	5,000,000.00		5,000,000.00		5,000,000.00	
Research, discussions, public hearing and related activities on new laws proposed by the executive across the state	13100120000100 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23050101 - RESEARCH AND DEVELOPMENT	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide		20,000,000.00	20,000,000.00		20,000,000.00		20,000,000.00	
Monitoring And Evaluation - For Oversight Function within the state	13100120000200 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23050103 - MONITORING AND EVALUATION	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide		200,000,000.00	200,000,000.00		200,000,000.00		200,000,000.00	
Anniversaries/Celebrations Independence Day And Democracy Day across the state	13100125001100 - Reform of Government and Governance General	011200300100 - BORNO STATE HOUSE ASSEMBLY	23050104 - ANNIVERSARIES/CELEBRATIONS	70111 - EXECUTIVE AND LEGISLATIVE ORGANS	20842800 - State wide		70,000,000.00	70,000,000.00		500,000,000.00		500,000,000.00	
Given welfare intervention and support to vulnerable people across the state	13100125001200 - Reform of Government and Governance General	0112003											

Purchase Of Five (5) Hp Printers For The Office Of The Head Of Service	13100123005700 - Reform of Government and Governance General	012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	15,000,000.00	15,000,000.00	-	-	15,000,000.00	-	-	-	-	-	-	-
Purchase Of 300x60 (6) Fitness Bike And SXD (6) Treadmill Exercising Machine For The Office Of The Head Of Service	13100123005800 - Reform of Government and Governance General	012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	23010115 - PURCHASE OF PHOTOCOPIPING MACHINES	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	10,000,000.00	10,000,000.00	-	-	10,000,000.00	-	-	-	-	-	-	-
Purchase Of 300x60 vogue sound proof for the head of service office	13100123005900 - Reform of Government and Governance General	012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	20,000,000.00	20,000,000.00	-	-	20,000,000.00	-	-	-	-	-	-	-
Research on all civil servant promotion yearly for their examination across the state.	13100123006000 - Reform of Government and Governance General	012500100100 - BORNO STATE HEAD OF SERVICE (HOS)	23050101 - RESEARCH AND DEVELOPMENT	70131 - GENERAL PERSONNEL SERVICES	20842800 - State wide	-	-	25,000,000.00	25,000,000.00	-	-	25,000,000.00	-	-	-	-	-	-	-
Purchase of 4 Brand New Toyota Hilux Double Whipper for The Office of The State Auditor General	13100123006100 - Reform of Government and Governance General	014000100100 - BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	23010109 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	20,000,000.00	20,000,000.00	-	-	20,000,000.00	-	-	-	-	-	-	-
Purchase of 2 Office Tables And 10 Chairs, Air condition, Standing fans, safe & cabinets For The Office Of The State Auditor General	13100123006200 - Reform of Government and Governance General	014000100100 - BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	5,000,000.00	5,000,000.00	-	-	3,715,000.00	-	-	-	-	-	-	-
Purchase of 4 Hp Desktop Computers, UPS and 10 Hp Laptop Computers For The Office Of The State Auditor General	13100123006300 - Reform of Government and Governance General	014000100100 - BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	5,100,000.00	5,100,000.00	-	-	3,960,000.00	-	-	-	-	-	-	-
Purchase of 5 Hp Laser Jet Printers For The Office of Auditor General	13100123006400 - Reform of Government and Governance General	014000100100 - BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	825,000.00	825,000.00	-	-	1,300,000.00	-	-	-	-	-	-	-
Purchase of 3 Canon Digital Photocopying Machines For The Office Of State Auditor General	13100123006500 - Reform of Government and Governance General	014000100100 - BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	23010115 - PURCHASE OF PHOTOCOPIPING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	2,400,000.00	2,400,000.00	-	-	1,850,000.00	-	-	-	-	-	-	-
Purchase of 2 Shredding Machines For The Office Of The State Auditor General	13100123006600 - Reform of Government and Governance General	014000100100 - BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	23010117 - PURCHASE OF SHREDDING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	1,600,000.00	1,600,000.00	-	-	1,600,000.00	-	-	-	-	-	-	-
Construction of Modern Office Complex in the Masa Usman Secretariat	13100123006700 - Reform of Government and Governance General	014000100100 - BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	23010119 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	50,000,000.00	50,000,000.00	-	-	52,000,000.00	-	-	-	-	-	-	-
Purchase of One (1) Toyota Hilux For The Office Of Local Government Auditor Office	13100123006900 - Reform of Government and Governance General	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	40,000,000.00	40,000,000.00	-	-	20,000,000.00	-	-	-	-	-	-	-
Purchase of Five (5) Office Tables And Ten (10) Chairs For The Office Of Local Government Audit	13100123007000 - Reform of Government and Governance General	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	6,500,000.00	6,500,000.00	-	-	35,000,000.00	-	-	-	-	-	-	-
Purchase of 5 Hp Desktop Computers And 3 Hp Laptops For Local Government Auditors Office	13100123007100 - Reform of Government and Governance General	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	25,000,000.00	25,000,000.00	-	-	7,000,000.00	-	-	-	-	-	-	-
Purchase of 1 Hp Printer For The Office Of The Office Local Government Auditor General	13100123007200 - Reform of Government and Governance General	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	2,150,000.00	2,150,000.00	-	-	500,000.00	-	-	-	-	-	-	-
Purchase of 1 Sharp Photocopying Machine For The Office of Auditor Gen LG	13100123007300 - Reform of Government and Governance General	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	23010115 - PURCHASE OF PHOTOCOPIPING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	2,500,000.00	2,500,000.00	-	-	500,000.00	-	-	-	-	-	-	-
Construction of one Office Block of In State Capital	13100123007400 - Reform of Government and Governance General	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	23010118 - PURCHASE OF SCANNERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	2,500,000.00	2,500,000.00	-	-	250,000.00	-	-	-	-	-	-	-
Construction of ICT Infrastructures For Internet Services in The Office Of The Local Government Auditor General	13100123007500 - Reform of Government and Governance General	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	30,000,000.00	30,000,000.00	-	-	40,000,000.00	-	-	-	-	-	-	-
Acquisition of Auditing Software in The Office Of Local Government Audit Office	13100123007600 - Reform of Government and Governance General	014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	23020102 - CONSTRUCTION OF ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	10,000,000.00	10,000,000.00	-	-	5,000,000.00	-	-	-	-	-	-	-
Purchase Of Motor Vehicles 1 Toyota Hilux For audit service commission office mmc	13100123007700 - Reform of Government and Governance General	014000300100 - BORNO STATE AUDIT SERVICE COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	15,000,000.00	15,000,000.00	-	-	3,000,000.00	-	-	-	-	-	-	-
Purchase Of 5 Tables And 10 Chairs For Audit service commission office mmc	13100123007800 - Reform of Government and Governance General	014000300100 - BORNO STATE AUDIT SERVICE COMMISSION	23010115 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	5,000,000.00	5,000,000.00	-	-	500,000.00	-	-	-	-	-	-	-
Purchase of 4 Hp Desktop Computers For The State Audit Commission	13100123007900 - Reform of Government and Governance General	014000300100 - BORNO STATE AUDIT SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	2,000,000.00	2,000,000.00	-	-	1,900,000.00	-	-	-	-	-	-	-
Purchase of 4 Hp Computer Printers Colour Machines For The State Audit Commission	13100123008000 - Reform of Government and Governance General	014000300100 - BORNO STATE AUDIT SERVICE COMMISSION	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	1,500,000.00	1,500,000.00	-	-	500,000.00	-	-	-	-	-	-	-
Purchase of 2 Sharp Colour Photocopying Machines For The State Audit Commission mmc	13100123008100 - Reform of Government and Governance General	014000300100 - BORNO STATE AUDIT SERVICE COMMISSION	23010115 - PURCHASE OF PHOTOCOPIPING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	-	1,500,000.00	1,500,000.00	-	-	500,000.00	-	-	-	-	-	-	-
Purchase of Filing Cabinet For Secret, Open Registry & Fittings For Civil Service Commission	13100123008200 - Reform of Government and Governance General	014000300100 - BORNO STATE CIVIL SERVICE COMMISSION	23010114 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	5,000,000.00	5,000,000.00	-	-	5,000,000.00	-	-	-	-	-	-	-
Purchase of Power Generating Set Tougher Sound Proof 30Kva For Civil Service Commission	13100123008300 - Reform of Government and Governance General	014000300100 - BORNO STATE CIVIL SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	9,050,000.00	9,050,000.00	-	-	3,000,000.00	-	-	-	-	-	-	-
Construction of Drainages at Civil Service Commission	13100123008400 - Reform of Government and Governance General	014000300100 - BORNO STATE CIVIL SERVICE COMMISSION	23020105 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-	-	-	-
Purchase of 4 Volkswagen Golf For Borno State Independent Electoral Commission	13100121000700 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	125,540,000.00	125,540,000.00	-	-	80,000,000.00	-	-	-	-	-	-	-
Purchase of 2 Toyota Hilux For Borno State Independent Electoral Commission	13100121000800 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23010107 - PURCHASE OF TRUCKS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	83,421,000.00	83,421,000.00	-	-	20,000,000.00	-	-	-	-	-	-	-
Purchase of 2 Toyota Hiace For Borno State Independent Electoral Commission	13100121000900 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23010108 - PURCHASE OF BUSES	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	35,768,000.00	35,768,000.00	-	-	25,000,000.00	-	-	-	-	-	-	-
Purchase of 15 Tables And 15 Chairs For Borno State Independent Electoral Commission	13100121001000 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	50,404,000.00	50,404,000.00	-	-	20,000,000.00	-	-	-	-	-	-	-
Purchase of 10 Hp Desktop Computers And 3 Hp Laptops For Borno State Independent Electoral Commission	13100121001100 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23010113 - PURCHASE OF COMPUTERS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	3,500,000.00	22,930,000.00	-	-	10,000,000.00	-	-	-	-	-	-	-
Purchase of 5 Hp Laser Jet Computer Printers For Borno State Independent Electoral Commission	13100121001200 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	250,000.00	16,353,000.00	-	-	1,703,000.00	-	-	-	-	-	-	-
Purchase of 5 Sharp Photocopying Machines For Borno State Independent Electoral Commission	13100121001300 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23010115 - PURCHASE OF PHOTOCOPIPING MACHINES	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	17,141,000.00	17,141,000.00	-	-	3,000,000.00	-	-	-	-	-	-	-
Purchase of 2 3kva Power Generating Set For Borno State Independent Electoral Commission	13100121001400 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	25,353,000.00	25,353,000.00	-	-	20,000,000.00	-	-	-	-	-	-	-
Rehabilitation of Office Buildings Of The Existing Borno State Independent Electoral Commission	13100123008500 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23010112 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	100,000,000.00	100,000,000.00	-	-	-	-	-	-	-	-	-	-
Monitoring, Evaluation & Observation Of Local Government Council Election Across The Country	13100120003000 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23050101 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES N.E.C	20842800 - State wide	-	-	34,750,282.75	55,000,000.00	-	-	10,000,000.00	-	-	-	-	-	-	-
Provision of New Office building For Borno State Independent Electoral Commission	13100125001400 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	-	-	-	-	30,000,000.00	-	-	-	-	-	-	-
Repairs of generators. For Borno State Independent Electoral Commission	13100125001500 - Reform of Government and Governance General	014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	-	-	-	-	20,000,000.00	-	-	-	-	-	-	-
Purchase Of 1 Volkswagen Golf Wagon For The Local Government Service Commission	13100123008600 - Reform of Government and Governance General	014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	23010105 - PURCHASE OF MOTOR VEHICLES	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	25,000,000.00	25,000,000.00	-	-	5,000,000.00	-	-	-	-	-	-	-
Purchase Of Various Office Furnitures For Local Government Service Commission	13100123008700 - Reform of Government and Governance General	014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	5,000,000.00	5,000,000.00	-	-	3,500,000.00	-	-	-	-	-	-	-
Purchase of 3 Desktop Computers For Local Government Service Commission	13100123008800 - Reform of Government and Governance General	014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	23010113 - PURCHASE OF COMPUTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	5,000,000.00	5,000,000.00	-	-	1,150,000.00	-	-	-	-	-	-	-
Purchase of 1 Hp Printers For Local Government Service Commission	13100123008900 - Reform of Government and Governance General	014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	23010114 - PURCHASE OF COMPUTER PRINTERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	500,000.00	500,000.00	-	-	500,000.00	-	-	-	-	-	-	-
Purchase of 1 Sharp Photocopying Machine For Local Government Service Commission	13100123009000 - Reform of Government and Governance General	014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	23010115 - PURCHASE OF PHOTOCOPIPING MACHINES	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	1,000,000.00	1,000,000.00	-	-	500,000.00	-	-	-	-	-	-	-
Purchase of 1 Hp Scanners For Local Government Service Commission	13100123009100 - Reform of Government and Governance General	014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	23010118 - PURCHASE OF SCANNERS	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	500,000.00	500,000.00	-	-	500,000.00	-	-	-	-	-	-	-
Purchase of 1 Elepaq 3kva Generator For Local Government Service Commission	13100124005900 - Reform of Government and Governance General	014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	23010119 - PURCHASE OF POWER GENERATING SET	70131 - GENERAL PERSONNEL SERVICES	20822100 - MAIDUGURI METRO	-	-	500,000.00	500,000.00	-	-	10,000,000.00	-	-	-	-	-	-	-

Provision of Electricity for Agency for sustainable development and humanitarian agency maiduguri	1310012003800 - Reform of Government and Governance General	016100700100 - BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	23020103 - CONSTRUCTION / PROVISION OF ELECTRICITY	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	-	12,000,000.00	12,000,000.00	3,975,000.00	-	12,000,000.00	-	-	-	-	-	-	-	-
Research on upgrading the development plan and implementing the strategic initiatives across the state	13100121000400 - Reform of Government and Governance General	016100700100 - BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERV	20842800 - State wide	-	15,000,000.00	15,000,000.00	-	5,000,000.00	-	-	-	-	-	-	-	-	-
Acquisition of Computer Software for upgrading the transformation.	1310012001600 - Reform of Government and Governance General	016100700100 - BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-	-	-	-	-	-	-	-
Monitoring on execution and implementation on project across the state.	13100121000500 - Reform of Government and Governance General	016100700100 - BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERV	20842800 - State wide	-	25,000,000.00	25,000,000.00	-	140,000,000.00	-	-	-	-	-	-	-	-	-
Celebrations of Eid Idr, Eid kabir, Christmas and Easter in the Agency for Sustainable Development maiduguri	13100121000600 - Reform of Government and Governance General	016100700100 - BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	23050104 - ANNIVERSARIES/CELEBRATIONS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	-	500,000.00	500,000.00	-	1,000,000.00	-	-	-	-	-	-	-	-	-
Training of 200nos. of accounting staff for upgrading the transformation system	13100124003700 - Reform of Government and Governance General	016100700100 - BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	23050130 - HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	5,000,000.00	-	-	-	-	-	-	-	-	-
Awareness on the achievement of the development plan and implementing the initiatives across the state.	13100122001700 - Reform of Government and Governance General	016100700100 - BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE	23050131 - ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	70132 - OVERALL PLANNING AND STATISTICAL SERV	20842800 - State wide	-	25,000,000.00	25,000,000.00	-	7,000,000.00	-	-	-	-	-	-	-	-	-
Executive Swivel Chairs, Executive Tables, One (1) Conference Table With 50 Chairs for Monitoring and Special duties maiduguri	13100122000500 - Reform of Government and Governance General	016100800100 - BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (NME)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	-	120,000,000.00	120,000,000.00	-	50,000,000.00	-	-	-	-	-	-	-	-	-
Purchase of HP Computer Printers-Four (4) HP1112, HP Laptop 8GB Ram Computers & Five(5) HP 4GB Ram Desktop Computers for Monitoring and Special duties Maiduguri	13100122000600 - Reform of Government and Governance General	016100800100 - BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (NME)	23010114 - PURCHASE OF COMPUTER PRINTERS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	-	3,125,000.00	3,125,000.00	-	6,000,000.00	-	-	-	-	-	-	-	-	-
Purchase of HP Computer Printers-Four (4) HP1112, HP Laptop 8GB Ram Computers & Five(5) HP 4GB Ram Desktop Computers for Monitoring and Special duties Maiduguri	13100122001300 - Reform of Government and Governance General	016100800100 - BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (NME)	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	-	1,025,000.00	1,025,000.00	-	3,000,000.00	-	-	-	-	-	-	-	-	-
Purchase of Two (2) Nos Sharp Digital Copier Photocopying Machines for Monitoring and Special duties maiduguri	13100124002300 - Reform of Government and Governance General	016100800100 - BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (NME)	23020127 - CONSTRUCTION / PROVISION OF INFRASTRUCTURES	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20842800 - State wide	-	20,000,000.00	20,000,000.00	-	15,000,000.00	-	-	-	-	-	-	-	-	-
Monitoring And Evaluation-General Hospital Birmehank LGA.	13100123001400 - Reform of Government and Governance General	016100800100 - BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (NME)	23050103 - MONITORING AND EVALUATION	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20811400 - KAGA	-	103,000,000.00	103,000,000.00	-	120,000,000.00	-	-	-	-	-	-	-	-	-
Construction of Modern Office Complex in the Masa Usman Secretariat	13100125000900 - Reform of Government and Governance General	016100800100 - BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (NME)	23020103 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	-	-	-	-	250,000,000.00	-	-	-	-	-	-	-	-	-
Rehabilitation of office headquarter for Monitoring and Special duties maiduguri	13100125001000 - Reform of Government and Governance General	016100800100 - BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (NME)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70474 - MULTIPURPOSE DEVELOPMENT PROJECTS	20822100 - MAIDUGURI METRO	-	-	-	-	20,000,000.00	-	-	-	-	-	-	-	-	-
Executive Swivel Chairs, Executive Tables, One (1) Conference Table With 50 Chairs for Monitoring and Special duties in mnc	13100125001800 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23010114 - PURCHASE OF COMPUTER PRINTERS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	99,896,299.20	120,000,000.00	28,000,000.00	4,331,000.00	120,000,000.00	-	-	-	-	-	-	-	-	-
Purchase of 10 Nos Sharp Digital Copier Photocopying Machines for Monitoring and Special duties mnc	1310012400400 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	3,125,000.00	3,125,000.00	-	3,440,000.00	-	-	-	-	-	-	-	-	-
Purchase of Two (2) Nos Sharp Digital Copier Photocopying Machines for Monitoring and Special duties mnc	1310012400400 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	1,025,000.00	1,025,000.00	-	1,130,000.00	-	-	-	-	-	-	-	-	-
Construction of Zonal/Office For Nadifac At No. 2 Bui Road, Maiduguri.	13100124004100 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	966,652,730.43	600,000,000.00	747,075,000.00	1,307,474,368.48	4,289,316,000.00	-	-	-	-	-	-	-	-	-
Buildings Of Staff Quarters For Primary Health Care Staff in Jere LGA.	13100124004200 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23020102 - CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C	20821300 - JERE	129,190,929.24	250,000,000.00	50,000,000.00	45,049,350.00	250,000,000.00	-	-	-	-	-	-	-	-	-
Construction Of Additional Wards General Hospital Birmehank LGA.	13100124004300 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23020102 - CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	70161 - GENERAL PUBLIC SERVICES N.E.C	20811400 - KAGA	262,162,354.37	250,000,000.00	102,925,000.00	375,000.00	250,000,000.00	-	-	-	-	-	-	-	-	-
Construction Of Infrastructures for Monitoring and Special duties mnc	13100124004400 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23020102 - CONSTRUCTION / PROVISION OF INFRASTRUCTURES	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	-	-	-	200,000,000.00	-	-	-	-	-	-	-	-	-
Construction of 25 Infrastructures-Servers And Software Lic Connections And Access Points For Monitoring and special duties across the state	13100124004500 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23020102 - CONSTRUCTION / PROVISION OF INFRASTRUCTURES	70161 - GENERAL PUBLIC SERVICES N.E.C	20842800 - State wide	69,028,225.90	20,000,000.00	20,000,000.00	-	50,400,000.00	-	-	-	-	-	-	-	-	-
Upgrading of boreholes and Rehabilitation of 10 deep aquifer boreholes across the state.	13100124004600 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23030104 - REHABILITATION / REPAIRS - WATER FACILITIES	70161 - GENERAL PUBLIC SERVICES N.E.C	20842800 - State wide	-	50,000,000.00	50,000,000.00	-	50,000,000.00	-	-	-	-	-	-	-	-	-
Repairs of health centres across the state.	13100124004700 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23030105 - REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70161 - GENERAL PUBLIC SERVICES N.E.C	20842800 - State wide	-	40,000,000.00	140,000,000.00	61,785,000.00	168,000,000.00	-	-	-	-	-	-	-	-	-
Rehabilitated public schools across the state.	13100124004800 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70161 - GENERAL PUBLIC SERVICES N.E.C	20842800 - State wide	-	50,000,000.00	50,000,000.00	-	55,000,000.00	-	-	-	-	-	-	-	-	-
Rehabilitated office Building within mnc lga.	13100124004900 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23030112 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70161 - GENERAL PUBLIC SERVICES N.E.C	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	22,000,000.00	-	-	-	-	-	-	-	-	-
Rehabilitated infrastructure across the state.	13100124005000 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70161 - GENERAL PUBLIC SERVICES N.E.C	20842800 - State wide	-	60,000,000.00	452,000,000.00	685,376,960.50	912,000,000.00	-	-	-	-	-	-	-	-	-
Monitoring And Evaluation-General Hospital Birmehank LGA.	13100124005100 - Reform of Government and Governance General	016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	23050103 - MONITORING AND EVALUATION	70161 - GENERAL PUBLIC SERVICES N.E.C	20811400 - KAGA	-	22,000,000.00	22,000,000.00	-	22,000,000.00	-	-	-	-	-	-	-	-	-
Purchase of 5 Golf Car For Borno State Guidance and Counselling Board mnc.	08100124000100 - Youth - General	01611000100 - BORNO STATE GUIDANCE AND COUNSELLING BOARD	23010105 - PURCHASE OF MOTOR VEHICLES	70133 - OTHER GENERAL SERVICES	20811400 - KAGA	-	25,000,000.00	25,000,000.00	-	25,000,000.00	-	-	-	-	-	-	-	-	-
Procurement of 12nos. of Executive Swivel Chairs, Executive Tables, One (1) Conference Table With 50 Chairs For Borno State Guidance and Counselling Board mnc.	08100123000100 - Youth - General	01611000100 - BORNO STATE GUIDANCE AND COUNSELLING BOARD	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	15,000,000.00	15,000,000.00	-	15,000,000.00	-	-	-	-	-	-	-	-	-
Purchase of 8 HP Laptops Computers & 10- HP Desktops computers For Borno State Guidance and Counselling Board maiduguri.	08100123000200 - Youth - General	01611000100 - BORNO STATE GUIDANCE AND COUNSELLING BOARD	23010113 - PURCHASE OF COMPUTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-	-	-	-	-	-	-	-
Purchase Of 3Nos. Of HP 1112 Computer Printers For Borno State Guidance and Counselling Board maiduguri.	08100123000300 - Youth - General	01611000100 - BORNO STATE GUIDANCE AND COUNSELLING BOARD	23010114 - PURCHASE OF COMPUTER PRINTERS	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-	-	-	-	-	-	-	-
Purchase Of 3Nos. Of Sharp Photocopying Machines For Borno State Guidance and Counselling Board maiduguri.	08100123000400 - Youth - General	01611000100 - BORNO STATE GUIDANCE AND COUNSELLING BOARD	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	900,000.00	3,000,000.00	3,000,000.00	-	3,000,000.00	-	-	-	-	-	-	-	-	-
Purchase of 5 unit of 250 Kva Mikano Power Generating Set For Borno State Guidance and Counselling Board maiduguri.	08100124000200 - Youth - General	01611000100 - BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOCACAM)	23010119 - PURCHASE OF POWER GENERATING SET	70133 - OTHER GENERAL SERVICES	20822100 - MAIDUGURI METRO	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	-	-	-
Monitoring And Evaluation is being carried out to Check the various level of human immunodeficiency virus, acquired immunodeficiency syndrome (ACROSS THE 27 LGAs)	04010320000102 - Health sector coordination mechanisms	016103000100 - BORNO STATE PENSIONS DEPARTMENT	23050103 - MONITORING AND EVALUATION	70741 - PUBLIC HEALTH SERVICES	20842800 - State wide	-	2,072,000.00	2,072,000.00	-	2,000,000.00	-	-	-	-	-	-	-	-	-
Purchase of Ten(10) Hp Computers for Borno State Pensions Department.mnc	13100123001800 - Reform of Government and Governance General	016103000100 - BORNO STATE PENSIONS DEPARTMENT	23010113 - PURCHASE OF COMPUTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	3,000,000.00	-	-	-	-	-	-	-	-	-
Purchase Of Three (3) Computers Printer for Borno State Pensions Department maiduguri.	13100123001900 - Reform of Government and Governance General	016103000100 - BORNO STATE PENSIONS DEPARTMENT	23010114 - PURCHASE OF COMPUTER PRINTERS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	730,000.00	500,000.00	-	1,500,000.00	-	-	-	-	-	-	-	-	-
Purchase Of One (1) Volkswagen Golf Motor for Borno State Pensions Department maiduguri.	13100124005300 - Reform of Government and Governance General	016103000100 - BORNO STATE PENSIONS DEPARTMENT	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	990,000.00	2,000,000.00	2,000,000.00	-	1,600,000.00	-	-	-	-	-	-	-	-	-
Purchase of 13no of Volkswagen Golf Motor for Borno State Pensions Department maiduguri.	13100125000500 - Reform of Government and Governance General	016103000100 - BORNO STATE PENSIONS DEPARTMENT	23010105 - PURCHASE OF MOTOR VEHICLES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	-	-	-	12,000,000.00	-	-	-	-	-	-	-	-	-
Purchase Of 2Nos. of Executive Tables And 2Nos. of Executive Chairs for Borno State Pensions Department maiduguri.	13100125000700 - Reform of Government and Governance General	016103000100 - BORNO STATE PENSIONS DEPARTMENT	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	-	-	-	1,500,000.00	-	-	-	-	-	-	-	-	-
Purchase of 2No of Shredding Machine Pieces for Borno State Pensions Department maiduguri.	13100125000900 - Reform of Government and Governance General	016103000100 - BORNO STATE PENSIONS DEPARTMENT	23010117 - PURCHASE OF SHREDDING MACHINES	71021 - OLD AGE	20822100 - MAIDUGURI METRO	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	-	-	-	-	-	-	-	-
Purchase Of 1 No Of Toyota Corolla 2016 for Executive Secretary and 1No of Toyota Servina 2011 Model for Director at Pilgrims welfare Board	02100123000300 - Societal Re-orientation - General	016103700100 - BORNO STATE PILGRIMS WELFARE BOARD	23010105 - PURCHASE OF MOTOR VEHICLES	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	-	30,000,000.00	30,000,000.00	-	27,000,000.00	-	-	-	-	-	-	-	-	-
Purchase Of 18 seater Toyota Hiace Bus 2022 model for the shuttling of officials and Pilgrims in/madai araba	02100122000400 - Societal Re-orientation - General	016103700100 - BORNO STATE PILGRIMS WELFARE BOARD	23010108 - PURCHASE OF BUSES	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	-	70,000,000.00	70,000,000.00	-	90,000,000.00	-	-	-	-	-	-	-	-	-
Purchase of Five(5) Hp 200 of Dell Core i3 laptops, Four (4) HP E8130 Core i3 and Three(3) Hpo 200G4 Ram Desktop 17 Inch Screen for Pilgrims welfare Board	02100123000100 - Societal Re-orientation - General	016103700100 - BORNO STATE PILGRIMS WELFARE BOARD	23010113 - PURCHASE OF COMPUTERS	70841 - RELIGIOUS AND OTHER COMMUNITY SERV	20822100 - MAIDUGURI METRO	-	2,500,000.00	2,500,000.00	-	9,155,000.00	-	-	-	-	-	-	-	-	-
Purchase of Hp Color LaserJet Pp 2035W & White Laser Jet Printer & Four (4) HP836 & white/wireless Printer for Pilgrims welfare Board	02100123000200 - Societal Re																		

Rehabilitation Of 1 No. of Power Generating Plants For Offices And Farms In Amara, Damsak And Kondung LGAs.	0101024000500 - Agriculture sector coordination mechanisms	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	95,000,000.00	500,000,000.00	-	30,000,000.00	-	30,000,000.00	-	-	-	-	-	-	-	-	-
Establishment Of No. of Research Knowledge And Data Management In Consumer Demand/Consumption Trends In The State	0101024000100 - Agriculture sector coordination mechanisms	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	100,000,000.00	20,000,000.00	-	50,000,000.00	-	50,000,000.00	-	-	-	-	-	-	-	-	-
Establishment Of 10 Nos. of Comprehensive Information Database For Weather, Agricultural Opportunities With Push Notification System For Farmers And Agricultural Entrepreneurs In The State	0101024000100 - Agriculture sector coordination mechanisms	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	95,000,000.00	-	50,000,000.00	-	50,000,000.00	-	-	-	-	-	-	-	-	-
Procurement Of 6000s Of Grains For Buffer Stock For Development Of Value Chains across the state.	0101024000100 - Agriculture sector coordination mechanisms	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	23050132 - AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	1,000,000,000.00	100,000,000.00	-	500,000,000.00	-	500,000,000.00	-	-	-	-	-	-	-	-	-
Provision of Food and Nutrition for the Ministry of Agriculture and Natural Resources	0101024000100 - Agriculture sector coordination mechanisms	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	23050136 - Human Health Intervention Programme	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	6,780,000.00	6,000,000.00	-	300,000,000.00	-	316,135,029.25	-	12,724,000,000.00	-	-	-	-	-	-	-
Purchase of Goods and supply to IPTS Across the state.	0101024000100 - Agriculture sector coordination mechanisms	021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	23050128 - LOGISTICS SUPPORT & WELFARE	70421 - AGRICULTURE	20842800 - State wide	72,878,024.00	1,000,000,000.00	1,000,000,000.00	811,450,000.00	-	6,000,000.00	-	6,000,000.00	-	-	-	-	-	-	-
Purchase Of 15 Nos. of office chairs and 10 Nos. of office Tables Within The Borno State Agricultural Development Programme	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010113 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	3,150,000.00	3,150,000.00	-	-	3,307,000.00	-	3,307,000.00	-	-	-	-	-	-	-
Purchase Of 5 Nos. Hp Desktop Computers And 2 Nos. Hp Laptop Computers For Borno State Agricultural Development Programme	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010115 - PURCHASE OF COMPUTERS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	3,150,000.00	3,150,000.00	-	-	3,307,000.00	-	3,307,000.00	-	-	-	-	-	-	-
Purchase Of 5 Nos. Sharp Photocopying Machines For Borno State Agricultural Development Programme	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	3,150,000.00	3,150,000.00	-	-	3,307,000.00	-	3,307,000.00	-	-	-	-	-	-	-
Purchase Of 5 Nos. Of Hp Scanners For Borno State Agricultural Development Programme	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010118 - PURCHASE OF SCANNERS	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	3,150,000.00	3,150,000.00	-	-	3,307,000.00	-	3,307,000.00	-	-	-	-	-	-	-
Purchase Of 1 No. of Power Generating Set (DGKva) For Borno State Agricultural Development Programme	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010119 - PURCHASE OF POWER GENERATING SET	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	5,250,000.00	5,250,000.00	-	-	25,547,000.00	-	25,547,000.00	-	-	-	-	-	-	-
Purchase Of 5 Nos. of ploughs and Harrows in Maiduguri	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010121 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20822100 - MAIDUGURI METRO	-	10,500,000.00	10,500,000.00	4,312,447.22	-	11,000,000.00	-	11,000,000.00	-	-	-	-	-	-	-
Purchase Of 5 Nos. of Theodolites, 5 Nos. of Measuring wheels and measuring tapes For Use In The 27 LGAs	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010133 - PURCHASES OF SURVEYING EQUIPMENT	70421 - AGRICULTURE	20842800 - State wide	-	21,000,000.00	21,000,000.00	-	-	2,050,000.00	-	2,050,000.00	-	-	-	-	-	-	-
Construction Of 1st centres Across The State	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70421 - AGRICULTURE	20842800 - State wide	-	20,000,000.00	20,000,000.00	-	-	30,175,000.00	-	30,175,000.00	-	-	-	-	-	-	-
Rehabilitation Of 1 block Office Building Within In Borno State Agricultural Development Programme	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	20842800 - State wide	-	73,500,000.00	73,500,000.00	-	-	30,175,000.00	-	30,175,000.00	-	-	-	-	-	-	-
Climate Change Management & Control Across The State	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23040106 - CLIMATE CHANGE MANAGEMENT & CONTROL	70421 - AGRICULTURE	20842800 - State wide	-	52,500,000.00	52,500,000.00	-	-	15,000,000.00	-	15,000,000.00	-	-	-	-	-	-	15,000,000.00
Research And Development is being carried out improve quality control and to provide effective and efficient service delivery	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23050101 - RESEARCH AND DEVELOPMENT	70421 - AGRICULTURE	20842800 - State wide	-	10,500,000.00	10,500,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition computer software to facilitate good service delivery for Borno State Agricultural Development Programme	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23050102 - COMPUTER SOFTWARE ACQUISITION	70421 - AGRICULTURE	20842800 - State wide	-	21,000,000.00	21,000,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Purchase of farm seedlings for Farmers Cross 27 LGAs of the state	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23050132 - AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	70421 - AGRICULTURE	20842800 - State wide	-	21,000,000.00	21,000,000.00	-	-	26,000,000.00	-	26,000,000.00	-	-	-	-	-	-	-
Purchase Of Golf Wagon 1 Farmer and 1 No. of Toyota Hilux For the chief executive Borno State Agricultural Mechanization Authority	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010105 - PURCHASE OF MOTOR VEHICLES	70421 - AGRICULTURE	20821300 - JERE	-	4,500,000.00	4,500,000.00	-	-	20,000,000.00	-	20,000,000.00	-	-	-	-	-	-	-
Purchase Of 1 No. of 30 Kva Power Generating Set For Borno State Agricultural Mechanization Authority	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010119 - PURCHASE OF POWER GENERATING SET	70421 - AGRICULTURE	20821300 - JERE	-	7,000,000.00	7,000,000.00	-	-	15,000,000.00	-	15,000,000.00	-	-	-	-	-	-	-
Procurement of Agricultural Equipment 06 Plougs, 46 Harrows and Bulldozer D7 1 Unit & Low Loader D7 With Prime 1 Unit For Borno State Agricultural Mechanization Authority	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23010119 - PURCHASE OF AGRICULTURAL EQUIPMENT	70421 - AGRICULTURE	20821300 - JERE	-	343,372,000.00	343,372,000.00	-	-	33,000,000.00	-	33,000,000.00	-	-	-	-	-	-	-
Repairs Of 2 Nos. of Tractors, 3 Nos. Plougs, 3 Nos. Harrows, Ridges For Borno State Agricultural Mechanization Authority	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23030121 - REHABILITATION / REPAIRS OF AGRICULTURAL FACILITIES	70421 - AGRICULTURE	20821300 - JERE	-	30,000,000.00	30,000,000.00	420,000.00	-	45,000,000.00	-	45,000,000.00	-	-	-	-	-	-	-
Repairs Of The Existing farm center Office Buildings For Borno State Agricultural Mechanization Authority	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70421 - AGRICULTURE	20821300 - JERE	-	15,000,000.00	15,000,000.00	-	-	50,000,000.00	-	50,000,000.00	-	-	-	-	-	-	-
Monitoring And Evaluation Of Projects To Ascertain The Level Of Execution And completion For Borno State Agricultural Mechanization Authority	0101024000300 - Adaptive research, unified and all-inclusive extension services delivery	021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BSADP)	23050103 - MONITORING AND EVALUATION	70421 - AGRICULTURE	20842800 - State wide	-	5,000,000.00	5,000,000.00	-	-	5,000,000.00	-	5,000,000.00	-	-	-	-	-	-	-
Purchase Of 20Nos. of Toyota Hilux, 10Nos. of Toyota Hiace Bus And 20Nos. of Volkswagen Wagon Vehicle for Ministry of finance	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23010105 - PURCHASE OF MOTOR VEHICLES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	6,842,722.80	4,400,000,000.00	4,400,000,000.00	3,179,860,000.00	-	5,400,000,000.00	-	5,400,000,000.00	-	-	-	-	-	-	-
Purchase Of 15Nos. of Executive Tables And 20Nos. of Executive Chairs for Ministry of finance	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	300,000,000.00	300,000,000.00	300,000,000.00	-	800,000,000.00	-	800,000,000.00	-	-	-	-	-	-	-
Purchase Of 2Nos. of Hp Desktops pro8M And 2Nos. of Hp Pavilion core i5 Laptops Computers for Ministry of finance	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	10,000,000.00	10,000,000.00	-	-	10,000,000.00	-	10,000,000.00	-	-	-	-	-	-	-
Purchase Of 4Nos. of Hp Laser Jm 960G7 Computer Printers for Ministry of finance	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23010114 - PURCHASE OF COMPUTER PRINTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	-	5,000,000.00	-	5,000,000.00	-	-	-	-	-	-	-
Purchase Of 2Nos. of Sharp Photocopying Machines for Ministry of finance	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	5,000,000.00	5,000,000.00	-	-	5,000,000.00	-	5,000,000.00	-	-	-	-	-	-	-
Rehabilitation Of 1 Block Office Within Musa Usman Secretariat	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	400,865,060.04	400,000,000.00	400,000,000.00	250,920,000.00	-	300,000,000.00	-	300,000,000.00	-	-	-	-	-	-	-
Construction Of 1st Center for Ministry of finance	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	-	-	200,000,000.00	-	200,000,000.00	-	-	-	-	-	-	-
Innovative financing food nutrition within metic and jere	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	-	-	400,000,000.00	-	400,000,000.00	-	-	-	-	-	-	-
Purchase Of 10Nos. Fire fighting equipment for Ministry of finance	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23050102 - COMPUTER SOFTWARE ACQUISITION	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	300,000,000.00	300,000,000.00	-	-	200,000,000.00	-	200,000,000.00	-	-	-	-	-	-	-
Acquisition of Computer Software for upgrading the transformation for the ministry of finance.	1310012401000 - Reform of Government and Governance General	022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	23050136 - Human Health Intervention Programme	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	200,000,000.00	200,000,000.00	-	-	200,000,000.00	-	200,000,000.00	-	-	-	-	-	-	-
Purchase Of 2Nos. of Toyota Highlander for Debt Management Office.	1310012401000 - Reform of Government and Governance General	022000100100 - BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	23010105 - PURCHASE OF MOTOR VEHICLES	70171 - PUBLIC DEBT TRANSACTIONS	20822100 - MAIDUGURI METRO	-	11,000,000.00	11,000,000.00	-	-	7,200,000.00	-	7,200,000.00	-	-	-	-	-	-	-
Purchase Of 15 Nos. of Executive Tables And 15 Nos. of Executive Seivel chairs for Debt Management Office.	1310012401000 - Reform of Government and Governance General	022000100100 - BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	23010113 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70171 - PUBLIC DEBT TRANSACTIONS	20822100 - MAIDUGURI METRO	-	5,500,000.00	5,500,000.00	-	-	3,500,000.00	-	3,500,000.00	-	-	-	-	-	-	-
Purchase Of 5 Nos. of Hp 816 Ram Laptops & 10Nos. of 4Gb Ram Desktop 17 Inch Screen for Debt Management Office.	1310012401000 - Reform of Government and Governance General	022000100100 - BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	23010113 - PURCHASE OF COMPUTERS	70171 - PUBLIC DEBT TRANSACTIONS	20822100 - MAIDUGURI METRO	-	741,000.00	3,000,000.00	3,000,000.00	-	4,000,000.00	-	4,000,000.00	-	-	-	-	-	-	-
Purchase Of 4 Nos. of Black White Laser Jet Printer & 1 No. of Hp Color Laserjet Printer for Debt Management Office.	1310012401000 - Reform of Government and Governance General	022000100100 - BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	23010114 - PURCHASE OF COMPUTER PRINTERS	70171 - PUBLIC DEBT TRANSACTIONS	20822100 - MAIDUGURI METRO	-	589,500.00	2,200,000.00	2,200,000.00	-	3,800,000.00	-	3,800,000.00	-	-	-	-	-	-	-
Purchase Of 2 Nos. of Sharp Color Photocopying Machines for Debt Management Office.	1310012401000 - Reform of Government and Governance General	022000100100 - BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70171 - PUBLIC DEBT TRANSACTIONS	20822100 - MAIDUGURI METRO	4,624,000.00	3,500,000.00	3,500,000.00	-	-	1,500,000.00	-	1,500,000.00	-	-	-	-	-	-	-
Purchase Of 30 Nos. of Hp Desktop Computer And 15 Nos. of Hp Laptops For Office of the Accountant General	1310012401000 - Reform of Government and Governance General	022000100100 - BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	23010113 - PURCHASE OF COMPUTERS	70112 - FINANCIAL AND FISCAL AFFAIRS	20822100 - MAIDUGURI METRO	-	56,000,000.00	56,000,000.00	-	-	30,000,000.00	-	30,000,000.00	-	-	-	-			

Monitoring And Evaluation of ongoing projects to the completion and implementation of all projects in the State	06100124008800 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	4230101 - REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	25,000,000.00	25,000,000.00	250,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Procurement of 6nos 500 kva Generator 3 per senatorial zones in the state.	06100124009000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	4230101 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20842800 - State wide	150,000,000.00	150,000,000.00	1,000,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Construction of 200 new housing estate @ 100, banana and guava and completion of ongoing estate within mimc and jere lags.	06100124001000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	4230101 - REHABILITATION / REPAIRS OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	1,742,300,132.62	7,265,000,000.00	3,774,829,227.61	-	-	-	-	-	-	-	-	-	-	-
Repairs of 500Nos of Housing Estate Adjacent To Borno State University	06100124002000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423050103 - MONITORING AND EVALUATION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20812600 - NGANZAI	-	250,000,000.00	250,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Construction Of Power Bridges and malikawa-kwajafai pabr-kwajafai bara 7.3km Within Maiduguri Townships.	06100124003000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010101 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70451 - ROAD TRANSPORT	20822100 - MAIDUGURI METRO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisition Of 2 plots of Land in M.M.C and Jere L.G.A each of the State	06100124004000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010101 - PURCHASE / ACQUISITION OF LAND	70451 - ROAD TRANSPORT	20821300 - JERE	10,000,000.00	10,000,000.00	30,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 11 Nos Of Tipping Trucks For Borno Road Maintenance Agency	06100124004000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010102 - PURCHASE OF TRUCKS	70451 - ROAD TRANSPORT	20821300 - JERE	500,000,000.00	500,000,000.00	2,000,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase of office furniture (8 Nos Executive Chairs and 4 Nos Tables, 7 Nos of Visitors Chairs, 1No of Samsung Tv Flat Screens and Ceiling Fans) for Borno road maintenance agency	06100124004000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010102 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70451 - ROAD TRANSPORT	20821300 - JERE	5,000,000.00	5,000,000.00	7,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase of Computers (4 Nos Of Hp Notebook 15 1800 Core I5 - 16GB RAM- 1TB HDD) for Borno Road Maintenance Agency.	06100124004000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010113 - PURCHASE OF COMPUTERS	70451 - ROAD TRANSPORT	20821300 - JERE	2,000,000.00	2,000,000.00	4,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase of Computer Printers (4 Nos Of Hp Officejet Pro 9011 All-In-One Printer Prepaid) for Borno Road Maintenance Agency.	06100124004800 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010114 - PURCHASE OF COMPUTER PRINTERS	70451 - ROAD TRANSPORT	20821300 - JERE	1,000,000.00	1,000,000.00	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase of Photocopying Machines (Sharp Monochrome A-6020N Photocopier) for Borno Road Maintenance Agency.	06100124004900 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010114 - PURCHASE OF PHOTOCOPYING MACHINES	70451 - ROAD TRANSPORT	20821300 - JERE	1,000,000.00	1,000,000.00	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase of Surveying Equipment (Hexblade Northward Instrument H803) Total Station) for Borno Road Maintenance Agency.	06100124005000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010133 - PURCHASES OF SURVEYING EQUIPMENT	70451 - ROAD TRANSPORT	20821300 - JERE	3,000,000.00	3,000,000.00	25,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase of Heavy Duty Plants & Machines (One Asphalt Paver And Logistics) for Borno Road Maintenance Agency.	06100124005100 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010139 - PURCHASE OF HEAVY DUTY PLANTS & MACHINES	70451 - ROAD TRANSPORT	20821300 - JERE	431,155,250.00	300,000,000.00	222,586,133.84	-	-	-	-	-	-	-	-	-	-	-
Provision of Roads & Drains In M.M.C, Jere, Konduga, Monguno, Bama & Akira L.G.As, Road & Drains At Wala College of Education, Bai, Dual & Single Carrieways Within 500 Housing Estates & Const. Of Roads & Drainages In Hala-Tone, MHR, Kofar From Old Wadine To State University, Ouyering Road At Musa Union Secretariat, & Repairs/Repairs Of P&E Holes Within Mimc/Jere Lags	06100124005100 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010119 - PURCHASE OF POWER GENERATING SET	70451 - ROAD TRANSPORT	20821300 - JERE	2,386,356,040.00	4,299,699,000.00	4,299,699,000.00	2,783,375,320.00	1,000,000,000.00	1,000,000,000.00	-	-	-	-	-	-	-	-
Monitoring And Evaluation for Borno Road Maintenance Agency.	06100124005100 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423020114 - CONSTRUCTION / PROVISION OF ROADS	70451 - ROAD TRANSPORT	20821300 - JERE	2,581,476,935.75	5,005,188,000.00	5,005,188,000.00	1,266,577,358.00	5,079,247,000.00	-	-	-	-	-	-	-	-	-
Purchase Of 1 No. of Power Generating Set (1000VA Makano Model) for Borno Road Maintenance Agency.	06100124005100 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423030113 - REHABILITATION / REPAIRS - ROADS	70451 - ROAD TRANSPORT	20821300 - JERE	13,000,000.00	13,000,000.00	3,956,188,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 1 No. Toyota Hilux for Borno Road Maintenance Agency.	06100124005100 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423050103 - MONITORING AND EVALUATION	70451 - ROAD TRANSPORT	20842800 - State wide	9,812,000.00	9,812,000.00	10,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Acquisition Of Land for reconstruction of Houses across the state.	06100124006000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20821300 - JERE	5,000,000.00	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 2Nos. of Vans/Publicity for Borno State Housing Cooperation.	06100124006000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010106 - PURCHASE OF VANS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	5,000,000.00	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 10Nos. of Executive Tables And 20Nos. of Executive Chairs for Borno State Housing Cooperation.	06100124006000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010114 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	2,000,000.00	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 6Nos. of Hp Printer Computers for Borno State Housing Cooperation.	06100124006000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010113 - PURCHASE OF COMPUTERS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	2,000,000.00	2,000,000.00	5,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 2Nos. of Sharp Photocopying Machines for Borno State Housing Cooperation.	06100124006000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010114 - PURCHASE OF COMPUTER PRINTERS	70611 - HOUSING DEVELOPMENT	20821300 - JERE	2,000,000.00	2,000,000.00	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 6Nos. of Hp Desktop Computers And 5Nos. of Hp Laptops for Borno State Housing Cooperation.	06100124006000 - Housing and Urban Development - General	022400100100 - MINISTRY OF WORKS AND HOUSING	423010119 - PURCHASE OF POWER GENERATING SET	70611 - HOUSING DEVELOPMENT	20821300 - JERE	5,000,000.00	5,000,000.00	2,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Provision of shops across 1000, 777, 505 estate and Ibrahim town estate with the state.	06100124006000 - Housing and Urban Development - General	022400100100 - MINISTRY OF BUDGET AND PLANNING	423010101 - PURCHASE / ACQUISITION OF LAND	70611 - HOUSING DEVELOPMENT	20821300 - JERE	700,000,000.00	700,000,000.00	279,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 2Nos. of Hp Desktop Computers And 3Nos. of Hp Laptops for Budget	02100124002500 - Societal Re-orientation - General	423010113 - PURCHASE OF COMPUTERS	2301013 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	35,000,000.00	35,000,000.00	50,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 3Nos. of Laser Jet Hp Printers For Budget	02100124002500 - Societal Re-orientation - General	423010114 - PURCHASE OF COMPUTER PRINTERS	2301014 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	5,000,000.00	5,000,000.00	10,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 2Nos. of Sharp Photocopying Machines For Budget	02100124002700 - Societal Re-orientation - General	423010114 - PURCHASE OF COMPUTER PRINTERS	2301014 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	10,000,000.00	10,000,000.00	20,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Research on upgrading the budgetary processes and implementation processes.	02100124002800 - Societal Re-orientation - General	423010114 - PURCHASE OF COMPUTER PRINTERS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	600,000,000.00	600,000,000.00	550,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Acquisition of budgetary software	02100124003100 - Societal Re-orientation - General	423010114 - PURCHASE OF COMPUTER PRINTERS	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	-	-	200,000,000.00	-	-	-	-	-	-	-	-	-	-	-
The Budget Department carry Out Monitoring And Evaluation Of Projects To Ascertain The Level Of Execution And Completion	02100124003200 - Societal Re-orientation - General	423010114 - PURCHASE OF COMPUTER PRINTERS	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	500,000,000.00	500,000,000.00	600,000,000.00	-	-	-	-	-	-	-	-	-	-	-
LOGISTICS SUPPORT & WELFARE INTERVENTION TO 27 L.G.OF THE STATE	02100124003300 - Societal Re-orientation - General	423010114 - PURCHASE OF COMPUTER PRINTERS	23050103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	50,000,000.00	50,000,000.00	250,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Provision of Human Health support and nutrition in M.M.C	02100125000200 - Societal Re-orientation - General	423010114 - PURCHASE OF COMPUTER PRINTERS	23050136 - Human Health Intervention Programme	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	150,000,000.00	150,000,000.00	250,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 15Nos. of Executive Tables And 20Nos. of Executive Chairs for Budget	02100125000300 - Societal Re-orientation - General	423010114 - PURCHASE OF COMPUTER PRINTERS	2301012 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	-	-	35,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 6 Nos Hp Scanner Pro 3000 S4 Sheet-Feed Scanner for Budget	02100125000400 - Societal Re-orientation - General	423010118 - PURCHASE OF SCANNERS	2301018 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	-	-	10,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Rehabilitation of office building for Budget and statistics	02100125000500 - Societal Re-orientation - General	423010118 - PURCHASE OF SCANNERS	423010121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	-	-	100,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 1 Nos. of Executive Chairs, Tables, Armchair/ner And Standing Fans for State Bureau of Statistics.	13100124008700 - Reform of Government and Governance - General	423010113 - PURCHASE OF COMPUTERS	423010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	3,000,000.00	3,000,000.00	500,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 1 Nos. Hp Laptops And 5 Nos. Desktop Computer for State Bureau of Statistics.	13100124008700 - Reform of Government and Governance - General	423010113 - PURCHASE OF COMPUTERS	423010113 - PURCHASE OF COMPUTERS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	2,000,000.00	2,000,000.00	1,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 1 Nos. Computer Printers for State Bureau of Statistics.	13100124008800 - Reform of Government and Governance - General	423010114 - PURCHASE OF COMPUTER PRINTERS	423010114 - PURCHASE OF COMPUTER PRINTERS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	1,000,000.00	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 5 Nos. of sharp Ar 6031N All-In-One Desktop Photocopier for State Bureau of Statistics.	13100124008900 - Reform of Government and Governance - General	423010115 - PURCHASE OF PHOTOCOPYING MACHINES	423010115 - PURCHASE OF PHOTOCOPYING MACHINES	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	1,000,000.00	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 1 Nos Hp Scanner Pro 3000 S4 Sheet-Feed Scanner for State Bureau of Statistics.	13100124009100 - Reform of Government and Governance - General	423010118 - PURCHASE OF SCANNERS	423010118 - PURCHASE OF SCANNERS	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	1,000,000.00	1,000,000.00	1,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 10 Nos Generating Set for State Bureau of Statistics.	13100124009100 - Reform of Government and Governance - General	423010119 - PURCHASE OF POWER GENERATING SET	423010119 - PURCHASE OF POWER GENERATING SET	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	1,500,000.00	1,500,000.00	1,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Purchase Of 50 Nos. of Surveying machine for collection of data for State Bureau of Statistics.	13100124009200 - Reform of Government and Governance - General	423010133 - PURCHASES OF SURVEYING EQUIPMENT	423010133 - PURCHASES OF SURVEYING EQUIPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	3,000,000.00	3,000,000.00	20,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Provision Of model office complex for State Bureau of Statistics.	13100124009300 - Reform of Government and Governance - General	423010119 - PURCHASE OF POWER GENERATING SET	423020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDING	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	500,000.00	500,000.00	-	-	-	-	-	-	-	-	-	-	-	-
Research on total number of staff nominal roll data across the state.	13100124009400 - Reform of Government and Governance - General	423010114 - PURCHASE OF COMPUTER PRINTERS	23050101 - RESEARCH AND DEVELOPMENT	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	205,500,000.00	205,500,000.00	120,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Acquisition Of Database Software for State Bureau of Statistics.	13100124009500 - Reform of Government and Governance - General	423010114 - PURCHASE OF COMPUTER PRINTERS	23050102 - COMPUTER SOFTWARE ACQUISITION	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	2,075,000.00	2,075,000.00	1,000,000.00	-	-	-	-	-	-	-	-	-	-	-
Monitoring on project within Hala, Akira and Bama LGAs and evaluation of statistical data across the state.	13100125010300 - Reform of Government and Governance - General	423010103 - MONITORING AND EVALUATION	423010103 - MONITORING AND EVALUATION	70132 - OVERALL PLANNING AND STATISTICAL SERV	20822100 - MAIDUGURI METRO	2,000,000.													

Purchase Of 2Nos. Of Refurbished Toyota Bus For The Abba Ashgar College of Education Konduga	05030122000200 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23010106 - PURCHASE OF BUSES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	30,000,000.00	30,000,000.00	-	-	10,000,000.00	-	-	-	-	-	-	-
Purchase Of 20Nos. Of Executive Tables And 20Nos. Of Executive Chairs For The Abba Ashgar College of Education Konduga	05030123000200 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	2,000,000.00	2,000,000.00	-	-	7,500,000.00	-	-	-	-	-	-	-
Purchase Of 7Nos. Of Hp Desktop Computers And 7Nos. Of Hp Laptops For The Abba Ashgar College of Education Konduga	05030123000600 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23010113 - PURCHASE OF COMPUTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	2,000,000.00	2,000,000.00	-	-	5,000,000.00	-	-	-	-	-	-	-
Purchase Of 5Nos. Of Hp Printers For The Abba Ashgar College of Education Konduga	05030123000700 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23010114 - PURCHASE OF COMPUTER PRINTERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	800,000.00	800,000.00	-	-	800,000.00	-	-	-	-	-	-	-
Purchase Of 5Nos. Of Sharp Photocopying Machines For The Abba Ashgar College of Education Konduga	05030123000800 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	1,092,000.00	1,092,000.00	-	-	1,092,000.00	-	-	-	-	-	-	-
Purchase Of 2Nos. Of Hp Scanners For The Abba Ashgar College of Education Konduga	05030123000900 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23010118 - PURCHASE OF SCANNERS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	150,000.00	150,000.00	-	-	150,000.00	-	-	-	-	-	-	-
Purchase Of 2Nos. Of 6.5Kva Power Generating Set For The Abba Ashgar College of Education Konduga	05030123001000 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23010119 - PURCHASE OF POWER GENERATING SET	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	1,260,000.00	1,260,000.00	-	-	1,260,000.00	-	-	-	-	-	-	-
Purchase Of Text Books And Research Materials For The Abba Ashgar College of Education Konduga	05030123001000 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	630,000.00	630,000.00	-	-	630,000.00	-	-	-	-	-	-	-
Purchase Of Table Tennis, Badminton And Football Equipments For The Abba Ashgar College of Education Konduga	05030123000800 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	250,000.00	250,000.00	-	-	250,000.00	-	-	-	-	-	-	-
Purchase Of Lecture Desks And Table For The Abba Ashgar College of Education Konduga	05030123000900 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	50,000.00	50,000.00	-	-	15,318,000.00	-	-	-	-	-	-	-
Provision Of Ict Equipment For The Abba Ashgar College of Education Konduga	05030123001000 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23020127 - CONSTRUCTION OF ICT INFRASTRUCTURES	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	2,000,000.00	2,000,000.00	-	-	2,000,000.00	-	-	-	-	-	-	-
Monitoring And Evaluation Is Been Carried Out To Check The Level Of Project Execution And Completion Across The State	05030123000200 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23050103 - MONITORING AND EVALUATION	70941 - FIRST STAGE OF TERTIARY EDUCATION	20842800 - State wide	-	-	2,000,000.00	2,000,000.00	-	-	2,000,000.00	-	-	-	-	-	-	-
Repairs Of office building The Abba Ashgar College of Education Konduga	05030125002300 - Inclusive Education	051765900100 - BORNO STATE ABBA ASHGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KONDUGA	23030121 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70941 - FIRST STAGE OF TERTIARY EDUCATION	20821600 - KONDUGA	-	-	-	-	-	-	4,000,000.00	-	-	-	-	-	-	-
Purchase Of 1 Nos. Of Hilar For The Executive Secretary/Chairman In Education Trust Fund.	05010424004300 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010105 - PURCHASE OF MOTOR VEHICLES	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	6,375,000.00	100,000,000.00	-	-	150,000,000.00	-	-	-	-	-	-	-
Procurement Of 5 Nos. Of Executive Tables And Executive Chairs To The Education Trust Fund.	05010424004400 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	19,894,473.20	30,000,000.00	-	-	30,000,000.00	-	-	-	-	-	-	-
Procurement Of 2 Nos. Of Hp Laptops To The Education Trust Fund.	05010424004500 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010113 - PURCHASE OF COMPUTERS	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	2,716,000.00	25,000,000.00	-	-	20,000,000.00	-	-	-	-	-	-	-
Procurement Of 1 Nos. Of Hp Printers To The Education Trust Fund.	05010424004600 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010114 - PURCHASE OF COMPUTER PRINTERS	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	2,000,000.00	2,000,000.00	-	-	2,000,000.00	-	-	-	-	-	-	-
Procurement Of 2 Nos. Of Sharp Photocopying Machines To The Education Trust Fund.	05010424004700 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010115 - PURCHASE OF PHOTOCOPIING MACHINES	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	2,000,000.00	2,000,000.00	-	-	2,000,000.00	-	-	-	-	-	-	-
Procurement Of 2 Nos. Of Scanner To The Education Trust Fund.	05010424004800 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010118 - PURCHASE OF SCANNERS	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	2,000,000.00	2,000,000.00	-	-	2,000,000.00	-	-	-	-	-	-	-
Purchase Of Teaching And Learning Aid Equipment With In Mmc & Jere LGAs.	05010423001300 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010124 - PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	21,767,500.00	100,000,000.00	-	-	100,000,000.00	-	-	-	-	-	-	-
Purchase Of Library Books & Equipment Within Mmc & Jere LGAs.	05010423001400 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010125 - PURCHASE OF LIBRARY BOOKS & EQUIPMENT	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	40,000,000.00	40,000,000.00	-	-	40,000,000.00	-	-	-	-	-	-	-
Purchase Of Sporting / Gaming Equipment For Education Trust Fund.	05010423001500 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010126 - PURCHASE OF SPORTING / GAMING EQUIPMENT	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	7,000,000.00	7,000,000.00	-	-	5,000,000.00	-	-	-	-	-	-	-
Purchase Of Security Equipment For Education Trust Fund.	05010423001600 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010128 - PURCHASE OF SECURITY EQUIPMENT	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	2,675,540.00	4,000,000.00	-	-	455,500.00	-	-	-	-	-	-	-
Purchase Of 300 Nos. Of Classroom desk Across State.	05010424004900 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010140 - PURCHASE OF SCHOOL FURNITURE, FITTINGS & SUPPLIES	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	49,739,830.00	100,000,000.00	-	-	100,000,000.00	-	-	-	-	-	-	-
Purchase of relief materials for IDPs students across the state	05010423001700 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010142 - PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	-	-	-	-	40,000,000.00	-	-	-	-	-	-	-
Construction Of 2 Nos. Of Staff Quarter Within Mmc & Jere LGAs.	05010424000100 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23020101 - CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	100,000,000.00	100,000,000.00	-	-	215,000,000.00	-	-	-	-	-	-	-
Construction Of 5 Nos. Of Boreholes Within M.M.C & Jere LGAs.	05010424000200 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23020102 - CONSTRUCTION / PROVISION OF WATER FACILITIES	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	153,997,242.14	400,000,000.00	-	-	400,000,000.00	-	-	-	-	-	-	-
Construction Of 3 Nos. Of Schools 1 Per Senatorial Zones For Education Trust Fund. Ngarzai, Kala Balge and Hawul L.G.As	05010424000200 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23020107 - CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	200,000,000.00	200,000,000.00	-	-	450,000,000.00	-	-	-	-	-	-	-
Provision Of Infrastructure for Education Trust Fund main office in Maiduguri	05010424000100 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23020118 - CONSTRUCTION / PROVISION OF INFRASTRUCTURE	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	200,000,000.00	-	-	-	200,000,000.00	-	-	-	-	-	-	-
Rehabilitation / Repairs Of Public Schools Within M.M.C & Jere LGAs.	05010424000200 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23030106 - REHABILITATION / REPAIRS - PUBLIC SCHOOLS	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	100,000,000.00	100,000,000.00	-	-	200,000,000.00	-	-	-	-	-	-	-
Rehabilitation / Repairs Of Libraries Within M.M.C & Jere LGAs.	05010424000100 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23030110 - REHABILITATION / REPAIRS - LIBRARIES	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	55,000,000.00	55,000,000.00	-	-	100,000,000.00	-	-	-	-	-	-	-
Tree Planting Campaigns Across Various Schools across The State.	05010424000100 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23040101 - TREE PLANTING	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	27,850,000.00	50,000,000.00	-	-	30,000,000.00	-	-	-	-	-	-	-
Research And Development for Education Trust Fund/Institution Based Research (IBR) main office	05010424000100 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23050101 - RESEARCH AND DEVELOPMENT	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	100,000,000.00	100,000,000.00	-	-	450,000.00	-	-	-	-	-	-	-
Purchase of relevant Educational Software for Higher School of Learning in M.M.C and Jere	05010424000200 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23050102 - COMPUTER SOFTWARE ACQUISITION	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	30,000,000.00	30,000,000.00	-	-	50,000,000.00	-	-	-	-	-	-	-
Evaluation and Monitoring of ongoing projects in the State	05010424000200 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23050103 - MONITORING AND EVALUATION	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	65,851,000.00	50,000,000.00	-	-	100,000,000.00	-	-	-	-	-	-	-
Annual School Celebration Across The State	05010424000400 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23050104 - ANNIVERSARIES/CELEBRATIONS	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	142,785,800.00	200,000,000.00	-	-	400,000,000.00	-	-	-	-	-	-	-
Training Of 200 Student Within M.M.C & Jere LGAs.	05010424000300 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23050105 - HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	40,000,000.00	40,000,000.00	-	-	480,000,000.00	-	-	-	-	-	-	-
Livelihood Support During Eid And Christmas Celebrations For Less Privileged Individuals Across The 27 L.G.As	05010425000100 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23050106 - LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	70981 - EDUCATION N.E.C	20842800 - State wide	-	-	-	-	-	-	180,000,000.00	-	-	-	-	-	-	-
Procurement of share/trade commodity with in mmc & jere lgas.	05010425000200 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23010143 - PURCHASE OF SHARES & INVESTMENTS GENERAL	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	-	-	-	-	40,000,000.00	-	-	-	-	-	-	-
Provision Of Libraries Within M.M.C & Jere LGAs.	05010425000300 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23020111 - CONSTRUCTION / PROVISION OF LIBRARIES	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	-	-	-	-	20,000,000.00	-	-	-	-	-	-	-
Construction Of ICT Center for Education Trust Fund main office in Maiduguri	05010425000400 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23030108 - CONSTRUCTION OF ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	-	-	-	-	20,000,000.00	-	-	-	-	-	-	-
Repairs Of 5 Nos. Of Boreholes Within M.M.C & Jere LGAs.	05010425000500 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23030108 - REHABILITATION / REPAIRS - WATER FACILITIES	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	-	-	-	-	20,000,000.00	-	-	-	-	-	-	-
Repairs Of 10 Nos. Of Staff Quarter Within Mmc & Jere LGAs.	05010425000600 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23030112 - REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	-	-	-	-	30,000,000.00	-	-	-	-	-	-	-
Rehabilitation/ Repair of (2)Nos of Solar panel P22-6 16 Kw - 20 kw for Education Trust Fund main office in Maiduguri	05010425000700 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23030125 - REHABILITATION/REPAIRS- POWER GENERATING PLANTS	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	-	-	-	-	5,000,000.00	-	-	-	-	-	-	-
Repairs Of ICT Center within the higher schools center in mmc	05010425000800 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23030127 - REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	-	-	-	-	5,000,000.00	-	-	-	-	-	-	-
Repairs Of Infrastructure for Education Trust Fund main office in Maiduguri	05010425000900 - Integrated supportive supervision	051765900100 - BORNO STATE EDUCATION TRUST FUND (ETF)	23030128 - REHABILITATION/REPAIRS OF INFRASTRUCTURES	70981 - EDUCATION N.E.C	20821300 - JERE	-	-	-	-	-	-	10,000,000.00	-	-	-	-	-	-	-
Procurement Of 5Nos. Of Executive Tables for Borno State Arabic and Sangaya Education Board.	05010324007600 - Education sector coordination mechanisms	051766600100 - BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BSAS)	23010112 - PURCHASE OF OFFICE FURNITURE AND FITTINGS	70951 - EDUCATION NOT DEFINABLE BY LEVEL	20822100 - MAIDUGURI METRO	-	-												

MDA: 011100100100 - GOVERNMENT HOUSE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	26,676,716,000.00	31,308,133,000.00
2	21	PERSONNEL COST	181,816,000.00	
3	2101	SALARY	181,816,000.00	
4	210101	SALARIES AND WAGES	181,816,000.00	
5	21010101	SALARY	181,816,000.00	740,633,000.00
6	21020101	NON REGULAR ALLOWANCES	-	180,000,000.00
7	22	OTHER RECURRENT COSTS	23,496,000,000.00	25,387,500,000.00
8	2202	OVERHEAD COST	23,496,000,000.00	
9	220201	TRAVEL & TRANSPORT - GENERAL	3,000,000,000.00	
10	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,050,000,000.00	1,200,000,000.00
11	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000,000.00	800,000,000.00
12	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	150,000,000.00	150,000,000.00
13	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,100,000,000.00	1,200,000,000.00
14	220202	UTILITIES - GENERAL	80,000,000.00	
15	22020201	ELECTRICITY CHARGES	-	5,000,000.00
16	22020203	INTERNET ACCESS CHARGES	25,000,000.00	25,000,000.00
17	22020204	SATELLITE BROADCASTING ACCESS CHARGES	50,000,000.00	50,000,000.00
18	22020205	WATER RATES	5,000,000.00	5,000,000.00
19	220203	MATERIALS & SUPPLIES - GENERAL	471,000,000.00	
20	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000,000.00	100,000,000.00
21	22020303	NEWSPAPERS	-	2,500,000.00
22	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000,000.00	50,000,000.00
23	22020309	UNIFORMS & OTHER CLOTHING	21,000,000.00	20,000,000.00
24	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	350,000,000.00	800,000,000.00
25	220204	MAINTENANCE SERVICES - GENERAL	1,000,000,000.00	
26	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000,000.00	200,000,000.00
27	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000,000.00	200,000,000.00
28	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000,000.00	600,000,000.00
29	22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000,000.00	50,000,000.00
30	22020406	OTHER MAINTENANCE SERVICES	50,000,000.00	50,000,000.00
31	22020410	MAINTENANCE OF STREET LIGHTINGS	-	100,000,000.00
32	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	100,000,000.00	100,000,000.00
33	220205	TRAINING - GENERAL	60,000,000.00	
34	22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00
35	22020502	INTERNATIONAL TRAINING	50,000,000.00	50,000,000.00
36	220206	OTHER SERVICES - GENERAL	10,250,000,000.00	
37	22020601	SECURITY SERVICES	-	4,000,000,000.00
38	22020603	RESIDENTIAL RENT	200,000,000.00	200,000,000.00
39	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000,000.00	6,000,000,000.00
40	22020605	CLEANING & FUMIGATION SERVICES	50,000,000.00	50,000,000.00

41	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	30,000,000.00		
42	22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	5,000,000.00
43	22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	5,000,000.00
44	22020708	MEDICAL CONSULTING	20,000,000.00	20,000,000.00	20,000,000.00
45	220208	FUEL & LUBRICANTS - GENERAL	1,450,000,000.00		
46	22020801	MOTOR VEHICLE FUEL COST	400,000,000.00	400,000,000.00	800,000,000.00
47	22020803	PLANT / GENERATOR FUEL COST	1,050,000,000.00	1,000,000,000.00	1,000,000,000.00
48	220209	FINANCIAL CHARGES - GENERAL	5,000,000.00		
49	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	5,000,000.00	5,000,000.00
50	220210	MISCELLANEOUS EXPENSES GENERAL	6,700,000,000.00		
51	22021001	REFRESHMENT & MEALS	400,000,000.00	400,000,000.00	400,000,000.00
52	22021002	HONORARIUM & SITTING ALLOWANCE	500,000,000.00	500,000,000.00	500,000,000.00
53	22021003	PUBLICITY & ADVERTISEMENTS	700,000,000.00	700,000,000.00	700,000,000.00
54	22021004	MEDICAL EXPENSES-LOCAL	500,000,000.00	500,000,000.00	500,000,000.00
55	22021006	POSTAGES & COURIER SERVICES			5,000,000.00
55	22021007	WELFARE PACKAGES	4,600,000,000.00	4,000,000,000.00	4,000,000,000.00
56	22021019	MEDICAL EXPENSES-INTERNATIONAL		-	500,000,000.00
57	22021020	FOREIGN SCHOLARSHIP SCHEME		-	250,000,000.00
58	22021021	SPECIAL DAYS/CELEBRATIONS		-	80,000,000.00
51	2204	GRANTS AND CONTRIBUTIONS GENERAL	450,000,000.00		
52	220401	LOCAL GRANTS AND CONTRIBUTIONS	450,000,000.00		
53	22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	150,000,000.00	100,000,000.00	100,000,000.00
54	22040109	GRANTS TO COMMUNITIES/NGOs	300,000,000.00	200,000,000.00	500,000,000.00
55	23	CAPITAL EXPENDITURE	2,998,900,000.00	3,060,000,000.00	5,000,000,000.00
56	2301	FIXED ASSETS PURCHASED	993,400,000.00		
57	230101	PURCHASE OF FIXED ASSETS - GENERAL	993,400,000.00		
58	23010105	PURCHASE OF MOTOR VEHICLES	400,000,000.00	400,000,000.00	400,000,000.00
59	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	400,000,000.00	400,000,000.00	400,000,000.00
60	23010113	PURCHASE OF COMPUTERS	5,250,000.00	5,250,000.00	5,250,000.00
61	23010114	PURCHASE OF COMPUTER PRINTERS	2,100,000.00	3,200,000.00	3,200,000.00
62	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	5,000,000.00	5,000,000.00
63	23010117	PURCHASE OF SHREDDING MACHINES	1,050,000.00	1,050,000.00	1,050,000.00
64	23010119	PURCHASE OF POWER GENERATING SET	50,000,000.00	50,000,000.00	2,000,000,000.00
65	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT		-	50,000,000.00
65	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	50,000,000.00	50,000,000.00	50,000,000.00
66	23010128	PURCHASE OF SECURITY EQUIPMENT	80,000,000.00	80,000,000.00	80,000,000.00
67	2302	CONSTRUCTION / PROVISION	1,700,500,000.00		
68	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,700,500,000.00		
69	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	900,000,000.00	900,000,000.00	900,000,000.00
70	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	100,000,000.00	100,000,000.00
71	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	80,000,000.00	80,000,000.00	80,000,000.00

72	23020104	CONSTRUCTION / PROVISION OF HOUSING	540,000,000.00	500,000,000.00	500,000,000.00
73	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	50,000,000.00	50,000,000.00	50,000,000.00
74	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,500,000.00	30,500,000.00	30,500,000.00
75	2303	REHABILITATION / REPAIRS	200,000,000.00		
76	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	200,000,000.00		
77	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	200,000,000.00	200,000,000.00
78	2304	PRESERVATION OF THE ENVIRONMENT	5,000,000.00		
79	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	5,000,000.00		
80	23040101	TREE PLANTING	5,000,000.00	5,000,000.00	5,000,000.00
81	2305	OTHER CAPITAL PROJECTS	100,000,000.00		
82	230501	ACQUISITION OF NON TANGIBLE ASSETS	100,000,000.00		
83	23050104	ANNIVERSARIES/CELEBRATIONS	100,000,000.00	100,000,000.00	100,000,000.00
83	23050133	LIVESTOCK & RESERVE MANAGEMENT - GENERAL RUGA	100,000,000.00	100,000,000.00	40,000,000.00

MDA: 011100100200 - DEPUTY GOVERNOR'S OFFICE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	4,777,000,000.00	4,957,000,000.00	5,937,000,000.00
2	22	OTHER RECURRENT COSTS	4,646,000,000.00	4,846,000,000.00	5,826,000,000.00
3	2202	OVERHEAD COST	4,646,000,000.00		
4	220201	TRAVEL & TRANSPORT - GENERAL	1,500,000,000.00		
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000,000.00	800,000,000.00	200,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	200,000,000.00	800,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	200,000,000.00	200,000,000.00	200,000,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	300,000,000.00	300,000,000.00	300,000,000.00
9	220202	UTILITIES - GENERAL	50,000,000.00		
10	22020203	INTERNET ACCESS CHARGES	30,000,000.00	30,000,000.00	30,000,000.00
11	22020204	SATELLITE BROADCASTING ACCESS CHARGES	20,000,000.00	20,000,000.00	20,000,000.00
12	220203	MATERIALS & SUPPLIES - GENERAL	100,000,000.00		
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000,000.00	50,000,000.00	50,000,000.00
14	22020302	BOOKS	50,000,000.00	50,000,000.00	50,000,000.00
15	220204	MAINTENANCE SERVICES - GENERAL	245,000,000.00		
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	80,000,000.00	80,000,000.00	80,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE	45,000,000.00	100,000,000.00	100,000,000.00
18	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000.00	20,000,000.00	100,000,000.00
19	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000,000.00	150,000,000.00	150,000,000.00
20	220206	OTHER SERVICES - GENERAL	1,200,000,000.00		
21	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,200,000,000.00	1,200,000,000.00	1,500,000,000.00
22	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00		
23	22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00	5,000,000.00
24	220208	FUEL & LUBRICANTS - GENERAL	150,000,000.00		
25	22020801	MOTOR VEHICLE FUEL COST	150,000,000.00	150,000,000.00	250,000,000.00
26	220209	FINANCIAL CHARGES - GENERAL	6,000,000.00		
27	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	1,000,000.00
28	22020902	INSURANCE PREMIUM	5,000,000.00	5,000,000.00	5,000,000.00
29	220210	MISCELLANEOUS EXPENSES GENERAL	1,385,000,000.00		
30	22021001	REFRESHMENT & MEALS	130,000,000.00	130,000,000.00	130,000,000.00
31	22021002	HONORARIUM & SITTING ALLOWANCE	350,000,000.00	350,000,000.00	350,000,000.00
32	22021007	WELFARE PACKAGES	905,000,000.00	1,000,000,000.00	1,500,000,000.00
33	2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00		
34	220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00		
35	22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	5,000,000.00	5,000,000.00	5,000,000.00

36	23	CAPITAL EXPENDITURE	131,000,000.00	111,000,000.00	111,000,000.00
37	2301	FIXED ASSETS PURCHASED	131,000,000.00		
38	230101	PURCHASE OF FIXED ASSETS - GENERAL	131,000,000.00		
39	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	120,000,000.00	100,000,000.00	100,000,000.00
40	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	5,000,000.00
41	23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000.00	3,000,000.00	3,000,000.00
42	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	1,000,000.00
43	23010128	PURCHASE OF SECURITY EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00

MDA: 011100800100 - BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	6,594,807,000.00	9,242,630,000.00
2	21	PERSONNEL COST	38,000,000.00	
3	2101	SALARY	30,000,000.00	
4	210101	SALARIES AND WAGES	30,000,000.00	
5	21010101	SALARY	30,000,000.00	60,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,000,000.00	
7	210201	ALLOWANCES	8,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	8,000,000.00	8,000,000.00
9	22	OTHER RECURRENT COSTS	1,555,018,000.00	1,674,630,000.00
10	2202	OVERHEAD COST	1,555,018,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	50,000,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	50,000,000.00
13	220202	UTILITIES - GENERAL	1,400,000.00	
14	22020201	ELECTRICITY CHARGES	1,400,000.00	2,000,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	2,920,000.00	
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,920,000.00	3,000,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	1,600,000.00	
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,600,000.00	2,000,000.00
19	220205	TRAINING - GENERAL	1,600,000.00	
20	22020501	LOCAL TRAINING	1,600,000.00	2,000,000.00

21	220206	OTHER SERVICES - GENERAL	2,625,000.00		
22	22020601	SECURITY SERVICES	2,625,000.00	3,000,000.00	3,000,000.00
23	220208	FUEL & LUBRICANTS - GENERAL	105,000.00		
24	22020801	MOTOR VEHICLE FUEL COST	105,000.00	11,430,000.00	10,430,000.00
25	220209	FINANCIAL CHARGES - GENERAL	200,000.00		
26	22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	200,000.00
27	220210	MISCELLANEOUS EXPENSES GENERAL	1,494,568,000.00		
28	22021001	REFRESHMENT & MEALS	1,875,000.00	2,000,000.00	2,000,000.00
29	22021007	WELFARE PACKAGES	1,492,693,000.00	1,600,000,000.00	1,600,000,000.00
30	23	CAPITAL EXPENDITURE	5,001,789,000.00	4,500,000,000.00	7,500,000,000.00
31	2301	FIXED ASSETS PURCHASED	1,789,000.00		
32	230101	PURCHASE OF FIXED ASSETS - GENERAL	1,789,000.00		
33	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000.00		670,000.00
34	23010113	PURCHASE OF COMPUTERS	500,000.00		
35	23010114	PURCHASE OF COMPUTER PRINTERS	389,000.00		
36	23010115	PURCHASE OF PHOTOCOPYING MACHINES	400,000.00		
37	2305	OTHER CAPITAL PROJECTS	5,000,000,000.00		
38	230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000,000.00		
39	23010142	PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES	1,000,000,000.00	500,000,000.00	499,330,000.00
40	23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	4,000,000,000.00	4,000,000,000.00	7,000,000,000.00

MDA: 011101000100 - BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	204,759,000.00	252,599,000.00
2	21	PERSONNEL COST	53,759,000.00	
3	2101	SALARY	11,740,000.00	
4	210101	SALARIES AND WAGES	11,740,000.00	
5	21010101	SALARY	11,740,000.00	20,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	42,019,000.00	
7	210201	ALLOWANCES	42,019,000.00	
8	21020101	NON REGULAR ALLOWANCES	42,019,000.00	5,000,000.00
9	22	OTHER RECURRENT COSTS	90,000,000.00	136,599,000.00
10	2202	OVERHEAD COST	90,000,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	14,350,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,900,000.00	3,900,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,450,000.00	2,450,000.00
14	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00
15	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	12,000,000.00
16	220202	UTILITIES - GENERAL	2,350,000.00	
17	22020201	ELECTRICITY CHARGES	250,000.00	250,000.00
18	22020203	INTERNET ACCESS CHARGES	1,000,000.00	400,000.00
19	22020204	SATELLITE BROADCASTING ACCESS CHARGES	100,000.00	100,000.00
20	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00

21	220203	MATERIALS & SUPPLIES - GENERAL	1,200,000.00		
22	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
23	22020302	BOOKS	100,000.00	100,000.00	100,000.00
24	22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00	100,000.00
25	22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	500,000.00	500,000.00
26	220204	MAINTENANCE SERVICES - GENERAL	3,000,000.00		
27	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	500,000.00	500,000.00
28	22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00	200,000.00
29	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	200,000.00
30	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	1,000,000.00
31	22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	200,000.00
32	220205	TRAINING - GENERAL	31,000,000.00		
33	22020501	LOCAL TRAINING	22,000,000.00	22,000,000.00	22,000,000.00
34	22020502	INTERNATIONAL TRAINING	9,000,000.00	9,000,000.00	20,000,000.00
35	220206	OTHER SERVICES - GENERAL	200,000.00		
36	22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	200,000.00
37	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,000,000.00		
38	22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00	10,000,000.00
39	22020702	INFORMATION TECHNOLOGY CONSULTING	4,000,000.00	4,000,000.00	4,000,000.00
40	22020703	LEGAL SERVICES	500,000.00	500,000.00	200,000.00
41	22020704	ENGINEERING SERVICES	500,000.00	500,000.00	500,000.00

42	220208	FUEL & LUBRICANTS - GENERAL	2,200,000.00		
43	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	4,000,000.00
44	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000.00	200,000.00	200,000.00
45	22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00
46	220209	FINANCIAL CHARGES - GENERAL	200,000.00		
47	22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	200,000.00
48	220210	MISCELLANEOUS EXPENSES GENERAL	20,500,000.00		
49	22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	2,000,000.00
50	22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000.00	8,000,000.00	32,399,000.00
51	22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	500,000.00
52	22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00	10,000,000.00
53	23	CAPITAL EXPENDITURE	61,000,000.00	58,000,000.00	91,000,000.00
54	2301	FIXED ASSETS PURCHASED	46,000,000.00		
55	230101	PURCHASE OF FIXED ASSETS - GENERAL	46,000,000.00		
56	23010105	PURCHASE OF MOTOR VEHICLES	40,000,000.00	37,000,000.00	70,000,000.00
58	23010113	PURCHASE OF COMPUTERS	3,000,000.00	3,000,000.00	3,000,000.00
59	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	3,000,000.00	3,000,000.00
61	2305	OTHER CAPITAL PROJECTS	15,000,000.00		
62	230501	ACQUISITION OF NON TANGIBLE ASSETS	15,000,000.00		
63	23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000.00	15,000,000.00	15,000,000.00

MDA: 016100100100 - SECRETARY TO THE STATE GOVERNMENT (SSG)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	6,954,581,000.00	5,394,492,000.00	11,168,477,000.00
2	21	PERSONNEL COST	1,585,189,000.00		
3	2101	SALARY	822,139,000.00		
4	210101	SALARIES AND WAGES	822,139,000.00		
5	21010101	SALARY	822,139,000.00		1,500,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	763,050,000.00		
7	210201	ALLOWANCES	763,050,000.00		
8	21020101	NON REGULAR ALLOWANCES	513,050,000.00		800,000,000.00
9	21020105	NYSC ACTIVITIES & ALLOWANCE	250,000,000.00		300,000,000.00
10	22	OTHER RECURRENT COSTS	2,790,627,000.00	2,860,627,000.00	2,860,127,000.00
11	2202	OVERHEAD COST	2,790,627,000.00		
12	220201	TRAVEL & TRANSPORT - GENERAL	695,000,000.00		
13	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	630,000,000.00	700,000,000.00	700,000,000.00
14	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	15,000,000.00
15	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00	50,000,000.00
16	220202	UTILITIES - GENERAL	13,650,000.00		
17	22020201	ELECTRICITY CHARGES	3,150,000.00	3,150,000.00	3,150,000.00
18	22020203	INTERNET ACCESS CHARGES	5,250,000.00	5,250,000.00	5,250,000.00
19	22020204	SATELLITE BROADCASTING ACCESS CHARGES	5,250,000.00	5,250,000.00	5,250,000.00
20	220203	MATERIALS & SUPPLIES - GENERAL	102,520,000.00		
21	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000,000.00	100,000,000.00	100,000,000.00
22	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,520,000.00	2,520,000.00	2,520,000.00
23	220204	MAINTENANCE SERVICES - GENERAL	37,300,000.00		
24	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,500,000.00	10,500,000.00	10,500,000.00
25	22020402	MAINTENANCE OF OFFICE FURNITURE	2,100,000.00	2,100,000.00	2,100,000.00
26	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,100,000.00	2,100,000.00	2,100,000.00
27	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,250,000.00	5,250,000.00	5,250,000.00
28	22020405	MAINTENANCE OF PLANTS/GENERATORS	7,350,000.00	7,350,000.00	7,350,000.00
29	22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,000,000.00	10,000,000.00
30	220205	TRAINING - GENERAL	5,787,000.00		
31	22020501	LOCAL TRAINING	5,787,000.00	5,787,000.00	15,787,000.00
32	220206	OTHER SERVICES - GENERAL	417,828,000.00		
33	22020601	SECURITY SERVICES	81,000,000.00	81,000,000.00	50,000,000.00
34	22020602	OFFICE RENT	10,500,000.00	10,500,000.00	20,000,000.00
35	22020603	RESIDENTIAL RENT	26,328,000.00	26,328,000.00	26,328,000.00
36	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	300,000,000.00	300,000,000.00	300,000,000.00
37	220208	FUEL & LUBRICANTS - GENERAL	52,500,000.00		
38	22020801	MOTOR VEHICLE FUEL COST	21,000,000.00	21,000,000.00	21,000,000.00
39	22020803	PLANT / GENERATOR FUEL COST	31,500,000.00	31,500,000.00	42,500,000.00
40	220209	FINANCIAL CHARGES - GENERAL	521,000.00		
41	22020901	BANK CHARGES (OTHER THAN INTEREST)	521,000.00	521,000.00	521,000.00

42	220210	MISCELLANEOUS EXPENSES GENERAL	1,465,521,000.00		
43	22021001	REFRESHMENT & MEALS	17,733,000.00	17,733,000.00	17,733,000.00
44	22021002	HONORARIUM & SITTING ALLOWANCE	500,000,000.00	500,000,000.00	500,000,000.00
45	22021003	PUBLICITY & ADVERTISEMENTS	10,500,000.00	10,500,000.00	10,500,000.00
46	22021004	MEDICAL EXPENSES-LOCAL	5,788,000.00	5,788,000.00	5,788,000.00
47	22021007	WELFARE PACKAGES	900,000,000.00	900,000,000.00	900,000,000.00
48	22021019	MEDICAL EXPENSES-INTERNATIONAL	31,500,000.00	31,500,000.00	31,500,000.00
49	23	CAPITAL EXPENDITURE	2,578,765,000.00	2,533,865,000.00	5,708,350,000.00
50	2301	FIXED ASSETS PURCHASED	646,015,000.00		
51	230101	PURCHASE OF FIXED ASSETS - GENERAL	646,015,000.00		
52	23010105	PURCHASE OF MOTOR VEHICLES	26,250,000.00	26,250,000.00	100,000,000.00
53	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	541,015,000.00	541,015,000.00	1,000,000,000.00
54	23010113	PURCHASE OF COMPUTERS	3,150,000.00	3,150,000.00	3,150,000.00
55	23010114	PURCHASE OF COMPUTER PRINTERS	2,940,000.00	2,940,000.00	2,940,000.00
56	23010115	PURCHASE OF PHOTOCOPYING MACHINES	4,410,000.00	4,410,000.00	4,410,000.00
57	23010119	PURCHASE OF POWER GENERATING SET	68,250,000.00	68,250,000.00	
58	2302	CONSTRUCTION / PROVISION	1,539,900,000.00		
59	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,539,900,000.00		
60	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,539,900,000.00	1,500,000,000.00	4,000,000,000.00
61	2303	REHABILITATION / REPAIRS	205,000,000.00		
62	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	205,000,000.00		
63	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	205,000,000.00	200,000,000.00	410,000,000.00
64	2304	PRESERVATION OF THE ENVIRONMENT	579,000.00		
65	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	579,000.00		
66	23040101	TREE PLANTING	579,000.00	579,000.00	579,000.00
67	2305	OTHER CAPITAL PROJECTS	187,271,000.00		
68	230501	ACQUISITION OF NON TANGIBLE ASSETS	187,271,000.00		
69	23050103	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	20,000,000.00
70	23050104	ANNIVERSARIES/CELEBRATIONS	17,271,000.00	17,271,000.00	17,271,000.00
71	23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	150,000,000.00	150,000,000.00	150,000,000.00

MDA: 016100500100 - BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	657,242,860.00	410,545,000.00
2	21	PERSONNEL COST	30,000,000.00	
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	30,000,000.00	
4	210201	ALLOWANCES	30,000,000.00	
5	21020101	NON REGULAR ALLOWANCES	30,000,000.00	30,000,000.00
6	22	OTHER RECURRENT COSTS	15,742,860.00	39,045,000.00
7	2202	OVERHEAD COST	15,742,860.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,500,000.00	20,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,500,000.00
11	220202	UTILITIES - GENERAL	420,000.00	
12	22020201	ELECTRICITY CHARGES	300,000.00	300,000.00
13	22020202	TELEPHONE CHARGES	50,000.00	50,000.00
14	22020203	INTERNET ACCESS CHARGES	50,000.00	50,000.00
15	22020205	WATER RATES	20,000.00	20,000.00
16	220203	MATERIALS & SUPPLIES - GENERAL	1,300,000.00	
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00
18	22020302	BOOKS	450,000.00	450,000.00
19	22020303	NEWSPAPERS	100,000.00	100,000.00
20	22020304	MAGAZINES & PERIODICALS	250,000.00	250,000.00

21	220204	MAINTENANCE SERVICES - GENERAL	3,098,950.00		
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	544,000.00	1,544,000.00	1,544,000.00
23	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	200,000.00	200,000.00
24	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	854,950.00	1,854,000.00	1,854,000.00
25	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	1,500,000.00
26	220205	TRAINING - GENERAL	500,000.00		
27	22020501	LOCAL TRAINING	500,000.00	500,000.00	500,000.00
28	220206	OTHER SERVICES - GENERAL	619,000.00		
29	22020601	SECURITY SERVICES	419,000.00	419,000.00	419,000.00
30	22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00	1,000,000.00
31	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	600,000.00		
32	22020701	FINANCIAL CONSULTING	200,000.00	200,000.00	200,000.00
33	22020702	INFORMATION TECHNOLOGY CONSULTING	200,000.00	200,000.00	200,000.00
34	22020705	ARCHITECTURAL SERVICES	100,000.00	100,000.00	100,000.00
35	22020708	MEDICAL CONSULTING	100,000.00	100,000.00	100,000.00
36	220208	FUEL & LUBRICANTS - GENERAL	3,523,910.00		
37	22020801	MOTOR VEHICLE FUEL COST	700,000.00	1,700,000.00	1,700,000.00
38	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,000.00	400,000.00	400,000.00
39	22020803	PLANT / GENERATOR FUEL COST	2,423,910.00	3,682,000.00	3,682,000.00
40	220209	FINANCIAL CHARGES - GENERAL	100,000.00		
41	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	100,000.00

42	220210	MISCELLANEOUS EXPENSES GENERAL	1,581,000.00		
43	22021001	REFRESHMENT & MEALS	100,000.00	100,000.00	100,000.00
44	22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	300,000.00
45	22021004	MEDICAL EXPENSES-LOCAL	190,000.00	190,000.00	190,000.00
46	22021006	POSTAGES & COURIER SERVICES	10,000.00	10,000.00	10,000.00
47	22021007	WELFARE PACKAGES	981,000.00	1,726,000.00	1,726,000.00
48	23	CAPITAL EXPENDITURE	611,500,000.00	305,000,000.00	341,500,000.00
49	2301	FIXED ASSETS PURCHASED	26,500,000.00		
50	230101	PURCHASE OF FIXED ASSETS - GENERAL	26,500,000.00		
51	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00	2,000,000.00
52	23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	500,000.00	500,000.00
53	23010119	PURCHASE OF POWER GENERATING SET	10,000,000.00	10,000,000.00	20,000,000.00
54	23010133	PURCHASES OF SURVEYING EQUIPMENT	9,000,000.00	9,000,000.00	9,000,000.00
55	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	5,000,000.00	5,000,000.00	40,000,000.00
56	2302	CONSTRUCTION / PROVISION	485,000,000.00		
57	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	485,000,000.00		
58	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	10,000,000.00	50,000,000.00
59	23020116	CONSTRUCTION / PROVISION OF WATERWAYS	200,000,000.00	100,000,000.00	100,000,000.00
60	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	275,000,000.00	100,000,000.00	100,000,000.00
61	2305	OTHER CAPITAL PROJECTS	100,000,000.00		
62	230501	ACQUISITION OF NON TANGIBLE ASSETS	100,000,000.00		
63	23050103	MONITORING AND EVALUATION	100,000,000.00	68,500,000.00	20,000,000.00

MDA: 016100600100 - BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	2,574,094,000.00	3,750,000,000.00	4,020,000,000.00
2	21	PERSONNEL COST	187,894,000.00		
3	2101	SALARY	161,394,000.00		
4	210101	SALARIES AND WAGES	161,394,000.00		
5	21010101	SALARY	161,394,000.00		204,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	26,500,000.00		
7	210201	ALLOWANCES	26,500,000.00		
8	21020101	NON REGULAR ALLOWANCES	26,500,000.00		25,500,000.00
9	22	OTHER RECURRENT COSTS	175,700,000.00	200,000,000.00	205,000,000.00
10	2202	OVERHEAD COST	175,700,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00	12,000,000.00
13	220202	UTILITIES - GENERAL	5,000,000.00		
14	22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	2,000,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00		
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	14,850,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	7,000,000.00		
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,000,000.00	7,000,000.00	8,000,000.00
19	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00	10,000,000.00
20	22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	10,000,000.00
21	220206	OTHER SERVICES - GENERAL	6,600,000.00		
22	22020601	SECURITY SERVICES	6,600,000.00	6,600,000.00	6,000,000.00
	22020605	CLEANING & FUMIGATION SERVICES			5,000,000.00
	22020706	SURVEYING SERVICES			5,000,000.00
23	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	13,000,000.00		
24	22020701	FINANCIAL CONSULTING	13,000,000.00	13,000,000.00	15,000,000.00
25	220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00		
26	22020801	MOTOR VEHICLE FUEL COST	8,000,000.00	8,000,000.00	20,000,000.00
27	22020803	PLANT / GENERATOR FUEL COST	20,000,000.00	44,000,000.00	20,000,000.00
28	220209	FINANCIAL CHARGES - GENERAL	100,000.00		
29	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	150,000.00
30	220210	MISCELLANEOUS EXPENSES GENERAL	11,000,000.00		
31	22021001	REFRESHMENT & MEALS	6,000,000.00	6,000,000.00	10,000,000.00
32	22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	10,000,000.00	15,000,000.00
33	22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	7,000,000.00
34	22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	10,000,000.00	5,000,000.00
35	22021007	WELFARE PACKAGES	30,000,000.00	30,300,000.00	40,000,000.00
36	23	CAPITAL EXPENDITURE	2,320,500,000.00	3,550,000,000.00	3,585,500,000.00
37	2301	FIXED ASSETS PURCHASED	2,320,500,000.00		
38	230101	PURCHASE OF FIXED ASSETS - GENERAL	1,240,500,000.00		
39	23010101	PURCHASE / ACQUISITION OF LAND	2,200,000,000.00	2,500,000,000.00	2,400,000,000.00
40	23010113	PURCHASE OF COMPUTERS	15,000,000.00	15,000,000.00	20,000,000.00
41	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00	5,000,000.00

42	23010115	PURCHASE OF PHOTOCOPYING MACHINES	500,000.00	500,000.00	500,000.00
43	23010133	PURCHASES OF SURVEYING EQUIPMENT	40,000,000.00	79,500,000.00	30,000,000.00
44	2302	CONSTRUCTION / PROVISION	900,000,000.00		
45	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	900,000,000.00		
46	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	50,000,000.00	500,000,000.00
47	23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	50,000,000.00	50,000,000.00	100,000,000.00
48	23020124	CONSTRUCTION OF MARKETS/PARKS	800,000,000.00	800,000,000.00	500,000,000.00
49	2303	REHABILITATION / REPAIRS	-	-	
50	23030113	REHABILITATION / REPAIRS - ROADS	20,000,000.00	20,000,000.00	
51	2305	OTHER CAPITAL PROJECTS	30,000,000.00		
52	230501	ACQUISITION OF NON TANGIBLE ASSETS	30,000,000.00		
53	23050102	COMPUTER SOFTWARE ACQUISITION	30,000,000.00	30,000,000.00	30,000,000.00

MDA: 016100700100 - BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND HUMANITARIAN RESPONSE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	324,500,000.00	260,000,000.00	417,000,000.00
2	21	PERSONNEL COST	17,000,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,000,000.00		
4	210201	ALLOWANCES	17,000,000.00		
5	21020101	NON REGULAR ALLOWANCES	17,000,000.00		17,000,000.00
6	22	OTHER RECURRENT COSTS	200,000,000.00	200,000,000.00	200,000,000.00
7	2202	OVERHEAD COST	200,000,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	46,000,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	11,000,000.00	11,000,000.00	11,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	15,000,000.00
11	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	10,000,000.00
12	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	10,000,000.00
13	220202	UTILITIES - GENERAL	4,500,000.00		
14	22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	-
15	22020202	TELEPHONE CHARGES	500,000.00	500,000.00	500,000.00
16	22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	2,000,000.00
17	22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	500,000.00	500,000.00
18	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00	1,000,000.00

19	220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00		
20	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	10,000,000.00
21	220204	MAINTENANCE SERVICES - GENERAL	32,850,000.00		
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	5,000,000.00
23	22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	5,000,000.00
24	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	5,000,000.00
25	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	5,000,000.00
26	22020405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000.00	7,000,000.00	7,000,000.00
27	22020406	OTHER MAINTENANCE SERVICES	4,850,000.00	4,850,000.00	4,850,000.00
28	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,000,000.00	1,000,000.00	1,000,000.00
29	220205	TRAINING - GENERAL	30,000,000.00		
30	22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	10,000,000.00
31	22020502	INTERNATIONAL TRAINING	20,000,000.00	20,000,000.00	20,000,000.00
32	220206	OTHER SERVICES - GENERAL	2,000,000.00		
33	22020601	SECURITY SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
34	22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
35	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00		
36	22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	1,000,000.00
37	22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	1,000,000.00
38	220208	FUEL & LUBRICANTS - GENERAL	13,000,000.00		
39	22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	5,000,000.00
40	22020803	PLANT / GENERATOR FUEL COST	8,000,000.00	8,000,000.00	8,000,000.00

41	220209	FINANCIAL CHARGES - GENERAL	100,000.00		
42	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	100,000.00
43	220210	MISCELLANEOUS EXPENSES GENERAL	58,550,000.00		
44	22021001	REFRESHMENT & MEALS	7,000,000.00	7,000,000.00	7,000,000.00
45	22021002	HONORARIUM & SITTING ALLOWANCE	19,500,000.00	19,500,000.00	21,000,000.00
46	22021003	PUBLICITY & ADVERTISEMENTS	6,000,000.00	6,000,000.00	6,000,000.00
47	22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	1,000,000.00
48	22021006	POSTAGES & COURIER SERVICES	50,000.00	50,000.00	50,000.00
49	22021007	WELFARE PACKAGES	25,000,000.00	25,000,000.00	25,000,000.00
50	23	CAPITAL EXPENDITURE	107,500,000.00	60,000,000.00	200,000,000.00
51	2301	FIXED ASSETS PURCHASED	18,000,000.00		
52	230101	PURCHASE OF FIXED ASSETS - GENERAL	18,000,000.00		
53	23010105	PURCHASE OF MOTOR VEHICLES	4,000,000.00	4,000,000.00	14,000,000.00
54	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	7,000,000.00	7,000,000.00
55	23010113	PURCHASE OF COMPUTERS	3,000,000.00	3,000,000.00	3,000,000.00
56	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00
57	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00	2,000,000.00
58	2302	CONSTRUCTION / PROVISION	12,000,000.00		
59	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	12,000,000.00		
60	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	12,000,000.00	12,000,000.00	12,000,000.00
61	2305	OTHER CAPITAL PROJECTS	77,500,000.00		
62	230501	ACQUISITION OF NON TANGIBLE ASSETS	77,500,000.00		
63	23050101	RESEARCH AND DEVELOPMENT	15,000,000.00	5,000,000.00	5,000,000.00
64	23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	2,000,000.00	2,000,000.00
65	23050103	MONITORING AND EVALUATION	25,000,000.00	5,000,000.00	140,000,000.00
66	23050104	ANNIVERSARIES/CELEBRATIONS	500,000.00	1,000,000.00	1,000,000.00
67	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	10,000,000.00	10,000,000.00	5,000,000.00
68	23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	25,000,000.00	7,000,000.00	7,000,000.00

MDA: 016101000100 - BORNO STATE GUIDANCE AND COUNSELLING BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	505,380,000.00	445,000,000.00	552,100,000.00
2	21	PERSONNEL COST	50,280,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	50,280,000.00		
4	210201	ALLOWANCES	50,280,000.00		
5	21020101	NON REGULAR ALLOWANCES	50,280,000.00		50,000,000.00
6	22	OTHER RECURRENT COSTS	385,100,000.00	385,000,000.00	432,100,000.00
7	2202	OVERHEAD COST	385,100,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	35,000,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	35,000,000.00	35,000,000.00	35,000,000.00
10	220202	UTILITIES - GENERAL	2,000,000.00		
11	22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	1,000,000.00
12	22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	1,000,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	18,000,000.00		
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	15,000,000.00
15	22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	3,000,000.00
16	220204	MAINTENANCE SERVICES - GENERAL	13,000,000.00		
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,000,000.00	8,000,000.00	10,000,000.00
18	22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	5,000,000.00
19	220205	TRAINING - GENERAL	30,000,000.00		
20	22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00	35,000,000.00

21	220206	OTHER SERVICES - GENERAL	17,000,000.00		
22	22020602	OFFICE RENT	12,000,000.00	12,000,000.00	12,000,000.00
23	22020603	RESIDENTIAL RENT	5,000,000.00	5,000,000.00	5,000,000.00
24	220208	FUEL & LUBRICANTS - GENERAL	25,000,000.00		
25	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00	15,000,000.00
26	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	10,000,000.00
27	220209	FINANCIAL CHARGES - GENERAL	100,000.00		
28	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	100,000.00
29	220210	MISCELLANEOUS EXPENSES GENERAL	245,000,000.00		
30	22021001	REFRESHMENT & MEALS	30,000,000.00	30,000,000.00	40,000,000.00
31	22021002	HONORARIUM & SITTING ALLOWANCE	120,000,000.00	120,000,000.00	150,000,000.00
32	22021003	PUBLICITY & ADVERTISEMENTS	20,000,000.00	20,000,000.00	20,000,000.00
33	22021007	WELFARE PACKAGES	75,000,000.00	74,900,000.00	75,000,000.00
34	23	CAPITAL EXPENDITURE	70,000,000.00	60,000,000.00	70,000,000.00
35	2301	FIXED ASSETS PURCHASED	70,000,000.00		
36	230101	PURCHASE OF FIXED ASSETS - GENERAL	70,000,000.00		
37	23010105	PURCHASE OF MOTOR VEHICLES	25,000,000.00	15,000,000.00	25,000,000.00
38	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	15,000,000.00	15,000,000.00
39	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	5,000,000.00
40	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00
41	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	3,000,000.00	3,000,000.00
42	23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	20,000,000.00	20,000,000.00

MDA: 016101100100 - LAGOS LIAISON OFFICE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,175,000.00	1,100,000.00
2	22	OTHER RECURRENT COSTS	1,175,000.00	1,100,000.00
3	2202	OVERHEAD COST	1,175,000.00	
4	220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00
6	220202	UTILITIES - GENERAL	130,000.00	
7	22020201	ELECTRICITY CHARGES	130,000.00	130,000.00
8	220203	MATERIALS & SUPPLIES - GENERAL	184,000.00	
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	184,000.00	183,000.00
10	220204	MAINTENANCE SERVICES - GENERAL	256,000.00	
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	256,000.00	256,000.00
12	220205	TRAINING - GENERAL	30,000.00	
13	22020501	LOCAL TRAINING	30,000.00	30,000.00
14	220209	FINANCIAL CHARGES - GENERAL	1,000.00	
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000.00	1,000.00
16	220210	MISCELLANEOUS EXPENSES GENERAL	274,000.00	
17	22021007	WELFARE PACKAGES	274,000.00	200,000.00

MDA: 016102100200 - ABUJA LIAISON OFFICE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	357,331,000.00	484,000,000.00
2	21	PERSONNEL COST	36,290,000.00	
3	2101	SALARY	28,390,000.00	
4	210101	SALARIES AND WAGES	28,390,000.00	
5	21010101	SALARY	28,390,000.00	32,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	7,900,000.00	
7	210201	ALLOWANCES	7,900,000.00	
8	21020101	NON REGULAR ALLOWANCES	7,900,000.00	52,000,000.00
9	22	OTHER RECURRENT COSTS	321,041,000.00	400,000,000.00
10	2202	OVERHEAD COST	321,041,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	13,440,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,440,000.00	25,500,000.00
13	220202	UTILITIES - GENERAL	24,888,000.00	
14	22020201	ELECTRICITY CHARGES	24,888,000.00	40,800,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	70,095,000.00	
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,595,000.00	17,595,000.00
17	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	52,500,000.00	74,687,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	102,500,000.00	
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	42,000,000.00	42,000,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE	10,500,000.00	10,500,000.00

21	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000,000.00	50,000,000.00	50,000,000.00
22	220205	TRAINING - GENERAL	6,077,000.00		
23	22020501	LOCAL TRAINING	6,077,000.00	6,077,000.00	6,077,000.00
24	220208	FUEL & LUBRICANTS - GENERAL	21,000,000.00		
25	22020801	MOTOR VEHICLE FUEL COST	21,000,000.00	21,000,000.00	40,800,000.00
26	220209	FINANCIAL CHARGES - GENERAL	525,000.00		
27	22020901	BANK CHARGES (OTHER THAN INTEREST)	525,000.00	525,000.00	525,000.00
28	220210	MISCELLANEOUS EXPENSES GENERAL	82,516,000.00		
29	22021001	REFRESHMENT & MEALS	21,000,000.00	51,000,000.00	21,000,000.00
30	22021003	PUBLICITY & ADVERTISEMENTS	21,000,000.00	21,000,000.00	10,000,000.00
31	22021007	WELFARE PACKAGES	40,516,000.00	60,516,000.00	60,516,000.00

MDA: 016102100300- KADUNA LIAISON OFFICE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,175,000.00	1,100,000.00
2	22	OTHER RECURRENT COSTS	1,175,000.00	
3	2202	OVERHEAD COST	1,175,000.00	
4	220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00
6	220202	UTILITIES - GENERAL	130,000.00	
7	22020201	ELECTRICITY CHARGES	130,000.00	130,000.00
8	220203	MATERIALS & SUPPLIES - GENERAL	184,000.00	
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	184,000.00	183,000.00
10	220204	MAINTENANCE SERVICES - GENERAL	256,000.00	
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	256,000.00	256,000.00
12	220205	TRAINING - GENERAL	30,000.00	
13	22020501	LOCAL TRAINING	30,000.00	30,000.00
14	220209	FINANCIAL CHARGES - GENERAL	1,000.00	
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000.00	1,000.00
16	220210	MISCELLANEOUS EXPENSES GENERAL	274,000.00	
17	22021007	WELFARE PACKAGES	274,000.00	200,000.00

MDA: 016102100400 - KANO LIAISON OFFICE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,175,000.00	1,100,000.00
2	22	OTHER RECURRENT COSTS	1,175,000.00	
3	2202	OVERHEAD COST	1,175,000.00	
4	220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00
6	220202	UTILITIES - GENERAL	130,000.00	
7	22020201	ELECTRICITY CHARGES	130,000.00	130,000.00
8	220203	MATERIALS & SUPPLIES - GENERAL	184,000.00	
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	184,000.00	183,000.00
10	220204	MAINTENANCE SERVICES - GENERAL	256,000.00	
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	256,000.00	256,000.00
12	220205	TRAINING - GENERAL	30,000.00	
13	22020501	LOCAL TRAINING	30,000.00	30,000.00
14	220209	FINANCIAL CHARGES - GENERAL	1,000.00	
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000.00	1,000.00
16	220210	MISCELLANEOUS EXPENSES GENERAL	274,000.00	
17	22021007	WELFARE PACKAGES	274,000.00	200,000.00

MDA: 016103300100 - BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	5,555,000.00	4,460,000.00
2	21	PERSONNEL COST	960,000.00	
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	960,000.00	
4	210201	ALLOWANCES	960,000.00	
5	21020101	NON REGULAR ALLOWANCES	960,000.00	960,000.00
6	22	OTHER RECURRENT COSTS	2,523,000.00	1,500,000.00
7	2202	OVERHEAD COST	2,523,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	900,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	450,000.00	250,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000.00	250,000.00
11	220203	MATERIALS & SUPPLIES - GENERAL	600,000.00	
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	350,000.00	147,000.00
13	22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	150,000.00
14	220204	MAINTENANCE SERVICES - GENERAL	250,000.00	
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	250,000.00
16	220208	FUEL & LUBRICANTS - GENERAL	150,000.00	
17	22020801	MOTOR VEHICLE FUEL COST	150,000.00	150,000.00
18	220209	FINANCIAL CHARGES - GENERAL	3,000.00	
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000.00	3,000.00
20	220210	MISCELLANEOUS EXPENSES GENERAL	620,000.00	
21	22021003	PUBLICITY & ADVERTISEMENTS	620,000.00	300,000.00
22	23	CAPITAL EXPENDITURE	2,072,000.00	2,000,000.00
23	2305	OTHER CAPITAL PROJECTS	2,072,000.00	
24	230501	ACQUISITION OF NON TANGIBLE ASSETS	2,072,000.00	
25	23050103	MONITORING AND EVALUATION	2,072,000.00	2,000,000.00

MDA: 016103500100 - BORNO STATE PENSIONS DEPARTMENT

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	75,440,000.00	40,000,000.00	50,600,000.00
2	21	PERSONNEL COST	4,280,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,280,000.00		
4	210201	ALLOWANCES	4,280,000.00		
5	21020101	NON REGULAR ALLOWANCES	4,280,000.00		5,600,000.00
6	22	OTHER RECURRENT COSTS	14,660,000.00	20,000,000.00	25,000,000.00
7	2202	OVERHEAD COST	14,660,000.00		
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		-	5,340,000.00
	22020203	INTERNET ACCESS CHARGES		-	200,000.00
8	220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00		
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	7,000,000.00	6,000,000.00
10	220204	MAINTENANCE SERVICES - GENERAL	2,200,000.00		
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		-	200,000.00
11	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	200,000.00
12	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	1,500,000.00
13	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	1,500,000.00
	22020501	LOCAL TRAINING		-	1,000,000.00

14	220206	OTHER SERVICES - GENERAL	1,440,000.00		
15	22020601	SECURITY SERVICES	1,440,000.00	1,440,000.00	1,440,000.00
	22020605	CLEANING & FUMIGATION SERVICES			300,000.00
16	220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00		
	22020801	MOTOR VEHICLE FUEL COST			1,800,000.00
17	22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	9,340,000.00	5,500,000.00
18	220209	FINANCIAL CHARGES - GENERAL	20,000.00		
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00	20,000.00
20	23	CAPITAL EXPENDITURE	56,500,000.00	20,000,000.00	20,000,000.00
21	2301	FIXED ASSETS PURCHASED	56,500,000.00		
22	230101	PURCHASE OF FIXED ASSETS - GENERAL	3,500,000.00		
	23010105	PURCHASE OF MOTOR VEHICLES			12,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			1,500,000.00
23	23010113	PURCHASE OF COMPUTERS	1,000,000.00	1,000,000.00	3,000,000.00
24	23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	500,000.00	1,500,000.00
25	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00	1,000,000.00
26	23010117	PURCHASE OF SHREDDING MACHINES	15,000,000.00	5,000,000.00	1,000,000.00
27	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	13,000,000.00	6,500,000.00	
28	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000.00	5,000,000.00	

MDA: 016103700100 - BORNO STATE PILGRIMS WELFARE BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,340,494,000.00	2,854,219,000.00
2	21	PERSONNEL COST	71,494,000.00	
3	2101	SALARY	20,667,000.00	
4	210101	SALARIES AND WAGES	20,667,000.00	
5	21010101	SALARY	20,667,000.00	50,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	50,827,000.00	
7	210201	ALLOWANCES	50,827,000.00	
8	21020101	NON REGULAR ALLOWANCES	50,827,000.00	105,869,000.00
9	22	OTHER RECURRENT COSTS	1,093,000,000.00	2,448,350,000.00
10	2202	OVERHEAD COST	1,093,000,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	16,000,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		10,000,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		15,000,000.00
13	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	100,000,000.00
14	220202	UTILITIES - GENERAL	3,400,000.00	
15	22020201	ELECTRICITY CHARGES	800,000.00	1,200,000.00
16	22020203	INTERNET ACCESS CHARGES	600,000.00	850,000.00
17	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,000,000.00	13,000,000.00

18	220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00		
19	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	6,300,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS		-	5,800,000.00
	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES		-	10,500,000.00
20	220204	MAINTENANCE SERVICES - GENERAL	20,560,000.00		
21	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	10,500,000.00
22	22020402	MAINTENANCE OF OFFICE FURNITURE	260,000.00	260,000.00	2,500,000.00
23	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	
24	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00	15,000,000.00
25	22020410	MAINTENANCE OF STREET LIGHTINGS	300,000.00	300,000.00	
26	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,500,000.00		
27	22020701	FINANCIAL CONSULTING	1,500,000.00	1,500,000.00	3,000,000.00
28	22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	3,000,000.00	5,000,000.00
29	22020703	LEGAL SERVICES	1,000,000.00	1,000,000.00	2,000,000.00
30	220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00		
31	22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00	10,000,000.00
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		-	10,000,000.00
32	220209	FINANCIAL CHARGES - GENERAL	40,000.00		
33	22020901	BANK CHARGES (OTHER THAN INTEREST)	40,000.00	40,000.00	200,000.00

34	220210	MISCELLANEOUS EXPENSES GENERAL	1,041,500,000.00		
35	22021001	REFRESHMENT & MEALS	3,500,000.00	3,500,000.00	6,500,000.00
36	22021002	HONORARIUM & SITTING ALLOWANCE	35,000,000.00	35,000,000.00	35,000,000.00
37	22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	10,000,000.00
38	22021007	WELFARE PACKAGES	1,000,000,000.00	1,000,000,000.00	2,170,000,000.00
39	23	CAPITAL EXPENDITURE	176,000,000.00	115,000,000.00	250,000,000.00
40	2301	FIXED ASSETS PURCHASED	146,000,000.00		
41	230101	PURCHASE OF FIXED ASSETS - GENERAL	146,000,000.00		
42	23010105	PURCHASE OF MOTOR VEHICLES	30,000,000.00	20,000,000.00	27,000,000.00
43	23010108	PURCHASE OF BUSES	70,000,000.00	50,000,000.00	90,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		-	2,965,000.00
44	23010113	PURCHASE OF COMPUTERS	2,500,000.00	1,500,000.00	9,155,000.00
45	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00	3,000,000.00
46	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	2,880,000.00
47	23010118	PURCHASE OF SCANNERS	1,500,000.00	1,500,000.00	-
48	23010119	PURCHASE OF POWER GENERATING SET	40,000,000.00	20,000,000.00	65,000,000.00
	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		-	20,000,000.00
49	2302	CONSTRUCTION / PROVISION	5,000,000.00		
50	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00		
51	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	5,000,000.00	5,000,000.00	5,000,000.00

52	2303	REHABILITATION / REPAIRS	25,000,000.00		
53	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	25,000,000.00		
54	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5,000,000.00	5,000,000.00	5,000,000.00
55	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	10,000,000.00	20,000,000.00

MDA: 016110100100 - BORNO STATE SECURITY TRUST FUND (STF)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	3,587,500,000.00	3,500,000,000.00	7,240,000,000.00
2	21	PERSONNEL COST	56,000,000.00		
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	56,000,000.00		
7	210201	ALLOWANCES	56,000,000.00		
8	21020101	NON REGULAR ALLOWANCES	56,000,000.00		40,000,000.00
9	22	OTHER RECURRENT COSTS	1,629,500,000.00	1,600,000,000.00	5,300,000,000.00
10	2202	OVERHEAD COST	1,629,500,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	25,000,000.00	25,000,000.00
13	220202	UTILITIES - GENERAL	4,000,000.00		
14	22020201	ELECTRICITY CHARGES	4,000,000.00	4,000,000.00	4,000,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	72,000,000.00		
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00	10,000,000.00
17	22020306	PRINTING OF SECURITY DOCUMENTS	12,000,000.00	12,000,000.00	12,000,000.00
18	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000.00	50,000,000.00	50,000,000.00
19	220204	MAINTENANCE SERVICES - GENERAL	103,500,000.00		
20	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000,000.00	85,500,000.00	85,500,000.00
21	22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	1,000,000.00
22	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00	2,000,000.00
23	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00	500,000.00
24	220206	OTHER SERVICES - GENERAL	1,027,000,000.00		
25	22020601	SECURITY SERVICES	1,015,000,000.00	1,000,000,000.00	1,000,000,000.00
26	22020602	OFFICE RENT	12,000,000.00	12,000,000.00	12,000,000.00
	22020604	SECURITY VOTE (INCLUDING OPERATIONS)			3,600,000,000.00
27	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00		
28	22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
29	220208	FUEL & LUBRICANTS - GENERAL	245,000,000.00		
30	22020801	MOTOR VEHICLE FUEL COST	200,000,000.00	200,000,000.00	300,000,000.00
31	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	45,000,000.00	45,000,000.00	45,000,000.00
32	220209	FINANCIAL CHARGES - GENERAL	1,000,000.00		
33	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	1,000,000.00
34	220210	MISCELLANEOUS EXPENSES GENERAL	150,000,000.00		
35	22021002	HONORARIUM & SITTING ALLOWANCE	40,000,000.00	40,000,000.00	40,000,000.00
36	22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	10,000,000.00	10,000,000.00
37	22021007	WELFARE PACKAGES	100,000,000.00	100,000,000.00	100,000,000.00
38	23	CAPITAL EXPENDITURE	1,902,000,000.00	1,900,000,000.00	1,900,000,000.00
39	2301	FIXED ASSETS PURCHASED	1,897,000,000.00		
40	230101	PURCHASE OF FIXED ASSETS - GENERAL	1,897,000,000.00		
41	23010105	PURCHASE OF MOTOR VEHICLES	60,000,000.00	60,000,000.00	60,000,000.00

	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			20,000,000.00
42	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	5,000,000.00
43	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00	5,000,000.00
44	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00	2,000,000.00
45	23010119	PURCHASE OF POWER GENERATING SET	25,000,000.00	23,000,000.00	23,000,000.00
46	23010128	PURCHASE OF SECURITY EQUIPMENT	1,800,000,000.00	1,800,000,000.00	1,780,000,000.00
47	2302	CONSTRUCTION / PROVISION	5,000,000.00		
48	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00		
49	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5,000,000.00	5,000,000.00	5,000,000.00

MDA: 016100800100 - BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	296,925,000.00	552,025,000.00
2	21	PERSONNEL COST	5,000,000.00	
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,000,000.00	
4	210201	ALLOWANCES	5,000,000.00	
5	21020101	NON REGULAR ALLOWANCES	5,000,000.00	12,000,000.00
6	22	OTHER RECURRENT COSTS	44,775,000.00	76,025,000.00
7	2202	OVERHEAD COST	44,775,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	6,750,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,750,000.00	4,500,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,500,000.00
11	220202	UTILITIES - GENERAL	10,000,000.00	
12	22020203	INTERNET ACCESS CHARGES	10,000,000.00	5,000,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00	
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	2,000,000.00
15	220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,000,000.00
17	220205	TRAINING - GENERAL	15,000,000.00	
18	22020501	LOCAL TRAINING	15,000,000.00	20,000,000.00
	22020605	CLEANING & FUMIGATION SERVICES		3,000,000.00

19	220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00		
20	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	1,500,000.00
21	22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	1,500,000.00
22	220209	FINANCIAL CHARGES - GENERAL	25,000.00		
23	22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	25,000.00	25,000.00
24	220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00		
25	22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	3,000,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE			4,000,000.00
	22021007	WELFARE PACKAGES			15,000,000.00
	22021004	MEDICAL EXPENSES-LOCAL			10,000,000.00
26	23	CAPITAL EXPENDITURE	247,150,000.00	215,000,000.00	464,000,000.00
27	2301	FIXED ASSETS PURCHASED	124,150,000.00		
28	230101	PURCHASE OF FIXED ASSETS - GENERAL	124,150,000.00		
29	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	120,000,000.00	100,000,000.00	50,000,000.00
30	23010114	PURCHASE OF COMPUTER PRINTERS	3,125,000.00	3,125,000.00	6,000,000.00
31	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,025,000.00	1,025,000.00	3,000,000.00
32	2302	CONSTRUCTION / PROVISION	20,000,000.00		
33	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000.00		
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS			250,000,000.00
34	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	20,000,000.00	20,000,000.00	15,000,000.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS			20,000,000.00

35	2305	OTHER CAPITAL PROJECTS	103,000,000.00		
36	230501	ACQUISITION OF NON TANGIBLE ASSETS	103,000,000.00		
37	23050103	MONITORING AND EVALUATION	100,000,000.00	87,850,000.00	120,000,000.00
38	23050107	MARGIN FOR INCREASES IN COSTS	3,000,000.00	3,000,000.00	-

MDA: 016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	2,590,000,000.00	2,588,000,000.00	6,470,816,000.00
2	21	PERSONNEL COST	5,000,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,000,000.00		
4	210201	ALLOWANCES	5,000,000.00		
5	21020101	NON REGULAR ALLOWANCES	5,000,000.00		15,000,000.00
6	22	OTHER RECURRENT COSTS	37,775,000.00	30,000,000.00	62,530,000.00
7	2202	OVERHEAD COST	37,775,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	2,750,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,750,000.00	1,750,000.00	2,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	1,000,000.00
	22020203	INTERNET ACCESS CHARGES			1,000,000.00
11	220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00		
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	3,000,000.00
13	220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00		
14	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	5,000,000.00
15	220205	TRAINING - GENERAL	3,000,000.00		
16	22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	2,000,000.00
	22020601	SECURITY SERVICES			24,000,000.00
17	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,000,000.00		
18	22020704	ENGINEERING SERVICES	10,000,000.00	6,000,000.00	10,000,000.00
19	22020705	ARCHITECTURAL SERVICES	10,000,000.00	6,225,000.00	10,000,000.00
20	220208	FUEL & LUBRICANTS - GENERAL	2,500,000.00		
21	22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00	1,500,000.00
22	22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00	1,500,000.00
23	220209	FINANCIAL CHARGES - GENERAL	25,000.00		
24	22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	25,000.00	30,000.00
25	220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00		
26	22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	1,500,000.00
27	23	CAPITAL EXPENDITURE	2,547,225,000.00	2,558,000,000.00	6,393,286,000.00
28	2301	FIXED ASSETS PURCHASED	124,150,000.00		
29	230101	PURCHASE OF FIXED ASSETS - GENERAL	124,150,000.00		
30	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	120,000,000.00	120,000,000.00	120,000,000.00
31	23010114	PURCHASE OF COMPUTER PRINTERS	3,125,000.00	3,125,000.00	3,440,000.00
32	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,025,000.00	1,025,000.00	1,130,000.00
33	2302	CONSTRUCTION / PROVISION	1,320,000,000.00		
34	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,320,000,000.00		
35	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	747,075,000.00	747,850,000.00	4,289,316,000.00
36	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	250,000,000.00	250,000,000.00	250,000,000.00

37	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	250,000,000.00	250,000,000.00	250,000,000.00
38	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	200,000,000.00	200,000,000.00	200,000,000.00
39	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	42,000,000.00	52,000,000.00	50,400,000.00
40	2303	REHABILITATION / REPAIRS	220,000,000.00		
41	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	220,000,000.00		
42	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000.00	50,000,000.00	50,000,000.00
43	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	140,000,000.00	140,000,000.00	168,000,000.00
44	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	50,000,000.00	50,000,000.00	55,000,000.00
45	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00	22,000,000.00
46	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	652,000,000.00	652,000,000.00	912,000,000.00
47	2305	OTHER CAPITAL PROJECTS	22,000,000.00		
48	230501	ACQUISITION OF NON TANGIBLE ASSETS	22,000,000.00		
49	23050103	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	22,000,000.00
50	23050107	MARGIN FOR INCREASES IN COSTS	2,000,000.00	2,000,000.00	

MDA: 016200100100 - MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	3,601,321,000.00	4,882,353,000.00	7,724,100,000.00
2	21	PERSONNEL COST	10,174,000.00		
3	2101	SALARY	5,174,000.00		
4	210101	SALARIES AND WAGES	5,174,000.00		
5	21010101	SALARY	5,174,000.00		10,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,000,000.00		
7	210201	ALLOWANCES	5,000,000.00		
8	21020101	NON REGULAR ALLOWANCES	5,000,000.00		2,000,000.00
9	22	OTHER RECURRENT COSTS	2,327,117,000.00	3,682,353,000.00	5,193,100,000.00
10	2202	OVERHEAD COST	1,367,117,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	344,764,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,544,764,000.00	1,500,000,000.00	2,000,000,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	200,000,000.00	200,000,000.00
14	220203	MATERIALS & SUPPLIES - GENERAL	4,663,000.00		
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,663,000.00	4,663,000.00	20,000,000.00
16	220204	MAINTENANCE SERVICES - GENERAL	6,835,000.00		
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,835,000.00	6,835,000.00	13,000,000.00
18	220205	TRAINING - GENERAL	6,835,000.00		
19	22020501	LOCAL TRAINING	6,835,000.00	6,835,000.00	50,000,000.00
20	220206	OTHER SERVICES - GENERAL	50,000,000.00		
21	22020602	OFFICE RENT	50,000,000.00	50,000,000.00	50,000,000.00
22	220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00		
23	22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	4,000,000.00	10,000,000.00
24	220209	FINANCIAL CHARGES - GENERAL	20,000.00		
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00	100,000.00
26	220210	MISCELLANEOUS EXPENSES GENERAL	950,000,000.00		
27	22021001	REFRESHMENT & MEALS	50,000,000.00	50,000,000.00	50,000,000.00
28	22021002	HONORARIUM & SITTING ALLOWANCE	300,000,000.00	300,000,000.00	300,000,000.00
29	22021007	WELFARE PACKAGES	600,000,000.00	600,000,000.00	500,000,000.00
30	2204	GRANTS AND CONTRIBUTIONS GENERAL	960,000,000.00		
31	220401	LOCAL GRANTS AND CONTRIBUTIONS	960,000,000.00		
32	22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	460,000,000.00	460,000,000.00	1,000,000,000.00
33	22040109	GRANTS TO COMMUNITIES/NGOs	500,000,000.00	500,000,000.00	1,000,000,000.00
34	23	CAPITAL EXPENDITURE	1,264,030,000.00	1,200,000,000.00	2,519,000,000.00
35	2301	FIXED ASSETS PURCHASED	5,000,000.00		
36	230101	PURCHASE OF FIXED ASSETS - GENERAL	5,000,000.00		
37	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	5,000,000.00
38	2303	REHABILITATION / REPAIRS	150,000,000.00		
39	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	150,000,000.00		
40	23030122	REHABILITATION/REPAIRS OF BOUNDARIES	150,000,000.00	150,000,000.00	5,000,000.00

41	2305	OTHER CAPITAL PROJECTS	1,109,030,000.00		
42	230501	ACQUISITION OF NON TANGIBLE ASSETS	1,109,030,000.00		
43	23050101	RESEARCH AND DEVELOPMENT	5,030,000.00	5,000,000.00	5,000,000.00
44	23050103	MONITORING AND EVALUATION	4,000,000.00	4,000,000.00	4,000,000.00
45	23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	1,100,000,000.00	1,036,000,000.00	2,500,000,000.00

MDA: 016213200101 - BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	448,400,000.00	130,000,000.00	648,300,000.00
2	22	OTHER RECURRENT COSTS	60,900,000.00	30,000,000.00	85,300,000.00
3	2202	OVERHEAD COST	60,900,000.00		
4	220201	TRAVEL & TRANSPORT - GENERAL	12,500,000.00		
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	3,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	1,000,000.00	3,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	8,000,000.00	1,000,000.00	10,000,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,000,000.00	5,000,000.00
9	220202	UTILITIES - GENERAL	4,000,000.00		
10	22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	2,000,000.00
11	22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	1,000,000.00
12	22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,500,000.00	1,000,000.00	2,000,000.00
13	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00	2,000,000.00
14	220203	MATERIALS & SUPPLIES - GENERAL	5,000,000.00		
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	1,800,000.00	8,000,000.00
16	220204	MAINTENANCE SERVICES - GENERAL	7,500,000.00		
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,000,000.00	2,000,000.00
18	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
19	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	1,000,000.00	3,000,000.00
20	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	1,000,000.00	2,000,000.00
21	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,200,000.00	1,000,000.00	2,000,000.00
22	22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	1,500,000.00
23	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	300,000.00	300,000.00	800,000.00
24	220205	TRAINING - GENERAL	5,000,000.00		
25	22020501	LOCAL TRAINING	3,000,000.00	2,000,000.00	2,000,000.00
26	22020502	INTERNATIONAL TRAINING	2,000,000.00	2,000,000.00	5,000,000.00
27	220206	OTHER SERVICES - GENERAL	3,500,000.00		
28	22020601	SECURITY SERVICES	3,000,000.00	2,000,000.00	3,000,000.00
29	22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	1,000,000.00
30	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00		
31	22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	1,000,000.00
32	22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	2,000,000.00
33	220208	FUEL & LUBRICANTS - GENERAL	8,000,000.00		
34	22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	1,000,000.00	5,000,000.00
35	22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	1,000,000.00	6,000,000.00
36	220209	FINANCIAL CHARGES - GENERAL	100,000.00		
37	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	500,000.00
38	220210	MISCELLANEOUS EXPENSES GENERAL	13,300,000.00		

39	22021001	REFRESHMENT & MEALS	500,000.00	500,000.00	2,000,000.00
40	22021002	HONORARIUM & SITTING ALLOWANCE	250,000.00	250,000.00	1,000,000.00
41	22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	2,000,000.00
42	22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	1,000,000.00	2,000,000.00
43	22021006	POSTAGES & COURIER SERVICES	50,000.00	50,000.00	500,000.00
44	22021007	WELFARE PACKAGES	10,500,000.00	1,000,000.00	3,000,000.00
45	23	CAPITAL EXPENDITURE	387,500,000.00	100,000,000.00	563,000,000.00
46	2301	FIXED ASSETS PURCHASED	53,000,000.00		
47	230101	PURCHASE OF FIXED ASSETS - GENERAL	53,000,000.00		
48	23010105	PURCHASE OF MOTOR VEHICLES	40,000,000.00	10,500,000.00	80,000,000.00
49	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00	10,000,000.00
50	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	10,000,000.00
51	23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	1,500,000.00	3,000,000.00
52	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000.00	1,500,000.00	3,000,000.00
53	2302	CONSTRUCTION / PROVISION	200,000,000.00		
54	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000.00		
55	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	100,000,000.00	15,000,000.00	150,000,000.00
56	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	100,000,000.00	15,000,000.00	150,000,000.00
57	2303	REHABILITATION / REPAIRS	100,000,000.00		
58	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00		
59	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	100,000,000.00	15,000,000.00	100,000,000.00

60	2305	OTHER CAPITAL PROJECTS	34,500,000.00		
61	230501	ACQUISITION OF NON TANGIBLE ASSETS	34,500,000.00		
62	23050101	RESEARCH AND DEVELOPMENT	15,000,000.00	15,000,000.00	20,000,000.00
63	23050102	COMPUTER SOFTWARE ACQUISITION	7,500,000.00	7,500,000.00	15,000,000.00
64	23050103	MONITORING AND EVALUATION	4,000,000.00	4,000,000.00	8,000,000.00
65	23050104	ANNIVERSARIES/CELEBRATIONS	5,000,000.00	5,000,000.00	8,000,000.00
66	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	3,000,000.00	3,000,000.00	6,000,000.00

MDA: 011200100100 - BORNO STATE HOUSE ASSEMBLY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	7,976,102,000.00	8,016,678,000.00
2	21	PERSONNEL COST	691,122,000.00	
3	2101	SALARY	626,122,000.00	
4	210101	SALARIES AND WAGES	626,122,000.00	
5	21010101	SALARY	626,122,000.00	235,678,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	65,000,000.00	
7	210201	ALLOWANCES	65,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	15,000,000.00	50,000,000.00
9	21020102	OUTFIT ALLOWANCE	50,000,000.00	50,000,000.00
10	22	OTHER RECURRENT COSTS	5,444,980,000.00	5,551,000,000.00
11	2202	OVERHEAD COST	4,829,980,000.00	
12	220201	TRAVEL & TRANSPORT - GENERAL	1,100,000,000.00	
13	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	250,000,000.00	300,000,000.00
14	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000,000.00	150,000,000.00
15	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	300,000,000.00	300,000,000.00
16	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	300,000,000.00	1,000,000,000.00
17	220202	UTILITIES - GENERAL	15,000,000.00	
18	22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00
19	22020202	TELEPHONE CHARGES	1,000,000.00	-
20	22020203	INTERNET ACCESS CHARGES	3,000,000.00	3,000,000.00
21	22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,000,000.00	3,000,000.00

22	22020205	WATER RATES	3,000,000.00	3,000,000.00	3,000,000.00
23	220203	MATERIALS & SUPPLIES - GENERAL	62,000,000.00		
24	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	35,000,000.00	50,000,000.00	35,000,000.00
25	22020302	BOOKS	2,000,000.00	2,000,000.00	
26	22020303	NEWSPAPERS	5,000,000.00	5,000,000.00	
27	22020304	MAGAZINES & PERIODICALS	10,000,000.00	10,000,000.00	
28	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	10,000,000.00	10,000,000.00
29	220204	MAINTENANCE SERVICES - GENERAL	295,000,000.00		
30	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000,000.00	150,000,000.00	100,000,000.00
31	22020402	MAINTENANCE OF OFFICE FURNITURE	50,000,000.00	50,000,000.00	50,000,000.00
32	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000.00	30,000,000.00	30,000,000.00
33	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	15,000,000.00	15,000,000.00
34	22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000,000.00	100,000,000.00	100,000,000.00
35	220205	TRAINING - GENERAL	550,000,000.00		
36	22020501	LOCAL TRAINING	200,000,000.00	300,000,000.00	200,000,000.00
37	22020502	INTERNATIONAL TRAINING	350,000,000.00	400,000,000.00	350,000,000.00
38	220206	OTHER SERVICES - GENERAL	300,000,000.00		
40	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	300,000,000.00	400,000,000.00	
41	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	50,000,000.00		
42	22020701	FINANCIAL CONSULTING	20,000,000.00	20,000,000.00	
43	22020702	INFORMATION TECHNOLOGY CONSULTING	30,000,000.00	30,000,000.00	100,000,000.00

44	220208	FUEL & LUBRICANTS - GENERAL	37,000,000.00		
45	22020801	MOTOR VEHICLE FUEL COST	30,000,000.00	30,000,000.00	30,000,000.00
46	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	7,000,000.00	7,000,000.00	7,000,000.00
47	220209	FINANCIAL CHARGES - GENERAL	40,000,000.00		
48	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000,000.00	20,000,000.00	20,000,000.00
49	22020902	INSURANCE PREMIUM	20,000,000.00	20,000,000.00	20,000,000.00
50	220210	MISCELLANEOUS EXPENSES GENERAL	2,380,980,000.00		
51	22021001	REFRESHMENT & MEALS	20,000,000.00	30,000,000.00	20,000,000.00
52	22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000,000.00	1,200,000,000.00	1,000,000,000.00
53	22021003	PUBLICITY & ADVERTISEMENTS	20,000,000.00	20,000,000.00	
54	22021004	MEDICAL EXPENSES-LOCAL	100,000,000.00	150,000,000.00	100,000,000.00
55	22021006	POSTAGES & COURIER SERVICES	20,000,000.00	20,000,000.00	
56	22021007	WELFARE PACKAGES	1,070,980,000.00	1,200,489,000.00	1,500,000,000.00
57	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000.00	100,000,000.00	100,000,000.00
58	22021009	SPORTING ACTIVITIES	50,000,000.00	50,000,000.00	
59	2203	LOANS AND ADVANCES	15,000,000.00		
60	220301	STAFF LOANS & ADVANCES	15,000,000.00		
61	22030101	MOTOR CYCLE ADVANCES	15,000,000.00	15,000,000.00	
62	2204	GRANTS AND CONTRIBUTIONS GENERAL	600,000,000.00		
63	220401	LOCAL GRANTS AND CONTRIBUTIONS	600,000,000.00		
64	22040109	GRANTS TO COMMUNITIES/NGOs	600,000,000.00	700,000,000.00	
65	23	CAPITAL EXPENDITURE	1,840,000,000.00	1,460,000,000.00	2,130,000,000.00
66	2301	FIXED ASSETS PURCHASED	405,000,000.00		
67	230101	PURCHASE OF FIXED ASSETS - GENERAL	405,000,000.00		
68	23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	100,000,000.00	500,000,000.00

69	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	200,000,000.00	100,000,000.00	200,000,000.00
70	23010113	PURCHASE OF COMPUTERS	50,000,000.00	50,000,000.00	50,000,000.00
71	23010114	PURCHASE OF COMPUTER PRINTERS	15,000,000.00	15,000,000.00	15,000,000.00
72	23010115	PURCHASE OF PHOTOCOPYING MACHINES	30,000,000.00	30,000,000.00	30,000,000.00
73	23010116	PURCHASE OF TYPEWRITERS	5,000,000.00	5,000,000.00	5,000,000.00
74	23010118	PURCHASE OF SCANNERS	5,000,000.00	5,000,000.00	5,000,000.00
75	2302	CONSTRUCTION / PROVISION	1,060,000,000.00		
76	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,060,000,000.00		
77	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,000,000,000.00	820,000,000.00	
78	23020125	CONSTRUCTION OF POWER GENERATING PLANTS	60,000,000.00	60,000,000.00	
79	2303	REHABILITATION / REPAIRS	85,000,000.00		
80	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	85,000,000.00		
81	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	80,000,000.00	80,000,000.00	100,000,000.00
82	23030102	REHABILITATION / REPAIRS - ELECTRICITY	5,000,000.00	5,000,000.00	5,000,000.00
83	2305	OTHER CAPITAL PROJECTS	290,000,000.00		
	230501	ACQUISITION OF NON TANGIBLE ASSETS	290,000,000.00		
	23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00	20,000,000.00
	23050103	MONITORING AND EVALUATION	200,000,000.00	100,000,000.00	200,000,000.00
	23050104	ANNIVERSARIES/CELEBRATIONS	70,000,000.00	70,000,000.00	500,000,000.00
	23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL			500,000,000.00

MDA: 011200400100 - BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	125,093,000.00	176,955,000.00
2	21	PERSONNEL COST	29,243,000.00	
3	2101	SALARY	29,243,000.00	
4	210101	SALARIES AND WAGES	29,243,000.00	
5	21010101	SALARY	29,243,000.00	30,000,000.00
	21020101	NON REGULAR ALLOWANCES		720,000.00
	21020104	FURNITURE ALLOWANCE		12,000,000.00
6	22	OTHER RECURRENT COSTS	44,350,000.00	40,000,000.00
7	2202	OVERHEAD COST	44,350,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	39,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	9,000,000.00	10,000,000.00
10	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	18,000,000.00
11	220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00
13	220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00	
14	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	3,000,000.00
15	220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	
16	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	3,450,000.00
17	220209	FINANCIAL CHARGES - GENERAL	50,000.00	
18	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00

19	220210	MISCELLANEOUS EXPENSES GENERAL	1,300,000.00		
20	22021001	REFRESHMENT & MEALS	1,300,000.00	1,300,000.00	3,500,000.00
21	23	<i>CAPITAL EXPENDITURE</i>	<i>51,500,000.00</i>	<i>20,000,000.00</i>	<i>94,235,000.00</i>
22	2301	FIXED ASSETS PURCHASED	<i>31,500,000.00</i>		
23	230101	PURCHASE OF FIXED ASSETS - GENERAL	31,500,000.00		
24	23010105	PURCHASE OF MOTOR VEHICLES	30,000,000.00	10,000,000.00	90,000,000.00
25	23010119	PURCHASE OF POWER GENERATING SET	1,500,000.00	1,500,000.00	2,500,000.00
	23010113	PURCHASE OF COMPUTERS			1,185,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS			550,000.00
26	2303	REHABILITATION / REPAIRS	<i>20,000,000.00</i>		
27	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000.00		
28	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	8,500,000.00	

MDA: 012300100100 - MINISTRY OF INFORMATION AND INTERNAL SECURITY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	9,993,880,000.00	11,184,450,000.00
2	21	PERSONNEL COST	409,090,000.00	
3	2101	SALARY	404,090,000.00	
4	210101	SALARIES AND WAGES	404,090,000.00	
5	21010101	SALARY	404,090,000.00	503,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,000,000.00	
7	210201	ALLOWANCES	5,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	5,000,000.00	30,000,000.00
9	22	OTHER RECURRENT COSTS	5,960,790,000.00	5,651,450,000.00
10	2202	OVERHEAD COST	5,960,790,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	104,000,000.00	30,000,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		250,000,000.00
13	220202	UTILITIES - GENERAL	301,100,000.00	
14	22020203	INTERNET ACCESS CHARGES	1,100,000.00	1,000,000.00
15	22020204	SATELLITE BROADCASTING ACCESS CHARGES	300,000,000.00	25,000,000.00
16	220203	MATERIALS & SUPPLIES - GENERAL	4,300,000.00	
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	5,000,000.00
18	22020303	NEWSPAPERS	300,000.00	

19	220204	MAINTENANCE SERVICES - GENERAL	13,000,000.00		
20	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	4,200,000.00
21	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	10,000,000.00	2,000,000.00
22	220205	TRAINING - GENERAL	3,000,000.00		
23	22020501	LOCAL TRAINING	3,000,000.00	3,000,000.00	1,500,000.00
24	220206	OTHER SERVICES - GENERAL	5,000,000,000.00		
	22020601	SECURITY SERVICES			100,000,000.00
25	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5,000,000,000.00	4,345,000,000.00	5,000,000,000.00
26	220208	FUEL & LUBRICANTS - GENERAL	5,200,000.00		
27	22020801	MOTOR VEHICLE FUEL COST	2,200,000.00	2,200,000.00	5,000,000.00
28	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,000,000.00	3,000,000.00	100,000,000.00
29	220209	FINANCIAL CHARGES - GENERAL	190,000.00		
30	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,190,000.00	8,190,000.00	250,000.00
31	220210	MISCELLANEOUS EXPENSES GENERAL	28,000,000.00		
32	22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	1,500,000.00
33	22021002	HONORARIUM & SITTING ALLOWANCE	11,000,000.00	11,000,000.00	6,000,000.00
34	22021003	PUBLICITY & ADVERTISEMENTS	502,000,000.00	550,000,000.00	100,000,000.00
35	22021007	WELFARE PACKAGES	14,000,000.00	14,000,000.00	20,000,000.00
36	23	CAPITAL EXPENDITURE	3,624,000,000.00	3,500,000,000.00	5,000,000,000.00
37	2301	FIXED ASSETS PURCHASED	776,750,000.00		
38	230101	PURCHASE OF FIXED ASSETS - GENERAL	776,750,000.00		
39	23010105	PURCHASE OF MOTOR VEHICLES	5,000,000.00	5,000,000.00	1,000,000,000.00
40	23010106	PURCHASE OF VANS	100,000,000.00	100,000,000.00	100,000,000.00
41	23010107	PURCHASE OF TRUCKS	47,000,000.00	47,000,000.00	
42	23010108	PURCHASE OF BUSES	60,000,000.00	60,000,000.00	
43	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	86,000,000.00	80,000,000.00	30,000,000.00
44	23010113	PURCHASE OF COMPUTERS	1,200,000.00	1,200,000.00	1,000,000.00
45	23010114	PURCHASE OF COMPUTER PRINTERS	1,200,000.00	1,200,000.00	1,000,000.00
46	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,600,000.00	1,600,000.00	1,000,000.00
47	23010118	PURCHASE OF SCANNERS	450,000.00	450,000.00	500,000.00
48	23010119	PURCHASE OF POWER GENERATING SET	35,000,000.00	35,000,000.00	
49	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	205,300,000.00	205,300,000.00	50,000,000.00
50	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	134,000,000.00	134,000,000.00	150,000,000.00
51	23010130	PURCHASE OF RECREATIONAL FACILITIES	100,000,000.00	100,000,000.00	20,000,000.00
52	2302	CONSTRUCTION / PROVISION	1,570,000,000.00		
53	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,570,000,000.00		
54	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	120,000,000.00	120,000,000.00	1,000,000,000.00
55	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,400,000,000.00	1,200,000,000.00	1,348,940,000.00
56	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	50,000,000.00	50,000,000.00	560,000.00
57	2303	REHABILITATION / REPAIRS	374,250,000.00		
58	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	374,250,000.00		

59	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	299,250,000.00	299,250,000.00	150,000,000.00
60	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	75,000,000.00	75,000,000.00	500,000,000.00

61	2305	OTHER CAPITAL PROJECTS	526,000,000.00		
62	230501	ACQUISITION OF NON TANGIBLE ASSETS	526,000,000.00		
63	23050102	COMPUTER SOFTWARE ACQUISITION	100,000,000.00	100,000,000.00	2,000,000.00
64	23050104	ANNIVERSARIES/CELEBRATIONS	177,000,000.00	200,000,000.00	200,000,000.00
65	23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	260,000,000.00	300,000,000.00	135,000,000.00
66	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	35,000,000.00	35,000,000.00	10,000,000.00
67	23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	331,000,000.00	350,000,000.00	300,000,000.00

MDA: 012300400100 - BORNO RADIO TELEVISION CORPORATION (BRTV)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	523,866,100.00	200,000,000.00	8,622,000,000.00
2	21	PERSONNEL COST	330,205,000.00		
3	2101	SALARY	321,605,000.00		
4	210101	SALARIES AND WAGES	321,605,000.00		
5	21010101	SALARY	321,605,000.00		450,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	8,600,000.00		
7	210201	ALLOWANCES	8,600,000.00		
8	21020101	NON REGULAR ALLOWANCES	8,600,000.00		9,000,000.00
9	22	OTHER RECURRENT COSTS	93,661,100.00	100,000,000.00	163,000,000.00
10	2202	OVERHEAD COST	93,661,100.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	12,600,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,600,000.00	12,600,000.00	13,000,000.00
13	220202	UTILITIES - GENERAL	8,400,000.00		
14	22020201	ELECTRICITY CHARGES	8,400,000.00	8,400,000.00	8,000,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	16,481,000.00		
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,240,000.00	9,240,000.00	13,980,000.00
17	22020309	UNIFORMS & OTHER CLOTHING	7,241,000.00	7,241,000.00	7,000,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	10,727,000.00		
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,727,000.00	10,727,000.00	18,000,000.00
20	220205	TRAINING - GENERAL	12,293,000.00		
21	22020501	LOCAL TRAINING	12,293,000.00	12,293,000.00	13,000,000.00
22	220208	FUEL & LUBRICANTS - GENERAL	15,137,000.00		
23	22020801	MOTOR VEHICLE FUEL COST	15,798,100.00	22,137,000.00	6,000,000.00
24	22020803	PLANT / GENERATOR FUEL COST			74,000,000.00
24	220209	FINANCIAL CHARGES - GENERAL	20,000.00		
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00	20,000.00
26	220210	MISCELLANEOUS EXPENSES GENERAL	17,342,000.00		
27	22021001	REFRESHMENT & MEALS	17,342,000.00	17,342,000.00	10,000,000.00
28	23	CAPITAL EXPENDITURE	100,000,000.00	100,000,000.00	8,000,000,000.00
29	2301	FIXED ASSETS PURCHASED	100,000,000.00		
30	230101	PURCHASE OF FIXED ASSETS - GENERAL	100,000,000.00		
	23010105	PURCHASE OF MOTOR VEHICLES			300,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			100,000,000.00
31	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	100,000,000.00	100,000,000.00	7,600,000,000.00

MDA: 012305700100 - BORNO STATE COUNCIL FOR ARTS AND CULTURE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1 2	EXPENDITURES	135,640,000.00	105,700,000.00	128,100,000.00
2 22	OTHER RECURRENT COSTS	610,000.00	5,700,000.00	6,000,000.00
3 2202	OVERHEAD COST	600,000.00		
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			5,400,000.00
4 220202	UTILITIES - GENERAL	100,000.00		
5 22020201	ELECTRICITY CHARGES	100,000.00	5,190,000.00	50,000.00
6 220203	MATERIALS & SUPPLIES - GENERAL	300,000.00		
7 22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	150,000.00	200,000.00
8 22020308	FIELD & CAMPING MATERIALS SUPPLIES	50,000.00	50,000.00	15,000.00
9 22020309	UNIFORMS & OTHER CLOTHING	100,000.00	100,000.00	50,000.00
10 220204	MAINTENANCE SERVICES - GENERAL	80,000.00		
11 22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	80,000.00	80,000.00	120,000.00
12 220208	FUEL & LUBRICANTS - GENERAL	115,000.00		
13 22020803	PLANT / GENERATOR FUEL COST	115,000.00	115,000.00	150,000.00
14 220209	FINANCIAL CHARGES - GENERAL	5,000.00		
15 22020901	BANK CHARGES (OTHER THAN INTEREST)	15,000.00	15,000.00	15,000.00

16	23	CAPITAL EXPENDITURE	135,030,000.00	100,000,000.00	122,100,000.00
17	2301	FIXED ASSETS PURCHASED	62,030,000.00		
18	230101	PURCHASE OF FIXED ASSETS - GENERAL	62,030,000.00		
19	23010108	PURCHASE OF BUSES	60,000,000.00	26,970,000.00	
20	23010113	PURCHASE OF COMPUTERS	400,000.00	400,000.00	2,000,000.00
21	23010114	PURCHASE OF COMPUTER PRINTERS	330,000.00	330,000.00	500,000.00
22	23010115	PURCHASE OF PHOTOCOPYING MACHINES	300,000.00	300,000.00	600,000.00
23	23010130	PURCHASE OF RECREATIONAL FACILITIES	1,000,000.00	1,000,000.00	10,000,000.00
24	2302	CONSTRUCTION / PROVISION	20,000,000.00		
25	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000.00		
26	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	20,000,000.00	20,000,000.00	28,000,000.00
27	2303	REHABILITATION / REPAIRS	20,000,000.00		
28	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000.00		
29	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00	28,000,000.00
30	2305	OTHER CAPITAL PROJECTS	33,000,000.00		
31	230501	ACQUISITION OF NON TANGIBLE ASSETS	33,000,000.00		
32	23050101	RESEARCH AND DEVELOPMENT	1,000,000.00	1,000,000.00	3,000,000.00
33	23050104	ANNIVERSARIES/CELEBRATIONS	32,000,000.00	30,000,000.00	50,000,000.00

MDA: 012500100100 - BORNO STATE HEAD OF SERVICE (HOS)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	1,584,420,000.00	530,000,000.00	1,723,471,000.00
2	21	PERSONNEL COST	1,056,530,000.00		
3	2101	SALARY	149,255,000.00		
4	210101	SALARIES AND WAGES	149,255,000.00		
5	21010101	SALARY	149,255,000.00		156,718,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	907,275,000.00		
7	210201	ALLOWANCES	907,275,000.00		
8	21020101	NON REGULAR ALLOWANCES	600,000,000.00		651,747,000.00
9	21020104	FURNITURE ALLOWANCE	307,275,000.00		338,770,000.00
10	22	OTHER RECURRENT COSTS	422,890,000.00	430,000,000.00	466,236,000.00
11	2202	OVERHEAD COST	422,890,000.00		
12	220201	TRAVEL & TRANSPORT - GENERAL	23,000,000.00		
13	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	7,000,000.00	7,717,000.00
14	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00	5,512,000.00
15	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	7,000,000.00	7,000,000.00	7,717,000.00
16	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00	2,205,000.00
17	220202	UTILITIES - GENERAL	846,000.00		
18	22020202	TELEPHONE CHARGES	296,000.00	296,000.00	326,000.00
19	22020203	INTERNET ACCESS CHARGES	550,000.00	550,000.00	606,000.00

20	220203	MATERIALS & SUPPLIES - GENERAL	19,872,000.00		
21	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,872,000.00	12,872,000.00	13,830,000.00
22	22020305	PRINTING OF NON SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	3,858,000.00
23	22020306	PRINTING OF SECURITY DOCUMENTS	3,500,000.00	3,500,000.00	3,858,000.00
24	220205	TRAINING - GENERAL	206,754,000.00		
25	22020501	LOCAL TRAINING	206,754,000.00	206,754,000.00	227,946,000.00
26	220206	OTHER SERVICES - GENERAL	2,049,000.00		
27	22020601	SECURITY SERVICES	1,549,000.00	1,549,000.00	1,707,000.00
28	22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	551,000.00
29	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	60,500,000.00		
30	22020701	FINANCIAL CONSULTING	58,000,000.00	65,110,000.00	73,697,000.00
31	22020703	LEGAL SERVICES	2,500,000.00	2,500,000.00	2,638,000.00
	22020708	MEDICAL CONSULTING			6,615,000.00
32	220208	FUEL & LUBRICANTS - GENERAL	2,707,000.00		
33	22020801	MOTOR VEHICLE FUEL COST	500,000.00	500,000.00	551,000.00
34	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	707,000.00	707,000.00	779,000.00
35	22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00	1,578,000.00
36	220209	FINANCIAL CHARGES - GENERAL	344,000.00		
37	22020901	BANK CHARGES (OTHER THAN INTEREST)	344,000.00	344,000.00	300,000.00
38	220210	MISCELLANEOUS EXPENSES GENERAL	106,818,000.00		
39	22021003	PUBLICITY & ADVERTISEMENTS	5,220,000.00	5,220,000.00	5,785,000.00
40	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	2,205,000.00
41	22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	220,000.00
42	22021007	WELFARE PACKAGES	68,722,000.00	68,722,000.00	68,269,000.00
43	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,197,000.00	2,197,000.00	2,422,000.00
44	22021021	SPECIAL DAYS/CELEBRATIONS	28,479,000.00	28,479,000.00	25,344,000.00
45	23	CAPITAL EXPENDITURE	105,000,000.00	100,000,000.00	110,000,000.00
46	2301	FIXED ASSETS PURCHASED	80,000,000.00		
47	230101	PURCHASE OF FIXED ASSETS - GENERAL	80,000,000.00		
48	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	25,000,000.00	30,000,000.00
49	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	20,000,000.00
50	23010114	PURCHASE OF COMPUTER PRINTERS	15,000,000.00	15,000,000.00	15,000,000.00
51	23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,000,000.00	10,000,000.00	10,000,000.00
52	23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	20,000,000.00	10,000,000.00
53	2305	OTHER CAPITAL PROJECTS	25,000,000.00		
54	230501	ACQUISITION OF NON TANGIBLE ASSETS	25,000,000.00		
55	23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	25,000,000.00	25,000,000.00

MDA: 012500500100 - BORNO STATE ESTABLISHMENT DEPARTMENT

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	12,913,000.00	20,000,000.00
2	22	OTHER RECURRENT COSTS	2,913,000.00	
3	2202	OVERHEAD COST	2,913,000.00	
4	220201	TRAVEL & TRANSPORT - GENERAL	499,000.00	
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	499,000.00	1,499,000.00
6	220203	MATERIALS & SUPPLIES - GENERAL	550,000.00	
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	550,000.00	1,550,000.00
8	220205	TRAINING - GENERAL	1,500,000.00	
9	22020501	LOCAL TRAINING	1,500,000.00	1,500,000.00
10	220209	FINANCIAL CHARGES - GENERAL	14,000.00	
11	22020901	BANK CHARGES (OTHER THAN INTEREST)	14,000.00	14,000.00
12	220210	MISCELLANEOUS EXPENSES GENERAL	350,000.00	
13	22021001	REFRESHMENT & MEALS	350,000.00	1,350,000.00
14	22021007	WELFARE PACKAGES	10,000,000.00	14,087,000.00

MDA: 014000100100 - BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	302,654,000.00	184,000,000.00	321,000,000.00
2	21	PERSONNEL COST	116,940,000.00		
3	2101	SALARY	116,940,000.00		
4	210101	SALARIES AND WAGES	116,940,000.00		
5	21010101	SALARY	116,940,000.00		134,000,000.00
6	22	OTHER RECURRENT COSTS	100,789,000.00	100,000,000.00	100,000,000.00
7	2202	OVERHEAD COST	100,389,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	14,700,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	5,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,200,000.00	2,200,000.00	3,276,000.00
11	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	7,500,000.00	7,500,000.00	6,000,000.00
12	220202	UTILITIES - GENERAL	865,000.00		
13	22020202	TELEPHONE CHARGES	350,000.00	350,000.00	350,000.00
14	22020203	INTERNET ACCESS CHARGES	115,000.00	115,000.00	500,000.00
15	22020204	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	400,000.00	400,000.00
16	220203	MATERIALS & SUPPLIES - GENERAL	11,650,000.00		
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	3,000,000.00
18	22020302	BOOKS	70,000.00	70,000.00	70,000.00
19	22020303	NEWSPAPERS	70,000.00	70,000.00	70,000.00
20	22020304	MAGAZINES & PERIODICALS	10,000.00	10,000.00	10,000.00
21	22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	9,911,000.00	10,000,000.00
22	220204	MAINTENANCE SERVICES - GENERAL	10,274,000.00		
23	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,350,000.00	5,350,000.00	5,000,000.00
24	22020402	MAINTENANCE OF OFFICE FURNITURE	2,247,000.00	2,247,000.00	2,247,000.00
25	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,247,000.00	2,247,000.00	2,247,000.00
26	22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	200,000.00	900,000.00
27	22020406	OTHER MAINTENANCE SERVICES	230,000.00	230,000.00	1,000,000.00
28	220205	TRAINING - GENERAL	25,000,000.00		
29	22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	20,000,000.00
30	22020502	INTERNATIONAL TRAINING	5,000,000.00	5,000,000.00	5,000,000.00
31	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,700,000.00		
32	22020702	INFORMATION TECHNOLOGY CONSULTING	5,700,000.00	5,000,000.00	5,000,000.00
33	220208	FUEL & LUBRICANTS - GENERAL	3,260,000.00		
34	22020801	MOTOR VEHICLE FUEL COST	2,695,000.00	2,695,000.00	2,695,000.00
35	22020803	PLANT / GENERATOR FUEL COST	565,000.00	565,000.00	565,000.00
36	220209	FINANCIAL CHARGES - GENERAL	225,000.00		
37	22020901	BANK CHARGES (OTHER THAN INTEREST)	225,000.00	225,000.00	225,000.00
38	220210	MISCELLANEOUS EXPENSES GENERAL	28,715,000.00		
39	22021001	REFRESHMENT & MEALS	1,550,000.00	1,550,000.00	2,000,000.00
40	22021002	HONORARIUM & SITTING ALLOWANCE	8,500,000.00	8,500,000.00	5,000,000.00
41	22021003	PUBLICITY & ADVERTISEMENTS	315,000.00	315,000.00	315,000.00

42	22021004	MEDICAL EXPENSES-LOCAL	1,220,000.00	1,220,000.00	3,000,000.00
43	22021006	POSTAGES & COURIER SERVICES	130,000.00	130,000.00	130,000.00
44	22021007	WELFARE PACKAGES	7,000,000.00	7,000,000.00	8,000,000.00
45	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000,000.00	10,000,000.00	8,000,000.00
46	2204	GRANTS AND CONTRIBUTIONS GENERAL	400,000.00		
47	220401	LOCAL GRANTS AND CONTRIBUTIONS	400,000.00		
48	22040109	GRANTS TO COMMUNITIES/NGOs	400,000.00	400,000.00	
49	23	CAPITAL EXPENDITURE	84,925,000.00	84,000,000.00	87,000,000.00
50	2301	FIXED ASSETS PURCHASED	34,925,000.00		
51	230101	PURCHASE OF FIXED ASSETS - GENERAL	34,925,000.00		
52	23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	20,000,000.00	20,000,000.00
53	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00	5,000,000.00
54	23010113	PURCHASE OF COMPUTERS	5,100,000.00	5,100,000.00	5,100,000.00
55	23010114	PURCHASE OF COMPUTER PRINTERS	825,000.00	825,000.00	1,300,000.00
56	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,400,000.00	2,400,000.00	2,000,000.00
57	23010117	PURCHASE OF SHREDDING MACHINES	1,600,000.00	1,600,000.00	1,600,000.00
58	2302	CONSTRUCTION / PROVISION	50,000,000.00		
59	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,000,000.00		
60	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	49,075,000.00	52,000,000.00

MDA: 014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	437,697,000.00	527,495,000.00
2	21	PERSONNEL COST	72,752,000.00	
3	2101	SALARY	57,281,000.00	
4	210101	SALARIES AND WAGES	57,281,000.00	
5	21010101	SALARY	57,281,000.00	70,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,471,000.00	
7	210201	ALLOWANCES	15,471,000.00	
8	21020101	NON REGULAR ALLOWANCES	15,471,000.00	35,000,000.00
9	22	OTHER RECURRENT COSTS	231,295,000.00	311,245,000.00
10	2202	OVERHEAD COST	231,295,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	16,400,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,900,000.00	17,000,000.00
13	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	9,500,000.00	52,800,000.00
14	220202	UTILITIES - GENERAL	7,450,000.00	
15	22020201	ELECTRICITY CHARGES	7,400,000.00	1,300,000.00
16	22020205	WATER RATES	50,000.00	50,000.00
17	220203	MATERIALS & SUPPLIES - GENERAL	26,000,000.00	
18	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	8,000,000.00
19	22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	20,000,000.00
20	22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00
21	220204	MAINTENANCE SERVICES - GENERAL	10,945,000.00	
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,588,000.00	20,000,000.00
23	22020402	MAINTENANCE OF OFFICE FURNITURE	1,150,000.00	2,150,000.00
24	22020405	MAINTENANCE OF PLANTS/GENERATORS	5,500,000.00	6,500,000.00
25	22020406	OTHER MAINTENANCE SERVICES	707,000.00	1,500,000.00
26	220205	TRAINING - GENERAL	35,000,000.00	
27	22020501	LOCAL TRAINING	35,000,000.00	35,000,000.00
28	220206	OTHER SERVICES - GENERAL	3,600,000.00	
29	22020605	CLEANING & FUMIGATION SERVICES	3,600,000.00	5,600,000.00
30	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	40,500,000.00	
31	22020701	FINANCIAL CONSULTING	40,500,000.00	40,000,000.00
32	220208	FUEL & LUBRICANTS - GENERAL	28,800,000.00	
33	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00
34	22020803	PLANT / GENERATOR FUEL COST	18,800,000.00	18,800,000.00
35	220209	FINANCIAL CHARGES - GENERAL	100,000.00	
36	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	45,000.00
37	220210	MISCELLANEOUS EXPENSES GENERAL	62,500,000.00	
38	22021001	REFRESHMENT & MEALS	7,000,000.00	3,000,000.00
39	22021007	WELFARE PACKAGES	20,000,000.00	28,000,000.00
40	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,500,000.00	5,500,000.00
41	22021021	SPECIAL DAYS/CELEBRATIONS	30,000,000.00	35,000,000.00

42	23	CAPITAL EXPENDITURE	133,650,000.00	133,000,000.00	111,250,000.00
43	2301	FIXED ASSETS PURCHASED	78,650,000.00		
44	230101	PURCHASE OF FIXED ASSETS - GENERAL	78,650,000.00		
45	23010105	PURCHASE OF MOTOR VEHICLES	40,000,000.00	40,000,000.00	20,000,000.00
46	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,500,000.00	6,500,000.00	35,000,000.00
47	23010113	PURCHASE OF COMPUTERS	25,000,000.00	25,000,000.00	7,000,000.00
48	23010114	PURCHASE OF COMPUTER PRINTERS	2,150,000.00	2,150,000.00	500,000.00
49	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,500,000.00	2,500,000.00	500,000.00
50	23010118	PURCHASE OF SCANNERS	2,500,000.00	2,500,000.00	250,000.00
51	2302	CONSTRUCTION / PROVISION	40,000,000.00		
52	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	40,000,000.00		
53	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	29,350,000.00	40,000,000.00
54	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	10,000,000.00	10,000,000.00	5,000,000.00
55	2305	OTHER CAPITAL PROJECTS	15,000,000.00		
56	230501	ACQUISITION OF NON TANGIBLE ASSETS	15,000,000.00		
57	23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000.00	15,000,000.00	3,000,000.00

MDA: 014000300100 - BORNO STATE AUDIT SERVICE COMMISSION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	55,170,000.00	13,400,000.00	15,400,000.00
2	21	PERSONNEL COST	3,500,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,500,000.00		
4	210201	ALLOWANCES	3,500,000.00		
5	21020101	NON REGULAR ALLOWANCES	3,500,000.00		2,000,000.00
6	22	OTHER RECURRENT COSTS	28,670,000.00	10,000,000.00	10,000,000.00
7	2202	OVERHEAD COST	28,670,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00		
9	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	1,000,000.00	1,000,000.00
10	220202	UTILITIES - GENERAL	900,000.00		
11	22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	500,000.00
12	22020204	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	400,000.00	400,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	4,620,000.00		
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	1,000,000.00	1,000,000.00
15	22020303	NEWSPAPERS	60,000.00	60,000.00	60,000.00
16	22020304	MAGAZINES & PERIODICALS	60,000.00	60,000.00	60,000.00
17	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	500,000.00	500,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	5,950,000.00		
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	500,000.00	500,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	580,000.00	580,000.00
21	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	200,000.00	200,000.00
22	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,250,000.00	1,000,000.00	1,000,000.00
23	220206	OTHER SERVICES - GENERAL	5,500,000.00		
24	22020602	OFFICE RENT	5,000,000.00	1,000,000.00	1,000,000.00
25	22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00	500,000.00
26	220208	FUEL & LUBRICANTS - GENERAL	1,700,000.00		
27	22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	500,000.00	500,000.00
28	22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00	200,000.00
29	220209	FINANCIAL CHARGES - GENERAL	50,000.00		
30	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	50,000.00
31	220210	MISCELLANEOUS EXPENSES GENERAL	7,950,000.00		
32	22021001	REFRESHMENT & MEALS	650,000.00	650,000.00	650,000.00
33	22021002	HONORARIUM & SITTING ALLOWANCE	6,350,000.00	350,000.00	350,000.00
34	22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	300,000.00	300,000.00
35	22021004	MEDICAL EXPENSES-LOCAL	400,000.00	400,000.00	400,000.00
36	22021006	POSTAGES & COURIER SERVICES	150,000.00	150,000.00	150,000.00
37	22021007	WELFARE PACKAGES	100,000.00	100,000.00	100,000.00
38	23	CAPITAL EXPENDITURE	23,000,000.00	3,400,000.00	3,400,000.00
39	2301	FIXED ASSETS PURCHASED	23,000,000.00		
40	230101	PURCHASE OF FIXED ASSETS - GENERAL	23,000,000.00		
41	23010105	PURCHASE OF MOTOR VEHICLES	13,000,000.00	1,700,000.00	

42	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	500,000.00	500,000.00
43	23010113	PURCHASE OF COMPUTERS	2,000,000.00	200,000.00	1,900,000.00
44	23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	500,000.00	500,000.00
45	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000.00	500,000.00	500,000.00

MDA: 014700100100 - BORNO STATE CIVIL SERVICE COMMISSION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	106,663,000.00	122,000,000.00
2	21	PERSONNEL COST	52,740,000.00	
3	2101	SALARY	50,940,000.00	
4	210101	SALARIES AND WAGES	50,940,000.00	
5	21010101	SALARY	50,940,000.00	70,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,800,000.00	
7	210201	ALLOWANCES	1,800,000.00	
8	21020101	NON REGULAR ALLOWANCES	1,800,000.00	2,000,000.00
9	22	OTHER RECURRENT COSTS	37,873,000.00	40,000,000.00
10	2202	OVERHEAD COST	37,873,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	5,512,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,512,000.00	5,512,000.00
13	220202	UTILITIES - GENERAL	1,703,000.00	
14	22020201	ELECTRICITY CHARGES	1,703,000.00	1,703,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00	
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	1,655,000.00	
18	22020402	MAINTENANCE OF OFFICE FURNITURE	1,655,000.00	1,655,000.00
19	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,500,000.00	
20	22020701	FINANCIAL CONSULTING	1,500,000.00	1,500,000.00

21	220208	FUEL & LUBRICANTS - GENERAL	800,000.00		
22	22020801	MOTOR VEHICLE FUEL COST	800,000.00	800,000.00	800,000.00
23	220209	FINANCIAL CHARGES - GENERAL	50,000.00		
24	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	50,000.00
25	220210	MISCELLANEOUS EXPENSES GENERAL	23,653,000.00		
26	22021001	REFRESHMENT & MEALS	3,653,000.00	3,653,000.00	3,653,000.00
27	22021002	HONORARIUM & SITTING ALLOWANCE	20,000,000.00	22,127,000.00	22,127,000.00
28	23	CAPITAL EXPENDITURE	16,050,000.00	10,000,000.00	10,000,000.00
29	2301	FIXED ASSETS PURCHASED	14,050,000.00		
30	230101	PURCHASE OF FIXED ASSETS - GENERAL	14,050,000.00		
31	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00	5,000,000.00
32	23010119	PURCHASE OF POWER GENERATING SET	9,050,000.00	3,000,000.00	3,000,000.00
33	2302	CONSTRUCTION / PROVISION	2,000,000.00		
34	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,000,000.00		
35	23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	2,000,000.00	2,000,000.00	2,000,000.00

MDA: 014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	1,715,225,000.00	800,760,000.00	798,511,000.00
2	21	PERSONNEL COST	18,235,000.00		
3	2101	SALARY	3,235,000.00		
4	210101	SALARIES AND WAGES	3,235,000.00		
5	21010101	SALARY	3,235,000.00		7,708,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,000,000.00		
7	210201	ALLOWANCES	15,000,000.00		
8	21020101	NON REGULAR ALLOWANCES	15,000,000.00		15,000,000.00
9	22	OTHER RECURRENT COSTS	1,165,080,000.00	560,760,000.00	535,803,000.00
10	2202	OVERHEAD COST	1,165,080,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	79,999,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	27,135,000.00	27,895,000.00	30,390,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,864,000.00	22,864,000.00	24,000,000.00
14	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	15,000,000.00	35,250,000.00
15	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00	35,720,000.00
16	220202	UTILITIES - GENERAL	1,500,000.00		
17	22020201	ELECTRICITY CHARGES	1,500,000.00	1,500,000.00	10,250,000.00
18	220203	MATERIALS & SUPPLIES - GENERAL	563,679,000.00		
19	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,229,000.00	10,229,000.00	10,290,000.00
20	22020302	BOOKS	3,000,000.00	3,000,000.00	4,000,000.00
21	22020305	PRINTING OF NON SECURITY DOCUMENTS	250,200,000.00	50,200,000.00	20,000,000.00
22	22020306	PRINTING OF SECURITY DOCUMENTS	300,250,000.00	50,250,000.00	30,000,000.00
23	220204	MAINTENANCE SERVICES - GENERAL	65,729,000.00		
24	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,500,000.00	20,500,000.00	20,720,000.00
25	22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	10,720,000.00
26	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,000,000.00	20,000,000.00	20,390,000.00
27	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	10,000,000.00	20,720,000.00
28	22020405	MAINTENANCE OF PLANTS/GENERATORS	10,229,000.00	10,229,000.00	10,390,000.00
29	22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	9,500,000.00
30	220205	TRAINING - GENERAL	25,500,000.00		
31	22020501	LOCAL TRAINING	15,500,000.00	15,500,000.00	15,720,000.00
32	22020502	INTERNATIONAL TRAINING	10,000,000.00	10,000,000.00	35,000,000.00
33	220206	OTHER SERVICES - GENERAL	33,600,000.00		
34	22020601	SECURITY SERVICES	7,959,000.00	7,959,000.00	8,250,000.00
35	22020602	OFFICE RENT	20,000,000.00	20,000,000.00	23,000,000.00
36	22020605	CLEANING & FUMIGATION SERVICES	5,641,000.00	5,641,000.00	5,720,000.00
37	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,828,000.00		
38	22020702	INFORMATION TECHNOLOGY CONSULTING	5,959,000.00	5,959,000.00	7,000,000.00
39	22020703	LEGAL SERVICES	5,869,000.00	5,869,000.00	10,000,000.00
40	220208	FUEL & LUBRICANTS - GENERAL	31,052,000.00		
41	22020801	MOTOR VEHICLE FUEL COST	10,229,000.00	10,229,000.00	10,390,000.00

42	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,594,000.00	10,594,000.00	10,723,000.00
43	22020803	PLANT / GENERATOR FUEL COST	10,229,000.00	10,229,000.00	10,390,000.00
44	220209	FINANCIAL CHARGES - GENERAL	1,000,000.00		
45	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	1,000,000.00
46	220210	MISCELLANEOUS EXPENSES GENERAL	351,193,000.00		
47	22021001	REFRESHMENT & MEALS	5,958,000.00	5,958,000.00	5,630,000.00
48	22021002	HONORARIUM & SITTING ALLOWANCE	95,000,000.00	89,920,000.00	30,000,000.00
49	22021003	PUBLICITY & ADVERTISEMENTS	7,958,000.00	7,958,000.00	8,250,000.00
50	22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	6,000,000.00
51	22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00	5,000,000.00
52	22021007	WELFARE PACKAGES	200,000,000.00	50,000,000.00	40,000,000.00
53	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,277,000.00	6,277,000.00	6,390,000.00
54	22021019	MEDICAL EXPENSES-INTERNATIONAL	30,000,000.00	30,000,000.00	5,000,000.00

55	23	CAPITAL EXPENDITURE	531,910,000.00	240,000,000.00	240,000,000.00
56	2301	FIXED ASSETS PURCHASED	376,910,000.00		
57	230101	PURCHASE OF FIXED ASSETS - GENERAL	376,910,000.00		
58	23010105	PURCHASE OF MOTOR VEHICLES	125,540,000.00	20,540,000.00	80,000,000.00
59	23010107	PURCHASE OF TRUCKS	83,421,000.00	20,421,000.00	20,000,000.00
60	23010108	PURCHASE OF BUSES	35,768,000.00	20,768,000.00	25,000,000.00
61	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,404,000.00	20,404,000.00	20,000,000.00
62	23010113	PURCHASE OF COMPUTERS	22,930,000.00	22,930,000.00	10,000,000.00
63	23010114	PURCHASE OF COMPUTER PRINTERS	16,353,000.00	12,443,000.00	2,000,000.00
64	23010115	PURCHASE OF PHOTOCOPYING MACHINES	17,141,000.00	17,141,000.00	3,000,000.00
65	23010119	PURCHASE OF POWER GENERATING SET	25,353,000.00	25,353,000.00	20,000,000.00
	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS			30,000,000.00
66	2303	REHABILITATION / REPAIRS	100,000,000.00		
67	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	100,000,000.00		
	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS			20,000,000.00
68	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	30,000,000.00	
69	2305	OTHER CAPITAL PROJECTS	55,000,000.00		
70	230501	ACQUISITION OF NON TANGIBLE ASSETS	55,000,000.00		
71	23050103	MONITORING AND EVALUATION	55,000,000.00	50,000,000.00	10,000,000.00

MDA: 014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	478,600,000.00	401,000,000.00	481,600,000.00
2	21	PERSONNEL COST	50,000,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	50,000,000.00		
4	210201	ALLOWANCES	50,000,000.00		
5	21020101	NON REGULAR ALLOWANCES	50,000,000.00		80,000,000.00
6	22	OTHER RECURRENT COSTS	376,100,000.00	370,000,000.00	356,600,000.00
7	2202	OVERHEAD COST	376,100,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	20,000,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	15,000,000.00	20,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	5,000,000.00
11	220202	UTILITIES - GENERAL	5,000,000.00		
12	22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00	1,000,000.00
13	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,000,000.00	4,000,000.00	4,000,000.00
14	220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00		
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	17,500,000.00
16	22020304	MAGAZINES & PERIODICALS	5,000,000.00	5,000,000.00	10,000,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	17,000,000.00		
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	3,000,000.00
19	22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	15,000,000.00
20	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			5,000,000.00
21	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	2,000,000.00
22	220205	TRAINING - GENERAL	252,000,000.00		
23	22020501	LOCAL TRAINING	252,000,000.00	245,900,000.00	210,000,000.00
24	220208	FUEL & LUBRICANTS - GENERAL	12,000,000.00		
25	22020801	MOTOR VEHICLE FUEL COST			7,000,000.00
26	22020803	PLANT / GENERATOR FUEL COST	12,000,000.00	12,000,000.00	8,000,000.00
27	220209	FINANCIAL CHARGES - GENERAL	100,000.00		
28	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	100,000.00
29	220210	MISCELLANEOUS EXPENSES GENERAL	60,000,000.00		
30	22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	2,000,000.00
31	22021002	HONORARIUM & SITTING ALLOWANCE	40,000,000.00	40,000,000.00	30,000,000.00
32	22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	10,000,000.00	5,000,000.00
33	22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	11,000,000.00
34	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	3,000,000.00	3,000,000.00	1,000,000.00
35	23	CAPITAL EXPENDITURE	52,500,000.00	31,000,000.00	45,000,000.00
36	2301	FIXED ASSETS PURCHASED	37,500,000.00		
37	230101	PURCHASE OF FIXED ASSETS - GENERAL	37,500,000.00		
38	23010105	PURCHASE OF MOTOR VEHICLES	25,000,000.00	5,000,000.00	5,000,000.00
39	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	3,500,000.00	3,500,000.00
40	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	5,000,000.00
41	23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	500,000.00	500,000.00

40	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	500,000.00
41	23010118	PURCHASE OF SCANNERS	500,000.00	500,000.00	500,000.00
42	23010119	PURCHASE OF POWER GENERATING SET	500,000.00	500,000.00	10,000,000.00
43	2302	CONSTRUCTION / PROVISION	10,000,000.00		
44	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000.00		
45	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	10,000,000.00	20,000,000.00
46	2305	OTHER CAPITAL PROJECTS	5,000,000.00		
47	230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000.00		
48	23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	5,000,000.00	

MDA: 014903500200 - BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	224,625,000.00	76,000,000.00	155,560,000.00
2	21	PERSONNEL COST	70,617,000.00		
3	2101	SALARY	14,953,000.00		
4	210101	SALARIES AND WAGES	14,953,000.00		
5	21010101	SALARY	14,953,000.00		24,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,104,000.00		
7	210201	ALLOWANCES	5,104,000.00		
8	21020101	NON REGULAR ALLOWANCES	5,104,000.00		5,000,000.00
9	2103	SOCIAL BENEFITS	50,560,000.00		
10	210301	SOCIAL BENEFITS	50,560,000.00		
11	21030102	PENSION	50,560,000.00		50,560,000.00
12	22	OTHER RECURRENT COSTS	30,758,000.00	30,000,000.00	30,000,000.00
13	2202	OVERHEAD COST	30,758,000.00		
14	220201	TRAVEL & TRANSPORT - GENERAL	12,819,000.00		
15	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	12,819,000.00	12,819,000.00	12,819,000.00
16	220202	UTILITIES - GENERAL	2,565,000.00		
17	22020201	ELECTRICITY CHARGES	120,000.00	120,000.00	120,000.00
18	22020202	TELEPHONE CHARGES	525,000.00	525,000.00	525,000.00
19	22020203	INTERNET ACCESS CHARGES	1,020,000.00	1,020,000.00	1,020,000.00
20	22020204	SATELLITE BROADCASTING ACCESS CHARGES	240,000.00	240,000.00	240,000.00
21	22020205	WATER RATES	60,000.00	60,000.00	60,000.00
22	22020206	SEWERAGE CHARGES	100,000.00	100,000.00	100,000.00
23	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000.00	500,000.00	500,000.00
24	220203	MATERIALS & SUPPLIES - GENERAL	2,060,000.00		
25	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,300,000.00	1,300,000.00	1,300,000.00
26	22020303	NEWSPAPERS	100,000.00	100,000.00	100,000.00
27	22020305	PRINTING OF NON SECURITY DOCUMENTS	600,000.00	600,000.00	600,000.00
28	22020309	UNIFORMS & OTHER CLOTHING	60,000.00	60,000.00	60,000.00
29	220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00		
30	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	650,000.00	650,000.00	650,000.00
31	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00	200,000.00
32	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	200,000.00	200,000.00
33	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00	500,000.00
34	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,450,000.00	3,450,000.00	3,450,000.00
35	220205	TRAINING - GENERAL	1,000,000.00		
36	22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	1,000,000.00
37	220206	OTHER SERVICES - GENERAL	600,000.00		
38	22020602	OFFICE RENT	600,000.00	600,000.00	600,000.00
39	220209	FINANCIAL CHARGES - GENERAL	2,724,000.00		
40	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,724,000.00	2,724,000.00	2,724,000.00

41	220210	MISCELLANEOUS EXPENSES GENERAL	3,990,000.00		
42	22021007	WELFARE PACKAGES	3,990,000.00	3,232,000.00	3,232,000.00

43	23	CAPITAL EXPENDITURE	123,250,000.00	46,000,000.00	46,000,000.00
44	2301	FIXED ASSETS PURCHASED	117,500,000.00		
45	230101	PURCHASE OF FIXED ASSETS - GENERAL	117,500,000.00		
46	23010102	PURCHASE OF OFFICE BUILDINGS	85,800,000.00	15,500,000.00	15,500,000.00
47	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	7,000,000.00	7,000,000.00
48	23010113	PURCHASE OF COMPUTERS	5,000,000.00	7,000,000.00	7,000,000.00
49	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00
50	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00	2,000,000.00
51	23010117	PURCHASE OF SHREDDING MACHINES	200,000.00	200,000.00	200,000.00
52	23010118	PURCHASE OF SCANNERS	1,550,000.00	1,550,000.00	1,550,000.00
53	23010119	PURCHASE OF POWER GENERATING SET	10,950,000.00	5,000,000.00	5,000,000.00
54	2305	OTHER CAPITAL PROJECTS	5,750,000.00		
55	230501	ACQUISITION OF NON TANGIBLE ASSETS	5,750,000.00		
56	23050102	COMPUTER SOFTWARE ACQUISITION	5,750,000.00	5,750,000.00	5,750,000.00

MDA: 021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	23,057,980,000.00	14,536,000,000.00	20,514,500,000.00
2	21	PERSONNEL COST	506,480,000.00		
3	2101	SALARY	500,000,000.00		
4	210101	SALARIES AND WAGES	500,000,000.00		
5	21010101	SALARY	500,000,000.00		250,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	6,480,000.00		
7	210201	ALLOWANCES	6,480,000.00		
8	21020101	NON REGULAR ALLOWANCES	6,480,000.00		15,000,000.00
9	22	OTHER RECURRENT COSTS	260,500,000.00	260,000,000.00	249,500,000.00
10	2202	OVERHEAD COST	260,500,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	13,000,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000.00	8,000,000.00	8,000,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	7,000,000.00
14	220203	MATERIALS & SUPPLIES - GENERAL	6,000,000.00		
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	6,000,000.00	7,000,000.00
16	220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00		
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	6,000,000.00
18	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	4,000,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS			2,000,000.00

19	220205	TRAINING - GENERAL	20,000,000.00		
20	22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	21,000,000.00
	22020601	SECURITY SERVICES			60,000,000.00
	22020801	MOTOR VEHICLE FUEL COST			2,500,000.00
21	220209	FINANCIAL CHARGES - GENERAL	500,000.00		
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00	500,000.00
23	220210	MISCELLANEOUS EXPENSES GENERAL	16,000,000.00		
24	22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	2,500,000.00
25	22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	5,000,000.00	7,000,000.00
26	22021007	WELFARE PACKAGES	210,000,000.00	209,500,000.00	120,000,000.00
	22021004	MEDICAL EXPENSES-LOCAL			2,000,000.00
27	23	CAPITAL EXPENDITURE	22,291,000,000.00	14,276,000,000.00	20,000,000,000.00
28	2301	FIXED ASSETS PURCHASED	4,170,000,000.00		
29	230101	PURCHASE OF FIXED ASSETS - GENERAL	4,170,000,000.00		
30	23010105	PURCHASE OF MOTOR VEHICLES	10,000,000.00	10,000,000.00	10,000,000.00
31	23010106	PURCHASE OF VANS	50,000,000.00	50,000,000.00	50,000,000.00
32	23010107	PURCHASE OF TRUCKS	110,000,000.00	50,000,000.00	50,000,000.00
33	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,000,000,000.00	500,000,000.00	500,000,000.00
34	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	1,000,000,000.00	500,000,000.00	500,000,000.00
35	23010141	PURCHASE OF CHEMICALS & OTHERS	4,500,000,000.00	4,000,000,000.00	4,000,000,000.00
36	2302	CONSTRUCTION / PROVISION	2,330,000,000.00		
37	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,330,000,000.00		
38	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	120,000,000.00	10,000,000.00	10,000,000.00
39	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	570,000,000.00	200,000,000.00	200,000,000.00
40	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,000,000,000.00	500,000,000.00	500,000,000.00
41	23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	10,000,000.00	10,000,000.00
42	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	540,000,000.00	200,000,000.00	200,000,000.00
43	2303	REHABILITATION / REPAIRS	885,000,000.00		
44	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	885,000,000.00		
45	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	270,000,000.00	100,000,000.00	100,000,000.00
46	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	500,000,000.00	500,000,000.00	500,000,000.00
47	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	10,000,000.00	10,000,000.00
48	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	95,000,000.00	30,000,000.00	30,000,000.00
49	2305	OTHER CAPITAL PROJECTS	2,406,000,000.00		
50	230501	ACQUISITION OF NON TANGIBLE ASSETS	2,406,000,000.00		
51	23050101	RESEARCH AND DEVELOPMENT	100,000,000.00	50,000,000.00	50,000,000.00
52	23050103	MONITORING AND EVALUATION	300,000,000.00	50,000,000.00	50,000,000.00
53	23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	1,000,000,000.00	500,000,000.00	500,000,000.00
54	23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	11,000,000,000.00	7,000,000,000.00	12,724,000,000.00

55	23050136	Human Health Intervention Programme	6,000,000.00	6,000,000.00	6,000,000.00
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MDA: 021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	364,438,000.00	131,000,000.00	183,985,000.00
2	21	PERSONNEL COST	108,323,000.00		
3	2101	SALARY	108,323,000.00		
4	210101	SALARIES AND WAGES	108,323,000.00		
5	21010101	SALARY	108,323,000.00		53,000,000.00
6	21010102	NON REGULAR ALLOWANCES			250,000.00
7	22	OTHER RECURRENT COSTS	8,265,000.00	8,000,000.00	7,735,000.00
8	2202	OVERHEAD COST	8,265,000.00		
9	220201	TRAVEL & TRANSPORT - GENERAL	4,735,000.00		
10	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,735,000.00	4,470,000.00	4,470,000.00
11	220202	UTILITIES - GENERAL	360,000.00		
12	22020201	ELECTRICITY CHARGES	350,000.00	350,000.00	50,000.00
13	22020202	TELEPHONE CHARGES	10,000.00	10,000.00	10,000.00
14	220203	MATERIALS & SUPPLIES - GENERAL	400,000.00		
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	700,000.00
16	220204	MAINTENANCE SERVICES - GENERAL	1,200,000.00		
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,200,000.00	1,200,000.00	990,000.00
18	220206	OTHER SERVICES - GENERAL	500,000.00		
19	22020601	SECURITY SERVICES	500,000.00	500,000.00	500,000.00
20	220208	FUEL & LUBRICANTS - GENERAL	800,000.00		
21	22020801	MOTOR VEHICLE FUEL COST	800,000.00	800,000.00	800,000.00

21	220209	FINANCIAL CHARGES - GENERAL	70,000.00		
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	70,000.00	70,000.00	15,000.00
23	220210	MISCELLANEOUS EXPENSES GENERAL	200,000.00		
24	22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	200,000.00
25	23	CAPITAL EXPENDITURE	247,850,000.00	123,000,000.00	123,000,000.00
26	2301	FIXED ASSETS PURCHASED	49,350,000.00		
27	230101	PURCHASE OF FIXED ASSETS - GENERAL	49,350,000.00		
28	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,150,000.00	3,150,000.00	3,307,000.00
29	23010113	PURCHASE OF COMPUTERS	3,150,000.00	3,150,000.00	3,307,000.00
30	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,150,000.00	3,150,000.00	3,307,000.00
31	23010118	PURCHASE OF SCANNERS	3,150,000.00	3,150,000.00	3,307,000.00
32	23010119	PURCHASE OF POWER GENERATING SET	5,250,000.00	3,150,000.00	25,547,000.00
33	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,500,000.00	3,150,000.00	11,000,000.00
34	23010133	PURCHASES OF SURVEYING EQUIPMENT	21,000,000.00	3,150,000.00	2,050,000.00
35	2302	CONSTRUCTION / PROVISION	20,000,000.00		
36	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	20,000,000.00		
37	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	20,000,000.00	3,150,000.00	
38	2303	REHABILITATION / REPAIRS	73,500,000.00		
39	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	73,500,000.00		
40	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	73,500,000.00	3,150,000.00	30,175,000.00
41	2304	PRESERVATION OF THE ENVIRONMENT	52,500,000.00		
42	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	52,500,000.00		
43	23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	52,500,000.00	42,150,000.00	15,000,000.00
44	2305	OTHER CAPITAL PROJECTS	52,500,000.00		
45	230501	ACQUISITION OF NON TANGIBLE ASSETS	52,500,000.00		
46	23050101	RESEARCH AND DEVELOPMENT	10,500,000.00	10,500,000.00	
47	23050102	COMPUTER SOFTWARE ACQUISITION	21,000,000.00	21,000,000.00	
48	23050132	AGRICULTURAL PRODUCTION & VALUE CHAIN PROGRAMMES	21,000,000.00	21,000,000.00	26,000,000.00

MDA: 021511000100 - BORNO STATE FERTILIZER COMPANY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,305,000.00	1,605,000.00
2	21	PERSONNEL COST	105,000.00	
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	105,000.00	
4	210201	ALLOWANCES	105,000.00	
5	21020101	NON REGULAR ALLOWANCES	105,000.00	105,000.00
6	22	OTHER RECURRENT COSTS	1,200,000.00	
7	2202	OVERHEAD COST	1,200,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	105,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	105,000.00	205,000.00
10	220202	UTILITIES - GENERAL	210,000.00	
11	22020201	ELECTRICITY CHARGES	210,000.00	210,000.00
12	220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	250,000.00
14	220204	MAINTENANCE SERVICES - GENERAL	323,000.00	
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	323,000.00	323,000.00
16	220206	OTHER SERVICES - GENERAL	260,000.00	
17	22020601	SECURITY SERVICES	260,000.00	260,000.00

18	220208	FUEL & LUBRICANTS - GENERAL	150,000.00		
19	22020801	MOTOR VEHICLE FUEL COST	150,000.00	250,000.00	250,000.00
20	220209	FINANCIAL CHARGES - GENERAL	2,000.00		
21	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	2,000.00	2,000.00

MDA: 021511100100 - BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	442,980,000.00	169,900,000.00	197,034,000.00
2	21	PERSONNEL COST	36,269,000.00		
3	2101	SALARY	34,269,000.00		
4	210101	SALARIES AND WAGES	34,269,000.00		
5	21010101	SALARY	34,269,000.00		25,134,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000.00		
7	210201	ALLOWANCES	2,000,000.00		
8	21020101	NON REGULAR ALLOWANCES	2,000,000.00		2,000,000.00
9	22	OTHER RECURRENT COSTS	1,839,000.00	1,900,000.00	1,900,000.00
10	2202	OVERHEAD COST	1,839,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	529,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	529,000.00	529,000.00	529,000.00
13	220202	UTILITIES - GENERAL	210,000.00		
14	22020201	ELECTRICITY CHARGES	210,000.00	210,000.00	210,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	691,000.00		
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	691,000.00	691,000.00	691,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	21,000.00		
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	21,000.00	21,000.00	21,000.00
19	220208	FUEL & LUBRICANTS - GENERAL	52,000.00		
20	22020801	MOTOR VEHICLE FUEL COST	52,000.00	52,000.00	52,000.00

21	220209	FINANCIAL CHARGES - GENERAL	21,000.00		
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	21,000.00	21,000.00	21,000.00
23	220210	MISCELLANEOUS EXPENSES GENERAL	315,000.00		
24	22021001	REFRESHMENT & MEALS	315,000.00	376,000.00	376,000.00
25	23	CAPITAL EXPENDITURE	404,872,000.00	168,000,000.00	168,000,000.00
26	2301	FIXED ASSETS PURCHASED	354,872,000.00		
27	230101	PURCHASE OF FIXED ASSETS - GENERAL	354,872,000.00		
28	23010105	PURCHASE OF MOTOR VEHICLES	4,500,000.00	4,500,000.00	20,000,000.00
29	23010119	PURCHASE OF POWER GENERATING SET	7,000,000.00	7,000,000.00	15,000,000.00
30	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	343,372,000.00	106,500,000.00	33,000,000.00
31	2303	REHABILITATION / REPAIRS	45,000,000.00		
32	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	45,000,000.00		
33	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	30,000,000.00	30,000,000.00	45,000,000.00
34	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	15,000,000.00	15,000,000.00	50,000,000.00
35	2305	OTHER CAPITAL PROJECTS	5,000,000.00		
36	230501	ACQUISITION OF NON TANGIBLE ASSETS	5,000,000.00		
37	23050103	MONITORING AND EVALUATION	5,000,000.00	5,000,000.00	5,000,000.00

MDA: 021511200100 - MINISTRY OF LIVESTOCK DEVELOPMENT

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2			<u>4,465,000,000.00</u>
	EXPENDITURES			250,000,000.00
8	21020101	NON REGULAR ALLOWANCES		15,000,000.00
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		8,000,000.00
14	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		7,000,000.00
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		7,000,000.00
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		6,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE		4,000,000.00
18	22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000.00
	22020501	LOCAL TRAINING		21,000,000.00
20	22020601	SECURITY SERVICES		60,000,000.00
21	22020801	MOTOR VEHICLE FUEL COST		2,500,000.00
22	22020901	BANK CHARGES (OTHER THAN INTEREST)		500,000.00
23	22021001	REFRESHMENT & MEALS		3,000,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE		7,000,000.00
25	22021004	MEDICAL EXPENSES-LOCAL		2,000,000.00
26	22021007	WELFARE PACKAGES		120,000,000.00

42		CAPITAL EXPENDITURE			4,200,000,000.00
43					
46	23010146	PURCHASE OF LIVESTOCK EQUIPMENT			500,000,000.00
47	23010147	PURCHASE OF LIVESTOCK-INPUTS			700,000,000.00
48	23020128	CONSTRUCTION / PROVISION OF LIVESTOCK FACILITIES			2,000,000,000.00
49	23050137	LIVESTOCK PRODUCTION & VALUE CHAIN PROGRAMMES			1,000,000,000.00

MDA: 021511300100 - BORNO STATE LIVESTOCK MANAGEMENT AGENCY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1 2	EXPENDITURES	<u>300,000,000.00</u>	<u>1,250,000,000.00</u>	<u>3,968,000,000.00</u>
2 2202	OVERHEAD COST		250,000,000.00	250,000,000.00
3 21020101	NON REGULAR ALLOWANCES			15,000,000.00
4 22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			8,000,000.00
5 22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			7,000,000.00
6 22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES			7,000,000.00
7 22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT			6,000,000.00
8 22020402	MAINTENANCE OF OFFICE FURNITURE			4,000,000.00
9 22020405	MAINTENANCE OF PLANTS/GENERATORS			2,000,000.00
10 22020501	LOCAL TRAINING			21,000,000.00
11 22020601	SECURITY SERVICES			60,000,000.00
12 22020801	MOTOR VEHICLE FUEL COST			2,500,000.00
13 22020901	BANK CHARGES (OTHER THAN INTEREST)			500,000.00
14 22021001	REFRESHMENT & MEALS			3,000,000.00
15 22021002	HONORARIUM & SITTING ALLOWANCE			7,000,000.00
16 22021004	MEDICAL EXPENSES-LOCAL			2,000,000.00
17 22021007	WELFARE PACKAGES			120,000,000.00

18	23	CAPITAL EXPENDITURE	<u>300,000,000.00</u>		<u>3,703,000,000.00</u>
19	23010146	PURCHASE OF LIVESTOCK EQUIPMENT			400,000,000.00
20	23010147	PURCHASE OF LIVESTOCK-INPUTS			500,000,000.00
21	23020128	CONSTRUCTION / PROVISION OF LIVESTOCK FACILITIES			1,500,000,000.00
22	23050137	LIVESTOCK PRODUCTION & VALUE CHAIN PROGRAMMES			1,303,000,000.00
23	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	300,000,000.00	1,000,000,000.00	-

MDA: 022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	30,422,286,000.00	12,078,591,000.00	34,350,893,000.00
2	21	PERSONNEL COST	596,700,000.00		
3	2101	SALARY	596,700,000.00		
4	210101	SALARIES AND WAGES	596,700,000.00		
5	21010101	SALARY	446,000,000.00		767,422,000.00
6	21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	150,700,000.00		500,000,000.00
		Public Debt Service			20,000,000,000.00
7	22	OTHER RECURRENT COSTS	4,808,000,000.00	4,563,471,000.00	5,563,471,000.00
8	2202	OVERHEAD COST	4,808,000,000.00		
9	220201	TRAVEL & TRANSPORT - GENERAL	121,750,000.00		
10	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,750,000.00	200,750,000.00	200,750,000.00
11	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	71,000,000.00	171,000,000.00	171,000,000.00
12	220203	MATERIALS & SUPPLIES - GENERAL	1,120,150,000.00		
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000,000.00	400,000,000.00	400,000,000.00
14	22020302	BOOKS	105,000,000.00	105,000,000.00	105,000,000.00
15	22020305	PRINTING OF NON SECURITY DOCUMENTS	315,000,000.00	315,000,000.00	315,000,000.00
16	22020306	PRINTING OF SECURITY DOCUMENTS	300,150,000.00	300,000,000.00	300,000,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	302,250,000.00		
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,150,000.00	300,000,000.00	300,000,000.00
19	22020402	MAINTENANCE OF OFFICE FURNITURE	2,100,000.00	2,100,000.00	2,100,000.00

20	220205	TRAINING - GENERAL	200,000,000.00		
21	22020501	LOCAL TRAINING	100,000,000.00	100,000,000.00	100,000,000.00
22	22020502	INTERNATIONAL TRAINING	100,000,000.00	100,000,000.00	100,000,000.00
23	220206	OTHER SERVICES - GENERAL	225,250,000.00		
24	22020601	SECURITY SERVICES	220,000,000.00	220,000,000.00	220,000,000.00
25	22020602	OFFICE RENT	5,250,000.00	5,250,000.00	5,250,000.00
26	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	223,500,000.00		
27	22020701	FINANCIAL CONSULTING	223,500,000.00	222,500,000.00	722,500,000.00
28	220208	FUEL & LUBRICANTS - GENERAL	5,050,000.00		
29	22020801	MOTOR VEHICLE FUEL COST	5,050,000.00	5,050,000.00	5,050,000.00
30	220209	FINANCIAL CHARGES - GENERAL	1,050,000.00		
31	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,050,000.00	1,050,000.00	1,050,000.00
32	220210	MISCELLANEOUS EXPENSES GENERAL	609,000,000.00		
33	22021001	REFRESHMENT & MEALS	5,250,000.00	37,021,000.00	37,021,000.00
34	22021002	HONORARIUM & SITTING ALLOWANCE	1,025,000,000.00	1,000,000,000.00	1,000,000,000.00
35	22021007	WELFARE PACKAGES	78,750,000.00	78,750,000.00	1,078,750,000.00
36	2204	GRANTS AND CONTRIBUTIONS GENERAL	2,000,000,000.00		
37	220401	LOCAL GRANTS AND CONTRIBUTIONS	2,000,000,000.00		
38	22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000,000.00	1,000,000,000.00	500,000,000.00
39	23	CAPITAL EXPENDITURE	6,020,000,000.00	7,515,120,000.00	7,520,000,000.00
40	2301	FIXED ASSETS PURCHASED	5,020,000,000.00		
41	230101	PURCHASE OF FIXED ASSETS - GENERAL	5,020,000,000.00		
42	23010105	PURCHASE OF MOTOR VEHICLES	4,400,000,000.00	5,400,000,000.00	5,400,000,000.00
43	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	800,000,000.00	800,000,000.00	800,000,000.00
44	23010113	PURCHASE OF COMPUTERS	10,000,000.00	10,000,000.00	10,000,000.00
45	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00	5,000,000.00
46	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	5,000,000.00	5,000,000.00
47	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	300,000,000.00	295,120,000.00	300,000,000.00
48	2302	CONSTRUCTION / PROVISION	200,000,000.00		
49	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000.00		
50	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	200,000,000.00	200,000,000.00	200,000,000.00
51	2303	REHABILITATION / REPAIRS	400,000,000.00		
52	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	400,000,000.00		
53	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	400,000,000.00	400,000,000.00	400,000,000.00
54	2305	OTHER CAPITAL PROJECTS	400,000,000.00		
55	230501	ACQUISITION OF NON TANGIBLE ASSETS	400,000,000.00		
56	23050102	COMPUTER SOFTWARE ACQUISITION	200,000,000.00	200,000,000.00	200,000,000.00
57	23050136	Human Health Intervention Programme	200,000,000.00	200,000,000.00	200,000,000.00

MDA: 022000200100 - BORNO STATE DEBT MANAGEMENT OFFICE (DMO)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	110,000,000.00	94,000,000.00
2	21	PERSONNEL COST	10,250,000.00	
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,250,000.00	
4	210201	ALLOWANCES	10,250,000.00	
5	21020101	NON REGULAR ALLOWANCES	10,250,000.00	5,000,000.00
6	22	OTHER RECURRENT COSTS	74,550,000.00	69,000,000.00
7	2202	OVERHEAD COST	74,550,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	27,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,000,000.00	13,500,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	4,000,000.00
11	220203	MATERIALS & SUPPLIES - GENERAL	10,000,000.00	
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	5,000,000.00
13	220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	
14	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	1,000,000.00
15	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	3,000,000.00
16	220205	TRAINING - GENERAL	16,530,000.00	
17	22020501	LOCAL TRAINING	16,530,000.00	12,000,000.00
18	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	
19	22020701	FINANCIAL CONSULTING	10,000,000.00	8,485,000.00

20	220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00		
21	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00
22	220209	FINANCIAL CHARGES - GENERAL	20,000.00		
23	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00	15,000.00
24	220210	MISCELLANEOUS EXPENSES GENERAL	5,000,000.00		
25	22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	2,000,000.00
26	22021002	HONORARIUM & SITTING ALLOWANCE	3,000,000.00	3,000,000.00	19,000,000.00
27	23	<i>CAPITAL EXPENDITURE</i>	<i>25,200,000.00</i>	<i>20,000,000.00</i>	<i>20,000,000.00</i>
28	2301	FIXED ASSETS PURCHASED	<i>25,200,000.00</i>		
29	230101	PURCHASE OF FIXED ASSETS - GENERAL	25,200,000.00		
30	23010105	PURCHASE OF MOTOR VEHICLES	11,000,000.00	5,800,000.00	7,200,000.00
31	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,500,000.00	5,500,000.00	3,500,000.00
32	23010113	PURCHASE OF COMPUTERS	3,000,000.00	3,000,000.00	4,000,000.00
33	23010114	PURCHASE OF COMPUTER PRINTERS	2,200,000.00	2,200,000.00	3,800,000.00
34	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,500,000.00	3,500,000.00	1,500,000.00

MDA: 022000700100 - BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	19,006,140,000.00	26,844,220,000.00
2	21	PERSONNEL COST	18,000,000,000.00	
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,000,000,000.00	
4	210202	SOCIAL CONTRIBUTIONS	1,000,000,000.00	
5	21020201	NHIS CONTRIBUTION	1,000,000,000.00	1,000,000,000.00
6	2103	SOCIAL BENEFITS	14,000,000,000.00	
7	210301	SOCIAL BENEFITS	14,000,000,000.00	
8	21030101	GRATUITY	6,000,000,000.00	10,000,000,000.00
9	21030102	PENSION	11,000,000,000.00	14,000,000,000.00
	21030103	DEATH BENEFITS		1,000,000,000.00
10	22	OTHER RECURRENT COSTS	907,340,000.00	787,820,000.00
11	2202	OVERHEAD COST	767,340,000.00	
12	220201	TRAVEL & TRANSPORT - GENERAL	104,500,000.00	
13	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	81,000,000.00	81,000,000.00
14	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,500,000.00	23,500,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	280,000,000.00	
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000,000.00	100,000,000.00
17	22020302	BOOKS	50,000,000.00	10,000,000.00
18	22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000,000.00	80,000,000.00

19	220204	MAINTENANCE SERVICES - GENERAL	43,100,000.00		
20	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	26,000,000.00	26,000,000.00	26,000,000.00
21	22020402	MAINTENANCE OF OFFICE FURNITURE	13,100,000.00	13,100,000.00	13,100,000.00
22	22020405	MAINTENANCE OF PLANTS/GENERATORS	54,000,000.00	54,000,000.00	54,000,000.00
23	220205	TRAINING - GENERAL	151,750,000.00		
24	22020501	LOCAL TRAINING	116,750,000.00	66,750,000.00	66,750,000.00
25	22020502	INTERNATIONAL TRAINING	35,000,000.00	35,000,000.00	35,000,000.00
26	220206	OTHER SERVICES - GENERAL	16,000,000.00		
27	22020601	SECURITY SERVICES	10,500,000.00	10,500,000.00	10,500,000.00
28	22020602	OFFICE RENT	5,500,000.00	5,500,000.00	5,500,000.00
29	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	65,020,000.00		
30	22020701	FINANCIAL CONSULTING	35,500,000.00	35,500,000.00	35,500,000.00
31	22020702	INFORMATION TECHNOLOGY CONSULTING	29,520,000.00	50,000,000.00	50,000,000.00
32	220208	FUEL & LUBRICANTS - GENERAL	85,750,000.00		
33	22020801	MOTOR VEHICLE FUEL COST	10,500,000.00	10,500,000.00	10,500,000.00
34	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,250,000.00	5,250,000.00	5,250,000.00
35	22020803	PLANT / GENERATOR FUEL COST	160,000,000.00	160,000,000.00	160,000,000.00
36	220209	FINANCIAL CHARGES - GENERAL	5,220,000.00		
37	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,220,000.00	5,220,000.00	5,220,000.00
38	220210	MISCELLANEOUS EXPENSES GENERAL	16,000,000.00		
39	22021001	REFRESHMENT & MEALS	8,000,000.00	8,000,000.00	8,000,000.00
40	22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000.00	8,000,000.00	8,000,000.00

41	23	CAPITAL EXPENDITURE	98,800,000.00	56,400,000.00	56,400,000.00
42	2301	FIXED ASSETS PURCHASED	98,800,000.00		
43	230101	PURCHASE OF FIXED ASSETS - GENERAL	98,800,000.00		
44	23010113	PURCHASE OF COMPUTERS	56,000,000.00	30,000,000.00	30,000,000.00
45	23010114	PURCHASE OF COMPUTER PRINTERS	27,800,000.00	16,400,000.00	16,400,000.00
46	23010118	PURCHASE OF SCANNERS	15,000,000.00	10,000,000.00	10,000,000.00

MDA: 022000800100 - BORNO STATE INTERNAL REVENUE SERVICE (BIRS)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,970,345,000.00	1,350,129,000.00
2	21	PERSONNEL COST	211,738,000.00	
3	2101	SALARY	79,738,000.00	
4	210101	SALARIES AND WAGES	79,738,000.00	
5	21010101	SALARY	79,738,000.00	100,129,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	132,000,000.00	
7	210201	ALLOWANCES	132,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	132,000,000.00	240,000,000.00
9	22	OTHER RECURRENT COSTS	840,963,000.00	760,000,000.00
10	2202	OVERHEAD COST	823,338,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	172,780,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	47,000,000.00	10,000,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	28,250,000.00	20,000,000.00
14	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	52,530,000.00	5,000,000.00
15	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	45,000,000.00	5,000,000.00
16	220202	UTILITIES - GENERAL	69,877,000.00	
17	22020201	ELECTRICITY CHARGES	5,795,000.00	6,795,000.00
18	22020202	TELEPHONE CHARGES	535,000.00	535,000.00
19	22020203	INTERNET ACCESS CHARGES	50,000,000.00	6,450,000.00
20	22020204	SATELLITE BROADCASTING ACCESS CHARGES	10,547,000.00	10,547,000.00
21	22020205	WATER RATES	1,000,000.00	1,000,000.00
22	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,000,000.00	2,000,000.00
23	220203	MATERIALS & SUPPLIES - GENERAL	98,115,000.00	
24	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	20,000,000.00
25	22020302	BOOKS	2,500,000.00	1,000,000.00
26	22020303	NEWSPAPERS	615,000.00	615,000.00
27	22020305	PRINTING OF NON SECURITY DOCUMENTS	40,000,000.00	50,000,000.00
28	22020306	PRINTING OF SECURITY DOCUMENTS	50,000,000.00	40,000,000.00
29	220204	MAINTENANCE SERVICES - GENERAL	24,000,000.00	
30	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	52,000,000.00
31	22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	8,500,000.00
32	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000.00	10,000,000.00
33	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	12,000,000.00
34	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	12,800,000.00
	22020406	MAINTENANCE OF OFFICE PRINTERS		15,000,000.00
35	220205	TRAINING - GENERAL	81,246,000.00	
36	22020501	LOCAL TRAINING	50,246,000.00	15,000,000.00
37	22020502	INTERNATIONAL TRAINING	31,000,000.00	20,000,000.00
38	220206	OTHER SERVICES - GENERAL	1,152,000.00	
39	22020601	SECURITY SERVICES	300,000.00	7,500,000.00
40	22020602	OFFICE RENT	750,000.00	1,000,000.00

41	22020605	CLEANING & FUMIGATION SERVICES	102,000.00	102,000.00	2,393,000.00
42	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	17,265,000.00		
43	22020701	FINANCIAL CONSULTING	5,700,000.00	5,700,000.00	20,000,000.00
44	22020702	INFORMATION TECHNOLOGY CONSULTING	5,300,000.00	5,300,000.00	5,300,000.00
45	22020703	LEGAL SERVICES	6,265,000.00	6,265,000.00	6,265,000.00
46	220208	FUEL & LUBRICANTS - GENERAL	71,543,000.00		
47	22020801	MOTOR VEHICLE FUEL COST	25,543,000.00	25,543,000.00	27,100,000.00
48	22020803	PLANT / GENERATOR FUEL COST	46,000,000.00	46,000,000.00	50,000,000.00
49	220209	FINANCIAL CHARGES - GENERAL	635,000.00		
50	22020901	BANK CHARGES (OTHER THAN INTEREST)	635,000.00	635,000.00	1,200,000.00
51	220210	MISCELLANEOUS EXPENSES GENERAL	286,725,000.00		
52	22021001	REFRESHMENT & MEALS	13,750,000.00	13,750,000.00	5,000,000.00
53	22021002	HONORARIUM & SITTING ALLOWANCE	117,225,000.00	116,262,000.00	10,000,000.00
54	22021003	PUBLICITY & ADVERTISEMENTS	25,750,000.00	25,750,000.00	15,000,000.00
55	22021006	POSTAGES & COURIER SERVICES	10,000,000.00	10,000,000.00	5,000,000.00
56	22021007	WELFARE PACKAGES	100,000,000.00	100,000,000.00	150,000,000.00
57	22021021	SPECIAL DAYS/CELEBRATIONS	20,000,000.00	20,000,000.00	130,000,000.00
58	2204	GRANTS AND CONTRIBUTIONS GENERAL	17,625,000.00		
59	220401	LOCAL GRANTS AND CONTRIBUTIONS	17,625,000.00		
60	22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	17,625,000.00	17,625,000.00	
61	23	CAPITAL EXPENDITURE	917,644,000.00	200,000,000.00	250,000,000.00
62	2301	FIXED ASSETS PURCHASED	337,000,000.00		
63	230101	PURCHASE OF FIXED ASSETS - GENERAL	337,000,000.00		
64	23010105	PURCHASE OF MOTOR VEHICLES	150,000,000.00	20,000,000.00	75,000,000.00
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			5,000,000.00
65	23010113	PURCHASE OF COMPUTERS	54,000,000.00	20,000,000.00	8,000,000.00
66	23010114	PURCHASE OF COMPUTER PRINTERS	8,000,000.00	8,000,000.00	5,000,000.00

67	23010115	PURCHASE OF PHOTOCOPYING MACHINES	50,000,000.00	20,000,000.00	2,000,000.00
68	23010118	PURCHASE OF SCANNERS	25,000,000.00	21,356,000.00	9,500,000.00
69	23010119	PURCHASE OF POWER GENERATING SET	50,000,000.00	50,000,000.00	25,000,000.00
70	2302	CONSTRUCTION / PROVISION	560,144,000.00		
71	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	560,144,000.00		
72	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	520,144,000.00	20,144,000.00	45,000,000.00
73	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	40,000,000.00	20,000,000.00	45,000,000.00
74	2303	REHABILITATION / REPAIRS	18,500,000.00		
75	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	18,500,000.00		
76	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	18,500,000.00	18,500,000.00	25,000,000.00
77	2304	PRESERVATION OF THE ENVIRONMENT	2,000,000.00		
78	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,000,000.00		
79	23040103	WILDLIFE CONSERVATION	2,000,000.00	2,000,000.00	5,500,000.00

MDA: 022000300100 - MINISTRY OF BUDGET AND PLANNING

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	2,584,050,000.00	3,985,050,000.00	4,245,050,000.00
2	22	OTHER RECURRENT COSTS	1,234,050,000.00	2,110,050,000.00	2,170,050,000.00
3	2202	OVERHEAD COST	1,234,050,000.00		
4	220201	TRAVEL & TRANSPORT - GENERAL	160,000,000.00		
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	100,000,000.00	100,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	150,000,000.00	150,000,000.00
7	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	50,000,000.00	50,000,000.00
8	220203	MATERIALS & SUPPLIES - GENERAL	210,000,000.00		
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	80,000,000.00	150,000,000.00	150,000,000.00
10	22020305	PRINTING OF NON SECURITY DOCUMENTS	130,000,000.00	200,000,000.00	200,000,000.00
11	220204	MAINTENANCE SERVICES - GENERAL	15,000,000.00		
12	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	20,000,000.00	20,000,000.00
13	22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	10,000,000.00	10,000,000.00
14	220205	TRAINING - GENERAL	170,000,000.00		
15	22020501	LOCAL TRAINING	150,000,000.00	300,000,000.00	300,000,000.00
16	22020502	INTERNATIONAL TRAINING	20,000,000.00	70,000,000.00	70,000,000.00
	22020601	SECURITY SERVICES			60,000,000.00

17	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	200,000,000.00		
18	22020701	FINANCIAL CONSULTING	200,000,000.00	250,000,000.00	250,000,000.00
19	220208	FUEL & LUBRICANTS - GENERAL	24,000,000.00		
20	22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	30,000,000.00	30,000,000.00
21	22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	10,000,000.00	10,000,000.00
22	220209	FINANCIAL CHARGES - GENERAL	50,000.00		
23	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	50,000.00
24	220210	MISCELLANEOUS EXPENSES GENERAL	455,000,000.00		
25	22021001	REFRESHMENT & MEALS	10,000,000.00	20,000,000.00	20,000,000.00
26	22021002	HONORARIUM & SITTING ALLOWANCE	150,000,000.00	250,000,000.00	250,000,000.00
27	22021007	WELFARE PACKAGES	295,000,000.00	500,000,000.00	500,000,000.00
28	23	CAPITAL EXPENDITURE	1,350,000,000.00	1,875,000,000.00	2,075,000,000.00
29	2301	FIXED ASSETS PURCHASED	50,000,000.00		
30	230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000.00		
31	23010113	PURCHASE OF COMPUTERS	35,000,000.00	50,000,000.00	50,000,000.00
32	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	10,000,000.00	10,000,000.00
33	23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,000,000.00	20,000,000.00	20,000,000.00
34	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		35,000,000.00	35,000,000.00
35	23010118	PURCHASE OF SCANNERS	-	10,000,000.00	10,000,000.00
36	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	-	100,000,000.00	100,000,000.00

37	2305	OTHER CAPITAL PROJECTS	1,300,000,000.00		
38	230501	ACQUISITION OF NON TANGIBLE ASSETS	1,300,000,000.00		
39	23050101	RESEARCH AND DEVELOPMENT	500,000,000.00	550,000,000.00	550,000,000.00
40	23050103	MONITORING AND EVALUATION	500,000,000.00	600,000,000.00	600,000,000.00
41	23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	150,000,000.00	250,000,000.00	250,000,000.00
42	23050136	Human Health Intervention Programme	150,000,000.00	250,000,000.00	250,000,000.00
	23050102	COMPUTER SOFTWARE ACQUISITION			200,000,000.00

MDA: 023800400100 - BORNO STATE BUREAU OF STATISTICS

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	249,196,000.00	176,500,000.00
2	21	PERSONNEL COST	4,217,000.00	
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,217,000.00	
4	210201	ALLOWANCES	4,217,000.00	
5	21020101	NON REGULAR ALLOWANCES	4,217,000.00	4,000,000.00
6	22	OTHER RECURRENT COSTS	22,404,000.00	25,000,000.00
7	2202	OVERHEAD COST	22,402,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	3,200,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,200,000.00	2,200,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00
11	220203	MATERIALS & SUPPLIES - GENERAL	16,100,000.00	
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00
13	22020302	BOOKS	15,000,000.00	16,596,000.00
14	22020303	NEWSPAPERS	100,000.00	100,000.00
15	220204	MAINTENANCE SERVICES - GENERAL	100,000.00	
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00
17	220205	TRAINING - GENERAL	1,000,000.00	
18	22020501	LOCAL TRAINING	500,000.00	500,000.00
19	22020502	INTERNATIONAL TRAINING	500,000.00	500,000.00

20	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00		
21	22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	100,000.00	100,000.00
22	220208	FUEL & LUBRICANTS - GENERAL	100,000.00		
23	22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	100,000.00
24	220209	FINANCIAL CHARGES - GENERAL	2,000.00		
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	4,000.00	4,000.00	4,000.00
26	220210	MISCELLANEOUS EXPENSES GENERAL	1,800,000.00		
27	22021001	REFRESHMENT & MEALS	300,000.00	300,000.00	300,000.00
28	22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	2,000,000.00	2,000,000.00
29	22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	500,000.00
30	23	CAPITAL EXPENDITURE	222,575,000.00	10,000,000.00	147,500,000.00
31	2301	FIXED ASSETS PURCHASED	12,500,000.00		
32	230101	PURCHASE OF FIXED ASSETS - GENERAL	12,500,000.00		
33	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,000,000.00	500,000.00	500,000.00
34	23010113	PURCHASE OF COMPUTERS	2,000,000.00	1,000,000.00	1,000,000.00
35	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00	1,000,000.00
36	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	1,000,000.00
37	23010118	PURCHASE OF SCANNERS	1,000,000.00	1,000,000.00	1,000,000.00
38	23010119	PURCHASE OF POWER GENERATING SET	1,500,000.00	1,000,000.00	1,000,000.00
39	23010133	PURCHASES OF SURVEYING EQUIPMENT	3,000,000.00	1,000,000.00	20,000,000.00

40	2302	CONSTRUCTION / PROVISION	500,000.00		
41	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	500,000.00		
42	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000.00	500,000.00	
43	2305	OTHER CAPITAL PROJECTS	209,575,000.00		
44	230501	ACQUISITION OF NON TANGIBLE ASSETS	209,575,000.00		
45	23050101	RESEARCH AND DEVELOPMENT	205,500,000.00	1,000,000.00	120,000,000.00
46	23050102	COMPUTER SOFTWARE ACQUISITION	2,075,000.00	1,000,000.00	1,000,000.00
47	23050103	MONITORING AND EVALUATION	2,000,000.00	1,000,000.00	1,000,000.00

MDA: 023800500100- SEVICE WIDE VOTE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1 2	EXPENDITURES	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00
2 22	OTHER RECURRENT COSTS	10,000,000,000.00		
3 2207	TRANSFERS-PAYMENT	10,000,000,000.00		
4 220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT	10,000,000,000.00		
5 22070105	Transfer to Service Wide Votes	10,000,000,000.00	10,000,000,000.00	10,000,000,000.00

MDA: 022200100100 - MINISTRY OF TRADE, INVESTMENT AND TOURISM

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	4,253,880,000.00	3,450,000,000.00	15,366,909,000.00
2	21	PERSONNEL COST	60,000,000.00		
3	2101	SALARY	60,000,000.00		
4	210101	SALARIES AND WAGES	60,000,000.00		
5	21010101	SALARY	60,000,000.00		63,679,000.00
6	22	OTHER RECURRENT COSTS	273,880,000.00	400,000,000.00	303,230,000.00
7	2202	OVERHEAD COST	273,880,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	15,000,000.00	10,000,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			20,000,000.00
10	220203	MATERIALS & SUPPLIES - GENERAL	15,000,000.00		
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	17,000,000.00	10,000,000.00
12	220204	MAINTENANCE SERVICES - GENERAL	10,500,000.00		
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,500,000.00	7,500,000.00	5,000,000.00
14	22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	
15	220205	TRAINING - GENERAL	2,500,000.00		
16	22020501	LOCAL TRAINING	2,500,000.00	2,500,000.00	2,500,000.00
17	220206	OTHER SERVICES - GENERAL	12,000,000.00		
18	22020601	SECURITY SERVICES	171,150,000.00	250,000,000.00	200,000,000.00

19	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,200,000.00		
20	22020701	FINANCIAL CONSULTING	1,200,000.00	1,200,000.00	1,200,000.00
21	220208	FUEL & LUBRICANTS - GENERAL	8,500,000.00		
22	22020801	MOTOR VEHICLE FUEL COST	8,500,000.00	8,770,000.00	10,000,000.00
23	220209	FINANCIAL CHARGES - GENERAL	30,000.00		
24	22020901	BANK CHARGES (OTHER THAN INTEREST)	30,000.00	30,000.00	30,000.00
25	220210	MISCELLANEOUS EXPENSES GENERAL	30,000,000.00		
26	22021001	REFRESHMENT & MEALS	5,000,000.00	10,000,000.00	2,000,000.00
27	22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	20,000,000.00	12,500,000.00
28	22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	10,000,000.00
29	22021007	WELFARE PACKAGES	10,000,000.00	30,000,000.00	10,000,000.00
30	2204	GRANTS AND CONTRIBUTIONS GENERAL	5,000,000.00		
31	220401	LOCAL GRANTS AND CONTRIBUTIONS	5,000,000.00		
32	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	30,000,000.00	30,000,000.00	10,000,000.00
33	23	CAPITAL EXPENDITURE	3,920,000,000.00	3,050,000,000.00	15,000,000,000.00
34	2301	FIXED ASSETS PURCHASED	50,000,000.00		
35	230101	PURCHASE OF FIXED ASSETS - GENERAL	50,000,000.00		
36	23010105	PURCHASE OF MOTOR VEHICLES	50,000,000.00	50,000,000.00	-
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			21,000,000.00
37	2302	CONSTRUCTION / PROVISION	1,930,000,000.00		
38	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,930,000,000.00		
39	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000.00	60,000,000.00	

40	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,070,000,000.00	1,000,000,000.00	250,000,000.00
41	23020124	CONSTRUCTION OF MARKETS/PARKS	1,800,000,000.00	1,550,000,000.00	6,458,000,000.00
42	2303	REHABILITATION / REPAIRS	770,000,000.00		
43	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	770,000,000.00		
44	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	400,000,000.00	100,000,000.00	200,000,000.00
45	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00	
46	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	350,000,000.00	100,000,000.00	8,000,000,000.00
47	2305	OTHER CAPITAL PROJECTS	50,000,000.00		
48	230501	ACQUISITION OF NON TANGIBLE ASSETS	50,000,000.00		
49	23050101	RESEARCH AND DEVELOPMENT	150,000,000.00	150,000,000.00	50,000,000.00
50	23050103	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	21,000,000.00

MDA: 022201000100 - BORNO STATE INVESTMENT PROMOTION AGENCY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	-	965,000,000.00
2	2305	OVERHEAD COST	-	206,000,000.00
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		28,000,000.00
4	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		25,000,000.00
5	22020201	ELECTRICITY CHARGES		1,000,000.00
6	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		5,000,000.00
7	22020305	PRINTING OF NON SECURITY DOCUMENTS		8,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		1,000,000.00
9	22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000.00
10	22020501	LOCAL TRAINING		24,000,000.00
11	22020502	INTERNATIONAL TRAINING		20,000,000.00
12	22020601	SECURITY SERVICES		1,000,000.00
13	22020602	OFFICE RENT		24,000,000.00
14	22020605	CLEANING & FUMIGATION SERVICES		1,000,000.00
15	22020703	LEGAL SERVICES		25,000,000.00
16	22020801	MOTOR VEHICLE FUEL COST		10,000,000.00
17	22020803	PLANT / GENERATOR FUEL COST		10,000,000.00
18	22021003	PUBLICITY & ADVERTISEMENTS		12,000,000.00
19	22021007	WELFARE PACKAGES		10,000,000.00

20	230501	CAPITAL EXPENDITURE	-	1,000,000,000.00	759,000,000.00
21	23010101	PURCHASE / ACQUISITION OF LAND			269,000,000.00
22	23010105	PURCHASE OF MOTOR VEHICLES			180,000,000.00
23	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			15,000,000.00
24	23010113	PURCHASE OF COMPUTERS			5,000,000.00
25	23010114	PURCHASE OF COMPUTER PRINTERS			3,000,000.00
26	23010115	PURCHASE OF PHOTOCOPYING MACHINES			3,000,000.00
27	23010119	PURCHASE OF POWER GENERATING SET			44,000,000.00
28	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS			225,000,000.00
29	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES			10,000,000.00
30	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS			5,000,000.00

MDA: 022201800100 - BORNO INVESTMENT COMPANY LTD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	232,098,000.00	147,000,000.00	233,928,000.00
2	21	PERSONNEL COST	58,880,000.00		
3	2101	SALARY	51,400,000.00		
4	210101	SALARIES AND WAGES	51,400,000.00		
5	21010101	SALARY	51,400,000.00		69,443,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,441,000.00		
7	210201	ALLOWANCES	2,385,000.00		
8	21020101	NON REGULAR ALLOWANCES	2,385,000.00		2,385,000.00
9	210202	SOCIAL CONTRIBUTIONS	1,056,000.00		
10	21020203	GROUP LIFE INSURANCE	1,056,000.00		1,060,000.00
11	2103	SOCIAL BENEFITS	4,039,000.00		
12	210301	SOCIAL BENEFITS	4,039,000.00		
13	21030102	PENSION	4,039,000.00		4,040,000.00
14	22	OTHER RECURRENT COSTS	30,892,000.00	24,000,000.00	24,000,000.00
15	2202	OVERHEAD COST	22,487,000.00		
16	220201	TRAVEL & TRANSPORT - GENERAL	470,000.00		
17	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	470,000.00	470,000.00	805,000.00
18	220202	UTILITIES - GENERAL	300,000.00		
19	22020201	ELECTRICITY CHARGES	300,000.00	300,000.00	300,000.00
20	220203	MATERIALS & SUPPLIES - GENERAL	705,000.00		
21	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	500,000.00	500,000.00
22	22020303	NEWSPAPERS	100,000.00	100,000.00	50,000.00
23	22020309	UNIFORMS & OTHER CLOTHING	105,000.00	105,000.00	50,000.00
24	220204	MAINTENANCE SERVICES - GENERAL	2,125,000.00		
25	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	715,000.00	715,000.00	300,000.00
26	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00	100,000.00
27	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	200,000.00	200,000.00
28	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	400,000.00	400,000.00	200,000.00
29	22020405	MAINTENANCE OF PLANTS/GENERATORS	710,000.00	710,000.00	710,000.00
30	220205	TRAINING - GENERAL	3,500,000.00		
31	22020501	LOCAL TRAINING	3,500,000.00	2,608,000.00	1,000,000.00
32	220206	OTHER SERVICES - GENERAL	1,613,000.00		
33	22020601	SECURITY SERVICES	1,613,000.00	1,613,000.00	1,613,000.00
34	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	945,000.00		
35	22020701	FINANCIAL CONSULTING	645,000.00	645,000.00	645,000.00
36	22020703	LEGAL SERVICES	300,000.00	300,000.00	200,000.00
37	220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00		
38	22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00	1,500,000.00
39	220209	FINANCIAL CHARGES - GENERAL	2,302,000.00		
40	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	100,000.00
41	22020902	INSURANCE PREMIUM	2,202,000.00	2,202,000.00	1,500,000.00
42	220210	MISCELLANEOUS EXPENSES GENERAL	9,027,000.00		
43	22021001	REFRESHMENT & MEALS	660,000.00	660,000.00	660,000.00

44	22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	200,000.00
45	22021004	MEDICAL EXPENSES-LOCAL	2,667,000.00	2,667,000.00	2,667,000.00
46	22021006	POSTAGES & COURIER SERVICES	300,000.00	300,000.00	300,000.00
47	22021007	WELFARE PACKAGES	4,500,000.00	1,500,000.00	4,500,000.00

48	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	400,000.00	400,000.00	400,000.00
49	2203	LOANS AND ADVANCES	2,000,000.00		
50	220301	STAFF LOANS & ADVANCES	2,000,000.00		
51	22030101	MOTOR CYCLE ADVANCES	2,000,000.00	2,000,000.00	1,500,000.00
52	2206	PUBLIC DEBT CHARGES	6,405,000.00		
53	220602	DOMESTIC INTEREST / DISCOUNT	6,405,000.00		
54	22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	6,405,000.00	3,405,000.00	4,000,000.00
55	23	CAPITAL EXPENDITURE	142,326,000.00	123,000,000.00	133,000,000.00
56	2301	FIXED ASSETS PURCHASED	142,326,000.00		
57	230101	PURCHASE OF FIXED ASSETS - GENERAL	142,326,000.00		
58	23010101	PURCHASE / ACQUISITION OF LAND	3,500,000.00	3,500,000.00	
59	23010103	PURCHASE OF RESIDENTIAL BUILDINGS	60,000,000.00	60,674,000.00	58,000,000.00
60	23010105	PURCHASE OF MOTOR VEHICLES	6,000,000.00	6,000,000.00	12,465,000.00
61	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			1,530,000.00
62	23010113	PURCHASE OF COMPUTERS			900,000.00
63	23010117	PURCHASE OF SHREDDING MACHINES			105,000.00
64	23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	72,826,000.00	52,826,000.00	50,000,000.00
65	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS			10,000,000.00

MDA: 022205100100-BORNO MINING COMPANY LIMITED

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	-	1,250,000,000.00	1,176,272,000.00
2	2202	OVERHEAD COST	-	250,000,000.00	166,322,000.00
	21020101	NON REGULAR ALLOWANCES			9,950,000.00
	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			5,000,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			10,000,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			5,500,000.00
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			5,000,000.00
	22020204	SATELLITE BROADCASTING ACCESS CHARGES			600,000.00
	22020203	INTERNET ACCESS CHARGES			750,000.00
	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL			500,000.00
	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES			4,000,000.00
	22020305	PRINTING OF NON SECURITY DOCUMENTS			6,000,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS			10,000,000.00
	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT			5,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE			3,500,000.00
	22020501	LOCAL TRAINING			5,000,000.00
	22020502	INTERNATIONAL TRAINING			10,000,000.00
	22020601	SECURITY SERVICES			15,000,000.00
	22020604	SECURITY VOTE (INCLUDING OPERATIONS)			10,000,000.00
	22020605	CLEANING & FUMIGATION SERVICES			1,500,000.00
	22020701	FINANCIAL CONSULTING			5,500,000.00
	22020702	INFORMATION TECHNOLOGY CONSULTING			5,400,000.00
	22020703	LEGAL SERVICES			2,600,000.00
	22020704	ENGINEERING SERVICES			7,000,000.00
	22020705	ARCHITECTURAL SERVICES			4,922,000.00
	22020706	SURVEYING SERVICES			5,000,000.00
	22020801	MOTOR VEHICLE FUEL COST			4,500,000.00
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST			4,000,000.00
	22020901	BANK CHARGES (OTHER THAN INTEREST)			50,000.00
	22021001	REFRESHMENT & MEALS			6,500,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE			5,000,000.00
	22021003	PUBLICITY & ADVERTISEMENTS			4,000,000.00
	22021006	POSTAGES & COURIER SERVICES			1,500,000.00
	22021007	WELFARE PACKAGES			6,000,000.00
	22021004	MEDICAL EXPENSES-LOCAL			2,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			5,000,000.00
3	23	CAPITAL EXPENDITURE	-	1,000,000,000.00	1,000,000,000.00
	23010101	PURCHASE / ACQUISITION OF LAND			500,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES			45,000,000.00

23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			25,000,000.00
23010113	PURCHASE OF COMPUTERS			10,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS			5,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES			7,500,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT			15,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT			100,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT			100,000,000.00
23010141	PURCHASE OF CHEMICALS & OTHERS			10,000,000.00
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL			100,000,000.00
23040102	EROSION & FLOOD CONTROL			25,000,000.00
23050101	RESEARCH AND DEVELOPMENT			25,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION			7,500,000.00
23050103	MONITORING AND EVALUATION			25,000,000.00

MDA: 022205200100 - BORNO STATE HOTELS

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	45,507,000.00	26,000,000.00	201,766,000.00
2	21	PERSONNEL COST	10,000,000.00		
3	2101	SALARY	7,000,000.00		
4	210101	SALARIES AND WAGES	7,000,000.00		
5	21010101	SALARY	7,000,000.00		9,123,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	3,000,000.00		
7	210201	ALLOWANCES	3,000,000.00		
8	21020101	NON REGULAR ALLOWANCES	3,000,000.00		3,000,000.00
	21020202	CONTRIBUTORY PENSION			608,000.00
9	22	OTHER RECURRENT COSTS	9,035,000.00	20,000,000.00	9,035,000.00
10	2202	OVERHEAD COST	9,035,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	500,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000.00	2,000,000.00	500,000.00
13	220202	UTILITIES - GENERAL	1,000,000.00		
14	22020201	ELECTRICITY CHARGES	1,000,000.00	2,000,000.00	1,000,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	250,000.00		
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	1,000,000.00	100,000.00
17	22020309	UNIFORMS & OTHER CLOTHING	150,000.00	1,000,000.00	150,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	1,900,000.00		
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	500,000.00	200,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	500,000.00	100,000.00
21	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	500,000.00	500,000.00
22	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	500,000.00	100,000.00
23	22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	500,000.00
24	22020406	OTHER MAINTENANCE SERVICES	500,000.00	500,000.00	500,000.00
25	220205	TRAINING - GENERAL	500,000.00		
26	22020501	LOCAL TRAINING	500,000.00	500,000.00	500,000.00
27	220206	OTHER SERVICES - GENERAL	960,000.00		
28	22020601	SECURITY SERVICES	960,000.00	1,940,000.00	960,000.00
29	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	400,000.00		
30	22020701	FINANCIAL CONSULTING	300,000.00	300,000.00	300,000.00
31	22020703	LEGAL SERVICES	100,000.00	100,000.00	100,000.00
32	220208	FUEL & LUBRICANTS - GENERAL	500,000.00		
33	22020801	MOTOR VEHICLE FUEL COST	500,000.00	2,000,000.00	500,000.00
34	220209	FINANCIAL CHARGES - GENERAL	50,000.00		
35	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	50,000.00
36	220210	MISCELLANEOUS EXPENSES GENERAL	2,975,000.00		
37	22021001	REFRESHMENT & MEALS	500,000.00	2,000,000.00	500,000.00
38	22021003	PUBLICITY & ADVERTISEMENTS	900,000.00	1,000,000.00	900,000.00
39	22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	1,000,000.00
40	22021006	POSTAGES & COURIER SERVICES	75,000.00	110,000.00	75,000.00
41	22021007	WELFARE PACKAGES	500,000.00	2,000,000.00	500,000.00
42	23	CAPITAL EXPENDITURE	26,472,000.00	6,000,000.00	180,000,000.00

43	2301	FIXED ASSETS PURCHASED	26,472,000.00		
44	230101	PURCHASE OF FIXED ASSETS - GENERAL	26,472,000.00		
45	23010105	PURCHASE OF MOTOR VEHICLES	12,000,000.00		35,000,000.00
46	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,472,000.00		
47	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00	5,000,000.00
48	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	2,000,000.00	
49	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	2,000,000.00	
	23010119	PURCHASE OF POWER GENERATING SET			10,000,000.00
	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES			130,000,000.00

MDA: 022205400100 - BORNO MONDAY MARKET COMPANY LIMITED

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	183,451,000.00	233,705,000.00
2	21	PERSONNEL COST	81,772,000.00	
3	2101	SALARY	56,772,000.00	
4	210101	SALARIES AND WAGES	56,772,000.00	
5	21010101	SALARY	71,772,000.00	122,885,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	25,000,000.00	
7	210201	ALLOWANCES	25,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	25,000,000.00	40,000,000.00
9	22	OTHER RECURRENT COSTS	50,679,000.00	64,820,000.00
10	2202	OVERHEAD COST	50,679,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	1,200,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000.00	1,500,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	3,050,000.00	
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,050,000.00	1,500,000.00
15	22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	5,000,000.00
16	220204	MAINTENANCE SERVICES - GENERAL	9,500,000.00	
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,300,000.00	7,300,000.00
18	22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	2,000,000.00
19	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	3,200,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS		1,000,000.00
20	22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	7,500,000.00	10,000,000.00
21	220205	TRAINING - GENERAL	1,500,000.00	
22	22020501	LOCAL TRAINING	1,500,000.00	5,000,000.00
23	220206	OTHER SERVICES - GENERAL	3,000,000.00	
24	22020601	SECURITY SERVICES	3,000,000.00	3,100,000.00
25	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,329,000.00	
26	22020701	FINANCIAL CONSULTING	3,329,000.00	3,000,000.00
27	220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00	
28	22020801	MOTOR VEHICLE FUEL COST	7,800,000.00	6,500,000.00
	22020803	PLANT / GENERATOR FUEL COST		2,700,000.00
29	220209	FINANCIAL CHARGES - GENERAL	150,000.00	
30	22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	220,000.00
31	220210	MISCELLANEOUS EXPENSES GENERAL	7,300,000.00	
32	22021001	REFRESHMENT & MEALS	2,000,000.00	1,000,000.00
33	22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	2,800,000.00
34	22021007	WELFARE PACKAGES	6,300,000.00	9,000,000.00
35	23	CAPITAL EXPENDITURE	36,000,000.00	6,000,000.00
36	2301	FIXED ASSETS PURCHASED	26,000,000.00	
37	230101	PURCHASE OF FIXED ASSETS - GENERAL	26,000,000.00	
38	23010105	PURCHASE OF MOTOR VEHICLES	26,000,000.00	
39	2305	OTHER CAPITAL PROJECTS	10,000,000.00	

40	230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00		
41	23050102	COMPUTER SOFTWARE ACQUISITION	10,000,000.00	6,000,000.00	6,000,000.00

MDA: 022205400200 - BORNO KANO MOTOR PARK AND MARKET

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	38,510,000.00	18,400,000.00	50,900,000.00
2	21	PERSONNEL COST	2,160,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,160,000.00		
4	210201	ALLOWANCES	2,160,000.00		
5	21020101	NON REGULAR ALLOWANCES	4,160,000.00		1,800,000.00
6	22	OTHER RECURRENT COSTS	26,565,000.00	15,000,000.00	35,000,000.00
7	2202	OVERHEAD COST	26,565,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	200,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,200,000.00	1,200,000.00	5,000,000.00
10	220203	MATERIALS & SUPPLIES - GENERAL	820,000.00		
11	22020305	PRINTING OF NON SECURITY DOCUMENTS	1,820,000.00	1,385,000.00	3,200,000.00
12	220204	MAINTENANCE SERVICES - GENERAL	2,300,000.00		
13	22020406	OTHER MAINTENANCE SERVICES	1,300,000.00	1,300,000.00	7,970,000.00
14	22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,000,000.00	2,000,000.00	2,500,000.00
15	22020413	MINOR ROAD MAINTENANCE	2,000,000.00	2,000,000.00	2,400,000.00
16	220206	OTHER SERVICES - GENERAL	530,000.00		
17	22020601	SECURITY SERVICES	1,270,000.00	1,200,000.00	3,000,000.00
18	22020605	CLEANING & FUMIGATION SERVICES	1,260,000.00	1,200,000.00	1,000,000.00
19	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00		
20	22020701	FINANCIAL CONSULTING	1,100,000.00	1,100,000.00	400,000.00
21	220209	FINANCIAL CHARGES - GENERAL	10,000.00		
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	15,000.00	15,000.00	30,000.00
23	220210	MISCELLANEOUS EXPENSES GENERAL	600,000.00		
24	22021001	REFRESHMENT & MEALS	1,100,000.00	1,100,000.00	1,000,000.00
25	22021007	WELFARE PACKAGES	1,300,000.00	1,300,000.00	2,500,000.00
26	22021003	PUBLICITY & ADVERTISEMENTS			1,000,000.00
26	22021021	SPECIAL DAYS/CELEBRATIONS	1,200,000.00	1,200,000.00	5,000,000.00
27	23	CAPITAL EXPENDITURE	7,785,000.00	3,400,000.00	14,100,000.00
28	2301	FIXED ASSETS PURCHASED	1,500,000.00		
29	230101	PURCHASE OF FIXED ASSETS - GENERAL	1,500,000.00		
30	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000.00	500,000.00	5,000,000.00
31	23010113	PURCHASE OF COMPUTERS			1,000,000.00
31	23010114	PURCHASE OF COMPUTER PRINTERS	200,000.00	200,000.00	1,000,000.00
32	23010115	PURCHASE OF PHOTOCOPYING MACHINES	300,000.00	300,000.00	1,000,000.00
32	23010119	PURCHASE OF POWER GENERATING SET			5,000,000.00
33	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	500,000.00	500,000.00	1,000,000.00
34	2303	REHABILITATION / REPAIRS	5,585,000.00		
35	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,585,000.00		
36	23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	5,585,000.00	1,200,000.00	

37	2305	OTHER CAPITAL PROJECTS	700,000.00		
38	230501	ACQUISITION OF NON TANGIBLE ASSETS	700,000.00		
39	23050101	RESEARCH AND DEVELOPMENT	200,000.00	200,000.00	
40	23050103	MONITORING AND EVALUATION	200,000.00	200,000.00	100,000.00
41	23050104	ANNIVERSARIES/CELEBRATIONS	300,000.00	300,000.00	

MDA: 022205600100 - BORNO MAIDUGURI INTERNATIONAL HOTEL

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1 2	EXPENDITURES	<u>4,330,000.00</u>	<u>5,000,000.00</u>	<u>5,000,000.00</u>
2 23	CAPITAL EXPENDITURE	<u>4,330,000.00</u>		
3 2303	REHABILITATION / REPAIRS	<u>4,330,000.00</u>		
4 230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4,330,000.00		
5 23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	4,330,000.00	5,000,000.00	5,000,000.00

MDA: 022205700100 - BORNO STATE PLASTIC COMPANY (BOPLAS)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	258,000,000.00	57,000,000.00	57,000,000.00
2	21	PERSONNEL COST	66,250,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	66,250,000.00		
4	210201	ALLOWANCES	66,250,000.00		
5	21020101	NON REGULAR ALLOWANCES	66,250,000.00		
6	22	OTHER RECURRENT COSTS	37,403,000.00	37,000,000.00	37,000,000.00
7	2202	OVERHEAD COST	37,403,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	12,250,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,250,000.00	1,250,000.00	1,250,000.00
10	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	11,000,000.00	11,000,000.00	11,000,000.00
11	220202	UTILITIES - GENERAL	7,000,000.00		
12	22020201	ELECTRICITY CHARGES	6,400,000.00	6,400,000.00	6,400,000.00
13	22020203	INTERNET ACCESS CHARGES	350,000.00	350,000.00	350,000.00
14	22020205	WATER RATES	250,000.00	250,000.00	250,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	1,500,000.00		
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00	1,500,000.00
17	220205	TRAINING - GENERAL	1,550,000.00		
18	22020501	LOCAL TRAINING	200,000.00	200,000.00	200,000.00
19	22020502	INTERNATIONAL TRAINING	1,350,000.00	1,350,000.00	1,350,000.00
20	220206	OTHER SERVICES - GENERAL	1,200,000.00		
21	22020601	SECURITY SERVICES	1,200,000.00	1,200,000.00	1,200,000.00
22	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	3,000,000.00		
23	22020701	FINANCIAL CONSULTING	800,000.00	800,000.00	800,000.00
24	22020704	ENGINEERING SERVICES	2,200,000.00	2,200,000.00	2,200,000.00
25	220208	FUEL & LUBRICANTS - GENERAL	9,243,000.00		
26	22020801	MOTOR VEHICLE FUEL COST	543,000.00	543,000.00	543,000.00
27	22020803	PLANT / GENERATOR FUEL COST	8,700,000.00	8,297,000.00	8,297,000.00
28	220209	FINANCIAL CHARGES - GENERAL	160,000.00		
29	22020901	BANK CHARGES (OTHER THAN INTEREST)	160,000.00	160,000.00	160,000.00
30	220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00		
31	22021002	HONORARIUM & SITTING ALLOWANCE	400,000.00	400,000.00	400,000.00
32	22021003	PUBLICITY & ADVERTISEMENTS	1,100,000.00	1,100,000.00	1,100,000.00
33	23	CAPITAL EXPENDITURE	154,347,000.00	20,000,000.00	20,000,000.00
34	2301	FIXED ASSETS PURCHASED	139,347,000.00		
35	230101	PURCHASE OF FIXED ASSETS - GENERAL	139,347,000.00		
36	23010128	PURCHASE OF SECURITY EQUIPMENT	4,000,000.00	4,000,000.00	4,000,000.00
37	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	15,000,000.00	5,000,000.00	5,000,000.00
38	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	20,000,000.00	2,000,000.00	2,000,000.00
39	23010141	PURCHASE OF CHEMICALS & OTHERS	100,347,000.00	5,000,000.00	5,000,000.00
40	2302	CONSTRUCTION / PROVISION	15,000,000.00		
41	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,000,000.00		

42	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	2,000,000.00	2,000,000.00
43	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000.00	2,000,000.00	2,000,000.00

MDA: 022205900100 - BORNO STATE WIRE AND NAIL COMPANY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	10,515,000.00	10,229,000.00
2	21	PERSONNEL COST	6,915,000.00	
3	2101	SALARY	6,915,000.00	
4	210101	SALARIES AND WAGES	6,915,000.00	
5	21010101	SALARY	6,915,000.00	7,429,000.00
6	22	OTHER RECURRENT COSTS	600,000.00	800,000.00
7	2202	OVERHEAD COST	600,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00
10	220202	UTILITIES - GENERAL	10,000.00	
11	22020201	ELECTRICITY CHARGES	10,000.00	10,000.00
12	220203	MATERIALS & SUPPLIES - GENERAL	48,000.00	
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	48,000.00	48,000.00
14	220204	MAINTENANCE SERVICES - GENERAL	10,000.00	
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000.00	10,000.00
16	220205	TRAINING - GENERAL	20,000.00	
17	22020501	LOCAL TRAINING	20,000.00	20,000.00
18	220208	FUEL & LUBRICANTS - GENERAL	10,000.00	
19	22020801	MOTOR VEHICLE FUEL COST	10,000.00	10,000.00
20	220209	FINANCIAL CHARGES - GENERAL	2,000.00	
21	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	2,000.00

22	220210	MISCELLANEOUS EXPENSES GENERAL	400,000.00		
23	22021001	REFRESHMENT & MEALS	400,000.00	600,000.00	600,000.00
24	23	<i>CAPITAL EXPENDITURE</i>	<i>3,000,000.00</i>	<i>2,000,000.00</i>	<i>2,000,000.00</i>
25	2301	FIXED ASSETS PURCHASED	<i>3,000,000.00</i>		
26	230101	PURCHASE OF FIXED ASSETS - GENERAL	3,000,000.00		
27	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000.00	500,000.00	1,000,000.00
28	23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	500,000.00	1,000,000.00
29	23010119	PURCHASE OF POWER GENERATING SET	500,000.00	500,000.00	-
30	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	1,500,000.00	500,000.00	-

MDA: 022206000100 - BORNO STATE NEITAL NIGERIA LIMITED

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	137,164,000.00	38,541,000.00
2	21	PERSONNEL COST	21,906,000.00	
3	2101	SALARY	20,106,000.00	
4	210101	SALARIES AND WAGES	20,106,000.00	
5	21010101	SALARY	20,106,000.00	20,741,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,800,000.00	
7	210201	ALLOWANCES	1,800,000.00	
8	21020101	NON REGULAR ALLOWANCES	1,800,000.00	1,800,000.00
9	22	OTHER RECURRENT COSTS	6,330,000.00	6,000,000.00
10	2202	OVERHEAD COST	6,330,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	150,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	150,000.00
13	220202	UTILITIES - GENERAL	315,000.00	
14	22020201	ELECTRICITY CHARGES	315,000.00	315,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	250,000.00	
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00
17	22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	4,650,000.00	
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00

21	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	1,500,000.00	1,500,000.00
22	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	1,670,000.00	1,670,000.00
23	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	1,000,000.00
24	220205	TRAINING - GENERAL	100,000.00		
25	22020501	LOCAL TRAINING	100,000.00	100,000.00	100,000.00
26	220206	OTHER SERVICES - GENERAL	360,000.00		
27	22020601	SECURITY SERVICES	360,000.00	360,000.00	360,000.00
28	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00		
29	22020701	FINANCIAL CONSULTING	100,000.00	100,000.00	100,000.00
30	220208	FUEL & LUBRICANTS - GENERAL	100,000.00		
31	22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00	100,000.00
32	220209	FINANCIAL CHARGES - GENERAL	5,000.00		
33	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000.00	5,000.00	5,000.00
34	220210	MISCELLANEOUS EXPENSES GENERAL	300,000.00		
35	22021001	REFRESHMENT & MEALS	50,000.00	50,000.00	50,000.00
36	22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	50,000.00	50,000.00
37	22021007	WELFARE PACKAGES	200,000.00	200,000.00	200,000.00
38	23	CAPITAL EXPENDITURE	108,928,000.00	10,000,000.00	10,000,000.00
39	2301	FIXED ASSETS PURCHASED	93,928,000.00		
40	230101	PURCHASE OF FIXED ASSETS - GENERAL	93,928,000.00		
41	23010113	PURCHASE OF COMPUTERS	378,000.00	378,000.00	2,000,000.00
42	23010119	PURCHASE OF POWER GENERATING SET	12,000,000.00	1,000,000.00	2,000,000.00
43	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	31,550,000.00	2,622,000.00	-

44	23010141	PURCHASE OF CHEMICALS & OTHERS	50,000,000.00	3,000,000.00	6,000,000.00
45	2302	CONSTRUCTION / PROVISION	15,000,000.00		
46	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,000,000.00		
47	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	15,000,000.00	3,000,000.00	-

MDA: 022206100100 - BORNO STATE SUPPLY COMPANY (BOSCO)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	27,480,000.00	27,670,000.00
2	21	PERSONNEL COST	13,880,000.00	
3	2101	SALARY	11,000,000.00	
4	210101	SALARIES AND WAGES	11,000,000.00	
5	21010101	SALARY	11,000,000.00	20,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,880,000.00	
7	210201	ALLOWANCES	2,880,000.00	
8	21020101	NON REGULAR ALLOWANCES	2,880,000.00	2,880,000.00
9	22	OTHER RECURRENT COSTS	600,000.00	790,000.00
10	2202	OVERHEAD COST	600,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	150,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	198,000.00
13	220202	UTILITIES - GENERAL	10,000.00	
14	22020201	ELECTRICITY CHARGES	10,000.00	13,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	198,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	20,000.00	
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000.00	26,000.00
19	220205	TRAINING - GENERAL	20,000.00	
20	22020501	LOCAL TRAINING	20,000.00	26,000.00

21	220206	OTHER SERVICES - GENERAL	48,000.00		
22	22020601	SECURITY SERVICES	48,000.00	48,000.00	63,000.00
23	220208	FUEL & LUBRICANTS - GENERAL	200,000.00		
24	22020801	MOTOR VEHICLE FUEL COST	200,000.00	300,000.00	264,000.00
25	220209	FINANCIAL CHARGES - GENERAL	2,000.00		
26	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	2,000.00	2,000.00
27	23	CAPITAL EXPENDITURE	13,000,000.00	6,000,000.00	4,000,000.00
28	2301	FIXED ASSETS PURCHASED	6,000,000.00		
29	230101	PURCHASE OF FIXED ASSETS - GENERAL	6,000,000.00		
30	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,000,000.00	2,000,000.00	1,000,000.00
31	23010141	PURCHASE OF CHEMICALS & OTHERS	2,000,000.00	2,000,000.00	2,000,000.00
32	2302	CONSTRUCTION / PROVISION	7,000,000.00		
33	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	7,000,000.00		
34	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,000,000.00	2,000,000.00	
	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT			1,000,000.00

MDA: 022900100100 - MINISTRY OF TRANSPORT AND ENERGY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	8,116,352,100.00	13,679,540,000.00
2	21	PERSONNEL COST	38,000,000.00	
3	2101	SALARY	7,000,000.00	
4	210101	SALARIES AND WAGES	7,000,000.00	
5	21010101	SALARY	7,000,000.00	20,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,000,000.00	
7	210201	ALLOWANCES	31,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	31,000,000.00	30,000,000.00
9	22	OTHER RECURRENT COSTS	2,017,981,100.00	3,023,540,000.00
10	2202	OVERHEAD COST	2,017,981,100.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	10,826,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,826,000.00	5,000,000.00
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		20,000,000.00
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		10,000,000.00
13	220202	UTILITIES - GENERAL	1,106,250,100.00	
14	22020201	ELECTRICITY CHARGES	1,106,250,000.00	1,620,000,000.00
15	22020203	INTERNET ACCESS CHARGES	100.00	5,000,000.00
	22020204	SATELLITE BROADCASTING ACCESS CHARGES		1,000,000.00

16	220203	MATERIALS & SUPPLIES - GENERAL	6,500,000.00		
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,500,000.00	6,500,000.00	6,500,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	107,800,000.00		
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	76,750,000.00	76,750,000.00	50,000,000.00
	22020402	MAINTENANCE OF OFFICE FURNITURE			3,000,000.00
	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			2,000,000.00
20	22020405	MAINTENANCE OF PLANTS/GENERATORS	30,000,000.00	30,000,000.00	40,000,000.00
21	22020406	OTHER MAINTENANCE SERVICES	1,050,000.00	1,050,000.00	1,000,000.00
	22020410	MAINTENANCE OF STREET LIGHTINGS			100,000,000.00
	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS			10,000,000.00
22	220205	TRAINING - GENERAL	10,000,000.00		
23	22020501	LOCAL TRAINING	10,000,000.00	10,000,000.00	20,000,000.00
	22020502	INTERNATIONAL TRAINING			30,000,000.00
	22020601	SECURITY SERVICES			60,000,000.00
24	220208	FUEL & LUBRICANTS - GENERAL	763,615,000.00		
25	22020801	MOTOR VEHICLE FUEL COST	13,615,000.00	13,615,000.00	15,000,000.00
26	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	150,000,000.00	150,000,000.00	50,000,000.00
27	22020803	PLANT / GENERATOR FUEL COST	600,000,000.00	600,000,000.00	500,000,000.00
28	220209	FINANCIAL CHARGES - GENERAL	35,000.00		
29	22020901	BANK CHARGES (OTHER THAN INTEREST)	35,000.00	35,000.00	40,000.00
30	220210	MISCELLANEOUS EXPENSES GENERAL	12,955,000.00		
31	22021001	REFRESHMENT & MEALS	9,750,000.00	9,750,000.00	3,000,000.00
32	22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00	5,000,000.00
33	22021003	PUBLICITY & ADVERTISEMENTS	2,205,000.00	2,205,000.00	5,000,000.00
	22021004	MEDICAL EXPENSES-LOCAL			5,000,000.00
	22021007	WELFARE PACKAGES			50,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			2,000,000.00
	22021019	MEDICAL EXPENSES-INTERNATIONAL			400,000,000.00
34	23	CAPITAL EXPENDITURE	6,060,371,000.00	6,010,000,000.00	10,606,000,000.00
35	2301	FIXED ASSETS PURCHASED	1,932,000,000.00		
36	230101	PURCHASE OF FIXED ASSETS - GENERAL	1,932,000,000.00		
37	23010104	PURCHASE MOTOR CYCLES	200,000,000.00	200,000,000.00	200,000,000.00
38	23010105	PURCHASE OF MOTOR VEHICLES	500,000,000.00	500,000,000.00	100,000,000.00
39	23010108	PURCHASE OF BUSES	3,100,000,000.00	3,100,000,000.00	1,000,000,000.00
40	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	20,000,000.00	20,000,000.00
41	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	2,000,000.00
42	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00
43	23010115	PURCHASE OF PHOTOCOPYING MACHINES	4,000,000.00	4,000,000.00	4,000,000.00
44	23010119	PURCHASE OF POWER GENERATING SET	90,000,000.00	79,000,000.00	40,000,000.00
45	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	11,000,000.00	11,000,000.00	3,000,000.00
46	2302	CONSTRUCTION / PROVISION	459,000,000.00		
47	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	459,000,000.00		
	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY			4,000,000,000.00

48	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	35,000,000.00	35,000,000.00	
49	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	24,000,000.00	24,000,000.00	4,000,000,000.00
50	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,400,000,000.00	1,400,000,000.00	1,000,000,000.00
51	2303	REHABILITATION / REPAIRS	630,000,000.00		
52	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	630,000,000.00		
53	23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	630,000,000.00	600,000,000.00	200,000,000.00
54	2305	OTHER CAPITAL PROJECTS	39,371,000.00		
55	230501	ACQUISITION OF NON TANGIBLE ASSETS	39,371,000.00		
56	23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00	10,000,000.00
57	23050103	MONITORING AND EVALUATION	10,000,000.00	10,000,000.00	10,000,000.00
58	23050104	ANNIVERSARIES/CELEBRATIONS	10,000,000.00	10,000,000.00	10,000,000.00
59	23050136	Human Health Intervention Programme	9,371,000.00		5,000,000.00

MDA: 022905300100 - BORNO STATE EXPRESS TRANSPORT CORPORATION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	836,853,000.00	460,000,000.00	1,698,288,000.00
2	21	PERSONNEL COST	176,112,000.00		
3	2101	SALARY	176,112,000.00		
4	210101	SALARIES AND WAGES	176,112,000.00		
5	21010101	SALARY	176,112,000.00		196,824,000.00
6	22	OTHER RECURRENT COSTS	360,741,000.00	360,000,000.00	611,464,000.00
7	2202	OVERHEAD COST	359,241,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00	10,000,000.00
10	220202	UTILITIES - GENERAL	5,000,000.00		
11	22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00	5,000,000.00
12	220203	MATERIALS & SUPPLIES - GENERAL	14,000,000.00		
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00	5,356,000.00
14	22020306	PRINTING OF SECURITY DOCUMENTS	7,000,000.00	7,000,000.00	7,000,000.00
15	22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	2,000,000.00	2,000,000.00
16	220204	MAINTENANCE SERVICES - GENERAL	179,882,000.00		
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	179,882,000.00	179,141,000.00	300,000,000.00
18	220205	TRAINING - GENERAL	1,500,000.00		
19	22020501	LOCAL TRAINING	1,500,000.00	1,500,000.00	1,500,000.00
20	220206	OTHER SERVICES - GENERAL	4,000,000.00		
21	22020601	SECURITY SERVICES	2,500,000.00	2,500,000.00	4,000,000.00
22	22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	1,500,000.00	1,500,000.00
23	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	859,000.00		
24	22020703	LEGAL SERVICES	859,000.00	859,000.00	1,608,000.00
25	220208	FUEL & LUBRICANTS - GENERAL	120,000,000.00		
26	22020801	MOTOR VEHICLE FUEL COST	120,000,000.00	120,000,000.00	250,000,000.00
27	220209	FINANCIAL CHARGES - GENERAL	5,000,000.00		
28	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	5,000,000.00	1,000,000.00
29	220210	MISCELLANEOUS EXPENSES GENERAL	19,000,000.00		
30	22021001	REFRESHMENT & MEALS	8,000,000.00	8,000,000.00	8,000,000.00
31	22021002	HONORARIUM & SITTING ALLOWANCE	3,500,000.00	3,500,000.00	5,500,000.00
32	22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	2,000,000.00
33	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	2,000,000.00
34	22021007	WELFARE PACKAGES	3,500,000.00	3,500,000.00	3,500,000.00
35	2203	LOANS AND ADVANCES	1,500,000.00		
36	220301	STAFF LOANS & ADVANCES	1,500,000.00		
37	22030102	BICYCLE ADVANCES	1,500,000.00	1,500,000.00	1,500,000.00
38	23	CAPITAL EXPENDITURE	300,000,000.00	100,000,000.00	890,000,000.00
39	2301	FIXED ASSETS PURCHASED	230,000,000.00		
40	230101	PURCHASE OF FIXED ASSETS - GENERAL	230,000,000.00		
41	23010101	PURCHASE / ACQUISITION OF LAND	30,000,000.00	20,000,000.00	
42	23010108	PURCHASE OF BUSES	110,000,000.00	20,000,000.00	500,000,000.00
43	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	90,000,000.00	20,000,000.00	50,000,000.00
44	2302	CONSTRUCTION / PROVISION	30,000,000.00		

45	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,000,000.00		
46	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	20,000,000.00	300,000,000.00

47	2303	REHABILITATION / REPAIRS	40,000,000.00		
48	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000.00		
49	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	40,000,000.00	20,000,000.00	40,000,000.00

MDA: 022905500100 - BORNO STATE TRAFFIC MANAGEMENT AGENCY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	439,979,000.00	220,000,000.00	809,859,000.00
2	21	PERSONNEL COST	160,200,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	160,200,000.00		
4	210201	ALLOWANCES	160,200,000.00		
5	21020101	NON REGULAR ALLOWANCES	160,200,000.00		312,800,000.00
6	22	OTHER RECURRENT COSTS	99,795,000.00	100,000,000.00	176,530,000.00
7	2202	OVERHEAD COST	99,795,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	4,000,000.00	4,200,000.00
10	220202	UTILITIES - GENERAL	1,000,000.00		
11	22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00	525,000.00
12	22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,000.00	200,000.00	210,000.00
13	22020205	WATER RATES	300,000.00	300,000.00	10,000.00
14	220203	MATERIALS & SUPPLIES - GENERAL	27,795,000.00		
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	18,795,000.00	19,000,000.00	32,335,000.00
16	22020309	UNIFORMS & OTHER CLOTHING	9,000,000.00	9,000,000.00	30,000,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00		
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,000,000.00	9,000,000.00	20,000,000.00
19	220205	TRAINING - GENERAL	5,000,000.00		
20	22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00	5,250,000.00
21	220208	FUEL & LUBRICANTS - GENERAL	27,500,000.00		
22	22020801	MOTOR VEHICLE FUEL COST	25,500,000.00	25,500,000.00	60,000,000.00
23	22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	500,000.00
24	220209	FINANCIAL CHARGES - GENERAL	500,000.00		
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00	100,000.00
26	220210	MISCELLANEOUS EXPENSES GENERAL	25,000,000.00		
27	22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00	2,100,000.00
28	22021002	HONORARIUM & SITTING ALLOWANCE	17,000,000.00	17,000,000.00	15,000,000.00
29	22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	2,100,000.00
30	22021004	MEDICAL EXPENSES-LOCAL	4,000,000.00	4,000,000.00	4,200,000.00
31	23	CAPITAL EXPENDITURE	179,984,000.00	120,000,000.00	320,529,000.00
32	2301	FIXED ASSETS PURCHASED	158,984,000.00		
33	230101	PURCHASE OF FIXED ASSETS - GENERAL	158,984,000.00		
34	23010104	PURCHASE MOTOR CYCLES	21,124,000.00	26,950,000.00	17,500,000.00
35	23010106	PURCHASE OF VANS	36,750,000.00	30,940,000.00	
36	23010113	PURCHASE OF COMPUTERS	5,250,000.00	5,250,000.00	5,512,000.00
37	23010114	PURCHASE OF COMPUTER PRINTERS	1,050,000.00	1,050,000.00	1,378,000.00
38	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,050,000.00	1,050,000.00	1,378,000.00
39	23010128	PURCHASE OF SECURITY EQUIPMENT	10,050,000.00	10,050,000.00	1,378,000.00
40	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	83,710,000.00	23,710,000.00	100,000,000.00
41	2302	CONSTRUCTION / PROVISION	21,000,000.00		

42	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	21,000,000.00		
43	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	21,000,000.00	21,000,000.00	26,445,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE			166,938,000.00

MDA: 022905700100 - BORNO STATE RURAL ELECTRIFICATION BOARD (REB)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	1,250,286,000.00	587,000,000.00	1,788,459,000.00
2	21	PERSONNEL COST	61,652,000.00		
3	2101	SALARY	57,512,000.00		
4	210101	SALARIES AND WAGES	57,512,000.00		
5	21010101	SALARY	57,512,000.00		60,678,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,140,000.00		
7	210201	ALLOWANCES	4,140,000.00		
8	21020101	NON REGULAR ALLOWANCES	4,140,000.00		9,000,000.00
9	22	OTHER RECURRENT COSTS	12,000,000.00	12,000,000.00	133,550,000.00
10	2202	OVERHEAD COST	12,000,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	
	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			6,000,000.00
	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			4,000,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	3,000,000.00		
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	1,500,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS			2,000,000.00
15	220204	MAINTENANCE SERVICES - GENERAL	3,640,000.00		
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	9,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE	540,000.00	540,000.00	3,000,000.00
18	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	600,000.00	600,000.00	2,000,000.00
19	22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00	1,000,000.00
20	220205	TRAINING - GENERAL	1,000,000.00		
21	22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00	5,000,000.00
	22020601	SECURITY SERVICES			50,000,000.00
22	220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00		
23	22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	50,000,000.00
24	220209	FINANCIAL CHARGES - GENERAL	360,000.00		
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	360,000.00	360,000.00	50,000.00
26	23	CAPITAL EXPENDITURE	1,176,634,000.00	575,000,000.00	1,585,231,000.00
27	2301	FIXED ASSETS PURCHASED	71,500,000.00		
28	230101	PURCHASE OF FIXED ASSETS - GENERAL	71,500,000.00		
29	23010105	PURCHASE OF MOTOR VEHICLES	30,000,000.00	28,366,000.00	87,500,000.00
30	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,000,000.00	3,000,000.00	8,750,000.00
31	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00	5,000,000.00
32	23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	1,500,000.00	3,750,000.00
33	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00	2,000,000.00
34	23010119	PURCHASE OF POWER GENERATING SET	30,000,000.00	30,000,000.00	
35	23010133	PURCHASES OF SURVEYING EQUIPMENT	3,000,000.00	3,000,000.00	
36	2302	CONSTRUCTION / PROVISION	700,000,000.00		
37	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	700,000,000.00		

38	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	700,000,000.00	300,000,000.00	473,231,000.00
39	2303	REHABILITATION / REPAIRS	400,000,000.00		
40	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	400,000,000.00		
41	23030102	REHABILITATION / REPAIRS - ELECTRICITY	400,000,000.00	200,000,000.00	1,000,000,000.00
42	2305	OTHER CAPITAL PROJECTS	5,134,000.00		
43	230501	ACQUISITION OF NON TANGIBLE ASSETS	5,134,000.00		
44	23050101	RESEARCH AND DEVELOPMENT	3,000,000.00	3,000,000.00	3,000,000.00
45	23050103	MONITORING AND EVALUATION	2,134,000.00	2,134,000.00	2,000,000.00

MDA: 023400100100 - MINISTRY OF WORKS AND HOUSING

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	46,067,860,000.00	49,410,875,000.00
2	21	PERSONNEL COST	377,760,000.00	
3	2101	SALARY	317,760,000.00	
4	210101	SALARIES AND WAGES	317,760,000.00	
5	21010101	SALARY	317,760,000.00	325,275,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	60,000,000.00	
7	210201	ALLOWANCES	60,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	60,000,000.00	75,000,000.00
9	22	OTHER RECURRENT COSTS	353,100,000.00	308,600,000.00
10	2202	OVERHEAD COST	353,100,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	18,000,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	-
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	8,000,000.00	8,000,000.00
14	220202	UTILITIES - GENERAL	100,000.00	
15	22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00
16	220203	MATERIALS & SUPPLIES - GENERAL	7,000,000.00	
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	2,000,000.00
18	22020302	BOOKS	800,000.00	800,000.00
19	22020303	NEWSPAPERS	200,000.00	11,200,000.00
20	220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	
21	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	10,000,000.00

22	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
23	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	1,000,000.00	5,000,000.00
24	220205	TRAINING - GENERAL	100,000,000.00		
25	22020501	LOCAL TRAINING	60,000,000.00	60,000,000.00	60,000,000.00
26	22020502	INTERNATIONAL TRAINING	40,000,000.00	40,000,000.00	40,000,000.00
	22020601	SECURITY SERVICES			70,000,000.00
27	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000.00		
28	22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
29	22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
30	220208	FUEL & LUBRICANTS - GENERAL	10,000,000.00		
31	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	10,000,000.00
32	220209	FINANCIAL CHARGES - GENERAL	1,000,000.00		
33	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	1,000,000.00
34	220210	MISCELLANEOUS EXPENSES GENERAL	208,000,000.00		
35	22021001	REFRESHMENT & MEALS	8,000,000.00	8,000,000.00	8,000,000.00
36	22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	46,900,000.00	46,500,000.00
37	22021007	WELFARE PACKAGES	150,000,000.00	50,000,000.00	30,000,000.00
38	23	CAPITAL EXPENDITURE	45,337,000,000.00	33,500,000,000.00	48,702,000,000.00
39	2301	FIXED ASSETS PURCHASED	2,097,000,000.00		
40	230101	PURCHASE OF FIXED ASSETS - GENERAL	2,097,000,000.00		
41	23010101	PURCHASE / ACQUISITION OF LAND	100,000,000.00	100,000,000.00	100,000,000.00
42	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	30,000,000.00	40,000,000.00
43	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	20,000,000.00
44	23010114	PURCHASE OF COMPUTER PRINTERS	7,000,000.00	7,000,000.00	7,000,000.00
45	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	5,000,000.00	10,000,000.00
46	23010119	PURCHASE OF POWER GENERATING SET	150,000,000.00	150,000,000.00	250,000,000.00
47	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	300,000,000.00	300,000,000.00	300,000,000.00
48	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	1,500,000,000.00	1,000,000,000.00	3,000,000,000.00
49	2302	CONSTRUCTION / PROVISION	30,365,000,000.00		
50	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	30,365,000,000.00		
51	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00	400,000,000.00
52	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,300,000,000.00	1,300,000,000.00	2,000,000,000.00
53	23020104	CONSTRUCTION / PROVISION OF HOUSING	7,265,000,000.00	3,878,000,000.00	5,000,000,000.00
54	23020114	CONSTRUCTION / PROVISION OF ROADS	21,000,000,000.00	15,000,000,000.00	20,000,000,000.00
55	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	700,000,000.00	300,000,000.00	300,000,000.00
56	2303	REHABILITATION / REPAIRS	850,000,000.00		
57	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	850,000,000.00		
58	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	250,000,000.00	250,000,000.00	250,000,000.00
59	23030113	REHABILITATION / REPAIRS - ROADS	100,000,000.00	50,000,000.00	1,000,000,000.00
60	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	2,500,000,000.00	1,000,000,000.00	1,000,000,000.00

61	2305	OTHER CAPITAL PROJECTS	25,000,000.00		
62	230501	ACQUISITION OF NON TANGIBLE ASSETS	25,000,000.00		
63	23050103	MONITORING AND EVALUATION	25,000,000.00	25,000,000.00	25,000,000.00
64	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000,000.00	10,000,000,000.00	15,000,000,000.00

MDA: 023400400100 - BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	10,496,549,000.00	12,480,285,000.00
2	21	PERSONNEL COST	136,500,000.00	
3	2101	SALARY	120,000,000.00	
4	210101	SALARIES AND WAGES	120,000,000.00	
5	21010101	SALARY	120,000,000.00	109,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	16,500,000.00	
7	210201	ALLOWANCES	16,500,000.00	
8	21020101	NON REGULAR ALLOWANCES	16,500,000.00	16,500,000.00
9	22	OTHER RECURRENT COSTS	209,350,000.00	209,350,000.00
10	2202	OVERHEAD COST	209,350,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	5,150,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,150,000.00	3,650,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00
14	220202	UTILITIES - GENERAL	1,500,000.00	
15	22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00
16	22020203	INTERNET ACCESS CHARGES	500,000.00	1,000,000.00
17	220203	MATERIALS & SUPPLIES - GENERAL	4,200,000.00	
18	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,200,000.00	4,200,000.00
19	220204	MAINTENANCE SERVICES - GENERAL	94,150,000.00	
20	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,150,000.00	3,150,000.00
21	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
22	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000.00	4,500,000.00
23	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00
24	22020406	OTHER MAINTENANCE SERVICES	2,500,000.00	2,500,000.00
25	22020413	MINOR ROAD MAINTENANCE	80,000,000.00	80,000,000.00
26	220206	OTHER SERVICES - GENERAL	4,000,000.00	
27	22020601	SECURITY SERVICES	3,000,000.00	3,000,000.00
28	22020603	RESIDENTIAL RENT	1,000,000.00	1,000,000.00
29	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	75,750,000.00	
30	22020701	FINANCIAL CONSULTING	500,000.00	500,000.00
31	22020703	LEGAL SERVICES	250,000.00	250,000.00
32	22020704	ENGINEERING SERVICES	75,000,000.00	75,000,000.00
33	220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	
34	22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00
35	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	2,000,000.00
36	22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00
37	220209	FINANCIAL CHARGES - GENERAL	100,000.00	
38	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00
39	220210	MISCELLANEOUS EXPENSES GENERAL	17,500,000.00	
40	22021001	REFRESHMENT & MEALS	500,000.00	500,000.00
41	22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00
42	22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00

43	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	2,000,000.00	2,000,000.00
44	22021019	MEDICAL EXPENSES-INTERNATIONAL	5,000,000.00	5,000,000.00	5,000,000.00

45	23	CAPITAL EXPENDITURE	10,150,699,000.00	10,150,000,000.00	12,145,435,000.00
46	2301	FIXED ASSETS PURCHASED	835,000,000.00		
47	230101	PURCHASE OF FIXED ASSETS - GENERAL	835,000,000.00		
48	23010101	PURCHASE / ACQUISITION OF LAND	10,000,000.00	10,000,000.00	30,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES			20,000,000.00
49	23010107	PURCHASE OF TRUCKS	500,000,000.00	500,000,000.00	2,000,000,000.00
50	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00	7,000,000.00
51	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00	4,000,000.00
52	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00	2,000,000.00
53	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	2,000,000.00
54	23010119	PURCHASE OF POWER GENERATING SET	13,000,000.00	13,000,000.00	25,000,000.00
55	23010133	PURCHASES OF SURVEYING EQUIPMENT	3,000,000.00	3,000,000.00	10,000,000.00
56	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	300,000,000.00	300,000,000.00	1,000,000,000.00
57	2302	CONSTRUCTION / PROVISION	4,299,699,000.00		
58	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,299,699,000.00		
59	23020114	CONSTRUCTION / PROVISION OF ROADS	4,299,699,000.00	4,299,188,000.00	5,079,247,000.00
60	2303	REHABILITATION / REPAIRS	5,006,188,000.00		
61	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,006,188,000.00		
62	23030113	REHABILITATION / REPAIRS - ROADS	5,006,188,000.00	5,006,000,000.00	3,956,188,000.00
63	2305	OTHER CAPITAL PROJECTS	9,812,000.00		
64	230501	ACQUISITION OF NON TANGIBLE ASSETS	9,812,000.00		
65	23050103	MONITORING AND EVALUATION	9,812,000.00	9,812,000.00	10,000,000.00

MDA: 023400700100 - BORNO STATE HOUSING CORPORATION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	880,665,000.00	450,156,000.00
2	21	PERSONNEL COST	69,063,000.00	
3	2101	SALARY	25,897,000.00	
4	210101	SALARIES AND WAGES	25,897,000.00	
5	21010101	SALARY	25,897,000.00	31,946,000.00
6	2103	SOCIAL BENEFITS	43,166,000.00	
7	210301	SOCIAL BENEFITS	43,166,000.00	
8	21030102	PENSION	43,166,000.00	52,750,000.00
9	22	OTHER RECURRENT COSTS	90,602,000.00	65,460,000.00
10	2202	OVERHEAD COST	90,602,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	1,500,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,005,000.00	1,500,000.00
14	220202	UTILITIES - GENERAL	1,500,000.00	
15	22020201	ELECTRICITY CHARGES	200,000.00	50,000.00
16	22020202	TELEPHONE CHARGES	200,000.00	100,000.00
17	22020203	INTERNET ACCESS CHARGES	200,000.00	
18	22020204	SATELLITE BROADCASTING ACCESS CHARGES	200,000.00	
19	22020205	WATER RATES	200,000.00	100,000.00
20	22020206	SEWERAGE CHARGES	500,000.00	300,000.00
21	220203	MATERIALS & SUPPLIES - GENERAL	8,547,000.00	
22	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00
23	22020302	BOOKS	200,000.00	100,000.00
24	22020303	NEWSPAPERS	25,000.00	5,000.00
25	22020304	MAGAZINES & PERIODICALS	22,000.00	5,000.00
26	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	1,500,000.00
27	22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00	1,500,000.00
28	22020309	UNIFORMS & OTHER CLOTHING	300,000.00	300,000.00
29	220204	MAINTENANCE SERVICES - GENERAL	8,300,000.00	
30	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,500,000.00	1,000,000.00
31	22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00
32	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000.00	2,500,000.00
33	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	300,000.00
34	22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	1,000,000.00
35	22020406	OTHER MAINTENANCE SERVICES	2,800,000.00	1,000,000.00
36	220205	TRAINING - GENERAL	500,000.00	
37	22020501	LOCAL TRAINING	500,000.00	500,000.00
38	220206	OTHER SERVICES - GENERAL	500,000.00	
39	22020605	CLEANING & FUMIGATION SERVICES	550,000.00	800,000.00
40	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	6,700,000.00	
41	22020701	FINANCIAL CONSULTING	2,000,000.00	2,500,000.00
42	22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00
43	22020703	LEGAL SERVICES	500,000.00	250,000.00

44	22020704	ENGINEERING SERVICES	200,000.00	200,000.00	200,000.00
45	22020705	ARCHITECTURAL SERVICES	1,000,000.00	1,000,000.00	500,000.00
46	22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	1,000,000.00

47	220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00		
48	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	1,000,000.00
49	22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	1,300,000.00
50	220209	FINANCIAL CHARGES - GENERAL	200,000.00		
51	22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	50,000.00
52	220210	MISCELLANEOUS EXPENSES GENERAL	57,300,000.00		
53	22021001	REFRESHMENT & MEALS	4,500,000.00	4,500,000.00	5,000,000.00
54	22021002	HONORARIUM & SITTING ALLOWANCE	48,200,000.00	47,598,000.00	30,000,000.00
55	22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	1,000,000.00
56	22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00	1,000,000.00
57	22021006	POSTAGES & COURIER SERVICES	100,000.00	100,000.00	100,000.00
58	22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	2,000,000.00
59	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	500,000.00	500,000.00
60	23	CAPITAL EXPENDITURE	721,000,000.00	300,000,000.00	300,000,000.00
61	2301	FIXED ASSETS PURCHASED	21,000,000.00		
62	230101	PURCHASE OF FIXED ASSETS - GENERAL	21,000,000.00		
63	23010101	PURCHASE / ACQUISITION OF LAND	5,000,000.00	5,000,000.00	5,000,000.00
64	23010106	PURCHASE OF VANS	5,000,000.00	5,000,000.00	5,000,000.00
65	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000.00	2,000,000.00	2,000,000.00
66	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00	5,000,000.00
67	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00
68	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00	2,000,000.00

69	2302	CONSTRUCTION / PROVISION	<i>700,000,000.00</i>		
70	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	700,000,000.00		
71	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	700,000,000.00	279,000,000.00	279,000,000.00

MDA: 025200100100 - MINISTRY OF WATER RESOURCES

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	6,721,076,000.00	7,577,696,000.00
2	21	PERSONNEL COST	385,000,000.00	
3	2101	SALARY	300,000,000.00	
4	210101	SALARIES AND WAGES	300,000,000.00	
5	21010101	SALARY	300,000,000.00	380,686,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	85,000,000.00	
7	210201	ALLOWANCES	85,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	85,000,000.00	85,000,000.00
9	22	OTHER RECURRENT COSTS	2,173,670,000.00	3,062,010,000.00
10	2202	OVERHEAD COST	2,173,670,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	25,000,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	15,000,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00
14	220202	UTILITIES - GENERAL	2,000,000.00	
15	22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00
16	220203	MATERIALS & SUPPLIES - GENERAL	7,500,000.00	
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,500,000.00	7,500,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	5,150,000.00	
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00

21	220205	TRAINING - GENERAL	15,000,000.00		
22	22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00	15,000,000.00
23	220208	FUEL & LUBRICANTS - GENERAL	2,112,770,000.00		
24	22020801	MOTOR VEHICLE FUEL COST	7,500,000.00	7,500,000.00	7,500,000.00
25	22020803	PLANT / GENERATOR FUEL COST	2,105,270,000.00	2,101,600,000.00	2,893,500,000.00
26	220209	FINANCIAL CHARGES - GENERAL	50,000.00		
27	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	100,000.00
28	220210	MISCELLANEOUS EXPENSES GENERAL	6,200,000.00		
29	22021001	REFRESHMENT & MEALS	1,200,000.00	1,200,000.00	1,260,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE			26,250,000.00
30	22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	78,750,000.00
31	23	CAPITAL EXPENDITURE	4,162,406,000.00	4,050,000,000.00	4,050,000,000.00
32	2301	FIXED ASSETS PURCHASED	2,128,506,000.00		
33	230101	PURCHASE OF FIXED ASSETS - GENERAL	2,128,506,000.00		
34	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,500,000.00	25,500,000.00	25,500,000.00
35	23010113	PURCHASE OF COMPUTERS	15,500,000.00	15,500,000.00	15,500,000.00
36	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00
37	23010115	PURCHASE OF PHOTOCOPYING MACHINES	8,550,000.00	8,550,000.00	8,550,000.00
38	23010119	PURCHASE OF POWER GENERATING SET	469,922,000.00	357,516,000.00	100,000,000.00
39	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	407,034,000.00	407,034,000.00	826,550,000.00
40	23010141	PURCHASE OF CHEMICALS & OTHERS	1,200,000,000.00	1,200,000,000.00	1,200,000,000.00
41	2302	CONSTRUCTION / PROVISION	1,500,000,000.00		
42	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,500,000,000.00		
43	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,500,000,000.00	1,500,000,000.00	1,500,000,000.00

44	2303	REHABILITATION / REPAIRS	503,900,000.00		
45	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	503,900,000.00		
46	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	311,900,000.00	311,900,000.00	311,900,000.00
47	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	10,000,000.00
48	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	142,000,000.00	142,000,000.00	20,000,000.00
49	2305	OTHER CAPITAL PROJECTS	30,000,000.00		
50	230501	ACQUISITION OF NON TANGIBLE ASSETS	30,000,000.00		
51	23050101	RESEARCH AND DEVELOPMENT	15,000,000.00	15,000,000.00	15,000,000.00
52	23050103	MONITORING AND EVALUATION	15,000,000.00	15,000,000.00	15,000,000.00

MDA: 025210300100 - BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	3,004,206,000.00	2,193,000,000.00	4,051,327,000.00
2	21	PERSONNEL COST	4,800,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	4,800,000.00		
4	210201	ALLOWANCES	4,800,000.00		
5	21020101	NON REGULAR ALLOWANCES	4,800,000.00		4,920,000.00
6	22	OTHER RECURRENT COSTS	113,607,000.00	113,000,000.00	116,407,000.00
7	2202	OVERHEAD COST	13,607,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	2,500,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,700,000.00	1,700,000.00	1,700,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000.00	800,000.00	800,000.00
11	220203	MATERIALS & SUPPLIES - GENERAL	6,377,000.00		
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,377,000.00	6,000,000.00	3,377,000.00
13	220205	TRAINING - GENERAL	1,100,000.00		
14	22020501	LOCAL TRAINING	450,000.00	450,000.00	1,100,000.00
15	22020502	INTERNATIONAL TRAINING	650,000.00	650,000.00	
16	220208	FUEL & LUBRICANTS - GENERAL	3,500,000.00		
17	22020801	MOTOR VEHICLE FUEL COST	3,500,000.00	3,270,000.00	10,920,000.00
	22020803	PLANT / GENERATOR FUEL COST			3,000,000.00
18	220209	FINANCIAL CHARGES - GENERAL	130,000.00		
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	130,000.00	130,000.00	130,000.00
	22021001	REFRESHMENT & MEALS			12,000,000.00

20	2204	GRANTS AND CONTRIBUTIONS GENERAL	100,000,000.00		
21	220401	LOCAL GRANTS AND CONTRIBUTIONS	100,000,000.00		
22	22040109	GRANTS TO COMMUNITIES/NGOs	100,000,000.00	100,000,000.00	83,380,000.00
23	23	CAPITAL EXPENDITURE	2,885,799,000.00	2,080,000,000.00	3,930,000,000.00
24	2301	FIXED ASSETS PURCHASED	235,799,000.00		
25	230101	PURCHASE OF FIXED ASSETS - GENERAL	235,799,000.00		
26	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	235,799,000.00	230,000,000.00	145,000,000.00
27	2302	CONSTRUCTION / PROVISION	2,000,000,000.00		
28	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,000,000,000.00		
29	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,000,000,000.00	1,200,000,000.00	3,535,000,000.00
30	2303	REHABILITATION / REPAIRS	500,000,000.00		
31	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	500,000,000.00		
32	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	500,000,000.00	500,000,000.00	50,000,000.00
33	2305	OTHER CAPITAL PROJECTS	150,000,000.00		
34	230501	ACQUISITION OF NON TANGIBLE ASSETS	150,000,000.00		
35	23050101	RESEARCH AND DEVELOPMENT	30,000,000.00	30,000,000.00	30,000,000.00
36	23050103	MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	50,000,000.00
37	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	70,000,000.00	70,000,000.00	70,000,000.00
38	23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL			50,000,000.00

MDA: 025500100100 - MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	27,231,179,000.00	25,400,200,000.00	24,425,737,000.00
2	21	PERSONNEL COST	32,623,000.00		
3	2101	SALARY	8,335,000.00		
4	210101	SALARIES AND WAGES	8,335,000.00		
5	21010101	SALARY	8,335,000.00		15,949,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	24,288,000.00		
7	210201	ALLOWANCES	24,288,000.00		
8	21020101	NON REGULAR ALLOWANCES	24,288,000.00		31,788,000.00
9	22	OTHER RECURRENT COSTS	170,359,000.00	400,200,000.00	400,200,000.00
10	2202	OVERHEAD COST	160,259,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	20,000,000.00	20,000,000.00
	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		30,000,000.00	30,000,000.00
13	220202	UTILITIES - GENERAL	50,000.00		
14	22020201	ELECTRICITY CHARGES	50,000.00	100,000.00	100,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	325,000.00		
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	325,000.00	5,000,000.00	5,000,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	2,000,000.00		
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	20,000,000.00	20,000,000.00

19	220205	TRAINING - GENERAL	384,000.00		
20	22020501	LOCAL TRAINING	384,000.00	5,000,000.00	5,000,000.00
21	220206	OTHER SERVICES - GENERAL	50,000,000.00		
22	22020601	SECURITY SERVICES	50,000,000.00	100,000,000.00	100,000,000.00
23	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,144,000.00		
24	22020701	FINANCIAL CONSULTING	1,144,000.00	5,000,000.00	5,000,000.00
25	220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00		
26	22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	10,000,000.00	10,000,000.00
27	220209	FINANCIAL CHARGES - GENERAL	64,000.00		
28	22020901	BANK CHARGES (OTHER THAN INTEREST)	64,000.00	100,000.00	100,000.00
29	220210	MISCELLANEOUS EXPENSES GENERAL	100,292,000.00		
30	22021001	REFRESHMENT & MEALS	292,000.00	41,000,000.00	41,000,000.00
31	22021007	WELFARE PACKAGES	100,000,000.00	150,000,000.00	150,000,000.00
32	2204	GRANTS AND CONTRIBUTIONS GENERAL	10,100,000.00		
33	220401	LOCAL GRANTS AND CONTRIBUTIONS	10,100,000.00		
35	22040109	GRANTS TO COMMUNITIES/NGOs	10,000,000.00	14,000,000.00	14,000,000.00
36	23	CAPITAL EXPENDITURE	27,028,197,000.00	25,000,000,000.00	23,977,800,000.00
37	2301	FIXED ASSETS PURCHASED	205,882,000.00		
38	230101	PURCHASE OF FIXED ASSETS - GENERAL	205,882,000.00		
39	23010101	PURCHASE / ACQUISITION OF LAND	36,160,000.00	36,160,000.00	35,000,000.00
40	23010105	PURCHASE OF MOTOR VEHICLES	33,900,000.00	33,900,000.00	35,000,000.00
41	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	11,300,000.00	11,300,000.00	15,000,000.00
42	23010113	PURCHASE OF COMPUTERS	5,650,000.00	5,650,000.00	10,000,000.00
43	23010114	PURCHASE OF COMPUTER PRINTERS	2,936,000.00	2,936,000.00	3,000,000.00
44	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,936,000.00	2,936,000.00	3,000,000.00
45	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	113,000,000.00	113,000,000.00	150,000,000.00
46	2302	CONSTRUCTION / PROVISION	14,290,276,000.00		
47	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	14,290,276,000.00		
48	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	177,262,000.00	177,262,000.00	1,073,000,000.00
49	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	141,275,000.00	141,275,000.00	388,000,000.00
50	23020104	CONSTRUCTION / PROVISION OF HOUSING	468,780,000.00	468,780,000.00	1,878,000,000.00
51	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	128,584,000.00	128,584,000.00	260,000,000.00
52	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,483,125,000.00	1,483,125,000.00	782,800,000.00
53	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	12,740,000,000.00	10,711,803,000.00	5,000,000,000.00
54	23020124	CONSTRUCTION OF MARKETS/PARKS	141,250,000.00	141,250,000.00	100,000,000.00
55	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	10,000,000.00	10,000,000.00	60,000,000.00
56	2303	REHABILITATION / REPAIRS	4,335,710,000.00		
57	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4,335,710,000.00		

58	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	3,550,000,000.00	3,550,000,000.00	750,000,000.00
59	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	8,412,000.00	8,412,000.00	25,000,000.00
60	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	114,921,000.00	114,921,000.00	25,000,000.00
61	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	156,420,000.00	156,420,000.00	100,000,000.00
62	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	282,500,000.00	282,500,000.00	100,000,000.00
63	23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	223,457,000.00	223,457,000.00	50,000,000.00
64	2305	OTHER CAPITAL PROJECTS	6,196,329,000.00		
65	230501	ACQUISITION OF NON TANGIBLE ASSETS	6,196,329,000.00		
66	23050103	MONITORING AND EVALUATION	26,329,000.00	26,329,000.00	35,000,000.00
67	23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	1,010,000,000.00	1,010,000,000.00	500,000,000.00
68	23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	6,080,000,000.00	6,080,000,000.00	11,900,000,000.00
69	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	80,000,000.00	80,000,000.00	700,000,000.00

MDA: 031801100100 - BORNO STATE JUDICIAL SERVICE COMMISSION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	68,970,000.00	1,500,000.00	61,957,000.00
2	21	PERSONNEL COST	67,470,000.00		
3	2101	SALARY	67,470,000.00		
4	210101	SALARIES AND WAGES	67,470,000.00		
5	21010101	SALARY	67,470,000.00		60,457,000.00
6	22	OTHER RECURRENT COSTS	1,500,000.00	1,500,000.00	1,500,000.00
7	2202	OVERHEAD COST	1,500,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	300,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00	200,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00	100,000.00
11	220203	MATERIALS & SUPPLIES - GENERAL	400,000.00		
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00	400,000.00
13	220204	MAINTENANCE SERVICES - GENERAL	200,000.00		
14	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	200,000.00	200,000.00
15	220208	FUEL & LUBRICANTS - GENERAL	250,000.00		
16	22020801	MOTOR VEHICLE FUEL COST	250,000.00	250,000.00	250,000.00
17	220209	FINANCIAL CHARGES - GENERAL	1,000.00		
18	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000.00	1,000.00	1,000.00

19	220210	MISCELLANEOUS EXPENSES GENERAL	349,000.00		
20	22021001	REFRESHMENT & MEALS	250,000.00	250,000.00	250,000.00
21	22021004	MEDICAL EXPENSES-LOCAL	99,000.00	99,000.00	99,000.00

MDA: 031805100100 - BORNO STATE HIGH COURT OF JUSTICE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,705,000,000.00	1,687,000,000.00
2	21	PERSONNEL COST	755,000,000.00	
3	2101	SALARY	755,000,000.00	
4	210101	SALARIES AND WAGES	755,000,000.00	
5	21010101	SALARY	755,000,000.00	767,000,000.00
6	22	OTHER RECURRENT COSTS	910,000,000.00	900,000,000.00
7	2202	OVERHEAD COST	910,000,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	386,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	60,000,000.00	60,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000,000.00	60,000,000.00
11	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	133,000,000.00	133,000,000.00
12	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	133,000,000.00	133,000,000.00
13	220202	UTILITIES - GENERAL	19,180,000.00	
14	22020201	ELECTRICITY CHARGES	6,000,000.00	6,000,000.00
15	22020202	TELEPHONE CHARGES	1,500,000.00	1,500,000.00
16	22020203	INTERNET ACCESS CHARGES	10,000,000.00	10,000,000.00
17	22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,200,000.00	1,200,000.00
18	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	480,000.00	480,000.00
19	220203	MATERIALS & SUPPLIES - GENERAL	33,180,000.00	
20	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00
21	22020302	BOOKS	2,750,000.00	2,750,000.00
22	22020303	NEWSPAPERS	50,000.00	50,000.00
23	22020304	MAGAZINES & PERIODICALS	1,240,000.00	1,240,000.00
24	22020305	PRINTING OF NON SECURITY DOCUMENTS	4,790,000.00	4,790,000.00
25	22020306	PRINTING OF SECURITY DOCUMENTS	3,350,000.00	3,350,000.00
26	22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00
27	220204	MAINTENANCE SERVICES - GENERAL	55,420,000.00	
28	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00
29	22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	10,000,000.00
30	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,070,000.00	10,070,000.00
31	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,730,000.00	5,730,000.00
32	22020405	MAINTENANCE OF PLANTS/GENERATORS	10,620,000.00	10,620,000.00
33	22020406	OTHER MAINTENANCE SERVICES	9,000,000.00	9,000,000.00
34	220205	TRAINING - GENERAL	30,000,000.00	
35	22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00
36	22020502	INTERNATIONAL TRAINING	15,000,000.00	15,000,000.00
37	220206	OTHER SERVICES - GENERAL	25,500,000.00	
38	22020601	SECURITY SERVICES	7,500,000.00	7,500,000.00
39	22020602	OFFICE RENT	7,500,000.00	7,500,000.00
40	22020603	RESIDENTIAL RENT	5,000,000.00	5,000,000.00
41	22020605	CLEANING & FUMIGATION SERVICES	5,500,000.00	5,500,000.00

42	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,040,000.00		
43	22020701	FINANCIAL CONSULTING	1,660,000.00	1,660,000.00	1,660,000.00
44	22020702	INFORMATION TECHNOLOGY CONSULTING	1,630,000.00	1,630,000.00	1,630,000.00
45	22020703	LEGAL SERVICES	1,750,000.00	1,750,000.00	1,750,000.00
46	220208	FUEL & LUBRICANTS - GENERAL	65,000,000.00		
47	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00	15,000,000.00
48	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000.00	5,000,000.00	5,000,000.00
49	22020803	PLANT / GENERATOR FUEL COST	45,000,000.00	40,000,000.00	120,000,000.00
50	220209	FINANCIAL CHARGES - GENERAL	110,000.00		
51	22020901	BANK CHARGES (OTHER THAN INTEREST)	110,000.00	110,000.00	110,000.00
52	220210	MISCELLANEOUS EXPENSES GENERAL	290,570,000.00		
53	22021001	REFRESHMENT & MEALS	30,000,000.00	30,000,000.00	10,000,000.00
54	22021002	HONORARIUM & SITTING ALLOWANCE	14,000,000.00	14,000,000.00	10,000,000.00
55	22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	3,000,000.00
56	22021004	MEDICAL EXPENSES-LOCAL	125,000,000.00	120,000,000.00	125,000,000.00
57	22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00	2,000,000.00
58	22021007	WELFARE PACKAGES	114,000,000.00	114,000,000.00	52,000,000.00
59	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,570,000.00	2,570,000.00	12,570,000.00
60	23	CAPITAL EXPENDITURE	40,000,000.00	20,000,000.00	20,000,000.00
61	2303	REHABILITATION / REPAIRS	40,000,000.00		
62	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000.00		
63	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000.00	20,000,000.00	20,000,000.00

MDA: 031805300100 - BORNO STATE SHARIA COURT OF APPEAL

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	306,019,000.00	173,400,000.00
2	21	PERSONNEL COST	95,000,000.00	
3	2101	SALARY	95,000,000.00	
4	210101	SALARIES AND WAGES	95,000,000.00	
5	21010101	SALARY	95,000,000.00	70,000,000.00
6	22	OTHER RECURRENT COSTS	193,765,000.00	100,000,000.00
7	2202	OVERHEAD COST	193,765,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	105,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	35,000,000.00	10,000,000.00
10	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	70,000,000.00	45,000,000.00
11	220202	UTILITIES - GENERAL	1,800,000.00	
12	22020203	INTERNET ACCESS CHARGES	1,800,000.00	1,800,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	200,000.00	
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	300,000.00
15	220204	MAINTENANCE SERVICES - GENERAL	1,400,000.00	
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	600,000.00
17	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	
18	22020405	MAINTENANCE OF PLANTS/GENERATORS	200,000.00	500,000.00
19	22020406	OTHER MAINTENANCE SERVICES	700,000.00	700,000.00
20	220208	FUEL & LUBRICANTS - GENERAL	5,300,000.00	
21	22020801	MOTOR VEHICLE FUEL COST	300,000.00	300,000.00
22	22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	7,000,000.00
23	220209	FINANCIAL CHARGES - GENERAL	25,000.00	
24	22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	30,000.00
25	220210	MISCELLANEOUS EXPENSES GENERAL	80,040,000.00	
26	22021001	REFRESHMENT & MEALS	10,000,000.00	33,730,000.00
27	22021004	MEDICAL EXPENSES-LOCAL	70,000,000.00	29,235,000.00
28	22021006	POSTAGES & COURIER SERVICES	40,000.00	40,000.00
29	23	CAPITAL EXPENDITURE	17,254,000.00	3,400,000.00
30	2303	REHABILITATION / REPAIRS	17,254,000.00	
31	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	17,254,000.00	
32	23030110	REHABILITATION / REPAIRS - LIBRARIES	7,254,000.00	1,900,000.00
33	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	1,500,000.00

MDA: 031805400100 - BORNO STATE AREA COURT

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	326,631,000.00	175,926,000.00
2	21	PERSONNEL COST	250,431,000.00	
3	2101	SALARY	250,431,000.00	
4	210101	SALARIES AND WAGES	250,431,000.00	
5	21010101	SALARY	250,431,000.00	150,876,000.00
6	22	OTHER RECURRENT COSTS	76,200,000.00	25,050,000.00
7	2202	OVERHEAD COST	76,200,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	20,300,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,150,000.00	4,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,150,000.00	5,150,000.00
11	220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	150,000.00
13	220204	MAINTENANCE SERVICES - GENERAL	300,000.00	
14	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00
15	22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00
16	220205	TRAINING - GENERAL	100,000.00	
17	22020501	LOCAL TRAINING	100,000.00	100,000.00
18	220209	FINANCIAL CHARGES - GENERAL	100,000.00	
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00

20	220210	MISCELLANEOUS EXPENSES GENERAL	55,250,000.00		
21	22021001	REFRESHMENT & MEALS	5,150,000.00	5,150,000.00	5,150,000.00
22	22021002	HONORARIUM & SITTING ALLOWANCE	20,050,000.00	5,050,000.00	5,050,000.00
23	22021004	MEDICAL EXPENSES-LOCAL	30,050,000.00	5,050,000.00	5,050,000.00

MDA: 032600100100 - MINISTRY OF JUSTICE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,453,674,000.00	3,252,360,000.00
2	21	PERSONNEL COST	193,414,000.00	
3	2101	SALARY	178,414,000.00	
4	210101	SALARIES AND WAGES	178,414,000.00	
5	21010101	SALARY	178,414,000.00	900,360,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	15,000,000.00	
7	210201	ALLOWANCES	15,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	15,000,000.00	15,000,000.00
9	22	OTHER RECURRENT COSTS	491,260,000.00	500,000,000.00
10	2202	OVERHEAD COST	491,260,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	100,000,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	20,000,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	20,000,000.00
14	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	100,000,000.00
15	220202	UTILITIES - GENERAL	7,000,000.00	
16	22020201	ELECTRICITY CHARGES	2,000,000.00	500,000.00
17	22020203	INTERNET ACCESS CHARGES	5,000,000.00	5,000,000.00
18	220203	MATERIALS & SUPPLIES - GENERAL	50,000,000.00	
19	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	20,000,000.00
20	22020309	UNIFORMS & OTHER CLOTHING	20,000,000.00	20,000,000.00

21	220204	MAINTENANCE SERVICES - GENERAL	39,760,000.00		
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00	10,000,000.00
23	22020402	MAINTENANCE OF OFFICE FURNITURE	5,500,000.00	5,500,000.00	5,000,000.00
24	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,260,000.00	2,260,000.00	760,000.00
25	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00	2,000,000.00
26	22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	15,000,000.00	15,000,000.00
27	22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	5,000,000.00	5,000,000.00
28	220205	TRAINING - GENERAL	52,000,000.00		
29	22020501	LOCAL TRAINING	52,000,000.00	52,000,000.00	52,000,000.00
30	220206	OTHER SERVICES - GENERAL	25,000,000.00		
31	22020601	SECURITY SERVICES	3,500,000.00	3,500,000.00	60,000,000.00
32	22020602	OFFICE RENT	7,000,000.00	7,000,000.00	2,000,000.00
33	22020603	RESIDENTIAL RENT	8,000,000.00	8,000,000.00	2,000,000.00
34	22020605	CLEANING & FUMIGATION SERVICES	6,500,000.00	6,500,000.00	3,000,000.00
35	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	63,000,000.00		
36	22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00	10,000,000.00
37	22020702	INFORMATION TECHNOLOGY CONSULTING	3,000,000.00	3,000,000.00	1,000,000.00
38	22020703	LEGAL SERVICES	50,000,000.00	50,000,000.00	50,000,000.00
39	220208	FUEL & LUBRICANTS - GENERAL	18,000,000.00		
40	22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	4,000,000.00	4,000,000.00
41	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	2,000,000.00	2,000,000.00
42	22020803	PLANT / GENERATOR FUEL COST	12,000,000.00	12,000,000.00	12,000,000.00

43	220209	FINANCIAL CHARGES - GENERAL	1,000,000.00		
44	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	1,000,000.00
45	220210	MISCELLANEOUS EXPENSES GENERAL	135,500,000.00		
46	22021001	REFRESHMENT & MEALS	9,800,000.00	9,800,000.00	6,000,000.00
47	22021002	HONORARIUM & SITTING ALLOWANCE	41,700,000.00	40,440,000.00	20,440,000.00
48	22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00	3,000,000.00
49	22021004	MEDICAL EXPENSES-LOCAL	13,000,000.00	13,000,000.00	10,300,000.00
50	22021006	POSTAGES & COURIER SERVICES	3,000,000.00	3,000,000.00	3,000,000.00
51	22021007	WELFARE PACKAGES	60,000,000.00	60,000,000.00	30,000,000.00
52	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	5,000,000.00	5,000,000.00
53	23	CAPITAL EXPENDITURE	769,000,000.00	569,000,000.00	1,837,000,000.00
54	2301	FIXED ASSETS PURCHASED	22,000,000.00		
55	230101	PURCHASE OF FIXED ASSETS - GENERAL	22,000,000.00		
56	23010105	PURCHASE OF MOTOR VEHICLES	5,000,000.00	5,000,000.00	100,000,000.00
57	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	1,000,000.00	1,000,000.00
58	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00	5,000,000.00
59	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00
60	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	1,000,000.00
61	23010118	PURCHASE OF SCANNERS	1,000,000.00	1,000,000.00	1,000,000.00
62	23010119	PURCHASE OF POWER GENERATING SET	10,000,000.00	10,000,000.00	210,000,000.00
63	2302	CONSTRUCTION / PROVISION	525,000,000.00		
64	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	525,000,000.00		
65	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000.00	300,000,000.00	1,300,000,000.00
66	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	25,000,000.00	25,000,000.00	200,000,000.00
67	2303	REHABILITATION / REPAIRS	210,000,000.00		
68	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	210,000,000.00		
69	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	105,000,000.00	105,000,000.00	
70	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	105,000,000.00	105,000,000.00	5,000,000.00
71	2305	OTHER CAPITAL PROJECTS	12,000,000.00		
72	230501	ACQUISITION OF NON TANGIBLE ASSETS	12,000,000.00		
73	23050101	RESEARCH AND DEVELOPMENT	2,000,000.00	2,000,000.00	2,000,000.00
74	23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	5,000,000.00	5,000,000.00
75	23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	5,000,000.00	5,000,000.00	5,000,000.00

MDA: 032600200100 - BORNO STATE PREROGATIVE OF MERCY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	20,690,000.00	25,400,000.00
2	21	PERSONNEL COST	12,400,000.00	
3	2101	SALARY	12,400,000.00	
4	210101	SALARIES AND WAGES	12,400,000.00	
5	21010101	SALARY	12,400,000.00	20,100,000.00
6	22	OTHER RECURRENT COSTS	1,996,000.00	1,900,000.00
7	2202	OVERHEAD COST	1,996,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	300,000.00	
9	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	300,000.00
10	220203	MATERIALS & SUPPLIES - GENERAL	650,000.00	
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	300,000.00
12	22020306	PRINTING OF SECURITY DOCUMENTS	200,000.00	200,000.00
13	22020309	UNIFORMS & OTHER CLOTHING	100,000.00	100,000.00
14	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000.00	50,000.00
15	220206	OTHER SERVICES - GENERAL	100,000.00	
16	22020601	SECURITY SERVICES	100,000.00	100,000.00
17	220208	FUEL & LUBRICANTS - GENERAL	250,000.00	
18	22020801	MOTOR VEHICLE FUEL COST	250,000.00	250,000.00
19	220209	FINANCIAL CHARGES - GENERAL	100,000.00	
20	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00

21	220210	MISCELLANEOUS EXPENSES GENERAL	596,000.00		
22	22021001	REFRESHMENT & MEALS	196,000.00	100,000.00	100,000.00
23	22021007	WELFARE PACKAGES	400,000.00	400,000.00	400,000.00
24	23	<i>CAPITAL EXPENDITURE</i>	<i>6,294,000.00</i>	<i>3,400,000.00</i>	<i>3,400,000.00</i>
25	2301	FIXED ASSETS PURCHASED	<i>6,294,000.00</i>		
26	230101	PURCHASE OF FIXED ASSETS - GENERAL	6,294,000.00		
27	23010105	PURCHASE OF MOTOR VEHICLES	5,000,000.00	1,500,000.00	1,500,000.00
28	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	700,000.00	1,000,000.00	1,000,000.00
29	23010113	PURCHASE OF COMPUTERS	94,000.00	300,000.00	300,000.00
30	23010114	PURCHASE OF COMPUTER PRINTERS	250,000.00	300,000.00	300,000.00
31	23010115	PURCHASE OF PHOTOCOPYING MACHINES	250,000.00	300,000.00	300,000.00

MDA: 032600700100 - BORNO STATE HIGHER ISLAMIC SCHOOL

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	23,020,000.00	13,400,000.00	11,241,000.00
2	22	OTHER RECURRENT COSTS	11,020,000.00	10,000,000.00	7,841,000.00
3	2202	OVERHEAD COST	11,020,000.00		
4	220201	TRAVEL & TRANSPORT - GENERAL	1,000,000.00		
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	1,000,000.00	1,000,000.00
6	220202	UTILITIES - GENERAL	500,000.00		
7	22020201	ELECTRICITY CHARGES	500,000.00	500,000.00	500,000.00
8	220203	MATERIALS & SUPPLIES - GENERAL	4,000,000.00		
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	3,000,000.00	2,611,000.00
10	220204	MAINTENANCE SERVICES - GENERAL	3,000,000.00		
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00	1,220,000.00
12	220208	FUEL & LUBRICANTS - GENERAL	1,500,000.00		
13	22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,480,000.00	1,500,000.00
14	220209	FINANCIAL CHARGES - GENERAL	20,000.00		
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00	10,000.00
16	220210	MISCELLANEOUS EXPENSES GENERAL	1,000,000.00		
17	22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	1,000,000.00

18	23	CAPITAL EXPENDITURE	12,000,000.00	3,400,000.00	3,400,000.00
19	2301	FIXED ASSETS PURCHASED	12,000,000.00		
20	230101	PURCHASE OF FIXED ASSETS - GENERAL	12,000,000.00		
21	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,000,000.00	2,000,000.00	2,000,000.00
22	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	8,000,000.00	1,400,000.00	1,400,000.00

MDA: 051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	8,487,296,000.00	9,380,109,000.00
2	21	PERSONNEL COST	106,588,000.00	
3	2101	SALARY	100,800,000.00	
4	210101	SALARIES AND WAGES	100,800,000.00	
5	21010101	SALARY	100,800,000.00	70,530,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,788,000.00	
7	210201	ALLOWANCES	5,788,000.00	
8	21020101	NON REGULAR ALLOWANCES	5,788,000.00	5,788,000.00
9	22	OTHER RECURRENT COSTS	1,161,441,000.00	1,168,891,000.00
10	2202	OVERHEAD COST	1,161,441,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	24,400,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	603,300,000.00	605,000,000.00
13	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	21,100,000.00	21,600,000.00
14	220202	UTILITIES - GENERAL	1,100,000.00	
15	22020201	ELECTRICITY CHARGES	1,100,000.00	1,100,000.00
16	220203	MATERIALS & SUPPLIES - GENERAL	1,925,000.00	
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,925,000.00	2,925,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	9,900,000.00	
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,200,000.00	3,200,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE	1,650,000.00	1,650,000.00

21	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,375,000.00	1,375,000.00	1,375,000.00
22	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,925,000.00	1,925,000.00	3,925,000.00
23	22020406	OTHER MAINTENANCE SERVICES	2,750,000.00	2,750,000.00	2,750,000.00
24	220205	TRAINING - GENERAL	1,100,000.00		
25	22020501	LOCAL TRAINING	1,100,000.00	1,100,000.00	1,100,000.00
26	220206	OTHER SERVICES - GENERAL	1,650,000.00		
27	22020605	CLEANING & FUMIGATION SERVICES	1,650,000.00	1,650,000.00	1,650,000.00
28	220208	FUEL & LUBRICANTS - GENERAL	1,925,000.00		
29	22020801	MOTOR VEHICLE FUEL COST	1,925,000.00	1,925,000.00	3,225,000.00
30	220209	FINANCIAL CHARGES - GENERAL	550,000.00		
31	22020901	BANK CHARGES (OTHER THAN INTEREST)	550,000.00	550,000.00	500,000.00
32	220210	MISCELLANEOUS EXPENSES GENERAL	518,891,000.00		
33	22021001	REFRESHMENT & MEALS	3,025,000.00	3,025,000.00	3,025,000.00
34	22021006	POSTAGES & COURIER SERVICES	1,925,000.00	1,925,000.00	1,925,000.00
35	22021007	WELFARE PACKAGES	513,941,000.00	513,941,000.00	513,941,000.00
36	23	CAPITAL EXPENDITURE	7,219,267,000.00	7,134,900,000.00	8,134,900,000.00
37	2301	FIXED ASSETS PURCHASED	17,850,000.00		
38	230101	PURCHASE OF FIXED ASSETS - GENERAL	17,850,000.00		
39	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,250,000.00	5,250,000.00	5,250,000.00
40	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	12,600,000.00	12,600,000.00	12,600,000.00
41	2302	CONSTRUCTION / PROVISION	180,540,000.00		
42	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	180,540,000.00		
43	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING	180,540,000.00	100,000,000.00	100,000,000.00

44	2303	REHABILITATION / REPAIRS	59,063,000.00		
45	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	59,063,000.00		
46	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,763,000.00	10,000,000.00	10,000,000.00
47	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	22,050,000.00	22,050,000.00	22,050,000.00
48	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	26,250,000.00	26,000,000.00	26,000,000.00
49	2305	OTHER CAPITAL PROJECTS	3,961,814,000.00		
50	230501	ACQUISITION OF NON TANGIBLE ASSETS	3,961,814,000.00		
51	23050103	MONITORING AND EVALUATION	11,025,000.00	11,000,000.00	11,000,000.00
52	23050104	ANNIVERSARIES/CELEBRATIONS	482,500,000.00	480,000,000.00	480,000,000.00
53	23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	6,468,289,000.00	6,468,000,000.00	7,468,000,000.00

MDA: 051700100100 - MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	14,672,563,000.00	13,950,000,000.00	18,912,254,000.00
2	21	PERSONNEL COST	255,000,000.00		
3	2101	SALARY	255,000,000.00		
4	210101	SALARIES AND WAGES	255,000,000.00		
5	21010101	SALARY	255,000,000.00		309,474,000.00
6	22	OTHER RECURRENT COSTS	1,901,811,000.00	1,950,000,000.00	2,602,780,000.00
7	2202	OVERHEAD COST	1,901,811,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	33,290,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	33,290,000.00	33,290,000.00	40,000,000.00
10	220203	MATERIALS & SUPPLIES - GENERAL	1,615,100,000.00		
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	26,250,000.00	26,250,000.00	15,000,000.00
12	22020302	BOOKS	5,250,000.00	5,250,000.00	5,200,000.00
13	22020305	PRINTING OF NON SECURITY DOCUMENTS	1,050,000.00	1,050,000.00	1,050,000.00
14	22020306	PRINTING OF SECURITY DOCUMENTS	1,050,000.00	1,050,000.00	1,000,000.00
15	22020309	UNIFORMS & OTHER CLOTHING	31,500,000.00	31,500,000.00	50,000,000.00
16	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	150,000,000.00	150,000,000.00	200,000,000.00
17	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	1,400,000,000.00	1,450,000,000.00	2,000,000,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	23,100,000.00		
19	22020402	MAINTENANCE OF OFFICE FURNITURE	1,050,000.00	1,050,000.00	10,500,000.00

20	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,500,000.00	10,500,000.00	10,500,000.00
21	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,500,000.00	10,500,000.00	1,050,000.00
22	22020406	OTHER MAINTENANCE SERVICES	1,050,000.00	1,050,000.00	73,130,000.00
23	220205	TRAINING - GENERAL	92,130,000.00		
24	22020501	LOCAL TRAINING	40,000,000.00	40,000,000.00	52,130,000.00
25	22020502	INTERNATIONAL TRAINING	52,130,000.00	52,130,000.00	892,000.00
26	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	892,000.00		
27	22020701	FINANCIAL CONSULTING	892,000.00	892,000.00	178,000.00
28	220209	FINANCIAL CHARGES - GENERAL	179,000.00		
29	22020901	BANK CHARGES (OTHER THAN INTEREST)	179,000.00	179,000.00	150,000.00
30	220210	MISCELLANEOUS EXPENSES GENERAL	137,120,000.00		
31	22021001	REFRESHMENT & MEALS	12,120,000.00	12,120,000.00	12,000,000.00
32	22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	50,000,000.00	75,000,000.00
33	22021007	WELFARE PACKAGES	75,000,000.00	73,189,000.00	55,000,000.00
34	23	CAPITAL EXPENDITURE	12,515,752,000.00	12,000,000,000.00	16,000,000,000.00
35	2301	FIXED ASSETS PURCHASED	596,522,000.00		
36	230101	PURCHASE OF FIXED ASSETS - GENERAL	596,522,000.00		
37	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	40,000,000.00	40,000,000.00	40,800,000.00
38	23010113	PURCHASE OF COMPUTERS	2,142,000.00	2,142,000.00	2,249,000.00
39	23010114	PURCHASE OF COMPUTER PRINTERS	1,071,000.00	1,071,000.00	1,124,000.00
40	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,142,000.00	2,142,000.00	2,249,000.00
41	23010118	PURCHASE OF SCANNERS	2,020,000.00	2,020,000.00	2,121,000.00
42	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	5,000,000.00	5,000,000.00	5,250,000.00

43	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	396,930,000.00	396,930,000.00	148,657,000.00
44	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	10,605,000.00	10,605,000.00	11,135,000.00
45	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	26,512,000.00	26,512,000.00	30,838,000.00
46	23010130	PURCHASE OF RECREATIONAL FACILITIES	10,100,000.00	10,100,000.00	10,605,000.00
47	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	100,000,000.00	100,000,000.00	205,000,000.00
48	2302	CONSTRUCTION / PROVISION	6,157,950,000.00		
49	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,157,950,000.00		
50	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,030,600,000.00	1,306,000,000.00	137,783,000.00
51	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,540,600,000.00	249,448,000.00	1,500,000,000.00
52	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	6,500,000,000.00	6,500,000,000.00	8,223,685,000.00
53	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	40,400,000.00	40,400,000.00	42,420,000.00
54	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	15,750,000.00	15,750,000.00	16,537,000.00
55	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,000,000,000.00	500,000,000.00	2,000,000,000.00
56	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	30,600,000.00	30,600,000.00	32,130,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES			164,260,000.00

57	2303	REHABILITATION / REPAIRS	627,140,000.00		
58	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	627,140,000.00		
59	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	500,000,000.00	500,000,000.00	500,000,000.00
60	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	7,140,000.00	7,140,000.00	75,000,000.00
61	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	120,000,000.00	120,000,000.00	126,000,000.00
62	2304	PRESERVATION OF THE ENVIRONMENT	20,000,000.00		
63	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000.00		
64	23040101	TREE PLANTING	20,000,000.00	20,000,000.00	21,000,000.00
65	2305	OTHER CAPITAL PROJECTS	1,514,140,000.00		
66	230501	ACQUISITION OF NON TANGIBLE ASSETS	1,514,140,000.00		
67	23050101	RESEARCH AND DEVELOPMENT	30,000,000.00	30,000,000.00	32,130,000.00
68	23050102	COMPUTER SOFTWARE ACQUISITION	14,140,000.00	14,140,000.00	14,847,000.00
69	23050103	MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	32,130,000.00
70	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	2,000,000,000.00	2,000,000,000.00	2,600,000,000.00
71	23050136	Human Health Intervention Programme	20,000,000.00	20,000,000.00	22,050,000.00

MDA: 051700300100 - BORNO STATE UNIVERSAL BASIC EDUCATION BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	5,900,600,161.25	2,070,000,000.00	11,281,675,000.00
2	21	PERSONNEL COST	65,100,000.00		
3	2101	SALARY	63,840,000.00		
4	210101	SALARIES AND WAGES	63,840,000.00		
5	21010101	SALARY	63,840,000.00		68,675,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,260,000.00		
7	210201	ALLOWANCES	1,260,000.00		
8	21020101	NON REGULAR ALLOWANCES	1,260,000.00		13,000,000.00
9	22	OTHER RECURRENT COSTS	47,087,161.25	70,000,000.00	200,000,000.00
10	2202	OVERHEAD COST	38,586,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	3,077,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,077,000.00	3,077,000.00	16,700,000.00
13	220202	UTILITIES - GENERAL	1,200,000.00		
14	22020201	ELECTRICITY CHARGES	1,200,000.00	1,200,000.00	7,400,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	3,200,000.00		
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,200,000.00	3,200,000.00	10,000,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	9,663,000.00		
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,605,161.25	10,605,000.00	25,146,000.00
19	22020402	MAINTENANCE OF OFFICE FURNITURE	4,200,000.00	10,200,000.00	5,200,000.00
20	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,700,000.00	2,700,000.00	2,700,000.00
21	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	3,000,000.00	3,000,000.00
22	220205	TRAINING - GENERAL	2,700,000.00		
23	22020501	LOCAL TRAINING	2,700,000.00	2,700,000.00	22,500,000.00
24	220206	OTHER SERVICES - GENERAL	1,100,000.00		
25	22020601	SECURITY SERVICES	4,759,000.00	15,672,000.00	65,699,000.00
26	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,200,000.00		
27	22020701	FINANCIAL CONSULTING	1,200,000.00	1,200,000.00	1,200,000.00
28	220208	FUEL & LUBRICANTS - GENERAL	4,400,000.00		
29	22020801	MOTOR VEHICLE FUEL COST	4,400,000.00	4,400,000.00	9,400,000.00
30	220209	FINANCIAL CHARGES - GENERAL	55,000.00		
31	22020901	BANK CHARGES (OTHER THAN INTEREST)	55,000.00	55,000.00	55,000.00
32	220210	MISCELLANEOUS EXPENSES GENERAL	11,991,000.00		
33	22021001	REFRESHMENT & MEALS	4,574,000.00	4,574,000.00	26,000,000.00
34	22021002	HONORARIUM & SITTING ALLOWANCE	7,417,000.00	7,417,000.00	5,000,000.00
35	23	CAPITAL EXPENDITURE	5,788,413,000.00	2,000,000,000.00	11,000,000,000.00
36	2301	FIXED ASSETS PURCHASED	1,207,958,000.00		
37	230101	PURCHASE OF FIXED ASSETS - GENERAL	1,207,958,000.00		
38	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	240,410,000.00	140,410,000.00	588,350,000.00
39	23010113	PURCHASE OF COMPUTERS	26,407,000.00	26,407,000.00	26,407,000.00
40	23010114	PURCHASE OF COMPUTER PRINTERS	5,854,000.00	5,854,000.00	5,854,000.00
41	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,749,000.00	5,749,000.00	5,749,000.00

42	23010118	PURCHASE OF SCANNERS	6,851,000.00	6,851,000.00	6,851,000.00
43	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	262,500,000.00	162,500,000.00	462,500,000.00
44	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	37,538,000.00	37,538,000.00	37,538,000.00
45	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	10,762,000.00	10,762,000.00	10,762,000.00
46	23010130	PURCHASE OF RECREATIONAL FACILITIES	16,012,000.00	16,012,000.00	16,012,000.00
47	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	595,875,000.00	195,875,000.00	1,155,016,000.00
48	2302	CONSTRUCTION / PROVISION	2,512,695,000.00		
49	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,512,695,000.00		
50	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	265,125,000.00	165,125,000.00	165,125,000.00
51	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,144,061,000.00	255,648,000.00	1,945,780,000.00
52	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	232,050,000.00	132,050,000.00	132,050,000.00
53	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	171,150,000.00	171,150,000.00	171,150,000.00
54	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	66,675,000.00	66,675,000.00	66,675,000.00
55	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	601,294,000.00	101,294,000.00	959,675,000.00
56	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	32,340,000.00	32,340,000.00	32,340,000.00
57	2303	REHABILITATION / REPAIRS	1,364,615,000.00		
58	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,364,615,000.00		
59	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,364,615,000.00	164,615,000.00	2,809,021,000.00

60	2305	OTHER CAPITAL PROJECTS	703,145,000.00		
61	230501	ACQUISITION OF NON TANGIBLE ASSETS	703,145,000.00		
62	23050103	MONITORING AND EVALUATION	253,095,000.00	153,095,000.00	153,095,000.00
63	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	450,050,000.00	150,050,000.00	2,250,050,000.00

MDA: 051700800100 - BORNO STATE LIBRARY BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	107,543,000.00	24,000,000.00	70,826,000.00
2	21	PERSONNEL COST	62,992,000.00		
3	2101	SALARY	53,492,000.00		
4	210101	SALARIES AND WAGES	53,492,000.00		
5	21010101	SALARY	53,492,000.00		36,826,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	9,500,000.00		
7	210201	ALLOWANCES	9,500,000.00		
8	21020101	NON REGULAR ALLOWANCES	9,500,000.00		10,000,000.00
9	22	OTHER RECURRENT COSTS	4,551,000.00	4,000,000.00	4,000,000.00
10	2202	OVERHEAD COST	4,551,000.00		
11	220203	MATERIALS & SUPPLIES - GENERAL	1,150,000.00		
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	250,000.00	500,000.00
13	22020303	NEWSPAPERS	750,000.00	750,000.00	800,000.00
14	22020304	MAGAZINES & PERIODICALS	150,000.00	150,000.00	
15	220204	MAINTENANCE SERVICES - GENERAL	350,000.00		
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00	300,000.00
17	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000.00	250,000.00	
18	220208	FUEL & LUBRICANTS - GENERAL	3,000,000.00		
19	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	
20	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	1,449,000.00	2,349,000.00

21	220209	FINANCIAL CHARGES - GENERAL	51,000.00		
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	51,000.00	51,000.00	51,000.00
23	23	<i>CAPITAL EXPENDITURE</i>	<i>40,000,000.00</i>	<i>20,000,000.00</i>	<i>20,000,000.00</i>
24	2301	FIXED ASSETS PURCHASED	<i>20,000,000.00</i>		
25	230101	PURCHASE OF FIXED ASSETS - GENERAL	20,000,000.00		
26	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	5,000,000.00	5,000,000.00
27	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	10,000,000.00	5,000,000.00	5,000,000.00
28	2303	REHABILITATION / REPAIRS	<i>20,000,000.00</i>		
29	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	20,000,000.00		
30	23030110	REHABILITATION / REPAIRS - LIBRARIES	20,000,000.00	10,000,000.00	10,000,000.00

MDA: 051701000100 - BORNO STATE AGENCY FOR MASS LITERACY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	284,767,000.00	210,089,000.00
2	21	PERSONNEL COST	140,417,000.00	
3	2101	SALARY	140,417,000.00	
4	210101	SALARIES AND WAGES	140,417,000.00	
5	21010101	SALARY	140,417,000.00	135,089,000.00
6	22	OTHER RECURRENT COSTS	3,350,000.00	25,000,000.00
7	2202	OVERHEAD COST	3,350,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	150,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	2,000,000.00
10	220202	UTILITIES - GENERAL	30,000.00	
11	22020201	ELECTRICITY CHARGES	10,000.00	1,000,000.00
12	22020203	INTERNET ACCESS CHARGES	20,000.00	2,000,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	4,000,000.00
15	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	750,000.00	4,000,000.00
16	220204	MAINTENANCE SERVICES - GENERAL	40,000.00	
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	40,000.00	3,000,000.00
18	220205	TRAINING - GENERAL	1,030,000.00	
19	22020501	LOCAL TRAINING	1,030,000.00	1,000,000.00
20	220208	FUEL & LUBRICANTS - GENERAL	410,000.00	
21	22020801	MOTOR VEHICLE FUEL COST	200,000.00	1,500,000.00
22	22020803	PLANT / GENERATOR FUEL COST	210,000.00	1,000,000.00
	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		500,000.00
23	220209	FINANCIAL CHARGES - GENERAL	10,000.00	
24	22020901	BANK CHARGES (OTHER THAN INTEREST)	10,000.00	100,000.00
25	220210	MISCELLANEOUS EXPENSES GENERAL	330,000.00	
26	22021001	REFRESHMENT & MEALS	20,000.00	1,000,000.00
27	22021002	HONORARIUM & SITTING ALLOWANCE	370,000.00	2,900,000.00
28	22021006	POSTAGES & COURIER SERVICES	20,000.00	300,000.00
29	22021007	WELFARE PACKAGES	20,000.00	200,000.00
30	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	250,000.00	500,000.00
31	23	CAPITAL EXPENDITURE	141,000,000.00	50,000,000.00
32	2301	FIXED ASSETS PURCHASED	38,000,000.00	
33	230101	PURCHASE OF FIXED ASSETS - GENERAL	38,000,000.00	
34	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	8,000,000.00
35	23010113	PURCHASE OF COMPUTERS	3,000,000.00	4,000,000.00
36	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	4,000,000.00
37	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	2,000,000.00
38	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	5,000,000.00	1,000,000.00

39	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	17,000,000.00	5,000,000.00	4,000,000.00
40	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000.00	1,000,000.00	3,000,000.00
41	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	5,000,000.00	2,000,000.00	4,000,000.00
42	2302	CONSTRUCTION / PROVISION	43,000,000.00		
43	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	43,000,000.00		
44	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	3,000,000.00	3,000,000.00	2,000,000.00
45	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	30,000,000.00	5,000,000.00	2,000,000.00
46	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	10,000,000.00	5,000,000.00	2,000,000.00
47	2303	REHABILITATION / REPAIRS	50,000,000.00		
48	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	50,000,000.00		
49	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,000,000.00	5,000,000.00	3,000,000.00
50	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000.00	5,000,000.00	4,000,000.00
51	2305	OTHER CAPITAL PROJECTS	10,000,000.00		
52	230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00		
53	23050103	MONITORING AND EVALUATION	10,000,000.00	5,000,000.00	7,000,000.00

MDA: 051701100100 - BORNO STATE NOMADIC EDUCATION BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	8,118,000.00	4,100,000.00
2	21	PERSONNEL COST	318,000.00	
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	318,000.00	
4	210201	ALLOWANCES	318,000.00	
5	21020101	NON REGULAR ALLOWANCES	318,000.00	
6	22	OTHER RECURRENT COSTS	600,000.00	700,000.00
7	2202	OVERHEAD COST	600,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	200,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00
10	220202	UTILITIES - GENERAL	100,000.00	
11	22020201	ELECTRICITY CHARGES	100,000.00	100,000.00
12	220203	MATERIALS & SUPPLIES - GENERAL	173,000.00	
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	173,000.00	173,000.00
14	220208	FUEL & LUBRICANTS - GENERAL	22,000.00	
15	22020801	MOTOR VEHICLE FUEL COST	22,000.00	22,000.00
16	220209	FINANCIAL CHARGES - GENERAL	5,000.00	
17	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000.00	5,000.00
18	220210	MISCELLANEOUS EXPENSES GENERAL	100,000.00	
19	22021001	REFRESHMENT & MEALS	100,000.00	200,000.00

20	23	CAPITAL EXPENDITURE	7,200,000.00	3,400,000.00	3,400,000.00
21	2301	FIXED ASSETS PURCHASED	2,200,000.00		
22	230101	PURCHASE OF FIXED ASSETS - GENERAL	2,200,000.00		
23	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	500,000.00	1,200,000.00
24	23010113	PURCHASE OF COMPUTERS	500,000.00	500,000.00	1,200,000.00
25	23010119	PURCHASE OF POWER GENERATING SET	700,000.00	500,000.00	1,000,000.00
26	2302	CONSTRUCTION / PROVISION	5,000,000.00		
27	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00		
28	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,000,000.00	900,000.00	-
29	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	4,000,000.00	1,000,000.00	-

MDA: 051705400100 - BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	5,049,159,000.00	3,850,000,000.00
2	21	PERSONNEL COST	4,200,000,000.00	
3	2101	SALARY	4,200,000,000.00	
4	210101	SALARIES AND WAGES	4,200,000,000.00	
5	21010101	SALARY	4,200,000,000.00	3,000,000,000.00
6	22	OTHER RECURRENT COSTS	177,159,000.00	350,000,000.00
7	2202	OVERHEAD COST	177,159,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	1,300,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,300,000.00	20,000,000.00
10	220202	UTILITIES - GENERAL	600,000.00	
11	22020201	ELECTRICITY CHARGES	300,000.00	500,000.00
12	22020202	TELEPHONE CHARGES	300,000.00	500,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	259,000.00	
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,259,000.00	11,050,000.00
15	220204	MAINTENANCE SERVICES - GENERAL	4,000,000.00	
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	12,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	22,000,000.00
18	220205	TRAINING - GENERAL	24,000,000.00	
19	22020501	LOCAL TRAINING	163,000,000.00	270,000,000.00
20	220206	OTHER SERVICES - GENERAL	500,000.00	
21	22020601	SECURITY SERVICES	500,000.00	10,300,000.00
22	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	450,000.00	
23	22020701	FINANCIAL CONSULTING	2,450,000.00	1,700,000.00
24	220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	
25	22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	1,900,000.00
26	220209	FINANCIAL CHARGES - GENERAL	50,000.00	
27	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00
28	23	CAPITAL EXPENDITURE	672,000,000.00	500,000,000.00
29	2301	FIXED ASSETS PURCHASED	12,000,000.00	
30	230101	PURCHASE OF FIXED ASSETS - GENERAL	12,000,000.00	
31	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,000,000.00	8,000,000.00
32	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00
33	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00
34	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00
35	2302	CONSTRUCTION / PROVISION	200,000,000.00	
36	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	200,000,000.00	
37	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	100,000,000.00
38	2303	REHABILITATION / REPAIRS	40,000,000.00	
39	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	40,000,000.00	
40	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	40,000,000.00	70,400,000.00

41	2305	OTHER CAPITAL PROJECTS	420,000,000.00		
42	230501	ACQUISITION OF NON TANGIBLE ASSETS	420,000,000.00		
43	23050102	COMPUTER SOFTWARE ACQUISITION	10,000,000.00	10,000,000.00	10,000,000.00
44	23050103	MONITORING AND EVALUATION	160,000,000.00	100,000,000.00	238,000,000.00
45	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	250,000,000.00	238,000,000.00	69,600,000.00

MDA: 051706500100 - BORNO STATE EDUCATION TRUST FUND (ETF)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	2,759,390,000.00	2,320,000,000.00	3,266,959,000.00
2	21	PERSONNEL COST	66,870,000.00		
3	2101	SALARY	66,870,000.00		
4	210101	SALARIES AND WAGES	66,870,000.00		
5	21010101	SALARY	66,870,000.00		100,359,000.00
6	22	OTHER RECURRENT COSTS	251,520,000.00	400,000,000.00	450,600,000.00
7	2202	OVERHEAD COST	251,520,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	35,000,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,500,000.00	7,500,000.00	8,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,500,000.00	7,500,000.00	8,000,000.00
11	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	160,000,000.00	160,000,000.00	50,000,000.00
12	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00	50,000,000.00
13	220202	UTILITIES - GENERAL	6,358,000.00		
14	22020201	ELECTRICITY CHARGES	2,500,000.00	2,500,000.00	500,000.00
15	22020202	TELEPHONE CHARGES	500,000.00	500,000.00	50,000.00
16	22020203	INTERNET ACCESS CHARGES	2,300,000.00	2,300,000.00	300,000.00
17	22020204	SATELLITE BROADCASTING ACCESS CHARGES	288,000.00	288,000.00	500,000.00
18	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,770,000.00	4,250,000.00	4,770,000.00
19	220203	MATERIALS & SUPPLIES - GENERAL	60,000,000.00		
20	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00	4,000,000.00
21	22020302	BOOKS	25,000,000.00	20,000,000.00	25,000,000.00
22	22020303	NEWSPAPERS	2,000,000.00	2,000,000.00	200,000.00
23	22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00	2,000,000.00
24	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00	2,000,000.00
	22020306	PRINTING OF SECURITY DOCUMENTS			2,000,000.00
25	22020309	UNIFORMS & OTHER CLOTHING	15,000,000.00	15,000,000.00	15,000,000.00
26	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	10,000,000.00	10,000,000.00
27	220204	MAINTENANCE SERVICES - GENERAL	16,000,000.00		
28	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	5,000,000.00
29	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	2,000,000.00
30	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00	2,000,000.00
31	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00	2,000,000.00
32	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	2,000,000.00
33	22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	3,000,000.00
34	220205	TRAINING - GENERAL	40,000,000.00		
35	22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	30,000,000.00
36	22020502	INTERNATIONAL TRAINING	20,000,000.00	20,000,000.00	40,000,000.00
37	220206	OTHER SERVICES - GENERAL	2,862,000.00		
38	22020601	SECURITY SERVICES	1,422,000.00	1,422,000.00	1,500,000.00
	22020603	RESIDENTIAL RENT			10,000,000.00
39	22020605	CLEANING & FUMIGATION SERVICES	1,440,000.00	1,440,000.00	2,000,000.00

40	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000.00		
41	22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	10,000,000.00
42	22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00	12,000,000.00
43	220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00		
44	22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	5,000,000.00
	22020803	PLANT / GENERATOR FUEL COST			5,000,000.00
45	220209	FINANCIAL CHARGES - GENERAL	100,000.00		
46	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	100,000.00
47	220210	MISCELLANEOUS EXPENSES GENERAL	82,200,000.00		
48	22021001	REFRESHMENT & MEALS	20,000,000.00	20,000,000.00	20,000,000.00
49	22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	30,000,000.00	30,000,000.00
50	22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	20,000,000.00
51	22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	5,000,000.00
52	22021009	SPORTING ACTIVITIES	2,000,000.00	2,000,000.00	2,000,000.00
53	22021020	FOREIGN SCHOLARSHIP SCHEME	18,000,000.00	18,000,000.00	56,480,000.00
54	22021021	SPECIAL DAYS/CELEBRATIONS	5,200,000.00	5,200,000.00	3,200,000.00
55	23	CAPITAL EXPENDITURE	2,287,000,000.00	1,920,000,000.00	2,716,000,000.00
56	2301	FIXED ASSETS PURCHASED	452,000,000.00		
57	230101	PURCHASE OF FIXED ASSETS - GENERAL	452,000,000.00		
58	23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	100,000,000.00	150,000,000.00
59	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	30,000,000.00	20,000,000.00
60	23010113	PURCHASE OF COMPUTERS	25,000,000.00	23,000,000.00	20,000,000.00
61	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	2,000,000.00
62	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00	2,000,000.00
63	23010118	PURCHASE OF SCANNERS	2,000,000.00	2,000,000.00	2,000,000.00
64	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	100,000,000.00	100,000,000.00	120,000,000.00
65	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	40,000,000.00	40,000,000.00	40,000,000.00
66	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	7,000,000.00	7,000,000.00	5,000,000.00
67	23010128	PURCHASE OF SECURITY EQUIPMENT	4,000,000.00	4,000,000.00	10,000,000.00
68	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	100,000,000.00	100,000,000.00	100,000,000.00
69	23010142	PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES	40,000,000.00	40,000,000.00	40,000,000.00
	23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL			40,000,000.00
70	2302	CONSTRUCTION / PROVISION	800,000,000.00		
71	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	800,000,000.00		
72	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00	200,000,000.00
73	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000.00	100,000,000.00	50,000,000.00
74	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	400,000,000.00	100,000,000.00	450,000,000.00
75	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	200,000,000.00	100,000,000.00	200,000,000.00

23020111	CONSTRUCTION / PROVISION OF LIBRARIES				20,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES				20,000,000.00
76	2303 REHABILITATION / REPAIRS	300,000,000.00			
77	230301 REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000,000.00			
78	23030106 REHABILITATION / REPAIRS - PUBLIC SCHOOLS	200,000,000.00		200,000,000.00	200,000,000.00

	23030104	REHABILITATION / REPAIRS - WATER FACILITIES			20,000,000.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS			30,000,000.00
	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS			5,000,000.00
	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES			5,000,000.00
	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES			10,000,000.00
79	23030110	REHABILITATION / REPAIRS - LIBRARIES	100,000,000.00	100,000,000.00	100,000,000.00
80	2304	PRESERVATION OF THE ENVIRONMENT	55,000,000.00		
81	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	55,000,000.00		
82	23040101	TREE PLANTING	55,000,000.00	50,000,000.00	30,000,000.00
	23040106	CLIMATE CHANGE MANAGEMENT & CONTROL			15,000,000.00
83	2305	OTHER CAPITAL PROJECTS	430,000,000.00		
	230501	ACQUISITION OF NON TANGIBLE ASSETS	430,000,000.00		
	23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	50,000,000.00	50,000,000.00
	23050102	COMPUTER SOFTWARE ACQUISITION	100,000,000.00	100,000,000.00	50,000,000.00
	23050103	MONITORING AND EVALUATION	30,000,000.00	30,000,000.00	30,000,000.00
	23050104	ANNIVERSARIES/CELEBRATIONS	100,000,000.00	120,000,000.00	20,000,000.00
	23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE			180,000,000.00
	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	400,000,000.00	420,000,000.00	480,000,000.00

MDA: 051706600100 - BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	1,122,016,000.00	528,000,000.00	1,299,752,000.00
2	21	PERSONNEL COST	2,478,000.00		
3	2101	SALARY	2,478,000.00		
4	210101	SALARIES AND WAGES	2,478,000.00		
5	21010101	SALARY	2,478,000.00		5,485,000.00
6	22	OTHER RECURRENT COSTS	28,765,000.00	28,000,000.00	56,617,000.00
7	2202	OVERHEAD COST	28,765,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	3,330,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,330,000.00	3,330,000.00	4,403,000.00
	22020201	ELECTRICITY CHARGES			
10	220203	MATERIALS & SUPPLIES - GENERAL	2,250,000.00		
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,250,000.00	2,250,000.00	15,000,000.00
12	220204	MAINTENANCE SERVICES - GENERAL	6,335,000.00		
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,335,000.00	3,335,000.00	4,410,000.00
14	22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00	3,968,000.00
15	220205	TRAINING - GENERAL	2,330,000.00		
16	22020501	LOCAL TRAINING	2,330,000.00	2,330,000.00	3,080,000.00
17	220206	OTHER SERVICES - GENERAL	2,000,000.00		
18	22020601	SECURITY SERVICES	2,000,000.00	2,000,000.00	2,645,000.00
19	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,600,000.00		
20	22020701	FINANCIAL CONSULTING	2,600,000.00	2,600,000.00	3,438,000.00

21	220208	FUEL & LUBRICANTS - GENERAL	2,660,000.00		
22	22020801	MOTOR VEHICLE FUEL COST	2,660,000.00	2,660,000.00	3,517,000.00
23	220209	FINANCIAL CHARGES - GENERAL	50,000.00		
24	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00	66,000.00
25	220210	MISCELLANEOUS EXPENSES GENERAL	7,210,000.00		
26	22021001	REFRESHMENT & MEALS	1,210,000.00	1,210,000.00	1,600,000.00
27	22021002	HONORARIUM & SITTING ALLOWANCE	6,000,000.00	5,235,000.00	14,490,000.00
28	23	CAPITAL EXPENDITURE	1,090,773,000.00	500,000,000.00	1,237,650,000.00
29	2301	FIXED ASSETS PURCHASED	89,000,000.00		
30	230101	PURCHASE OF FIXED ASSETS - GENERAL	89,000,000.00		
31	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,000,000.00	4,000,000.00	4,600,000.00
32	23010113	PURCHASE OF COMPUTERS	1,500,000.00	1,500,000.00	1,725,000.00
33	23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	1,500,000.00	1,725,000.00
34	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000.00	1,500,000.00	1,725,000.00
35	23010118	PURCHASE OF SCANNERS	500,000.00	500,000.00	575,000.00
36	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	25,000,000.00	25,000,000.00	28,000,000.00
37	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	15,000,000.00	15,000,000.00	17,000,000.00
38	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	10,000,000.00	10,000,000.00	10,000,000.00
39	23010130	PURCHASE OF RECREATIONAL FACILITIES	10,000,000.00	10,000,000.00	10,000,000.00
40	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	20,000,000.00	20,000,000.00	23,000,000.00

41	2302	CONSTRUCTION / PROVISION	462,000,000.00		
42	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	462,000,000.00		
43	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	130,000,000.00	30,000,000.00	149,000,000.00
44	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	162,000,000.00	62,000,000.00	186,300,000.00
45	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	115,000,000.00	20,000,000.00	132,000,000.00
46	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00	5,000,000.00	5,000,000.00
47	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	50,000,000.00	50,000,000.00	50,000,000.00
48	2303	REHABILITATION / REPAIRS	142,000,000.00		
49	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	142,000,000.00		
50	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	142,000,000.00	142,000,000.00	163,000,000.00
51	2305	OTHER CAPITAL PROJECTS	397,773,000.00		
52	230501	ACQUISITION OF NON TANGIBLE ASSETS	397,773,000.00		
53	23050101	RESEARCH AND DEVELOPMENT	15,000,000.00	15,000,000.00	15,000,000.00
54	23050103	MONITORING AND EVALUATION	110,000,000.00	15,000,000.00	126,000,000.00
55	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	272,773,000.00	72,000,000.00	313,000,000.00

MDA: 051706700100 - BORNO STATE RAMAT POLYTECHNIC MAIDUGURI

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	3,145,246,000.00	1,952,000,000.00	3,269,015,000.00
2	21	PERSONNEL COST	1,892,981,000.00		
3	2101	SALARY	1,820,981,000.00		
4	210101	SALARIES AND WAGES	1,820,981,000.00		
5	21010101	SALARY	1,820,981,000.00		2,317,015,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	72,000,000.00		
7	210201	ALLOWANCES	72,000,000.00		
8	21020101	NON REGULAR ALLOWANCES	72,000,000.00		72,000,000.00
9	22	OTHER RECURRENT COSTS	360,000,000.00	360,000,000.00	360,000,000.00
10	2202	OVERHEAD COST	360,000,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	22,500,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00	2,000,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	6,000,000.00	10,000,000.00
14	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,500,000.00	10,500,000.00	15,000,000.00
15	220202	UTILITIES - GENERAL	4,000,000.00		
16	22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	1,000,000.00
17	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,000,000.00	2,000,000.00	1,000,000.00
18	220203	MATERIALS & SUPPLIES - GENERAL	108,000,000.00		
19	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00	15,700,000.00
20	22020302	BOOKS	1,000,000.00	1,000,000.00	1,000,000.00

21	22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	10,000,000.00
22	22020306	PRINTING OF SECURITY DOCUMENTS	52,000,000.00	52,000,000.00	70,000,000.00
23	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	35,000,000.00	35,000,000.00	10,000,000.00
24	220204	MAINTENANCE SERVICES - GENERAL	54,000,000.00		
25	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	20,000,000.00
26	22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	2,000,000.00
27	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	31,000,000.00	31,000,000.00	25,000,000.00
28	22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	3,000,000.00
29	220206	OTHER SERVICES - GENERAL	6,000,000.00		
30	22020601	SECURITY SERVICES	2,500,000.00	2,500,000.00	30,000,000.00
31	22020605	CLEANING & FUMIGATION SERVICES	3,500,000.00	3,500,000.00	2,500,000.00
32	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,500,000.00		
33	22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00	3,000,000.00
34	22020703	LEGAL SERVICES	2,500,000.00	2,500,000.00	2,500,000.00
35	220208	FUEL & LUBRICANTS - GENERAL	30,000,000.00		
36	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00	15,000,000.00
37	22020803	PLANT / GENERATOR FUEL COST	15,000,000.00	15,000,000.00	10,000,000.00
38	220209	FINANCIAL CHARGES - GENERAL	500,000.00		
39	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00	800,000.00
40	220210	MISCELLANEOUS EXPENSES GENERAL	129,500,000.00		
41	22021001	REFRESHMENT & MEALS	13,500,000.00	13,500,000.00	3,000,000.00
42	22021002	HONORARIUM & SITTING ALLOWANCE	26,500,000.00	26,500,000.00	28,000,000.00
43	22021003	PUBLICITY & ADVERTISEMENTS	11,000,000.00	11,000,000.00	3,000,000.00

44	22021004	MEDICAL EXPENSES-LOCAL	3,500,000.00	3,500,000.00	1,500,000.00
45	22021007	WELFARE PACKAGES	25,000,000.00	25,000,000.00	5,000,000.00
46	22021021	SPECIAL DAYS/CELEBRATIONS	50,000,000.00	50,000,000.00	70,000,000.00
47	23	CAPITAL EXPENDITURE	892,265,000.00	1,592,000,000.00	520,000,000.00
	23010105	PURCHASE OF MOTOR VEHICLES			60,000,000.00
48	2302	CONSTRUCTION / PROVISION	240,000,000.00		
49	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	240,000,000.00		
50	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	240,000,000.00	240,000,000.00	
51	2303	REHABILITATION / REPAIRS	437,265,000.00		
52	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	437,265,000.00		
53	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	297,000,000.00	297,000,000.00	230,000,000.00
54	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	140,265,000.00	540,000,000.00	140,000,000.00
55	2305	OTHER CAPITAL PROJECTS	215,000,000.00		
56	230501	ACQUISITION OF NON TANGIBLE ASSETS	215,000,000.00		
57	23050103	MONITORING AND EVALUATION	15,000,000.00	15,000,000.00	15,000,000.00
58	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	200,000,000.00	500,000,000.00	75,000,000.00

MDA: 051706900100 - BORNO STATE COLLEGE OF EDUCATION WAKA - BIU

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	1,294,352,000.00	594,000,000.00	2,073,397,000.00
2	21	PERSONNEL COST	531,144,000.00		
3	2101	SALARY	531,144,000.00		
4	210101	SALARIES AND WAGES	531,144,000.00		
5	21010101	SALARY	531,144,000.00		503,000,000.00
6	22	OTHER RECURRENT COSTS	94,708,000.00	94,000,000.00	94,568,000.00
7	2202	OVERHEAD COST	94,708,000.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	28,444,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,093,000.00	10,093,000.00	10,093,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,351,000.00	7,351,000.00	7,350,000.00
11	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	11,000,000.00	11,000,000.00	11,000,000.00
12	220202	UTILITIES - GENERAL	5,568,000.00		
13	22020201	ELECTRICITY CHARGES	1,250,000.00	1,250,000.00	1,250,000.00
14	22020202	TELEPHONE CHARGES	1,158,000.00	1,158,000.00	158,000.00
15	22020203	INTERNET ACCESS CHARGES	3,160,000.00	3,160,000.00	3,160,000.00
16	220203	MATERIALS & SUPPLIES - GENERAL	11,904,000.00		
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,368,000.00	5,368,000.00	5,368,000.00
18	22020302	BOOKS	6,536,000.00	6,536,000.00	6,536,000.00
19	220204	MAINTENANCE SERVICES - GENERAL	11,520,000.00		
20	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,381,000.00	6,381,000.00	6,381,000.00
21	22020402	MAINTENANCE OF OFFICE FURNITURE	5,139,000.00	5,139,000.00	6,000,000.00
22	220206	OTHER SERVICES - GENERAL	7,562,000.00		
23	22020601	SECURITY SERVICES	7,562,000.00	7,562,000.00	7,562,000.00
24	220208	FUEL & LUBRICANTS - GENERAL	8,708,000.00		
25	22020801	MOTOR VEHICLE FUEL COST	5,689,000.00	5,689,000.00	5,689,000.00
26	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,019,000.00	3,019,000.00	3,019,000.00
27	220209	FINANCIAL CHARGES - GENERAL	500,000.00		
28	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00	500,000.00
29	220210	MISCELLANEOUS EXPENSES GENERAL	20,502,000.00		
30	22021001	REFRESHMENT & MEALS	2,239,000.00	2,239,000.00	2,239,000.00
31	22021002	HONORARIUM & SITTING ALLOWANCE	3,263,000.00	3,263,000.00	3,263,000.00
32	22021007	WELFARE PACKAGES	15,000,000.00	14,292,000.00	15,000,000.00
33	23	CAPITAL EXPENDITURE	668,500,000.00	500,000,000.00	1,475,829,000.00
34	2301	FIXED ASSETS PURCHASED	58,000,000.00		
35	230101	PURCHASE OF FIXED ASSETS - GENERAL	58,000,000.00		
36	23010105	PURCHASE OF MOTOR VEHICLES	38,000,000.00	38,000,000.00	40,516,000.00
	23010119	PURCHASE OF POWER GENERATING SET			60,000,000.00
37	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	20,000,000.00	20,000,000.00	
38	2302	CONSTRUCTION / PROVISION	410,500,000.00		
39	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	410,500,000.00		
40	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	200,000,000.00	100,000,000.00	496,484,000.00

41	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,500,000.00	10,500,000.00	10,500,000.00
42	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	200,000,000.00	131,500,000.00	507,563,000.00
43	2305	OTHER CAPITAL PROJECTS	200,000,000.00		
44	230501	ACQUISITION OF NON TANGIBLE ASSETS	200,000,000.00		
45	23050103	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	260,250,000.00
	23050104	ANNIVERSARIES/CELEBRATIONS			100,516,000.00
46	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	180,000,000.00	180,000,000.00	

MDA: 051705500100 - BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TECHNOLOGY BAMA

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2 EXPENDITURES	1,499,508,500.00	593,000,000.00	945,467,000.00
2	21 PERSONNEL COST	644,237,000.00		
3	2101 SALARY	637,237,000.00		
4	210101 SALARIES AND WAGES	637,237,000.00		
5	21010101 SALARY	637,237,000.00		582,367,000.00
6	2102 ALLOWANCES AND SOCIAL CONTRIBUTION	7,000,000.00		
7	210201 ALLOWANCES	7,000,000.00		
8	21020101 NON REGULAR ALLOWANCES	7,000,000.00		7,500,000.00
9	22 OTHER RECURRENT COSTS	73,671,500.00	73,000,000.00	73,000,000.00
10	2202 OVERHEAD COST	73,671,500.00		
11	220201 TRAVEL & TRANSPORT - GENERAL	6,500,000.00		
12	22020101 LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00	3,500,000.00
13	22020102 LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00	3,000,000.00
14	220202 UTILITIES - GENERAL	3,000,000.00		
15	22020203 INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00	1,000,000.00
16	22020208 SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00	1,000,000.00
17	220203 MATERIALS & SUPPLIES - GENERAL	11,000,000.00		
18	22020301 OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	4,000,000.00
19	22020302 BOOKS	1,000,000.00	1,000,000.00	1,000,000.00
20	22020305 PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	2,500,000.00	2,500,000.00
21	22020306 PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,000,000.00	1,000,000.00
22	22020307 DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	1,000,000.00
23	22020309 UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00	1,000,000.00
24	22020310 TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000.00	1,500,000.00	1,500,000.00
25	220204 MAINTENANCE SERVICES - GENERAL	11,000,000.00		
26	22020401 MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	4,000,000.00
27	22020402 MAINTENANCE OF OFFICE FURNITURE	2,671,500.00	2,000,000.00	2,000,000.00
28	22020404 MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00	2,000,000.00
29	22020405 MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00	1,000,000.00
30	22020406 OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	2,000,000.00
31	220206 OTHER SERVICES - GENERAL	6,000,000.00		
32	22020601 SECURITY SERVICES	2,000,000.00	2,000,000.00	2,000,000.00
33	22020603 RESIDENTIAL RENT	2,000,000.00	2,000,000.00	2,000,000.00
34	22020605 CLEANING & FUMIGATION SERVICES	2,000,000.00	2,000,000.00	2,000,000.00
35	220207 CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,000,000.00		
36	22020701 FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
37	22020708 MEDICAL CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
38	220208 FUEL & LUBRICANTS - GENERAL	9,500,000.00		
39	22020801 MOTOR VEHICLE FUEL COST	5,500,000.00	5,500,000.00	5,500,000.00
40	22020803 PLANT / GENERATOR FUEL COST	4,000,000.00	4,000,000.00	4,000,000.00
41	220209 FINANCIAL CHARGES - GENERAL	1,000,000.00		

42	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	1,000,000.00
43	220210	MISCELLANEOUS EXPENSES GENERAL	21,000,000.00		
44	22021001	REFRESHMENT & MEALS	2,500,000.00	2,500,000.00	2,500,000.00
45	22021002	HONORARIUM & SITTING ALLOWANCE	3,500,000.00	3,500,000.00	3,500,000.00
46	22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	1,500,000.00	1,500,000.00
47	22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	3,000,000.00	3,000,000.00
48	22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,500,000.00	1,500,000.00
49	22021007	WELFARE PACKAGES	2,500,000.00	2,500,000.00	2,500,000.00
50	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	2,000,000.00	2,000,000.00
51	22021009	SPORTING ACTIVITIES	2,000,000.00	2,000,000.00	2,000,000.00
52	22021010	DIRECT TEACHING & LABORATORY COST	2,500,000.00	2,500,000.00	2,500,000.00
53	23	CAPITAL EXPENDITURE	781,600,000.00	520,000,000.00	282,600,000.00
54	2301	FIXED ASSETS PURCHASED	31,000,000.00		
55	230101	PURCHASE OF FIXED ASSETS - GENERAL	31,000,000.00		
56	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00	5,500,000.00
57	23010113	PURCHASE OF COMPUTERS	5,500,000.00	5,500,000.00	5,500,000.00
58	23010114	PURCHASE OF COMPUTER PRINTERS	4,500,000.00	4,500,000.00	5,000,000.00
59	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,500,000.00	5,500,000.00	5,500,000.00
60	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,500,000.00	10,500,000.00	10,500,000.00
61	2302	CONSTRUCTION / PROVISION	602,500,000.00		
62	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	602,500,000.00		
63	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	60,000,000.00	60,000,000.00	60,000,000.00
64	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	15,500,000.00	15,500,000.00	15,500,000.00
65	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,500,000.00	5,500,000.00	5,500,000.00

66	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	516,000,000.00	254,400,000.00	116,000,000.00
67	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5,500,000.00	5,500,000.00	5,500,000.00
68	2303	REHABILITATION / REPAIRS	32,100,000.00		
69	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	32,100,000.00		
70	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5,500,000.00	5,500,000.00	5,500,000.00
71	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5,600,000.00	5,600,000.00	5,600,000.00
72	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	15,500,000.00	15,500,000.00	15,500,000.00
73	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5,500,000.00	5,500,000.00	5,500,000.00
74	2305	OTHER CAPITAL PROJECTS	116,000,000.00		
75	230501	ACQUISITION OF NON TANGIBLE ASSETS	116,000,000.00		
76	23050101	RESEARCH AND DEVELOPMENT	5,500,000.00	5,500,000.00	5,500,000.00
77	23050103	MONITORING AND EVALUATION	10,500,000.00	10,500,000.00	10,500,000.00
78	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	100,000,000.00	100,000,000.00	

MDA: 051705600100 - BORNO STATE UNIVERSITY (BOSU)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	3,869,290,000.00	5,715,075,000.00
2	21	PERSONNEL COST	1,104,790,000.00	
3	2101	SALARY	1,104,790,000.00	
4	210101	SALARIES AND WAGES	1,104,790,000.00	
5	21010101	SALARY	1,104,790,000.00	1,935,075,000.00
6	22	OTHER RECURRENT COSTS	630,500,000.00	630,000,000.00
7	2202	OVERHEAD COST	630,500,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	60,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	30,000,000.00
11	220202	UTILITIES - GENERAL	43,500,000.00	
12	22020201	ELECTRICITY CHARGES	33,000,000.00	33,000,000.00
13	22020203	INTERNET ACCESS CHARGES	10,000,000.00	10,000,000.00
14	22020205	WATER RATES	500,000.00	500,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	108,500,000.00	
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	30,000,000.00
17	22020304	MAGAZINES & PERIODICALS	5,000,000.00	5,000,000.00
18	22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	20,000,000.00
19	22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	20,000,000.00
20	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,500,000.00	15,000,000.00
21	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	18,000,000.00	18,000,000.00
22	220204	MAINTENANCE SERVICES - GENERAL	58,000,000.00	
23	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00
24	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	11,000,000.00	11,000,000.00
25	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	15,000,000.00
26	22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	15,000,000.00
27	22020406	OTHER MAINTENANCE SERVICES	7,000,000.00	7,000,000.00
28	220205	TRAINING - GENERAL	15,000,000.00	
29	22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00
30	220206	OTHER SERVICES - GENERAL	35,000,000.00	
31	22020601	SECURITY SERVICES	10,000,000.00	10,000,000.00
32	22020605	CLEANING & FUMIGATION SERVICES	25,000,000.00	25,000,000.00
33	220208	FUEL & LUBRICANTS - GENERAL	204,000,000.00	
34	22020801	MOTOR VEHICLE FUEL COST	84,000,000.00	84,000,000.00
35	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		
	22020803	PLANT / GENERATOR FUEL COST	120,000,000.00	120,000,000.00
	22020701	FINANCIAL CONSULTING		
	22020704	ENGINEERING SERVICES		
	22020705	ARCHITECTURAL SERVICES		
36	220210	MISCELLANEOUS EXPENSES GENERAL	106,500,000.00	
37	22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00
38	22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	50,000,000.00

39	22021003	PUBLICITY & ADVERTISEMENTS	6,000,000.00	6,000,000.00	6,000,000.00
40	22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,500,000.00	1,500,000.00
41	22021007	WELFARE PACKAGES	30,000,000.00	30,000,000.00	30,000,000.00
42	22021021	SPECIAL DAYS/CELEBRATIONS	9,000,000.00	9,000,000.00	9,000,000.00
43	23	CAPITAL EXPENDITURE	2,134,000,000.00	2,100,000,000.00	3,150,000,000.00
44	2301	FIXED ASSETS PURCHASED	1,279,000,000.00		
45	230101	PURCHASE OF FIXED ASSETS - GENERAL	1,279,000,000.00		
46	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	495,000,000.00	495,000,000.00	200,000,000.00
47	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	200,000,000.00	200,000,000.00	250,000,000.00
48	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	200,000,000.00	200,000,000.00	100,000,000.00
49	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	384,000,000.00	350,000,000.00	100,000,000.00
	23010119	PURCHASE OF POWER GENERATING SET			250,000,000.00
50	2302	CONSTRUCTION / PROVISION	705,000,000.00		
51	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	705,000,000.00		
52	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	505,000,000.00	505,000,000.00	250,000,000.00
	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS			200,000,000.00
	23020111	CONSTRUCTION / PROVISION OF LIBRARIES			150,000,000.00
	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES			100,000,000.00
	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE			200,000,000.00
53	23020114	CONSTRUCTION / PROVISION OF ROADS	100,000,000.00	100,000,000.00	500,000,000.00
54	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	100,000,000.00	100,000,000.00	100,000,000.00
	23040101	TREE PLANTING			100,000,000.00
	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING			50,000,000.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS			100,000,000.00
	23030122	REHABILITATION/REPAIRS OF BOUNDARIES			300,000,000.00
55	2305	OTHER CAPITAL PROJECTS	150,000,000.00		
56	230501	ACQUISITION OF NON TANGIBLE ASSETS	150,000,000.00		
57	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	150,000,000.00	150,000,000.00	200,000,000.00

MDA: 051705700100 - BORNO STATE SCHOLARSHIPS BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	9,625,864,000.00	12,751,789,000.00
2	21	PERSONNEL COST	4,500,000.00	
3	2101	SALARY	2,500,000.00	
4	210101	SALARIES AND WAGES	2,500,000.00	
5	21010101	SALARY	2,500,000.00	5,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,000,000.00	
7	210201	ALLOWANCES	2,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	2,000,000.00	3,000,000.00
9	22	OTHER RECURRENT COSTS	249,189,000.00	361,624,000.00
10	2202	OVERHEAD COST	249,189,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	105,972,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	22,200,000.00	22,900,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,772,000.00	3,796,000.00
14	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	150,000,000.00
15	220202	UTILITIES - GENERAL	85,000.00	
16	22020203	INTERNET ACCESS CHARGES	50,000.00	500,000.00
17	22020204	SATELLITE BROADCASTING ACCESS CHARGES	45,000.00	45,000.00
18	220203	MATERIALS & SUPPLIES - GENERAL	2,587,000.00	
19	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,582,000.00	12,590,000.00
20	22020309	UNIFORMS & OTHER CLOTHING	5,000.00	5,000.00
21	220204	MAINTENANCE SERVICES - GENERAL	1,652,000.00	
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,865,000.00	7,865,000.00
23	22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	30,000.00
24	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,757,000.00	7,757,000.00
25	220206	OTHER SERVICES - GENERAL	1,010,000.00	
26	22020605	CLEANING & FUMIGATION SERVICES	6,010,000.00	6,010,000.00
27	220208	FUEL & LUBRICANTS - GENERAL	1,427,000.00	
28	22020801	MOTOR VEHICLE FUEL COST	8,427,000.00	8,427,000.00
29	220209	FINANCIAL CHARGES - GENERAL	96,000.00	
30	22020901	BANK CHARGES (OTHER THAN INTEREST)	96,000.00	100,000.00
31	220210	MISCELLANEOUS EXPENSES GENERAL	17,340,000.00	
32	22021001	REFRESHMENT & MEALS	11,000,000.00	11,000,000.00
33	22021002	HONORARIUM & SITTING ALLOWANCE	33,050,000.00	33,100,000.00
34	22021003	PUBLICITY & ADVERTISEMENTS	17,285,000.00	17,285,000.00
35	22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00
36	22021006	POSTAGES & COURIER SERVICES	5,000.00	10,000.00
37	22021007	WELFARE PACKAGES	8,000,000.00	8,000,000.00
38	2203	LOANS AND ADVANCES	10,000.00	
39	220301	STAFF LOANS & ADVANCES	10,000.00	
40	22030101	MOTOR CYCLE ADVANCES	10,010,000.00	10,000,000.00
41	23	CAPITAL EXPENDITURE	9,372,175,000.00	12,382,165,000.00
42	2301	FIXED ASSETS PURCHASED	4,500,000.00	

43	230101	PURCHASE OF FIXED ASSETS - GENERAL	4,500,000.00		
44	23010113	PURCHASE OF COMPUTERS	2,500,000.00	2,500,000.00	2,500,000.00
45	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00	1,000,000.00
46	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	1,000,000.00
47	2305	OTHER CAPITAL PROJECTS	2,400,010,000.00		
48	230501	ACQUISITION OF NON TANGIBLE ASSETS	2,400,010,000.00		
49	23050101	RESEARCH AND DEVELOPMENT	10,000.00	10,000.00	10,000,000.00
50	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	9,367,665,000.00	7,367,665,000.00	12,367,665,000.00

MDA: 051705800100- BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGENCY (BICTDA)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
2	EXPENDITURES	100,000,000.00	1,000,000,000.00	4,680,287,000.00
2202	OVERHEAD COST		250,000,000.00	515,706,000.00
21020101	NON REGULAR ALLOWANCES			190,800,000.00
21020105	NYSC ACTIVITIES & ALLOWANCE			2,400,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			22,400,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			10,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			100,000,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			25,000,000.00
22020201	ELECTRICITY CHARGES			1,950,000.00
22020202	TELEPHONE CHARGES			500,000.00
22020203	INTERNET ACCESS CHARGES			5,876,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES			2,500,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL			800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES			30,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT			5,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			8,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS			5,000,000.00
22020406	OTHER MAINTENANCE SERVICES			5,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS			3,500,000.00
22020601	SECURITY SERVICES			23,640,000.00
22020602	OFFICE RENT			14,000,000.00
22020605	CLEANING & FUMIGATION SERVICES			2,610,000.00
22020701	FINANCIAL CONSULTING			3,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING			150,000,000.00
22020801	MOTOR VEHICLE FUEL COST			10,280,000.00
22020803	PLANT / GENERATOR FUEL COST			10,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)			1,550,000.00
22021001	REFRESHMENT & MEALS			8,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			35,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS			10,000,000.00
22021004	MEDICAL EXPENSES-LOCAL			1,500,000.00
22021006	POSTAGES & COURIER SERVICES			3,200,000.00
22021007	WELFARE PACKAGES			5,000,000.00
22021009	SPORTING ACTIVITIES			10,000,000.00
23	CAPITAL EXPENDITURE	100,000,000.00		3,973,781,000.00
23010105	PURCHASE OF MOTOR VEHICLES			360,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			36,581,000.00
23010113	PURCHASE OF COMPUTERS			110,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS			3,000,000.00

23010115	PURCHASE OF PHOTOCOPYING MACHINES			8,200,000.00
23010117	PURCHASE OF SHREDDING MACHINES			500,000.00
23010118	PURCHASE OF SCANNERS			500,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES			3,455,000,000.00
23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	100,000,000.00	1,000,000,000.00	-

MDA: 012500600100 - BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KONDUGA

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	258,261,000.00	189,077,000.00
2	21	PERSONNEL COST	157,050,000.00	
3	2101	SALARY	157,050,000.00	
4	210101	SALARIES AND WAGES	157,050,000.00	
5	21010101	SALARY	157,050,000.00	133,717,000.00
	21020101	NON REGULAR ALLOWANCES		360,000.00
6	22	OTHER RECURRENT COSTS	5,529,000.00	5,000,000.00
7	2202	OVERHEAD COST	5,279,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	332,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	223,000.00	223,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	109,000.00	109,000.00
11	220202	UTILITIES - GENERAL	219,000.00	
12	22020203	INTERNET ACCESS CHARGES	119,000.00	119,000.00
	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	100,000.00	100,000.00
14	220203	MATERIALS & SUPPLIES - GENERAL	807,000.00	
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	100,000.00
16	22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	100,000.00
17	22020306	PRINTING OF SECURITY DOCUMENTS	100,000.00	100,000.00
18	22020309	UNIFORMS & OTHER CLOTHING	150,000.00	150,000.00
19	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	157,000.00	157,000.00
20	220204	MAINTENANCE SERVICES - GENERAL	1,343,000.00	
21	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	315,000.00	315,000.00
22	22020402	MAINTENANCE OF OFFICE FURNITURE	178,000.00	178,000.00
23	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	250,000.00	200,000.00
24	22020405	MAINTENANCE OF PLANTS/GENERATORS	300,000.00	271,000.00
25	22020406	OTHER MAINTENANCE SERVICES	300,000.00	100,000.00
26	220205	TRAINING - GENERAL	200,000.00	
27	22020501	LOCAL TRAINING	200,000.00	200,000.00
28	220206	OTHER SERVICES - GENERAL	350,000.00	
29	22020601	SECURITY SERVICES	150,000.00	150,000.00
30	22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00
31	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	550,000.00	
32	22020701	FINANCIAL CONSULTING	250,000.00	200,000.00
33	22020702	INFORMATION TECHNOLOGY CONSULTING	200,000.00	200,000.00
34	22020703	LEGAL SERVICES	100,000.00	100,000.00
35	220208	FUEL & LUBRICANTS - GENERAL	250,000.00	
36	22020801	MOTOR VEHICLE FUEL COST	50,000.00	50,000.00
37	22020803	PLANT / GENERATOR FUEL COST	200,000.00	200,000.00
38	220209	FINANCIAL CHARGES - GENERAL	13,000.00	
39	22020901	BANK CHARGES (OTHER THAN INTEREST)	13,000.00	13,000.00

40	220210	MISCELLANEOUS EXPENSES GENERAL	1,215,000.00		
41	22021001	REFRESHMENT & MEALS	200,000.00	200,000.00	300,000.00
42	22021002	HONORARIUM & SITTING ALLOWANCE	200,000.00	200,000.00	210,000.00
43	22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	200,000.00	150,000.00
44	22021004	MEDICAL EXPENSES-LOCAL	80,000.00	80,000.00	50,000.00
45	22021006	POSTAGES & COURIER SERVICES	35,000.00	35,000.00	20,000.00
46	22021007	WELFARE PACKAGES	200,000.00	200,000.00	100,000.00
47	22021009	SPORTING ACTIVITIES	100,000.00	100,000.00	100,000.00
48	22021021	SPECIAL DAYS/CELEBRATIONS	200,000.00	200,000.00	150,000.00
49	2203	LOANS AND ADVANCES	250,000.00		
50	220301	STAFF LOANS & ADVANCES	250,000.00		
51	22030103	REFURBISHING ADVANCES	50,000.00	50,000.00	50,000.00
52	22030107	FURNISHING ADVANCES	100,000.00	100,000.00	100,000.00
53	22030108	HOUSING LOANS	100,000.00	100,000.00	100,000.00
54	23	CAPITAL EXPENDITURE	95,682,000.00	50,000,000.00	50,000,000.00
55	2301	FIXED ASSETS PURCHASED	38,182,000.00		
56	230101	PURCHASE OF FIXED ASSETS - GENERAL	38,182,000.00		
57	23010108	PURCHASE OF BUSES	30,000,000.00	10,000,000.00	10,000,000.00
58	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	7,500,000.00	7,500,000.00
59	23010113	PURCHASE OF COMPUTERS	4,000,000.00	5,000,000.00	5,000,000.00
60	23010114	PURCHASE OF COMPUTER PRINTERS	800,000.00	800,000.00	800,000.00
61	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,092,000.00	1,092,000.00	1,092,000.00
62	23010118	PURCHASE OF SCANNERS	150,000.00	150,000.00	150,000.00
63	23010119	PURCHASE OF POWER GENERATING SET	1,260,000.00	1,260,000.00	1,260,000.00
64	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	630,000.00	630,000.00	630,000.00
65	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	250,000.00	250,000.00	250,000.00

66	2302	CONSTRUCTION / PROVISION	52,000,000.00		
67	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	52,000,000.00		
68	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	19,318,000.00	15,318,000.00
69	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,000,000.00	2,000,000.00	2,000,000.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS			4,000,000.00
70	2305	OTHER CAPITAL PROJECTS	2,000,000.00		
71	230501	ACQUISITION OF NON TANGIBLE ASSETS	2,000,000.00		
72	23050103	MONITORING AND EVALUATION	2,000,000.00	2,000,000.00	2,000,000.00

MDA: 021502100100 - BORNO STATE MOHAMET LAWAN COLLEGE OF AGRICULTURE

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,083,744,000.00	524,985,000.00
2	21	PERSONNEL COST	398,623,000.00	
3	2101	SALARY	396,123,000.00	
4	210101	SALARIES AND WAGES	396,123,000.00	
5	21010101	SALARY	396,123,000.00	304,315,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	2,500,000.00	
7	210201	ALLOWANCES	2,500,000.00	
8	21020101	NON REGULAR ALLOWANCES	2,500,000.00	3,000,000.00
9	22	OTHER RECURRENT COSTS	86,710,000.00	44,670,000.00
10	2202	OVERHEAD COST	86,710,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	3,500,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	4,750,000.00
13	220202	UTILITIES - GENERAL	4,300,000.00	
14	22020201	ELECTRICITY CHARGES	4,300,000.00	1,000,000.00
	22020203	INTERNET ACCESS CHARGES		1,000,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	11,000,000.00	
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,000,000.00	7,000,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	31,000,000.00	
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	9,000,000.00
19	22020402	MAINTENANCE OF OFFICE FURNITURE	11,000,000.00	6,000,000.00

20	220205	TRAINING - GENERAL	22,000,000.00		
21	22020501	LOCAL TRAINING	22,000,000.00	8,290,000.00	7,000,000.00
22	220208	FUEL & LUBRICANTS - GENERAL	1,900,000.00		
23	22020801	MOTOR VEHICLE FUEL COST	1,900,000.00	1,900,000.00	2,500,000.00
24	220209	FINANCIAL CHARGES - GENERAL	110,000.00		
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	110,000.00	110,000.00	20,000.00
26	220210	MISCELLANEOUS EXPENSES GENERAL	12,900,000.00		
27	22021001	REFRESHMENT & MEALS	6,000,000.00	6,000,000.00	3,000,000.00
28	22021007	WELFARE PACKAGES	6,900,000.00	6,900,000.00	3,400,000.00
29	23	CAPITAL EXPENDITURE	598,411,000.00	155,000,000.00	173,000,000.00
30	2301	FIXED ASSETS PURCHASED	73,970,000.00		
31	230101	PURCHASE OF FIXED ASSETS - GENERAL	73,970,000.00		
	23010105	PURCHASE OF MOTOR VEHICLES			20,000,000.00
	23010113	PURCHASE OF COMPUTERS			10,000,000.00
	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT			3,000,000.00
32	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	53,970,000.00	20,000,000.00	10,000,000.00
33	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	20,000,000.00	20,000,000.00	17,000,000.00
34	2302	CONSTRUCTION / PROVISION	385,353,000.00		
35	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	385,353,000.00		
36	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	385,353,000.00	25,000,000.00	28,000,000.00

37	2303	REHABILITATION / REPAIRS	58,300,000.00		
38	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	58,300,000.00		
39	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	14,200,000.00	14,200,000.00	
40	23030110	REHABILITATION / REPAIRS - LIBRARIES	15,000,000.00	15,000,000.00	5,000,000.00
	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES			3,000,000.00
41	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	29,100,000.00	20,800,000.00	32,000,000.00
42	2305	OTHER CAPITAL PROJECTS	80,788,000.00		
43	230501	ACQUISITION OF NON TANGIBLE ASSETS	80,788,000.00		
44	23050103	MONITORING AND EVALUATION	44,966,000.00	20,000,000.00	45,000,000.00
45	23050104	ANNIVERSARIES/CELEBRATIONS	35,822,000.00	20,000,000.00	

MDA: 032600600100 - BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	834,523,000.00	771,682,000.00
2	21	PERSONNEL COST	646,623,000.00	
3	2101	SALARY	646,623,000.00	
4	210101	SALARIES AND WAGES	646,623,000.00	
5	21010101	SALARY	646,623,000.00	640,867,000.00
6	22	OTHER RECURRENT COSTS	35,400,000.00	28,815,000.00
7	2202	OVERHEAD COST	29,400,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	3,100,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,100,000.00	3,000,000.00
10	220202	UTILITIES - GENERAL	2,000,000.00	
11	22020201	ELECTRICITY CHARGES	2,000,000.00	1,000,000.00
12	220203	MATERIALS & SUPPLIES - GENERAL	9,000,000.00	
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,000,000.00	8,765,000.00
14	220204	MAINTENANCE SERVICES - GENERAL	5,000,000.00	
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,000,000.00
16	220208	FUEL & LUBRICANTS - GENERAL	7,000,000.00	
17	22020801	MOTOR VEHICLE FUEL COST	7,000,000.00	10,000,000.00
18	220209	FINANCIAL CHARGES - GENERAL	300,000.00	
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	50,000.00
20	220210	MISCELLANEOUS EXPENSES GENERAL	3,000,000.00	

21	22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	3,000,000.00
22	2203	LOANS AND ADVANCES	6,000,000.00		
23	220301	STAFF LOANS & ADVANCES	6,000,000.00		
24	22030106	MOTOR VEHICLE ADVANCE	6,000,000.00	6,000,000.00	
25	23	CAPITAL EXPENDITURE	152,500,000.00	50,583,000.00	102,000,000.00
26	2301	FIXED ASSETS PURCHASED	31,500,000.00		
27	230101	PURCHASE OF FIXED ASSETS - GENERAL	31,500,000.00		
	23010105	PURCHASE OF MOTOR VEHICLES			18,000,000.00
	23010113	PURCHASE OF COMPUTERS			10,000,000.00
	23010114	PURCHASE OF COMPUTER PRINTERS			2,000,000.00
28	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	13,500,000.00	5,583,000.00	15,000,000.00
	23010115	PURCHASE OF PHOTOCOPYING MACHINES			5,000,000.00
29	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	18,000,000.00	15,000,000.00	15,000,000.00
30	2303	REHABILITATION / REPAIRS	56,000,000.00		
31	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	56,000,000.00		
32	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	56,000,000.00	15,000,000.00	22,000,000.00
	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS			15,000,000.00
33	2305	OTHER CAPITAL PROJECTS	65,000,000.00		
34	230501	ACQUISITION OF NON TANGIBLE ASSETS	65,000,000.00		
35	23050104	ANNIVERSARIES/CELEBRATIONS	65,000,000.00	15,000,000.00	

MDA: 052100100100 - MINISTRY OF HEALTH AND HUMAN SERVICES

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	13,781,750,000.00	25,940,674,000.00
2	21	PERSONNEL COST	679,750,000.00	
3	2101	SALARY	679,750,000.00	
4	210101	SALARIES AND WAGES	679,750,000.00	
5	21010101	SALARY	679,750,000.00	703,749,000.00
6	22	OTHER RECURRENT COSTS	811,300,000.00	709,300,000.00
7	2202	OVERHEAD COST	561,300,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	55,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	20,000,000.00
11	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00
12	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	15,000,000.00	15,000,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	105,000,000.00	
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00
15	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000,000.00	100,000,000.00
16	220204	MAINTENANCE SERVICES - GENERAL	12,000,000.00	
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00
18	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00

19	220205	TRAINING - GENERAL	40,000,000.00		
20	22020501	LOCAL TRAINING	25,000,000.00	10,000,000.00	20,000,000.00
21	22020502	INTERNATIONAL TRAINING	15,000,000.00	10,000,000.00	10,000,000.00
22	220206	OTHER SERVICES - GENERAL	60,000,000.00		
23	22020601	SECURITY SERVICES	60,000,000.00	20,000,000.00	50,000,000.00
24	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00		
25	22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	2,000,000.00
26	220208	FUEL & LUBRICANTS - GENERAL	20,000,000.00		
27	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	10,000,000.00
28	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	10,000,000.00
29	220209	FINANCIAL CHARGES - GENERAL	300,000.00		
30	22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	300,000.00	300,000.00
31	220210	MISCELLANEOUS EXPENSES GENERAL	267,000,000.00		
32	22021001	REFRESHMENT & MEALS	2,000,000.00	10,000,000.00	10,000,000.00
33	22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	10,000,000.00	10,000,000.00
34	22021004	MEDICAL EXPENSES-LOCAL	400,000,000.00	400,000,000.00	400,000,000.00
35	22021007	WELFARE PACKAGES	65,000,000.00	10,000,000.00	10,000,000.00
	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES			10,000,000.00
36	23	CAPITAL EXPENDITURE	12,290,700,000.00	13,527,625,000.00	24,527,625,000.00
37	2301	FIXED ASSETS PURCHASED	1,165,000,000.00		
38	230101	PURCHASE OF FIXED ASSETS - GENERAL	1,165,000,000.00		
39	23010105	PURCHASE OF MOTOR VEHICLES	120,000,000.00	120,000,000.00	100,000,000.00
40	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,000,000.00	25,000,000.00	25,000,000.00
41	23010113	PURCHASE OF COMPUTERS	10,000,000.00	10,000,000.00	10,000,000.00
42	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00	5,000,000.00
43	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	5,000,000.00	5,000,000.00
44	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
45	2302	CONSTRUCTION / PROVISION	5,192,700,000.00		
46	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,192,700,000.00		
47	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	200,000,000.00	200,000,000.00
48	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,000,000,000.00	1,000,000,000.00	1,000,000,000.00
49	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	6,200,000,000.00	7,436,925,000.00	15,436,925,000.00
50	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,400,000,000.00	1,400,000,000.00	1,400,000,000.00
51	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	92,700,000.00	92,700,000.00	112,700,000.00
52	2303	REHABILITATION / REPAIRS	1,910,000,000.00		
53	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,910,000,000.00		
54	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	100,000,000.00	100,000,000.00	100,000,000.00
55	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	1,500,000,000.00	1,500,000,000.00	4,500,000,000.00
56	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	110,000,000.00	110,000,000.00	110,000,000.00

57	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	200,000,000.00	200,000,000.00
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58	2305	OTHER CAPITAL PROJECTS	323,000,000.00		
59	230501	ACQUISITION OF NON TANGIBLE ASSETS	323,000,000.00		
60	23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00	20,000,000.00
61	23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	2,000,000.00	2,000,000.00
62	23050103	MONITORING AND EVALUATION	150,000,000.00	150,000,000.00	150,000,000.00
63	23050104	ANNIVERSARIES/CELEBRATIONS	1,000,000.00	1,000,000.00	1,000,000.00
64	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	150,000,000.00	150,000,000.00	150,000,000.00

MDA: 052100200100 - BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,236,866,000.00	2,384,672,000.00
2	21	PERSONNEL COST	15,068,000.00	
3	2101	SALARY	4,568,000.00	
4	210101	SALARIES AND WAGES	4,568,000.00	
5	21010101	SALARY	4,568,000.00	7,426,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	10,500,000.00	
7	210201	ALLOWANCES	10,500,000.00	
8	21020101	NON REGULAR ALLOWANCES	10,500,000.00	11,000,000.00
	21020202	CONTRIBUTORY PENSION		1,000,000,000.00
9	22	OTHER RECURRENT COSTS	76,221,000.00	69,998,000.00
10	2202	OVERHEAD COST	76,221,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	15,826,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,826,000.00	12,826,000.00
13	220202	UTILITIES - GENERAL	3,655,000.00	
14	22020201	ELECTRICITY CHARGES	1,158,000.00	1,158,000.00
15	22020203	INTERNET ACCESS CHARGES	1,447,000.00	1,447,000.00
16	22020205	WATER RATES	1,050,000.00	1,050,000.00
17	220203	MATERIALS & SUPPLIES - GENERAL	5,250,000.00	
18	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,100,000.00	2,100,000.00
19	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,100,000.00	2,100,000.00
20	22020309	UNIFORMS & OTHER CLOTHING	1,050,000.00	1,050,000.00
21	220204	MAINTENANCE SERVICES - GENERAL	5,250,000.00	
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,100,000.00	2,100,000.00
23	22020402	MAINTENANCE OF OFFICE FURNITURE	1,050,000.00	1,050,000.00
24	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,100,000.00	2,100,000.00
25	220205	TRAINING - GENERAL	15,750,000.00	
26	22020501	LOCAL TRAINING	15,750,000.00	12,750,000.00
27	220206	OTHER SERVICES - GENERAL	2,025,000.00	
28	22020601	SECURITY SERVICES	2,025,000.00	2,025,000.00
29	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,316,000.00	
30	22020701	FINANCIAL CONSULTING	1,158,000.00	1,158,000.00
31	22020702	INFORMATION TECHNOLOGY CONSULTING	1,158,000.00	1,158,000.00
32	220208	FUEL & LUBRICANTS - GENERAL	6,944,000.00	
33	22020801	MOTOR VEHICLE FUEL COST	3,471,000.00	3,471,000.00
34	22020803	PLANT / GENERATOR FUEL COST	3,473,000.00	3,471,000.00
35	220209	FINANCIAL CHARGES - GENERAL	105,000.00	
36	22020901	BANK CHARGES (OTHER THAN INTEREST)	105,000.00	105,000.00
37	220210	MISCELLANEOUS EXPENSES GENERAL	19,100,000.00	
38	22021001	REFRESHMENT & MEALS	2,315,000.00	2,315,000.00
39	22021002	HONORARIUM & SITTING ALLOWANCE	9,840,000.00	9,619,000.00
40	22021007	WELFARE PACKAGES	6,945,000.00	6,945,000.00

41	23	CAPITAL EXPENDITURE	1,145,577,000.00	1,050,000,000.00	1,296,248,000.00
42	2301	FIXED ASSETS PURCHASED	87,675,000.00		
43	230101	PURCHASE OF FIXED ASSETS - GENERAL	87,675,000.00		
44	23010105	PURCHASE OF MOTOR VEHICLES	44,100,000.00	34,100,000.00	248,000,000.00
45	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	26,763,000.00	16,763,000.00	16,763,000.00
46	23010113	PURCHASE OF COMPUTERS	5,486,000.00	5,486,000.00	5,486,000.00
47	23010114	PURCHASE OF COMPUTER PRINTERS	1,525,000.00	1,525,000.00	1,525,000.00
48	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,315,000.00	2,315,000.00	2,315,000.00
49	23010118	PURCHASE OF SCANNERS	1,160,000.00	1,160,000.00	1,160,000.00
50	23010119	PURCHASE OF POWER GENERATING SET	6,326,000.00	6,326,000.00	6,326,000.00
51	2302	CONSTRUCTION / PROVISION	15,902,000.00		
52	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	15,902,000.00		
53	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,250,000.00	5,250,000.00	5,250,000.00
54	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	10,652,000.00	10,652,000.00	15,000,000.00
55	2305	OTHER CAPITAL PROJECTS	1,042,000,000.00		
56	230501	ACQUISITION OF NON TANGIBLE ASSETS	1,042,000,000.00		
57	23050103	MONITORING AND EVALUATION	42,000,000.00	22,000,000.00	50,000,000.00
58	23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	1,000,000,000.00	944,423,000.00	944,423,000.00

MDA: 052100300100 - BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT AGENCY (BSPHCDA)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	5,019,655,000.00	13,415,280,000.00
2	21	PERSONNEL COST	3,000,178,000.00	
3	2101	SALARY	3,000,178,000.00	
4	210101	SALARIES AND WAGES	3,000,178,000.00	
5	21010101	SALARY	3,000,178,000.00	4,338,283,000.00
6	22	OTHER RECURRENT COSTS	531,500,000.00	530,000,000.00
7	2202	OVERHEAD COST	531,500,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	300,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000,000.00	300,000,000.00
10	220203	MATERIALS & SUPPLIES - GENERAL	170,000,000.00	
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00
12	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	150,000,000.00	150,000,000.00
13	220204	MAINTENANCE SERVICES - GENERAL	20,000,000.00	
14	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00
15	220208	FUEL & LUBRICANTS - GENERAL	15,000,000.00	
16	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00
17	220209	FINANCIAL CHARGES - GENERAL	1,500,000.00	
18	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	1,500,000.00
19	220210	MISCELLANEOUS EXPENSES GENERAL	25,000,000.00	

20	22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00	10,000,000.00
21	22021002	HONORARIUM & SITTING ALLOWANCE	15,000,000.00	13,500,000.00	13,500,000.00
22	23	CAPITAL EXPENDITURE	1,487,977,000.00	1,487,000,000.00	8,546,997,000.00
23	2301	FIXED ASSETS PURCHASED	60,000,000.00		
24	230101	PURCHASE OF FIXED ASSETS - GENERAL	60,000,000.00		
25	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	10,000,000.00	10,000,000.00
26	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	50,000,000.00	50,000,000.00
27	2303	REHABILITATION / REPAIRS	180,000,000.00		
28	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	180,000,000.00		
29	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	20,000,000.00	20,000,000.00	150,000,000.00
30	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	150,000,000.00	150,000,000.00	7,039,000,000.00
31	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	10,000,000.00	50,000,000.00
32	2305	OTHER CAPITAL PROJECTS	1,247,977,000.00		
33	230501	ACQUISITION OF NON TANGIBLE ASSETS	1,247,977,000.00		
34	23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00	20,000,000.00
35	23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	5,000,000.00	5,000,000.00
36	23050103	MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	50,000,000.00
37	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	50,000,000.00	50,000,000.00	50,000,000.00
38	23050136	Human Health Intervention Programme	1,122,977,000.00	1,122,000,000.00	1,122,997,000.00

MDA: 052110200100 - BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	11,397,175,000.00	22,308,145,000.00
2	21	PERSONNEL COST	9,300,425,000.00	
3	2101	SALARY	8,000,232,000.00	
4	210101	SALARIES AND WAGES	8,000,232,000.00	
5	21010101	SALARY	8,000,232,000.00	8,004,852,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,300,193,000.00	
7	210201	ALLOWANCES	1,300,193,000.00	
8	21020101	NON REGULAR ALLOWANCES	1,300,193,000.00	1,500,000,000.00
9	22	OTHER RECURRENT COSTS	1,342,500,000.00	2,289,000,000.00
10	2202	OVERHEAD COST	842,500,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	30,000,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	20,000,000.00
13	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	30,000,000.00
14	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	50,000,000.00
15	220202	UTILITIES - GENERAL	11,000,000.00	
16	22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00
17	22020203	INTERNET ACCESS CHARGES	5,000,000.00	20,000,000.00
18	22020205	WATER RATES	1,000,000.00	500,000.00
19	220203	MATERIALS & SUPPLIES - GENERAL	320,500,000.00	
20	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	15,000,000.00
21	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	305,500,000.00	500,000,000.00

22	22020309	UNIFORMS & OTHER CLOTHING	5,000,000.00	5,000,000.00	15,000,000.00
23	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	5,000,000.00	5,000,000.00	20,000,000.00
24	220204	MAINTENANCE SERVICES - GENERAL	26,500,000.00		
25	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00	10,000,000.00
26	22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00	5,000,000.00
27	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	103,500,000.00	103,500,000.00	200,000,000.00
28	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	105,000,000.00	105,000,000.00	10,000,000.00
29	22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	100,000,000.00
30	22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	5,000,000.00	11,000,000.00
31	220205	TRAINING - GENERAL	100,000,000.00		
32	22020501	LOCAL TRAINING	60,000,000.00	20,000,000.00	300,000,000.00
33	22020502	INTERNATIONAL TRAINING	40,000,000.00	30,000,000.00	200,000,000.00
34	220206	OTHER SERVICES - GENERAL	5,000,000.00		
35	22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	5,000,000.00	15,000,000.00
36	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	5,000,000.00		
37	22020701	FINANCIAL CONSULTING	5,000,000.00	5,000,000.00	10,000,000.00
38	220208	FUEL & LUBRICANTS - GENERAL	205,000,000.00		
39	22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	25,000,000.00
40	22020803	PLANT / GENERATOR FUEL COST	500,000,000.00	500,000,000.00	500,000,000.00
41	220209	FINANCIAL CHARGES - GENERAL	1,500,000.00		
42	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	1,500,000.00
43	22020902	INSURANCE PREMIUM	500,000.00	500,000.00	

44	220210	MISCELLANEOUS EXPENSES GENERAL	138,000,000.00		
45	22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00	10,000,000.00
46	22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	10,000,000.00
47	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	5,000,000.00
48	22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
49	22021007	WELFARE PACKAGES	130,000,000.00	100,000,000.00	200,000,000.00
50	23	<i>CAPITAL EXPENDITURE</i>	<i>754,250,000.00</i>	<i>100,000,000.00</i>	<i>10,514,293,000.00</i>
51	2301	FIXED ASSETS PURCHASED	427,000,000.00		
52	230101	PURCHASE OF FIXED ASSETS - GENERAL	427,000,000.00		
53	23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	10,000,000.00	100,000,000.00
54	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	22,000,000.00	2,000,000.00	150,000,000.00
55	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00	100,000,000.00
56	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	10,000,000.00
57	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	10,000,000.00
58	23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	10,000,000.00	100,000,000.00
59	23010121	PURCHASE OF RESIDENTIAL FURNITURE	20,000,000.00	10,000,000.00	100,000,000.00
60	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	230,000,000.00	13,000,000.00	1,500,000,000.00
61	23010141	PURCHASE OF CHEMICALS & OTHERS	30,000,000.00	10,000,000.00	50,000,000.00
62	2303	REHABILITATION / REPAIRS	80,000,000.00		
63	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	80,000,000.00		
64	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000.00	10,000,000.00	100,000,000.00
65	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	30,000,000.00	10,000,000.00	7,894,293,000.00

66	2305	OTHER CAPITAL PROJECTS	247,250,000.00		
67	230501	ACQUISITION OF NON TANGIBLE ASSETS	247,250,000.00		
68	23050103	MONITORING AND EVALUATION	132,250,000.00	10,000,000.00	150,000,000.00
69	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	115,000,000.00	10,000,000.00	150,000,000.00
	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES			100,000,000.00

MDA: 052110400100 - BORNO STATE COLLEGE OF NURSING AND MIDWIFERY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	394,554,000.00	552,000,000.00
2	21	PERSONNEL COST	31,390,000.00	
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	31,390,000.00	
4	210201	ALLOWANCES	31,390,000.00	
5	21020101	NON REGULAR ALLOWANCES	31,390,000.00	50,000,000.00
6	22	OTHER RECURRENT COSTS	53,470,000.00	200,000,000.00
7	2202	OVERHEAD COST	53,470,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	9,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,000,000.00	15,000,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	5,000,000.00
11	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000.00	500,000.00
12	220202	UTILITIES - GENERAL	2,500,000.00	
13	22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00
14	22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00
15	22020206	SEWERAGE CHARGES	4,500,000.00	7,000,000.00
16	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	3,500,000.00	5,000,000.00
17	220203	MATERIALS & SUPPLIES - GENERAL	6,250,000.00	
18	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	9,000,000.00	8,000,000.00
19	22020304	MAGAZINES & PERIODICALS	250,000.00	250,000.00
20	22020305	PRINTING OF NON SECURITY DOCUMENTS	4,000,000.00	6,000,000.00
21	22020309	UNIFORMS & OTHER CLOTHING	6,000,000.00	6,000,000.00
22	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,000,000.00	5,000,000.00
23	220204	MAINTENANCE SERVICES - GENERAL	6,670,000.00	
24	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,500,000.00	4,000,000.00
25	22020402	MAINTENANCE OF OFFICE FURNITURE	3,950,000.00	3,950,000.00
26	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,750,000.00	4,000,000.00
27	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,750,000.00	4,000,000.00
28	22020405	MAINTENANCE OF PLANTS/GENERATORS	10,220,000.00	8,000,000.00
29	22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	5,000,000.00
30	220205	TRAINING - GENERAL	500,000.00	
31	22020501	LOCAL TRAINING	14,500,000.00	20,000,000.00
32	220206	OTHER SERVICES - GENERAL	400,000.00	
33	22020601	SECURITY SERVICES	100,000.00	100,000.00
34	22020605	CLEANING & FUMIGATION SERVICES	3,300,000.00	4,300,000.00
35	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,500,000.00	
36	22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00
37	22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	500,000.00
38	22020703	LEGAL SERVICES	200,000.00	200,000.00
39	22020704	ENGINEERING SERVICES	300,000.00	300,000.00
40	22020705	ARCHITECTURAL SERVICES	300,000.00	300,000.00

41	22020706	SURVEYING SERVICES	200,000.00	200,000.00	200,000.00
42	220208	FUEL & LUBRICANTS - GENERAL	4,200,000.00		
43	22020801	MOTOR VEHICLE FUEL COST	6,200,000.00	6,200,000.00	10,200,000.00
44	22020803	PLANT / GENERATOR FUEL COST	11,000,000.00	10,000,000.00	14,150,000.00

45	220209	FINANCIAL CHARGES - GENERAL	100,000.00		
46	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00	600,000.00
47	220210	MISCELLANEOUS EXPENSES GENERAL	21,350,000.00		
48	22021001	REFRESHMENT & MEALS	15,000,000.00	10,000,000.00	15,000,000.00
49	22021002	HONORARIUM & SITTING ALLOWANCE	6,000,000.00	6,000,000.00	10,000,000.00
50	22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	1,500,000.00	1,500,000.00
51	22021004	MEDICAL EXPENSES-LOCAL	2,500,000.00	2,500,000.00	2,500,000.00
52	22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00	500,000.00
53	22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00	20,000,000.00
54	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,950,000.00	1,950,000.00	1,950,000.00
55	22021009	SPORTING ACTIVITIES	3,100,000.00	3,100,000.00	7,200,000.00
56	22021010	DIRECT TEACHING & LABORATORY COST	300,000.00	300,000.00	300,000.00
57	22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	500,000.00	500,000.00
58	23	CAPITAL EXPENDITURE	209,194,000.00	200,000,000.00	302,000,000.00
59	2301	FIXED ASSETS PURCHASED	119,394,000.00		
60	230101	PURCHASE OF FIXED ASSETS - GENERAL	119,394,000.00		
61	23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	20,000,000.00	20,000,000.00
62	23010108	PURCHASE OF BUSES	33,500,000.00	33,500,000.00	129,500,000.00
63	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	7,000,000.00	9,000,000.00
64	23010113	PURCHASE OF COMPUTERS	77,000,000.00	77,000,000.00	77,000,000.00
65	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00	5,000,000.00
66	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	5,000,000.00	5,000,000.00
67	23010117	PURCHASE OF SHREDDING MACHINES	7,000,000.00	7,000,000.00	7,000,000.00
68	23010118	PURCHASE OF SCANNERS	5,000,000.00	5,000,000.00	5,000,000.00
69	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	3,000,000.00	3,000,000.00	3,000,000.00
70	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	18,444,000.00	9,250,000.00	9,250,000.00
71	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,250,000.00	3,250,000.00	3,250,000.00
72	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	4,000,000.00	4,000,000.00	4,000,000.00
73	2302	CONSTRUCTION / PROVISION	12,000,000.00		
74	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	12,000,000.00		
75	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	6,000,000.00	6,000,000.00	4,000,000.00
76	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	6,000,000.00	6,000,000.00	4,000,000.00
77	2303	REHABILITATION / REPAIRS	5,000,000.00		
78	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000.00		
79	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,000,000.00	1,000,000.00	5,000,000.00
80	23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,000,000.00	1,000,000.00	1,000,000.00
81	23030103	REHABILITATION / REPAIRS - HOUSING	1,000,000.00	1,000,000.00	1,000,000.00
82	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,000,000.00	1,000,000.00	5,000,000.00
83	23030110	REHABILITATION / REPAIRS - LIBRARIES	1,000,000.00	1,000,000.00	1,000,000.00
84	2305	OTHER CAPITAL PROJECTS	4,000,000.00		

85	230501	ACQUISITION OF NON TANGIBLE ASSETS	4,000,000.00		
86	23050103	MONITORING AND EVALUATION	2,000,000.00	2,000,000.00	2,000,000.00
87	23050104	ANNIVERSARIES/CELEBRATIONS	2,000,000.00	2,000,000.00	2,000,000.00

MDA: 052110600100 - BORNO STATE COLLEGE OF HEALTH TECHNOLOGY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	134,584,600.00	170,000,000.00	321,325,000.00
2	21	PERSONNEL COST	22,000,000.00		
3	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	22,000,000.00		
4	210201	ALLOWANCES	22,000,000.00		
5	21020101	NON REGULAR ALLOWANCES	22,000,000.00		32,000,000.00
6	22	OTHER RECURRENT COSTS	56,584,600.00	100,000,000.00	163,825,000.00
7	2202	OVERHEAD COST	56,584,600.00		
8	220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00		
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,425,000.00	5,425,000.00	5,425,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	10,000,000.00
11	220202	UTILITIES - GENERAL	500,000.00		
12	22020202	TELEPHONE CHARGES	100,000.00	100,000.00	100,000.00
13	22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00	100,000.00
14	22020204	SATELLITE BROADCASTING ACCESS CHARGES	100,000.00	100,000.00	100,000.00
15	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	200,000.00	200,000.00	200,000.00
16	220203	MATERIALS & SUPPLIES - GENERAL	10,500,000.00		
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	1,000,000.00	5,000,000.00
18	22020302	BOOKS	200,000.00	200,000.00	1,000,000.00
19	22020303	NEWSPAPERS	200,000.00	200,000.00	200,000.00
20	22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00	100,000.00
21	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	2,500,000.00	10,000,000.00
22	22020306	PRINTING OF SECURITY DOCUMENTS	6,354,500.00	10,354,000.00	20,000,000.00
23	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00	5,000,000.00
24	22020309	UNIFORMS & OTHER CLOTHING	3,000,000.00	3,000,000.00	8,000,000.00
25	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000.00	500,000.00	1,500,000.00
26	220204	MAINTENANCE SERVICES - GENERAL	9,000,000.00		
27	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,500,000.00	2,500,000.00	5,000,000.00
28	22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00	1,000,000.00
29	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	13,041,800.00	20,459,000.00	40,000,000.00
30	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,826,000.00	5,826,000.00	3,000,000.00
31	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	2,000,000.00
32	220205	TRAINING - GENERAL	4,000,000.00		
33	22020501	LOCAL TRAINING	4,000,000.00	4,000,000.00	8,000,000.00
34	220206	OTHER SERVICES - GENERAL	1,000,000.00		
35	22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00	1,000,000.00
36	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,300,000.00		
37	22020701	FINANCIAL CONSULTING	1,150,000.00	10,150,000.00	2,000,000.00
38	22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	100,000.00	100,000.00
39	22020703	LEGAL SERVICES	200,000.00	200,000.00	200,000.00

40	220208	FUEL & LUBRICANTS - GENERAL	4,000,000.00		
41	22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	8,000,000.00
42	22020803	PLANT / GENERATOR FUEL COST	2,601,500.00	10,601,000.00	10,000,000.00

43	220209	FINANCIAL CHARGES - GENERAL	300,000.00		
44	22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	300,000.00	300,000.00
45	220210	MISCELLANEOUS EXPENSES GENERAL	4,700,000.00		
46	22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	2,000,000.00
	22021002	HONORARIUM & SITTING ALLOWANCE			5,000,000.00
47	22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	2,000,000.00
48	22021004	MEDICAL EXPENSES-LOCAL	1,385,800.00	10,385,000.00	2,000,000.00
49	22021006	POSTAGES & COURIER SERVICES	200,000.00	200,000.00	500,000.00
50	22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00	5,000,000.00
51	23	CAPITAL EXPENDITURE	56,000,000.00	70,000,000.00	125,500,000.00
52	2301	FIXED ASSETS PURCHASED	19,500,000.00		
53	230101	PURCHASE OF FIXED ASSETS - GENERAL	19,500,000.00		
54	23010108	PURCHASE OF BUSES	1,500,000.00	1,500,000.00	20,000,000.00
55	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,500,000.00	1,500,000.00	7,000,000.00
56	23010113	PURCHASE OF COMPUTERS	3,000,000.00	7,000,000.00	10,000,000.00
57	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00	3,000,000.00
58	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	3,000,000.00
59	23010119	PURCHASE OF POWER GENERATING SET	5,000,000.00	5,000,000.00	5,000,000.00
60	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,000,000.00	2,000,000.00	2,000,000.00
61	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,000,000.00	5,000,000.00	5,000,000.00
62	23010128	PURCHASE OF SECURITY EQUIPMENT	500,000.00	500,000.00	500,000.00
63	23010130	PURCHASE OF RECREATIONAL FACILITIES	1,000,000.00	1,000,000.00	500,000.00

64	2302	CONSTRUCTION / PROVISION	5,000,000.00		
65	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00		
66	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000.00	5,000,000.00	10,000,000.00
67	2303	REHABILITATION / REPAIRS	5,000,000.00		
68	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	5,000,000.00		
69	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,000,000.00	2,000,000.00	2,500,000.00
70	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	15,000,000.00	5,000,000.00
71	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,000,000.00	2,000,000.00	2,000,000.00
72	2304	PRESERVATION OF THE ENVIRONMENT	3,000,000.00		
73	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	3,000,000.00		
74	23040102	EROSION & FLOOD CONTROL	3,000,000.00	3,000,000.00	3,000,000.00
75	2305	OTHER CAPITAL PROJECTS	17,500,000.00		
76	230501	ACQUISITION OF NON TANGIBLE ASSETS	17,500,000.00		
77	23050101	RESEARCH AND DEVELOPMENT	1,000,000.00	1,000,000.00	5,000,000.00
78	23050102	COMPUTER SOFTWARE ACQUISITION	1,000,000.00	1,000,000.00	1,000,000.00
79	23050103	MONITORING AND EVALUATION	10,000,000.00	10,000,000.00	30,000,000.00
80	23050104	ANNIVERSARIES/CELEBRATIONS	500,000.00	500,000.00	1,000,000.00
	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	5,000,000.00	5,000,000.00	10,000,000.00

MDA: 052100800100 - BORNO STATE TEACHING HOSPITAL

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	24,400,754,000.00	22,554,571,000.00
2	22	OTHER RECURRENT COSTS	24,012,000.00	-
3	2202	OVERHEAD COST	24,012,000.00	
4	220201	TRAVEL & TRANSPORT - GENERAL	4,000,000.00	
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	
6	220202	UTILITIES - GENERAL	1,000,000.00	
7	22020201	ELECTRICITY CHARGES	1,000,000.00	
8	220203	MATERIALS & SUPPLIES - GENERAL	2,912,000.00	
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,912,000.00	
10	220204	MAINTENANCE SERVICES - GENERAL	3,000,000.00	
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	
12	220205	TRAINING - GENERAL	5,000,000.00	
13	22020501	LOCAL TRAINING	5,000,000.00	
14	220206	OTHER SERVICES - GENERAL	3,000,000.00	
15	22020601	SECURITY SERVICES	3,000,000.00	
16	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	1,000,000.00	
17	22020701	FINANCIAL CONSULTING	1,000,000.00	
18	220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00	
19	22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	

20	220209	FINANCIAL CHARGES - GENERAL	100,000.00		
21	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00		
22	220210	MISCELLANEOUS EXPENSES GENERAL	2,000,000.00		
23	22021001	REFRESHMENT & MEALS	2,000,000.00		
24	23	<i>CAPITAL EXPENDITURE</i>	<i>24,376,742,000.00</i>	<i>22,554,571,000.00</i>	<i>22,554,571,000.00</i>
25	2302	CONSTRUCTION / PROVISION	24,376,742,000.00		
26	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	24,376,742,000.00		
	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			1,800,000,000.00
	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT			8,537,321,000.00
27	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	24,376,742,000.00	22,554,571,000.00	12,217,250,000.00

MDA: 052100900100- BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	-	1,250,000,000.00	2,499,675,000.00
2	2202	OVERHEAD COST	-	1,000,000,000.00	2,298,350,000.00
3	21020101	NON REGULAR ALLOWANCES			15,000,000.00
4	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			30,000,000.00
5	22020201	ELECTRICITY CHARGES			18,000,000.00
6	22020203	INTERNET ACCESS CHARGES			10,000,000.00
7	22020205	WATER RATES			100,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES			15,000,000.00
9	22020305	PRINTING OF NON SECURITY DOCUMENTS			5,000,000.00
10	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES			2,000,000,000.00
11	22020309	UNIFORMS & OTHER CLOTHING			15,000,000.00
12	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT			10,000,000.00
13	22020402	MAINTENANCE OF OFFICE FURNITURE			5,000,000.00
14	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			50,000,000.00
15	22020501	LOCAL TRAINING			30,000,000.00
16	22020601	SECURITY SERVICES			15,000,000.00
17	22020701	FINANCIAL CONSULTING			5,000,000.00
18	22020702	INFORMATION TECHNOLOGY CONSULTING			10,000,000.00
19	22020801	MOTOR VEHICLE FUEL COST			15,000,000.00
20	22020803	PLANT / GENERATOR FUEL COST			10,000,000.00
21	22020901	BANK CHARGES (OTHER THAN INTEREST)			250,000.00
22	22021001	REFRESHMENT & MEALS			20,000,000.00
23	22021002	HONORARIUM & SITTING ALLOWANCE			25,000,000.00
24	22021007	WELFARE PACKAGES			10,000,000.00
25		CAPITAL EXPENDITURE	-	250,000,000.00	186,325,000.00
26	23010105	PURCHASE OF MOTOR VEHICLES			97,100,000.00
27	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			26,762,000.00
28	23010113	PURCHASE OF COMPUTERS			5,486,000.00
29	23010114	PURCHASE OF COMPUTER PRINTERS			1,524,000.00
30	23010115	PURCHASE OF PHOTOCOPYING MACHINES			5,315,000.00
31	23010118	PURCHASE OF SCANNERS			1,160,000.00
32	23010119	PURCHASE OF POWER GENERATING SET			6,326,000.00
33	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES			12,652,000.00
34	23050103	MONITORING AND EVALUATION			30,000,000.00

MDA: 053500100100 - MINISTRY OF ENVIRONMENT

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	4,039,788,000.00	6,280,865,000.00	18,420,278,000.00
2	21	PERSONNEL COST	229,694,000.00		
3	2101	SALARY	217,567,000.00		
4	210101	SALARIES AND WAGES	217,567,000.00		
5	21010101	SALARY	217,567,000.00		220,887,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	12,127,000.00		
7	210201	ALLOWANCES	12,127,000.00		
8	21020101	NON REGULAR ALLOWANCES	12,127,000.00		13,000,000.00
9	22	OTHER RECURRENT COSTS	82,245,000.00	160,000,000.00	160,000,000.00
10	2202	OVERHEAD COST	82,245,000.00		
11	220201	TRAVEL & TRANSPORT - GENERAL	5,000,000.00		
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00	8,500,000.00
13	220202	UTILITIES - GENERAL	5,000,000.00		
14	22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00	1,500,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	3,800,000.00		
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,800,000.00	3,800,000.00	8,000,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	2,547,000.00		
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,547,000.00	2,547,000.00	6,547,000.00
19	220205	TRAINING - GENERAL	2,000,000.00		
20	22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	6,055,000.00

	22020601	SECURITY SERVICES			80,000,000.00
21	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	353,000.00		
22	22020701	FINANCIAL CONSULTING	353,000.00	353,000.00	353,000.00
23	220208	FUEL & LUBRICANTS - GENERAL	2,000,000.00		
24	22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00	6,500,000.00
25	220209	FINANCIAL CHARGES - GENERAL	45,000.00		
26	22020901	BANK CHARGES (OTHER THAN INTEREST)	45,000.00	45,000.00	45,000.00
27	220210	MISCELLANEOUS EXPENSES GENERAL	1,500,000.00		
28	22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00	2,500,000.00
29	22021007	WELFARE PACKAGES	60,000,000.00	137,755,000.00	40,000,000.00
30	23	CAPITAL EXPENDITURE	8,687,849,000.00	6,120,865,000.00	18,026,391,000.00
31	2301	FIXED ASSETS PURCHASED	289,753,000.00		
32	230101	PURCHASE OF FIXED ASSETS - GENERAL	289,753,000.00		
33	23010107	PURCHASE OF TRUCKS	227,830,000.00	100,000,000.00	100,000,000.00
34	23010108	PURCHASE OF BUSES	50,000,000.00	50,000,000.00	50,000,000.00
35	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,020,000.00	6,020,000.00	6,020,000.00
36	23010113	PURCHASE OF COMPUTERS	2,431,000.00	2,431,000.00	2,431,000.00
37	23010114	PURCHASE OF COMPUTER PRINTERS	1,736,000.00	1,736,000.00	1,736,000.00
38	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,736,000.00	1,736,000.00	1,736,000.00
39	2302	CONSTRUCTION / PROVISION	286,400,000.00		
40	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	286,400,000.00		
41	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000.00	60,000,000.00	60,000,000.00
42	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	226,400,000.00	100,000,000.00	150,000,000.00
43	2303	REHABILITATION / REPAIRS	390,389,000.00		
44	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	390,389,000.00		
45	23030115	REHABILITATION / REPAIRS - WATER-WAY	378,813,000.00	100,000,000.00	280,000,000.00
46	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	11,576,000.00	11,576,000.00	11,576,000.00
47	2304	PRESERVATION OF THE ENVIRONMENT	2,733,941,000.00		
48	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,733,941,000.00		
49	23040101	TREE PLANTING	578,812,000.00	50,000,000.00	50,000,000.00
50	23040102	EROSION & FLOOD CONTROL	6,150,000,000.00	5,150,000,000.00	15,176,391,000.00
51	23040103	WILDLIFE CONSERVATION	300,000,000.00	100,000,000.00	479,135,000.00
52	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	336,000,000.00	100,000,000.00	150,000,000.00
53	23040105	WATER POLLUTION PREVENTION & CONTROL	169,129,000.00	100,000,000.00	150,000,000.00
54	23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	100,000,000.00	100,000,000.00	1,300,000,000.00
55	2305	OTHER CAPITAL PROJECTS	87,366,000.00		
56	230501	ACQUISITION OF NON TANGIBLE ASSETS	87,366,000.00		
57	23050103	MONITORING AND EVALUATION	6,366,000.00	6,366,000.00	6,366,000.00
58	23050104	ANNIVERSARIES/CELEBRATIONS	81,000,000.00	81,000,000.00	51,000,000.00

MDA: 053501600100 - BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	1,262,028,000.00	1,335,830,000.00
2	21	PERSONNEL COST	698,136,000.00	
3	2101	SALARY	266,136,000.00	
4	210101	SALARIES AND WAGES	266,136,000.00	
5	21010101	SALARY	266,136,000.00	287,682,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	432,000,000.00	
7	210201	ALLOWANCES	432,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	432,000,000.00	450,000,000.00
9	22	OTHER RECURRENT COSTS	453,720,000.00	380,808,000.00
10	2202	OVERHEAD COST	453,720,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	19,810,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,910,000.00	5,000,000.00
13	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	11,900,000.00	11,900,000.00
14	220202	UTILITIES - GENERAL	5,585,000.00	
15	22020201	ELECTRICITY CHARGES	1,130,000.00	500,000.00
16	22020203	INTERNET ACCESS CHARGES	500,000.00	500,000.00
17	22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,390,000.00	3,390,000.00
18	22020205	WATER RATES	565,000.00	120,000.00
19	220203	MATERIALS & SUPPLIES - GENERAL	9,605,000.00	
20	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,695,000.00	1,000,000.00
21	22020305	PRINTING OF NON SECURITY DOCUMENTS	1,130,000.00	250,000.00
22	22020306	PRINTING OF SECURITY DOCUMENTS	1,130,000.00	250,000.00
23	22020309	UNIFORMS & OTHER CLOTHING	5,650,000.00	3,000,000.00
24	220204	MAINTENANCE SERVICES - GENERAL	131,430,000.00	
25	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	95,700,000.00	70,000,000.00
26	22020402	MAINTENANCE OF OFFICE FURNITURE	26,690,000.00	3,000,000.00
27	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,390,000.00	3,390,000.00
28	22020406	OTHER MAINTENANCE SERVICES	5,650,000.00	5,650,000.00
29	220205	TRAINING - GENERAL	16,950,000.00	
30	22020501	LOCAL TRAINING	5,650,000.00	5,650,000.00
31	22020502	INTERNATIONAL TRAINING	11,300,000.00	11,300,000.00
32	220206	OTHER SERVICES - GENERAL	116,390,000.00	
33	22020601	SECURITY SERVICES	3,390,000.00	3,390,000.00
34	22020605	CLEANING & FUMIGATION SERVICES	113,000,000.00	113,000,000.00
35	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	4,526,000.00	
36	22020702	INFORMATION TECHNOLOGY CONSULTING	2,260,000.00	2,260,000.00
37	22020703	LEGAL SERVICES	2,266,000.00	2,266,000.00
38	220208	FUEL & LUBRICANTS - GENERAL	129,932,000.00	
39	22020801	MOTOR VEHICLE FUEL COST	122,000,000.00	122,000,000.00
40	22020803	PLANT / GENERATOR FUEL COST	7,932,000.00	7,932,000.00
41	220209	FINANCIAL CHARGES - GENERAL	282,000.00	
42	22020901	BANK CHARGES (OTHER THAN INTEREST)	282,000.00	100,000.00

43	220210	MISCELLANEOUS EXPENSES GENERAL	19,210,000.00		
44	22021001	REFRESHMENT & MEALS	3,390,000.00	3,390,000.00	1,000,000.00
45	22021007	WELFARE PACKAGES	5,650,000.00	5,650,000.00	7,000,000.00
46	22021003	PUBLICITY & ADVERTISEMENTS	5,650,000.00	5,650,000.00	5,000,000.00
47	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,260,000.00	2,260,000.00	1,000,000.00
48	22021019	MEDICAL EXPENSES-INTERNATIONAL	2,260,000.00	2,260,000.00	
49	23	CAPITAL EXPENDITURE	110,172,000.00	110,000,000.00	217,340,000.00
50	2301	FIXED ASSETS PURCHASED	37,572,000.00		
51	230101	PURCHASE OF FIXED ASSETS - GENERAL	37,572,000.00		
52	23010108	PURCHASE OF BUSES	11,300,000.00	11,300,000.00	20,000,000.00
53	23010107	PURCHASE OF TRUCKS	11,300,000.00	11,300,000.00	40,000,000.00
54	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,932,000.00	5,760,000.00	25,000,000.00
55	23010113	PURCHASE OF COMPUTERS	3,390,000.00	3,390,000.00	3,390,000.00
56	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,650,000.00	5,650,000.00	5,650,000.00
57	2302	CONSTRUCTION / PROVISION	55,650,000.00		
58	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	55,650,000.00		
59	23020116	CONSTRUCTION / PROVISION OF WATERWAYS	5,650,000.00	5,650,000.00	5,650,000.00
60	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	50,000,000.00	100,000,000.00
61	2303	REHABILITATION / REPAIRS	11,300,000.00		
62	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	11,300,000.00		
63	23030110	REHABILITATION / REPAIRS - LIBRARIES	5,650,000.00	5,650,000.00	5,650,000.00
64	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	5,650,000.00	5,650,000.00	10,000,000.00
65	2305	OTHER CAPITAL PROJECTS	5,650,000.00		
66	230501	ACQUISITION OF NON TANGIBLE ASSETS	5,650,000.00		
67	23050101	RESEARCH AND DEVELOPMENT	5,650,000.00	5,650,000.00	2,000,000.00

MDA: 053505500100- BORNO STATE AGENCY FOR GREAT GREEN WALL

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1 2	EXPENDITURES	-	1,000,000,000.00	1,265,300,000.00
2202	OVERHEAD COST		250,000,000.00	250,000,000.00
21020101	NON REGULAR ALLOWANCES			15,300,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			20,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			25,000,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING			61,150,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS			30,000,000.00
22020201	ELECTRICITY CHARGES			100,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES			8,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT			20,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS			15,000,000.00
22020406	OTHER MAINTENANCE SERVICES			25,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)			250,000.00
22020501	LOCAL TRAINING			18,000,000.00
22020601	SECURITY SERVICES			500,000.00
22021001	REFRESHMENT & MEALS			2,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			8,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS			2,000,000.00
22021007	WELFARE PACKAGES			15,000,000.00
3 23	CAPITAL EXPENDITURE	-	1,000,000,000.00	1,000,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES			50,000,000.00
23010107	PURCHASE OF TRUCKS			250,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS			74,000,000.00
23010113	PURCHASE OF COMPUTERS			2,500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS			2,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES			1,500,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS			50,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE			300,000,000.00
23040101	TREE PLANTING			250,000,000.00
23050101	RESEARCH AND DEVELOPMENT			10,000,000.00
23050103	MONITORING AND EVALUATION			10,000,000.00

MDA: 053505600100 - BORNO STATE AFORESTATION PROJECT

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET	
1	2	EXPENDITURES	41,200,000.00	11,200,000.00	21,440,000.00
2	22	OTHER RECURRENT COSTS	1,200,000.00	1,200,000.00	1,440,000.00
3	2202	OVERHEAD COST	1,200,000.00		
4	220201	TRAVEL & TRANSPORT - GENERAL	285,000.00		
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	285,000.00	285,000.00	250,000.00
6	220202	UTILITIES - GENERAL	285,000.00		
7	22020201	ELECTRICITY CHARGES	285,000.00	285,000.00	50,000.00
8	220203	MATERIALS & SUPPLIES - GENERAL	343,000.00		
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	343,000.00	343,000.00	150,000.00
10	220204	MAINTENANCE SERVICES - GENERAL	285,000.00		
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	285,000.00	285,000.00	230,000.00
	22020405	MAINTENANCE OF PLANTS/GENERATORS			500,000.00
	22020601	SECURITY SERVICES			240,000.00
12	220209	FINANCIAL CHARGES - GENERAL	2,000.00		
13	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	2,000.00	20,000.00

14	23	CAPITAL EXPENDITURE	40,000,000.00	10,000,000.00	20,000,000.00
15	2304	PRESERVATION OF THE ENVIRONMENT	30,000,000.00		
16	230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	30,000,000.00		
17	23040101	TREE PLANTING	30,000,000.00	5,000,000.00	5,000,000.00
	23040102	EROSION & FLOOD CONTROL			5,000,000.00
18	2305	OTHER CAPITAL PROJECTS	10,000,000.00		
19	230501	ACQUISITION OF NON TANGIBLE ASSETS	10,000,000.00		
20	23050103	MONITORING AND EVALUATION	10,000,000.00	5,000,000.00	5,000,000.00
	23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES			5,000,000.00

MDA: 053505900100 - BORNO STATE WATER-SHED MANAGEMENT AGENCY

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1 2	EXPENDITURES	<u>100,000,000.00</u>	<u>20,000,000.00</u>	<u>20,000,000.00</u>
2 23	CAPITAL EXPENDITURE	<u>100,000,000.00</u>		
3 23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	100,000,000.00	20,000,000.00	20,000,000.00

MDA: 053900100100 - MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	10,963,341,000.00	7,964,328,000.00
2	21	PERSONNEL COST	492,262,000.00	
3	2101	SALARY	88,977,000.00	
4	210101	SALARIES AND WAGES	88,977,000.00	
5	21010101	SALARY	88,977,000.00	70,879,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	403,285,000.00	
7	210201	ALLOWANCES	403,285,000.00	
8	21020101	NON REGULAR ALLOWANCES	403,285,000.00	423,449,000.00
9	22	OTHER RECURRENT COSTS	699,866,000.00	700,000,000.00
10	2202	OVERHEAD COST	699,866,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	5,220,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,220,000.00	5,220,000.00
13	220202	UTILITIES - GENERAL	220,000.00	
14	22020201	ELECTRICITY CHARGES	220,000.00	220,000.00
15	220203	MATERIALS & SUPPLIES - GENERAL	5,276,000.00	
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,276,000.00	5,276,000.00
17	220204	MAINTENANCE SERVICES - GENERAL	5,198,000.00	
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,198,000.00	5,198,000.00
19	220205	TRAINING - GENERAL	2,700,000.00	
20	22020501	LOCAL TRAINING	2,700,000.00	2,700,000.00
21	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	551,000.00	
22	22020701	FINANCIAL CONSULTING	551,000.00	551,000.00
23	220208	FUEL & LUBRICANTS - GENERAL	1,090,000.00	
24	22020801	MOTOR VEHICLE FUEL COST	1,090,000.00	1,090,000.00
25	220209	FINANCIAL CHARGES - GENERAL	32,000.00	
26	22020901	BANK CHARGES (OTHER THAN INTEREST)	32,000.00	32,000.00
27	220210	MISCELLANEOUS EXPENSES GENERAL	679,579,000.00	
28	22021001	REFRESHMENT & MEALS	4,829,000.00	4,829,000.00
29	22021002	HONORARIUM & SITTING ALLOWANCE	26,392,000.00	24,526,000.00
30	22021006	POSTAGES & COURIER SERVICES	53,000.00	53,000.00
31	22021007	WELFARE PACKAGES	648,200,000.00	650,200,000.00
32	22021019	MEDICAL EXPENSES-INTERNATIONAL	105,000.00	105,000.00
33	23	CAPITAL EXPENDITURE	9,771,213,000.00	6,770,000,000.00
34	2301	FIXED ASSETS PURCHASED	24,079,000.00	
35	230101	PURCHASE OF FIXED ASSETS - GENERAL	24,079,000.00	
36	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	9,450,000.00	9,450,000.00
37	23010113	PURCHASE OF COMPUTERS	4,305,000.00	4,305,000.00
38	23010114	PURCHASE OF COMPUTER PRINTERS	2,152,000.00	2,152,000.00
39	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,152,000.00	2,152,000.00
40	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	6,020,000.00	6,020,000.00
41	2302	CONSTRUCTION / PROVISION	213,000,000.00	

42	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	213,000,000.00		
43	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	213,000,000.00	213,000,000.00	213,000,000.00
44	2303	REHABILITATION / REPAIRS	300,000,000.00		
45	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	300,000,000.00		
46	23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	300,000,000.00	300,000,000.00	300,000,000.00
47	2305	OTHER CAPITAL PROJECTS	3,234,134,000.00		
48	230501	ACQUISITION OF NON TANGIBLE ASSETS	3,234,134,000.00		
49	23050104	ANNIVERSARIES/CELEBRATIONS	38,640,000.00	38,640,000.00	38,640,000.00
50	23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	9,037,994,000.00	6,036,781,000.00	6,036,781,000.00
51	23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	157,500,000.00	157,500,000.00	157,500,000.00

MDA: 053905100100 - BORNO STATE SPORTS COUNCIL

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	172,966,000.00	150,796,000.00
2	21	PERSONNEL COST	147,139,000.00	
3	2101	SALARY	147,139,000.00	
4	210101	SALARIES AND WAGES	147,139,000.00	
5	21010101	SALARY	147,139,000.00	138,896,000.00
6	22	OTHER RECURRENT COSTS	1,962,000.00	1,900,000.00
7	2202	OVERHEAD COST	1,962,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	560,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	260,000.00	300,000.00
10	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	200,000.00
11	220202	UTILITIES - GENERAL	50,000.00	
12	22020201	ELECTRICITY CHARGES	50,000.00	245,000.00
13	220203	MATERIALS & SUPPLIES - GENERAL	450,000.00	
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	100,000.00
15	22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000.00	30,000.00
16	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000.00	100,000.00
17	22020308	FIELD & CAMPING MATERIALS SUPPLIES	50,000.00	70,000.00
18	220204	MAINTENANCE SERVICES - GENERAL	300,000.00	
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00
21	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000.00	50,000.00
22	22020406	OTHER MAINTENANCE SERVICES	50,000.00	50,000.00
23	220205	TRAINING - GENERAL	350,000.00	
24	22020501	LOCAL TRAINING	100,000.00	120,000.00
25	22020502	INTERNATIONAL TRAINING	250,000.00	180,000.00
26	220208	FUEL & LUBRICANTS - GENERAL	250,000.00	
27	22020801	MOTOR VEHICLE FUEL COST	250,000.00	250,000.00
28	220209	FINANCIAL CHARGES - GENERAL	2,000.00	
29	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	5,000.00
30	23	CAPITAL EXPENDITURE	23,865,000.00	10,000,000.00
31	2301	FIXED ASSETS PURCHASED	23,865,000.00	
32	230101	PURCHASE OF FIXED ASSETS - GENERAL	23,865,000.00	
33	23010113	PURCHASE OF COMPUTERS	1,000,000.00	2,000,000.00
34	23010114	PURCHASE OF COMPUTER PRINTERS	700,000.00	1,500,000.00
35	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	22,165,000.00	6,500,000.00

MDA: 053905400100 - BORNO STATE EL-KANEMI WARRIORS FOOTBALL CLUB

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	6,043,000.00	7,901,000.00
2	21	PERSONNEL COST	5,443,000.00	700,000.00
3	2101	SALARY	5,443,000.00	
4	210101	SALARIES AND WAGES	5,443,000.00	
5	21010101	SALARY	5,443,000.00	7,201,000.00
6	22	OTHER RECURRENT COSTS	600,000.00	
7	2202	OVERHEAD COST	600,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	15,000.00	
9	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000.00	15,000.00
10	220202	UTILITIES - GENERAL	10,000.00	
11	22020205	WATER RATES	10,000.00	10,000.00
12	220203	MATERIALS & SUPPLIES - GENERAL	150,000.00	
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	167,000.00
14	220204	MAINTENANCE SERVICES - GENERAL	130,000.00	
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	90,000.00	104,000.00
16	22020402	MAINTENANCE OF OFFICE FURNITURE	10,000.00	10,000.00
17	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	30,000.00	31,000.00
18	220206	OTHER SERVICES - GENERAL	50,000.00	
19	22020601	SECURITY SERVICES	30,000.00	40,000.00
20	22020605	CLEANING & FUMIGATION SERVICES	20,000.00	21,000.00
21	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	100,000.00	
22	22020701	FINANCIAL CONSULTING	100,000.00	105,000.00
23	220208	FUEL & LUBRICANTS - GENERAL	123,000.00	
24	22020801	MOTOR VEHICLE FUEL COST	100,000.00	150,000.00
25	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	23,000.00	24,000.00
26	220209	FINANCIAL CHARGES - GENERAL	2,000.00	
27	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	2,000.00
28	220210	MISCELLANEOUS EXPENSES GENERAL	20,000.00	
29	22021001	REFRESHMENT & MEALS	20,000.00	21,000.00

MDA: 053905700100- BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1 2	EXPENDITURES	<u>11,100,000,000.00</u>	<u>2,350,000,000.00</u>	<u>2,366,200,000.00</u>
	OVERHEAD COST		250,000,000.00	250,000,000.00
21020101	NON REGULAR ALLOWANCES			16,200,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING			30,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS			10,000,000.00
22020201	ELECTRICITY CHARGES			400,000.00
22020202	TELEPHONE CHARGES			900,000.00
22020203	INTERNET ACCESS CHARGES			1,500,000.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES			1,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES			4,600,000.00
22020309	UNIFORMS & OTHER CLOTHING			1,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT			4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE			2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS			12,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS			2,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS			1,000,000.00
22020501	LOCAL TRAINING			40,000,000.00
22020601	SECURITY SERVICES			10,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)			9,000,000.00
22020605	CLEANING & FUMIGATION SERVICES			2,100,000.00
22020801	MOTOR VEHICLE FUEL COST			10,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)			500,000.00
22021001	REFRESHMENT & MEALS			7,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE			50,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS			8,000,000.00
22021004	MEDICAL EXPENSES-LOCAL			10,000,000.00
22021006	POSTAGES & COURIER SERVICES			1,500,000.00
22021007	WELFARE PACKAGES			30,000,000.00
3 23	CAPITAL EXPENDITURE	<u>11,100,000,000.00</u>	<u>2,100,000,000.00</u>	<u>2,100,000,000.00</u>
4 23050128	LOGISTICS SUPPORT & WELFARE INTERVENTION - GENERAL	2,000,000,000.00	1,000,000,000.00	1,000,000,000.00
5 23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE	9,000,000,000.00	1,000,000,000.00	1,000,000,000.00
6 23050130	HUMAN CAPITAL DEVELOPMENT & SCHOLARSHIPS	100,000,000.00	100,000,000.00	100,000,000.00

MDA: 055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	8,579,941,900.00	9,772,806,000.00
2	21	PERSONNEL COST	47,250,000.00	
3	2101	SALARY	47,250,000.00	
4	210101	SALARIES AND WAGES	47,250,000.00	
5	21010101	SALARY	47,250,000.00	32,843,000.00
6	22	OTHER RECURRENT COSTS	7,207,536,900.00	4,410,993,000.00
7	2202	OVERHEAD COST	7,207,536,900.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	30,673,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,673,000.00	32,207,000.00
10	220203	MATERIALS & SUPPLIES - GENERAL	20,286,000.00	
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,286,000.00	21,300,000.00
12	220204	MAINTENANCE SERVICES - GENERAL	30,850,000.00	
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	30,850,000.00	56,868,000.00
14	220205	TRAINING - GENERAL	13,000,000.00	
15	22020501	LOCAL TRAINING	13,000,000.00	13,650,000.00
16	220206	OTHER SERVICES - GENERAL	6,025,000,000.00	
17	22020601	SECURITY SERVICES	25,000,000.00	300,000,000.00
18	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,000,000,000.00	2,210,000,000.00
19	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	15,400,000.00	
20	22020701	FINANCIAL CONSULTING	15,400,000.00	16,170,000.00
21	220208	FUEL & LUBRICANTS - GENERAL	25,400,000.00	
22	22020801	MOTOR VEHICLE FUEL COST	25,400,000.00	26,670,000.00
23	220209	FINANCIAL CHARGES - GENERAL	300,000.00	
24	22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	315,000.00
25	220210	MISCELLANEOUS EXPENSES GENERAL	1,046,627,900.00	
26	22021001	REFRESHMENT & MEALS	4,000,000.00	4,200,000.00
27	22021007	WELFARE PACKAGES	1,042,627,900.00	1,729,613,000.00
28	23	CAPITAL EXPENDITURE	1,325,155,000.00	5,328,970,000.00
29	2301	FIXED ASSETS PURCHASED	805,155,000.00	
30	230101	PURCHASE OF FIXED ASSETS - GENERAL	805,155,000.00	
31	23010101	PURCHASE / ACQUISITION OF LAND	250,000,000.00	26,000,000.00
32	23010105	PURCHASE OF MOTOR VEHICLES	200,000,000.00	200,000,000.00
33	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	250,000,000.00	22,000,000.00
34	23010113	PURCHASE OF COMPUTERS	102,000,000.00	55,000,000.00
35	23010114	PURCHASE OF COMPUTER PRINTERS	1,155,000.00	1,270,000.00
36	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,200,000.00
37	2303	REHABILITATION / REPAIRS	520,000,000.00	
38	230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	520,000,000.00	
39	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	500,000,000.00	1,000,000,000.00

40	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	20,000,000.00	20,000,000.00	22,500,000.00
	23050129	LIVELIHOOD SUPPORT TO HOUSEHOLDS & VULNERABLE PEOPLE			4,000,000,000.00

MDA: 056400100100 - MINISTRY OF RELIGIOUS AFFAIRS

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	8,069,497,500.00	6,090,000,000.00
2	21	PERSONNEL COST	70,000,000.00	
3	2101	SALARY	30,000,000.00	
4	210101	SALARIES AND WAGES	30,000,000.00	
5	21010101	SALARY	30,000,000.00	30,000,000.00
6	2102	ALLOWANCES AND SOCIAL CONTRIBUTION	40,000,000.00	
7	210201	ALLOWANCES	40,000,000.00	
8	21020101	NON REGULAR ALLOWANCES	40,000,000.00	40,000,000.00
9	22	OTHER RECURRENT COSTS	2,463,400,000.00	3,000,000,000.00
10	2202	OVERHEAD COST	2,463,400,000.00	
11	220201	TRAVEL & TRANSPORT - GENERAL	3,000,000.00	
12	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00
13	220202	UTILITIES - GENERAL	5,000,000.00	
14	22020201	ELECTRICITY CHARGES	4,000,000.00	4,000,000.00
15	22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00
16	220203	MATERIALS & SUPPLIES - GENERAL	7,800,000.00	
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	8,000,000.00
18	22020303	NEWSPAPERS	800,000.00	800,000.00
19	220204	MAINTENANCE SERVICES - GENERAL	8,000,000.00	
20	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	8,000,000.00	16,000,000.00

21	220205	TRAINING - GENERAL	2,000,000.00		
22	22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00	50,000,000.00
	22020502	INTERNATIONAL TRAINING			100,000,000.00
23	220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00		
24	22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	2,000,000.00
25	22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	1,000,000.00	2,000,000.00
26	220208	FUEL & LUBRICANTS - GENERAL	4,400,000.00		
27	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00	2,000,000.00
28	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,000.00	400,000.00	400,000.00
29	22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	30,000,000.00
30	220209	FINANCIAL CHARGES - GENERAL	200,000.00		
31	22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00	200,000.00
32	220210	MISCELLANEOUS EXPENSES GENERAL	1,431,000,000.00		
33	22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	20,000,000.00
34	22021002	HONORARIUM & SITTING ALLOWANCE	130,000,000.00	130,000,000.00	222,000,000.00
35	22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00	180,000,000.00
36	22021007	WELFARE PACKAGES	2,290,000,000.00	3,826,600,000.00	2,358,600,000.00
37	23	CAPITAL EXPENDITURE	5,536,097,500.00	5,120,000,000.00	3,020,000,000.00
38	2301	FIXED ASSETS PURCHASED	120,000,000.00		
39	230101	PURCHASE OF FIXED ASSETS - GENERAL	120,000,000.00		
40	23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	20,000,000.00	30,000,000.00
41	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	10,000,000.00	5,000,000.00
42	23010113	PURCHASE OF COMPUTERS	20,000,000.00	10,000,000.00	2,000,000.00
43	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00	1,000,000.00
44	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	5,000,000.00	1,000,000.00
45	23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	10,000,000.00	10,000,000.00
46	2302	CONSTRUCTION / PROVISION	1,300,877,000.00		
47	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,300,877,000.00		
48	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,400,000,000.00	2,000,000,000.00	1,350,000,000.00
49	23020126	CONSTRUCTION/PROVISION OF CEMETERIES	100,877,000.00	40,000,000.00	225,000,000.00
50	2305	OTHER CAPITAL PROJECTS	1,790,000,000.00		
51	230501	ACQUISITION OF NON TANGIBLE ASSETS	1,790,000,000.00		
52	23050104	ANNIVERSARIES/CELEBRATIONS	2,625,220,500.00	3,000,000,000.00	1,326,000,000.00
53	23050107	MARGIN FOR INCREASES IN COSTS	55,000,000.00		
54	23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	225,000,000.00	10,000,000.00	50,000,000.00
55	23050136	Human Health Intervention Programme	10,000,000.00	10,000,000.00	20,000,000.00

MDA: 056400200100 - BORNO STATE ISLAMIC PREACHING BOARD

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	97,910,000.00	11,500,000.00
2	21	PERSONNEL COST	5,000,000.00	
3	2101	SALARY	5,000,000.00	
4	210101	SALARIES AND WAGES	5,000,000.00	
5	21010101	SALARY	5,000,000.00	5,000,000.00
6	22	OTHER RECURRENT COSTS	8,910,000.00	1,500,000.00
7	2202	OVERHEAD COST	8,910,000.00	
8	220201	TRAVEL & TRANSPORT - GENERAL	2,000,000.00	
9	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	150,000.00
10	220202	UTILITIES - GENERAL	400,000.00	
11	22020201	ELECTRICITY CHARGES	400,000.00	50,000.00
12	220203	MATERIALS & SUPPLIES - GENERAL	1,000,000.00	
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	50,000.00
14	220204	MAINTENANCE SERVICES - GENERAL	1,000,000.00	
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	50,000.00
16	220206	OTHER SERVICES - GENERAL	1,000,000.00	
17	22020601	SECURITY SERVICES	1,000,000.00	50,000.00
18	220208	FUEL & LUBRICANTS - GENERAL	1,000,000.00	
19	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	50,000.00

20	220209	FINANCIAL CHARGES - GENERAL	10,000.00		
21	22020901	BANK CHARGES (OTHER THAN INTEREST)	10,000.00	10,000.00	10,000.00
22	220210	MISCELLANEOUS EXPENSES GENERAL	2,500,000.00		
23	22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00	1,000,000.00
24	22021002	HONORARIUM & SITTING ALLOWANCE	1,500,000.00	90,000.00	90,000.00
25	23	<i>CAPITAL EXPENDITURE</i>	<i>84,000,000.00</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>
26	2302	CONSTRUCTION / PROVISION	<i>50,000,000.00</i>		
27	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	50,000,000.00		
28	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	50,000,000.00	2,000,000.00	2,000,000.00
29	2305	OTHER CAPITAL PROJECTS	<i>34,000,000.00</i>		
30	230501	ACQUISITION OF NON TANGIBLE ASSETS	34,000,000.00		
31	23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	34,000,000.00	3,000,000.00	3,000,000.00

MDA: 056400300100 - BORNO STATE COUNCIL OF ULAMAS

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	5,100,000.00	3,500,000.00
2	22	OTHER RECURRENT COSTS	100,000.00	100,000.00
3	2202	OVERHEAD COST	100,000.00	
4	220204	MAINTENANCE SERVICES - GENERAL	25,000.00	
5	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,000.00	25,000.00
6	220206	OTHER SERVICES - GENERAL	25,000.00	
7	22020601	SECURITY SERVICES	25,000.00	25,000.00
8	220209	FINANCIAL CHARGES - GENERAL	25,000.00	
9	22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	25,000.00
10	220210	MISCELLANEOUS EXPENSES GENERAL	25,000.00	
11	22021001	REFRESHMENT & MEALS	25,000.00	25,000.00
12	23	CAPITAL EXPENDITURE	5,000,000.00	3,400,000.00
13	2302	CONSTRUCTION / PROVISION	5,000,000.00	
14	230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,000,000.00	
15	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000.00	3,400,000.00

MDA: 056400400100 - BORNO STATE ISLAMIC RESEARCH CENTER

Code	Economic	TOTAL APPROVED, VIREMENT AND SUPPLEMENTARY BUDGET 2024	DRAFT 2025 BUDGET BY THE MINISTRY OF BUDGET AND PLANNING	2025 PROPOSED BUDGET
1	2	EXPENDITURES	4,000,000.00	4,100,000.00
2	22	OTHER RECURRENT COSTS	600,000.00	700,000.00
3	2202	OVERHEAD COST	600,000.00	
4	220201	TRAVEL & TRANSPORT - GENERAL	100,000.00	
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00
6	220202	UTILITIES - GENERAL	100,000.00	
7	22020201	ELECTRICITY CHARGES	100,000.00	100,000.00
8	220203	MATERIALS & SUPPLIES - GENERAL	100,000.00	
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	105,000.00
10	220204	MAINTENANCE SERVICES - GENERAL	100,000.00	
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00
12	220208	FUEL & LUBRICANTS - GENERAL	100,000.00	
13	22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00
14	220209	FINANCIAL CHARGES - GENERAL	10,000.00	
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	10,000.00	5,000.00
16	220210	MISCELLANEOUS EXPENSES GENERAL	90,000.00	
17	22021001	REFRESHMENT & MEALS	90,000.00	190,000.00

18	23	CAPITAL EXPENDITURE	<u>3,400,000.00</u>	<u>3,400,000.00</u>	<u>3,400,000.00</u>
19	2301	FIXED ASSETS PURCHASED	<u>3,400,000.00</u>		
20	230101	PURCHASE OF FIXED ASSETS - GENERAL	3,400,000.00		
21	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000.00	2,000,000.00	2,000,000.00
22	23010113	PURCHASE OF COMPUTERS	1,400,000.00	1,400,000.00	1,400,000.00