

Borno State Government 2026 Proposed Budget Summary

Item	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Proposed Budget
Opening Balance	25,000,000,000.00	25,000,000,000.00	87,097,474,937.00	31,116,232,000.00
Recurrent Revenue	341,795,935,000.00	341,795,935,000.00	197,410,199,116.79	441,988,941,000.00
GOVERNMENT SHARE OF FAAC	311,704,193,000.00	311,704,193,000.00	172,217,931,954.78	397,688,140,000.00
INDEPENDENT REVENUE	30,091,742,000.00	30,091,742,000.00	25,192,267,162.01	44,300,801,000.00
Recurrent Expenditure	242,178,704,000.00	243,929,402,000.00	128,122,708,777.89	361,187,801,000.00
PERSONNEL COST	67,865,524,000.00	68,925,524,000.00	38,629,064,532.51	97,325,397,000.00
OVERHEAD COSTS	174,313,180,000.00	175,003,878,000.00	89,493,644,245.38	263,862,404,000.00
Other Receipts	249,062,015,000.00	289,562,015,000.00	194,124,151,801.99	417,226,513,000.00
AID AND GRANTS	108,790,348,000.00	145,740,348,000.00	105,376,001,531.23	119,446,722,000.00
CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	140,271,667,000.00	143,821,667,000.00	88,748,150,270.76	297,779,791,000.00
CAPITAL EXPENDITURE	373,679,246,000.00	412,428,548,000.00	268,012,536,136.20	529,143,885,000.00
Total Revenue (including OB)	615,857,950,000.00	656,357,950,000.00	478,631,825,855.78	890,331,686,000.00
Total Expenditure	615,857,950,000.00	656,357,950,000.00	396,135,244,914.09	890,331,686,000.00

Borno State Government 2026 Approved Budget - Revenue by MDA (not including Opening Balance)

Code	Administrative Unit	Federation Account Revenues	Independent Revenue (IGR)	Total Recurrent Revenue	Aids and Grants	Capital Development Fund Receipts	Total Other Receipts	Total Revenue
	Total Revenue	397,688,140,000.00	44,300,801,000.00	441,988,941,000.00	119,446,722,000.00	297,779,791,000.00	417,226,513,000.00	859,215,454,000.00
010000000000	ADMINISTRATION SECTOR	-	2,318,832,000.00	2,318,832,000.00	21,046,000,000.00	2,000,000,000.00	23,046,000,000.00	25,364,832,000.00
011100000000	GOVERNOR'S OFFICE	-	120,900,000.00	120,900,000.00	-	-	-	120,900,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	120,900,000.00	120,900,000.00	-	-	-	120,900,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	-	2,078,000,000.00	2,078,000,000.00	17,528,000,000.00	-	17,528,000,000.00	19,606,000,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	-	75,000,000.00	75,000,000.00	-	-	-	75,000,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	-	2,003,000,000.00	2,003,000,000.00	-	-	-	2,003,000,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	-	-	-	17,528,000,000.00	-	17,528,000,000.00	17,528,000,000.00
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	-	-	-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	-	-	-	2,000,000,000.00	2,000,000,000.00	2,000,000,000.00
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	-	115,332,000.00	115,332,000.00	-	-	-	115,332,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	-	10,000,000.00	10,000,000.00	-	-	-	10,000,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	-	105,332,000.00	105,332,000.00	-	-	-	105,332,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	-	100,000.00	100,000.00	600,000,000.00	-	600,000,000.00	600,100,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	-	100,000.00	100,000.00	-	-	-	100,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	-	-	600,000,000.00	-	600,000,000.00	600,000,000.00
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	4,500,000.00	4,500,000.00	2,918,000,000.00	-	2,918,000,000.00	2,922,500,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	-	4,500,000.00	4,500,000.00	950,000,000.00	-	950,000,000.00	954,500,000.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	-	-	-	1,968,000,000.00	-	1,968,000,000.00	1,968,000,000.00
020000000000	ECONOMIC SECTOR	397,688,140,000.00	34,842,006,000.00	432,530,146,000.00	21,630,000,000.00	274,027,030,000.00	295,657,030,000.00	728,187,176,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	50,000,000.00	50,000,000.00	8,000,000,000.00	102,158,579,000.00	110,158,579,000.00	110,208,579,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	-	-	8,000,000,000.00	78,158,579,000.00	86,158,579,000.00	86,158,579,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	-	-	-	-	24,000,000,000.00	24,000,000,000.00	24,000,000,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	-	50,000,000.00	50,000,000.00	-	-	50,000,000.00	50,000,000.00
026500000000	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	-	-	-	-	14,276,479,000.00	14,276,479,000.00	14,276,479,000.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	-	-	-	14,276,479,000.00	14,276,479,000.00	14,276,479,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	397,688,140,000.00	30,764,943,000.00	428,453,083,000.00	-	111,519,750,000.00	111,519,750,000.00	539,972,833,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	200,000.00	200,000.00	-	111,519,750,000.00	111,519,750,000.00	111,519,950,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	397,688,140,000.00	-	397,688,140,000.00	-	-	-	397,688,140,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	-	30,764,743,000.00	30,764,743,000.00	-	-	-	30,764,743,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	-	-	-	-	1,068,908,000.00	1,068,908,000.00	1,068,908,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	-	-	-	-	1,068,908,000.00	1,068,908,000.00	1,068,908,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	1,167,005,000.00	1,167,005,000.00	-	-	-	1,167,005,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	20,000,000.00	20,000,000.00	-	-	-	20,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	-	400,020,000.00	400,020,000.00	-	-	-	400,020,000.00
022205200100	BORNO STATE HOTELS	-	331,200,000.00	331,200,000.00	-	-	-	331,200,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	-	113,725,000.00	113,725,000.00	-	-	-	113,725,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	-	95,775,000.00	95,775,000.00	-	-	-	95,775,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	-	201,605,000.00	201,605,000.00	-	-	-	201,605,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	4,680,000.00	4,680,000.00	-	-	-	4,680,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	-	2,640,058,000.00	2,640,058,000.00	-	7,303,950,000.00	7,303,950,000.00	9,944,008,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	-	-	-	-	7,303,950,000.00	7,303,950,000.00	7,303,950,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	-	1,338,000,000.00	1,338,000,000.00	-	-	-	1,338,000,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	-	1,302,058,000.00	1,302,058,000.00	-	-	-	1,302,058,000.00
023400000000	MINISTRY OF WORKS AND HOUSING	-	90,000,000.00	90,000,000.00	-	-	-	90,000,000.00
023400700100	BORNO STATE HOUSING CORPORATION	-	90,000,000.00	90,000,000.00	-	-	-	90,000,000.00
025200000000	MINISTRY OF WATER RESOURCES	-	130,000,000.00	130,000,000.00	630,000,000.00	7,699,364,000.00	8,329,364,000.00	8,459,364,000.00
025200100100	MINISTRY OF WATER RESOURCES	-	130,000,000.00	130,000,000.00	-	-	-	130,000,000.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUMASSA)	-	-	-	630,000,000.00	7,699,364,000.00	8,329,364,000.00	8,329,364,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR)	-	-	-	13,000,000,000.00	30,000,000,000.00	43,000,000,000.00	43,000,000,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	-	-	-	13,000,000,000.00	30,000,000,000.00	43,000,000,000.00	43,000,000,000.00
030000000000	LAW & JUSTICE SECTOR	-	551,300,000.00	551,300,000.00	-	-	-	551,300,000.00
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	-	47,300,000.00	47,300,000.00	-	-	-	47,300,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	-	100,000.00	100,000.00	-	-	-	100,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	-	47,000,000.00	47,000,000.00	-	-	-	47,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	-	100,000.00	100,000.00	-	-	-	100,000.00
031805400100	BORNO STATE AREA COURT	-	100,000.00	100,000.00	-	-	-	100,000.00
032600000000	MINISTRY OF JUSTICE	-	504,000,000.00	504,000,000.00	-	-	-	504,000,000.00
032600100100	MINISTRY OF JUSTICE	-	500,000,000.00	500,000,000.00	-	-	-	500,000,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	4,000,000.00	4,000,000.00	-	-	-	4,000,000.00
050000000000	SOCIAL SECTOR	-	6,588,663,000.00	6,588,663,000.00	76,770,722,000.00	21,752,761,000.00	98,523,483,000.00	105,112,146,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	-	-	10,000,000,000.00	-	10,000,000,000.00	10,000,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	-	-	10,000,000,000.00	-	10,000,000,000.00	10,000,000,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	-	2,238,693,000.00	2,238,693,000.00	45,393,030,000.00	14,100,000,000.00	59,493,030,000.00	61,731,723,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	-	7,000,000.00	7,000,000.00	20,000,000,000.00	13,100,000,000.00	33,107,000,000.00	33,107,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	-	5,000,000.00	5,000,000.00	8,000,000,000.00	1,000,000,000.00	9,000,000,000.00	9,005,000,000.00
051700800100	BORNO STATE LIBRARY BOARD	-	75,000.00	75,000.00	-	-	-	75,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	-	3,000,000.00	3,000,000.00	-	-	-	3,000,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	-	10,000,000.00	10,000,000.00	3,903,000,000.00	-	3,903,000,000.00	3,913,000,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	-	-	-	1,020,000,000.00	-	1,020,000,000.00	1,020,000,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	-	408,000,000.00	408,000,000.00	1,794,355,000.00	-	1,794,355,000.00	2,202,355,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	-	96,846,000.00	96,846,000.00	-	-	-	96,846,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND T	-	11,000,000.00	11,000,000.00	1,875,675,000.00	-	1,875,675,000.00	1,886,675,000.00
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	-	1,600,000,000.00	1,600,000,000.00	8,800,000,000.00	-	8,800,000,000.00	10,400,000,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	-	15,000,000.00	15,000,000.00	-	-	-	15,000,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KO	-	3,142,000.00	3,142,000.00	-	-	-	3,142,000.00
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	-	33,640,000.00	33,640,000.00	-	-	-	33,640,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	-	45,990,000.00	45,990,000.00	-	-	-	45,990,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	-	4,167,420,000.00	4,167,420,000.00	20,607,598,000.00	4,482,370,000.00	25,089,968,000.00	29,257,388,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	-	10,575,000.00	10,575,000.00	-	4,382,370,000.00	4,392,945,000.00	4,392,945,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	-	2,683,080,000.00	2,683,080,000.00	2,477,832,000.00	-	2,477,832,000.00	5,160,912,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	-	-	-	2,610,166,000.00	-	2,610,166,000.00	2,610,166,000.00

052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	-	200,000,000.00	200,000,000.00	-	-	-	200,000,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	-	80,000,000.00	80,000,000.00	-	-	-	80,000,000.00
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	12,000,000.00	12,000,000.00	-	-	-	12,000,000.00
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	12,000,000.00	12,000,000.00	-	-	-	12,000,000.00
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	-	135,000,000.00	135,000,000.00	-	-	-	135,000,000.00
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	-	1,034,765,000.00	1,034,765,000.00	15,519,600,000.00	100,000,000.00	15,619,600,000.00	16,654,365,000.00
053500000000	MINISTRY OF ENVIRONMENT	-	180,000,000.00	180,000,000.00	770,094,000.00	3,170,391,000.00	3,940,485,000.00	4,120,485,000.00
053500100100	MINISTRY OF ENVIRONMENT	-	180,000,000.00	180,000,000.00	770,094,000.00	3,170,391,000.00	3,940,485,000.00	4,120,485,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	-	2,550,000.00	2,550,000.00	-	-	-	2,550,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	-	2,550,000.00	2,550,000.00	-	-	-	2,550,000.00

Borno State Government 2026 Approved Budget - Expenditure by MDA

Code	Administrative Unit	Personnel Expenditure	Other Recurrent Expenditure	Total Recurrent Expenditure	Capital Expenditure	Total Expenditure
	Total Expenditure	97,325,397,000.00	263,862,404,000.00	361,187,801,000.00	529,143,885,000.00	890,331,686,000.00
010000000000	ADMINISTRATION SECTOR	8,218,329,000.00	96,685,564,000.00	104,903,893,000.00	61,642,654,000.00	166,546,547,000.00
011000000000	GOVERNOR'S OFFICE	710,036,000.00	51,117,003,000.00	51,827,039,000.00	7,784,884,000.00	59,611,923,000.00
011100100100	GOVERNMENT HOUSE	608,116,000.00	30,525,000,000.00	31,133,116,000.00	7,296,884,000.00	38,430,000,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	7,709,000.00	11,325,903,000.00	11,333,612,000.00	111,000,000.00	11,444,612,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	63,000,000.00	9,089,100,000.00	9,152,100,000.00	239,000,000.00	9,391,100,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	31,211,000.00	177,000,000.00	208,211,000.00	138,000,000.00	346,211,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,977,058,000.00	23,865,361,000.00	26,842,419,000.00	36,693,289,000.00	63,535,708,000.00
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,437,010,000.00	8,221,578,000.00	10,658,588,000.00	4,973,067,000.00	15,631,655,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	37,560,000.00	52,380,000.00	89,940,000.00	159,500,000.00	249,440,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	122,115,000.00	633,100,000.00	755,215,000.00	2,866,885,000.00	3,622,100,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND	20,000,000.00	454,650,000.00	474,650,000.00	444,139,000.00	918,789,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	66,580,000.00	615,100,000.00	681,680,000.00	100,000,000.00	781,680,000.00
016101100100	LAGOS LIAISON OFFICE	-	1,100,000.00	1,100,000.00	-	1,100,000.00
016102100200	ABUJA LIAISON OFFICE	54,600,000.00	460,000,000.00	514,600,000.00	-	514,600,000.00
016102100300	KADUNA LIAISON OFFICE	-	1,100,000.00	1,100,000.00	-	1,100,000.00
016102100400	KANO LIAISON OFFICE	-	1,100,000.00	1,100,000.00	-	1,100,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	-	19,855,000.00	19,855,000.00	-	19,855,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	5,600,000.00	25,000,000.00	30,600,000.00	33,884,000.00	64,484,000.00
016103700100	BORNO STATE HAJJ COMMISSION	166,593,000.00	4,452,863,000.00	4,619,456,000.00	546,830,000.00	5,166,286,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	40,000,000.00	8,589,500,000.00	8,629,500,000.00	17,620,000,000.00	26,249,500,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	12,000,000.00	276,000,000.00	288,000,000.00	317,854,000.00	605,854,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	15,000,000.00	62,035,000.00	77,035,000.00	9,631,130,000.00	9,708,165,000.00
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	9,134,000.00	6,133,366,000.00	6,142,500,000.00	2,978,140,000.00	9,120,640,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	9,134,000.00	6,113,366,000.00	6,122,500,000.00	2,877,500,000.00	9,000,000,000.00
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	-	20,000,000.00	20,000,000.00	100,640,000.00	120,640,000.00
011200000000	BORNO STATE HOUSE ASSEMBLY	723,862,000.00	8,233,000,000.00	8,956,862,000.00	5,919,605,000.00	14,876,467,000.00
011200300100	BORNO STATE HOUSE ASSEMBLY	694,521,000.00	8,046,000,000.00	8,740,521,000.00	5,841,946,000.00	14,582,467,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	29,341,000.00	187,000,000.00	216,341,000.00	77,659,000.00	294,000,000.00
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	666,612,000.00	4,172,670,000.00	4,839,282,000.00	7,105,620,000.00	11,944,902,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	264,295,000.00	4,003,670,000.00	4,267,965,000.00	2,400,620,000.00	6,668,585,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	402,317,000.00	163,000,000.00	565,317,000.00	4,400,000,000.00	4,965,317,000.00
0123005700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	-	6,000,000.00	6,000,000.00	305,000,000.00	311,000,000.00
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	710,495,000.00	1,350,999,000.00	2,061,494,000.00	100,000,000.00	2,161,494,000.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	710,495,000.00	1,330,999,000.00	2,041,494,000.00	100,000,000.00	2,141,494,000.00
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS	-	20,000,000.00	20,000,000.00	-	20,000,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	255,732,000.00	539,300,000.00	795,032,000.00	419,714,000.00	1,214,746,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	152,028,000.00	100,000,000.00	252,028,000.00	139,000,000.00	391,028,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	82,036,000.00	392,750,000.00	474,786,000.00	270,714,000.00	745,500,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	21,668,000.00	46,550,000.00	68,218,000.00	10,000,000.00	78,218,000.00
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	62,534,000.00	80,000,000.00	142,534,000.00	25,701,000.00	168,235,000.00
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	62,534,000.00	80,000,000.00	142,534,000.00	25,701,000.00	168,235,000.00
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	57,257,000.00	516,765,000.00	574,022,000.00	239,000,000.00	813,022,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	57,257,000.00	516,765,000.00	574,022,000.00	239,000,000.00	813,022,000.00
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	2,045,609,000.00	677,100,000.00	2,722,709,000.00	376,701,000.00	3,099,410,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	87,439,000.00	587,100,000.00	674,539,000.00	280,701,000.00	955,240,000.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	1,958,170,000.00	90,000,000.00	2,048,170,000.00	96,000,000.00	2,144,170,000.00
020000000000	ECONOMIC SECTOR	44,676,216,000.00	89,771,021,000.00	134,447,237,000.00	245,842,687,000.00	380,289,924,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	195,129,000.00	19,486,000,000.00	19,681,129,000.00	25,533,579,000.00	45,214,708,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	161,350,000.00	19,447,500,000.00	19,608,850,000.00	24,738,579,000.00	44,347,429,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	31,174,000.00	7,000,000.00	38,174,000.00	100,000,000.00	138,174,000.00
021511000100	BORNO STATE FERTILIZER COMPANY	105,000.00	1,500,000.00	1,605,000.00	-	1,605,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	2,500,000.00	30,000,000.00	32,500,000.00	695,000,000.00	727,500,000.00
026500000000	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	198,753,000.00	1,295,000,000.00	1,493,753,000.00	18,847,726,000.00	20,341,479,000.00
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	183,753,000.00	499,000,000.00	682,753,000.00	2,317,247,000.00	3,000,000,000.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	15,000,000.00	796,000,000.00	811,000,000.00	16,530,479,000.00	17,341,479,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	41,645,249,000.00	30,414,220,000.00	72,059,469,000.00	10,669,000,000.00	82,728,469,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	208,119,000.00	28,813,000,000.00	29,021,119,000.00	10,400,000,000.00	39,421,119,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	5,000,000.00	100,000,000.00	105,000,000.00	20,000,000.00	125,000,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	41,192,055,000.00	869,220,000.00	42,061,275,000.00	-	42,061,275,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	240,075,000.00	632,000,000.00	872,075,000.00	249,000,000.00	1,121,075,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	5,000,000.00	15,455,000,000.00	15,460,000,000.00	2,603,908,000.00	18,063,908,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	-	5,420,500,000.00	5,420,500,000.00	2,493,908,000.00	7,914,408,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	5,000,000.00	34,500,000.00	39,500,000.00	110,000,000.00	149,500,000.00
023800500100	SERVICE WIDE VOTE	-	10,000,000,000.00	10,000,000,000.00	-	10,000,000,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	414,048,000.00	1,334,580,000.00	1,748,628,000.00	12,132,084,000.00	13,880,712,000.00

022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	20,114,000.00	776,650,000.00	796,764,000.00	9,203,236,000.00	10,000,000,000.00
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	-	150,000,000.00	150,000,000.00	123,812,000.00	273,812,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	84,385,000.00	40,000,000.00	124,385,000.00	2,148,501,000.00	2,272,886,000.00
022205100100	BORNO STATE MINING COMPANY LIMITED	9,321,000.00	160,000,000.00	169,321,000.00	563,125,000.00	732,446,000.00
022205200100	BORNO STATE HOTELS	86,265,000.00	80,000,000.00	166,265,000.00	29,360,000.00	195,625,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	162,885,000.00	64,000,000.00	226,885,000.00	3,000,000.00	229,885,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	1,800,000.00	35,000,000.00	36,800,000.00	2,300,000.00	39,100,000.00
022205600100	BORNO MAIDUGURI INTERNATIONAL HOTEL	-	-	-	5,000,000.00	5,000,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	20,000,000.00	20,000,000.00	3,200,000.00	23,200,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	9,335,000.00	800,000.00	10,135,000.00	2,000,000.00	12,135,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	24,059,000.00	6,330,000.00	30,389,000.00	46,550,000.00	76,939,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	15,884,000.00	1,800,000.00	17,684,000.00	2,000,000.00	19,684,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	778,114,000.00	4,083,425,000.00	4,861,539,000.00	26,611,978,000.00	31,473,517,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	64,034,000.00	2,974,580,000.00	3,038,614,000.00	14,455,986,000.00	17,494,600,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	305,518,000.00	604,000,000.00	909,518,000.00	815,000,000.00	1,724,518,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	312,800,000.00	215,795,000.00	528,595,000.00	324,084,000.00	852,679,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	95,762,000.00	289,050,000.00	384,812,000.00	11,016,908,000.00	11,401,720,000.00
023400000000	MINISTRY OF WORKS AND HOUSING	693,284,000.00	3,342,556,000.00	4,035,840,000.00	84,487,490,000.00	88,523,589,000.00
023400100100	MINISTRY OF WORKS AND HOUSING	455,504,000.00	670,400,000.00	1,125,904,000.00	57,144,637,000.00	58,270,541,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	149,732,000.00	2,607,156,000.00	2,756,888,000.00	27,243,112,000.00	30,000,000,000.00
023400700100	BORNO STATE HOUSING CORPORATION	88,048,000.00	65,000,000.00	153,048,000.00	100,000,000.00	253,048,000.00
025200000000	MINISTRY OF WATER RESOURCES	678,932,000.00	6,500,240,000.00	7,179,172,000.00	14,174,364,000.00	21,353,536,000.00
025200100100	MINISTRY OF WATER RESOURCES	672,632,000.00	6,200,760,000.00	6,873,392,000.00	2,000,000,000.00	8,873,392,000.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	6,300,000.00	299,480,000.00	305,780,000.00	12,174,364,000.00	12,480,144,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	67,707,000.00	7,860,000,000.00	7,927,707,000.00	50,782,299,000.00	58,710,006,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	67,707,000.00	7,860,000,000.00	7,927,707,000.00	50,782,299,000.00	58,710,006,000.00
030000000000	LAW & JUSTICE SECTOR	1,323,138,000.00	2,947,428,000.00	4,270,566,000.00	6,333,200,000.00	10,603,766,000.00
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	1,151,260,000.00	1,438,529,000.00	2,589,789,000.00	23,400,000.00	2,613,189,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	28,788,000.00	22,669,000.00	51,457,000.00	-	51,457,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	877,456,000.00	1,245,860,000.00	2,123,316,000.00	20,000,000.00	2,143,316,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	43,044,000.00	150,000,000.00	193,044,000.00	3,400,000.00	196,444,000.00
031805400100	BORNO STATE AREA COURT	201,972,000.00	20,000,000.00	221,972,000.00	-	221,972,000.00
032600000000	MINISTRY OF JUSTICE	171,878,000.00	1,508,899,000.00	1,680,777,000.00	6,309,800,000.00	7,990,577,000.00
032600100100	MINISTRY OF JUSTICE	168,770,000.00	1,480,000,000.00	1,648,770,000.00	6,303,000,000.00	7,951,770,000.00
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	3,108,000.00	24,899,000.00	28,007,000.00	3,400,000.00	31,407,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	4,000,000.00	4,000,000.00	3,400,000.00	7,400,000.00
050000000000	SOCIAL SECTOR	43,107,714,000.00	74,458,391,000.00	117,566,105,000.00	215,325,344,000.00	332,891,449,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	52,274,000.00	4,837,224,000.00	4,889,498,000.00	1,110,502,000.00	6,000,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	52,274,000.00	4,837,224,000.00	4,889,498,000.00	1,110,502,000.00	6,000,000,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	15,107,384,000.00	21,775,032,000.00	36,882,416,000.00	97,766,551,000.00	134,648,967,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	331,746,000.00	4,169,700,000.00	4,501,446,000.00	65,872,900,000.00	70,374,346,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	139,773,000.00	659,000,000.00	798,773,000.00	14,000,000,000.00	14,798,773,000.00
051700800100	BORNO STATE LIBRARY BOARD	45,930,000.00	5,196,000.00	51,126,000.00	30,000,000.00	81,126,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	132,637,000.00	25,000,000.00	157,637,000.00	50,000,000.00	207,637,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	-	700,000.00	700,000.00	4,100,000.00	4,100,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	5,006,810,000.00	426,250,000.00	5,433,060,000.00	438,000,000.00	5,871,060,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	207,870,000.00	668,900,000.00	876,770,000.00	3,036,230,000.00	3,913,000,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	637,000,000.00	285,000,000.00	922,000,000.00	530,450,000.00	1,452,450,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,870,421,000.00	414,300,000.00	2,284,721,000.00	1,056,066,000.00	3,340,787,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	571,029,000.00	94,000,000.00	665,029,000.00	971,033,000.00	1,636,062,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND TE	842,408,000.00	68,000,000.00	910,408,000.00	782,600,000.00	1,693,008,000.00
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	3,719,590,000.00	1,124,000,000.00	4,843,590,000.00	5,000,000,000.00	9,843,590,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	4,015,000.00	13,102,740,000.00	13,106,755,000.00	214,500,000.00	13,321,255,000.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGEN	185,844,000.00	638,000,000.00	823,844,000.00	4,281,580,000.00	5,105,424,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KO	247,070,000.00	4,256,000.00	251,326,000.00	74,792,000.00	326,118,000.00
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	441,661,000.00	44,000,000.00	485,661,000.00	612,500,000.00	1,098,161,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	723,580,000.00	45,990,000.00	769,570,000.00	812,500,000.00	1,582,070,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	26,092,991,000.00	16,173,969,000.00	42,266,960,000.00	93,124,947,000.00	135,391,907,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	807,745,000.00	1,537,000,000.00	2,344,745,000.00	32,845,500,000.00	35,190,245,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	3,397,695,000.00	313,351,000.00	3,711,046,000.00	1,432,458,000.00	5,143,504,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	6,233,735,000.00	530,000,000.00	6,763,735,000.00	9,772,997,000.00	16,536,732,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	11,004,825,000.00	2,814,000,000.00	13,818,825,000.00	22,235,707,000.00	36,054,532,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	92,462,000.00	1,244,000,000.00	1,336,462,000.00	590,000,000.00	1,926,462,000.00
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	50,000,000.00	250,750,000.00	300,750,000.00	700,000,000.00	1,000,750,000.00
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	50,000,000.00	250,000,000.00	300,000,000.00	700,000,000.00	1,000,000,000.00
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	69,714,000.00	165,100,000.00	234,814,000.00	130,000,000.00	364,814,000.00
052108000100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	4,361,815,000.00	7,836,768,000.00	12,198,583,000.00	24,452,960,000.00	36,651,543,000.00
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	25,000,000.00	1,233,000,000.00	1,258,000,000.00	265,325,000.00	1,523,325,000.00
053500000000	MINISTRY OF ENVIRONMENT	1,475,133,000.00	1,110,148,000.00	2,585,281,000.00	8,030,512,000.00	10,615,793,000.00
053500100100	MINISTRY OF ENVIRONMENT	202,489,000.00	202,708,000.00	405,197,000.00	7,281,512,000.00	7,686,709,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	1,257,344,000.00	529,000,000.00	1,786,344,000.00	219,000,000.00	2,005,344,000.00

053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	15,300,000.00	377,000,000.00	392,300,000.00	500,000,000.00	892,300,000.00
053505600100	BORNO STATE AFORESTATION PROJECT	-	1,440,000.00	1,440,000.00	10,000,000.00	11,440,000.00
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	-	-	20,000,000.00	20,000,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	248,084,000.00	18,694,511,000.00	18,942,595,000.00	1,214,824,000.00	20,157,419,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	16,907,000.00	5,947,269,000.00	5,964,176,000.00	964,824,000.00	6,929,000,000.00
053905100100	BORNO STATE SPORTS COUNCIL	220,013,000.00	2,842,000.00	222,855,000.00	10,000,000.00	232,855,000.00
053905400100	BORNO STATE EL-KANEMI WARRIORS' FOOTBALL CLUB	7,564,000.00	800,000.00	8,364,000.00	-	8,364,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	3,600,000.00	12,743,600,000.00	12,747,200,000.00	240,000,000.00	12,987,200,000.00
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	19,565,000.00	6,138,062,000.00	6,157,627,000.00	6,842,373,000.00	13,000,000,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	19,565,000.00	6,138,062,000.00	6,157,627,000.00	6,842,373,000.00	13,000,000,000.00
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	112,283,000.00	5,729,445,000.00	5,841,728,000.00	7,235,635,000.00	13,077,363,000.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	76,019,000.00	5,713,345,000.00	5,789,364,000.00	7,224,835,000.00	13,014,199,000.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	-	13,500,000.00	13,500,000.00	5,000,000.00	18,500,000.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	36,264,000.00	2,000,000.00	38,264,000.00	2,400,000.00	40,664,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	600,000.00	600,000.00	3,400,000.00	4,000,000.00

Borno State Government 2026 Executive Budget Proposal - Total Revenue (including Capital Receipts) by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
	Total Revenue	180,697,912,496.37	590,857,950,000.00	631,357,950,000.00	391,534,350,918.78	769,215,454,000.00	90,000,000,000.00	859,215,454,000.00
010000000000	ADMINISTRATION SECTOR	1,623,336,060.13	27,751,667,000.00	68,251,567,000.00	58,154,320,878.68	25,364,833,000.00	-	25,364,833,000.00
011100000000	GOVERNOR'S OFFICE	82,206,572.55	80,000,000.00	80,000,000.00	216,809,150.00	120,900,000.00	-	120,900,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	82,206,572.55	80,000,000.00	80,000,000.00	216,809,150.00	120,900,000.00	-	120,900,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,444,652,518.77	22,796,925,000.00	63,296,925,000.00	55,943,140,606.53	19,606,000,000.00	-	19,606,000,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	67,044,749.30	70,000,000.00	70,000,000.00	53,350,547.87	75,000,000.00	-	75,000,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	592,589,292.88	1,683,200,000.00	1,683,200,000.00	-	2,003,000,000.00	-	2,003,000,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	785,018,476.59	21,043,725,000.00	61,543,725,000.00	55,889,790,058.66	17,528,000,000.00	-	17,528,000,000.00
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	2,000,000,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	2,000,000,000.00
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	6,281,946.69	112,032,000.00	112,032,000.00	24,571,483.00	115,332,000.00	-	115,332,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,300,200.00	10,000,000.00	10,000,000.00	12,222,233.00	10,000,000.00	-	10,000,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	4,981,746.69	102,032,000.00	102,032,000.00	12,349,250.00	105,332,000.00	-	105,332,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	-	510,350,000.00	510,350,000.00	165,804,698.76	600,100,000.00	-	600,100,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	-	350,000.00	350,000.00	15,000.00	100,000.00	-	100,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	510,000,000.00	510,000,000.00	165,789,698.76	600,000,000.00	-	600,000,000.00
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	-	50,000,000.00	50,000,000.00	-	-	-	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	-	50,000,000.00	50,000,000.00	-	-	-	-
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	90,185,022.12	2,202,260,000.00	2,202,260,000.00	1,802,894,940.39	2,922,500,000.00	-	2,922,500,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	63,447,916.60	651,700,000.00	651,700,000.00	482,343,047.52	954,500,000.00	-	954,500,000.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	26,737,105.52	1,550,560,000.00	1,550,560,000.00	1,320,551,892.87	1,968,000,000.00	-	1,968,000,000.00
020000000000	ECONOMIC SECTOR	154,235,729,633.35	444,096,427,000.00	444,096,427,000.00	260,280,979,717.31	648,187,176,000.00	80,000,000,000.00	728,187,176,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	502,038,277.53	22,411,025,000.00	22,411,025,000.00	19,567,158,064.51	110,208,579,000.00	-	110,208,579,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	3,200,000,000.00	3,200,000,000.00	11,048,769,755.03	86,158,579,000.00	-	86,158,579,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	500,000,000.00	19,200,000,000.00	19,200,000,000.00	8,356,487,654.98	24,000,000,000.00	-	24,000,000,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	2,038,277.53	11,025,000.00	11,025,000.00	161,900,654.50	50,000,000.00	-	50,000,000.00
026500000000	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	-	4,800,000,000.00	4,800,000,000.00	3,675,900,564.54	14,276,479,000.00	-	14,276,479,000.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BSLMA)	-	4,800,000,000.00	4,800,000,000.00	3,675,900,564.54	14,276,479,000.00	-	14,276,479,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	151,291,764,022.37	355,099,543,000.00	355,099,543,000.00	213,599,838,637.49	459,972,833,000.00	80,000,000,000.00	539,972,833,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	22,110,500,000.00	22,110,500,000.00	18,722,884,000.00	111,519,950,000.00	-	111,519,950,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	127,516,140,990.56	311,704,193,000.00	311,704,193,000.00	172,217,931,954.78	317,688,140,000.00	80,000,000,000.00	397,688,140,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	23,775,623,031.81	21,284,850,000.00	21,284,850,000.00	22,659,022,682.71	30,764,743,000.00	-	30,764,743,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	-	2,500,000.00	2,500,000.00	2,000,000.00	1,068,908,000.00	-	1,068,908,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	-	2,500,000.00	2,500,000.00	2,000,000.00	1,068,908,000.00	-	1,068,908,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	14,062,868.11	775,077,000.00	775,077,000.00	17,588,139.03	1,167,005,000.00	-	1,167,005,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	8,400,100.00	20,000,000.00	20,000,000.00	11,336,700.00	20,000,000.00	-	20,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	-	315,389,000.00	315,389,000.00	-	400,020,000.00	-	400,020,000.00
022205200100	BORNO STATE HOTELS	-	145,400,000.00	145,400,000.00	-	331,200,000.00	-	331,200,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	-	113,725,000.00	113,725,000.00	-	113,725,000.00	-	113,725,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	5,662,768.11	96,705,000.00	96,705,000.00	6,251,439.03	95,775,000.00	-	95,775,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	35,788,000.00	35,788,000.00	-	-	-	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	-	44,350,000.00	44,350,000.00	-	201,605,000.00	-	201,605,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	3,720,000.00	3,720,000.00	-	4,680,000.00	-	4,680,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	2,053,195,669.48	2,031,381,000.00	2,031,381,000.00	477,077,884.95	9,944,008,000.00	-	9,944,008,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	-	25,000,000.00	25,000,000.00	-	7,303,950,000.00	-	7,303,950,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	382,541,626.13	703,465,000.00	703,465,000.00	365,966,965.03	1,338,000,000.00	-	1,338,000,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	1,670,654,043.35	1,302,916,000.00	1,302,916,000.00	111,110,919.92	1,302,058,000.00	-	1,302,058,000.00
023400000000	MINISTRY OF WORKS AND HOUSING	-	67,013,000.00	67,013,000.00	-	90,000,000.00	-	90,000,000.00
023400100100	MINISTRY OF WORKS AND HOUSING	-	42,713,000.00	42,713,000.00	-	-	-	-
023400700100	BORNO STATE HOUSING CORPORATION	-	24,300,000.00	24,300,000.00	-	90,000,000.00	-	90,000,000.00
025200000000	MINISTRY OF WATER RESOURCES	374,668,795.86	14,849,888,000.00	14,849,888,000.00	11,667,064,465.51	8,459,364,000.00	-	8,459,364,000.00
025200100100	MINISTRY OF WATER RESOURCES	56,305,430.64	381,190,000.00	381,190,000.00	174,901,078.92	130,000,000.00	-	130,000,000.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	318,363,365.22	14,468,698,000.00	14,468,698,000.00	11,492,163,386.59	8,329,364,000.00	-	8,329,364,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR)	-	44,060,000,000.00	44,060,000,000.00	11,274,351,961.28	43,000,000,000.00	-	43,000,000,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	-	44,060,000,000.00	44,060,000,000.00	11,274,351,961.28	43,000,000,000.00	-	43,000,000,000.00
030000000000	LAW & JUSTICE SECTOR	11,198,228.83	372,341,000.00	372,341,000.00	155,784,930.85	551,300,000.00	-	551,300,000.00
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	10,890,854.33	65,100,000.00	65,100,000.00	152,846,863.68	47,300,000.00	-	47,300,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	-	50,000.00	50,000.00	-	100,000.00	-	100,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	10,365,113.63	63,250,000.00	63,250,000.00	146,954,608.78	47,000,000.00	-	47,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	133,140.70	300,000.00	300,000.00	4,866,041.50	100,000.00	-	100,000.00
031805400100	BORNO STATE AREA COURT	392,600.00	1,500,000.00	1,500,000.00	1,026,213.40	100,000.00	-	100,000.00
032600000000	MINISTRY OF JUSTICE	307,374.50	307,241,000.00	307,241,000.00	2,938,067.17	504,000,000.00	-	504,000,000.00
032600100100	MINISTRY OF JUSTICE	-	300,000,000.00	300,000,000.00	-	500,000,000.00	-	500,000,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	307,374.50	7,241,000.00	7,241,000.00	2,938,067.17	4,000,000.00	-	4,000,000.00
050000000000	SOCIAL SECTOR	24,827,658,574.06	118,637,615,000.00	118,637,615,000.00	72,944,365,391.94	95,112,146,000.00	10,000,000,000.00	105,112,146,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	70,000.00	1,255,000.00	1,255,000.00	-	-	10,000,000,000.00	10,000,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	70,000.00	1,255,000.00	1,255,000.00	-	-	10,000,000,000.00	10,000,000,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	1,442,200,226.73	58,100,331,000.00	60,660,331,000.00	28,541,139,371.78	61,731,723,000.00	-	61,731,723,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	7,466,575.00	38,608,000,000.00	41,168,000,000.00	12,597,721,793.62	33,107,000,000.00	-	33,107,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	3,223,000.00	6,552,500,000.00	6,552,500,000.00	7,142,324,026.92	9,005,000,000.00	-	9,005,000,000.00
051700800100	BORNO STATE LIBRARY BOARD	-	50,000.00	50,000.00	-	75,000.00	-	75,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	367,445.00	6,100,000.00	6,100,000.00	1,474,865.00	3,000,000.00	-	3,000,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	-	2,265,000,000.00	2,265,000,000.00	1,811,943,000.50	3,913,000,000.00	-	3,913,000,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	58,882,328.01	1,669,000,000.00	1,669,000,000.00	1,030,939,725.78	1,020,000,000.00	-	1,020,000,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	628,591,619.87	2,128,855,000.00	2,128,855,000.00	1,953,804,597.40	2,202,355,000.00	-	2,202,355,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	73,608,453.46	1,422,868,000.00	1,422,868,000.00	803,997,531.74	96,846,000.00	-	96,846,000.00
051705300100	BORNO STATE UMAR IBN ABRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND T	10,279						

052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	2,381,042,068.58	31,048,440,000.00	33,608,440,000.00	19,633,024,372.82	29,257,388,000.00	-	29,257,388,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	8,107,300.00	25,896,401,000.00	28,456,401,000.00	16,473,014,760.66	4,392,945,000.00	-	4,392,945,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	450,297,406.00	2,225,623,000.00	2,225,623,000.00	873,612,506.65	5,160,912,000.00	-	5,160,912,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	1,633,446,448.41	2,546,416,000.00	2,546,416,000.00	2,111,098,961.51	2,610,166,000.00	-	2,610,166,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	33,826,637.20	200,000,000.00	200,000,000.00	-	200,000,000.00	-	200,000,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	86,833,765.00	50,000,000.00	50,000,000.00	44,826,082.50	80,000,000.00	-	80,000,000.00
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	12,000,000.00	-	12,000,000.00
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	12,000,000.00	-	12,000,000.00
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	168,530,511.97	130,000,000.00	130,000,000.00	130,472,061.50	135,000,000.00	-	135,000,000.00
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	-	-	-	-	16,654,365,000.00	-	16,654,365,000.00
053500000000	MINISTRY OF ENVIRONMENT	21,004,211,278.75	29,483,639,000.00	24,363,639,000.00	24,769,914,647.34	4,120,485,000.00	-	4,120,485,000.00
053500100100	MINISTRY OF ENVIRONMENT	21,004,211,278.75	29,483,639,000.00	24,363,639,000.00	24,769,914,647.34	4,120,485,000.00	-	4,120,485,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	135,000.00	3,950,000.00	3,950,000.00	287,000.00	2,550,000.00	-	2,550,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	135,000.00	3,950,000.00	3,950,000.00	287,000.00	2,550,000.00	-	2,550,000.00

Borno State Government 2026 Executive Budget Proposal - Recurrent Revenue by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
	Total Recurrent Revenue	155,057,840,907.61	341,795,935,000.00	341,795,935,000.00	197,410,199,116.79	361,988,941,000.00	80,000,000,000.00	441,988,941,000.00
010000000000	ADMINISTRATION SECTOR	748,359,966.83	1,997,283,000.00	1,997,283,000.00	204,847,280.87	2,318,832,000.00	-	2,318,832,000.00
011100000000	GOVERNOR'S OFFICE	82,206,572.55	80,000,000.00	80,000,000.00	216,809,150.00	120,900,000.00	-	120,900,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	82,206,572.55	80,000,000.00	80,000,000.00	216,809,150.00	120,900,000.00	-	120,900,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	659,634,042.18	1,753,200,000.00	1,753,200,000.00	53,350,547.87	2,078,000,000.00	-	2,078,000,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	67,044,749.30	70,000,000.00	70,000,000.00	53,350,547.87	75,000,000.00	-	75,000,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	592,589,292.88	1,683,200,000.00	1,683,200,000.00	-	2,003,000,000.00	-	2,003,000,000.00
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	6,281,946.69	112,032,000.00	112,032,000.00	24,571,483.00	115,332,000.00	-	115,332,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,300,200.00	10,000,000.00	10,000,000.00	12,222,233.00	10,000,000.00	-	10,000,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	4,981,746.69	102,032,000.00	102,032,000.00	12,349,250.00	105,332,000.00	-	105,332,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	-	350,000.00	350,000.00	15,000.00	100,000.00	-	100,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	-	350,000.00	350,000.00	15,000.00	100,000.00	-	100,000.00
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	-	50,000,000.00	50,000,000.00	-	-	-	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	-	50,000,000.00	50,000,000.00	-	-	-	-
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	277,405.41	1,700,000.00	1,700,000.00	201,100.00	4,500,000.00	-	4,500,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	277,405.41	1,700,000.00	1,700,000.00	201,100.00	4,500,000.00	-	4,500,000.00
020000000000	ECONOMIC SECTOR	153,417,366,268.13	336,006,539,000.00	336,006,539,000.00	195,583,988,549.22	352,530,146,000.00	80,000,000,000.00	432,530,146,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	2,038,277.53	11,025,000.00	11,025,000.00	161,900,654.50	50,000,000.00	-	50,000,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	2,038,277.53	11,025,000.00	11,025,000.00	161,900,654.50	50,000,000.00	-	50,000,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	151,291,764,022.37	332,989,543,000.00	332,989,543,000.00	194,877,394,637.49	348,453,083,000.00	80,000,000,000.00	428,453,083,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	500,000.00	500,000.00	440,000.00	200,000.00	-	200,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	127,516,140,990.56	311,704,193,000.00	311,704,193,000.00	172,217,931,954.78	317,688,140,000.00	80,000,000,000.00	397,688,140,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	23,775,623,031.81	21,284,850,000.00	21,284,850,000.00	22,659,027,682.71	30,764,743,000.00	-	30,764,743,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	-	2,500,000.00	2,500,000.00	2,000,000.00	-	-	-
023800100100	MINISTRY OF BUDGET AND PLANNING	-	2,500,000.00	2,500,000.00	2,000,000.00	-	-	-
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	14,062,868.11	775,077,000.00	775,077,000.00	17,588,139.03	1,167,005,000.00	-	1,167,005,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	8,400,100.00	20,000,000.00	20,000,000.00	11,336,700.00	20,000,000.00	-	20,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	-	315,389,000.00	315,389,000.00	-	400,020,000.00	-	400,020,000.00
022205200100	BORNO STATE HOTELS	-	145,400,000.00	145,400,000.00	-	331,200,000.00	-	331,200,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	-	113,725,000.00	113,725,000.00	-	113,725,000.00	-	113,725,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	5,662,768.11	96,705,000.00	96,705,000.00	6,251,439.03	95,775,000.00	-	95,775,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	35,788,000.00	35,788,000.00	-	-	-	-
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	-	44,350,000.00	44,350,000.00	-	201,605,000.00	-	201,605,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	3,720,000.00	3,720,000.00	-	4,680,000.00	-	4,680,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	2,053,195,669.48	2,031,381,000.00	2,031,381,000.00	477,077,884.95	2,640,058,000.00	-	2,640,058,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	-	25,000,000.00	25,000,000.00	-	-	-	-
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	382,541,626.13	703,465,000.00	703,465,000.00	365,966,965.03	1,338,000,000.00	-	1,338,000,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	1,670,654,043.35	1,302,916,000.00	1,302,916,000.00	111,110,919.92	1,302,058,000.00	-	1,302,058,000.00
023400000000	MINISTRY OF WORKS AND HOUSING	-	67,013,000.00	67,013,000.00	-	90,000,000.00	-	90,000,000.00
023400100100	MINISTRY OF WORKS AND HOUSING	-	42,713,000.00	42,713,000.00	-	-	-	-
023400700100	BORNO STATE HOUSING CORPORATION	-	24,300,000.00	24,300,000.00	-	90,000,000.00	-	90,000,000.00
025200000000	MINISTRY OF WATER RESOURCES	56,305,430.64	130,000,000.00	130,000,000.00	48,027,233.25	130,000,000.00	-	130,000,000.00
025200100100	MINISTRY OF WATER RESOURCES	56,305,430.64	130,000,000.00	130,000,000.00	48,027,233.25	130,000,000.00	-	130,000,000.00
030000000000	LAW & JUSTICE SECTOR	11,198,228.83	372,341,000.00	372,341,000.00	155,784,390.85	551,300,000.00	-	551,300,000.00
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	10,890,854.33	65,100,000.00	65,100,000.00	152,846,863.68	47,300,000.00	-	47,300,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	-	50,000.00	50,000.00	-	100,000.00	-	100,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	10,365,113.63	63,250,000.00	63,250,000.00	146,954,608.78	47,000,000.00	-	47,000,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	133,140.70	300,000.00	300,000.00	4,866,041.50	100,000.00	-	100,000.00
031805400100	BORNO STATE AREA COURT	392,600.00	1,500,000.00	1,500,000.00	1,026,213.40	100,000.00	-	100,000.00
032600000000	MINISTRY OF JUSTICE	307,374.50	307,241,000.00	307,241,000.00	2,938,067.17	504,000,000.00	-	504,000,000.00
032600100100	MINISTRY OF JUSTICE	307,374.50	300,000,000.00	300,000,000.00	2,938,067.17	500,000,000.00	-	500,000,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	7,241,000.00	7,241,000.00	-	4,000,000.00	-	4,000,000.00
050000000000	SOCIAL SECTOR	880,876,443.82	3,419,773,000.00	3,419,773,000.00	1,375,478,355.85	6,588,663,000.00	-	6,588,663,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	70,000.00	1,255,000.00	1,255,000.00	-	-	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	70,000.00	1,255,000.00	1,255,000.00	-	-	-	-
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	579,161,950.90	1,801,721,000.00	1,801,721,000.00	1,173,204,763.85	2,238,693,000.00	-	2,238,693,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	7,466,575.00	8,000,000.00	8,000,000.00	24,945,323.00	7,000,000.00	-	7,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	3,223,000.00	2,500,000.00	2,500,000.00	350,000.00	5,000,000.00	-	5,000,000.00
051700800100	BORNO STATE LIBRARY BOARD	-	50,000.00	50,000.00	-	75,000.00	-	75,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	367,445.00	6,100,000.00	6,100,000.00	1,474,865.00	3,000,000.00	-	3,000,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	-	50,000,000.00	50,000,000.00	43,269,852.50	10,000,000.00	-	10,000,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	256,191,484.55	355,500,000.00	355,500,000.00	521,015,650.00	408,000,000.00	-	408,000,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	73,608,453.46	81,113,000.00	81,113,000.00	65,151,178.00	96,846,000.00	-	96,846,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND T	10,279,508.56	17,200,000.00	17,200,000.00	1,798,820.00	11,000,000.00	-	11,000,000.00
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIUI)	191,820,415.50	1,202,106,000.00	1,202,106,000.00	462,815,797.50	1,600,000,000.00	-	1,600,000,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	7,425,814.87	20,000,000.00	20,000,000.00	7,766,430.10	15,000,000.00	-	15,000,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KO	3,650,605.25	3,142,000.00	3,142,000.00	2,002,244.80	3,142,000.00	-	3,142,000.00
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	15,833,375.71	28,395,000.00	28,395,000.00	14,690,555.50	33,640,000.00	-	33,640,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	9,295,273.00	27,615,000.00	27,615,000.00	27,924,047.45	45,990,000.00	-	45,990,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	297,298,214.17	1,596,220,000.00	1,596,220,000.00	182,346,244.00	4,167,420,000.00	-	4,167,420,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	8,107,300.00	10,240,000.00	10,240,000.00	7,048,100.00	10,575,000.00	-	10,575,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	-	1,205,980,000.00	1,205,980,000.00	-	2,683,080,000.00	-	2,683,080,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	33,826,637.20	200,000,000.00	200,000,000.00	-	200,000,000.00	-	200,000,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	86,833,765.00	50,000,000.00	50,000,000.00	44,826,082.50	80,000,000.00	-	80,000,000.00
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	12,000,000.00	-	12,000,000.00
052110600100	BORNO STATE COLLEGE OF NURSING GWIZA	-	-	-	-	12,000,000.00	-	12,000,000.00
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	168,530,511.97	130,000,000.00	130,000,000.00	130,472,061.50	135,000,000.00	-	135,000,000.00
052110800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	-	-	-	-	1,034,765,000.00	-	1,034,765,000.00
053500000000	MINISTRY OF ENVIRONMENT	4,211,278.75	16,627,000.00	16,627,000.00	19,640,348.00	180,000,000.00	-	180,000,000.00
053500100100	MINISTRY OF ENVIRONMENT	4,211,278.75	16,627,000.00	16,627,000.00	19,640,348.00	180,000,000.00	-	180,000,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVATION	135,000.00	3,950,000.00	3,950,000.00	287,000.00	2,550,000.00	-	2,550,000.00

Borno State Government 2026 Executive Budget Proposal - Capital Receipts by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
	Total Capital Receipts	25,640,071,588.76	249,062,015,000.00	289,562,015,000.00	194,124,151,801.99	407,226,573,000.00	10,000,000,000.00	417,226,573,000.00
010000000000	ADMINISTRATION SECTOR	874,926,093.30	25,754,285,000.00	66,254,285,000.00	57,858,273,597.81	23,046,000,000.00	-	23,046,000,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	785,018,476.59	21,043,725,000.00	61,543,725,000.00	55,889,790,058.66	17,528,000,000.00	-	17,528,000,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	785,018,476.59	21,043,725,000.00	61,543,725,000.00	55,889,790,058.66	17,528,000,000.00	-	17,528,000,000.00
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	2,000,000,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	2,000,000,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	-	510,000,000.00	510,000,000.00	165,789,698.76	600,000,000.00	-	600,000,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	510,000,000.00	510,000,000.00	165,789,698.76	600,000,000.00	-	600,000,000.00
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	89,907,616.71	2,200,560,000.00	2,200,560,000.00	1,802,693,840.39	2,918,000,000.00	-	2,918,000,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	89,907,616.71	2,200,560,000.00	2,200,560,000.00	1,802,693,840.39	2,918,000,000.00	-	2,918,000,000.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	26,737,105.52	1,550,560,000.00	1,550,560,000.00	1,320,551,892.87	1,968,000,000.00	-	1,968,000,000.00
020000000000	ECONOMIC SECTOR	818,363,365.22	108,089,888,000.00	108,089,888,000.00	64,696,991,168.09	295,657,030,000.00	-	295,657,030,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	500,000,000.00	22,400,000,000.00	22,400,000,000.00	19,405,257,410.01	110,158,579,000.00	-	110,158,579,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	-	3,200,000,000.00	3,200,000,000.00	11,048,769,755.03	86,158,579,000.00	-	86,158,579,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	500,000,000.00	19,200,000,000.00	19,200,000,000.00	8,356,487,654.98	24,000,000,000.00	-	24,000,000,000.00
026500000000	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	-	4,800,000,000.00	4,800,000,000.00	3,675,900,564.54	14,276,479,000.00	-	14,276,479,000.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	4,800,000,000.00	4,800,000,000.00	3,675,900,564.54	14,276,479,000.00	-	14,276,479,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	22,110,000,000.00	22,110,000,000.00	18,722,444,000.00	111,519,750,000.00	-	111,519,750,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	-	22,110,000,000.00	22,110,000,000.00	18,722,444,000.00	111,519,750,000.00	-	111,519,750,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	-	-	-	-	1,068,908,000.00	-	1,068,908,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	-	-	-	-	1,068,908,000.00	-	1,068,908,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	-	-	-	-	7,303,950,000.00	-	7,303,950,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	-	-	-	-	7,303,950,000.00	-	7,303,950,000.00
025200000000	MINISTRY OF WATER RESOURCES	318,363,365.22	14,719,888,000.00	14,719,888,000.00	11,619,037,232.26	8,329,364,000.00	-	8,329,364,000.00
025200100100	MINISTRY OF WATER RESOURCES	-	251,190,000.00	251,190,000.00	126,873,845.67	-	-	-
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	318,363,365.22	14,468,698,000.00	14,468,698,000.00	11,492,163,386.59	8,329,364,000.00	-	8,329,364,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR)	-	44,060,000,000.00	44,060,000,000.00	11,274,351,961.28	43,000,000,000.00	-	43,000,000,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR)	-	44,060,000,000.00	44,060,000,000.00	11,274,351,961.28	43,000,000,000.00	-	43,000,000,000.00
050000000000	SOCIAL SECTOR	23,946,782,130.24	115,217,842,000.00	115,217,842,000.00	71,568,887,036.09	88,523,483,000.00	10,000,000,000.00	98,523,483,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	-	-	-	-	-	-
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	-	-	-	-	-	10,000,000,000.00	10,000,000,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	863,038,275.83	56,298,610,000.00	58,858,610,000.00	27,367,934,607.93	59,493,030,000.00	-	59,493,030,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	-	38,600,000,000.00	41,160,000,000.00	12,572,776,470.62	33,100,000,000.00	-	33,100,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	-	6,550,000,000.00	6,550,000,000.00	7,141,974,026.92	9,000,000,000.00	-	9,000,000,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	-	2,215,000,000.00	2,215,000,000.00	1,768,673,148.00	3,903,000,000.00	-	3,903,000,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	58,882,328.01	1,669,000,000.00	1,669,000,000.00	1,030,939,725.78	1,020,000,000.00	-	1,020,000,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MADUGURI	372,400,135.32	1,773,355,000.00	1,773,355,000.00	1,432,788,947.40	1,794,355,000.00	-	1,794,355,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	-	1,341,755,000.00	1,341,755,000.00	738,846,353.74	-	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND T	-	-	-	-	1,875,675,000.00	-	1,875,675,000.00
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	431,755,812.50	4,149,500,000.00	4,149,500,000.00	2,681,935,935.47	8,800,000,000.00	-	8,800,000,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	2,083,743,854.41	29,452,220,000.00	32,012,220,000.00	19,450,678,128.82	25,089,968,000.00	-	25,089,968,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	-	25,886,161,000.00	28,446,161,000.00	16,465,966,660.66	4,382,370,000.00	-	4,382,370,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	450,297,406.00	1,019,643,000.00	1,019,643,000.00	873,612,506.65	2,477,832,000.00	-	2,477,832,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	1,633,446,448.41	2,546,416,000.00	2,546,416,000.00	2,111,098,961.51	2,610,166,000.00	-	2,610,166,000.00
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	-	-	-	-	15,619,600,000.00	-	15,619,600,000.00
053500000000	MINISTRY OF ENVIRONMENT	21,000,000,000.00	29,467,012,000.00	24,347,012,000.00	24,750,274,299.34	3,940,485,000.00	-	3,940,485,000.00
053500100100	MINISTRY OF ENVIRONMENT	21,000,000,000.00	29,467,012,000.00	24,347,012,000.00	24,750,274,299.34	3,940,485,000.00	-	3,940,485,000.00

Borno State Government 2026 Executive Budget Proposal - Revenue by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
1	REVENUE	180,697,912,496.37	590,857,950,000.00	631,357,950,000.00	391,524,350,918.78	769,715,454,000.00	90,000,000,000.00	859,215,454,000.00
11	GOVERNMENT SHARE OF FAAC	127,516,140,990.56	311,704,193,000.00	311,704,193,000.00	172,217,931,954.78	317,688,140,000.00	80,000,000,000.00	397,688,140,000.00
1101	GOVERNMENT SHARE OF FAAC	127,516,140,990.56	311,704,193,000.00	311,704,193,000.00	172,217,931,954.78	317,688,140,000.00	80,000,000,000.00	397,688,140,000.00
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	18,099,654,031.19	93,900,000,000.00	93,900,000,000.00	63,411,488,606.91	117,477,718,000.00	-	117,477,718,000.00
11010101	STATUTORY ALLOCATION	18,099,654,031.19	93,900,000,000.00	93,900,000,000.00	63,411,488,606.91	117,477,718,000.00	-	117,477,718,000.00
110102	STATE GOVERNMENT SHARE OF VAT	74,254,688,492.26	87,360,000,000.00	87,360,000,000.00	68,573,540,529.82	126,718,180,000.00	-	126,718,180,000.00
11010201	SHARE OF VAT	74,254,688,492.26	87,360,000,000.00	87,360,000,000.00	68,573,540,529.82	126,718,180,000.00	-	126,718,180,000.00
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	35,161,798,467.11	130,444,193,000.00	130,444,193,000.00	40,232,902,818.05	73,492,242,000.00	80,000,000,000.00	153,492,242,000.00
11010301	Excess Crude	35,161,798,467.11	12,000,000,000.00	12,000,000,000.00	13,752,290,435.30	12,000,000,000.00	-	12,000,000,000.00
11010303	Exchange Gain	-	1,200,000,000.00	1,200,000,000.00	6,227,090,099.67	1,200,000,000.00	-	1,200,000,000.00
11010304	Ecological Fund	-	4,200,000,000.00	4,200,000,000.00	-	-	2,596,483,000.00	2,596,483,000.00
11010305	Electronic Money Transfer Levy (EMTL)	-	2,510,000,000.00	2,510,000,000.00	3,372,262,465.70	9,051,000,000.00	-	9,051,000,000.00
11010306	FOREX Equalisation Mineral	-	1,800,000,000.00	1,800,000,000.00	1,586,009,270.79	1,800,000,000.00	-	1,800,000,000.00
11010310	NNPC Refund	-	-	-	-	-	77,403,517,000.00	77,403,517,000.00
11010313	State Infrastructure & Security	-	108,734,193,000.00	108,734,193,000.00	15,295,250,546.59	49,441,242,000.00	-	49,441,242,000.00
12	INDEPENDENT REVENUE	27,541,699,917.05	30,091,742,000.00	30,091,742,000.00	25,192,267,162.01	44,300,801,000.00	-	44,300,801,000.00
1201	TAX REVENUE	22,397,288,679.06	21,746,322,000.00	21,746,322,000.00	21,116,008,618.57	29,222,047,000.00	-	29,222,047,000.00
120101	PERSONAL TAXES	15,116,371,664.56	8,750,747,000.00	8,750,747,000.00	12,590,704,165.01	13,353,260,000.00	-	13,353,260,000.00
12010101	PERSONAL TAXES	15,116,371,664.56	8,750,747,000.00	8,750,747,000.00	12,590,704,165.01	13,353,260,000.00	-	13,353,260,000.00
120103	OTHER TAXES	7,280,917,014.50	12,995,575,000.00	12,995,575,000.00	8,525,304,453.56	15,868,787,000.00	-	15,868,787,000.00
12010303	WITHHOLDING TAX	6,887,504,116.37	8,569,518,000.00	8,569,518,000.00	7,882,138,285.01	11,169,384,000.00	-	11,169,384,000.00
12010304	STAMP DUTY	93,809,670.05	3,709,701,000.00	3,709,701,000.00	70,640,794.75	3,969,379,000.00	-	3,969,379,000.00
12010306	DEVELOPMENT LEVY	45,851,249.00	1,330,000.00	1,330,000.00	30,429,220.80	1,422,000.00	-	1,422,000.00
12010307	CAPITAL GAIN TAX	47,457,000.00	8,682,000.00	8,682,000.00	38,293,958.00	9,289,000.00	-	9,289,000.00
12010309	Education Levy	206,294,979.08	706,344,000.00	706,344,000.00	509,802,195.00	719,313,000.00	-	719,313,000.00
1202	NON-TAX REVENUE	5,144,411,237.99	8,345,420,000.00	8,345,420,000.00	4,076,256,543.44	15,078,754,000.00	-	15,078,754,000.00
120201	LICENCES - GENERAL	1,818,237,727.65	1,045,628,000.00	1,045,628,000.00	181,137,010.28	1,018,525,000.00	-	1,018,525,000.00
12020101	Motor Vehicle Licence	21,779,125.00	54,198,000.00	54,198,000.00	24,608,125.00	57,991,000.00	-	57,991,000.00
12020102	Driving Licence/Learners' Permit	157,012,212.75	47,691,000.00	47,691,000.00	21,848,986.80	51,028,000.00	-	51,028,000.00
12020103	Certificate of Road Worthiness	99,416,725.00	41,170,000.00	41,170,000.00	51,113,650.00	28,001,000.00	-	28,001,000.00
12020104	Certificate of Medical Fitness for Food Handlers	459,700.00	2,575,000.00	2,575,000.00	1,732,000.00	2,575,000.00	-	2,575,000.00
12020122	Trophy Dealer Licence	-	14,000.00	14,000.00	-	-	-	-
12020123	Patent Medicine Vendor Licences	740,400.00	2,000,000.00	2,000,000.00	1,251,000.00	2,000,000.00	-	2,000,000.00
12020124	Miscellaneous Vehicular Permit	1,531,922,364.90	892,315,000.00	892,315,000.00	76,518,148.48	870,930,000.00	-	870,930,000.00
12020126	Medical Practitioner/Clinic Operation License	6,907,200.00	5,665,000.00	5,665,000.00	4,065,100.00	6,000,000.00	-	6,000,000.00
120204	FEES - GENERAL	2,672,801,153.40	4,716,030,000.00	4,716,030,000.00	3,130,488,920.87	10,263,793,000.00	-	10,263,793,000.00
12020402	Radio/Television Advertisement Fees	10,599,367.34	8,698,000.00	8,698,000.00	1,109,801,164.06	9,177,000.00	-	9,177,000.00
12020403	Motor Vehicle Registration Fees	1,340,869,849.50	121,669,000.00	121,669,000.00	860,909,482.39	2,129,951,000.00	-	2,129,951,000.00
12020404	Registration of Contractors fee	134,782.87	1,700,000.00	1,700,000.00	594,000.00	2,700,000.00	-	2,700,000.00
12020405	Tender Fees - General	67,537,196.25	74,163,000.00	74,163,000.00	155,188,650.00	79,035,000.00	-	79,035,000.00
12020406	Registration of Document Fees - General	335,701,912.86	640,800,000.00	640,800,000.00	65,558,028.80	854,896,000.00	-	854,896,000.00
12020407	Application & Processing Fees - Right of Occupancy	4,430,000.00	19,000,000.00	19,000,000.00	-	125,000,000.00	-	125,000,000.00
12020408	Site Plan Processing Fees	2,415,000.00	6,000,000.00	6,000,000.00	-	10,000,000.00	-	10,000,000.00
12020409	Survey Charges Fees	19,690,778.05	50,000,000.00	50,000,000.00	-	60,000,000.00	-	60,000,000.00
12020410	Site and Services Scheme Fees	33,826,637.20	200,000,000.00	200,000,000.00	-	200,000,000.00	-	200,000,000.00
12020411	Water Rates	56,305,430.64	130,000,000.00	130,000,000.00	48,027,233.25	130,000,000.00	-	130,000,000.00
12020412	Change of Purpose Fees	5,963,171.25	36,200,000.00	36,200,000.00	50,000.00	38,969,000.00	-	38,969,000.00
12020413	Surrender and Subdivision Fees	43,777,099.93	80,000,000.00	80,000,000.00	-	90,000,000.00	-	90,000,000.00
12020415	Re-Grant Fees	135,008,020.70	450,000,000.00	450,000,000.00	-	500,000,000.00	-	500,000,000.00
12020417	Recovery of Compensation	3,542,175.37	15,200,000.00	15,200,000.00	-	15,000,000.00	-	15,000,000.00
12020423	Weight and Measure Fee (Bridge)	-	10,000,000.00	10,000,000.00	-	-	-	-
12020431	School Fees - Secondary Institutions	498,110,479.45	1,116,469,000.00	1,116,469,000.00	571,678,633.67	1,570,646,000.00	-	1,570,646,000.00
12020432	Collection of Certificate fee	3,223,000.00	2,500,000.00	2,500,000.00	350,000.00	5,000,000.00	-	5,000,000.00
12020434	Registration Fees for Social Clubs	20,000.00	1,050,000.00	1,050,000.00	-	1,000,000.00	-	1,000,000.00
12020435	Registration Fees for Cooperative Societies	115,000.00	500,000.00	500,000.00	287,000.00	550,000.00	-	550,000.00
12020437	Registration of Business Premises Fee	8,400,100.00	20,000,000.00	20,000,000.00	11,336,700.00	20,000,000.00	-	20,000,000.00
12020438	Vetting Fees	-	300,000,000.00	300,000,000.00	-	500,000,000.00	-	500,000,000.00
12020439	High Court Fees	4,978,646.06	26,250,000.00	26,250,000.00	689,901.00	15,000,000.00	-	15,000,000.00
12020440	High Court Probate Fee	1,836,001.45	25,000,000.00	25,000,000.00	143,025,703.33	20,000,000.00	-	20,000,000.00
12020443	Sharia Court Fees	133,140.70	300,000.00	300,000.00	4,866,041.50	100,000.00	-	100,000.00
12020444	Registration/Renewal of Audit Firms Fee	-	350,000.00	350,000.00	15,000.00	100,000.00	-	100,000.00
12020446	FIRE SAFETY CERTIFICATE FEES	1,300,200.00	-	-	-	-	-	-
12020449	Bill Board Erection Fees	1,248,787.50	5,000,000.00	5,000,000.00	2,316,137.60	5,000,000.00	-	5,000,000.00
12020450	Parks and Garden Fees	4,211,278.75	10,210,000.00	10,210,000.00	19,640,348.00	140,000,000.00	-	140,000,000.00
12020451	MEDICAL CONSULTANCY FEES	-	-	-	-	867,000,000.00	-	867,000,000.00
12020455	CHANGE OF OWNERSHIP FEES	2,537,545.00	13,592,000.00	13,592,000.00	1,430,000.00	14,259,000.00	-	14,259,000.00
12020456	Application Fees	50,378,993.15	76,522,000.00	76,522,000.00	68,454,424.70	92,605,000.00	-	92,605,000.00
12020457	Parking Fees	2,634,570.00	31,725,000.00	31,725,000.00	-	31,725,000.00	-	31,725,000.00
12020458	Erection of GSM Masts	427,320.00	10,000,000.00	10,000,000.00	9,612,238.49	12,000,000.00	-	12,000,000.00
12020459	Cable Laying Permit	9,537,639.99	5,000,000.00	5,000,000.00	4,555,953.00	-	-	-
12020460	Fibre Optic Installation Fee	6,757,606.70	5,000,000.00	5,000,000.00	11,509,187.60	-	-	-
12020462	Supervision Fees on Mast Erection & Fibre optic Installation	9,682,847.69	3,000,000.00	3,000,000.00	14,132,770.48	3,000,000.00	-	3,000,000.00
12020464	Registration of Private Nurseries Fee	7,466,575.00	8,152,000.00	8,152,000.00	24,945,323.00	32,000,000.00	-	32,000,000.00
12020468	PREMIUM FOR HEALTH SERVICES	-	1,205,980,000.00	1,205,980,000.00	-	2,683,080,000.00	-	2,683,080,000.00
12020471	Printing Charges	-	6,000,000.00	6,000,000.00	-	6,000,000.00	-	6,000,000.00
120205	FINES - GENERAL	5,576,248.08	92,533,000.00	92,533,000.00	23,661,974.83	95,085,000.00	-	95,085,000.00
12020501	Penalty for Offences - General	1,583,181.96	79,033,000.00	79,033,000.00	19,396,756.98	82,985,000.00	-	82,985,000.00
12020502	High Court Fines	3,550,466.12	12,000,000.00	12,000,000.00	3,239,004.45	12,000,000.00	-	12,000,000.00
12020503	Area Court Fines	392,600.00	1,500,000.00	1,500,000.00	1,026,213.40	100,000.00	-	100,000.00
120206	SALES - GENERAL	99,958,097.20	345,309,000.00	345,309,000.00	193,777,112.30	500,417,000.00	-	500,417,000.00
12020601	Sales of Condemned Store	-	-	-	-	1,000,000.00	-	1,000,000.00
12020603	Sales of Govt. c. Boarded Plants & Vehicles	-	-	-	-	5,000,000.00	-	5,000,000.00

12020604	Sales of Printed Budget	-	2,500,000.00	2,500,000.00	2,000,000.00	-	-	-
12020608	Sales of Broken Beacons	796,000.00	10,000,000.00	10,000,000.00	-	8,000,000.00	-	8,000,000.00
12020611	Sales of In-Service and Bond Forms	141,622.54	-	-	-	-	-	-
12020616	Sale of Application Forms	56,473,723.13	104,202,000.00	104,202,000.00	168,585,551.05	121,554,000.00	-	121,554,000.00
12020617	Sales of Cards	555,000.00	1,008,000.00	1,008,000.00	157,000.00	2,308,000.00	-	2,308,000.00
12020618	Sales of Poultry Products	-	1,500,000.00	1,500,000.00	5,269,067.50	3,000,000.00	-	3,000,000.00
12020621	Sales of Supplementary Feeds	-	1,000,000.00	1,000,000.00	640,302.50	500,000.00	-	500,000.00
12020622	Sale of Cottage Industry Products	-	78,288,000.00	78,288,000.00	-	190,755,000.00	-	190,755,000.00
12020625	Sales of Products of Cottage Industries	-	3,720,000.00	3,720,000.00	-	4,680,000.00	-	4,680,000.00
12020629	Sales of Traffic Regulation Booklets	29,184,251.53	24,616,000.00	24,616,000.00	887,401.25	25,846,000.00	-	25,846,000.00
12020631	Sales of JSC Forms and OFIHS	-	50,000.00	50,000.00	-	100,000.00	-	100,000.00
12020634	Government Printers Sales of Publications/Exercise Books	-	1,000,000.00	1,000,000.00	-	1,000,000.00	-	1,000,000.00
12020636	Sales of Information Publication	870,000.00	99,174,000.00	99,174,000.00	2,818,750.00	101,174,000.00	-	101,174,000.00
12020637	Sales of Seedlings and Charge for Firewood on Transit	-	6,251,000.00	6,251,000.00	-	15,000,000.00	-	15,000,000.00
12020639	Sales of Admission Forms	11,937,500.00	12,000,000.00	12,000,000.00	13,419,040.00	20,000,000.00	-	20,000,000.00
12020643	Sales of Medical Drugs	-	-	-	-	500,000.00	-	500,000.00
120207	EARNINGS - GENERAL	454,019,501.22	1,237,558,000.00	1,237,558,000.00	546,864,330.16	1,911,764,000.00	-	1,911,764,000.00
12020701	Hire of Plants and Equipments	1,369,930.19	117,016,000.00	117,016,000.00	-	122,341,000.00	-	122,341,000.00
12020702	Earnings from Repairs of Private Vehicles etc	62,565,568.70	165,425,000.00	165,425,000.00	786,964.10	173,643,000.00	-	173,643,000.00
12020703	Hiring of Marini Asphalt Mixing Plant	-	1,000,000.00	1,000,000.00	-	-	-	-
12020704	Hiring of Quarries and Selling of Chippings	-	15,000,000.00	15,000,000.00	-	-	-	-
12020709	Earnings from Government Printing Press	-	3,000,000.00	3,000,000.00	10,707,233.00	3,000,000.00	-	3,000,000.00
12020711	Earnings from Building & Lodging	1,940,381.06	2,500,000.00	2,500,000.00	17,967.50	2,000,000.00	-	2,000,000.00
12020712	EARNINGS FROM LABORATORY SERVICES	-	-	-	-	17,360,000.00	-	17,360,000.00
12020713	EARNINGS FROM THE USE OF GOVT. HALLS	-	124,070,000.00	124,070,000.00	824,347.50	60,800,000.00	-	60,800,000.00
12020714	EARNINGS FROM MEDICAL SERVICES	-	-	-	-	50,000,000.00	-	50,000,000.00
12020717	EARNINGS FROM OTHER COMMERCIAL ACTIVITIES	384,999,372.24	762,318,000.00	762,318,000.00	372,218,404.06	1,171,270,000.00	-	1,171,270,000.00
12020718	Tractor Hiring Service	2,038,277.53	14,025,000.00	14,025,000.00	162,309,414.00	53,000,000.00	-	53,000,000.00
12020720	Earnings from Farm Centre	1,105,971.50	-	-	-	1,000,000.00	-	1,000,000.00
12020722	Workshop Earnings	-	12,000,000.00	12,000,000.00	-	211,000,000.00	-	211,000,000.00
12020724	EARNINGS FROM CONSULTANCY SERVICES	-	21,204,000.00	21,204,000.00	-	46,350,000.00	-	46,350,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	643,452.00	328,012,000.00	328,012,000.00	329,195.00	652,390,000.00	-	652,390,000.00
12020803	Rent from Government Estates	-	120,000,000.00	120,000,000.00	-	183,000,000.00	-	183,000,000.00
12020804	Rent from Government Commercial Shops/Stores	643,452.00	199,747,000.00	199,747,000.00	329,195.00	468,750,000.00	-	468,750,000.00
12020805	Rent from Conference Centres	-	8,265,000.00	8,265,000.00	-	640,000.00	-	640,000.00
120209	RENT ON LAND & OTHERS - GENERAL	93,225,058.44	450,000,000.00	450,000,000.00	-	400,000,000.00	-	400,000,000.00
12020901	Ground Rent	-	-	-	-	120,000,000.00	-	120,000,000.00
12020907	RENTS OF PLOTS & SITES SERVICES PROGRAMME	93,225,058.44	450,000,000.00	450,000,000.00	-	280,000,000.00	-	280,000,000.00
120210	REPAYMENTS - GENERAL	-	-	-	-	38,630,000.00	-	38,630,000.00
12021005	REFUNDS	-	-	-	-	38,630,000.00	-	38,630,000.00
120211	INVESTMENT INCOME	-	130,350,000.00	130,350,000.00	-	198,150,000.00	-	198,150,000.00
12021101	Dividend Income	-	29,824,000.00	29,824,000.00	-	23,350,000.00	-	23,350,000.00
12021103	OTHER INVESTMENT INCOME	-	100,526,000.00	100,526,000.00	-	174,800,000.00	-	174,800,000.00
13	AID AND GRANTS	3,821,708,223.54	102,680,348,000.00	145,740,348,000.00	106,506,001,531.23	109,446,722,000.00	10,000,000,000.00	119,446,722,000.00
1302	GRANTS	3,821,708,223.54	102,680,348,000.00	145,740,348,000.00	106,506,001,531.23	109,446,722,000.00	10,000,000,000.00	119,446,722,000.00
130201	DOMESTIC GRANTS	2,733,521,837.92	40,694,156,000.00	81,194,156,000.00	74,573,100,079.06	45,591,738,000.00	-	45,591,738,000.00
13020101	CURRENT GRANTS FROM FGN	448,297,406.00	896,594,000.00	896,594,000.00	794,987,728.67	2,097,832,000.00	-	2,097,832,000.00
13020102	CAPITAL GRANTS FROM FGN	705,979,047.42	8,445,869,000.00	8,445,869,000.00	10,633,069,441.42	14,273,656,000.00	-	14,273,656,000.00
13020103	CURRENT GRANTS FROM LGAs	874,926,093.30	23,244,285,000.00	63,744,285,000.00	57,692,483,899.05	20,446,000,000.00	-	20,446,000,000.00
13020104	CAPITAL GRANTS FROM LGAs	224,584,671.69	7,717,536,000.00	7,717,536,000.00	5,208,943,274.57	8,634,250,000.00	-	8,634,250,000.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	479,734,619.51	389,872,000.00	389,872,000.00	243,615,735.35	140,000,000.00	-	140,000,000.00
130202	FOREIGN GRANTS	1,088,186,385.62	61,986,192,000.00	64,546,192,000.00	31,932,901,452.17	63,854,984,000.00	10,000,000,000.00	73,854,984,000.00
13020201	CURRENT FOREIGN GRANTS	443,533,618.93	1,251,031,000.00	1,251,031,000.00	609,769,423.62	5,736,540,000.00	-	5,736,540,000.00
13020202	CAPITAL FOREIGN GRANTS	644,652,766.69	60,735,161,000.00	63,295,161,000.00	31,323,132,028.55	58,118,444,000.00	10,000,000,000.00	68,118,444,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	21,818,363,365.22	146,381,667,000.00	143,821,667,000.00	87,618,150,270.76	297,779,791,000.00	-	297,779,791,000.00
1403	LOANS/ BORROWINGS RECEIPT	21,818,363,365.22	146,381,667,000.00	143,821,667,000.00	87,618,150,270.76	297,779,791,000.00	-	297,779,791,000.00
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	-	-	-	-	60,100,000,000.00	-	60,100,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	-	-	-	-	60,100,000,000.00	-	60,100,000,000.00
140302	EXTERNAL LOANS/ BORROWINGS RECEIPT	21,818,363,365.22	146,381,667,000.00	143,821,667,000.00	87,618,150,270.76	237,679,791,000.00	-	237,679,791,000.00
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	21,818,363,365.22	137,381,667,000.00	134,821,667,000.00	87,618,150,270.76	235,679,791,000.00	-	235,679,791,000.00
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER GOVERNMENT ENTITIES	-	2,000,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	2,000,000,000.00
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	-	7,000,000,000.00	7,000,000,000.00	-	-	-	-

Borno State Government 2026 Executive Budget Proposal - Capital Receipts

[illegible]

Borno State Government 2026 Approved Budget - Revenue and Expenditure by Fund

Code	Fund	Recurrent Revenue	Aid, Grants and CDF Receipts	Total Revenue	Personnel Expenditure	Other Non-Debt Recurrent Expenditure	Debt Service Expenditure	Capital Expenditure	Total Expenditure
	Total	441,988,941,000.00	417,226,513,000.00	859,215,454,000.00	97,325,397,000.00	243,862,404,000.00	20,000,000,000.00	456,364,337,000.00	817,552,138,000.00
01	FEDERATION ACCOUNT	397,688,140,000.00	-	397,688,140,000.00	-	-	-	-	20,000,000,000.00
011	FAAC DIRECT ALLOCATION	397,688,140,000.00	-	397,688,140,000.00	-	-	-	-	20,000,000,000.00
01101	FAAC DIRECT ALLOCATION	397,688,140,000.00	-	397,688,140,000.00	-	-	20,000,000,000.00	-	20,000,000,000.00
02	CONSOLIDATED REVENUE FUND	44,300,801,000.00	-	44,300,801,000.00	95,405,397,000.00	170,519,157,000.00	-	-	265,924,554,000.00
021	MAIN ENVELOP	44,300,801,000.00	-	44,300,801,000.00	59,832,006,000.00	170,519,157,000.00	-	-	230,351,163,000.00
02101	MAIN ENVELOP - BUDGETARY ALLOCATION	44,300,801,000.00	-	44,300,801,000.00	59,832,006,000.00	170,519,157,000.00	-	-	230,351,163,000.00
022	CRF CHARGES	-	-	-	35,573,391,000.00	-	-	-	35,573,391,000.00
02201	PENSION AND GRATUITIES	-	-	-	8,170,000.00	-	-	-	8,170,000.00
02204	OTHER CRF CHARGES	-	-	-	35,565,221,000.00	-	-	-	35,565,221,000.00
03	CAPITAL DEVELOPMENT FUND	-	34,215,800,000.00	34,215,800,000.00	-	-	-	137,540,019,000.00	137,540,019,000.00
031	CDF MAIN	-	34,215,800,000.00	34,215,800,000.00	-	-	-	137,540,019,000.00	137,540,019,000.00
03101	CAPITAL DEVELOPMENT FUND	-	34,215,800,000.00	34,215,800,000.00	-	-	-	137,540,019,000.00	137,540,019,000.00
04	CONTINGENCY FUND	-	-	-	-	10,000,000,000.00	-	-	10,000,000,000.00
041	CONTINGENCY FUND MAIN	-	-	-	-	10,000,000,000.00	-	-	10,000,000,000.00
04101	CONTINGENCY FUND	-	-	-	-	10,000,000,000.00	-	-	10,000,000,000.00
08	AIDS AND GRANTS	-	119,446,722,000.00	119,446,722,000.00	1,920,000,000.00	38,762,009,000.00	-	84,004,855,000.00	124,686,864,000.00
081	MULTILATERAL AIDS AND GRANTS	-	56,635,384,000.00	56,635,384,000.00	-	34,464,955,000.00	-	27,410,571,000.00	61,875,526,000.00
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION	-	20,852,844,000.00	20,852,844,000.00	-	21,453,315,000.00	-	1,465,431,000.00	22,918,746,000.00
08118	UNITED NATIONS DEVELOPMENT PROGRAMME	-	23,050,000,000.00	23,050,000,000.00	-	12,342,740,000.00	-	13,881,500,000.00	26,224,240,000.00
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)	-	5,936,540,000.00	5,936,540,000.00	-	-	-	5,936,540,000.00	5,936,540,000.00
08122	WORLD FOOD PROGRAMME	-	4,000,000,000.00	4,000,000,000.00	-	-	-	4,000,000,000.00	4,000,000,000.00
08126	MULTI-DONOR BUDGET SUPPORT	-	2,796,000,000.00	2,796,000,000.00	-	668,900,000.00	-	2,127,100,000.00	2,796,000,000.00
082	BILATERAL AIDS AND GRANTS	-	10,000,000,000.00	10,000,000,000.00	-	-	-	10,000,000,000.00	10,000,000,000.00
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUT	-	10,000,000,000.00	10,000,000,000.00	-	-	-	10,000,000,000.00	10,000,000,000.00
083	LOCAL AIDS AND GRANTS	-	52,811,338,000.00	52,811,338,000.00	1,920,000,000.00	4,297,054,000.00	-	46,594,284,000.00	52,811,338,000.00
08301	DONATION BY LOCAL NGOs	-	500,000,000.00	500,000,000.00	-	-	-	500,000,000.00	500,000,000.00
08303	DONATION BY LOCAL GOVERNMENTS	-	30,949,850,000.00	30,949,850,000.00	1,920,000,000.00	2,791,703,000.00	-	26,238,147,000.00	30,949,850,000.00
08304	DONATIONS BY FED. GOVERNMENT	-	20,121,488,000.00	20,121,488,000.00	-	1,505,351,000.00	-	18,616,137,000.00	20,121,488,000.00
08305	DONATIONS BY PRIVATE SECTOR COMPANIES	-	800,000,000.00	800,000,000.00	-	-	-	800,000,000.00	800,000,000.00
08306	DONATIONS BY INDIVIDUALS	-	440,000,000.00	440,000,000.00	-	-	-	440,000,000.00	440,000,000.00
09	LOANS/DEBTS	-	263,563,991,000.00	263,563,991,000.00	-	24,581,238,000.00	-	234,819,463,000.00	259,400,701,000.00
091	MULTILATERAL LOANS/DEBTS	-	203,463,991,000.00	203,463,991,000.00	-	17,581,238,000.00	-	181,719,463,000.00	199,300,701,000.00
09101	AFRICAN DEVELOPMENT BANK	-	9,699,364,000.00	9,699,364,000.00	-	500,000,000.00	-	7,699,364,000.00	8,199,364,000.00
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION	-	193,764,627,000.00	193,764,627,000.00	-	17,081,238,000.00	-	174,020,099,000.00	191,101,337,000.00
093	LOCAL LOANS/DEBTS	-	60,100,000,000.00	60,100,000,000.00	-	7,000,000,000.00	-	53,100,000,000.00	60,100,000,000.00
09302	CENTRAL BANK OF NIGERIA (CBN)	-	60,000,000,000.00	60,000,000,000.00	-	7,000,000,000.00	-	53,000,000,000.00	60,000,000,000.00
09304	COMMERCIAL BANK	-	100,000,000.00	100,000,000.00	-	-	-	100,000,000.00	100,000,000.00

Borno State Government 2026 Executive Budget Proposal - Total Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	183,134,380,280.69	615,857,950,000.00	656,357,950,000.00	396,135,244,914.09	800,331,686,000.00	90,000,000,000.00	890,331,686,000.00	4,752,259,000.00	11,127,905,000.00
010000000000	ADMINISTRATION SECTOR	36,744,025,447.73	127,208,378,000.00	207,574,932,000.00	127,471,777,088.04	171,831,309,000.00	-	5,284,762,000.00	166,546,547,000.00	-
011100000000	GOVERNOR'S OFFICE	21,293,153,488.83	39,254,198,000.00	42,740,429,000.00	27,987,785,362.79	59,684,214,000.00	7,709,000.00	-	59,611,923,000.00	-
011100100100	GOVERNMENT HOUSE	14,993,953,157.04	28,208,133,000.00	28,208,133,000.00	19,724,067,853.81	38,430,000,000.00	-	-	38,430,000,000.00	-
011100100200	DEPUTY GOVERNOR'S OFFICE	1,159,632,734.80	6,967,067,000.00	6,967,067,000.00	3,988,827,058.23	11,436,903,000.00	7,709,000.00	-	11,444,612,000.00	-
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	5,111,504,217.96	3,806,399,000.00	7,292,630,000.00	4,068,293,950.75	9,391,100,000.00	-	-	9,391,100,000.00	-
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	28,063,339.03	272,599,000.00	272,599,000.00	206,596,500.00	346,211,000.00	-	-	346,211,000.00	-
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	8,596,568,620.56	46,019,537,000.00	129,493,560,000.00	88,394,619,767.65	63,657,900,000.00	-	122,115,000.00	63,535,708,000.00	-
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,024,474,155.32	13,476,522,000.00	13,476,522,000.00	5,204,356,388.34	15,631,655,000.00	-	-	15,631,655,000.00	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	11,981,179.30	579,545,000.00	579,545,000.00	221,445,053.88	249,440,000.00	-	-	249,440,000.00	-
016106000100	BORNO GEOGRAPHIC INFORMATION SERVICE (BGIS)	2,384,307,394.35	4,209,000,000.00	4,216,000,000.00	3,415,679,388.62	3,744,215,000.00	-	122,115,000.00	3,622,100,000.00	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND	56,620,432.93	1,075,950,000.00	1,075,950,000.00	201,692,889.09	918,789,000.00	-	-	918,789,000.00	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	56,124,958.99	732,100,000.00	732,100,000.00	161,144,752.83	781,680,000.00	-	-	781,680,000.00	-
016101100100	LAGOS LIAISON OFFICE	-	1,100,000.00	1,100,000.00	-	1,100,000.00	-	-	1,100,000.00	-
016102100200	ABUJA LIAISON OFFICE	106,825,636.61	484,000,000.00	484,000,000.00	196,986,011.97	514,600,000.00	-	-	514,600,000.00	-
016102100300	KADUNA LIAISON OFFICE	-	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	-	-	1,100,000.00	-
016102100400	KANO LIAISON OFFICE	-	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	-	-	1,100,000.00	-
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	-	4,460,000.00	2,460,000.00	500,500.00	19,855,000.00	-	-	19,855,000.00	-
016103500100	BORNO STATE PENSIONS DEPARTMENT	1,270,455.90	50,600,000.00	50,600,000.00	8,768,778.36	64,484,000.00	-	-	64,484,000.00	-
016103700100	BORNO STATE HAD COMMISSION	741,545,378.45	3,063,219,000.00	5,698,219,000.00	3,866,552,495.34	5,156,286,000.00	-	-	5,156,286,000.00	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	709,129,629.45	16,740,000,000.00	92,574,023,000.00	72,085,584,537.11	26,249,500,000.00	-	-	26,249,500,000.00	-
016108000100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	-	552,025,000.00	552,025,000.00	317,249,290.38	605,854,000.00	-	-	605,854,000.00	-
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	2,504,279,319.08	5,048,816,000.00	10,048,816,000.00	2,713,658,577.73	9,708,165,000.00	-	-	9,708,165,000.00	-
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	306,333,001.55	8,382,423,000.00	6,382,423,000.00	990,224,172.18	14,333,930,000.00	-	5,213,290,000.00	9,120,640,000.00	-
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	306,333,001.55	8,382,423,000.00	6,382,423,000.00	990,224,172.18	14,333,930,000.00	-	5,213,290,000.00	9,120,640,000.00	-
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	-	648,300,000.00	648,300,000.00	-	120,640,000.00	-	-	120,640,000.00	-
011200000000	BORNO STATE HOUSE ASSEMBLY	2,613,135,346.17	12,953,633,000.00	11,453,633,000.00	3,415,305,754.26	14,876,467,000.00	-	-	14,876,467,000.00	-
011200300100	BORNO STATE HOUSE ASSEMBLY	2,592,771,159.65	12,616,678,000.00	11,116,678,000.00	3,375,608,856.41	14,582,467,000.00	-	-	14,582,467,000.00	-
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	20,364,186.52	336,955,000.00	336,955,000.00	39,696,897.85	294,000,000.00	-	-	294,000,000.00	-
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	2,954,656,628.08	15,768,850,000.00	12,573,550,000.00	4,831,305,026.92	11,944,902,000.00	-	-	11,944,902,000.00	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	2,674,071,823.18	10,418,450,000.00	8,223,450,000.00	4,495,380,031.88	6,668,585,000.00	-	-	6,668,585,000.00	-
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	274,729,412.89	5,022,000,000.00	4,022,000,000.00	335,457,817.37	4,965,317,000.00	-	-	4,965,317,000.00	-
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	5,807,435.21	328,100,000.00	328,100,000.00	467,177.67	311,000,000.00	-	-	311,000,000.00	-
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	431,371,540.49	2,408,471,000.00	2,408,471,000.00	798,088,892.16	2,161,494,000.00	-	-	2,161,494,000.00	-
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	426,442,349.08	2,388,471,000.00	2,388,471,000.00	602,367,385.32	2,141,494,000.00	-	-	2,141,494,000.00	-
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS	34,756,594.90	20,000,000.00	20,000,000.00	195,721,506.84	120,000,000.00	-	-	120,000,000.00	-
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	289,692,116.63	863,895,000.00	915,195,000.00	520,644,946.46	1,209,069,000.00	5,677,000.00	-	1,214,746,000.00	-
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	146,081,449.82	321,000,000.00	321,000,000.00	177,758,014.09	385,351,000.00	5,677,000.00	-	391,028,000.00	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	143,610,666.81	527,495,000.00	527,495,000.00	329,391,160.42	745,500,000.00	-	-	745,500,000.00	-
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	-	15,400,000.00	66,700,000.00	13,495,771.95	78,218,000.00	-	-	78,218,000.00	-
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	25,191,883.06	122,000,000.00	122,000,000.00	22,258,011.78	168,235,000.00	-	-	168,235,000.00	-
0114700100100	BORNO STATE CIVIL SERVICE COMMISSION	25,191,883.06	122,000,000.00	122,000,000.00	22,258,011.78	168,235,000.00	-	-	168,235,000.00	-
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	208,766,790.58	798,511,000.00	798,511,000.00	48,149,248.85	775,765,000.00	37,257,000.00	-	813,022,000.00	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	208,766,790.58	798,511,000.00	798,511,000.00	48,149,248.85	775,765,000.00	37,257,000.00	-	813,022,000.00	-
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	24,847,980.76	637,160,000.00	687,160,000.00	463,396,004.99	3,099,410,000.00	-	-	3,099,410,000.00	-
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	14,171,330.51	481,600,000.00	481,600,000.00	426,873,016.99	955,240,000.00	-	-	955,240,000.00	-
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	10,676,650.25	150,560,000.00	195,560,000.00	36,522,988.00	2,144,170,000.00	-	-	2,144,170,000.00	-
020000000000	ECONOMIC SECTOR	82,873,201,150.56	243,417,289,000.00	236,808,995,000.00	168,420,049,912.38	360,226,526,000.00	20,063,398,000.00	-	380,289,924,000.00	4,478,908,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	5,157,529,549.86	19,770,124,000.00	27,770,124,000.00	22,527,537,819.04	45,214,708,000.00	-	-	45,214,708,000.00	2,950,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	5,074,203,085.30	18,292,500,000.00	27,292,500,000.00	22,453,283,630.06	44,347,429,000.00	-	-	44,347,429,000.00	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	56,051,421.29	183,985,000.00	183,985,000.00	60,194,041.85	138,174,000.00	-	-	138,174,000.00	10,000,000.00
021511000100	BORNO STATE FERTILIZER COMPANY	701,260.52	1,605,000.00	1,605,000.00	100.00	1,605,000.00	-	-	1,605,000.00	-
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	26,273,782.75	1,292,034,000.00	292,034,000.00	14,060,947.13	727,500,000.00	-	-	727,500,000.00	-
026500000000	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	296,298,786.55	8,661,000,000.00	6,661,000,000.00	561,464,141.45	20,232,232,000.00	109,247,000.00	-	20,341,479,000.00	-
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	296,298,786.55	8,661,000,000.00	6,661,000,000.00	561,464,141.45	20,232,232,000.00	109,247,000.00	-	20,341,479,000.00	-
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	3,968,000,000.00	2,968,000,000.00	-	17,341,479,000.00	-	-	17,341,479,000.00	-
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	32,822,921,256.17	64,099,242,000.00	68,374,056,000.00	34,244,482,373.33	83,041,814,000.00	313,345,000.00	-	82,728,469,000.00	210,000,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	15,886,894,512.15	34,810,893,000.00	40,142,107,000.00	17,426,682,139.75	39,921,119,000.00	500,000.00	-	39,421,119,000.00	210,000,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	34,756,594.90	94,000,000.00	94,000,000.00	670,249,011.78	125,000,000.00	-	-	125,000,000.00	-
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	16,527,993,823.98	27,844,220,000.00	26,787,820,000.00	16,272,161,369.82	41,874,620,000.00	-	-	42,061,275,000.00	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	373,276,335.14	1,350,129,000.00	1,350,129,000.00	493,432,693.52	1,121,075,000.00	-	-	1,121,075,000.00	-
023800000000	MINISTRY OF BUDGET AND PLANNING	213,806,110.79	16,206,550,000.00	6,466,448,000.00	1,101,322,421.02	18,063,908,000.00	-	-	18,063,908,000.00	1,068,908,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	211,028,740.34	6,030,050,000.00	5,995,050,000.00	1,087,076,178.17	7,914,408,000.00	-	-	7,914,408,000.00	1,068,908,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	2,777,370.45	176,500,000.00	181,503,000.00	14,246,242.85	149,500,000.00	-	-	149,500,000.00	-
023800500100	SERVICE WIDE VOTE	-	10,000,000,000.00	289,895,000.00	-	10,000,000,000.00	-	-	10,000,000,000.00	-
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	1,015,449,500.95	18,404,920,000.00	15,431,307,000.00	2,622,750,213.72	8,435,411,000.00	5,445,30			

031805400100	BORNO STATE AREA COURT	187,823,250.00	175,926,000.00	175,926,000.00	139,789,506.64	221,972,000.00	-	221,972,000.00	-	-
032600000000	MINISTRY OF JUSTICE	1,454,651,155.97	3,519,001,000.00	3,519,001,000.00	1,689,373,112.97	2,990,577,000.00	5,000,000,000.00	7,990,577,000.00	-	-
032600100100	MINISTRY OF JUSTICE	1,444,951,507.28	3,482,360,000.00	3,482,360,000.00	1,683,740,857.15	2,951,770,000.00	5,000,000,000.00	7,951,770,000.00	-	-
03260200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	3,699,648.69	25,400,000.00	25,400,000.00	4,557,995.77	31,407,000.00	-	31,407,000.00	-	-
03260700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	11,241,000.00	11,241,000.00	1,074,260.05	7,400,000.00	-	7,400,000.00	-	-
050000000000	SOCIAL SECTOR	51,596,513,871.12	239,614,999,000.00	206,356,739,000.00	97,305,534,468.63	262,691,001,000.00	70,200,448,000.00	332,891,449,000.00	4,742,259,000.00	6,648,997,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	3,708,219,711.94	9,677,109,000.00	9,677,109,000.00	3,035,032,574.81	3,934,098,000.00	2,065,902,000.00	6,000,000,000.00	-	300,000,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	3,708,219,711.94	9,677,109,000.00	9,677,109,000.00	3,035,032,574.81	3,934,098,000.00	2,065,902,000.00	6,000,000,000.00	-	300,000,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	19,492,225,134.59	74,630,429,000.00	74,630,429,000.00	51,087,761,318.00	91,474,737,000.00	43,174,240,000.00	134,648,967,000.00	12,000,000.00	100,000,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	10,694,041,320.56	19,912,254,000.00	19,912,254,000.00	29,747,864,428.32	30,374,346,000.00	40,000,000.00	70,374,346,000.00	12,000,000.00	100,000,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	98,145,647.81	11,760,675,000.00	11,760,675,000.00	2,993,415,159.50	14,798,773,000.00	-	14,798,773,000.00	-	-
051700800100	BORNO STATE LIBRARY BOARD	41,449,757.97	70,826,000.00	70,826,000.00	57,001,167.75	81,126,000.00	-	81,126,000.00	-	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	140,996,216.98	210,089,000.00	210,089,000.00	132,930,850.03	207,637,000.00	-	207,637,000.00	-	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	248,180.25	4,100,000.00	4,100,000.00	503,066.85	4,100,000.00	-	4,100,000.00	-	-
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	2,911,145,132.48	4,049,000,000.00	4,049,000,000.00	3,067,246,052.30	5,871,060,000.00	-	5,871,060,000.00	-	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	713,215,745.35	3,557,959,000.00	3,557,959,000.00	1,270,052,239.60	3,913,000,000.00	-	3,913,000,000.00	-	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	29,056,137.72	1,528,752,000.00	1,528,752,000.00	506,542,022.38	1,452,450,000.00	-	1,452,450,000.00	-	-
05170700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,481,634,786.13	4,619,015,000.00	4,619,015,000.00	3,346,856,464.59	3,340,787,000.00	-	3,340,787,000.00	-	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	458,791,043.63	2,073,397,000.00	2,073,397,000.00	511,442,311.84	1,636,062,000.00	-	1,636,062,000.00	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND T	563,761,584.88	1,945,467,000.00	1,945,467,000.00	531,229,296.83	1,693,008,000.00	-	1,693,008,000.00	-	-
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	1,045,861,302.51	6,325,075,000.00	6,325,075,000.00	1,691,667,673.24	9,843,590,000.00	-	9,843,590,000.00	-	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	238,561,019.19	9,831,789,000.00	9,831,789,000.00	4,402,971,791.72	10,147,015,000.00	3,174,240,000.00	13,321,255,000.00	-	-
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGE	-	3,805,287,000.00	3,805,287,000.00	315,029,919.25	5,105,424,000.00	-	5,105,424,000.00	-	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KC	138,298,339.67	1,190,077,000.00	1,190,077,000.00	132,413,285.30	326,118,000.00	-	326,118,000.00	-	-
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	281,967,519.32	1,964,985,000.00	1,964,985,000.00	795,052,641.67	1,098,161,000.00	-	1,098,161,000.00	-	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	655,051,000.04	1,771,682,000.00	1,771,682,000.00	1,545,542,946.84	1,582,070,000.00	-	1,582,070,000.00	-	-
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	15,944,932,961.79	91,181,347,000.00	74,637,275,000.00	28,709,782,064.50	125,391,907,000.00	10,000,000,000.00	135,391,907,000.00	-	6,009,997,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	8,211,403,482.67	25,368,674,000.00	25,368,674,000.00	13,866,605,119.47	35,190,245,000.00	-	35,190,245,000.00	-	3,387,000,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	415,667,596.07	1,384,672,000.00	2,485,171,000.00	1,320,744,086.11	5,143,504,000.00	-	5,143,504,000.00	-	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	841,417,595.04	13,615,280,000.00	13,615,280,000.00	2,542,083,464.21	16,536,732,000.00	-	16,536,732,000.00	-	2,622,997,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	4,900,866,718.38	22,883,145,000.00	22,883,145,000.00	7,404,971,464.43	26,054,532,000.00	10,000,000,000.00	36,054,532,000.00	-	-
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	32,047,826.07	1,884,000,000.00	1,884,000,000.00	179,057,490.42	1,926,462,000.00	-	1,926,462,000.00	-	-
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	1,000,750,000.00	-	1,000,750,000.00	-	-
052110600100	BORNO STATE COLLEGE OF NURSING GWIZA	-	-	-	-	1,000,000,000.00	-	1,000,000,000.00	-	-
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	48,048,108.87	321,325,000.00	321,325,000.00	146,883,519.33	364,814,000.00	-	364,814,000.00	-	-
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	1,495,481,634.69	23,224,576,000.00	5,580,005,000.00	3,249,436,920.53	36,651,543,000.00	-	36,651,543,000.00	-	-
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	-	2,499,675,000.00	2,499,675,000.00	1,523,325,000.00	1,523,325,000.00	-	1,523,325,000.00	-	-
053500000000	MINISTRY OF ENVIRONMENT	3,063,318,976.24	22,426,848,000.00	15,426,848,000.00	2,496,228,868.91	10,615,793,000.00	-	10,615,793,000.00	4,730,259,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	2,314,868,040.88	18,714,278,000.00	11,714,278,000.00	1,133,619,518.87	7,686,709,000.00	-	7,686,709,000.00	4,730,259,000.00	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	747,889,456.31	1,778,830,000.00	1,778,830,000.00	1,067,513,642.06	2,005,344,000.00	-	2,005,344,000.00	-	-
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	-	1,892,300,000.00	1,892,300,000.00	294,293,760.48	892,300,000.00	-	892,300,000.00	-	-
053505600100	BORNO STATE AFORESTATION PROJECT	561,479.05	21,440,000.00	21,440,000.00	801,947.50	11,440,000.00	-	11,440,000.00	-	-
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	-	-
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	5,009,517,724.14	17,007,270,000.00	12,007,270,000.00	6,439,167,844.24	11,663,819,000.00	8,493,600,000.00	20,157,419,000.00	-	-
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	4,856,906,374.26	9,482,373,000.00	9,482,373,000.00	4,855,142,822.99	4,929,000,000.00	2,000,000,000.00	6,929,000,000.00	-	-
053905100100	BORNO STATE SPORTS COUNCIL	147,295,737.94	150,796,000.00	150,796,000.00	127,742,233.62	232,855,000.00	-	232,855,000.00	-	-
053905400100	BORNO STATE EL-KANEMI WARRIORS' FOOTBALL CLUB	5,315,611.94	7,901,000.00	7,901,000.00	6,537,537.63	8,364,000.00	-	8,364,000.00	-	-
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	-	7,366,200,000.00	2,366,200,000.00	1,449,745,250.00	6,493,600,000.00	6,493,600,000.00	12,987,200,000.00	-	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	38,748,617.50	15,972,851,000.00	9,152,828,000.00	276,576,923.65	6,533,294,000.00	6,466,706,000.00	13,000,000,000.00	-	239,000,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	38,748,617.50	15,972,851,000.00	9,152,828,000.00	276,576,923.65	6,533,294,000.00	6,466,706,000.00	13,000,000,000.00	-	239,000,000.00
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	4,339,556,744.92	8,729,145,000.00	10,834,980,000.00	5,260,984,874.52	13,077,363,000.00	-	13,077,363,000.00	-	-
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	4,335,150,305.92	8,710,045,000.00	10,815,880,000.00	5,257,714,173.02	13,014,199,000.00	-	13,014,199,000.00	-	-
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	400,439.00	6,500,000.00	6,500,000.00	400,472.50	18,500,000.00	-	18,500,000.00	-	-
056400300100	BORNO STATE COUNCIL OF ULUMAS	4,000,000.00	8,500,000.00	8,500,000.00	2,870,229.00	40,664,000.00	-	40,664,000.00	-	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	4,100,000.00	4,100,000.00	-	4,000,000.00	-	4,000,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
	Total Personnel Expenditure	36,055,056,089.58	67,865,524,000.00	68,925,534,000.00	38,629,064,532.51	97,325,397,000.00	-	97,325,397,000.00
010000000000	ADMINISTRATION SECTOR	1,962,159,486.70	7,278,463,000.00	7,278,463,000.00	2,234,087,207.14	7,925,900,000.00	292,429,000.00	8,218,329,000.00
011100000000	GOVERNOR'S OFFICE	391,269,272.53	1,013,633,000.00	1,013,633,000.00	621,344,834.84	694,211,000.00	15,825,000.00	710,036,000.00
011100100100	GOVERNMENT HOUSE	377,623,206.72	920,633,000.00	920,633,000.00	579,083,742.84	600,000,000.00	8,116,000.00	608,116,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	-	-	-	-	-	7,709,000.00	7,709,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	5,821,065.81	68,000,000.00	68,000,000.00	36,151,092.00	63,000,000.00	-	63,000,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	7,825,000.00	25,000,000.00	25,000,000.00	6,110,000.00	31,211,000.00	-	31,211,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	737,904,471.73	3,239,929,000.00	3,239,929,000.00	1,023,933,565.26	2,977,058,000.00	-	2,977,058,000.00
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	407,892,408.42	2,600,000,000.00	2,600,000,000.00	744,852,559.36	2,437,010,000.00	-	2,437,010,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	3,040,000.00	30,000,000.00	30,000,000.00	8,395,000.00	37,560,000.00	-	37,560,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	201,219,071.89	229,500,000.00	229,500,000.00	139,036,563.52	122,115,000.00	-	122,115,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND	3,785,139.51	17,000,000.00	17,000,000.00	12,138,000.00	20,000,000.00	-	20,000,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	7,125,000.00	50,000,000.00	50,000,000.00	23,355,500.00	66,580,000.00	-	66,580,000.00
016102100200	ABUJA LIAISON OFFICE	32,507,500.00	84,000,000.00	84,000,000.00	41,220,998.00	54,600,000.00	-	54,600,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	-	960,000.00	960,000.00	-	-	-	-
016103500100	BORNO STATE PENSIONS DEPARTMENT	90,000.00	5,600,000.00	5,600,000.00	3,320,000.00	5,600,000.00	-	5,600,000.00
016103700100	BORNO STATE HAJJ COMMISSION	65,620,351.91	155,869,000.00	155,869,000.00	16,369,944.38	166,593,000.00	-	166,593,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	10,285,000.00	40,000,000.00	40,000,000.00	28,675,000.00	40,000,000.00	-	40,000,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	-	12,000,000.00	12,000,000.00	4,830,000.00	12,000,000.00	-	12,000,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	6,340,000.00	15,000,000.00	15,000,000.00	1,740,000.00	15,000,000.00	-	15,000,000.00
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,585,657.89	12,000,000.00	12,000,000.00	4,115,764.00	9,134,000.00	-	9,134,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	1,585,657.89	12,000,000.00	12,000,000.00	4,115,764.00	9,134,000.00	-	9,134,000.00
011200000000	BORNO STATE HOUSE ASSEMBLY	60,978,799.79	378,398,000.00	378,398,000.00	114,411,037.87	549,467,000.00	174,395,000.00	723,862,000.00
011200300100	BORNO STATE HOUSE ASSEMBLY	58,306,967.73	335,678,000.00	335,678,000.00	85,388,878.43	536,467,000.00	158,054,000.00	694,521,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	2,671,832.06	42,720,000.00	42,720,000.00	29,022,159.44	13,000,000.00	16,341,000.00	29,341,000.00
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	379,257,201.03	992,000,000.00	992,000,000.00	560,279,724.49	666,612,000.00	-	666,612,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	150,321,574.12	533,000,000.00	533,000,000.00	235,442,726.98	264,235,000.00	-	264,235,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	228,935,626.91	459,000,000.00	459,000,000.00	324,836,997.51	402,317,000.00	-	402,317,000.00
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	203,942,570.41	1,147,235,000.00	1,147,235,000.00	266,534,437.57	710,495,000.00	-	710,495,000.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	203,942,570.41	1,147,235,000.00	1,147,235,000.00	266,534,437.57	710,495,000.00	-	710,495,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	147,942,878.01	241,000,000.00	241,000,000.00	208,558,709.86	244,378,000.00	11,354,000.00	255,732,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	104,646,258.01	134,000,000.00	134,000,000.00	131,842,497.86	146,351,000.00	11,354,000.00	157,705,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	43,296,620.00	105,000,000.00	105,000,000.00	75,971,212.00	76,359,000.00	5,677,000.00	82,036,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	-	2,000,000.00	2,000,000.00	745,000.00	21,668,000.00	-	21,668,000.00
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	25,191,883.06	72,000,000.00	72,000,000.00	21,630,853.00	35,735,000.00	26,799,000.00	62,534,000.00
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	25,191,883.06	72,000,000.00	72,000,000.00	21,630,853.00	35,735,000.00	26,799,000.00	62,534,000.00
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,921,252.25	22,708,000.00	22,708,000.00	2,366,946.25	20,000,000.00	37,257,000.00	57,257,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,921,252.25	22,708,000.00	22,708,000.00	2,366,946.25	20,000,000.00	37,257,000.00	57,257,000.00
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	12,165,500.00	159,560,000.00	159,560,000.00	111,811,334.00	2,018,810,000.00	26,799,000.00	2,045,609,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,489,000.00	80,000,000.00	80,000,000.00	80,000,000.00	60,640,000.00	26,799,000.00	87,439,000.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	10,676,500.00	79,560,000.00	79,560,000.00	31,811,334.00	1,958,170,000.00	-	1,958,170,000.00
020000000000	ECONOMIC SECTOR	18,694,002,615.90	31,130,979,000.00	30,130,979,000.00	18,449,503,138.65	44,989,561,000.00	-	44,989,561,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	309,497,099.94	345,489,000.00	345,489,000.00	268,236,015.61	195,129,000.00	-	195,129,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	309,497,099.94	345,489,000.00	345,489,000.00	268,236,015.61	195,129,000.00	-	195,129,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	48,122,590.26	53,250,000.00	53,250,000.00	41,353,567.85	31,174,000.00	-	31,174,000.00
021511000100	BORNO STATE FERTILIZER COMPANY	65,000.00	105,000.00	105,000.00	-	105,000.00	-	105,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	26,151,750.00	27,134,000.00	27,134,000.00	12,472,203.00	2,500,000.00	-	2,500,000.00
026500000000	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	294,132,366.92	30,000,000.00	30,000,000.00	3,040,000.00	198,753,000.00	-	198,753,000.00
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	294,132,366.92	30,000,000.00	30,000,000.00	3,040,000.00	198,753,000.00	-	198,753,000.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	15,000,000.00	15,000,000.00	-	183,753,000.00	-	183,753,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	16,737,184,324.48	28,612,551,000.00	27,612,551,000.00	16,664,705,230.88	41,958,594,000.00	-	41,958,594,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	370,854,242.70	1,267,422,000.00	1,267,422,000.00	604,975,728.99	708,119,000.00	-	708,119,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	1,170,000.00	5,000,000.00	5,000,000.00	3,830,000.00	5,000,000.00	-	5,000,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	16,255,700.00	27,000,000.00	26,000,000.00	15,994,688,401.42	41,005,400,000.00	186,655,000.00	41,192,055,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	109,460,080.81	340,129,000.00	340,129,000.00	61,211,100.47	240,075,000.00	-	240,075,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	270,000.00	4,000,000.00	4,000,000.00	330,000.00	5,000,000.00	-	5,000,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	270,000.00	4,000,000.00	4,000,000.00	330,000.00	5,000,000.00	-	5,000,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	202,236,746.46	380,823,000.00	380,823,000.00	230,919,188.13	414,048,000.00	-	414,048,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	22,804,645.26	63,679,000.00	63,679,000.00	23,762,421.00	20,114,000.00	-	20,114,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	58,800,000.00	76,928,000.00	76,928,000.00	64,133,996.00	84,385,000.00	-	84,385,000.00
022205100100	BORNO STATE MINING COMPANY LIMITED	-	9,950,000.00	9,950,000.00	2,485,000.00	9,321,000.00	-	9,321,000.00
022205200100	BORNO STATE HOTELS	7,000,000.00	12,731,000.00	12,731,000.00	8,705,304.00	86,265,000.00	-	86,265,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	78,437,774.49	162,885,000.00	162,885,000.00	92,568,704.49	162,885,000.00	-	162,885,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	610,000.00	1,800,000.00	1,800,000.00	1,425,678.00	1,800,000.00	-	1,800,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	5,878,070.70	7,429,000.00	7,429,000.00	4,989,049.00	9,335,000.00	-	9,335,000.00
022206000100	BORNO STATE NEITAL NIGERIA LIMITED	19,316,344.80	22,541,000.00	22,541,000.00	21,175,555.64	24,059,000.00	-	24,059,000.00
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	9,389,911.21	22,880,000.00	22,880,000.00	11,673,480.00	15,884,000.00	-	15,884,000.00
022900000000	MINISTRY OF TRANSPORT AND ENERGY	321,792,851.21	629,302,000.00	629,302,000.00	363,350,838.65	778,114,000.00	-	778,114,000.00
022900100100	MINISTRY OF TRANSPORT AND ENERGY	45,908,628.77	50,000,000.00	50,000,000.00	37,527,330.00	64,034,000.00	-	64,034,000.00
022905300100	BORNO STATE EXPRESS TRANSPORT CORPORATION	73,935,319.89	196,824,000.00	196,824,000.00	193,442,066.77	305,518,000.00	-	305,518,000.00
022905500100	BORNO STATE TRAFFIC MANAGEMENT AGENCY (BOTMA)	142,749,000.00	312,800,000.00	312,800,000.00	78,269,000.00	312,800,000.00	-	312,800,000.00
022905700100	BORNO STATE RURAL ELECTRIFICATION BOARD (REB)	59,199,902.55	69,678,000.00	69,678,000.00	54,112,441.88	95,762,000.00	-	95,762,000.00
023400000000	MINISTRY OF WORKS AND HOUSING	380,174,233.30	610,471,000.00	610,471,000.00	448,599,663.01	693,284,000.00	-	693,284,000.00
023400100100	MINISTRY OF WORKS AND HOUSING	251,157,881.49	400,275,000.00	400,275,000.00	323,273,497.15	455,504,000.00	-	455,504,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	90,918,631.87	125,500,000.00	125,500,000.00	99,338,484.00	149,732,000.00	-	149,732,000.00
023400700100	BORNO STATE HOUSING CORPORATION	38,097,719.94	84					

031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	451,293,226.95	1,048,333,000.00	1,048,333,000.00	876,908,790.80	1,130,344,000.00	20,916,000.00	1,151,260,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	19,775,105.43	60,457,000.00	60,457,000.00	49,566,779.96	7,872,000.00	20,916,000.00	28,788,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	172,444,871.52	767,000,000.00	767,000,000.00	622,265,869.84	877,456,000.00	-	877,456,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	71,250,000.00	70,000,000.00	70,000,000.00	65,286,634.36	43,044,000.00	-	43,044,000.00
031805400100	BORNO STATE AREA COURT	187,823,250.00	150,876,000.00	150,876,000.00	139,789,506.64	201,972,000.00	-	201,972,000.00
032600000000	MINISTRY OF JUSTICE	667,593,109.81	935,460,000.00	935,460,000.00	138,017,810.68	171,878,000.00	-	171,878,000.00
032600100100	MINISTRY OF JUSTICE	658,293,109.81	915,360,000.00	915,360,000.00	133,710,300.68	168,770,000.00	-	168,770,000.00
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	9,300,000.00	20,100,000.00	20,100,000.00	4,307,510.00	3,108,000.00	-	3,108,000.00
050000000000	SOCIAL SECTOR	14,280,007,650.22	27,472,289,000.00	29,532,289,000.00	16,229,647,585.24	43,107,714,000.00	-	43,107,714,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	41,570,390.94	76,318,000.00	76,318,000.00	39,325,735.52	52,274,000.00	-	52,274,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	41,570,390.94	76,318,000.00	76,318,000.00	39,325,735.52	52,274,000.00	-	52,274,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	7,601,095,576.14	10,382,324,000.00	10,382,324,000.00	7,844,961,363.37	15,107,384,000.00	-	15,107,384,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	222,594,066.49	309,474,000.00	309,474,000.00	261,033,487.28	331,746,000.00	-	331,746,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	67,680,974.33	81,675,000.00	81,675,000.00	81,479,348.00	139,773,000.00	-	139,773,000.00
051700800100	BORNO STATE LIBRARY BOARD	40,705,357.97	46,826,000.00	46,826,000.00	33,466,274.00	45,930,000.00	-	45,930,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	140,123,281.22	135,089,000.00	135,089,000.00	126,360,182.51	132,637,000.00	-	132,637,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	2,730,585,916.76	3,000,000,000.00	3,000,000,000.00	2,856,557,156.52	5,006,810,000.00	-	5,006,810,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	38,464,046.25	100,359,000.00	100,359,000.00	53,242,333.00	207,870,000.00	-	207,870,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	2,458,500.00	5,485,000.00	5,485,000.00	1,037,628.00	637,000,000.00	-	637,000,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	1,329,894,746.29	2,389,015,000.00	2,389,015,000.00	1,549,112,078.60	1,870,421,000.00	-	1,870,421,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	417,556,191.79	503,000,000.00	503,000,000.00	441,118,824.51	571,029,000.00	-	571,029,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND T	518,790,713.93	589,867,000.00	589,867,000.00	495,961,491.94	842,408,000.00	-	842,408,000.00
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	1,039,281,052.51	1,935,075,000.00	1,935,075,000.00	949,788,137.33	3,719,590,000.00	-	3,719,590,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	1,367,334.66	8,000,000.00	8,000,000.00	2,221,382.00	4,015,000.00	-	4,015,000.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGEN	-	193,200,000.00	193,200,000.00	30,645,999.98	185,844,000.00	-	185,844,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KO	135,818,993.96	134,077,000.00	134,077,000.00	127,377,035.83	247,070,000.00	-	247,070,000.00
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	277,006,848.95	307,315,000.00	307,315,000.00	269,095,268.61	441,661,000.00	-	441,661,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	638,767,551.03	643,867,000.00	643,867,000.00	566,464,735.27	723,580,000.00	-	723,580,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	5,566,739,544.52	14,662,310,000.00	16,722,310,000.00	7,006,261,506.77	26,092,991,000.00	-	26,092,991,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	606,047,515.22	703,749,000.00	703,749,000.00	544,534,467.75	807,745,000.00	-	807,745,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	6,968,000.00	18,426,000.00	1,018,426,000.00	475,439,003.92	3,397,695,000.00	-	3,397,695,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	762,080,768.03	4,338,283,000.00	4,338,283,000.00	167,355,000.00	6,233,735,000.00	-	6,233,735,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	4,182,593,461.29	9,504,852,000.00	9,504,852,000.00	5,761,917,147.60	11,004,825,000.00	-	11,004,825,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	9,049,800.00	50,000,000.00	50,000,000.00	25,046,720.00	92,462,000.00	-	92,462,000.00
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	50,000,000.00	-	50,000,000.00
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	50,000,000.00	-	50,000,000.00
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	-	32,000,000.00	32,000,000.00	31,968,667.50	69,714,000.00	-	69,714,000.00
052110800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	-	1,060,000,000.00	1,060,000,000.00	-	4,361,815,000.00	-	4,361,815,000.00
052110900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	-	15,000,000.00	15,000,000.00	-	25,000,000.00	-	25,000,000.00
053500000000	MINISTRY OF ENVIRONMENT	723,546,296.66	1,286,869,000.00	1,286,869,000.00	995,258,809.82	1,475,133,000.00	-	1,475,133,000.00
053500100100	MINISTRY OF ENVIRONMENT	210,948,649.25	233,887,000.00	233,887,000.00	216,605,237.22	202,489,000.00	-	202,489,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	512,597,647.41	1,037,682,000.00	1,037,682,000.00	778,653,572.60	1,257,344,000.00	-	1,257,344,000.00
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	-	15,300,000.00	15,300,000.00	-	15,300,000.00	-	15,300,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	302,178,617.02	956,625,000.00	956,625,000.00	274,802,630.82	248,084,000.00	-	248,084,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	149,964,333.64	794,328,000.00	794,328,000.00	141,144,943.50	16,907,000.00	-	16,907,000.00
053905100100	BORNO STATE SPORTS COUNCIL	146,998,905.94	138,896,000.00	138,896,000.00	127,476,393.32	220,013,000.00	-	220,013,000.00
053905400100	BORNO STATE EL-KANEMI WARRIORS' FOOTBALL CLUB	5,215,377.44	7,201,000.00	7,201,000.00	6,181,294.00	7,564,000.00	-	7,564,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	-	16,200,000.00	16,200,000.00	-	3,600,000.00	-	3,600,000.00
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	16,258,433.47	32,843,000.00	32,843,000.00	15,917,634.93	19,565,000.00	-	19,565,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	16,258,433.47	32,843,000.00	32,843,000.00	15,917,634.93	19,565,000.00	-	19,565,000.00
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	28,618,791.45	75,000,000.00	75,000,000.00	53,119,904.00	112,283,000.00	-	112,283,000.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	24,618,791.45	70,000,000.00	70,000,000.00	50,249,675.00	76,019,000.00	-	76,019,000.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	4,000,000.00	5,000,000.00	5,000,000.00	2,870,229.00	36,264,000.00	-	36,264,000.00

Borno State Government 2026 Executive Budget Proposal - Other Non-Debt Recurrent Expenditure by Fund Source

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
	Total Other Non-Debt Recurrent Expenditure	35,271,906,749.39	215,208,548,000.00	152,588,248,000.00	80,574,858,101.76	234,441,952,000.00	-	234,441,952,000.00
010000000000	ADMINISTRATION SECTOR	23,145,371,268.01	83,507,634,000.00	81,952,828,000.00	63,357,676,135.35	100,998,854,000.00	-	96,685,564,000.00
011100000000	GOVERNOR'S OFFICE	16,995,260,483.06	32,637,895,000.00	30,624,796,000.00	25,596,676,987.34	51,117,003,000.00	-	51,117,003,000.00
011100100100	GOVERNMENT HOUSE	14,309,706,257.08	21,887,500,000.00	21,887,500,000.00	17,511,900,803.11	30,525,000,000.00	-	30,525,000,000.00
011100100200	DEPUTY GOVERNOR'S OFFICE	1,159,632,734.80	6,856,067,000.00	6,856,067,000.00	3,988,827,058.23	11,325,903,000.00	-	11,325,903,000.00
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	1,505,683,152.15	3,737,729,000.00	1,724,630,000.00	3,943,462,626.00	9,089,100,000.00	-	9,089,100,000.00
011101000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	20,238,339.03	156,599,000.00	156,599,000.00	152,486,500.00	177,000,000.00	-	177,000,000.00
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	2,092,128,282.07	25,245,972,000.00	40,400,972,000.00	28,441,631,238.27	23,665,361,000.00	200,000,000.00	23,865,361,000.00
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	1,067,834,197.94	5,188,172,000.00	5,038,172,000.00	2,882,716,936.56	8,221,578,000.00	-	8,221,578,000.00
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	8,941,179.30	158,045,000.00	158,045,000.00	42,405,053.88	52,380,000.00	-	52,380,000.00
016100600100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	90,447,238.72	394,000,000.00	401,000,000.00	168,238,751.51	433,100,000.00	200,000,000.00	633,100,000.00
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND	46,860,293.42	865,950,000.00	665,950,000.00	86,114,389.09	454,650,000.00	-	454,650,000.00
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	27,644,998.99	612,100,000.00	612,100,000.00	137,789,252.83	615,100,000.00	-	615,100,000.00
016101100100	LAGOS LIAISON OFFICE	-	1,100,000.00	1,100,000.00	-	1,100,000.00	-	1,100,000.00
016102100200	ABUJA LIAISON OFFICE	74,318,136.61	400,000,000.00	400,000,000.00	155,765,013.97	460,000,000.00	-	460,000,000.00
016102100300	KADUNA LIAISON OFFICE	-	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	-	1,100,000.00
016102100400	KANO LIAISON OFFICE	-	1,100,000.00	1,100,000.00	500,500.00	1,100,000.00	-	1,100,000.00
016103300100	BORNO STATE AGENCY FOR THE CONTROL OF HIV/AIDS & MALARIA (BOSACAM)	-	3,500,000.00	1,500,000.00	500,500.00	19,855,000.00	-	19,855,000.00
016103500100	BORNO STATE PENSIONS DEPARTMENT	1,180,455.90	25,000,000.00	25,000,000.00	5,448,778.36	25,000,000.00	-	25,000,000.00
016103700100	BORNO STATE HAJJ COMMISSION	675,925,026.54	2,657,350,000.00	2,657,350,000.00	2,208,132,554.96	4,452,863,000.00	-	4,452,863,000.00
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	98,969,690.10	14,800,000,000.00	30,300,000,000.00	22,741,702,619.11	8,589,500,000.00	-	8,589,500,000.00
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	-	76,025,000.00	76,025,000.00	2,116,529.76	276,000,000.00	-	276,000,000.00
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	7,064.55	62,530,000.00	62,530,000.00	9,699,858.24	62,035,000.00	-	62,035,000.00
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	14,947,986.16	7,788,423,000.00	4,988,423,000.00	985,778,408.18	10,646,656,000.00	-	6,133,366,000.00
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	14,947,986.16	7,703,123,000.00	4,903,123,000.00	985,778,408.18	10,626,656,000.00	-	6,113,366,000.00
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	-	85,300,000.00	85,300,000.00	-	20,000,000.00	-	20,000,000.00
011200000000	BORNO STATE HOUSE ASSEMBLY	2,360,829,546.38	8,851,000,000.00	8,351,000,000.00	3,300,894,716.39	8,233,000,000.00	-	8,233,000,000.00
011200300100	BORNO STATE HOUSE ASSEMBLY	2,358,117,191.92	8,651,000,000.00	8,151,000,000.00	3,290,219,977.98	8,045,000,000.00	-	8,045,000,000.00
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	2,712,354.46	200,000,000.00	200,000,000.00	10,674,738.41	187,000,000.00	-	187,000,000.00
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,105,966,742.55	6,449,450,000.00	5,014,450,000.00	3,896,720,761.61	4,172,670,000.00	-	4,172,670,000.00
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,068,300,021.36	6,280,450,000.00	4,845,450,000.00	3,885,632,764.08	4,003,670,000.00	-	4,003,670,000.00
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	37,309,285.98	163,000,000.00	163,000,000.00	10,620,819.86	163,000,000.00	-	163,000,000.00
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	357,435.21	6,000,000.00	6,000,000.00	467,177.67	6,000,000.00	-	6,000,000.00
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	227,788,970.08	1,151,236,000.00	1,151,236,000.00	531,554,454.59	1,350,999,000.00	-	1,350,999,000.00
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	222,499,778.67	1,131,236,000.00	1,131,236,000.00	335,832,947.75	1,330,999,000.00	-	1,330,999,000.00
012500500100	BORNO STATE ESTABLISHMENT AND SERVICE MATTERS	5,289,191.41	20,000,000.00	20,000,000.00	195,721,506.84	20,000,000.00	-	20,000,000.00
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	131,774,238.62	421,245,000.00	459,545,000.00	213,766,236.60	539,300,000.00	-	539,300,000.00
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	31,460,191.81	100,000,000.00	100,000,000.00	34,165,516.23	100,000,000.00	-	100,000,000.00
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	100,314,046.81	311,245,000.00	311,245,000.00	166,849,948.42	392,750,000.00	-	392,750,000.00
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	-	10,000,000.00	48,300,000.00	12,750,771.95	46,550,000.00	-	46,550,000.00
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	-	40,000,000.00	40,000,000.00	627,158.78	80,000,000.00	-	80,000,000.00
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	-	40,000,000.00	40,000,000.00	627,158.78	80,000,000.00	-	80,000,000.00
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	205,142,538.33	535,803,000.00	535,803,000.00	44,782,302.60	516,765,000.00	-	516,765,000.00
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	205,142,538.33	535,803,000.00	535,803,000.00	44,782,302.60	516,765,000.00	-	516,765,000.00
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	11,532,480.76	386,600,000.00	386,600,000.00	345,243,870.99	677,100,000.00	-	677,100,000.00
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	11,532,330.51	356,600,000.00	356,600,000.00	340,532,216.99	587,100,000.00	-	587,100,000.00
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	150.25	30,000,000.00	30,000,000.00	4,711,654.00	90,000,000.00	-	90,000,000.00
020000000000	ECONOMIC SECTOR	6,638,672,361.51	59,864,484,000.00	25,468,352,000.00	8,968,068,805.36	69,771,021,000.00	-	69,771,021,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	38,159,423.45	15,338,635,000.00	588,635,000.00	167,492,992.34	19,486,000,000.00	-	19,486,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	33,904,746.37	15,251,500,000.00	527,500,000.00	163,089,574.21	19,447,500,000.00	-	19,447,500,000.00
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	3,616,383.81	33,735,000.00	7,735,000.00	3,315,474.00	7,000,000.00	-	7,000,000.00
021511000100	BORNO STATE FERTILIZER COMPANY	636,260.52	1,500,000.00	1,500,000.00	-	1,500,000.00	-	1,500,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	2,032.75	51,900,000.00	51,900,000.00	1,087,844.13	30,000,000.00	-	30,000,000.00
026500000000	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	2,166,418.63	728,000,000.00	728,000,000.00	80,340,791.45	1,295,000,000.00	-	1,295,000,000.00
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	2,166,419.63	478,000,000.00	478,000,000.00	80,340,791.45	499,000,000.00	-	499,000,000.00
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	250,000,000.00	250,000,000.00	-	796,000,000.00	-	796,000,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	1,816,541,671.78	7,236,691,000.00	8,630,291,000.00	4,122,254,098.83	10,414,220,000.00	-	10,414,220,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	1,253,598,709.54	5,563,471,000.00	7,013,471,000.00	3,457,220,267.14	8,813,000,000.00	-	8,813,000,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	33,586,584.90	69,000,000.00	69,000,000.00	45,559,170.24	100,000,000.00	-	100,000,000.00
022000700100	BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL (AGBOS)	272,293,823.01	844,220,000.00	787,820,000.00	277,472,968.40	869,220,000.00	-	869,220,000.00
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	257,062,554.33	760,000,000.00	760,000,000.00	342,001,693.05	632,000,000.00	-	632,000,000.00
023800000000	MINISTRY OF BUDGET AND PLANNING	213,536,110.79	14,195,050,000.00	4,239,948,000.00	1,044,022,421.02	15,455,000,000.00	-	15,455,000,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	211,028,740.34	4,170,050,000.00	3,920,050,000.00	1,036,736,178.17	5,420,500,000.00	-	5,420,500,000.00
023800200100	BORNO STATE BUREAU OF STATISTICS	2,507,370.45	25,000,000.00	30,003,000.00	7,286,242.85	34,500,000.00	-	34,500,000.00
023800500100	SERVICE WIDE VOTE	-	10,000,000,000.00	289,895,000.00	-	10,000,000,000.00	-	10,000,000,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	279,075,613.31	1,371,997,000.00	1,348,997,000.00	263,169,403.09	1,334,580,000.00	-	1,334,580,000.00
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	259,281,240.05	803,230,000.00	803,230,000.00	221,845,90.91	776,650,000.00	-	776,650,000.00
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	-	206,000,000.00	206,000,000.00	-	150,000,000.00	-	150,000,000.00
022201800100	BORNO INVESTMENT COMPANY LTD	-	20,000,000.00	20,000,000.00	-	40,000,000.00	-	40,000,000.00
022205100100	BORNO STATE MINING COMPANY LIMITED	-	176,322,000.00	166,322,000.00	10,573,274.96	160,000,000.00	-	160,000,000.00
022205200100	BORNO STATE HOTELS	-	9,035,000.00	9,035,000.00	-	80,000,000.00	-	80,000,000.00
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	17,302,040.92	64,820,000.00	64,820,000.00	26,151,996.68	64,000,000.00	-	64,000,000.00
022205400200	BORNO KANO MOTOR PARK AND MARKET	35,000,000.00	35,000,000.00	35,000,000.00	3,159,931.04	35,000,000.00	-	35,000,000.00
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	42,000,000.00	37,000,000.00	-	20,000,000.00	-	20,000,000.00
022205900100	BORNO STATE WIRE AND NAIL COMPANY	250,485.50	800,000.00	800,000.00	250,209.50	800,000.00	-	800,000.00
022206000100	BORNO STATE NETAIL NIGERIA LIMITED	574,141.73	12,000,000.00					

023400000000	MINISTRY OF WORKS AND HOUSING	323,341,105.27	3,986,410,000.00	2,574,780,000.00	213,982,683.81	3,342,556,000.00	-	3,342,556,000.00
023400100100	MINISTRY OF WORKS AND HOUSING	241,999,297.50	1,194,600,000.00	1,194,600,000.00	103,274,348.32	670,400,000.00	-	670,400,000.00
023400400100	BORNO STATE ROAD MAINTENANCE AGENCY (BORMA)	55,355,700.00	2,726,350,000.00	1,314,720,000.00	103,210,882.50	2,607,156,000.00	-	2,607,156,000.00
023400700100	BORNO STATE HOUSING CORPORATION	25,986,107.77	65,460,000.00	65,460,000.00	7,497,512.99	65,000,000.00	-	65,000,000.00
025200000000	MINISTRY OF WATER RESOURCES	1,832,472,440.90	6,677,417,000.00	3,427,417,000.00	1,479,683,673.23	6,500,240,000.00	-	6,500,240,000.00
025200100100	MINISTRY OF WATER RESOURCES	1,829,026,712.80	6,412,010,000.00	3,212,010,000.00	1,417,288,911.77	6,200,760,000.00	-	6,200,760,000.00
025210300100	BORNO STATE RURAL WATER SUPPLY AND SANITATION AGENCY (RUWASSA)	3,445,728.10	265,407,000.00	215,407,000.00	62,394,761.46	299,480,000.00	-	299,480,000.00
025600000000	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRR)	6,359,533.97	6,036,200,000.00	636,200,000.00	114,507,154.84	7,860,000,000.00	-	7,860,000,000.00
025600100100	MINISTRY OF RECONSTRUCTION, REHABILITATION AND RESETTLEMENT (MRRR)	6,359,533.97	6,036,200,000.00	636,200,000.00	114,507,154.84	7,860,000,000.00	-	7,860,000,000.00
030000000000	LAW & JUSTICE SECTOR	140,685,583.52	1,771,291,000.00	1,766,291,000.00	850,314,561.28	2,947,428,000.00	-	2,947,428,000.00
031800000000	BORNO STATE JUDICIAL SERVICE COMMISSION	14,691,428.36	1,026,550,000.00	1,026,550,000.00	371,601,541.26	1,438,529,000.00	-	1,438,529,000.00
031801100100	BORNO STATE JUDICIAL SERVICE COMMISSION	420,000.00	1,500,000.00	1,500,000.00	468,706.71	22,669,000.00	-	22,669,000.00
031805100100	BORNO STATE HIGH COURT OF JUSTICE	-	900,000,000.00	900,000,000.00	339,783,269.83	1,245,860,000.00	-	1,245,860,000.00
031805300100	BORNO STATE SHARIA COURT OF APPEAL	-	100,000,000.00	100,000,000.00	31,347,564.72	150,000,000.00	-	150,000,000.00
031805400100	BORNO STATE AREA COURT	14,271,428.36	25,050,000.00	25,050,000.00	-	20,000,000.00	-	20,000,000.00
032600000000	MINISTRY OF JUSTICE	125,994,155.16	744,741,000.00	739,741,000.00	478,713,020.02	1,508,899,000.00	-	1,508,899,000.00
032600100100	MINISTRY OF JUSTICE	125,994,155.16	735,000,000.00	730,000,000.00	477,388,274.20	1,480,000,000.00	-	1,480,000,000.00
032600200100	BORNO STATE ADVISORY COUNCIL ON PREROGATIVE OF MERCY	399,648.69	1,900,000.00	1,900,000.00	250,485.77	24,899,000.00	-	24,899,000.00
032600700100	BORNO STATE HIGHER ISLAMIC SCHOOL	-	7,841,000.00	7,841,000.00	1,074,260.05	4,000,000.00	-	4,000,000.00
050000000000	SOCIAL SECTOR	5,347,177,536.35	70,065,149,000.00	33,400,780,000.00	7,398,798,599.77	60,724,649,000.00	13,733,742,000.00	74,458,391,000.00
051400000000	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	154,913,978.00	8,933,891,000.00	1,465,891,000.00	99,028,694.05	2,771,322,000.00	2,065,902,000.00	4,837,224,000.00
051400100100	MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT	154,913,978.00	8,933,891,000.00	1,465,891,000.00	99,028,694.05	2,771,322,000.00	2,065,902,000.00	4,837,224,000.00
051700000000	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	2,078,641,705.30	18,398,345,000.00	8,990,680,000.00	2,492,136,268.61	18,600,792,000.00	3,174,240,000.00	21,775,032,000.00
051700100100	MINISTRY OF EDUCATION, SCIENCE, TECHNOLOGY AND INNOVATION	1,482,027,480.75	3,752,780,000.00	3,752,780,000.00	1,189,738,524.09	4,169,700,000.00	-	4,169,700,000.00
051700300100	BORNO STATE UNIVERSAL BASIC EDUCATION BOARD	26,467,473.48	679,000,000.00	679,000,000.00	233,433,189.98	659,000,000.00	-	659,000,000.00
051700800100	BORNO STATE LIBRARY BOARD	744,400.00	4,000,000.00	4,000,000.00	3,534,893.75	5,196,000.00	-	5,196,000.00
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	872,935.76	25,000,000.00	25,000,000.00	1,570,667.52	25,000,000.00	-	25,000,000.00
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	248,180.25	700,000.00	700,000.00	503,066.85	700,000.00	-	700,000.00
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	180,559,215.72	549,000,000.00	549,000,000.00	94,352,725.78	426,250,000.00	-	426,250,000.00
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	41,923,553.90	961,600,000.00	961,600,000.00	96,294,404.94	668,900,000.00	-	668,900,000.00
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	2,906,222.72	285,617,000.00	285,617,000.00	20,796,808.92	285,000,000.00	-	285,000,000.00
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	134,293,739.84	510,000,000.00	510,000,000.00	284,288,056.36	414,300,000.00	-	414,300,000.00
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	41,234,851.84	94,568,000.00	94,568,000.00	70,323,487.33	94,000,000.00	-	94,000,000.00
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEMI COLLEGE OF EDUCATION SCIENCE AND T	33,987,070.95	73,000,000.00	73,000,000.00	24,029,004.89	68,000,000.00	-	68,000,000.00
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	6,580,250.00	940,000,000.00	940,000,000.00	89,894,320.79	1,124,000,000.00	-	1,124,000,000.00
051705700100	BORNO STATE SCHOLARSHIPS BOARD	103,072,865.00	9,809,289,000.00	441,624,000.00	110,600,616.04	9,928,500,000.00	3,174,240,000.00	13,102,740,000.00
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGEN	-	638,306,000.00	638,306,000.00	215,185,919.27	638,000,000.00	-	638,000,000.00
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINISTRATIVE STUDIES KO	2,479,345.71	5,000,000.00	5,000,000.00	2,193,248.47	4,256,000.00	-	4,256,000.00
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	4,960,670.37	44,670,000.00	44,670,000.00	36,319,121.06	44,000,000.00	-	44,000,000.00
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	16,283,449.01	25,815,000.00	25,815,000.00	19,078,211.57	45,990,000.00	-	45,990,000.00
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	1,133,661,224.04	10,321,901,000.00	9,727,978,000.00	1,883,567,068.62	16,173,969,000.00	-	16,173,969,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	248,580,065.37	1,537,300,000.00	1,537,300,000.00	459,936,450.03	1,537,000,000.00	-	1,537,000,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	9,844,689.63	1,014,421,000.00	70,498,000.00	29,889,427.21	313,351,000.00	-	313,351,000.00
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	79,336,827.01	530,000,000.00	530,000,000.00	298,015,637.11	530,000,000.00	-	530,000,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	718,273,257.09	2,864,000,000.00	2,814,000,000.00	431,992,935.25	2,814,000,000.00	-	2,814,000,000.00
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	22,998,026.07	1,244,000,000.00	1,244,000,000.00	94,279,070.42	1,244,000,000.00	-	1,244,000,000.00
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	250,750,000.00	-	250,750,000.00
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	250,000,000.00	-	250,000,000.00
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	48,048,108.87	163,825,000.00	163,825,000.00	73,602,851.83	165,100,000.00	-	165,100,000.00
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	6,580,250.00	670,005,000.00	1,070,005,000.00	495,850,696.77	7,836,768,000.00	-	7,836,768,000.00
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	-	2,298,350,000.00	2,298,350,000.00	-	1,233,000,000.00	-	1,233,000,000.00
053500000000	MINISTRY OF ENVIRONMENT	282,271,511.83	1,317,248,000.00	1,312,248,000.00	399,042,388.82	1,110,148,000.00	-	1,110,148,000.00
053500100100	MINISTRY OF ENVIRONMENT	46,418,223.88	410,000,000.00	410,000,000.00	109,374,781.65	202,708,000.00	-	202,708,000.00
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	235,291,808.90	523,808,000.00	523,808,000.00	288,860,069.46	529,000,000.00	-	529,000,000.00
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	-	377,000,000.00	377,000,000.00	5,590.21	377,000,000.00	-	377,000,000.00
053505600100	BORNO STATE AFORESTATION PROJECT	561,479.05	6,440,000.00	1,440,000.00	801,947.50	1,440,000.00	-	1,440,000.00
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	397,908,237.75	15,207,426,000.00	2,170,645,000.00	1,479,367,591.43	10,200,911,000.00	8,493,600,000.00	18,694,511,000.00
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	397,511,171.25	7,954,826,000.00	1,918,045,000.00	29,000,257.50	3,947,269,000.00	2,000,000,000.00	5,947,269,000.00
053905100100	BORNO STATE SPORTS COUNCIL	296,832.00	1,900,000.00	1,900,000.00	265,840.30	2,842,000.00	-	2,842,000.00
053905400100	BORNO STATE EL-KANEMI WARRIORS' FOOTBALL CLUB	100,234.50	700,000.00	700,000.00	356,243.63	800,000.00	-	800,000.00
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	-	7,250,000,000.00	250,000,000.00	1,449,745,250.00	6,250,000,000.00	6,493,600,000.00	12,743,600,000.00
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	22,490,184.03	11,210,993,000.00	5,210,993,000.00	260,659,288.72	6,138,062,000.00	-	6,138,062,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	22,490,184.03	11,210,993,000.00	5,210,993,000.00	260,659,288.72	6,138,062,000.00	-	6,138,062,000.00
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	1,277,290,695.40	4,675,345,000.00	4,522,345,000.00	784,997,299.52	5,729,445,000.00	-	5,729,445,000.00
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	1,276,890,256.40	4,670,045,000.00	4,520,045,000.00	784,596,827.02	5,713,345,000.00	-	5,713,345,000.00
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	400,439.00	4,500,000.00	1,500,000.00	400,472.50	13,500,000.00	-	13,500,000.00
056400300100	BORNO STATE COUNCIL OF ULAMAS	-	100,000.00	100,000.00	-	2,000,000.00	-	2,000,000.00
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	700,000.00	700,000.00	-	600,000.00	-	600,000.00

Borno State Government 2026 Executive Budget Proposal - Debt Service Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
	Total Debt Service Expenditure	10,531,661,559.91	20,004,000,000.00	22,415,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00
020000000000	ECONOMIC SECTOR	10,531,661,559.91	20,004,000,000.00	22,415,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	10,531,661,559.91	20,000,000,000.00	22,411,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	10,531,661,559.91	20,000,000,000.00	22,411,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	-	4,000,000.00	4,000,000.00	-	-	-	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	4,000,000.00	4,000,000.00	-	-	-	-

Borno State Government 2026 Executive Budget Proposal - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Capital Expenditure	101,275,755,881.81	312,779,878,000.00	412,428,548,000.00	268,012,536,136.20	448,564,337,000.00	80,579,548,000.00	529,143,885,000.00	4,752,259,000.00	11,127,905,000.00
010000000000	ADMINISTRATION SECTOR	11,636,498,693.02	36,422,291,000.00	108,343,644,000.00	61,179,113,745.55	62,906,555,000.00	-	1,263,901,000.00	61,642,654,000.00	-
011100000000	GOVERNOR'S OFFICE	3,906,623,733.34	5,602,670,000.00	11,102,000,000.00	1,769,763,540.61	7,793,000,000.00	-	8,116,000.00	7,784,884,000.00	-
011100100100	GOVERNMENT HOUSE	306,623,733.24	5,400,000,000.00	5,400,000,000.00	1,633,083,307.86	7,305,000,000.00	-	8,116,000.00	7,296,884,000.00	-
011100100200	DEPUTY GOVERNOR'S OFFICE	-	111,000,000.00	111,000,000.00	-	111,000,000.00	-	-	111,000,000.00	-
011100800100	BORNO STATE EMERGENCY MANAGEMENT AGENCY (SEMA)	3,600,000,000.00	670,000,000.00	5,500,000,000.00	88,680,232.75	239,000,000.00	-	-	239,000,000.00	-
0111001000100	BORNO STATE BUREAU OF PUBLIC PROCUREMENT (BPP)	-	91,000,000.00	91,000,000.00	48,000,000.00	138,000,000.00	-	-	138,000,000.00	-
016100000000	SECRETARY TO THE STATE GOVERNMENT (SSG)	5,766,535,866.58	17,532,836,000.00	85,853,650,000.00	58,929,054,864.12	37,015,067,000.00	-	322,115,000.00	36,693,289,000.00	-
016100100100	SECRETARY TO THE STATE GOVERNMENT (SSG)	548,747,588.96	5,689,350,000.00	5,838,250,000.00	1,576,786,892.42	4,973,067,000.00	-	-	4,967,000.00	-
016100500100	BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD (BSUPDB)	-	391,500,000.00	391,500,000.00	170,645,000.00	159,500,000.00	-	-	159,500,000.00	-
016106000100	BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)	2,092,641,083.74	3,585,500,000.00	3,585,500,000.00	3,108,404,073.59	3,189,000,000.00	-	322,115,000.00	2,866,885,000.00	-
016100700100	BORNO STATE AGENCY FOR THE COORDINATION OF SUSTAINABLE DEVELOPMENT AND	5,975,000.00	193,000,000.00	393,000,000.00	103,440,500.00	444,139,000.00	-	-	444,139,000.00	-
016101000100	BORNO STATE GUIDANCE AND COUNSELLING BOARD	21,365,000.00	70,000,000.00	70,000,000.00	-	100,000,000.00	-	-	100,000,000.00	-
016103000100	BORNO STATE PENSIONS DEPARTMENT	-	20,000,000.00	20,000,000.00	-	33,884,000.00	-	-	33,884,000.00	-
016103700100	BORNO STATE HAD COMMISSION	-	250,000,000.00	2,885,000,000.00	1,642,050,000.00	546,830,000.00	-	-	546,830,000.00	-
016110100100	BORNO STATE SECURITY TRUST FUND (STF)	599,874,939.35	1,900,000,000.00	62,234,023,000.00	49,315,206,918.00	17,620,000,000.00	-	-	17,620,000,000.00	-
016100800100	BORNO STATE DEPARTMENT OF MONITORING & EVALUATION (M&E)	-	464,000,000.00	464,000,000.00	310,302,760.62	317,854,000.00	-	-	317,854,000.00	-
016100900100	BORNO STATE DEPARTMENT OF SPECIAL PROJECTS	2,497,932,254.53	4,971,286,000.00	9,971,286,000.00	2,702,218,719.49	9,631,130,000.00	-	-	9,631,130,000.00	-
016200000000	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	289,799,357.50	582,000,000.00	1,382,000,000.00	330,000.00	3,678,140,000.00	-	700,000,000.00	2,978,140,000.00	-
016200100100	MINISTRY OF INTER-GOVERNMENTAL AFFAIRS AND SPECIAL DUTIES	289,799,357.50	19,000,000.00	815,000,000.00	330,000.00	3,577,500,000.00	-	-	2,877,500,000.00	-
016200200100	BORNO STATE COMMUNITY & SOCIAL DEVELOPMENT AGENCY (BOCSDA)	-	563,000,000.00	563,000,000.00	-	100,640,000.00	-	-	100,640,000.00	-
011200000000	BORNO STATE HOUSE ASSEMBLY	191,327,000.00	3,724,235,000.00	2,724,235,000.00	-	6,094,000,000.00	-	174,395,000.00	5,919,605,000.00	-
011200300100	BORNO STATE HOUSE ASSEMBLY	176,347,000.00	3,630,000,000.00	2,630,000,000.00	-	6,000,000,000.00	-	-	5,841,946,000.00	-
011200400100	BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION	14,980,000.00	94,235,000.00	94,235,000.00	-	94,000,000.00	-	-	77,659,000.00	-
012300000000	MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,469,384,735.70	8,327,100,000.00	6,567,100,000.00	374,304,540.82	7,105,620,000.00	-	-	7,105,620,000.00	-
012300100100	MINISTRY OF INFORMATION AND INTERNAL SECURITY	1,455,450,235.70	3,605,000,000.00	2,845,000,000.00	374,304,540.82	2,400,620,000.00	-	-	2,400,620,000.00	-
012300400100	BORNO RADIO TELEVISION CORPORATION (BRTV)	8,484,500.00	4,400,000,000.00	3,400,000,000.00	-	4,400,000,000.00	-	-	4,400,000,000.00	-
012305700100	BORNO STATE COUNCIL FOR ARTS AND CULTURE	5,450,000.00	322,100,000.00	322,100,000.00	-	305,000,000.00	-	-	305,000,000.00	-
012500000000	BORNO STATE HEAD OF SERVICE (HOS)	-	110,000,000.00	110,000,000.00	-	100,000,000.00	-	-	100,000,000.00	-
012500100100	BORNO STATE HEAD OF SERVICE (HOS)	-	110,000,000.00	110,000,000.00	-	100,000,000.00	-	-	100,000,000.00	-
014000000000	BORNO STATE OFFICE OF THE AUDITOR GENERAL	9,975,000.00	201,650,000.00	214,650,000.00	98,320,000.00	425,391,000.00	-	5,677,000.00	419,714,000.00	-
014000100100	BORNO STATE OFFICE OF THE STATE AUDITOR GENERAL	9,975,000.00	87,000,000.00	87,000,000.00	11,750,000.00	139,000,000.00	-	-	139,000,000.00	-
014000200100	BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL	-	111,250,000.00	111,250,000.00	86,570,000.00	276,391,000.00	-	5,677,000.00	270,714,000.00	-
014000300100	BORNO STATE AUDIT SERVICE COMMISSION	-	3,400,000.00	16,400,000.00	-	10,000,000.00	-	-	10,000,000.00	-
014700000000	BORNO STATE CIVIL SERVICE COMMISSION	-	10,000,000.00	10,000,000.00	-	52,500,000.00	-	-	26,799,000.00	-
014700100100	BORNO STATE CIVIL SERVICE COMMISSION	-	10,000,000.00	10,000,000.00	-	52,500,000.00	-	-	26,799,000.00	-
014800000000	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,703,000.00	240,000,000.00	240,000,000.00	1,000,000.00	239,000,000.00	-	-	239,000,000.00	-
014800100100	BORNO STATE INDEPENDENT ELECTORAL COMMISSION	1,703,000.00	240,000,000.00	240,000,000.00	1,000,000.00	239,000,000.00	-	-	239,000,000.00	-
014900000000	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,150,000.00	91,000,000.00	141,000,000.00	6,340,800.00	403,500,000.00	-	26,799,000.00	376,701,000.00	-
014900100100	BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION	1,150,000.00	45,000,000.00	45,000,000.00	6,340,800.00	307,500,000.00	-	-	280,701,000.00	-
014900200100	BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD	-	46,000,000.00	96,000,000.00	-	96,000,000.00	-	-	96,000,000.00	-
020000000000	ECONOMIC SECTOR	57,008,864,613.24	132,412,826,000.00	158,794,034,000.00	132,083,691,824.75	225,465,044,000.00	-	20,376,743,000.00	245,842,687,000.00	10,000,000.00
021500000000	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	4,809,873,026.47	4,086,000,000.00	26,836,000,000.00	22,091,808,811.09	25,533,579,000.00	-	-	25,533,579,000.00	2,950,000,000.00
021500100100	MINISTRY OF AGRICULTURE AND NATURAL RESOURCES	4,805,140,579.25	2,776,000,000.00	26,500,000,000.00	22,075,783,811.09	24,738,579,000.00	-	-	24,738,579,000.00	-
021510200100	BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME (BOSADP)	4,312,447.22	97,000,000.00	123,000,000.00	15,525,000.00	100,000,000.00	-	-	100,000,000.00	10,000,000.00
021511100100	BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY	420,000.00	1,213,000,000.00	213,000,000.00	500,000.00	695,000,000.00	-	-	695,000,000.00	-
026500000000	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	-	7,993,000,000.00	5,903,000,000.00	478,083,350.00	18,736,479,000.00	-	109,247,000.00	18,845,726,000.00	-
026500100100	MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT	-	4,200,000,000.00	3,200,000,000.00	478,083,350.00	2,208,000,000.00	-	109,247,000.00	2,317,247,000.00	-
026500200100	BORNO STATE LIVESTOCK MANAGEMENT AGENCY (BOLMA)	-	3,793,000,000.00	2,703,000,000.00	-	16,530,479,000.00	-	-	16,530,479,000.00	-
022000000000	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	3,737,533,700.00	8,250,000,000.00	9,719,584,000.00	4,538,736,900.00	10,669,000,000.00	-	-	10,669,000,000.00	210,000,000.00
022000100100	MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT	3,730,780,000.00	7,980,000,000.00	9,449,584,000.00	4,445,700,000.00	10,400,000,000.00	-	-	10,400,000,000.00	210,000,000.00
022000200100	BORNO STATE DEBT MANAGEMENT OFFICE (DMO)	-	20,000,000.00	20,000,000.00	2,817,000.00	20,000,000.00	-	-	20,000,000.00	-
022000800100	BORNO STATE INTERNAL REVENUE SERVICE (BIRS)	6,753,700.00	2,000,000.00	250,000,000.00	90,219,000.00	249,000,000.00	-	-	249,000,000.00	-
023800000000	MINISTRY OF BUDGET AND PLANNING	-	2,007,500,000.00	2,222,500,000.00	56,970,000.00	2,603,908,000.00	-	-	2,603,908,000.00	1,068,908,000.00
023800100100	MINISTRY OF BUDGET AND PLANNING	-	1,860,000,000.00	2,075,000,000.00	50,340,000.00	2,493,908,000.00	-	-	2,493,908,000.00	-
023800200100	BORNO STATE BUREAU OF STATISTICS	-	147,500,000.00	147,500,000.00	-	110,000,000.00	-	-	110,000,000.00	-
022200000000	MINISTRY OF TRADE, INVESTMENT AND TOURISM	534,137,141.18	16,648,100,000.00	13,697,487,000.00	2,128,661,622.50	6,686,783,000.00	-	5,445,301,000.00	12,132,084,000.00	-
022200100100	MINISTRY OF TRADE, INVESTMENT AND TOURISM	534,137,141.18	14,500,000,000.00	11,500,000,000.00	2,103,591,622.50	5,665,000,000.00	-	3,538,236,000.00	9,203,236,000.00	-
022201000100	BORNO STATE INVESTMENT PROMOTION AGENCY (BOSIPA)	-	759,000,000.00	759,000,000.00	-	123,812,000.00	-	-	123,812,000.00	-
022201800100	BORNO INVESTMENT COMPANY LTD	-	133,000,000.00	133,000,000.00	-	241,436,000.00	-	1,907,065,000.00	2,148,501,000.00	-
022205100100	BORNO STATE MINING COMPANY LIMITED	-	1,035,000,000.00	1,063,387,000.00	25,070,000.00	563,125,000.00	-	-	563,125,000.00	-
022205200100	BORNO STATE HOTELS	-	180,000,000.00	180,000,000.00	-	29,360,000.00	-	-	29,360,000.00	-
022205400100	BORNO MONDAY MARKET COMPANY LIMITED	-	6,000,000.00	6,000,000.00	-	3,000,000.00	-	-	3,000,000.00	-
022205400200	BORNO KANO MOTOR PARK AND MARKET	-	7,100,000.00	14,100,000.00	-	2,300,000.00	-	-	2,300,000.00	-
022205600100	BORNO MADIGURI INTERNATIONAL HOTEL	-	5,000,000.00	5,000,000.00	-	5,000,000.00	-	-	5,000,000.00	-
022205700100	BORNO STATE PLASTIC COMPANY (BOPLAS)	-	15,000,000.00	20,000,000.00	-	3,200,000.00	-	-	3,200,000.00	-
022205900100	BORNO STATE WIRE AND NAIL COMPANY	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-	-	2,000,000.00	-
022206000100	BORNO STATE NETPAL NIGERIA LIMITED	-	4,000,000.00	10,000,000.00	-	46,550,000.00	-	-	46,550,000.00	-
022206100100	BORNO STATE SUPPLY COMPANY (BOSCO)	-	2,000,000.00	5,000,000.00	-	2,000,000.00	-	-	2,000,000.00	-
022900000000	MINISTRY OF TRANSPORT AND ENERGY	11,812,118,330.01	16,975,991,000.00	13,795,228,000.00	12,900,645,452.76	24,887,460,000.00	-	1,724,518,000.00	26,611,978,000.00	-
022900100100	MINISTRY OF TRANSPORT AND ENERGY	10,993,829,118.02	8,606,000,000.00	8,726,468,000.00						

051700800100	BORNO STATE LIBRARY BOARD	-	20,000,000.00	20,000,000.00	20,000,000.00	30,000,000.00	-	30,000,000.00	-	-
051701000100	BORNO STATE AGENCY FOR MASS LITERACY	-	50,000,000.00	50,000,000.00	5,000,000.00	50,000,000.00	-	50,000,000.00	-	-
051701100100	BORNO STATE NOMADIC EDUCATION BOARD	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	3,400,000.00	-	-
051705400100	BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD	-	500,000,000.00	500,000,000.00	116,336,170.00	438,000,000.00	-	438,000,000.00	-	-
051706500100	BORNO STATE EDUCATION TRUST FUND (ETF)	632,828,145.20	2,496,000,000.00	2,536,000,000.00	1,120,515,501.66	3,036,230,000.00	-	3,036,230,000.00	-	-
051706600100	BORNO STATE ARABIC AND SANGAYA EDUCATION BOARD (BOSASEB)	23,691,415.00	1,237,650,000.00	1,237,650,000.00	484,707,585.46	530,450,000.00	-	530,450,000.00	-	-
051706700100	BORNO STATE RAMAT POLYTECHNIC MAIDUGURI	17,446,300.00	1,720,000,000.00	1,720,000,000.00	1,513,456,329.63	1,056,066,000.00	-	1,056,066,000.00	-	-
051706900100	BORNO STATE COLLEGE OF EDUCATION WAKA - BIU	-	1,475,829,000.00	1,475,829,000.00	-	971,033,000.00	-	971,033,000.00	-	-
051705500100	BORNO STATE UMAR IBN IBRAHIM EL-KANEHI COLLEGE OF EDUCATION SCIENCE AND T	10,984,200.00	1,282,600,000.00	1,282,600,000.00	11,238,800.00	782,600,000.00	-	782,600,000.00	-	-
051705600100	BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)	-	3,450,000,000.00	3,450,000,000.00	651,985,215.12	5,000,000,000.00	-	5,000,000,000.00	-	-
051705700100	BORNO STATE SCHOLARSHIPS BOARD	134,120,819.53	14,500,000.00	9,382,165,000.00	4,290,149,793.68	214,500,000.00	-	214,500,000.00	-	-
051705800100	BORNO STATE INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT AGE	-	2,973,781,000.00	2,973,781,000.00	69,198,000.00	4,281,580,000.00	-	4,281,580,000.00	-	-
051705900100	BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND ADMINITRATIVE STUDIES KC	-	1,051,000,000.00	1,051,000,000.00	2,843,000.00	74,792,000.00	-	74,792,000.00	-	-
051707400100	BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE	-	1,613,000,000.00	1,613,000,000.00	489,638,252.00	612,500,000.00	-	612,500,000.00	-	-
051707500100	BORNO STATE MOHAMMED GONI COLLEGE OF LEGAL & ISLAMIC STUDIES	-	1,102,000,000.00	1,102,000,000.00	1,000,000,000.00	812,500,000.00	-	812,500,000.00	-	-
052100000000	MINISTRY OF HEALTH AND HUMAN SERVICES	9,244,532,193.21	66,197,136,000.00	48,186,987,000.00	19,819,953,489.11	83,124,947,000.00	10,000,000,000.00	93,124,947,000.00	-	6,009,997,000.00
052100100100	MINISTRY OF HEALTH AND HUMAN SERVICES	7,356,775,902.08	23,127,625,000.00	23,127,625,000.00	12,862,134,201.69	32,845,500,000.00	-	32,845,500,000.00	-	3,387,000,000.00
052100200100	BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	1,432,458,000.00	-	-
052100300100	BORNO STATE PRIMARY HEALTHCARE DEVELOPMENT BOARD (BSPHCDB)	-	8,746,997,000.00	8,746,997,000.00	2,076,712,327.10	9,772,997,000.00	-	9,772,997,000.00	-	2,622,997,000.00
052110200100	BORNO STATE HOSPITALS MANAGEMENT BOARD (HMB)	-	10,514,293,000.00	10,564,293,000.00	1,211,061,381.58	12,235,707,000.00	10,000,000,000.00	22,235,707,000.00	-	-
052110400100	BORNO STATE COLLEGES OF NURSING SCIENCES	-	590,000,000.00	590,000,000.00	59,731,700.00	590,000,000.00	-	590,000,000.00	-	-
052110500100	BORNO STATE COLLEGE OF NURSING MONGUNO	-	-	-	-	700,000,000.00	-	700,000,000.00	-	-
052110600100	BORNO STATE COLLEGE OF NURSING GWOZA	-	-	-	-	700,000,000.00	-	700,000,000.00	-	-
052110700100	BORNO STATE COLLEGE OF HEALTH TECHNOLOGY	-	125,500,000.00	125,500,000.00	41,312,000.00	130,000,000.00	-	130,000,000.00	-	-
052100800100	BORNO STATE KASHIM IBRAHIM UNIVERSITY TEACHING HOSPITAL (KIUTH)	1,488,901,384.69	22,554,571,000.00	3,450,000,000.00	2,753,586,223.76	24,452,960,000.00	-	24,452,960,000.00	-	-
052100900100	BORNO STATE DRUGS AND MEDICAL CONSUMABLES MANAGEMENT AGENCY (BODMA)	-	186,325,000.00	186,325,000.00	-	265,325,000.00	-	265,325,000.00	-	-
053500000000	MINISTRY OF ENVIRONMENT	2,057,501,167.75	19,822,731,000.00	12,827,731,000.00	1,101,927,670.27	8,030,512,000.00	-	8,030,512,000.00	4,730,259,000.00	-
053500100100	MINISTRY OF ENVIRONMENT	2,057,501,167.75	18,070,391,000.00	11,070,391,000.00	807,639,500.00	7,281,512,000.00	-	7,281,512,000.00	4,730,259,000.00	-
053501600100	BORNO STATE ENVIRONMENTAL PROTECTION AGENCY (BOSEPA)	-	217,340,000.00	217,340,000.00	-	219,000,000.00	-	219,000,000.00	-	-
053505500100	BORNO STATE AGENCY FOR GREAT GREEN WALL	-	1,500,000,000.00	1,500,000,000.00	294,288,170.27	500,000,000.00	-	500,000,000.00	-	-
053505600100	BORNO STATE AFORESTATION PROJECT	-	15,000,000.00	20,000,000.00	-	10,000,000.00	-	10,000,000.00	-	-
053505900100	BORNO STATE WATER-SHED MANAGEMENT AGENCY	-	20,000,000.00	20,000,000.00	-	20,000,000.00	-	20,000,000.00	-	-
053900000000	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	4,309,430,869.37	843,219,000.00	8,880,000,000.00	4,684,997,621.99	1,214,824,000.00	-	1,214,824,000.00	-	-
053900100100	MINISTRY OF YOUTH, SPORTS & POVERTY ALLEVIATION	4,309,430,869.37	733,219,000.00	6,770,000,000.00	4,684,997,621.99	964,824,000.00	-	964,824,000.00	-	-
053905100100	BORNO STATE SPORTS COUNCIL	-	10,000,000.00	10,000,000.00	-	10,000,000.00	-	10,000,000.00	-	-
053905700100	BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME	-	100,000,000.00	2,100,000,000.00	-	240,000,000.00	-	240,000,000.00	-	-
055100000000	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	-	4,729,015,000.00	3,908,992,000.00	-	375,667,000.00	6,466,706,000.00	6,842,373,000.00	-	239,000,000.00
055100100100	MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS	-	4,729,015,000.00	3,908,992,000.00	-	375,667,000.00	6,466,706,000.00	6,842,373,000.00	-	239,000,000.00
056400000000	MINISTRY OF RELIGIOUS AFFAIRS	3,033,641,258.07	3,978,800,000.00	6,237,635,000.00	4,422,867,671.00	7,235,635,000.00	-	7,235,635,000.00	-	-
056400100100	MINISTRY OF RELIGIOUS AFFAIRS	3,033,641,258.07	3,970,000,000.00	6,225,835,000.00	4,422,867,671.00	7,224,835,000.00	-	7,224,835,000.00	-	-
056400200100	BORNO STATE ISLAMIC PREACHING BOARD	-	2,000,000.00	5,000,000.00	-	5,000,000.00	-	5,000,000.00	-	-
056400300100	BORNO STATE COUNCIL OF ULAMAS	-	3,400,000.00	3,400,000.00	-	2,400,000.00	-	2,400,000.00	-	-
056400400100	BORNO STATE ISLAMIC RESEARCH CENTER	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	3,400,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Expenditure by Economic Classification

Code	Economic	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	183,134,380,280.69	615,857,950,000.00	656,357,950,000.00	396,135,244,914.09	800,331,686,000.00	90,000,000,000.00	890,331,686,000.00	4,752,259,000.00	11,127,905,000.00
2	EXPENDITURES	183,134,380,280.69	615,857,950,000.00	656,357,950,000.00	396,135,244,914.09	800,331,686,000.00	90,000,000,000.00	890,331,686,000.00	4,752,259,000.00	11,127,905,000.00
21	PERSONNEL COST	36,055,056,089.58	67,865,524,000.00	68,925,524,000.00	36,629,064,523.61	87,225,397,000.00	-	87,225,397,000.00	-	-
2101	SALARY	18,288,894,544.67	33,446,299,000.00	34,446,299,000.00	20,136,760,526.69	43,950,360,000.00	-	43,950,360,000.00	-	-
210101	SALARIES AND WAGES	18,288,894,544.67	33,446,299,000.00	34,446,299,000.00	20,136,760,526.69	43,950,360,000.00	-	43,950,360,000.00	-	-
21010101	SALARY	18,098,902,190.36	33,827,591,000.00	33,827,591,000.00	19,648,966,918.62	43,448,360,000.00	-	43,448,360,000.00	-	-
21010102	OVER TIME PAYMENTS	-	11,000,000.00	11,000,000.00	10,483,257.14	2,000,000.00	-	2,000,000.00	-	-
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	189,992,320.31	607,708,000.00	607,708,000.00	477,310,359.63	500,000,000.00	186,655,000.00	312,345,000.00	-	-
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	17,739,422,874.31	9,338,435,000.00	9,398,435,000.00	2,525,921,252.30	14,338,057,000.00	-	14,338,057,000.00	-	-
210201	ALLOWANCES	7,482,822,873.34	7,337,375,000.00	8,397,375,000.00	2,474,613,071.00	6,956,586,000.00	-	6,956,586,000.00	-	-
21020101	NON REGULAR ALLOWANCES	7,282,600,373.34	6,694,205,000.00	6,694,205,000.00	1,825,617,516.54	5,511,411,000.00	-	5,511,411,000.00	-	-
21020102	OUTFIT ALLOWANCE	-	52,400,000.00	52,400,000.00	-	60,900,000.00	-	60,900,000.00	-	-
21020103	HAZARD ALLOWANCE	2,400,000.00	1,000,000.00	1,000,000.00	460,915,379.78	3,000,000.00	-	3,000,000.00	-	-
21020104	FURNITURE ALLOWANCE	73,078,000.00	350,770,000.00	350,770,000.00	48,943,380.34	1,054,275,000.00	-	1,054,275,000.00	-	-
21020105	NYSC ACTIVITIES & ALLOWANCE	124,744,500.00	300,000,000.00	300,000,000.00	139,236,794.34	327,000,000.00	-	327,000,000.00	-	-
210202	SOCIAL CONTRIBUTIONS	10,256,600,000.97	2,001,060,000.00	1,001,060,000.00	51,308,181.30	7,381,471,000.00	-	7,381,471,000.00	-	-
21020201	NHIS CONTRIBUTION	10,255,700,000.97	1,000,000,000.00	1,000,000,000.00	50,471,202.30	2,000,000,000.00	-	2,000,000,000.00	-	-
21020202	CONTRIBUTORY PENSION	-	1,000,000,000.00	-	-	2,000,000,000.00	-	2,000,000,000.00	-	-
21020203	GROUP LIFE INSURANCE	900,000.00	1,060,000.00	1,060,000.00	836,979.00	1,056,000.00	-	1,056,000.00	-	-
21020206	CAPITATION FOR CONTRIBUTORY HEALTHCARE	-	-	-	-	3,380,415,000.00	-	3,380,415,000.00	-	-
2103	SOCIAL BENEFITS	26,738,670.60	25,080,790,000.00	25,080,790,000.00	15,966,382,753.52	39,036,980,000.00	186,655,000.00	39,223,635,000.00	-	-
210301	SOCIAL BENEFITS	26,738,670.60	25,080,790,000.00	25,080,790,000.00	15,966,382,753.52	39,036,980,000.00	186,655,000.00	39,223,635,000.00	-	-
21030101	GRATUITY	-	10,000,000,000.00	10,000,000,000.00	8,097,063,799.64	20,016,855,000.00	93,328,000.00	20,110,183,000.00	-	-
21030102	PENSION	26,738,670.60	14,080,790,000.00	14,080,790,000.00	7,469,318,953.88	16,968,366,000.00	93,327,000.00	17,061,693,000.00	-	-
21030103	DEATH BENEFITS	-	1,000,000,000.00	1,000,000,000.00	400,000,000.00	2,000,000,000.00	-	2,000,000,000.00	-	-
21030104	CLEARANCE OF GRATUITY ARREARS	-	-	-	-	33,711,000.00	-	33,711,000.00	-	-
21030105	CLEARANCE OF PENSION ARREARS	-	-	-	-	18,048,000.00	-	18,048,000.00	-	-
22	OTHER RECURRENT COSTS	45,803,568,309.30	235,212,548,000.00	175,003,878,000.00	89,493,644,245.38	254,441,952,000.00	9,420,452,000.00	263,862,404,000.00	-	-
2202	OVERHEAD COST	35,066,498,253.61	211,801,918,000.00	150,181,618,000.00	79,125,112,851.76	230,864,952,000.00	10,920,452,000.00	241,785,404,000.00	-	-
220201	TRAVEL & TRANSPORT - GENERAL	2,922,010,962.58	21,588,200,000.00	20,893,138,000.00	6,468,379,573.91	23,386,367,000.00	-	22,336,367,000.00	-	-
22020101	LOCAL TRAVEL & TRANSPORT- TRAINING	682,469,637.28	5,224,852,000.00	5,217,390,000.00	1,366,725,775.84	4,672,553,000.00	-	4,672,553,000.00	-	-
22020102	LOCAL TRAVEL & TRANSPORT- OTHERS	688,014,370.20	7,453,587,000.00	6,868,087,000.00	2,461,882,972.05	7,863,737,000.00	500,000,000.00	7,363,737,000.00	-	-
22020103	INTERNATIONAL TRAVEL & TRANSPORT- TRAINING	90,314,000.00	2,226,736,000.00	2,244,736,000.00	350,428,726.40	2,439,297,000.00	-	2,439,297,000.00	-	-
22020104	INTERNATIONAL TRAVEL & TRANSPORT- OTHERS	1,461,213,555.20	6,582,925,000.00	6,562,925,000.00	2,289,338,101.72	8,410,780,000.00	550,000,000.00	7,860,780,000.00	-	-
220202	UTILITIES - GENERAL	1,860,626,603.63	2,227,614,000.00	1,152,774,000.00	1,057,852,947.83	3,118,799,000.00	-	3,118,799,000.00	-	-
22020201	ELECTRICITY CHARGES	1,796,107,088.63	1,867,114,000.00	750,224,000.00	738,669,405.93	2,368,918,000.00	-	2,368,918,000.00	-	-
22020202	TELEPHONE CHARGES	3,029,500.00	6,604,000.00	6,604,000.00	1,123,625.00	7,843,000.00	-	7,843,000.00	-	-
22020203	INTERNET ACCESS CHARGES	17,691,935.00	172,234,000.00	183,234,000.00	129,337,644.25	440,376,000.00	-	440,376,000.00	-	-
22020204	SATELLITE BROADCASTING ACCESS CHARGES	39,176,450.00	125,242,000.00	140,242,000.00	181,394,088.65	133,372,000.00	-	133,372,000.00	-	-
22020205	WATER RATES	2,093,250.00	11,770,000.00	11,770,000.00	847,000.00	13,120,000.00	-	13,120,000.00	-	-
22020206	SEWERAGE CHARGES	-	7,400,000.00	7,400,000.00	1,259,000.00	28,200,000.00	-	28,200,000.00	-	-
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,538,400.00	37,250,000.00	53,250,000.00	5,127,184.00	127,070,000.00	-	127,070,000.00	-	-
220203	MATERIALS & SUPPLIES - GENERAL	2,421,880,008.75	60,692,905,000.00	11,432,220,000.00	5,983,793,130.24	58,575,594,500.00	10,559,502,000.00	69,135,096,500.00	-	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	597,255,075.00	1,672,151,000.00	1,662,151,000.00	441,491,294.85	1,921,657,500.00	-	1,921,657,500.00	-	-
22020302	BOOKS	77,968,000.00	230,602,000.00	248,451,000.00	44,504,865.00	256,210,000.00	-	256,210,000.00	-	-
22020303	NEWSPAPERS	5,713,700.00	16,850,000.00	16,850,000.00	922,410.00	14,445,000.00	-	14,445,000.00	-	-
22020304	MAGAZINES & PERIODICALS	427.50	18,215,000.00	18,215,000.00	10,510,000.00	35,750,000.00	-	35,750,000.00	-	-
22020305	PRINTING OF NON SECURITY DOCUMENTS	145,717,700.00	799,038,000.00	824,038,000.00	154,121,520.00	790,444,000.00	-	790,444,000.00	-	-
22020306	PRINTING OF SECURITY DOCUMENTS	49,678,961.25	524,708,000.00	530,708,000.00	133,953,848.00	577,953,000.00	-	577,953,000.00	-	-
22020307	MEDICAL DRUGS SUPPLIES	59,755,570.00	2,841,600,000.00	2,866,600,000.00	244,979,461.14	1,334,600,000.00	-	1,334,600,000.00	-	-
22020308	FIELD & CAMPING MATERIALS SUPPLIES	85,000.00	85,000.00	4,085,000.00	15,000.00	10,350,000.00	-	10,350,000.00	-	-
22020309	UNIFORMS & OTHER CLOTHING	109,455,700.00	382,365,000.00	473,565,000.00	36,795,200.00	368,723,000.00	-	368,723,000.00	-	-
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,197,446,775.00	1,545,120,000.00	1,538,120,000.00	5,338,156.25	837,700,000.00	-	837,700,000.00	-	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	155,860,800.00	2,948,737,000.00	2,979,737,000.00	1,431,111,125.00	3,908,421,000.00	-	3,908,421,000.00	-	-
22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	-	31,689,204,000.00	-	1,449,745,250.00	30,701,781,000.00	10,559,502,000.00	41,261,283,000.00	-	-
22020313	DISASTER RELIEF MATERIALS AND SUPPLIES	-	499,330,000.00	-	-	300,000,000.00	-	300,000,000.00	-	-
22020314	MEDICAL LABORATORY SUPPLIES	-	-	150,000,000.00	-	501,500,000.00	-	501,500,000.00	-	-
22020316	FARM INPUTS SUPPLIES	-	10,250,000,000.00	-	-	12,020,000,000.00	-	12,020,000,000.00	-	-
22020317	CHEMICALS/PESTICIDES, HERBICIDES, TERMICIDES, FUNGICIDES ETC) SUPPLIES	22,942,300.00	7,273,000,000.00	2,000,000.00	105,000.00	5,001,000,000.00	-	5,001,000,000.00	-	-
220204	MAINTENANCE SERVICES - GENERAL	1,129,833,322.24	8,844,220,000.00	7,583,690,000.00	1,770,185,174.24	9,785,929,000.00	200,000,000.00	9,985,929,000.00	-	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	229,093,367.12	2,818,366,000.00	2,831,366,000.00	820,084,248.04	2,597,318,000.00	-	2,597,318,000.00	-	-
22020402	MAINTENANCE OF OFFICE FURNITURE	142,688,845.67	561,942,000.00	561,942,000.00	192,836,967.37	1,015,852,000.00	-	1,015,852,000.00	-	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	370,050,228.97	1,338,470,000.00	1,427,470,000.00	384,621,267.79	1,554,783,000.00	-	1,554,783,000.00	-	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	173,615,134.05	399,994,000.00	411,454,000.00	61,458,725.00	617,300,000.00	-	617,300,000.00	-	-
22020405	MAINTENANCE OF PLANTS/GENERATORS	152,852,189.07	626,155,000.00	633,655,000.00	101,696,466.25	690,183,000.00	-	690,183,000.00	-	-
22020406	OTHER MAINTENANCE SERVICES	58,861,657.36	267,133,000.00	297,733,000.00	64,821,234.79	779,860,000.00	200,000,000.00	979,860,000.00	-	-
22020410	MAINTENANCE OF STREET LIGHTINGS	-	200,000,000.00	200,000,000.00	96,136,165.00	150,000,000.00	-	150,000,000.00	-	-
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	232,900.00	117,300,000.00	117,300,000.00	676,400.00	116,000,000.00	-	116,000,000.00	-	-
22020412	MAINTENANCE OF HARBORS/PUBLIC PLACES	2,309,000.00	12,500,000.00	12,500,000.00	6,692,200.00	12,500,000.00	-	12,500,000.00	-	-
22020413	MINOR ROAD MAINTENANCE	90,000.00	2,502,400,000.00	1,090,770,000.00	41,161,500.00	2,252,133,000.00	-	2,252,133,000.00	-	-
220205	TRAINING - GENERAL	504,435,584.84	5,973,723,000.00	5,866,923,000.00	995,857,731.8					

22021001	REFRESHMENT & MEALS		682,123,204.39	1,765,832,000.00	1,594,084,000.00	730,541,349.76	2,497,705,500.00	-		2,497,705,500.00	-	-
22021002	HONORARIUM & SITTING ALLOWANCE		1,437,243,293.46	12,762,739,000.00	12,886,190,000.00	2,943,439,312.21	16,694,966,000.00	-	613,290,000.00	16,081,676,000.00	-	-
22021003	PUBLICITY & ADVERTISEMENTS		724,807,028.00	1,336,535,000.00	1,442,035,000.00	714,452,355.58	1,274,060,000.00	-	-	1,274,060,000.00	-	-
22021004	MEDICAL EXPENSES-LOCAL		1,039,135,535.00	1,491,449,000.00	1,526,449,000.00	686,408,238.00	2,144,981,000.00	-	-	2,144,981,000.00	-	-
22021006	POSTAGES & COURIER SERVICES		30,071,453.00	40,033,000.00	40,033,000.00	2,006,926.00	43,038,000.00	-	-	43,038,000.00	-	-
22021007	WELFARE PACKAGES		5,738,631,950.53	20,767,898,000.00	22,163,079,000.00	18,249,918,213.57	32,333,121,000.00	-	-	32,333,121,000.00	-	-
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		501,499,511.25	215,232,000.00	239,232,000.00	71,180,872.50	325,832,000.00	-	-	325,832,000.00	-	-
22021009	SPORTING ACTIVITIES		1,573,000.00	11,300,000.00	11,300,000.00	530,000.00	65,305,000.00	-	-	65,305,000.00	-	-
22021010	DIRECT TEACHING & LABORATORY COST		280,000.00	2,800,000.00	10,800,000.00	10,800,000.00	10,300,000.00	-	-	10,300,000.00	-	-
22021019	MEDICAL EXPENSES-INTERNATIONAL		129,389,800.00	641,605,000.00	645,110,000.00	408,682,191.00	2,862,206,000.00	-	1,000,000,000.00	1,862,206,000.00	-	-
22021020	FOREIGN SCHOLARSHIP SCHEME EXPENSES		-	9,818,145,000.00	450,480,000.00	290,145,442.98	6,420,732,000.00	-	1,587,120,000.00	8,007,852,000.00	-	-
22021021	LOCAL SCHOLARSHIP SCHEME EXPENSES		-	-	-	-	3,054,248,000.00	-	1,587,120,000.00	4,641,368,000.00	-	-
22021022	SPECIAL DAYS/CELEBRATIONS		53,063,169.60	370,594,000.00	370,594,000.00	168,092,137.00	544,794,000.00	-	-	544,794,000.00	-	-
22021023	CONTINGENCIES RESERVE		-	10,000,000,000.00	289,895,000.00	-	10,000,000,000.00	-	-	10,000,000,000.00	-	-
22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES		400,000.00	1,463,000,000.00	-	-	671,500,000.00	-	-	671,500,000.00	-	-
2203	LOANS AND ADVANCES		2,249,211.00	13,250,000.00	13,250,000.00	4,774,000.00	7,000,000.00	-	-	7,000,000.00	-	-
220301	STAFF LOANS & ADVANCES		2,249,211.00	13,250,000.00	13,250,000.00	4,774,000.00	7,000,000.00	-	-	7,000,000.00	-	-
22030101	MOTOR CYCLE ADVANCES		2,067,011.00	11,500,000.00	11,500,000.00	3,250,000.00	-	-	-	-	-	-
22030102	BICYCLE ADVANCES		-	1,500,000.00	1,500,000.00	1,324,000.00	2,000,000.00	-	-	2,000,000.00	-	-
22030103	REFURBISHING ADVANCES		30,000.00	50,000.00	50,000.00	-	-	-	-	-	-	-
22030104	CORRESPONDENCE ADVANCES		-	-	-	-	5,000,000.00	-	-	5,000,000.00	-	-
22030107	FURNISHING ADVANCES		132,200.00	100,000.00	100,000.00	100,000.00	-	-	-	-	-	-
22030108	HOUSING LOANS		20,000.00	100,000.00	100,000.00	100,000.00	-	-	-	-	-	-
2204	GRANTS AND CONTRIBUTIONS GENERAL		203,159,284.78	3,393,380,000.00	2,393,380,000.00	1,444,971,250.00	3,570,000,000.00	-	1,500,000,000.00	2,070,000,000.00	-	-
220401	LOCAL GRANTS AND CONTRIBUTIONS		203,159,284.78	3,393,380,000.00	2,393,380,000.00	1,444,971,250.00	3,570,000,000.00	-	1,500,000,000.00	2,070,000,000.00	-	-
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT		-	100,000,000.00	100,000,000.00	100,000,000.00	-	-	-	60,000,000.00	-	-
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT		-	10,000,000.00	10,000,000.00	-	20,000,000.00	-	-	20,000,000.00	-	-
22040109	GRANTS TO COMMUNITIES/NGOs		203,159,284.78	2,283,380,000.00	2,283,380,000.00	1,344,971,250.00	3,500,000,000.00	-	1,500,000,000.00	2,000,000,000.00	-	-
2206	PUBLIC DEBT CHARGES		10,531,661,559.91	20,004,000,000.00	22,415,630,000.00	8,918,786,143.62	20,000,000,000.00	-	-	20,000,000,000.00	-	-
220601	FOREIGN INTEREST / DISCOUNT		1,171,393,713.20	2,181,098,000.00	2,181,098,000.00	769,296,026.36	2,181,098,000.00	-	-	2,181,098,000.00	-	-
22060102	FOREIGN INTEREST / DISCOUNT - LONG TERM BORROWINGS		1,171,393,713.20	2,181,098,000.00	2,181,098,000.00	769,296,026.36	2,181,098,000.00	-	-	2,181,098,000.00	-	-
220602	DOMESTIC INTEREST / DISCOUNT		1,903,958,888.99	5,676,649,000.00	8,088,279,000.00	1,500,881,863.17	5,672,649,000.00	-	-	5,672,649,000.00	-	-
22060201	DOMESTIC INTEREST / DISCOUNT - SHORT TERM BORROWINGS		1,903,958,888.99	4,671,137,000.00	7,082,767,000.00	510,960,196.82	4,671,137,000.00	-	-	4,671,137,000.00	-	-
22060202	DOMESTIC INTEREST / DISCOUNT - LONG TERM BORROWINGS		-	1,005,512,000.00	1,005,512,000.00	989,921,666.35	1,001,512,000.00	-	-	1,001,512,000.00	-	-
220603	FOREIGN PRINCIPAL		3,804,345,715.52	7,030,147,000.00	7,030,147,000.00	3,996,200,667.72	7,030,147,000.00	-	-	7,030,147,000.00	-	-
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS		3,804,345,715.52	7,030,147,000.00	7,030,147,000.00	3,996,200,667.72	7,030,147,000.00	-	-	7,030,147,000.00	-	-
220604	DOMESTIC PRINCIPAL		3,651,963,242.20	5,116,106,000.00	5,116,106,000.00	2,652,407,586.37	5,116,106,000.00	-	-	5,116,106,000.00	-	-
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS		3,651,963,242.20	4,607,126,000.00	4,607,126,000.00	2,231,777,957.37	4,607,126,000.00	-	-	4,607,126,000.00	-	-
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS		-	508,980,000.00	508,980,000.00	420,629,629.00	508,980,000.00	-	-	508,980,000.00	-	-
23	CAPITAL EXPENDITURE		101,275,755,881.61	312,779,878,000.00	412,428,548,000.00	268,012,536,136.20	448,564,337,000.00	-	80,579,548,000.00	529,143,885,000.00	-	4,752,259,000.00
2301	FIXED ASSETS PURCHASED		50,375,309,170.08	71,878,969,000.00	140,168,877,000.00	75,632,174,850.93	99,465,080,000.00	-	249,209,000.00	99,215,871,000.00	-	1,301,457,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL		50,375,309,170.08	71,878,969,000.00	140,168,877,000.00	75,632,174,850.93	99,465,080,000.00	-	249,209,000.00	99,215,871,000.00	-	1,301,457,000.00
23010101	PURCHASE / ACQUISITION OF LAND		1,778,641,083.74	3,530,000,000.00	3,580,000,000.00	2,400,000,000.00	3,801,915,000.00	-	322,115,000.00	3,479,880,000.00	-	-
23010102	PURCHASE OF OFFICE BUILDINGS		-	15,500,000.00	15,500,000.00	-	60,000,000.00	-	-	60,000,000.00	-	-
23010103	PURCHASE OF RESIDENTIAL BUILDINGS		-	58,000,000.00	58,000,000.00	-	-	-	-	-	-	-
23010104	PURCHASE MOTOR Cycles		182,000,000.00	217,500,000.00	217,500,000.00	57,056,750.00	2,017,500,000.00	-	-	2,017,500,000.00	-	-
23010105	PURCHASE OF MOTOR VEHICLES		5,002,243,200.00	11,234,451,000.00	14,814,035,000.00	4,986,107,120.00	16,444,538,000.00	-	16,341,000.00	16,428,197,000.00	-	-
23010106	PURCHASE OF VAN		950,000,000.00	135,000,000.00	135,000,000.00	-	34,050,000.00	-	-	34,050,000.00	-	-
23010107	PURCHASE OF TRUCKS		619,346,818.61	2,467,000,000.00	3,411,423,000.00	2,384,841,044.24	2,956,270,000.00	-	-	2,956,270,000.00	-	-
23010108	PURCHASE OF BUSES		9,315,776,036.11	2,044,500,000.00	7,279,500,000.00	2,120,519,396.48	4,764,390,000.00	-	-	4,764,390,000.00	-	-
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		4,281,226,641.93	8,327,478,000.00	4,311,978,000.00	401,169,400.00	8,505,838,000.00	-	10,000,000.00	8,495,838,000.00	-	-
23010113	PURCHASE OF COMPUTERS		1,834,732,283.70	6,827,500,000.00	1,519,138,000.00	39,366,150.00	2,743,027,000.00	-	-	2,743,027,000.00	-	-
23010114	PURCHASE OF COMPUTER PRINTERS		1,494,064,050.01	186,568,000.00	1,355,220,000.00	112,166,275.00	426,746,000.00	-	-	426,746,000.00	-	-
23010115	PURCHASE OF PHOTOCOPYING MACHINES		2,823,321,627.85	233,988,000.00	2,181,358,000.00	18,369,500.00	320,826,000.00	-	-	320,826,000.00	-	-
23010116	PURCHASE OF TYPEWRITERS		176,347,000.00	5,000,000.00	5,000,000.00	-	-	-	-	-	-	-
23010117	PURCHASE OF SHREDDING MACHINES		-	11,455,000.00	11,455,000.00	-	19,060,000.00	-	-	19,060,000.00	-	-
23010118	PURCHASE OF SCANNERS		1,070,822,869.72	52,124,000.00	40,124,000.00	890,122,881.22	66,018,000.00	-	-	66,018,000.00	-	-
23010119	PURCHASE OF POWER GENERATING SET		2,088,687,977.65	4,397,959,000.00	12,147,536,000.00	5,277,323,427.15	5,830,638,000.00	-	10,000,000.00	5,820,638,000.00	-	-
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT		6,510,000.00	56,250,000.00	36,250,000.00	-	201,000,000.00	-	-	201,000,000.00	-	-
23010121	PURCHASE OF RESIDENTIAL FURNITURE		-	100,000,000.00	100,000,000.00	-	250,000,000.00	-	-	250,000,000.00	-	-
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		4,856,775,345.08	16,059,321,000.00	7,372,000,000.00	1,703,606,821.10	9,445,287,000.00	-	-	9,445,287,000.00	-	1,301,457,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		-	407,000,000.00	163,000,000.00	-	439,100,000.00	-	-	439,100,000.00	-	-
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		1,319,040,660.32	1,111,837,000.00	1,091,837,000.00	49,804,620.00	2,172,750,000.00	-	-	2,172,750,000.00	-	-
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		5,490,885,426.04	379,869,000.00	379,869,000.00	102,510,110.00	827,734,000.00	-	-	827,734,000.00	-	-
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		-	73,370,000.00	73,370,000.00	-	165,037,000.00	-	-	165,037,000.00	-	-
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		1,500,420,000.00	1,544,000,000.00	544,000,000.00	3,730,000.00	1,526,000,000.00	-	-	1,526,000,000.00	-	-
23010128	PURCHASE OF SERVICE EQUIPMENT		307,080,233.24	1,922,878,000.00	62,371,901,000.00	49,315,206,918.00	17,733,078,000.00	-	-	17,733,078,000.00	-	-
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT		1,116,009,171.25	8,894,800,000.00	9,057,300,000.00	3,886,488,593.78	9,043,650,000.00	-	-	9,043,650,000.00	-	-
23010130	PURCHASE OF RECREATIONAL FACILITIES		8,438,000.00	67,117,000.00	67,117,000.00	-	61,012,000.00	-	-	61,012,000.00	-	-
23010133	PURCHASES OF SURVEYING EQUIPMENT		222,586,133.94	140,000,000.00	76,050,000.00	-	34,050,000.00	-	-	34,050,000.00	-	-
23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES		3,279,453,910.94	3,092,000,000.00	3,223,000,000.00	1,324,079,724.96	4,201,550,000.00	-	-	4,201,550,000.00	-	-
23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT		650,900,700.00	1,520,416,000.00	1,520,416,000.00	271,304,105.00	2,239,266,000.00	-	-	2,239,266,000.00	-	-
23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL		-	190,000,000.00	630,000,000.00	288,402,014.00	350,000,000.00	-	-	350,000,000.00	-	-
23010146	PURCHASE OF LIVESTOCK EQUIPMENT		-	900,000,000.00	900,000,000.00	-	1,988,800,000.00	-	109,247,000.00	2,098,047,000.00	-	-

23030103	REHABILITATION / REPAIRS - HOUSING	-	1,000,000.00	1,000,000.00	-	45,000,000.00	-	45,000,000.00	-	-
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,247,589,866.05	1,557,900,000.00	4,916,000,000.00	14,945,614,427.12	7,968,500,000.00	-	7,968,500,000.00	-	-
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	225,012,045.53	9,003,893,000.00	7,809,600,000.00	-	12,891,100,000.00	9,800,000,000.00	22,691,100,000.00	-	-
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	94,459,130.02	3,605,010,000.00	3,605,010,000.00	2,986,923,801.97	3,244,010,000.00	10,000,000,000.00	13,244,010,000.00	-	-
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	450,000.00	150,000,000.00	150,000,000.00	7,021,000.00	75,000,000.00	-	75,000,000.00	-	-
23030110	REHABILITATION / REPAIRS - LIBRARIES	50,000,000.00	121,650,000.00	221,650,000.00	34,372,328.58	146,500,000.00	-	146,500,000.00	-	-
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	34,480,000.00	300,000,000.00	300,000,000.00	-	375,000,000.00	-	375,000,000.00	-	-
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	10,000,000.00	195,000,000.00	175,000,000.00	-	570,000,000.00	-	570,000,000.00	-	-
23030113	REHABILITATION / REPAIRS - ROADS	-	3,956,188,000.00	-	-	6,694,420,000.00	6,548,839,000.00	13,243,259,000.00	-	-
23030115	REHABILITATION / REPAIRS - WATER-WAY	3,440,000.00	280,000,000.00	280,000,000.00	-	292,000,000.00	-	292,000,000.00	-	-
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	330,150,591.13	222,050,000.00	222,050,000.00	-	73,152,000.00	-	73,152,000.00	-	-
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,091,782,964.75	3,163,975,000.00	3,775,875,000.00	1,228,915,817.71	2,784,775,000.00	14,915,000.00	2,769,860,000.00	-	-
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	-	5,000,000.00	5,000,000.00	-	206,250,000.00	-	206,250,000.00	-	-
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	-	200,000,000.00	200,000,000.00	185,557,500.00	400,000,000.00	-	400,000,000.00	-	-
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	-	50,000,000.00	50,000,000.00	-	600,000,000.00	-	600,000,000.00	-	-
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	6,170,000.00	62,576,000.00	121,576,000.00	7,726,000.00	162,576,000.00	-	162,576,000.00	-	-
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	187,900.00	164,000,000.00	164,000,000.00	371,300.00	250,333,000.00	-	250,333,000.00	-	-
23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	219,243,550.05	8,795,000,000.00	5,790,000,000.00	1,641,712,513.25	7,418,300,000.00	3,538,236,000.00	10,956,536,000.00	-	-
23030129	REPAIRS OF EQUIPMENT AND MACHINERIES	-	-	-	-	652,000,000.00	-	652,000,000.00	-	-
2304	PRESERVATION OF THE ENVIRONMENT	83,275,700.00	18,025,605,000.00	11,160,605,000.00	1,054,892,670.27	8,194,990,000.00	-	8,194,990,000.00	-	-
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	83,275,700.00	18,025,605,000.00	11,160,605,000.00	1,054,892,670.27	8,194,990,000.00	-	8,194,990,000.00	4,602,259,000.00	-
23040101	TREE PLANTING	6,955,000.00	721,579,000.00	796,579,000.00	294,288,170.27	1,496,107,000.00	-	1,496,107,000.00	872,000,000.00	-
23040102	EROSION & FLOOD CONTROL	-	15,204,391,000.00	8,254,391,000.00	637,933,000.00	4,118,248,000.00	-	4,118,248,000.00	1,970,124,000.00	-
23040103	WILDLIFE CONSERVATION	4,220,700.00	484,635,000.00	484,635,000.00	42,986,500.00	305,635,000.00	-	305,635,000.00	300,135,000.00	-
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	-	150,000,000.00	150,000,000.00	44,780,000.00	200,000,000.00	-	200,000,000.00	200,000,000.00	-
23040105	WATER POLLUTION PREVENTION & CONTROL	82,100,000.00	150,000,000.00	150,000,000.00	4,725,000.00	250,000,000.00	-	250,000,000.00	250,000,000.00	-
23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	-	1,315,000,000.00	1,325,000,000.00	30,180,000.00	1,825,000,000.00	-	1,825,000,000.00	1,010,000,000.00	-
2305	OTHER CAPITAL PROJECTS	8,547,638,055.40	20,841,797,000.00	61,352,002,000.00	43,312,508,635.24	26,486,118,000.00	-	158,054,000.00	26,328,064,000.00	-
230501	ACQUISITION OF NON TANGIBLE ASSETS	8,547,638,055.40	20,841,797,000.00	61,352,002,000.00	43,312,508,635.24	26,486,118,000.00	-	158,054,000.00	26,328,064,000.00	-
23050101	RESEARCH AND DEVELOPMENT	634,992,263.78	3,195,627,000.00	4,300,627,000.00	3,046,388,279.35	2,109,556,000.00	-	2,109,556,000.00	355,306,000.00	-
23050102	COMPUTER SOFTWARE ACQUISITION	450,000.00	575,097,000.00	1,472,597,000.00	14,402,467.88	950,107,000.00	-	950,107,000.00	-	-
23050103	MONITORING AND EVALUATION	1,488,769,632.50	6,993,496,000.00	27,892,859,000.00	22,295,336,813.49	9,758,780,000.00	158,054,000.00	9,600,726,000.00	-	5,722,656,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	4,752,250,703.37	3,506,427,000.00	5,650,393,000.00	3,796,192,404.00	6,273,369,000.00	-	6,273,369,000.00	-	-
23050130	HUMAN CAPITAL DEVELOPMENT	1,671,175,455.75	6,571,150,000.00	22,035,486,000.00	14,160,188,670.52	7,394,306,000.00	-	7,394,306,000.00	-	358,124,000.00

Borno State Government 2026 Executive Budget Proposal - Total Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	183,134,380,280.69	615,857,950,000.00	656,357,950,000.00	396,135,244,914.09	800,331,686,000.00	90,000,000,000.00	890,331,686,000.00	4,752,259,000.00	11,127,905,000.00
701	GENERAL PUBLIC SERVICES	45,106,431,974.25	125,629,296,000.00	118,465,308,000.00	54,033,505,133.86	154,286,985,000.00	-	148,638,131,000.00	-	1,278,908,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTE	31,076,930,089.93	61,534,835,000.00	63,748,000,000.00	35,613,143,064.83	80,055,645,000.00	-	456,480,000.00	-	210,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	18,751,741,278.01	44,069,098,000.00	43,569,098,000.00	25,849,157,952.04	67,499,370,000.00	-	32,166,000.00	-	57,511,536,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	12,325,251,811.92	17,465,737,000.00	20,178,921,000.00	9,763,985,102.79	22,576,315,000.00	-	488,646,000.00	-	210,000,000.00
7013	GENERAL SERVICES	3,278,332,469.28	42,999,850,000.00	31,211,048,000.00	9,316,169,828.31	53,274,370,000.00	-	5,229,631,000.00	-	1,068,908,000.00
70131	GENERAL PERSONNEL SERVICES	486,074,754.06	3,119,706,000.00	3,171,006,000.00	1,760,715,692.88	3,457,187,000.00	-	16,341,000.00	-	3,440,846,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	20,435,573.72	7,052,200,000.00	7,052,200,000.00	1,295,145,310.11	8,332,697,000.00	-	-	-	1,068,908,000.00
70133	OTHER GENERAL SERVICES	2,521,831,171.39	32,697,644,000.00	20,987,539,000.00	6,760,389,825.32	14,894,486,000.00	-	5,213,290,000.00	-	36,272,196,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	219,444,855.13	970,611,000.00	970,611,000.00	82,589,107.09	886,930,000.00	-	37,257,000.00	-	924,187,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	219,444,855.13	970,611,000.00	970,611,000.00	82,589,107.09	886,930,000.00	-	37,257,000.00	-	924,187,000.00
7017	PUBLIC DEBT TRANSACTIONS	10,531,661,559.91	20,024,000,000.00	22,435,630,000.00	8,921,603,143.62	20,020,000,000.00	-	20,020,000,000.00	-	-
70171	PUBLIC DEBT TRANSACTIONS	10,531,661,559.91	20,024,000,000.00	22,435,630,000.00	8,921,603,143.62	20,020,000,000.00	-	20,020,000,000.00	-	-
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE	100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	50,000,000.00	-	50,000,000.00	-	-
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	100,000,000.00	100,000,000.00	50,000,000.00	50,000,000.00	-	50,000,000.00	-	-
703	PUBLIC ORDER AND SAFETY	2,855,040,090.73	23,422,824,000.00	98,261,847,000.00	75,389,760,942.14	32,808,950,000.00	5,020,916,000.00	37,829,866,000.00	-	-
7032	FIRE PROTECTION SERVICES	225,274,650.00	1,998,940,000.00	998,940,000.00	86,292,960.00	1,165,000,000.00	-	1,165,000,000.00	-	-
70321	FIRE PROTECTION SERVICES	225,274,650.00	1,998,940,000.00	998,940,000.00	86,292,960.00	1,165,000,000.00	-	1,165,000,000.00	-	-
7033	LAW COURTS	1,920,635,811.28	4,288,884,000.00	4,288,884,000.00	2,937,863,445.03	4,599,450,000.00	-	5,020,916,000.00	-	-
70331	LAW COURTS	1,920,635,811.28	4,288,884,000.00	4,288,884,000.00	2,937,863,445.03	4,599,450,000.00	-	5,020,916,000.00	-	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	709,129,629.45	17,135,000,000.00	92,974,023,000.00	72,365,584,537.11	27,044,500,000.00	-	27,044,500,000.00	-	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	709,129,629.45	17,135,000,000.00	92,974,023,000.00	72,365,584,537.11	27,044,500,000.00	-	27,044,500,000.00	-	-
704	ECONOMIC AFFAIRS	32,562,762,017.09	124,950,398,000.00	125,415,405,000.00	90,460,171,071.05	165,843,193,000.00	20,376,743,000.00	186,219,936,000.00	10,000,000.00	3,069,500,000.00
7041	GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS	629,880,389.30	10,044,177,000.00	7,041,177,000.00	1,498,461,975.30	5,633,933,000.00	5,445,361,000.00	11,079,234,000.00	-	-
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	629,880,389.30	10,044,177,000.00	7,041,177,000.00	1,498,461,975.30	5,633,933,000.00	5,445,361,000.00	11,079,234,000.00	-	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,927,487,865.46	25,855,364,000.00	31,011,364,000.00	23,362,799,236.47	42,443,422,000.00	109,247,000.00	42,552,669,000.00	10,000,000.00	3,069,500,000.00
70421	AGRICULTURE	3,630,627,599.86	18,830,624,000.00	23,986,624,000.00	22,509,409,387.04	35,562,129,000.00	-	35,562,129,000.00	10,000,000.00	3,069,500,000.00
70422	FORESTRY	296,860,265.60	2,621,740,000.00	2,621,740,000.00	378,476,499.43	2,377,493,000.00	-	2,377,493,000.00	-	-
70423	FISHING AND HUNTING	-	4,403,000,000.00	4,403,000,000.00	474,913,350.00	4,503,800,000.00	109,247,000.00	4,613,047,000.00	-	-
7043	FUEL AND ENERGY	1,019,356,755.74	10,758,940,000.00	7,624,177,000.00	7,480,474,575.95	15,944,720,000.00	-	15,944,720,000.00	-	-
70431	ELECTRICITY	1,019,356,755.74	10,758,940,000.00	7,624,177,000.00	7,480,474,575.95	15,944,720,000.00	-	15,944,720,000.00	-	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	1,191,272,000.00	1,093,772,000.00	38,128,274.96	702,446,000.00	702,446,000.00	-	702,446,000.00	-	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	-	1,191,272,000.00	1,093,772,000.00	38,128,274.96	702,446,000.00	-	702,446,000.00	-	-
7045	TRANSPORT	26,504,867,894.94	65,475,402,000.00	67,017,772,000.00	56,391,076,089.23	92,625,784,000.00	14,822,195,000.00	107,447,979,000.00	-	-
70451	ROAD TRANSPORT	26,504,867,894.94	65,475,402,000.00	67,017,772,000.00	56,391,076,089.23	92,625,784,000.00	14,822,195,000.00	107,447,979,000.00	-	-
7046	COMMUNICATION	3,915,847,000.00	3,915,847,000.00	3,910,847,000.00	3,910,847,000.00	5,408,424,000.00	-	5,408,424,000.00	-	-
70461	COMMUNICATION	3,915,847,000.00	3,915,847,000.00	3,910,847,000.00	3,910,847,000.00	5,408,424,000.00	-	5,408,424,000.00	-	-
7047	OTHER INDUSTRIES	481,169,111.65	7,709,396,000.00	1,359,200,999.89	3,084,464,000.00	3,084,464,000.00	-	3,084,464,000.00	-	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	197,875,520.52	1,535,605,000.00	1,542,505,000.00	336,079,044.26	1,867,985,000.00	-	1,867,985,000.00	-	-
70472	HOTELS AND RESTAURANTS	7,000,000.00	5,706,766,000.00	5,706,766,000.00	960,222,665.25	700,625,000.00	-	700,625,000.00	-	-
70473	TOURISM	276,293,591.13	200,000,000.00	200,000,000.00	-	50,000,000.00	-	50,000,000.00	-	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	267,025,000.00	267,025,000.00	62,899,290.38	465,854,000.00	-	465,854,000.00	-	-
705	ENVIRONMENTAL PROTECTION	2,572,502,129.44	20,447,458,000.00	13,447,458,000.00	2,201,133,160.93	9,642,053,000.00	-	9,642,053,000.00	4,730,259,000.00	-
7051	WASTE MANAGEMENT	747,889,456.31	1,773,180,000.00	1,067,513,642.06	1,985,344,000.00	1,985,344,000.00	-	1,985,344,000.00	-	-
70511	WASTE MANAGEMENT	747,889,456.31	1,773,180,000.00	1,067,513,642.06	1,985,344,000.00	1,985,344,000.00	-	1,985,344,000.00	-	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,824,612,673.13	18,674,278,000.00	11,674,278,000.00	1,133,619,518.87	7,656,709,000.00	-	7,656,709,000.00	4,730,259,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,824,612,673.13	18,674,278,000.00	11,674,278,000.00	1,133,619,518.87	7,656,709,000.00	-	7,656,709,000.00	4,730,259,000.00	-
706	HOUSING AND COMMUNITY AMENITIES	35,818,372,354.61	91,943,145,000.00	87,554,377,000.00	67,158,258,027.65	145,812,713,000.00	6,330,798,000.00	152,143,511,000.00	-	369,500,000.00
7061	HOUSING DEVELOPMENT	10,711,768,461.21	35,350,901,000.00	42,859,156,000.00	24,754,960,744.54	39,966,638,000.00	- 135,908,000.00	39,830,730,000.00	-	-
70611	HOUSING DEVELOPMENT	10,711,768,461.21	35,350,901,000.00	42,859,156,000.00	24,754,960,744.54	39,966,638,000.00	- 135,908,000.00	39,830,730,000.00	-	-
7062	COMMUNITY DEVELOPMENT	19,537,483,334.46	41,734,446,000.00	30,954,423,000.00	22,741,154,481.20	39,068,744,000.00	6,466,706,000.00	45,535,450,000.00	-	119,500,000.00
70621	COMMUNITY DEVELOPMENT	19,537,483,334.46	41,734,446,000.00	30,954,423,000.00	22,741,154,481.20	39,068,744,000.00	6,466,706,000.00	45,535,450,000.00	-	119,500,000.00
7063	WATER SUPPLY	5,569,120,558.94	14,616,298,000.00	13,499,298,000.00	19,529,687,801.91	66,627,831,000.00	-	66,627,831,000.00	-	250,000,000.00
70631	WATER SUPPLY	5,569,120,558.94	14,616,298,000.00	13,499,298,000.00	19,529,687,801.91	66,627,831,000.00	-	66,627,831,000.00	-	250,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	241,500,000.00	132,455,000.00	149,500,000.00	149,500,000.00	149,500,000.00	-	149,500,000.00	-	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	241,500,000.00	132,455,000.00	149,500,000.00	149,500,000.00	149,500,000.00	-	149,500,000.00	-	-
707	HEALTH	26,646,724,073.35	90,105,832,000.00	72,609,760,000.00	17,709,872,328.30	124,801,836,000.00	10,000,000,000.00	134,801,836,000.00	-	6,009,997,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2,499,675,000.00	2,499,675,000.00	2,499,675,000.00	-	1,523,325,000.00	-	1,523,325,000.00	-	-
70711	PHARMACEUTICAL PRODUCTS	2,499,675,000.00	2,499,675,000.00	2,499,675,000.00	-	1,523,325,000.00	-	1,523,325,000.00	-	-
7073	HOSPITAL SERVICES	6,396,723,353.07	48,057,721,000.00	30,463,150,000.00	10,654,408,384.96	63,486,075,000.00	10,000,000,000.00	73,486,075,000.00	-	-
70731	GENERAL HOSPITAL SERVICES	4,901,241,718.38	24,833,145,000.00	24,833,145,000.00	7,404,971,464.43	27,054,532,000.00	10,000,000,000.00	37,054,532,000.00	-	-
70732	SPECIALIZED HOSPITAL SERVICES	1,495,481,634.69	23,224,576,000.00	5,580,005,000.00	3,249,436,920.53	36,431,543,000.00	-	36,431,543,000.00	-	-
7074	PUBLIC HEALTH SERVICES	12,128,597,237.61	30,026,587,000.00	30,125,186,000.00	3,913,799,256.62	50,150,191,000.00	-	50,150,191,000.00	-	2,622,997,000.00
70741	PUBLIC HEALTH SERVICES	12,128,597,237.61								

71041	FAMILY AND CHILDREN	196,484,368.94	9,619,059,000.00	9,619,059,000.00	3,035,032,574.81	3,873,146,000.00	2,065,902,000.00	5,939,048,000.00	-	300,000,000.00
7105	UNEMPLOYMENT	4,856,906,374.26	9,482,373,000.00	9,482,373,000.00	4,855,142,822.99	4,929,000,000.00	2,000,000,000.00	6,929,000,000.00	-	-
71051	UNEMPLOYMENT	4,856,906,374.26	9,482,373,000.00	9,482,373,000.00	4,855,142,822.99	4,929,000,000.00	2,000,000,000.00	6,929,000,000.00	-	-
7107	SOCIAL EXCLUSION N.E.C	-	2,366,200,000.00	2,366,200,000.00	1,449,745,250.00	6,493,600,000.00	6,493,600,000.00	12,987,200,000.00	-	-
71071	SOCIAL EXCLUSION N.E.C	-	2,366,200,000.00	2,366,200,000.00	1,449,745,250.00	6,493,600,000.00	6,493,600,000.00	12,987,200,000.00	-	-
7109	SOCIAL PROTECTION N.E.C.	5,111,504,217.96	4,304,699,000.00	7,790,930,000.00	4,068,293,950.75	9,491,100,000.00	-	9,491,100,000.00	-	-
71091	SOCIAL PROTECTION N.E.C	5,111,504,217.96	4,304,699,000.00	7,790,930,000.00	4,068,293,950.75	9,491,100,000.00	-	9,491,100,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Personnel Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
	Total Personnel Expenditure	36,055,056,089.58	67,865,524,000.00	68,925,524,000.00	38,629,064,532.51	97,325,397,000.00	-	97,325,397,000.00
701	GENERAL PUBLIC SERVICES	7,767,904,619.57	7,281,525,000.00	7,281,525,000.00	2,776,465,378.21	5,817,844,000.00	-	5,817,844,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTE	7,068,039,308.03	3,150,582,000.00	3,150,582,000.00	1,571,324,320.03	2,330,771,000.00	-	2,330,771,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	438,602,006.51	1,299,031,000.00	1,299,031,000.00	693,494,780.71	1,149,467,000.00	-	1,149,467,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	6,629,427,201.52	1,851,551,000.00	1,851,551,000.00	877,830,539.32	1,181,304,000.00	-	1,181,304,000.00
7013	GENERAL SERVICES	691,614,159.29	4,093,235,000.00	4,093,235,000.00	1,201,033,111.93	3,452,073,000.00	-	3,452,073,000.00
70131	GENERAL PERSONNEL SERVICES	230,623,453.47	1,301,235,000.00	1,301,235,000.00	368,910,290.57	828,538,000.00	-	828,538,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	4,055,139.51	21,000,000.00	21,000,000.00	12,468,000.00	25,000,000.00	-	25,000,000.00
70133	OTHER GENERAL SERVICES	456,935,566.31	2,771,000,000.00	2,771,000,000.00	819,654,821.36	2,598,535,000.00	-	2,598,535,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	8,261,252.25	37,708,000.00	37,708,000.00	4,106,946.25	35,000,000.00	37,257,000.00	72,257,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	8,261,252.25	37,708,000.00	37,708,000.00	4,106,946.25	35,000,000.00	37,257,000.00	72,257,000.00
703	PUBLIC ORDER AND SAFETY	1,129,171,336.76	2,023,793,000.00	2,023,793,000.00	1,043,601,601.48	1,342,222,000.00	20,916,000.00	1,363,138,000.00
7033	LAW COURTS	1,118,886,336.76	1,983,793,000.00	1,983,793,000.00	1,014,926,601.48	1,302,222,000.00	20,916,000.00	1,323,138,000.00
70331	LAW COURTS	1,118,886,336.76	1,983,793,000.00	1,983,793,000.00	1,014,926,601.48	1,302,222,000.00	20,916,000.00	1,323,138,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,285,000.00	40,000,000.00	40,000,000.00	28,675,000.00	40,000,000.00	-	40,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,285,000.00	40,000,000.00	40,000,000.00	28,675,000.00	40,000,000.00	-	40,000,000.00
704	ECONOMIC AFFAIRS	1,465,335,577.89	2,126,789,000.00	2,126,789,000.00	1,321,003,035.52	2,400,002,000.00	-	2,400,002,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	111,788,971.97	188,357,000.00	188,357,000.00	123,103,513.64	149,355,000.00	-	149,355,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	111,788,971.97	188,357,000.00	188,357,000.00	123,103,513.64	149,355,000.00	-	149,355,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	603,629,466.86	390,789,000.00	390,789,000.00	271,276,015.61	409,182,000.00	-	409,182,000.00
70421	AGRICULTURE	309,497,099.94	345,489,000.00	345,489,000.00	268,236,015.61	195,129,000.00	-	195,129,000.00
70422	FORESTRY	294,132,366.92	45,300,000.00	45,300,000.00	3,040,000.00	214,053,000.00	-	214,053,000.00
7043	FUEL AND ENERGY	59,199,902.55	69,678,000.00	69,678,000.00	54,112,441.88	95,762,000.00	-	95,762,000.00
70435	ELECTRICITY	59,199,902.55	69,678,000.00	69,678,000.00	54,112,441.88	95,762,000.00	-	95,762,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	-	9,950,000.00	9,950,000.00	2,485,000.00	9,321,000.00	-	9,321,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	-	9,950,000.00	9,950,000.00	2,485,000.00	9,321,000.00	-	9,321,000.00
7045	TRANSPORT	604,669,462.02	1,085,399,000.00	1,085,399,000.00	731,850,377.92	1,287,588,000.00	-	1,287,588,000.00
70451	ROAD TRANSPORT	604,669,462.02	1,085,399,000.00	1,085,399,000.00	731,850,377.92	1,287,588,000.00	-	1,287,588,000.00
7046	COMMUNICATION	-	193,200,000.00	193,200,000.00	30,645,999.98	185,844,000.00	-	185,844,000.00
70461	COMMUNICATION	-	193,200,000.00	193,200,000.00	30,645,999.98	185,844,000.00	-	185,844,000.00
7047	OTHER INDUSTRIES	86,047,774.49	189,416,000.00	189,416,000.00	107,529,686.49	262,950,000.00	-	262,950,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	79,047,774.49	164,685,000.00	164,685,000.00	93,994,382.49	164,685,000.00	-	164,685,000.00
70472	HOTELS AND RESTAURANTS	7,000,000.00	12,731,000.00	12,731,000.00	8,705,304.00	86,265,000.00	-	86,265,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	12,000,000.00	12,000,000.00	4,830,000.00	12,000,000.00	-	12,000,000.00
705	ENVIRONMENTAL PROTECTION	723,546,296.66	1,271,569,000.00	1,271,569,000.00	995,258,809.82	1,459,833,000.00	-	1,459,833,000.00
7051	WASTE MANAGEMENT	512,597,647.41	1,037,682,000.00	1,037,682,000.00	778,653,572.60	1,257,344,000.00	-	1,257,344,000.00
70511	WASTE MANAGEMENT	512,597,647.41	1,037,682,000.00	1,037,682,000.00	778,653,572.60	1,257,344,000.00	-	1,257,344,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	210,948,649.25	233,887,000.00	233,887,000.00	216,605,237.22	202,489,000.00	-	202,489,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	210,948,649.25	233,887,000.00	233,887,000.00	216,605,237.22	202,489,000.00	-	202,489,000.00
706	HOUSING AND COMMUNITY AMENITIES	694,768,048.29	842,632,000.00	842,632,000.00	648,926,141.29	950,879,000.00	-	950,879,000.00
7061	HOUSING DEVELOPMENT	272,252,807.08	309,183,000.00	309,183,000.00	188,955,651.98	214,822,000.00	-	214,822,000.00
70611	HOUSING DEVELOPMENT	272,252,807.08	309,183,000.00	309,183,000.00	188,955,651.98	214,822,000.00	-	214,822,000.00
7062	COMMUNITY DEVELOPMENT	19,298,433.47	62,843,000.00	62,843,000.00	24,312,634.93	57,125,000.00	-	57,125,000.00
70621	COMMUNITY DEVELOPMENT	19,298,433.47	62,843,000.00	62,843,000.00	24,312,634.93	57,125,000.00	-	57,125,000.00
7063	WATER SUPPLY	403,216,807.74	470,606,000.00	470,606,000.00	435,657,854.38	678,932,000.00	-	678,932,000.00
70631	WATER SUPPLY	403,216,807.74	470,606,000.00	470,606,000.00	435,657,854.38	678,932,000.00	-	678,932,000.00
707	HEALTH	15,813,389,745.51	16,581,270,000.00	17,641,270,000.00	6,999,717,321.57	29,830,815,000.00	-	29,830,815,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	15,000,000.00	15,000,000.00	-	25,000,000.00	-	25,000,000.00
70711	PHARMACEUTICAL PRODUCTS	-	15,000,000.00	15,000,000.00	-	25,000,000.00	-	25,000,000.00
7073	HOSPITAL SERVICES	4,182,593,461.29	9,504,852,000.00	10,564,852,000.00	5,761,917,147.60	15,366,640,000.00	-	15,366,640,000.00
70731	GENERAL HOSPITAL SERVICES	4,182,593,461.29	9,504,852,000.00	9,504,852,000.00	5,761,917,147.60	11,004,825,000.00	-	11,004,825,000.00
70732	SPECIALIZED HOSPITAL SERVICES	-	-	1,060,000,000.00	-	4,361,815,000.00	-	4,361,815,000.00
7074	PUBLIC HEALTH SERVICES	11,024,748,769.00	6,357,669,000.00	6,357,669,000.00	693,265,706.22	13,631,430,000.00	-	13,631,430,000.00
70741	PUBLIC HEALTH SERVICES	11,024,748,769.00	6,357,669,000.00	6,357,669,000.00	693,265,706.22	13,631,430,000.00	-	13,631,430,000.00
7076	HEALTH N.E.C.	606,047,515.22	703,749,000.00	703,749,000.00	544,534,467.75	807,745,000.00	-	807,745,000.00
70761	HEALTH N.E.C.	606,047,515.22	703,749,000.00	703,749,000.00	544,534,467.75	807,745,000.00	-	807,745,000.00
708	RECREATION, CULTURE AND RELIGION	625,710,627.77	1,368,966,000.00	1,368,966,000.00	763,427,260.19	1,173,065,000.00	-	1,173,065,000.00
7081	RECREATIONAL AND SPORTING SERVICES	152,214,283.38	146,097,000.00	146,097,000.00	133,657,687.32	227,577,000.00	-	227,577,000.00
70811	RECREATIONAL AND SPORTING SERVICES	152,214,283.38	146,097,000.00	146,097,000.00	133,657,687.32	227,577,000.00	-	227,577,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	379,257,201.03	992,000,000.00	992,000,000.00	560,279,724.49	666,612,000.00	-	666,612,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	379,257,201.03	992,000,000.00	992,000,000.00	560,279,724.49	666,612,000.00	-	666,612,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	94,239,143.36	230,869,000.00	230,869,000.00	69,489,848.38	278,876,000.00	-	278,876,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	94,239,143.36	230,869,000.00	230,869,000.00	69,489,848.38	278,876,000.00	-	278,876,000.00
709	EDUCATION	7,610,145,376.14	10,271,124,000.00	10,271,124,000.00	7,871,330,750.89	15,183,716,000.00	-	15,183,716,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	67,680,974.33	81,675,000.00	81,675,000.00	81,479,348.00	139,773,000.00	-	139,773,000.00
70912	PRIMARY EDUCATION	67,680,974.33	81,675,000.00	81,675,000.00	81,479,348.00	139,773,000.00	-	139,773,000.00
7092	SECONDARY EDUCATION	2,730,585,916.76	3,000,000,000.00	3,000,000,000.00	2,856,557,156.52	5,006,810,000.00	-	5,006,810,000.00
70922	UPPER-SECONDARY EDUCATION	2,730,585,916.76	3,000,000,000.00	3,000,000,000.00	2,856,557,156.52	5,006,810,000.00	-	5,006,810,000.00
7094	TERTIARY EDUCATION	4,367,531,233.12	6,592,216,000.00	6,592,216,000.00	4,458,154,341.59	8,681,950,000.00	-	8,681,950,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,996,990,099.66	2,260,126,000.00	2,260,126,000.00	1,957,032,743.66	3,087,924,000.00	-	3,087,924,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,370,543,133.46	4,332,090,000.00	4,332,090,000.00	2,501,121,597.93	5,594,026,000.00	-	5,594,026,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	142,581,781.22	140,574,000.00	140,574,000.00	127,397,810.51	769,637,000.00	-	769,637,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	142,581,781.22	140,574,000.00	140,574,000.00	127,397,810.51	769,637,000.00	-	769,637,000.00
7097	R & D EDUCATION	40,705,357.97	46,826,000.00	46,826,000.00	33,466,274.00	45,930,000.00	-	45,930,000.00
70971	R & D EDUCATION	40,705,357.97	46,826,000.00	46,826,000.00	33,466,274.00	45,930,000		

7104	FAMILY AND CHILDREN	41,570,390.94	76,318,000.00	76,318,000.00	39,325,735.52	52,274,000.00	-	52,274,000.00
71041	FAMILY AND CHILDREN	41,570,390.94	76,318,000.00	76,318,000.00	39,325,735.52	52,274,000.00	-	52,274,000.00
7105	UNEMPLOYMENT	149,964,333.64	794,328,000.00	794,328,000.00	141,144,943.50	16,907,000.00	-	16,907,000.00
71051	UNEMPLOYMENT	149,964,333.64	794,328,000.00	794,328,000.00	141,144,943.50	16,907,000.00	-	16,907,000.00
7107	SOCIAL EXCLUSION N.E.C	-	16,200,000.00	16,200,000.00	-	3,600,000.00	-	3,600,000.00
71071	SOCIAL EXCLUSION N.E.C.	-	16,200,000.00	16,200,000.00	-	3,600,000.00	-	3,600,000.00
7109	SOCIAL PROTECTION N.E.C.	5,821,065.81	68,000,000.00	68,000,000.00	36,151,092.00	63,000,000.00	-	63,000,000.00
71091	SOCIAL PROTECTION N.E.C.	5,821,065.81	68,000,000.00	68,000,000.00	36,151,092.00	63,000,000.00	-	63,000,000.00

Borno State Government 2026 Executive Budget Proposal - Other Non-Debt Recurrent Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
	Total Other Non-Debt Recurrent Expenditure	35,271,906,749.39	215,208,548,000.00	152,588,248,000.00	80,574,858,101.76	234,441,952,000.00	9,420,452,000.00	243,862,404,000.00
701	GENERAL PUBLIC SERVICES	21,688,335,415.07	76,522,966,000.00	64,349,764,000.00	35,510,512,826.01	99,647,606,000.00	-	95,134,316,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTE	19,779,484,448.66	45,142,923,000.00	46,036,103,000.00	29,024,892,141.21	60,940,873,000.00	-	60,940,873,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	17,820,168,538.26	37,494,567,000.00	36,994,567,000.00	24,701,622,577.73	50,023,903,000.00	-	50,023,903,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,948,315,910.40	7,647,936,000.00	9,041,536,000.00	4,323,269,563.48	10,906,970,000.00	-	10,906,970,000.00
7013	GENERAL SERVICES	1,704,701,363.53	30,682,130,000.00	17,615,328,000.00	6,331,138,523.96	38,077,933,000.00	-	33,564,643,000.00
70131	GENERAL PERSONNEL SERVICES	239,321,300.59	1,557,836,000.00	1,596,136,000.00	885,464,602.31	2,064,649,000.00	-	2,064,649,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	260,396,404.21	5,061,000,000.00	4,616,003,000.00	1,130,136,810.11	5,909,650,000.00	-	5,909,650,000.00
70133	OTHER GENERAL SERVICES	1,204,983,658.73	24,063,294,000.00	11,403,189,000.00	4,315,537,111.54	30,103,634,000.00	-	25,590,344,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	205,149,602.88	598,333,000.00	598,333,000.00	54,482,160.84	578,800,000.00	-	578,800,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	205,149,602.88	598,333,000.00	598,333,000.00	54,482,160.84	578,800,000.00	-	578,800,000.00
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERN	-	100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	-	50,000,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	-	100,000,000.00	100,000,000.00	100,000,000.00	50,000,000.00	-	50,000,000.00
703	PUBLIC ORDER AND SAFETY	239,655,273.62	16,571,291,000.00	32,066,291,000.00	23,592,017,180.39	11,536,928,000.00	-	11,536,928,000.00
7033	LAW COURTS	140,685,583.52	1,771,291,000.00	1,766,291,000.00	850,314,561.28	2,947,428,000.00	-	2,947,428,000.00
70331	LAW COURTS	140,685,583.52	1,771,291,000.00	1,766,291,000.00	850,314,561.28	2,947,428,000.00	-	2,947,428,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	98,969,690.10	14,800,000,000.00	30,300,000,000.00	22,741,702,619.11	8,589,500,000.00	-	8,589,500,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	98,969,690.10	14,800,000,000.00	30,300,000,000.00	22,741,702,619.11	8,589,500,000.00	-	8,589,500,000.00
704	ECONOMIC AFFAIRS	2,744,337,975.35	26,751,437,000.00	9,561,807,000.00	2,418,213,931.19	30,769,001,000.00	-	30,769,001,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	260,247,867.28	1,086,820,000.00	1,073,820,000.00	223,284,200.41	995,580,000.00	-	995,580,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	260,247,867.28	1,086,820,000.00	1,073,820,000.00	223,284,200.41	995,580,000.00	-	995,580,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	40,887,322.13	16,450,075,000.00	1,695,075,000.00	248,641,321.50	21,159,440,000.00	-	21,159,440,000.00
70421	AGRICULTURE	38,159,423.45	15,338,635,000.00	588,635,000.00	167,492,992.34	19,486,000,000.00	-	19,486,000,000.00
70422	FORESTRY	2,727,898.68	1,111,440,000.00	1,106,440,000.00	81,148,329.16	1,673,440,000.00	-	1,673,440,000.00
7043	FUEL AND ENERGY	1,941,210.94	232,550,000.00	232,550,000.00	2,736,709.72	289,050,000.00	-	289,050,000.00
70435	ELECTRICITY	1,941,210.94	232,550,000.00	232,550,000.00	2,736,709.72	289,050,000.00	-	289,050,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	-	176,322,000.00	166,322,000.00	10,573,274.96	160,000,000.00	-	160,000,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	-	176,322,000.00	166,322,000.00	10,573,274.96	160,000,000.00	-	160,000,000.00
7045	TRANSPORT	2,422,433,828.97	7,982,484,000.00	5,570,854,000.00	1,686,364,047.85	7,071,931,000.00	-	7,071,931,000.00
70451	ROAD TRANSPORT	2,422,433,828.97	7,982,484,000.00	5,570,854,000.00	1,686,364,047.85	7,071,931,000.00	-	7,071,931,000.00
7046	COMMUNICATION	-	638,306,000.00	638,306,000.00	215,185,919.27	638,000,000.00	-	638,000,000.00
70461	COMMUNICATION	-	638,306,000.00	638,306,000.00	215,185,919.27	638,000,000.00	-	638,000,000.00
7047	OTHER INDUSTRIES	18,827,746.03	184,880,000.00	184,880,000.00	31,428,457.48	455,000,000.00	-	455,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	18,827,746.03	99,820,000.00	99,820,000.00	29,131,927.72	99,000,000.00	-	99,000,000.00
70472	HOTELS AND RESTAURANTS	-	9,035,000.00	9,035,000.00	-	80,000,000.00	-	80,000,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	76,025,000.00	76,025,000.00	2,116,529.76	276,000,000.00	-	276,000,000.00
705	ENVIRONMENTAL PROTECTION	281,710,032.78	933,808,000.00	933,808,000.00	398,234,851.11	731,708,000.00	-	731,708,000.00
7051	WASTE MANAGEMENT	235,291,808.90	523,808,000.00	523,808,000.00	288,860,069.46	529,000,000.00	-	529,000,000.00
70511	WASTE MANAGEMENT	235,291,808.90	523,808,000.00	523,808,000.00	288,860,069.46	529,000,000.00	-	529,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	46,418,223.88	410,000,000.00	410,000,000.00	109,374,781.65	202,708,000.00	-	202,708,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	46,418,223.88	410,000,000.00	410,000,000.00	109,374,781.65	202,708,000.00	-	202,708,000.00
706	HOUSING AND COMMUNITY AMENITIES	1,986,696,684.69	24,542,115,000.00	9,899,115,000.00	2,072,991,435.17	21,048,782,000.00	200,000,000.00	21,248,782,000.00
7061	HOUSING DEVELOPMENT	122,792,880.46	6,495,660,000.00	1,102,660,000.00	290,243,419.34	8,358,100,000.00	200,000,000.00	8,558,100,000.00
70611	HOUSING DEVELOPMENT	122,792,880.46	6,495,660,000.00	1,102,660,000.00	290,243,419.34	8,358,100,000.00	200,000,000.00	8,558,100,000.00
7062	COMMUNITY DEVELOPMENT	31,431,363.33	11,369,038,000.00	5,369,038,000.00	303,064,342.60	6,190,442,000.00	-	6,190,442,000.00
70621	COMMUNITY DEVELOPMENT	31,431,363.33	11,369,038,000.00	5,369,038,000.00	303,064,342.60	6,190,442,000.00	-	6,190,442,000.00
7063	WATER SUPPLY	1,832,472,440.90	6,677,417,000.00	3,427,417,000.00	1,479,683,673.23	6,500,240,000.00	-	6,500,240,000.00
70631	WATER SUPPLY	1,832,472,440.90	6,677,417,000.00	3,427,417,000.00	1,479,683,673.23	6,500,240,000.00	-	6,500,240,000.00
707	HEALTH	1,062,615,089.10	8,917,576,000.00	8,321,653,000.00	1,716,185,646.37	14,283,974,000.00	-	14,283,974,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	2,298,350,000.00	2,298,350,000.00	-	1,233,000,000.00	-	1,233,000,000.00
70711	PHARMACEUTICAL PRODUCTS	-	2,298,350,000.00	2,298,350,000.00	-	1,233,000,000.00	-	1,233,000,000.00
7073	HOSPITAL SERVICES	724,853,507.09	3,534,005,000.00	3,884,005,000.00	927,843,632.02	10,650,768,000.00	-	10,650,768,000.00
70731	GENERAL HOSPITAL SERVICES	718,273,257.09	2,864,000,000.00	2,814,000,000.00	431,992,335.25	2,814,000,000.00	-	2,814,000,000.00
70732	SPECIALIZED HOSPITAL SERVICES	6,580,250.00	670,005,000.00	1,070,005,000.00	495,850,696.77	7,836,768,000.00	-	7,836,768,000.00
7074	PUBLIC HEALTH SERVICES	89,181,516.64	1,547,921,000.00	601,998,000.00	328,405,564.32	863,206,000.00	-	863,206,000.00
70741	PUBLIC HEALTH SERVICES	89,181,516.64	1,547,921,000.00	601,998,000.00	328,405,564.32	863,206,000.00	-	863,206,000.00
7076	HEALTH N.E.C.	248,580,065.37	1,537,300,000.00	1,537,300,000.00	459,936,450.03	1,537,000,000.00	-	1,537,000,000.00
70761	HEALTH N.E.C.	248,580,065.37	1,537,300,000.00	1,537,300,000.00	459,936,450.03	1,537,000,000.00	-	1,537,000,000.00
708	RECREATION, CULTURE AND RELIGION	3,059,579,530.99	13,784,745,000.00	12,196,745,000.00	6,890,472,700.02	14,358,620,000.00	-	14,358,620,000.00
7081	RECREATIONAL AND SPORTING SERVICES	397,066.50	2,600,000.00	2,600,000.00	622,083.93	3,642,000.00	-	3,642,000.00
70811	RECREATIONAL AND SPORTING SERVICES	397,066.50	2,600,000.00	2,600,000.00	622,083.93	3,642,000.00	-	3,642,000.00
7082	CULTURAL SERVICES	357,435.21	6,000,000.00	6,000,000.00	467,177.67	6,000,000.00	-	6,000,000.00
70821	CULTURAL SERVICES	357,435.21	6,000,000.00	6,000,000.00	467,177.67	6,000,000.00	-	6,000,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,105,609,307.34	6,443,450,000.00	5,008,450,000.00	3,896,253,583.94	4,166,670,000.00	-	4,166,670,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,105,609,307.34	6,443,450,000.00	5,008,450,000.00	3,896,253,583.94	4,166,670,000.00	-	4,166,670,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,953,215,721.94	7,331,995,000.00	7,178,995,000.00	2,993,129,854.48	10,181,708,000.00	-	10,181,708,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	1,953,215,721.94	7,331,995,000.00	7,178,995,000.00	2,993,129,854.48	10,181,708,000.00	-	10,181,708,000.00
7085	R & D RECREATION, CULTURE AND RELIGION	-	700,000.00	700,000.00	-	600,000.00	-	600,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	-	700,000.00	700,000.00	-	600,000.00	-	600,000.00
709	EDUCATION	2,149,687,840.24	19,167,864,000.00	9,760,199,000.00	2,444,832,271.59	19,872,642,000.00	3,174,240,000.00	23,046,882,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	26,715,653.73	679,700,000.00	679,700,000.00	233,936,256.83	659,700,000.00	-	659,700,000.00
70912	PRIMARY EDUCATION	26,715,653.73	679,700,000.00	679,700,000.00	233,936,256.83	659,700,000.00	-	659,700,000.00
7092	SECONDARY EDUCATION	180,559,215.72	549,000,000.00	549,000,000.00	94,352,725.78	426,250,000.00	-	426,

70981	EDUCATION N.E.C	1,523,951,034.65	4,714,380,000.00	4,674,380,000.00	1,286,032,929.03	4,838,600,000.00	-	4,838,600,000.00
710	SOCIAL PROTECTION	2,059,288,907.55	28,016,746,000.00	5,498,866,000.00	5,531,397,259.91	22,192,691,000.00	10,559,502,000.00	32,752,193,000.00
7102	OLD AGE	1,180,606.15	55,000,000.00	55,000,000.00	10,160,432.36	115,000,000.00	-	115,000,000.00
71021	OLD AGE	1,180,606.15	55,000,000.00	55,000,000.00	10,160,432.36	115,000,000.00	-	115,000,000.00
7104	FAMILY AND CHILDREN	154,913,978.00	8,933,891,000.00	1,465,891,000.00	99,028,694.05	2,771,322,000.00	2,065,902,000.00	4,837,224,000.00
71041	FAMILY AND CHILDREN	154,913,978.00	8,933,891,000.00	1,465,891,000.00	99,028,694.05	2,771,322,000.00	2,065,902,000.00	4,837,224,000.00
7105	UNEMPLOYMENT	397,511,171.25	7,954,826,000.00	1,918,045,000.00	29,000,257.50	3,947,269,000.00	2,000,000,000.00	5,947,269,000.00
71051	UNEMPLOYMENT	397,511,171.25	7,954,826,000.00	1,918,045,000.00	29,000,257.50	3,947,269,000.00	2,000,000,000.00	5,947,269,000.00
7107	SOCIAL EXCLUSION N.E.C	-	7,250,000,000.00	250,000,000.00	1,449,745,250.00	6,250,000,000.00	6,493,600,000.00	12,743,600,000.00
71071	SOCIAL EXCLUSION N.E.C.	-	7,250,000,000.00	250,000,000.00	1,449,745,250.00	6,250,000,000.00	6,493,600,000.00	12,743,600,000.00
7109	SOCIAL PROTECTION N.E.C.	1,505,683,152.15	3,823,029,000.00	1,809,930,000.00	3,943,462,626.00	9,109,100,000.00	-	9,109,100,000.00
71091	SOCIAL PROTECTION N.E.C.	1,505,683,152.15	3,823,029,000.00	1,809,930,000.00	3,943,462,626.00	9,109,100,000.00	-	9,109,100,000.00

Borno State Government 2026 Executive Budget Proposal - Debt Service Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget
	<i>Total Debt Service Expenditure</i>	<i>10,531,661,559.91</i>	<i>20,004,000,000.00</i>	<i>22,415,630,000.00</i>	<i>8,918,786,143.62</i>	<i>20,000,000,000.00</i>	-	<i>20,000,000,000.00</i>
701	GENERAL PUBLIC SERVICES	10,531,661,559.91	20,004,000,000.00	22,415,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	10,531,661,559.91	20,004,000,000.00	22,415,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00
70171	PUBLIC DEBT TRANSACTIONS	10,531,661,559.91	20,004,000,000.00	22,415,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00

Borno State Government 2026 Executive Budget Proposal - Capital Expenditure by Functional Classification

Code	Function	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Capital Expenditure	101,275,755,881.81	312,779,878,000.00	412,428,548,000.00	268,012,536,136.20	448,564,337,000.00	80,579,548,000.00	529,143,885,000.00	4,752,259,000.00	11,127,905,000.00
701	GENERAL PUBLIC SERVICES	5,118,530,379.70	21,820,805,000.00	24,418,389,000.00	6,827,740,786.02	28,821,535,000.00	-	927,993,000.00	-	1,278,908,000.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTE	4,230,479,433.24	13,241,334,000.00	14,561,334,000.00	5,016,325,593.60	16,789,041,000.00	-	158,054,000.00	-	210,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	482,970,733.24	5,275,500,000.00	5,275,500,000.00	454,040,593.60	6,296,000,000.00	-	158,054,000.00	-	-
70112	FINANCIAL AND FISCAL AFFAIRS	3,747,508,700.00	7,965,250,000.00	9,285,834,000.00	4,562,885,000.00	10,488,041,000.00	-	10,488,041,000.00	-	210,000,000.00
7013	GENERAL SERVICES	882,016,946.46	8,224,485,000.00	9,502,485,000.00	1,783,998,192.42	11,744,364,000.00	-	769,939,000.00	-	1,068,908,000.00
70131	GENERAL PERSONNEL SERVICES	16,130,000.00	260,635,000.00	273,635,000.00	6,340,800.00	564,000,000.00	-	69,939,000.00	-	-
70132	OVERALL PLANNING AND STATISTICAL SERVICES	5,275,000.00	2,100,500,000.00	2,415,500,000.00	152,246,800.00	2,398,047,000.00	-	-	-	1,068,908,000.00
70133	OTHER GENERAL SERVICES	859,911,246.46	5,863,350,000.00	6,813,350,000.00	1,625,110,672.42	8,782,317,000.00	-	700,000,000.00	-	-
7016	GENERAL PUBLIC SERVICES N.E.C.	6,034,000.00	334,570,000.00	334,570,000.00	24,000,000.00	273,130,000.00	-	273,130,000.00	-	-
70161	GENERAL PUBLIC SERVICES N.E.C.	6,034,000.00	334,570,000.00	334,570,000.00	24,000,000.00	273,130,000.00	-	273,130,000.00	-	-
7017	PUBLIC DEBT TRANSACTIONS	-	20,000,000.00	20,000,000.00	2,817,000.00	20,000,000.00	-	20,000,000.00	-	-
70171	PUBLIC DEBT TRANSACTIONS	-	20,000,000.00	20,000,000.00	2,817,000.00	20,000,000.00	-	20,000,000.00	-	-
703	PUBLIC ORDER AND SAFETY	1,486,213,480.35	4,827,740,000.00	64,171,763,000.00	50,754,142,160.27	19,929,800,000.00	5,000,000,000.00	24,929,800,000.00	-	-
7032	FIRE PROTECTION SERVICES	225,274,650.00	1,998,940,000.00	998,940,000.00	86,292,960.00	1,165,000,000.00	-	1,165,000,000.00	-	-
70321	FIRE PROTECTION SERVICES	225,274,650.00	1,998,940,000.00	998,940,000.00	86,292,960.00	1,165,000,000.00	-	1,165,000,000.00	-	-
7033	LAW COURTS	661,063,891.00	533,800,000.00	538,800,000.00	1,072,642,282.27	349,800,000.00	5,000,000,000.00	5,349,800,000.00	-	-
70331	LAW COURTS	661,063,891.00	533,800,000.00	538,800,000.00	1,072,642,282.27	349,800,000.00	5,000,000,000.00	5,349,800,000.00	-	-
7036	PUBLIC ORDER AND SAFETY N.E.C.	599,874,939.35	2,295,000,000.00	62,634,023,000.00	49,595,206,918.00	18,415,000,000.00	-	18,415,000,000.00	-	-
70361	PUBLIC ORDER AND SAFETY N.E.C.	599,874,939.35	2,295,000,000.00	62,634,023,000.00	49,595,206,918.00	18,415,000,000.00	-	18,415,000,000.00	-	-
7041	ECONOMIC AFFAIRS	28,353,088,463.85	96,072,172,000.00	113,726,809,000.00	86,720,954,104.34	132,674,190,000.00	20,376,743,000.00	153,050,933,000.00	10,000,000.00	3,069,500,000.00
70411	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	257,843,550.05	8,769,000,000.00	5,779,000,000.00	1,152,074,261.25	4,488,998,000.00	5,445,301,000.00	9,934,299,000.00	-	-
70412	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	257,843,550.05	8,769,000,000.00	5,779,000,000.00	1,152,074,261.25	4,488,998,000.00	5,445,301,000.00	9,934,299,000.00	-	-
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,282,971,076.47	9,014,500,000.00	28,925,500,000.00	22,842,881,899.36	20,874,800,000.00	109,247,000.00	20,984,047,000.00	10,000,000.00	3,069,500,000.00
70421	AGRICULTURE	3,282,971,076.47	9,014,500,000.00	28,925,500,000.00	22,842,881,899.36	20,874,800,000.00	109,247,000.00	20,984,047,000.00	10,000,000.00	3,069,500,000.00
70422	FORESTRY	-	1,465,000,000.00	1,470,000,000.00	294,288,170.27	15,881,000,000.00	-	15,881,000,000.00	-	-
70423	FISHING AND HUNTING	-	4,403,000,000.00	4,403,000,000.00	474,913,350.00	4,503,800,000.00	109,247,000.00	4,613,047,000.00	-	-
7043	FUEL AND ENERGY	958,215,642.25	10,456,712,000.00	7,321,949,000.00	7,423,625,424.35	15,559,908,000.00	-	15,559,908,000.00	-	-
70435	ELECTRICITY	958,215,642.25	10,456,712,000.00	7,321,949,000.00	7,423,625,424.35	15,559,908,000.00	-	15,559,908,000.00	-	-
7044	MINING, MANUFACTURING, AND CONSTRUCTION	-	1,005,000,000.00	917,500,000.00	25,070,000.00	533,125,000.00	-	533,125,000.00	-	-
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	-	1,005,000,000.00	917,500,000.00	25,070,000.00	533,125,000.00	-	533,125,000.00	-	-
7045	TRANSPORT	23,477,764,603.95	56,407,519,000.00	60,361,519,000.00	53,972,861,663.46	84,266,265,000.00	14,822,195,000.00	99,088,460,000.00	-	-
70451	ROAD TRANSPORT	23,477,764,603.95	56,407,519,000.00	60,361,519,000.00	53,972,861,663.46	84,266,265,000.00	14,822,195,000.00	99,088,460,000.00	-	-
7046	COMMUNICATION	-	3,084,341,000.00	3,079,341,000.00	84,198,000.00	4,584,580,000.00	-	4,584,580,000.00	-	-
70461	COMMUNICATION	-	3,084,341,000.00	3,079,341,000.00	84,198,000.00	4,584,580,000.00	-	4,584,580,000.00	-	-
7047	OTHER INDUSTRIES	376,293,591.13	7,335,100,000.00	7,343,043,000.00	1,220,242,855.92	2,366,514,000.00	-	2,366,514,000.00	-	-
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	100,000,000.00	1,271,100,000.00	1,278,000,000.00	212,772,734.05	1,694,300,000.00	-	1,694,300,000.00	-	-
70472	HOTELS AND RESTAURANTS	-	5,685,000,000.00	5,685,000,000.00	951,517,361.25	534,360,000.00	-	534,360,000.00	-	-
70473	TOURISM	276,293,591.13	200,000,000.00	200,000,000.00	-	50,000,000.00	-	50,000,000.00	-	-
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	-	179,000,000.00	179,000,000.00	55,952,760.62	177,854,000.00	-	177,854,000.00	-	-
705	ENVIRONMENTAL PROTECTION	1,567,245,800.00	18,242,081,000.00	11,242,081,000.00	807,639,500.00	7,450,512,000.00	-	7,450,512,000.00	4,730,259,000.00	-
7051	WASTE MANAGEMENT	-	211,690,000.00	211,690,000.00	-	199,000,000.00	-	199,000,000.00	-	-
70511	WASTE MANAGEMENT	-	211,690,000.00	211,690,000.00	-	199,000,000.00	-	199,000,000.00	-	-
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,567,245,800.00	18,030,391,000.00	11,030,391,000.00	807,639,500.00	7,251,512,000.00	-	7,251,512,000.00	4,730,259,000.00	-
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,567,245,800.00	18,030,391,000.00	11,030,391,000.00	807,639,500.00	7,251,512,000.00	-	7,251,512,000.00	4,730,259,000.00	-
706	HOUSING AND COMMUNITY AMENITIES	33,136,907,621.63	66,558,398,000.00	76,812,630,000.00	64,436,340,451.19	123,815,052,000.00	6,130,798,000.00	129,943,850,000.00	-	369,500,000.00
7061	HOUSING DEVELOPMENT	10,316,722,773.67	28,546,058,000.00	41,447,313,000.00	24,275,761,673.22	31,393,716,000.00	335,908,000.00	31,057,808,000.00	-	-
70611	HOUSING DEVELOPMENT	10,316,722,773.67	28,546,058,000.00	41,447,313,000.00	24,275,761,673.22	31,393,716,000.00	335,908,000.00	31,057,808,000.00	-	-
7062	COMMUNITY DEVELOPMENT	19,486,753,537.66	30,302,565,000.00	25,522,542,000.00	22,413,777,503.67	32,821,177,000.00	6,466,706,000.00	39,287,883,000.00	-	119,500,000.00
70621	COMMUNITY DEVELOPMENT	19,486,753,537.66	30,302,565,000.00	25,522,542,000.00	22,413,777,503.67	32,821,177,000.00	6,466,706,000.00	39,287,883,000.00	-	119,500,000.00
7063	WATER SUPPLY	3,333,431,310.30	7,468,275,000.00	9,601,275,000.00	17,614,346,274.30	59,448,659,000.00	-	59,448,659,000.00	-	250,000,000.00
70631	WATER SUPPLY	3,333,431,310.30	7,468,275,000.00	9,601,275,000.00	17,614,346,274.30	59,448,659,000.00	-	59,448,659,000.00	-	250,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	241,500,000.00	241,500,000.00	132,455,000.00	149,500,000.00	-	149,500,000.00	-	-
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	-	241,500,000.00	241,500,000.00	132,455,000.00	149,500,000.00	-	149,500,000.00	-	-
707	HEALTH	9,770,719,238.74	64,606,986,000.00	46,646,837,000.00	8,993,969,360.36	80,687,047,000.00	10,000,000,000.00	90,687,047,000.00	-	6,009,997,000.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	-	186,325,000.00	186,325,000.00	-	265,325,000.00	-	265,325,000.00	-	-
70711	PHARMACEUTICAL PRODUCTS	-	186,325,000.00	186,325,000.00	-	265,325,000.00	-	265,325,000.00	-	-
7073	HOSPITAL SERVICES	1,489,276,384.69	35,000,864,000.00	16,014,293,000.00	3,964,647,605.34	37,468,667,000.00	10,000,000,000.00	47,468,667,000.00	-	-
70731	GENERAL HOSPITAL SERVICES	1,489,276,384.69	35,000,864,000.00	16,014,293,000.00	3,964,647,605.34	37,468,667,000.00	10,000,000,000.00	47,468,667,000.00	-	-
70732	SPECIALIZED HOSPITAL SERVICES	1,488,901,384.69	22,554,571,000.00	3,450,000,000.00	2,753,586,223.76	24,232,960,000.00	-	24,232,960,000.00	-	-
7074	PUBLIC HEALTH SERVICES	1,014,666,951.97	22,121,097,000.00	23,165,519,000.00	2,892,127,982.08	35,655,555,000.00	-	35,655,555,000.00	-	2,622,997,000.00
70741	PUBLIC HEALTH SERVICES	1,014,666,951.97	22,121,097,000.00	23,165,519,000.00	2,892,127,982.08	35,655,555,000.00	-	35,655,555,000.00	-	2,622,997,000.00
7076	HEALTH N.E.C.	7,266,775,902.08	7,280,700,000.00	7,280,700,000.00	2,137,193,772.94	7,297,500,000.00	-	7,297,500,000.00	-	3,387,000,000.00
70761	HEALTH N.E.C.	7,266,775,902.08	7,280,700,000.00	7,280,700,000.00	2,137,193,772.94	7,297,500,000.00	-	7,297,500,000.00	-	3,387,000,000.00
708	RECREATION, CULTURE AND RELIGION	4,206,425,868.70	7,938,000,000.00	12,048,835,000.00	5,333,539,080.82	10,214,685,000.00	-	10,214,685,000.00	-	-
7081	RECREATIONAL AND SPORTING SERVICES									

71071	SOCIAL EXCLUSION N.E.C.	-	100,000,000.00	2,100,000,000.00	-	240,000,000.00	-	240,000,000.00	-	-
7109	SOCIAL PROTECTION N.E.C.	3,600,000,000.00	413,670,000.00	5,913,000,000.00	88,680,232.75	319,000,000.00	-	319,000,000.00	-	-
71091	SOCIAL PROTECTION N.E.C.	3,600,000,000.00	413,670,000.00	5,913,000,000.00	88,680,232.75	319,000,000.00	-	319,000,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Total Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
208	BORNO STATE	183,134,380,280.69	615,857,950,000.00	656,357,950,000.00	396,135,244,914.09	800,331,686,000.00	90,000,000,000.00	890,331,686,000.00	4,752,259,000.00	11,127,905,000.00
2081	NORTHERN SENATORIAL DISTRICT	34,017,800.00	22,194,945,000.00	20,094,945,000.00	22,124,983,341.12	51,706,441,000.00	8,600,000,000.00	60,306,441,000.00	-	3,387,000,000.00
20810100	ABADAM	-	1,315,260,000.00	1,315,260,000.00	-	1,132,762,000.00	-	1,132,762,000.00	-	-
20810900	GUBIO	-	3,123,685,000.00	3,023,685,000.00	-	2,321,000,000.00	4,000,000,000.00	6,321,000,000.00	-	-
20811000	GUZAMALA	-	-	-	-	-	1,600,000,000.00	1,600,000,000.00	-	-
20811400	KAGA	375,000.00	770,000,000.00	770,000,000.00	46,802,760.62	2,240,000,000.00	-	2,240,000,000.00	-	-
20811700	KUKAWA	-	12,986,000,000.00	10,986,000,000.00	3,170,000.00	41,312,679,000.00	-	41,312,679,000.00	-	3,387,000,000.00
20812000	MAGUMERI	-	1,000,000,000.00	1,000,000,000.00	2,572,999,328.80	1,000,000,000.00	-	1,000,000,000.00	-	-
20812200	MARTE	-	700,000,000.00	700,000,000.00	58,508,213.66	1,000,000,000.00	-	1,000,000,000.00	-	-
20812400	MONGUNO	-	1,500,000,000.00	1,500,000,000.00	17,543,503,038.04	1,700,000,000.00	3,000,000,000.00	4,700,000,000.00	-	-
20812600	NGANZAI	33,642,800.00	800,000,000.00	800,000,000.00	-	1,000,000,000.00	-	1,000,000,000.00	-	-
2082	CENTRAL SENATORIAL DISTRICT	81,490,656,998.03	235,899,233,000.00	230,209,694,000.00	114,060,670,927.34	324,851,174,500.00	64,130,079,000.00	388,981,253,500.00	162,000,000.00	4,315,832,000.00
20820300	BAHA	529,774,913.93	2,372,467,000.00	2,372,467,000.00	507,200,291.94	11,625,008,000.00	16,000,000,000.00	27,625,008,000.00	-	-
20820800	DIKWA	4,290,000.00	5,350,925,000.00	5,050,925,000.00	-	2,906,000,000.00	-	2,906,000,000.00	-	-
20821300	JERE	27,798,097,662.72	47,197,224,000.00	53,412,289,000.00	38,073,837,287.06	50,353,963,000.00	13,218,118,000.00	63,572,081,000.00	150,000,000.00	3,172,997,000.00
20821600	KONDUGA	2,670,581,681.16	37,689,709,000.00	21,545,138,000.00	7,081,274,308.79	53,182,126,000.00	5,600,000,000.00	58,782,126,000.00	-	-
20821900	MAFA	150,771,399.84	8,860,478,000.00	5,860,433,000.00	2,000,000,000.00	6,386,526,000.00	12,466,706,000.00	18,853,232,000.00	-	100,000,000.00
20822100	MAIDUGURI METRO	50,324,141,340.38	133,105,430,000.00	139,895,442,000.00	65,570,618,729.26	197,367,666,500.00	16,045,255,000.00	213,412,921,500.00	12,000,000.00	1,042,835,000.00
20822500	NGALA	13,000,000.00	1,323,000,000.00	2,073,000,000.00	827,740,310.30	3,029,885,000.00	800,000,000.00	3,829,885,000.00	-	-
2083	SOUTHERN SENATORIAL DISTRICT	1,550,837,657.00	35,526,582,000.00	34,623,991,000.00	30,365,121,542.34	20,763,696,000.00	9,548,838,000.00	30,312,534,000.00	-	-
20830200	ASKIRA UBA	-	1,404,510,000.00	1,404,510,000.00	616,384,572.39	1,804,510,000.00	-	1,804,510,000.00	-	-
20830400	BAYO	1,370,000,557.00	5,200,000,000.00	5,200,000,000.00	-	1,500,000,000.00	1,600,000,000.00	3,100,000,000.00	-	-
20830500	BIU	180,837,100.00	26,405,076,000.00	25,382,017,000.00	27,265,736,630.00	14,520,688,000.00	7,148,838,000.00	21,669,526,000.00	-	-
20830600	CHIBOK	-	1,000,000,000.00	1,120,468,000.00	1,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00	-	-
20831100	GWOZA	-	1,516,996,000.00	1,516,996,000.00	1,483,000,339.95	1,938,498,000.00	-	1,938,498,000.00	-	-
20832700	SHANI	-	-	-	-	-	800,000,000.00	800,000,000.00	-	-
2084	Others	100,058,867,825.66	322,237,190,000.00	371,429,320,000.00	229,584,469,103.29	403,010,374,500.00	7,721,083,000.00	410,731,457,500.00	4,590,259,000.00	3,425,073,000.00
20842800	State wide	100,058,867,825.66	322,237,190,000.00	371,429,320,000.00	229,584,469,103.29	403,010,374,500.00	7,721,083,000.00	410,731,457,500.00	4,590,259,000.00	3,425,073,000.00

Borno State Government 2026 Executive Budget Proposal - Personnel Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
208	BORNO STATE	36,055,056,089.58	67,865,524,000.00	68,925,524,000.00	38,629,064,532.51	97,325,397,000.00	-	97,325,397,000.00	-	-
2082	CENTRAL SENATORIAL DISTRICT	7,866,299,592.92	14,419,951,000.00	16,479,951,000.00	7,596,287,144.49	30,272,612,000.00	47,715,000.00	30,320,327,000.00	-	-
20820300	BAMA	518,790,713.93	589,867,000.00	589,867,000.00	495,961,491.94	842,408,000.00	-	842,408,000.00	-	-
20821300	JERE	3,387,150,042.96	3,833,873,000.00	3,833,873,000.00	3,490,798,808.19	6,219,231,000.00	-	6,219,231,000.00	-	-
20821600	KONDUGA	1,175,100,046.47	2,262,352,000.00	3,322,352,000.00	1,107,811,173.14	8,514,319,000.00	-	8,514,319,000.00	-	-
20822100	MAIDUGURI METRO	2,785,258,789.56	7,733,859,000.00	8,733,859,000.00	2,501,715,671.23	14,696,654,000.00	47,715,000.00	14,744,369,000.00	-	-
2084	Others	28,188,756,496.66	53,445,573,000.00	52,445,573,000.00	31,032,777,388.01	67,052,785,000.00	-	67,005,070,000.00	-	-
20842800	State wide	28,188,756,496.66	53,445,573,000.00	52,445,573,000.00	31,032,777,388.01	67,052,785,000.00	-	67,005,070,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Other Non-Debt Recurrent Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
208	BORNO STATE	35,271,906,749.39	215,208,548,000.00	152,588,248,000.00	80,574,858,101.76	234,441,952,000.00	9,420,452,000.00	243,862,404,000.00	-	-
2082	CENTRAL SENATORIAL DISTRICT	1,502,178,257.04	35,818,076,000.00	9,488,076,000.00	5,518,843,020.23	51,387,196,000.00	5,493,600,000.00	56,880,796,000.00	-	-
20821300	JERE	-	10,205,000,000.00	-	1,449,745,250.00	9,000,000,000.00	6,493,600,000.00	15,493,600,000.00	-	-
20821600	KONDUGA	6,580,250.00	670,005,000.00	1,070,005,000.00	495,850,696.77	7,836,768,000.00	-	7,836,768,000.00	-	-
20822100	MAIDUGURI METRO	1,495,598,007.04	24,943,071,000.00	8,418,071,000.00	3,573,247,073.46	34,550,428,000.00	1,000,000,000.00	33,550,428,000.00	-	-
2084	Others	33,769,728,492.35	179,390,472,000.00	143,100,172,000.00	75,056,015,081.53	183,054,756,000.00	3,926,852,000.00	186,981,608,000.00	-	-
20842800	State wide	33,769,728,492.35	179,390,472,000.00	143,100,172,000.00	75,056,015,081.53	183,054,756,000.00	3,926,852,000.00	186,981,608,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Debt Service Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
208	BORNO STATE	10,531,661,559.91	20,004,000,000.00	22,415,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00	-	-
2084	Others	10,531,661,559.91	20,004,000,000.00	22,415,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00	-	-
20842800	State wide	10,531,661,559.91	20,004,000,000.00	22,415,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Capital Expenditure by Location

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
208	BORNO STATE	101,275,755,881.81	312,779,878,000.00	412,428,548,000.00	268,012,536,136.20	448,564,337,000.00	80,579,548,000.00	529,143,885,000.00	4,752,259,000.00	11,127,905,000.00
2081	NORTHERN SENATORIAL DISTRICT	34,017,800.00	22,194,945,000.00	20,094,945,000.00	22,124,983,341.12	51,706,441,000.00	8,600,000,000.00	60,306,441,000.00	-	3,387,000,000.00
20810100	ABADAM	-	1,315,260,000.00	1,315,260,000.00	-	1,132,762,000.00	-	1,132,762,000.00	-	-
20810900	GUBIO	-	3,123,685,000.00	3,023,685,000.00	-	2,321,000,000.00	4,000,000,000.00	6,321,000,000.00	-	-
20811000	GUZAMALA	-	-	-	-	-	1,600,000,000.00	1,600,000,000.00	-	-
20811400	KAGA	375,000.00	770,000,000.00	770,000,000.00	46,802,760.62	2,240,000,000.00	-	2,240,000,000.00	-	-
20811700	KUKAWA	-	12,986,000,000.00	10,986,000,000.00	3,170,000.00	41,312,679,000.00	-	41,312,679,000.00	-	3,387,000,000.00
20812000	MAGUMERI	-	1,000,000,000.00	1,000,000,000.00	2,572,999,328.80	1,000,000,000.00	-	1,000,000,000.00	-	-
20812200	MARTE	-	700,000,000.00	700,000,000.00	58,508,213.66	1,000,000,000.00	-	1,000,000,000.00	-	-
20812400	MONGUNO	-	1,500,000,000.00	1,500,000,000.00	17,543,503,038.04	1,700,000,000.00	3,000,000,000.00	4,700,000,000.00	-	-
20812600	NGANZAI	33,642,800.00	800,000,000.00	800,000,000.00	-	1,000,000,000.00	-	1,000,000,000.00	-	-
2082	CENTRAL SENATORIAL DISTRICT	72,122,179,148.07	185,661,206,000.00	204,241,667,000.00	100,945,540,762.62	243,191,366,500.00	58,588,764,000.00	301,780,130,500.00	162,000,000.00	4,315,832,000.00
20820300	BAHA	10,984,200.00	1,782,600,000.00	1,782,600,000.00	11,238,800.00	10,782,600,000.00	16,000,000,000.00	26,782,600,000.00	-	-
20820800	DIKWA	4,290,000.00	5,350,925,000.00	5,050,925,000.00	-	2,906,000,000.00	-	2,906,000,000.00	-	-
20821300	JERE	24,410,947,619.76	33,158,351,000.00	49,578,416,000.00	33,133,293,228.87	35,134,732,000.00	6,724,518,000.00	41,859,250,000.00	150,000,000.00	3,172,997,000.00
20821600	KONDUGA	1,488,901,384.69	34,757,352,000.00	17,152,781,000.00	5,477,612,438.88	36,831,039,000.00	5,600,000,000.00	42,431,039,000.00	-	-
20821900	MAFA	150,771,399.84	8,860,478,000.00	5,860,433,000.00	2,000,000,000.00	6,386,526,000.00	12,466,706,000.00	18,853,232,000.00	-	100,000,000.00
20822100	MAIDUGURI METRO	46,043,284,543.78	100,428,500,000.00	122,743,512,000.00	59,495,655,984.57	148,120,584,500.00	16,997,540,000.00	165,118,124,500.00	12,000,000.00	1,042,835,000.00
20822500	NGALA	13,000,000.00	1,323,000,000.00	2,073,000,000.00	827,740,310.30	3,029,885,000.00	800,000,000.00	3,829,885,000.00	-	-
2083	SOUTHERN SENATORIAL DISTRICT	1,550,837,657.00	35,526,582,000.00	34,623,991,000.00	30,365,121,542.34	20,763,696,000.00	9,548,838,000.00	30,312,534,000.00	-	-
20830200	ASKIRA UBA	-	1,404,510,000.00	1,404,510,000.00	616,384,572.39	1,804,510,000.00	-	1,804,510,000.00	-	-
20830400	BAYO	1,370,000,557.00	5,200,000,000.00	5,200,000,000.00	-	1,500,000,000.00	1,600,000,000.00	3,100,000,000.00	-	-
20830500	BIU	180,837,100.00	26,405,076,000.00	25,382,017,000.00	27,265,736,630.00	14,520,688,000.00	7,148,838,000.00	21,669,526,000.00	-	-
20830600	CHIBOK	-	1,000,000,000.00	1,120,468,000.00	1,000,000,000.00	1,000,000,000.00	-	1,000,000,000.00	-	-
20831100	GWOZA	-	1,516,996,000.00	1,516,996,000.00	1,483,000,339.95	1,938,498,000.00	-	1,938,498,000.00	-	-
20832700	SHANI	-	-	-	-	-	800,000,000.00	800,000,000.00	-	-
2084	Others	27,568,721,276.74	69,397,145,000.00	153,467,945,000.00	114,576,890,490.12	132,902,833,500.00	3,841,946,000.00	136,744,779,500.00	4,590,259,000.00	3,425,073,000.00
20842800	State wide	27,568,721,276.74	69,397,145,000.00	153,467,945,000.00	114,576,890,490.12	132,902,833,500.00	3,841,946,000.00	136,744,779,500.00	4,590,259,000.00	3,425,073,000.00

Borno State Government 2026 Executive Budget Proposal - Total Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Expenditure	183,134,380,280.69	615,857,950,000.00	656,357,950,000.00	396,135,244,914.09	800,331,686,000.00	90,000,000,000.00	890,331,686,000.00	4,752,259,000.00	11,127,905,000.00
01	Agriculture	5,453,828,336.41	28,431,124,000.00	34,431,124,000.00	23,089,001,960.49	65,446,940,000.00	109,247,000.00	65,556,187,000.00	10,000,000.00	2,950,000,000.00
0101	Effective governance of the Agriculture Sector	4,805,140,579.25	2,776,000,000.00	26,500,000,000.00	22,075,783,811.09	24,738,579,000.00	-	24,738,579,000.00	-	2,950,000,000.00
010102	Agriculture sector coordination mechanisms	4,805,140,579.25	2,776,000,000.00	26,500,000,000.00	22,075,783,811.09	24,738,579,000.00	-	24,738,579,000.00	-	2,950,000,000.00
0103	Enhancement of food production and productivity	420,000.00	1,213,000,000.00	213,000,000.00	500,000.00	695,000,000.00	-	695,000,000.00	-	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	420,000.00	1,213,000,000.00	213,000,000.00	500,000.00	695,000,000.00	-	695,000,000.00	-	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, a	-	7,903,000,000.00	5,903,000,000.00	478,083,350.00	18,738,479,000.00	109,247,000.00	18,847,726,000.00	-	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing ing	-	7,903,000,000.00	5,903,000,000.00	478,083,350.00	18,738,479,000.00	109,247,000.00	18,847,726,000.00	-	-
0107	Promotion of enabling environment for increased agricultural development	4,312,447.22	97,000,000.00	123,000,000.00	15,525,000.00	100,000,000.00	-	100,000,000.00	10,000,000.00	-
010704	Adaptive research, unified and all-inclusive extension services delivery	4,312,447.22	97,000,000.00	123,000,000.00	15,525,000.00	100,000,000.00	-	100,000,000.00	10,000,000.00	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	643,955,309.94	16,442,124,000.00	1,692,124,000.00	519,109,799.40	21,174,882,000.00	-	21,174,882,000.00	-	-
011001	Agriculture Programme Not Elsewhere Classified	643,955,309.94	16,442,124,000.00	1,692,124,000.00	519,109,799.40	21,174,882,000.00	-	21,174,882,000.00	-	-
02	Social Re-orientation	5,336,680,916.42	34,123,365,000.00	32,009,177,000.00	10,491,657,653.35	33,016,235,000.00	6,466,706,000.00	39,482,941,000.00	-	1,307,908,000.00
0210	Social Re-orientation - General	5,336,680,916.42	34,123,365,000.00	32,009,177,000.00	10,491,657,653.35	33,016,235,000.00	6,466,706,000.00	39,482,941,000.00	-	1,307,908,000.00
021001	Social Re-orientation - General	5,336,680,916.42	34,123,365,000.00	32,009,177,000.00	10,491,657,653.35	33,016,235,000.00	6,466,706,000.00	39,482,941,000.00	-	1,307,908,000.00
03	Poverty Alleviation	4,706,942,040.62	16,038,045,000.00	11,038,045,000.00	6,163,743,129.49	11,402,093,000.00	-	19,895,693,000.00	-	-
0310	Poverty Alleviation - General	4,706,942,040.62	16,038,045,000.00	11,038,045,000.00	6,163,743,129.49	11,402,093,000.00	-	19,895,693,000.00	-	-
031001	Poverty Alleviation - General	4,706,942,040.62	16,038,045,000.00	11,038,045,000.00	6,163,743,129.49	11,402,093,000.00	-	19,895,693,000.00	-	-
04	Health	15,935,883,161.79	91,103,807,000.00	74,557,735,000.00	28,653,267,177.00	125,149,586,000.00	10,000,000,000.00	135,149,586,000.00	-	6,009,997,000.00
0401	Effective governance of the health system	5,986,775,345.08	18,391,318,000.00	18,441,318,000.00	14,073,195,583.27	40,846,532,000.00	10,000,000,000.00	50,846,532,000.00	-	3,387,000,000.00
040103	Health sector coordination mechanisms	5,986,775,345.08	18,391,318,000.00	18,441,318,000.00	14,073,195,583.27	40,846,532,000.00	10,000,000,000.00	50,846,532,000.00	-	3,387,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to a	2,858,901,941.69	46,738,493,000.00	27,633,922,000.00	4,830,298,550.86	38,725,957,000.00	-	38,725,957,000.00	-	2,622,997,000.00
040301	Reproductive, maternal and neonatal health	2,858,901,941.69	46,738,493,000.00	27,633,922,000.00	4,830,298,550.86	38,725,957,000.00	-	38,725,957,000.00	-	2,622,997,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and p	-	715,500,000.00	715,500,000.00	101,043,700.00	2,120,000,000.00	-	2,120,000,000.00	-	-
040401	Pre-service training	-	715,500,000.00	715,500,000.00	101,043,700.00	2,120,000,000.00	-	2,120,000,000.00	-	-
0409	Provision of universal health coverage and financial risk protection for citizens	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	1,432,458,000.00	-	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	1,432,458,000.00	-	-
0410	Health Sector Expenditures Not Elsewhere Classified	6,691,350,968.58	24,906,671,000.00	26,370,748,000.00	8,833,313,687.89	42,024,639,000.00	-	42,024,639,000.00	-	-
041001	Health Not Elsewhere Classified	6,691,350,968.58	24,906,671,000.00	26,370,748,000.00	8,833,313,687.89	42,024,639,000.00	-	42,024,639,000.00	-	-
05	Education	19,501,274,934.59	74,713,670,000.00	74,713,670,000.00	51,145,850,965.53	91,744,093,000.00	43,174,240,000.00	134,918,343,000.00	12,000,000.00	100,000,000.00
0501	Effective governance of the education system	9,784,057,353.15	31,171,550,000.00	40,579,215,000.00	37,012,304,089.27	44,175,480,000.00	40,000,000,000.00	84,175,480,000.00	12,000,000.00	100,000,000.00
050103	Education sector coordination mechanisms	9,013,111,188.42	17,641,050,000.00	17,641,050,000.00	28,903,136,172.41	26,894,750,000.00	40,000,000,000.00	66,894,750,000.00	12,000,000.00	100,000,000.00
050104	Integrated supportive supervision	770,946,164.73	13,530,500,000.00	22,938,165,000.00	8,109,167,916.86	17,280,730,000.00	-	17,280,730,000.00	-	-
0503	Equity and inclusiveness in the provision of educational services	28,430,500.00	14,671,610,000.00	14,671,610,000.00	3,738,359,596.75	13,594,471,000.00	-	13,594,471,000.00	-	-
050301	Inclusive Education	28,430,500.00	14,668,210,000.00	14,668,210,000.00	3,738,359,596.75	13,591,071,000.00	-	13,591,071,000.00	-	-
050304	Second chance education	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	3,400,000.00	-	-
0510	Education Sector Expenditures Not Elsewhere Classified	9,688,787,081.44	28,870,510,000.00	19,462,845,000.00	10,395,187,279.53	33,974,352,000.00	3,174,240,000.00	37,148,592,000.00	-	-
051001	Education Not Elsewhere Classified	9,688,787,081.44	28,870,510,000.00	19,462,845,000.00	10,395,187,279.53	33,974,352,000.00	3,174,240,000.00	37,148,592,000.00	-	-
06	Housing and Urban Development	29,157,938,017.41	71,531,907,000.00	70,320,046,000.00	66,521,700,612.76	91,024,237,000.00	12,975,562,000.00	103,999,799,000.00	-	-
0610	Housing and Urban Development - General	29,157,938,017.41	71,531,907,000.00	70,320,046,000.00	66,521,700,612.76	91,024,237,000.00	12,975,562,000.00	103,999,799,000.00	-	-
061001	Housing and Urban Development - General	29,157,938,017.41	71,531,907,000.00	70,320,046,000.00	66,521,700,612.76	91,024,237,000.00	12,975,562,000.00	103,999,799,000.00	-	-
07	Gender	3,708,219,711.94	9,677,109,000.00	9,677,109,000.00	3,035,032,574.81	3,934,098,000.00	2,065,902,000.00	6,000,000,000.00	-	300,000,000.00
0710	Gender - General	3,708,219,711.94	9,677,109,000.00	9,677,109,000.00	3,035,032,574.81	3,934,098,000.00	2,065,902,000.00	6,000,000,000.00	-	300,000,000.00
071001	Gender - General	3,708,219,711.94	9,677,109,000.00	9,677,109,000.00	3,035,032,574.81	3,934,098,000.00	2,065,902,000.00	6,000,000,000.00	-	300,000,000.00
08	Youth	351,585,682.51	1,651,325,000.00	1,651,325,000.00	413,213,967.58	976,826,000.00	-	976,826,000.00	-	-
0810	Youth - General	351,585,682.51	1,651,325,000.00	1,651,325,000.00	413,213,967.58	976,826,000.00	-	976,826,000.00	-	-
081001	Youth - General	351,585,682.51	1,651,325,000.00	1,651,325,000.00	413,213,967.58	976,826,000.00	-	976,826,000.00	-	-
09	Environmental Improvement	3,063,318,976.24	22,426,848,000.00	15,426,848,000.00	2,496,228,868.91	10,615,793,000.00	-	10,615,793,000.00	4,730,259,000.00	-
0910	Environmental Improvement - General	3,063,318,976.24	22,426,848,000.00	15,426,848,000.00	2,496,228,868.91	10,615,793,000.00	-	10,615,793,000.00	4,730,259,000.00	-
091001	Environmental Improvement - General	3,063,318,976.24	22,426,848,000.00	15,426,848,000.00	2,496,228,868.91	10,615,793,000.00	-	10,615,793,000.00	4,730,259,000.00	-
10	Water Resources and Rural Development	3,931,095,108.94	13,698,023,000.00	12,628,023,000.00	18,339,263,557.84	21,353,536,000.00	-	21,353,536,000.00	-	250,000,000.00
1010	Water Resources and Rural Deve - General	3,931,095,108.94	13,698,023,000.00	12,628,023,000.00	18,339,263,557.84	21,353,536,000.00	-	21,353,536,000.00	-	250,000,000.00
101001	Water Resources and Rural Deve - General	3,931,095,108.94	13,698,023,000.00	12,628,023,000.00	18,339,263,557.84	21,353,536,000.00	-	21,353,536,000.00	-	250,000,000.00
11	Information Communication and Technology	475,948,484.78	5,251,500,000.00	4,251,500,000.00	474,494,380.89	5,087,432,000.00	-	5,087,432,000.00	-	-
1110	Information Communication and Technology - General	475,948,484.78	5,251,500,000.00	4,251,500,000.00	474,494,380.89	5,087,432,000.00	-	5,087,432,000.00	-	-
111001	Information Communication and Technology - General	475,948,484.78	5,251,500,000.00	4,251,500,000.00	474,494,380.89	5,087,432,000.00	-	5,087,432,000.00	-	-
12	Growing the Private Sector	1,215,601,909.63	18,680,108,000.00	15,705,495,000.00	2,873,425,786.99	8,833,420,000.00	5,445,301,000.00	14,278,721,000.00	-	-
1210	Growing the Private Sector - General	1,215,601,909.63	18,680,108,000.00	15,705,495,000.00	2,873,425,786.99	8,833,420,000.00	5,445,301,000.00	14,278,721,000.00	-	-
121001	Growing the Private Sector - General	1,215,601,909.63	18,680,108,000.00	15,705,495,000.00	2,873,425,786.99	8,833,420,000.00	5,445,301,000.00	14,278,721,000.00	-	-
13	Reform of Government and Governance	77,041,253,845.46	214,580,176,000.00	286,876,442,000.00	170,909,712,788.64	314,002,342,000.00	-	455,076,000.00	-	210,000,000.00
1310	Reform of Government and Governance - General	77,041,253,845.46	214,580,176,000.00	286,876,442,000.00	170,909,712,788.64	314,002,342,				

Borno State Government 2026 Executive Budget Proposal - Personnel Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Personnel Expenditure	36,055,056,089.58	67,865,524,000.00	68,925,524,000.00	38,629,064,532.51	97,325,397,000.00	-	97,325,397,000.00	-	-
01	Agriculture	603,629,466.86	375,489,000.00	375,489,000.00	271,276,015.61	393,882,000.00	-	393,882,000.00	-	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	603,629,466.86	375,489,000.00	375,489,000.00	271,276,015.61	393,882,000.00	-	393,882,000.00	-	-
011001	Agriculture Programme Not Elsewhere Classified	603,629,466.86	375,489,000.00	375,489,000.00	271,276,015.61	393,882,000.00	-	393,882,000.00	-	-
02	Societal Re-orientation	110,497,576.83	263,712,000.00	263,712,000.00	85,407,483.31	298,441,000.00	-	298,441,000.00	-	-
0210	Societal Re-orientation - General	110,497,576.83	263,712,000.00	263,712,000.00	85,407,483.31	298,441,000.00	-	298,441,000.00	-	-
021001	Societal Re-orientation - General	110,497,576.83	263,712,000.00	263,712,000.00	85,407,483.31	298,441,000.00	-	298,441,000.00	-	-
04	Health	5,557,689,744.54	14,581,270,000.00	16,641,270,000.00	6,949,246,119.27	25,830,815,000.00	-	25,830,815,000.00	-	-
0410	Health Sector Expenditures Not Elsewhere Classified	5,557,689,744.54	14,581,270,000.00	16,641,270,000.00	6,949,246,119.27	25,830,815,000.00	-	25,830,815,000.00	-	-
041001	Health Not Elsewhere Classified	5,557,689,744.54	14,581,270,000.00	16,641,270,000.00	6,949,246,119.27	25,830,815,000.00	-	25,830,815,000.00	-	-
05	Education	7,610,145,376.14	10,464,324,000.00	10,464,324,000.00	7,901,976,750.87	15,369,560,000.00	-	15,369,560,000.00	-	-
0510	Education Sector Expenditures Not Elsewhere Classified	7,610,145,376.14	10,464,324,000.00	10,464,324,000.00	7,901,976,750.87	15,369,560,000.00	-	15,369,560,000.00	-	-
051001	Education Not Elsewhere Classified	7,610,145,376.14	10,464,324,000.00	10,464,324,000.00	7,901,976,750.87	15,369,560,000.00	-	15,369,560,000.00	-	-
06	Housing and Urban Development	449,414,135.85	722,880,000.00	722,880,000.00	519,812,408.89	912,871,000.00	-	912,871,000.00	-	-
0610	Housing and Urban Development - General	449,414,135.85	722,880,000.00	722,880,000.00	519,812,408.89	912,871,000.00	-	912,871,000.00	-	-
061001	Housing and Urban Development - General	449,414,135.85	722,880,000.00	722,880,000.00	519,812,408.89	912,871,000.00	-	912,871,000.00	-	-
07	Gender	41,570,390.94	76,318,000.00	76,318,000.00	39,325,735.52	52,274,000.00	-	52,274,000.00	-	-
0710	Gender - General	41,570,390.94	76,318,000.00	76,318,000.00	39,325,735.52	52,274,000.00	-	52,274,000.00	-	-
071001	Gender - General	41,570,390.94	76,318,000.00	76,318,000.00	39,325,735.52	52,274,000.00	-	52,274,000.00	-	-
08	Youth	302,178,617.02	956,625,000.00	956,625,000.00	274,802,630.82	248,084,000.00	-	248,084,000.00	-	-
0810	Youth - General	302,178,617.02	956,625,000.00	956,625,000.00	274,802,630.82	248,084,000.00	-	248,084,000.00	-	-
081001	Youth - General	302,178,617.02	956,625,000.00	956,625,000.00	274,802,630.82	248,084,000.00	-	248,084,000.00	-	-
09	Environmental Improvement	723,546,296.66	1,286,869,000.00	1,286,869,000.00	995,258,809.82	1,475,133,000.00	-	1,475,133,000.00	-	-
0910	Environmental Improvement - General	723,546,296.66	1,286,869,000.00	1,286,869,000.00	995,258,809.82	1,475,133,000.00	-	1,475,133,000.00	-	-
091001	Environmental Improvement - General	723,546,296.66	1,286,869,000.00	1,286,869,000.00	995,258,809.82	1,475,133,000.00	-	1,475,133,000.00	-	-
10	Water Resources and Rural Development	403,216,807.74	470,606,000.00	470,606,000.00	435,657,854.38	678,932,000.00	-	678,932,000.00	-	-
1010	Water Resources and Rural Deve - General	403,216,807.74	470,606,000.00	470,606,000.00	435,657,854.38	678,932,000.00	-	678,932,000.00	-	-
101001	Water Resources and Rural Deve - General	403,216,807.74	470,606,000.00	470,606,000.00	435,657,854.38	678,932,000.00	-	678,932,000.00	-	-
11	Information Communication and Technology	430,154,698.80	688,500,000.00	688,500,000.00	463,873,561.03	524,432,000.00	-	524,432,000.00	-	-
1110	Information Communication and Technology - General	430,154,698.80	688,500,000.00	688,500,000.00	463,873,561.03	524,432,000.00	-	524,432,000.00	-	-
111001	Information Communication and Technology - General	430,154,698.80	688,500,000.00	688,500,000.00	463,873,561.03	524,432,000.00	-	524,432,000.00	-	-
12	Growing the Private Sector	402,531,155.14	854,836,000.00	854,836,000.00	482,251,470.90	930,217,000.00	-	930,217,000.00	-	-
1210	Growing the Private Sector - General	402,531,155.14	854,836,000.00	854,836,000.00	482,251,470.90	930,217,000.00	-	930,217,000.00	-	-
121001	Growing the Private Sector - General	402,531,155.14	854,836,000.00	854,836,000.00	482,251,470.90	930,217,000.00	-	930,217,000.00	-	-
13	Reform of Government and Governance	19,365,183,283.08	37,051,215,000.00	36,051,215,000.00	20,160,974,882.09	50,530,838,000.00	-	50,530,838,000.00	-	-
1310	Reform of Government and Governance - General	19,365,183,283.08	37,051,215,000.00	36,051,215,000.00	20,160,974,882.09	50,530,838,000.00	-	50,530,838,000.00	-	-
131001	Reform of Government and Governance - General	19,365,183,283.08	37,051,215,000.00	36,051,215,000.00	20,160,974,882.09	50,530,838,000.00	-	50,530,838,000.00	-	-
15	Rail	45,908,628.77	50,000,000.00	50,000,000.00	37,527,330.00	64,034,000.00	-	64,034,000.00	-	-
1510	Rail - General	45,908,628.77	50,000,000.00	50,000,000.00	37,527,330.00	64,034,000.00	-	64,034,000.00	-	-
151001	Rail - General	45,908,628.77	50,000,000.00	50,000,000.00	37,527,330.00	64,034,000.00	-	64,034,000.00	-	-
16	Water Ways	9,389,911.21	22,880,000.00	22,880,000.00	11,673,480.00	15,884,000.00	-	15,884,000.00	-	-
1610	Water Ways - General	9,389,911.21	22,880,000.00	22,880,000.00	11,673,480.00	15,884,000.00	-	15,884,000.00	-	-
161001	Water Ways - General	9,389,911.21	22,880,000.00	22,880,000.00	11,673,480.00	15,884,000.00	-	15,884,000.00	-	-

Borno State Government 2026 Executive Budget Proposal -Other Non-Debt Recurrent Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Non-Debt Recurrent Expenditure	35,271,906,749.39	215,208,548,000.00	152,588,248,000.00	80,574,858,101.76	234,441,952,000.00	9,420,452,000.00	243,862,404,000.00	-	-
01	Agriculture	40,325,843.08	16,066,635,000.00	1,316,635,000.00	247,833,783.79	20,781,000,000.00	-	20,781,000,000.00	-	-
0110	Agriculture Sector Expenditures Not Elsewhere Classified	40,325,843.08	16,066,635,000.00	1,316,635,000.00	247,833,783.79	20,781,000,000.00	-	20,781,000,000.00	-	-
011001	Agriculture Programme Not Elsewhere Classified	40,325,843.08	16,066,635,000.00	1,316,635,000.00	247,833,783.79	20,781,000,000.00	-	20,781,000,000.00	-	-
02	Societal Re-orientation	2,187,092,081.52	22,719,738,000.00	16,316,738,000.00	4,290,992,499.04	21,746,870,000.00	-	21,746,870,000.00	-	-
0210	Societal Re-orientation - General	2,187,092,081.52	22,719,738,000.00	16,316,738,000.00	4,290,992,499.04	21,746,870,000.00	-	21,746,870,000.00	-	-
021001	Societal Re-orientation - General	2,187,092,081.52	22,719,738,000.00	16,316,738,000.00	4,290,992,499.04	21,746,870,000.00	-	21,746,870,000.00	-	-
03	Poverty Alleviation	397,511,171.25	15,204,826,000.00	2,168,045,000.00	1,478,745,507.50	10,197,269,000.00	8,493,600,000.00	18,690,869,000.00	-	-
0310	Poverty Alleviation - General	397,511,171.25	15,204,826,000.00	2,168,045,000.00	1,478,745,507.50	10,197,269,000.00	8,493,600,000.00	18,690,869,000.00	-	-
031001	Poverty Alleviation - General	397,511,171.25	15,204,826,000.00	2,168,045,000.00	1,478,745,507.50	10,197,269,000.00	8,493,600,000.00	18,690,869,000.00	-	-
04	Health	1,133,661,224.04	10,325,401,000.00	9,729,478,000.00	1,884,067,568.62	16,193,824,000.00	-	16,193,824,000.00	-	-
0410	Health Sector Expenditures Not Elsewhere Classified	1,133,661,224.04	10,325,401,000.00	9,729,478,000.00	1,884,067,568.62	16,193,824,000.00	-	16,193,824,000.00	-	-
041001	Health Not Elsewhere Classified	1,133,661,224.04	10,325,401,000.00	9,729,478,000.00	1,884,067,568.62	16,193,824,000.00	-	16,193,824,000.00	-	-
05	Education	2,078,641,705.30	18,406,186,000.00	8,998,521,000.00	2,493,210,528.66	18,604,792,000.00	3,174,240,000.00	21,779,032,000.00	-	-
0510	Education Sector Expenditures Not Elsewhere Classified	2,078,641,705.30	18,406,186,000.00	8,998,521,000.00	2,493,210,528.66	18,604,792,000.00	3,174,240,000.00	21,779,032,000.00	-	-
051001	Education Not Elsewhere Classified	2,078,641,705.30	18,406,186,000.00	8,998,521,000.00	2,493,210,528.66	18,604,792,000.00	3,174,240,000.00	21,779,032,000.00	-	-
06	Housing and Urban Development	424,812,734.23	4,868,130,000.00	3,461,500,000.00	428,019,908.42	4,218,886,000.00	200,000,000.00	4,418,886,000.00	-	-
0610	Housing and Urban Development - General	424,812,734.23	4,868,130,000.00	3,461,500,000.00	428,019,908.42	4,218,886,000.00	200,000,000.00	4,418,886,000.00	-	-
061001	Housing and Urban Development - General	424,812,734.23	4,868,130,000.00	3,461,500,000.00	428,019,908.42	4,218,886,000.00	200,000,000.00	4,418,886,000.00	-	-
07	Gender	154,913,978.00	8,933,891,000.00	1,465,891,000.00	99,028,694.05	2,771,322,000.00	2,065,902,000.00	4,837,224,000.00	-	-
0710	Gender - General	154,913,978.00	8,933,891,000.00	1,465,891,000.00	99,028,694.05	2,771,322,000.00	2,065,902,000.00	4,837,224,000.00	-	-
071001	Gender - General	154,913,978.00	8,933,891,000.00	1,465,891,000.00	99,028,694.05	2,771,322,000.00	2,065,902,000.00	4,837,224,000.00	-	-
08	Youth	28,042,065.49	614,700,000.00	614,700,000.00	138,411,336.76	618,742,000.00	-	618,742,000.00	-	-
0810	Youth - General	28,042,065.49	614,700,000.00	614,700,000.00	138,411,336.76	618,742,000.00	-	618,742,000.00	-	-
081001	Youth - General	28,042,065.49	614,700,000.00	614,700,000.00	138,411,336.76	618,742,000.00	-	618,742,000.00	-	-
09	Environmental Improvement	282,271,511.83	1,317,248,000.00	1,312,248,000.00	399,042,388.82	1,110,148,000.00	-	1,110,148,000.00	-	-
0910	Environmental Improvement - General	282,271,511.83	1,317,248,000.00	1,312,248,000.00	399,042,388.82	1,110,148,000.00	-	1,110,148,000.00	-	-
091001	Environmental Improvement - General	282,271,511.83	1,317,248,000.00	1,312,248,000.00	399,042,388.82	1,110,148,000.00	-	1,110,148,000.00	-	-
10	Water Resources and Rural Development	1,832,472,440.90	6,677,417,000.00	3,427,417,000.00	1,479,683,673.23	6,500,240,000.00	-	6,500,240,000.00	-	-
1010	Water Resources and Rural Deve - General	1,832,472,440.90	6,677,417,000.00	3,427,417,000.00	1,479,683,673.23	6,500,240,000.00	-	6,500,240,000.00	-	-
101001	Water Resources and Rural Deve - General	1,832,472,440.90	6,677,417,000.00	3,427,417,000.00	1,479,683,673.23	6,500,240,000.00	-	6,500,240,000.00	-	-
11	Information Communication and Technology	37,309,285.98	163,000,000.00	163,000,000.00	10,620,819.86	163,000,000.00	-	163,000,000.00	-	-
1110	Information Communication and Technology - General	37,309,285.98	163,000,000.00	163,000,000.00	10,620,819.86	163,000,000.00	-	163,000,000.00	-	-
111001	Information Communication and Technology - General	37,309,285.98	163,000,000.00	163,000,000.00	10,620,819.86	163,000,000.00	-	163,000,000.00	-	-
12	Growing the Private Sector	278,933,613.31	1,360,172,000.00	1,339,172,000.00	262,512,693.59	1,252,780,000.00	-	1,252,780,000.00	-	-
1210	Growing the Private Sector - General	278,933,613.31	1,360,172,000.00	1,339,172,000.00	262,512,693.59	1,252,780,000.00	-	1,252,780,000.00	-	-
121001	Growing the Private Sector - General	278,933,613.31	1,360,172,000.00	1,339,172,000.00	262,512,693.59	1,252,780,000.00	-	1,252,780,000.00	-	-
13	Reform of Government and Governance	24,270,840,262.99	104,489,670,000.00	99,213,369,000.00	65,882,809,822.39	126,488,704,000.00	-	121,975,414,000.00	-	-
1310	Reform of Government and Governance - General	24,270,840,262.99	104,489,670,000.00	99,213,369,000.00	65,882,809,822.39	126,488,704,000.00	-	121,975,414,000.00	-	-
131001	Reform of Government and Governance - General	24,270,840,262.99	104,489,670,000.00	99,213,369,000.00	65,882,809,822.39	126,488,704,000.00	-	121,975,414,000.00	-	-
15	Rail	2,125,078,831.47	4,061,534,000.00	3,061,534,000.00	1,479,878,877.03	3,794,375,000.00	-	3,794,375,000.00	-	-
1510	Rail - General	2,125,078,831.47	4,061,534,000.00	3,061,534,000.00	1,479,878,877.03	3,794,375,000.00	-	3,794,375,000.00	-	-
151001	Rail - General	2,125,078,831.47	4,061,534,000.00	3,061,534,000.00	1,479,878,877.03	3,794,375,000.00	-	3,794,375,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Debt Service Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Debt Service Expenditure	10,531,661,559.91	20,000,000,000.00	22,411,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00	-	-
12	Growing the Private Sector	-	4,000,000.00	4,000,000.00	-	-	-	-	-	-
1210	Growing the Private Sector - General	-	4,000,000.00	4,000,000.00	-	-	-	-	-	-
121001	Growing the Private Sector - General	-	4,000,000.00	4,000,000.00	-	-	-	-	-	-
13	Reform of Government and Governance	10,531,661,559.91	20,000,000,000.00	22,411,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00	-	-
1310	Reform of Government and Governance - General	10,531,661,559.91	20,000,000,000.00	22,411,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00	-	-
131001	Reform of Government and Governance - General	10,531,661,559.91	20,000,000,000.00	22,411,630,000.00	8,918,786,143.62	20,000,000,000.00	-	20,000,000,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Capital Expenditure by Programme (Sector, Objective and Programme)

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Capital Expenditure	101,275,755,881.81	312,279,878,000.00	412,428,548,000.00	268,012,536,136.20	448,564,337,000.00	80,579,548,000.00	529,143,885,000.00	4,752,259,000.00	11,127,905,000.00
01	Agriculture	4,809,873,026.47	11,989,000,000.00	32,739,000,000.00	22,569,892,161.09	44,272,058,000.00	109,247,000.00	44,381,305,000.00	10,000,000.00	2,950,000,000.00
0101	Effective governance of the Agriculture Sector	4,805,140,579.25	2,776,000,000.00	26,500,000,000.00	22,075,783,811.09	24,738,579,000.00	-	24,738,579,000.00	-	2,950,000,000.00
010102	Agriculture sector coordination mechanisms	4,805,140,579.25	2,776,000,000.00	26,500,000,000.00	22,075,783,811.09	24,738,579,000.00	-	24,738,579,000.00	-	2,950,000,000.00
0103	Enhancement of food production and productivity	420,000.00	1,213,000,000.00	213,000,000.00	500,000.00	695,000,000.00	-	695,000,000.00	-	-
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)	420,000.00	1,213,000,000.00	213,000,000.00	500,000.00	695,000,000.00	-	695,000,000.00	-	-
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, a	-	7,903,000,000.00	5,903,000,000.00	478,083,350.00	18,738,479,000.00	109,247,000.00	18,847,726,000.00	-	-
010501	Commercial aquaculture development (fish production, feed mills development, fishing ing	-	7,903,000,000.00	5,903,000,000.00	478,083,350.00	18,738,479,000.00	109,247,000.00	18,847,726,000.00	-	-
0107	Promotion of enabling environment for increased agricultural development	4,312,447.22	97,000,000.00	123,000,000.00	15,525,000.00	100,000,000.00	-	100,000,000.00	10,000,000.00	-
010704	Adaptive research, unified and all-inclusive extension services delivery	4,312,447.22	97,000,000.00	123,000,000.00	15,525,000.00	100,000,000.00	-	100,000,000.00	10,000,000.00	-
02	Societal Re-orientation	3,039,091,258.07	11,139,915,000.00	15,428,727,000.00	6,115,257,671.00	10,970,924,000.00	6,466,706,000.00	17,437,630,000.00	-	1,307,908,000.00
0210	Societal Re-orientation - General	3,039,091,258.07	11,139,915,000.00	15,428,727,000.00	6,115,257,671.00	10,970,924,000.00	6,466,706,000.00	17,437,630,000.00	-	1,307,908,000.00
021001	Societal Re-orientation - General	3,039,091,258.07	11,139,915,000.00	15,428,727,000.00	6,115,257,671.00	10,970,924,000.00	6,466,706,000.00	17,437,630,000.00	-	1,307,908,000.00
03	Poverty Alleviation	4,309,430,869.37	833,219,000.00	8,870,000,000.00	4,684,997,621.99	1,204,824,000.00	-	1,204,824,000.00	-	-
0310	Poverty Alleviation - General	4,309,430,869.37	833,219,000.00	8,870,000,000.00	4,684,997,621.99	1,204,824,000.00	-	1,204,824,000.00	-	-
031001	Poverty Alleviation - General	4,309,430,869.37	833,219,000.00	8,870,000,000.00	4,684,997,621.99	1,204,824,000.00	-	1,204,824,000.00	-	-
04	Health	9,244,532,193.21	66,197,136,000.00	48,186,987,000.00	19,819,953,489.11	83,124,947,000.00	10,000,000,000.00	93,124,947,000.00	-	6,009,997,000.00
0401	Effective governance of the health system	5,966,775,345.08	18,391,318,000.00	18,441,318,000.00	14,073,195,583.27	40,846,532,000.00	10,000,000,000.00	50,846,532,000.00	-	3,387,000,000.00
040103	Health sector coordination mechanisms	5,966,775,345.08	18,391,318,000.00	18,441,318,000.00	14,073,195,583.27	40,846,532,000.00	10,000,000,000.00	50,846,532,000.00	-	3,387,000,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to a	2,858,901,941.69	46,738,493,000.00	27,633,922,000.00	4,830,298,550.86	38,725,957,000.00	-	38,725,957,000.00	-	2,622,997,000.00
040301	Reproductive, maternal and neonatal health	2,858,901,941.69	46,738,493,000.00	27,633,922,000.00	4,830,298,550.86	38,725,957,000.00	-	38,725,957,000.00	-	2,622,997,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and p	-	715,500,000.00	715,500,000.00	101,043,700.00	2,120,000,000.00	-	2,120,000,000.00	-	-
040401	Pre-service training	-	715,500,000.00	715,500,000.00	101,043,700.00	2,120,000,000.00	-	2,120,000,000.00	-	-
0409	Provision of universal health coverage and financial risk protection for citizens	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	1,432,458,000.00	-	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	1,432,458,000.00	-	-
05	Education	9,812,487,853.15	45,843,165,000.00	55,250,825,000.00	40,750,663,686.02	57,769,951,000.00	40,000,000,000.00	97,769,951,000.00	12,000,000.00	100,000,000.00
0501	Effective governance of the education system	9,784,057,353.15	31,171,550,000.00	40,579,215,000.00	37,012,304,089.27	44,175,480,000.00	40,000,000,000.00	84,175,480,000.00	12,000,000.00	100,000,000.00
050103	Education sector coordination mechanisms	9,013,111,188.42	17,641,050,000.00	17,641,050,000.00	28,903,136,172.41	26,894,750,000.00	40,000,000,000.00	66,894,750,000.00	12,000,000.00	100,000,000.00
050104	Integrated supportive supervision	770,946,164.73	13,530,500,000.00	22,938,165,000.00	8,109,167,916.86	17,280,730,000.00	-	17,280,730,000.00	-	-
0503	Equity and inclusiveness in the provision of educational services	28,430,500.00	14,671,610,000.00	14,671,610,000.00	3,738,359,596.75	13,594,471,000.00	-	13,594,471,000.00	-	-
050301	Inclusive Education	28,430,500.00	14,668,210,000.00	14,668,210,000.00	3,738,359,596.75	13,591,071,000.00	-	13,591,071,000.00	-	-
050304	Second chance education	-	3,400,000.00	3,400,000.00	-	3,400,000.00	-	3,400,000.00	-	-
06	Housing and Urban Development	28,283,711,147.33	65,940,897,000.00	66,135,666,000.00	65,573,868,295.45	85,892,480,000.00	12,775,562,000.00	98,668,042,000.00	-	-
0610	Housing and Urban Development - General	28,283,711,147.33	65,940,897,000.00	66,135,666,000.00	65,573,868,295.45	85,892,480,000.00	12,775,562,000.00	98,668,042,000.00	-	-
061001	Housing and Urban Development - General	28,283,711,147.33	65,940,897,000.00	66,135,666,000.00	65,573,868,295.45	85,892,480,000.00	12,775,562,000.00	98,668,042,000.00	-	-
07	Gender	3,511,735,343.00	666,900,000.00	8,134,900,000.00	2,896,678,145.24	1,110,502,000.00	-	1,110,502,000.00	-	300,000,000.00
0710	Gender - General	3,511,735,343.00	666,900,000.00	8,134,900,000.00	2,896,678,145.24	1,110,502,000.00	-	1,110,502,000.00	-	300,000,000.00
071001	Gender - General	3,511,735,343.00	666,900,000.00	8,134,900,000.00	2,896,678,145.24	1,110,502,000.00	-	1,110,502,000.00	-	300,000,000.00
08	Youth	21,365,000.00	80,000,000.00	80,000,000.00	-	110,000,000.00	-	110,000,000.00	-	-
0810	Youth - General	21,365,000.00	80,000,000.00	80,000,000.00	-	110,000,000.00	-	110,000,000.00	-	-
081001	Youth - General	21,365,000.00	80,000,000.00	80,000,000.00	-	110,000,000.00	-	110,000,000.00	-	-
09	Environmental Improvement	2,057,501,167.75	19,822,731,000.00	12,827,731,000.00	1,101,927,670.27	8,030,512,000.00	-	8,030,512,000.00	-	-
0910	Environmental Improvement - General	2,057,501,167.75	19,822,731,000.00	12,827,731,000.00	1,101,927,670.27	8,030,512,000.00	-	8,030,512,000.00	-	-
091001	Environmental Improvement - General	2,057,501,167.75	19,822,731,000.00	12,827,731,000.00	1,101,927,670.27	8,030,512,000.00	-	8,030,512,000.00	4,730,259,000.00	-
10	Water Resources and Rural Deve	1,695,405,860.30	6,550,000,000.00	8,730,000,000.00	16,423,922,030.23	14,174,364,000.00	-	14,174,364,000.00	-	250,000,000.00
1010	Water Resources and Rural Deve - General	1,695,405,860.30	6,550,000,000.00	8,730,000,000.00	16,423,922,030.23	14,174,364,000.00	-	14,174,364,000.00	-	250,000,000.00
101001	Water Resources and Rural Deve - General	1,695,405,860.30	6,550,000,000.00	8,730,000,000.00	16,423,922,030.23	14,174,364,000.00	-	14,174,364,000.00	-	250,000,000.00
11	Information Communication and Technology	8,484,500.00	4,400,000,000.00	3,400,000,000.00	-	4,400,000,000.00	-	4,400,000,000.00	-	-
1110	Information Communication and Technology - General	8,484,500.00	4,400,000,000.00	3,400,000,000.00	-	4,400,000,000.00	-	4,400,000,000.00	-	-
111001	Information Communication and Technology - General	8,484,500.00	4,400,000,000.00	3,400,000,000.00	-	4,400,000,000.00	-	4,400,000,000.00	-	-
12	Growing the Private Sector	534,137,141.18	16,461,100,000.00	13,507,487,000.00	2,128,661,622.50	6,650,423,000.00	5,445,301,000.00	12,095,724,000.00	-	-
1210	Growing the Private Sector - General	534,137,141.18	16,461,100,000.00	13,507,487,000.00	2,128,661,622.50	6,650,423,000.00	5,445,301,000.00	12,095,724,000.00	-	-
121001	Growing the Private Sector - General	534,137,141.18	16,461,100,000.00	13,507,487,000.00	2,128,661,622.50	6,650,423,000.00	5,445,301,000.00	12,095,724,000.00	-	-
13	Reform of Government and Governance	22,873,568,739.48	53,039,291,000.00	129,200,228,000.00	75,947,141,940.54	116,982,800,000.00	4,058,214,000.00	121,041,014,000.00	-	210,000,000.00
1310	Reform of Government and Governance - General	22,873,568,739.48	53,039,291,000.00	129,200,228,000.00	75,947,141,940.54	116,982,800,000.00	4,058,214,000.00	121,041,014,000.00	-	210,000,000.00
131001	Reform of Government and Governance - General	22,873,568,739.48	53,039,291,000.00	129,200,228,000.00	75,947,141,940.54	116,982,800,000.00	4,058,214,000.00	121,041,014,000.00	-	210,000,000.00
15	Rail	11,074,431,782.50	9,816,529,000.00	9,936,997,000.00	9,999,571,802.76	13,870,552,000.00	1,724,518,000.00	15,595,070,000.00	-	-
1510	Rail - General	11,074,431,782.50	9,816,529,000.00	9,936,997,000.00	9,999,571,802.76	13,870,552,000.00	1,724,518,000.00	15,595,070,000.00	-	-
151001	Rail - General	11,074,431,782.50	9,816,529,000.00	9,936,997,000.00	9,999,571,802.76	13,870,552,000.00	1,724,518,000.00	15,595,070,000.00	-	-

Borno State Government 2026 Executive Budget Proposal - Health Capital Expenditure by Programme (Sector, Objective, Programme and Objective)

Code	Location	2024 Full Year Actuals	2025 Approved Budget	2025 Revised Budget	2025 Performance January to September	2026 Executive Budget Proposal	2026 Adjustments	2026 Approved Budget	2026 Climate Change Tagging	2026 Nutrition Tagging
	Total Capital Health Sector Expenditure	9,244,532,193.21	66,197,136,000.00	48,186,987,000.00	19,819,953,489.11	83,124,947,000.00	10,000,000,000.00	93,124,947,000.00	-	6,009,997,000.00
04	Health	9,244,532,193.21	66,197,136,000.00	48,186,987,000.00	19,819,953,489.11	83,124,947,000.00	10,000,000,000.00	93,124,947,000.00	-	6,009,997,000.00
0401	Effective governance of the health system	5,986,775,345.08	18,391,318,000.00	18,441,318,000.00	14,073,195,583.27	40,846,532,000.00	10,000,000,000.00	50,846,532,000.00	-	3,387,000,000.00
040103	Health sector coordination mechanisms	5,986,775,345.08	18,391,318,000.00	18,441,318,000.00	14,073,195,583.27	40,846,532,000.00	10,000,000,000.00	50,846,532,000.00	-	3,387,000,000.00
040103000000001	Primary Health Care	5,006,775,345.08	1,220,000,000.00	1,220,000,000.00	11,602,681,668.27	19,888,000,000.00	-	19,888,000,000.00	-	-
040103000000002	Secondary Health Care	980,000,000.00	6,532,025,000.00	6,532,025,000.00	1,259,452,533.42	7,624,825,000.00	-	7,624,825,000.00	-	3,387,000,000.00
040103000000003	Tertiary Health Care	-	10,514,293,000.00	10,564,293,000.00	1,211,061,381.58	12,235,707,000.00	10,000,000,000.00	22,235,707,000.00	-	-
040103000000004	Other/Multiple Level of Health Care	-	125,000,000.00	125,000,000.00	-	1,088,000,000.00	-	1,088,000,000.00	-	-
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to a	2,858,901,941.69	46,738,493,000.00	27,633,922,000.00	4,830,298,550.86	38,725,957,000.00	-	38,725,957,000.00	-	2,622,997,000.00
040301	Reproductive, maternal and neonatal health	2,858,901,941.69	46,738,493,000.00	27,633,922,000.00	4,830,298,550.86	38,725,957,000.00	-	38,725,957,000.00	-	2,622,997,000.00
040301000000001	Primary Health Care	1,370,000,557.00	24,183,922,000.00	24,183,922,000.00	2,076,712,327.10	14,272,997,000.00	-	14,272,997,000.00	-	2,622,997,000.00
040301000000003	Tertiary Health Care	1,488,901,384.69	22,554,571,000.00	3,450,000,000.00	2,753,586,223.76	24,452,960,000.00	-	24,452,960,000.00	-	-
0404	Provision of the right number and right skill mix of competent, motivated, and p	-	715,500,000.00	715,500,000.00	101,043,700.00	2,120,000,000.00	-	2,120,000,000.00	-	-
040401	Pre-service training	-	715,500,000.00	715,500,000.00	101,043,700.00	2,120,000,000.00	-	2,120,000,000.00	-	-
040401000000002	Secondary Health Care	-	715,500,000.00	715,500,000.00	101,043,700.00	2,120,000,000.00	-	2,120,000,000.00	-	-
0409	Provision of universal health coverage and financial risk protection for citizens	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	1,432,458,000.00	-	-
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	1,432,458,000.00	-	-
040902000000003	Tertiary Health Care	398,854,906.44	351,825,000.00	1,396,247,000.00	815,415,654.98	1,432,458,000.00	-	1,432,458,000.00	-	-

MDA: 011100100100 - GOVERNMENT HOUSE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>28,208,133,000.00</u>	<u>38,430,000,000.00</u>
2	21	PERSONNEL COST	<u>920,633,000.00</u>	<u>608,116,000.00</u>
3	21010101	SALARY	740,633,000.00	380,000,000.00
4	21020101	NON REGULAR ALLOWANCES	180,000,000.00	220,000,000.00
	21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES		8,116,000.00
5	2202	OVERHEAD COST	<u>21,887,500,000.00</u>	<u>30,525,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	800,000,000.00	800,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000,000.00	1,500,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	150,000,000.00	200,000,000.00
9	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,200,000,000.00	1,500,000,000.00
10	22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00
11	22020203	INTERNET ACCESS CHARGES	25,000,000.00	200,000,000.00
12	22020204	SATELLITE BROADCASTING ACCESS CHARGES	50,000,000.00	50,000,000.00
13	22020205	WATER RATES	5,000,000.00	5,000,000.00
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000,000.00	100,000,000.00
15	22020303	NEWSPAPERS	2,500,000.00	2,500,000.00
16	22020305	PRINTING OF NON SECURITY DOCUMENTS		2,500,000.00
17	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	50,000,000.00	50,000,000.00
18	22020309	UNIFORMS & OTHER CLOTHING	20,000,000.00	20,000,000.00
19	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	800,000,000.00	800,000,000.00
20	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000,000.00	200,000,000.00
21	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000,000.00	500,000,000.00
22	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	600,000,000.00	600,000,000.00
23	22020405	MAINTENANCE OF PLANTS/GENERATORS	50,000,000.00	50,000,000.00
24	22020406	OTHER MAINTENANCE SERVICES	50,000,000.00	50,000,000.00
25	22020410	MAINTENANCE OF STREET LIGHTINGS	100,000,000.00	50,000,000.00
26	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	100,000,000.00	100,000,000.00
27	22020501	LOCAL TRAINING	10,000,000.00	20,000,000.00
28	22020502	INTERNATIONAL TRAINING	50,000,000.00	50,000,000.00
29	22020601	SECURITY SERVICES	4,000,000,000.00	6,000,000,000.00
30	22020603	RESIDENTIAL RENT	200,000,000.00	200,000,000.00
31	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	4,500,000,000.00	7,000,000,000.00

32	22020605	CLEANING & FUMIGATION SERVICES	50,000,000.00	50,000,000.00
33	22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00
34	22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00
35	22020708	MEDICAL CONSULTING	20,000,000.00	20,000,000.00
36	22020801	MOTOR VEHICLE FUEL COST	800,000,000.00	1,200,000,000.00
37	22020803	PLANT / GENERATOR FUEL COST	1,000,000,000.00	800,000,000.00
38	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000,000.00	5,000,000.00
39	22021001	REFRESHMENT & MEALS	400,000,000.00	700,000,000.00
40	22021002	HONORARIUM & SITTING ALLOWANCE	500,000,000.00	600,000,000.00
41	22021003	PUBLICITY & ADVERTISEMENTS	700,000,000.00	800,000,000.00
42	22021004	MEDICAL EXPENSES-LOCAL	500,000,000.00	500,000,000.00
43	22021006	POSTAGES & COURIER SERVICES	5,000,000.00	5,000,000.00
44	22021007	WELFARE PACKAGES	2,000,000,000.00	4,000,000,000.00
45	22021019	MEDICAL EXPENSES-INTERNATIONAL	500,000,000.00	600,000,000.00
46	22021020	FOREIGN SCHOLARSHIP SCHEME	250,000,000.00	250,000,000.00
47	22021022	SPECIAL DAYS/CELEBRATIONS	80,000,000.00	80,000,000.00
48	22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	100,000,000.00	50,000,000.00
49	22040109	GRANTS TO COMMUNITIES/NGOs	500,000,000.00	800,000,000.00

50	23	CAPITAL EXPENDITURE	<u>5,400,000,000.00</u>	<u>7,296,884,000.00</u>
51	23010105	PURCHASE OF MOTOR VEHICLES	400,000,000.00	800,000,000.00
52	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	400,000,000.00	900,000,000.00
53	23010113	PURCHASE OF COMPUTERS	5,250,000.00	20,000,000.00
54	23010114	PURCHASE OF COMPUTER PRINTERS	3,200,000.00	10,000,000.00
55	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	
56	23010117	PURCHASE OF SHREDDING MACHINES	1,050,000.00	
57	23010119	PURCHASE OF POWER GENERATING SET	2,000,000,000.00	1,000,000,000.00
58	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	50,000,000.00	50,000,000.00
59	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	50,000,000.00	50,000,000.00
60	23010128	PURCHASE OF SECURITY EQUIPMENT	80,000,000.00	100,000,000.00
61	23010147	PURCHASE OF LIVESTOCK-INPUTS		50,000,000.00
62	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	900,000,000.00	1,800,000,000.00
63	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	100,000,000.00	50,000,000.00
64	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	80,000,000.00	20,000,000.00
65	23020104	CONSTRUCTION / PROVISION OF HOUSING	500,000,000.00	100,000,000.00
66	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	50,000,000.00	50,000,000.00
67	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	30,500,000.00	1,000,000,000.00
68	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	791,884,000.00
69	23040101	TREE PLANTING	5,000,000.00	5,000,000.00
70	23050104	ANNIVERSARIES/CELEBRATIONS	540,000,000.00	500,000,000.00

MDA: 011100100200 - DEPUTY GOVERNOR'S OFFICE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>6,967,067,000.00</u>	<u>11,444,612,000.00</u>
	210101	SALARIES AND WAGES		7,709,000.00
	21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES		7,709,000.00
2	2202	OVERHEAD COST	<u>6,856,067,000.00</u>	<u>11,325,903,000.00</u>
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000,000.00	300,000,000.00
4	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	800,000,000.00	1,000,000,000.00
5	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	200,000,000.00	300,000,000.00
6	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	300,000,000.00	300,000,000.00
7	22020203	INTERNET ACCESS CHARGES	30,000,000.00	30,000,000.00
8	22020204	SATELLITE BROADCASTING ACCESS CHARGES	20,000,000.00	20,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000,000.00	50,000,000.00
10	22020302	BOOKS	50,000,000.00	50,000,000.00
11	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		100,000,000.00
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	80,000,000.00	100,000,000.00
14	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000,000.00	100,000,000.00
15	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,000,000.00	100,000,000.00
16	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	150,000,000.00	150,000,000.00
17	22020406	OTHER MAINTENANCE SERVICES		5,000,000.00
18	22020601	SECURITY SERVICES		100,000,000.00
19	22020501	LOCAL TRAINING		50,000,000.00
20	22020602	OFFICE RENT		1,000,000.00
21	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	1,000,000,000.00	2,000,000,000.00
22	22020605	CLEANING & FUMIGATION SERVICES		5,000,000.00
23	22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00
24	22020801	MOTOR VEHICLE FUEL COST	250,000,000.00	255,000,000.00
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	903,000.00
26	22020902	INSURANCE PREMIUM	5,000,000.00	5,000,000.00
27	22021001	REFRESHMENT & MEALS	130,000,000.00	150,000,000.00
28	22021002	HONORARIUM & SITTING ALLOWANCE	1,880,067,000.00	2,549,000,000.00
29	22021004	MEDICAL EXPENSES-LOCAL		200,000,000.00
30	22021007	WELFARE PACKAGES	1,500,000,000.00	3,100,000,000.00
31	22021019	MEDICAL EXPENSES-INTERNATIONAL		200,000,000.00
32	22021022	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	100,000,000.00
33	23	CAPITAL EXPENDITURE	<u>111,000,000.00</u>	<u>111,000,000.00</u>
34	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000,000.00	100,000,000.00
35	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00
36	23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000.00	3,000,000.00
37	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00
38	23010128	PURCHASE OF SECURITY EQUIPMENT	2,000,000.00	2,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>9,292,630,000.00</u>	<u>9,391,100,000.00</u>
2	21	PERSONNEL COST	<u>68,000,000.00</u>	<u>63,000,000.00</u>
3	21010101	SALARY	60,000,000.00	54,840,000.00
4	21020101	NON REGULAR ALLOWANCES	8,000,000.00	8,160,000.00
5	2202	OVERHEAD COST	<u>1,724,630,000.00</u>	<u>9,089,100,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	10,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	10,000,000.00
8	22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00
11	22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00
12	22020601	SECURITY SERVICES	3,000,000.00	3,000,000.00
13	22020801	MOTOR VEHICLE FUEL COST	10,430,000.00	5,000,000.00
14	22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	100,000.00
15	22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00
16	22021007	WELFARE PACKAGES	1,600,000,000.00	4,500,000,000.00
17	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES		4,250,000,000.00
18	22020313	DISASTER RELIEF MATERIALS AND SUPPLIES		300,000,000.00
19	23	CAPITAL EXPENDITURE	<u>7,500,000,000.00</u>	<u>239,000,000.00</u>
20	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	670,000.00	
21	23010113	PURCHASE OF COMPUTERS		
22	23010114	PURCHASE OF COMPUTER PRINTERS		
23	23010119	PURCHASE OF POWER GENERATING SET		29,000,000.00
24	23010105	PURCHASE OF MOTOR VEHICLES	499,330,000.00	110,000,000.00
25	23010108	PURCHASE OF BUSES	7,000,000,000.00	100,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	272,599,000.00	346,211,000.00
2	21	PERSONNEL COST	25,000,000.00	31,211,000.00
3	21010101	SALARY	20,000,000.00	20,071,000.00
4	21020101	NON REGULAR ALLOWANCES	5,000,000.00	2,640,000.00
5	21020102	OUTFIT ALLOWANCE		8,500,000.00
6	2202	OVERHEAD COST	156,599,000.00	177,000,000.00
7	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,900,000.00	7,900,000.00
8	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	22,450,000.00	7,000,000.00
9	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	7,000,000.00
10	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	12,000,000.00	12,000,000.00
11	22020201	ELECTRICITY CHARGES	250,000.00	250,000.00
12	22020203	INTERNET ACCESS CHARGES	400,000.00	400,000.00
13	22020204	SATELLITE BROADCASTING ACCESS CHARGES	100,000.00	100,000.00
14	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	4,000,000.00
16	22020302	BOOKS	100,000.00	100,000.00
17	22020305	PRINTING OF NON SECURITY DOCUMENTS	100,000.00	1,000,000.00
18	22020306	PRINTING OF SECURITY DOCUMENTS	500,000.00	3,000,000.00
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	5,000,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	200,000.00
21	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	1,000,000.00
22	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,000,000.00	2,000,000.00
23	22020406	OTHER MAINTENANCE SERVICES	200,000.00	200,000.00
24	22020501	LOCAL TRAINING	22,000,000.00	30,000,000.00
25	22020502	INTERNATIONAL TRAINING	20,000,000.00	22,000,000.00
26	22020605	CLEANING & FUMIGATION SERVICES	200,000.00	200,000.00
27	22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00
28	22020702	INFORMATION TECHNOLOGY CONSULTING	4,000,000.00	4,000,000.00
29	22020703	LEGAL SERVICES	200,000.00	200,000.00
30	22020704	ENGINEERING SERVICES	500,000.00	500,000.00
31	22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	4,000,000.00
32	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	200,000.00	200,000.00
33	22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,000,000.00
34	22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00
35	22021001	REFRESHMENT & MEALS	2,000,000.00	4,151,000.00
36	22021002	HONORARIUM & SITTING ALLOWANCE	32,399,000.00	32,399,000.00
37	22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	1,000,000.00
38	22021007	WELFARE PACKAGES	10,000,000.00	15,000,000.00
39	23	CAPITAL EXPENDITURE	91,000,000.00	138,000,000.00
40	23010105	PURCHASE OF MOTOR VEHICLES	70,000,000.00	90,000,000.00
41	23010113	PURCHASE OF COMPUTERS	3,000,000.00	5,000,000.00

42	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	3,000,000.00
43	23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000.00	40,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>13,476,522,000.00</u>	<u>15,631,655,000.00</u>
2	21	PERSONNEL COST	<u>2,600,000,000.00</u>	<u>2,437,010,000.00</u>
3	21010101	SALARY	1,500,000,000.00	1,282,010,000.00
4	21020101	NON REGULAR ALLOWANCES	800,000,000.00	240,000,000.00
5	21020104	FURNITURE ALLOWANCE		600,000,000.00
6	21020105	NYSC ACTIVITIES & ALLOWANCE	300,000,000.00	315,000,000.00
7	2202	OVERHEAD COST	<u>5,188,172,000.00</u>	<u>8,221,578,000.00</u>
8	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	52,500,000.00
9	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	700,000,000.00	535,000,000.00
10	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	500,000,000.00	420,000,000.00
11	22020201	ELECTRICITY CHARGES	3,150,000.00	3,307,000.00
12	22020203	INTERNET ACCESS CHARGES	5,250,000.00	5,516,000.00
13	22020204	SATELLITE BROADCASTING ACCESS CHARGES	5,250,000.00	5,512,000.00
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000,000.00	105,000,000.00
15	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,520,000.00	2,646,000.00
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,500,000.00	11,025,000.00
18	22020402	MAINTENANCE OF OFFICE FURNITURE	2,100,000.00	2,205,000.00
19	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	100,100,000.00	105,105,000.00
20	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,250,000.00	105,262,000.00
21	22020405	MAINTENANCE OF PLANTS/GENERATORS	7,350,000.00	7,717,000.00
22	22020406	OTHER MAINTENANCE SERVICES	10,000,000.00	10,500,000.00
23	22020501	LOCAL TRAINING	15,787,000.00	16,576,000.00
24	22020601	SECURITY SERVICES	50,000,000.00	52,500,000.00
25	22020602	OFFICE RENT	20,000,000.00	21,000,000.00
26	22020603	RESIDENTIAL RENT	26,328,000.00	27,644,000.00
27	22020604	SECURITY VOTE	500,000,000.00	525,000,000.00
28	22020606	OPERATIONS COST		2,000,000,000.00
29	22020801	MOTOR VEHICLE FUEL COST	21,000,000.00	22,050,000.00
30	22020803	PLANT / GENERATOR FUEL COST	42,500,000.00	44,625,000.00
31	22020901	BANK CHARGES (OTHER THAN INTEREST)	521,000.00	547,000.00
32	22021001	REFRESHMENT & MEALS	117,733,000.00	123,619,000.00
33	22021002	HONORARIUM & SITTING ALLOWANCE	1,520,045,000.00	2,020,045,000.00
34	22021003	PUBLICITY & ADVERTISEMENTS	60,500,000.00	63,525,000.00
35	22021004	MEDICAL EXPENSES-LOCAL	55,788,000.00	58,577,000.00
36	22021007	WELFARE PACKAGES	1,050,000,000.00	1,757,500,000.00
37	22021019	MEDICAL EXPENSES-INTERNATIONAL	111,500,000.00	117,075,000.00
38	23	CAPITAL EXPENDITURE	<u>5,688,350,000.00</u>	<u>4,973,067,000.00</u>
39	23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	105,000,000.00
40	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000,000.00	1,050,000,000.00
41	23010113	PURCHASE OF COMPUTERS	3,150,000.00	3,309,000.00
42	23010114	PURCHASE OF COMPUTER PRINTERS	2,940,000.00	3,387,000.00
43	23010115	PURCHASE OF PHOTOCOPYING MACHINES	4,410,000.00	4,630,000.00

44	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	4,000,000,000.00	3,200,000,000.00
45	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	410,000,000.00	430,500,000.00
46	23040101	TREE PLANTING	579,000.00	607,000.00
47	23050103	MONITORING AND EVALUATION	150,000,000.00	157,500,000.00
48	23050104	ANNIVERSARIES/CELEBRATIONS	17,271,000.00	18,134,000.00

MDA: 016100500100 - BORNO STATE URBAN PLANNING & DEVELOPMENT BOARD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>579,545,000.00</u>	<u>249,440,000.00</u>
2	21	PERSONNEL COST	<u>30,000,000.00</u>	<u>37,560,000.00</u>
3	21020101	NON REGULAR ALLOWANCES	30,000,000.00	37,560,000.00
4	2202	OVERHEAD COST	<u>158,045,000.00</u>	<u>52,380,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	16,500,000.00	20,000,000.00
7	22020201	ELECTRICITY CHARGES	300,000.00	
8	22020202	TELEPHONE CHARGES	50,000.00	
9	22020203	INTERNET ACCESS CHARGES	50,000.00	150,000.00
10	22020205	WATER RATES	20,000.00	
		OFFICE STATIONERIES / COMPUTER		
11	22020301	CONSUMABLES	500,000.00	1,000,000.00
12	22020302	BOOKS	450,000.00	600,000.00
13	22020303	NEWSPAPERS	100,000.00	
14	22020304	MAGAZINES & PERIODICALS	250,000.00	400,000.00
		MAINTENANCE OF MOTOR VEHICLE /		
15	22020401	TRANSPORT EQUIPMENT	4,544,000.00	2,500,000.00
		MAINTENANCE OF OFFICE BUILDING /		
16	22020403	RESIDENTIAL QTRS	200,000.00	200,000.00

17	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,854,000.00	1,500,000.00
18	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	10,800,000.00
19	22020501	LOCAL TRAINING	500,000.00	2,500,000.00
20	22020601	SECURITY SERVICES	419,000.00	
21	22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00
22	22020701	FINANCIAL CONSULTING	200,000.00	200,000.00
23	22020702	INFORMATION TECHNOLOGY CONSULTING	200,000.00	200,000.00
24	22020705	ARCHITECTURAL SERVICES	100,000.00	50,000.00
25	22020708	MEDICAL CONSULTING	100,000.00	200,000.00
26	22020801	MOTOR VEHICLE FUEL COST	1,700,000.00	4,500,000.00
27	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,000.00	450,000.00
28	22020803	PLANT / GENERATOR FUEL COST	3,682,000.00	1,000,000.00
29	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	120,000.00
30	22021001	REFRESHMENT & MEALS	20,100,000.00	1,000,000.00
31	22021003	PUBLICITY & ADVERTISEMENTS	50,300,000.00	1,000,000.00
32	22021004	MEDICAL EXPENSES-LOCAL	190,000.00	2,000,000.00
33	22021006	POSTAGES & COURIER SERVICES	10,000.00	10,000.00
34	22021007	WELFARE PACKAGES	50,726,000.00	1,000,000.00
35	23	CAPITAL EXPENDITURE	391,500,000.00	159,500,000.00
36	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00
37	23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	500,000.00
38	23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	15,000,000.00
39	23010133	PURCHASES OF SURVEYING EQUIPMENT	9,000,000.00	2,000,000.00
40	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	40,000,000.00	20,000,000.00
41	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	
42	23020116	CONSTRUCTION / PROVISION OF WATERWAYS	100,000,000.00	10,000,000.00
43	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	10,000,000.00
44	23050103	MONITORING AND EVALUATION	70,000,000.00	100,000,000.00

MDA: 016100600100 - BORNO GEOGRAPHIC INFORMATION SERVICE (BOGIS)

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>4,309,000,000.00</u>	<u>3,622,100,000.00</u>
2	21	PERSONNEL COST	<u>229,500,000.00</u>	<u>122,115,000.00</u>
3	21010101	SALARY	204,000,000.00	112,635,000.00
4	21020101	NON REGULAR ALLOWANCES	25,500,000.00	9,480,000.00
5	2202	OVERHEAD COST	<u>394,000,000.00</u>	<u>633,100,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,000,000.00	20,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	55,000,000.00
8	22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,850,000.00	40,000,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	8,000,000.00	7,000,000.00
11	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	15,000,000.00
12	22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	8,000,000.00
13	22020601	SECURITY SERVICES	50,000,000.00	40,000,000.00
14	22020605	CLEANING & FUMIGATION SERVICES	5,000,000.00	2,000,000.00
15	22020706	SURVEYING SERVICES	5,000,000.00	35,000,000.00
16	22020701	FINANCIAL CONSULTING	15,000,000.00	10,000,000.00
17	22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	24,000,000.00
18	22020803	PLANT / GENERATOR FUEL COST	20,000,000.00	27,000,000.00
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	150,000.00	100,000.00
20	22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00
21	22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	25,000,000.00
22	22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	11,000,000.00
23	22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	2,000,000.00
24	22021007	WELFARE PACKAGES	100,000,000.00	100,000,000.00
	22020406	OTHER MAINTENANCE SERVICE		200,000,000.00
25	23	CAPITAL EXPENDITURE	<u>3,685,500,000.00</u>	<u>2,866,885,000.00</u>
26	23010101	PURCHASE / ACQUISITION OF LAND	2,400,000,000.00	2,197,885,000.00
27	23010113	PURCHASE OF COMPUTERS	20,000,000.00	20,000,000.00
28	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	4,000,000.00
29	23010115	PURCHASE OF PHOTOCOPYING MACHINES	500,000.00	5,000,000.00
30	23010133	PURCHASES OF SURVEYING EQUIPMENT	30,000,000.00	40,000,000.00
31	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	500,000,000.00	500,000,000.00
32	23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	100,000,000.00	100,000,000.00
33	23020124	CONSTRUCTION OF MARKETS/PARKS	600,000,000.00	
34	23050102	COMPUTER SOFTWARE ACQUISITION	30,000,000.00	

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,075,950,000.00</u>	<u>918,789,000.00</u>
2	21	PERSONNEL COST	<u>17,000,000.00</u>	<u>20,000,000.00</u>
3	21020101	NON REGULAR ALLOWANCES	17,000,000.00	20,000,000.00
4	2202	OVERHEAD COST	<u>865,950,000.00</u>	<u>454,650,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	50,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	50,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	10,000,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	100,000,000.00
9	22020201	ELECTRICITY CHARGES	-	-
10	22020202	TELEPHONE CHARGES	500,000.00	500,000.00
11	22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00
12	22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	500,000.00

13	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	3,000,000.00
14	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	5,000,000.00
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	10,000,000.00
16	22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	10,000,000.00
17	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00
18	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,000,000.00	5,000,000.00
19	22020405	MAINTENANCE OF PLANTS/GENERATORS	7,000,000.00	7,000,000.00
20	22020406	OTHER MAINTENANCE SERVICES	4,850,000.00	7,000,000.00
21	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	1,000,000.00	1,000,000.00
22	22020501	LOCAL TRAINING	10,000,000.00	5,000,000.00
23	22020502	INTERNATIONAL TRAINING	20,000,000.00	10,000,000.00
24	22020601	SECURITY SERVICES	1,000,000.00	1,500,000.00
25	22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00
26	22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00
27	22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	-
28	22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	10,000,000.00
29	22020803	PLANT / GENERATOR FUEL COST	8,000,000.00	8,000,000.00
30	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	150,000.00
31	22021001	REFRESHMENT & MEALS	50,000,000.00	25,000,000.00
32	22021002	HONORARIUM & SITTING ALLOWANCE	100,000,000.00	50,000,000.00
33	22021003	PUBLICITY & ADVERTISEMENTS	6,000,000.00	6,000,000.00
34	22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00
35	22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	5,000,000.00	20,000,000.00
36	22021007	WELFARE PACKAGES	300,000,000.00	50,000,000.00
37	23	CAPITAL EXPENDITURE	193,000,000.00	444,139,000.00
38	23010105	PURCHASE OF MOTOR VEHICLES	14,000,000.00	20,000,000.00
39	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	19,139,000.00
40	23010113	PURCHASE OF COMPUTERS	3,000,000.00	3,000,000.00
41	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00
42	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00
43	23010119	PURCHASE OF POWER GENERATING SET	12,000,000.00	10,000,000.00
44	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		300,000,000.00
45	23050101	RESEARCH AND DEVELOPMENT	5,000,000.00	5,000,000.00
46	23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	2,000,000.00
47	23050103	MONITORING AND EVALUATION	140,000,000.00	75,000,000.00
48	23050104	ANNIVERSARIES/CELEBRATIONS	1,000,000.00	1,000,000.00
49	23050130	HUMAN CAPITAL DEVELOPMENT	5,000,000.00	5,000,000.00

MDA: 016101000100 - BORNO STATE GUIDANCE AND COUNSELLING BOARD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>732,100,000.00</u>	<u>781,680,000.00</u>
2	21	PERSONNEL COST	<u>50,000,000.00</u>	<u>66,580,000.00</u>
3	21020101	NON REGULAR ALLOWANCES	50,000,000.00	41,580,000.00
4	21020104	FURNITURE ALLOWANCE		25,000,000.00
5	2202	OVERHEAD COST	<u>612,100,000.00</u>	<u>615,100,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	35,000,000.00	50,000,000.00
7	22020201	ELECTRICITY CHARGES	1,000,000.00	
8	22020203	INTERNET ACCESS CHARGES	1,000,000.00	3,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	30,000,000.00
10	22020305	PRINTING OF NON SECURITY DOCUMENTS	3,000,000.00	-
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	20,000,000.00
12	22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	10,000,000.00
13	22020501	LOCAL TRAINING	35,000,000.00	100,000,000.00
14	22020602	OFFICE RENT	12,000,000.00	12,000,000.00
15	22020603	RESIDENTIAL RENT	5,000,000.00	10,000,000.00
16	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	25,000,000.00
17	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	5,000,000.00
18	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00
19	22021001	REFRESHMENT & MEALS	40,000,000.00	100,000,000.00
20	22021002	HONORARIUM & SITTING ALLOWANCE	250,000,000.00	150,000,000.00
21	22021003	PUBLICITY & ADVERTISEMENTS	50,000,000.00	50,000,000.00
22	22021007	WELFARE PACKAGES	125,000,000.00	50,000,000.00
23	23	CAPITAL EXPENDITURE	<u>70,000,000.00</u>	<u>100,000,000.00</u>
24	23010105	PURCHASE OF MOTOR VEHICLES	25,000,000.00	-
25	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	57,000,000.00
26	23010113	PURCHASE OF COMPUTERS	5,000,000.00	15,000,000.00
27	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	5,000,000.00
28	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	3,000,000.00
29	23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	20,000,000.00

MDA: 016102100600 - LAGOS LIAISON OFFICE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<u><i>1,100,000.00</i></u>	<u><i>1,100,000.00</i></u>
2	2202	OVERHEAD COST		
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00
4	22020201	ELECTRICITY CHARGES	130,000.00	130,000.00
5	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	183,000.00	183,000.00
6	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	256,000.00	256,000.00
7	22020501	LOCAL TRAINING	30,000.00	30,000.00
8	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000.00	1,000.00
9	22021007	WELFARE PACKAGES	200,000.00	200,000.00

MDA: 016102100200 - ABUJA LIAISON OFFICE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>484,000,000.00</u>	<u>514,600,000.00</u>
2	21	PERSONNEL COST	<u>84,000,000.00</u>	<u>54,600,000.00</u>
3	21010101	SALARY	32,000,000.00	
4	21020101	NON REGULAR ALLOWANCES	52,000,000.00	54,600,000.00
5	2202	OVERHEAD COST	<u>400,000,000.00</u>	<u>460,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,500,000.00	26,775,000.00
7	22020201	ELECTRICITY CHARGES	40,800,000.00	42,840,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,595,000.00	18,474,000.00
9	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	74,687,000.00	88,421,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	42,000,000.00	44,100,000.00
11	22020402	MAINTENANCE OF OFFICE FURNITURE	10,500,000.00	11,025,000.00
12	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000,000.00	60,003,000.00
13	22020501	LOCAL TRAINING	6,077,000.00	6,380,000.00
14	22020801	MOTOR VEHICLE FUEL COST	40,800,000.00	60,840,000.00
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	525,000.00	551,000.00
16	22021001	REFRESHMENT & MEALS	21,000,000.00	22,050,000.00
17	22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	5,000,000.00
18	22021007	WELFARE PACKAGES	60,516,000.00	73,541,000.00

MDA: 016102100300- KADUNA LIAISON OFFICE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<u>1,100,000.00</u>	<u>1,100,000.00</u>
2	2202	OVERHEAD COST		
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00
4	22020201	ELECTRICITY CHARGES	130,000.00	130,000.00
5	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	183,000.00	183,000.00
6	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	256,000.00	256,000.00
7	22020501	LOCAL TRAINING	30,000.00	30,000.00
8	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000.00	1,000.00
9	22021007	WELFARE PACKAGES	200,000.00	200,000.00

MDA: 016102100400 - KANO LIAISON OFFICE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<u><i>1,100,000.00</i></u>	<u><i>1,100,000.00</i></u>
2	2202	OVERHEAD COST		
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	300,000.00
4	22020201	ELECTRICITY CHARGES	130,000.00	130,000.00
5	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	183,000.00	183,000.00
6	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	256,000.00	256,000.00
7	22020501	LOCAL TRAINING	30,000.00	30,000.00
8	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000.00	1,000.00
9	22021007	WELFARE PACKAGES	200,000.00	200,000.00

MDA:

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>4,460,000.00</u>	<u>19,855,000.00</u>
2	21	PERSONNEL COST	<u>960,000.00</u>	<u>-</u>
3	21020101	NON REGULAR ALLOWANCES	960,000.00	-
4	2202	OVERHEAD COST	<u>1,500,000.00</u>	<u>19,855,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	250,000.00	5,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000.00	2,000,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	147,000.00	550,000.00
8	22020305	PRINTING OF NON SECURITY DOCUMENTS	150,000.00	500,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	250,000.00	1,200,000.00
10	22020402	MAINTENANCE OF OFFICE FURNITURE		200,000.00
11	22020405	MAINTENANCE OF PLANTS/GENERATORS		200,000.00
12	22020201	ELECTRICITY CHARGES		100,000.00
13	22020203	INTERNET ACCESS CHARGES		600,000.00
14	22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,000,000.00
15	22020601	SECURITY SERVICES		1,500,000.00
16	22021007	WELFARE PACKAGES		1,000,000.00
17	22021001	REFRESHMENT & MEALS		500,000.00
18	22020801	MOTOR VEHICLE FUEL COST	150,000.00	1,000,000.00
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000.00	5,000.00
20	22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	500,000.00
21	23	CAPITAL EXPENDITURE	<u>2,000,000.00</u>	<u>-</u>
22	23050103	MONITORING AND EVALUATION	2,000,000.00	-

MDA: 016103500100 - BORNO STATE PENSIONS DEPARTMENT

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	50,600,000.00	64,484,000.00
2	21	PERSONNEL COST	5,600,000.00	5,600,000.00
3	21020101	NON REGULAR ALLOWANCES	5,600,000.00	5,600,000.00
4	2202	OVERHEAD COST	25,000,000.00	25,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,340,000.00	
6	22020203	INTERNET ACCESS CHARGES	200,000.00	520,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,000,000.00	7,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	1,000,000.00
9	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	500,000.00
10	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	2,000,000.00
11	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	2,000,000.00
12	22020501	LOCAL TRAINING	1,000,000.00	1,600,000.00
13	22020601	SECURITY SERVICES	1,440,000.00	1,440,000.00
14	22020605	CLEANING & FUMIGATION SERVICES	300,000.00	
15	22020801	MOTOR VEHICLE FUEL COST	1,800,000.00	1,560,000.00
16	22020803	PLANT / GENERATOR FUEL COST	5,500,000.00	7,350,000.00
17	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	30,000.00
18	23	CAPITAL EXPENDITURE	20,000,000.00	33,884,000.00
19	23010105	PURCHASE OF MOTOR VEHICLES	12,000,000.00	9,713,000.00
20	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,500,000.00	1,575,000.00
21	23010113	PURCHASE OF COMPUTERS	3,000,000.00	5,460,000.00
22	23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	1,162,000.00
23	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,040,000.00
24	23010117	PURCHASE OF SHREDDING MACHINES	1,000,000.00	1,050,000.00
25	23010119	PURCHASE OF POWER GENERATING SET		13,884,000.00

MDA: 016103700100 - BORNO STATE HAJJ COMMISSION

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>3,063,219,000.00</u>	<u>5,166,286,000.00</u>
2	21	PERSONNEL COST	<u>155,869,000.00</u>	<u>166,593,000.00</u>
3	21010101	SALARY	50,000,000.00	22,593,000.00
4	21020101	NON REGULAR ALLOWANCES	105,869,000.00	144,000,000.00
5	2202	OVERHEAD COST	<u>2,657,350,000.00</u>	<u>4,452,863,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	15,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	25,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	15,000,000.00
9	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	120,000,000.00
10	22020201	ELECTRICITY CHARGES	1,200,000.00	1,200,000.00
11	22020203	INTERNET ACCESS CHARGES	850,000.00	4,536,000.00
12	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	13,000,000.00	15,000,000.00
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,300,000.00	10,000,000.00
14	22020305	PRINTING OF NON SECURITY DOCUMENTS	5,800,000.00	8,000,000.00
15	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,500,000.00	30,000,000.00
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,500,000.00	15,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE	2,500,000.00	5,000,000.00
18	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	15,000,000.00
19	22020410	MAINTENANCE OF STREET LIGHTINGS		
20	22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00
21	22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00
22	22020703	LEGAL SERVICES	2,000,000.00	5,000,000.00
23	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	20,000,000.00
24	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,000,000.00	15,000,000.00
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	500,000.00
26	22021001	REFRESHMENT & MEALS	56,500,000.00	60,000,000.00
27	22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	50,627,000.00
28	22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	15,000,000.00
29	22021007	WELFARE PACKAGES	2,170,000,000.00	4,000,000,000.00
30	23	CAPITAL EXPENDITURE	<u>250,000,000.00</u>	<u>546,830,000.00</u>
31	23010105	PURCHASE OF MOTOR VEHICLES	27,000,000.00	225,000,000.00
32	23010108	PURCHASE OF BUSES	90,000,000.00	90,000,000.00
33	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,965,000.00	
34	23010113	PURCHASE OF COMPUTERS	9,155,000.00	14,350,000.00
35	23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000.00	4,600,000.00
36	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,880,000.00	2,880,000.00
37	23010119	PURCHASE OF POWER GENERATING SET	65,000,000.00	
38	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000.00	

39	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000.00	200,000,000.00
40	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5,000,000.00	
41	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	10,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>16,740,000,000.00</u>	<u>26,249,500,000.00</u>
2	21	PERSONNEL COST	<u>40,000,000.00</u>	<u>40,000,000.00</u>
3	21020101	NON REGULAR ALLOWANCES	40,000,000.00	40,000,000.00
4	2202	OVERHEAD COST	<u>14,800,000,000.00</u>	<u>8,589,500,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	25,000,000.00
6	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		50,000,000.00
7	22020201	ELECTRICITY CHARGES	4,000,000.00	4,000,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	10,000,000.00
9	22020306	PRINTING OF SECURITY DOCUMENTS	12,000,000.00	12,000,000.00
10	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000,000.00	50,000,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	85,500,000.00	85,000,000.00
12	22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
13	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	2,000,000.00
14	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	500,000.00
15	22020601	SECURITY SERVICES	1,000,000,000.00	1,300,000,000.00
16	22020602	OFFICE RENT	12,000,000.00	12,000,000.00
17	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	13,100,000,000.00	5,140,000,000.00
18	22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00
19	22020801	MOTOR VEHICLE FUEL COST	300,000,000.00	1,300,000,000.00
20	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	45,000,000.00	45,000,000.00
21	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00
22	22021002	HONORARIUM & SITTING ALLOWANCE	40,000,000.00	40,000,000.00
23	22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	10,000,000.00
24	22021007	WELFARE PACKAGES	100,000,000.00	500,000,000.00
25	23	CAPITAL EXPENDITURE	<u>1,900,000,000.00</u>	<u>17,620,000,000.00</u>
26	23010105	PURCHASE OF MOTOR VEHICLES	60,000,000.00	60,000,000.00
27	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	20,000,000.00
28	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00
29	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00

30	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00
31	23010119	PURCHASE OF POWER GENERATING SET	23,000,000.00	23,000,000.00
32	23010128	PURCHASE OF SECURITY EQUIPMENT	1,780,000,000.00	17,500,000,000.00
33	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5,000,000.00	5,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<i>552,025,000.00</i>	<i>605,854,000.00</i>
2	21	PERSONNEL COST	<i>12,000,000.00</i>	<i>12,000,000.00</i>
3	21020101	NON REGULAR ALLOWANCES	12,000,000.00	12,000,000.00
4	2202	OVERHEAD COST	<i>76,025,000.00</i>	<i>276,000,000.00</i>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,500,000.00	3,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,500,000.00	3,000,000.00
7	22020203	INTERNET ACCESS CHARGES	5,000,000.00	3,000,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	203,000,000.00
10	22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00
11	22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	3,000,000.00
12	22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00
13	22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,475,000.00
14	22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	25,000.00
15	22021001	REFRESHMENT & MEALS	3,000,000.00	2,000,000.00
16	22021002	HONORARIUM & SITTING ALLOWANCE	4,000,000.00	2,000,000.00
17	22021007	WELFARE PACKAGES	15,000,000.00	5,000,000.00
18	22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	2,000,000.00
19	22021019	MEDICAL EXPENSES-INTERNATIONAL		25,000,000.00
20	23	CAPITAL EXPENDITURE	<i>464,000,000.00</i>	<i>317,854,000.00</i>
21	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	38,854,000.00
22	23010114	PURCHASE OF COMPUTER PRINTERS	6,000,000.00	6,000,000.00
23	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	3,000,000.00
24	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	250,000,000.00	100,000,000.00
25	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	15,000,000.00	10,000,000.00
26	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	30,000,000.00
27	23050103	MONITORING AND EVALUATION	120,000,000.00	130,000,000.00

MDA: 016100900100 - BORNO STATE DEPARTMENT OF SPECIAL PROJECTS

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	5,048,816,000.00	9,708,165,000.00
2	21	PERSONNEL COST	15,000,000.00	15,000,000.00
3	21020101	NON REGULAR ALLOWANCES	15,000,000.00	15,000,000.00
4	2202	OVERHEAD COST	62,530,000.00	62,035,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	3,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	2,000,000.00
7	22020203	INTERNET ACCESS CHARGES	1,000,000.00	500,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00
10	22020501	LOCAL TRAINING	2,000,000.00	2,000,000.00
11	22020601	SECURITY SERVICES	24,000,000.00	12,000,000.00
12	22020605	CLEANING & FUMIGATION SERVICES		10,000,000.00
13	22020704	ENGINEERING SERVICES	10,000,000.00	10,000,000.00
14	22020705	ARCHITECTURAL SERVICES	10,000,000.00	10,000,000.00
15	22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	1,500,000.00
16	22020803	PLANT / GENERATOR FUEL COST	1,500,000.00	1,500,000.00
17	22020901	BANK CHARGES (OTHER THAN INTEREST)	30,000.00	35,000.00
18	22021001	REFRESHMENT & MEALS	1,500,000.00	1,500,000.00
19	23	CAPITAL EXPENDITURE	4,971,286,000.00	9,631,130,000.00
20	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	120,000,000.00	120,000,000.00
21	23010114	PURCHASE OF COMPUTER PRINTERS	3,440,000.00	3,000,000.00
22	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,130,000.00	1,130,000.00
23	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	700,000,000.00	700,000,000.00
24	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	250,000,000.00	350,000,000.00
25	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	250,000,000.00	250,000,000.00
26	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,289,316,000.00	5,990,000,000.00
27	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	50,400,000.00	60,000,000.00
28	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000.00	50,000,000.00
29	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	168,000,000.00	170,000,000.00
30	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	55,000,000.00	55,000,000.00
31	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	22,000,000.00	22,000,000.00
32	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	912,000,000.00	1,200,000,000.00
33	23050103	MONITORING AND EVALUATION	100,000,000.00	60,000,000.00
34	23030124	REHABILITATION/REPAIRS- MARKETS/PARKS		600,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	7,734,123,000.00	9,000,000,000.00
2	21	PERSONNEL COST	12,000,000.00	9,134,000.00
3	21010101	SALARY	10,000,000.00	3,434,000.00
4	21020101	NON REGULAR ALLOWANCES	2,000,000.00	5,700,000.00
5	2202	OVERHEAD COST	6,903,123,000.00	6,113,366,000.00
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000,000.00	250,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,200,000,000.00	1,000,000,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,000,000,000.00	700,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	25,000,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	13,000,000.00	70,000,000.00
11	22020501	LOCAL TRAINING	550,000,000.00	337,500,000.00
12	22020602	OFFICE RENT	50,000,000.00	92,500,000.00
13	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	12,500,000.00
14	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00
15	22021001	REFRESHMENT & MEALS	50,000,000.00	62,500,000.00
16	22021002	HONORARIUM & SITTING ALLOWANCE	1,310,023,000.00	1,024,238,000.00
17	22021007	WELFARE PACKAGES	500,000,000.00	500,000,000.00
18	22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT		
19	22040109	GRANTS TO COMMUNITIES/NGOs	2,000,000,000.00	500,000,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE		50,000,000.00
21	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		50,000,000.00
22	22021004	MEDICAL EXPENSES-LOCAL		500,000,000.00
23	22021019	MEDICAL EXPENSES-INTERNATIONAL		500,000,000.00
24	22020203	INTERNET ACCESS CHARGES		1,528,000.00
25	22020602	RESIDENTIAL RENT		
26	22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES		437,500,000.00
27	23	CAPITAL EXPENDITURE	819,000,000.00	2,877,500,000.00
28	23010113	PURCHASE OF COMPUTERS	5,000,000.00	56,500,000.00
29	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	25,000,000.00
30	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	50,000,000.00
31	23010117	PURCHASE OF SHREDDING MACHINES	4,000,000.00	500,000.00
32	23010118	PURCHASE OF SCANNERS		5,000,000.00
33	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		163,000,000.00
34	23010105	PURCHASE OF MOTOR VEHICLES		300,000,000.00
35	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		100,000,000.00
36	23010119	PURCHASE OF POWER GENERATING SET		255,000,000.00
37	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		500,000,000.00
38	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES		500,000,000.00
39	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		505,000,000.00

40	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		400,000,000.00
41	23030122	REHABILITATION/REPAIRS OF BOUNDARIES		6,250,000.00
42	23050101	RESEARCH AND DEVELOPMENT		6,250,000.00
43	23050103	MONITORING AND EVALUATION	800,000,000.00	5,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	648,300,000.00	120,640,000.00
2	2202	OVERHEAD COST	85,300,000.00	20,000,000.00
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	500,000.00
4	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	500,000.00
5	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	500,000.00
6	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	500,000.00
7	22020201	ELECTRICITY CHARGES	2,000,000.00	500,000.00
8	22020203	INTERNET ACCESS CHARGES	1,000,000.00	500,000.00
9	22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,000,000.00	500,000.00
10	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,000,000.00	500,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	500,000.00
12	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	500,000.00
13	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	500,000.00
14	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,000,000.00	500,000.00
15	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	500,000.00
16	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	500,000.00
17	22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	500,000.00
18	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	800,000.00	500,000.00
19	22020501	LOCAL TRAINING	2,000,000.00	500,000.00
20	22020502	INTERNATIONAL TRAINING	5,000,000.00	500,000.00
21	22020601	SECURITY SERVICES	3,000,000.00	500,000.00
22	22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	500,000.00
23	22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00
24	22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	1,000,000.00
25	22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	1,000,000.00
26	22020803	PLANT / GENERATOR FUEL COST	6,000,000.00	1,000,000.00
27	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00
28	22021001	REFRESHMENT & MEALS	2,000,000.00	1,000,000.00
29	22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000.00	1,000,000.00
30	22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	1,000,000.00
31	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	1,000,000.00
32	22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
33	22021007	WELFARE PACKAGES	3,000,000.00	1,000,000.00
34	23	CAPITAL EXPENDITURE	563,000,000.00	100,640,000.00
35	23010105	PURCHASE OF MOTOR VEHICLES	80,000,000.00	
36	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	
37	23010113	PURCHASE OF COMPUTERS	10,000,000.00	
38	23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000.00	
39	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	

40	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	150,000,000.00	40,000,000.00
41	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	150,000,000.00	20,640,000.00
42	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	100,000,000.00	20,000,000.00
43	23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00
44	23050102	COMPUTER SOFTWARE ACQUISITION	15,000,000.00	
45	23050103	MONITORING AND EVALUATION	8,000,000.00	
46	23050104	ANNIVERSARIES/CELEBRATIONS	8,000,000.00	
47	23050130	HUMAN CAPITAL DEVELOPMENT	6,000,000.00	

MDA: 011200100100 - BORNO STATE HOUSE ASSEMBLY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<u><i>12,116,678,000.00</i></u>	<u><i>14,582,467,000.00</i></u>
2	21	<i>PERSONNEL COST</i>	<u><i>335,678,000.00</i></u>	<u><i>694,521,000.00</i></u>
3	21010101	SALARY	235,678,000.00	436,467,000.00
	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		158,054,000.00
4	21020101	NON REGULAR ALLOWANCES	50,000,000.00	50,000,000.00
5	21020102	OUTFIT ALLOWANCE	50,000,000.00	50,000,000.00
6	2202	<i>OVERHEAD COST</i>	<u><i>8,151,000,000.00</i></u>	<u><i>8,046,000,000.00</i></u>
7	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	500,000,000.00	350,000,000.00
8	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	250,000,000.00	250,000,000.00
9	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	600,000,000.00	500,000,000.00
10	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,000,000,000.00	1,000,000,000.00
11	22020201	ELECTRICITY CHARGES	5,000,000.00	5,000,000.00
12	22020203	INTERNET ACCESS CHARGES	3,000,000.00	3,000,000.00
13	22020204	SATELLITE BROADCASTING ACCESS CHARGES	3,000,000.00	3,000,000.00
14	22020205	WATER RATES	3,000,000.00	3,000,000.00

15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	35,000,000.00	50,000,000.00
16	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	10,000,000.00	10,000,000.00
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000,000.00	100,000,000.00
18	22020402	MAINTENANCE OF OFFICE FURNITURE	50,000,000.00	50,000,000.00
19	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	30,000,000.00	30,000,000.00
20	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	15,000,000.00
21	22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000,000.00	100,000,000.00
22	22020501	LOCAL TRAINING	200,000,000.00	200,000,000.00
23	22020502	INTERNATIONAL TRAINING	350,000,000.00	350,000,000.00
24	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000,000.00	
25	22020702	INFORMATION TECHNOLOGY CONSULTING	100,000,000.00	100,000,000.00
26	22020801	MOTOR VEHICLE FUEL COST	30,000,000.00	30,000,000.00
27	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	7,000,000.00	7,000,000.00
28	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000,000.00	20,000,000.00
29	22020902	INSURANCE PREMIUM	20,000,000.00	20,000,000.00
30	22021001	REFRESHMENT & MEALS	20,000,000.00	50,000,000.00
31	22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000,000.00	1,500,000,000.00
32	22021004	MEDICAL EXPENSES-LOCAL	100,000,000.00	150,000,000.00
33	22021007	WELFARE PACKAGES	1,500,000,000.00	3,000,000,000.00
34	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	100,000,000.00	100,000,000.00
35	22021009	SPORTING ACTIVITIES		50,000,000.00
37	23	CAPITAL EXPENDITURE	3,630,000,000.00	5,841,946,000.00
38	23010101	PURCHASE / ACQUISITION OF LAND	500,000,000.00	1,000,000,000.00
39	23010105	PURCHASE OF MOTOR VEHICLES	500,000,000.00	500,000,000.00
40	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	200,000,000.00	200,000,000.00
41	23010113	PURCHASE OF COMPUTERS	50,000,000.00	65,000,000.00
42	23010119	PURCHASE OF POWER GENERATING SET	15,000,000.00	200,000,000.00
43	23010115	PURCHASE OF PHOTOCOPYING MACHINES	30,000,000.00	30,000,000.00
44	23010116	PURCHASE OF TYPEWRITERS	5,000,000.00	
45	23010118	PURCHASE OF SCANNERS	5,000,000.00	5,000,000.00
46	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,500,000,000.00	2,000,000,000.00
47	23020125	CONSTRUCTION OF POWER GENERATING PLANTS		400,000,000.00
48	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	100,000,000.00	100,000,000.00

49	23030102	REHABILITATION / REPAIRS - ELECTRICITY	5,000,000.00	
50	23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	
51	23050103	MONITORING AND EVALUATION	200,000,000.00	341,946,000.00
52	23050104	ANNIVERSARIES/CELEBRATIONS	500,000,000.00	1,000,000,000.00

MDA: 011200400100 - BORNO STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>336,955,000.00</u>	<u>294,000,000.00</u>
2	21	PERSONNEL COST	<u>42,720,000.00</u>	<u>29,341,000.00</u>
3	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	30,000,000.00	16,341,000.00
4	21020101	NON REGULAR ALLOWANCES	720,000.00	1,000,000.00
5	21020104	FURNITURE ALLOWANCE	12,000,000.00	12,000,000.00
6	2202	OVERHEAD COST	<u>200,000,000.00</u>	<u>187,000,000.00</u>
7	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	50,000,000.00
8	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	46,450,000.00
9	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	18,000,000.00	30,000,000.00
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	3,000,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	4,000,000.00
12	22020501	LOCAL TRAINING		32,000,000.00
13	22020801	MOTOR VEHICLE FUEL COST	3,450,000.00	5,000,000.00
14	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00
15	22021001	REFRESHMENT & MEALS	3,500,000.00	4,500,000.00
16	22021002	HONORARIUM & SITTING ALLOWANCE	60,000,000.00	12,000,000.00
17	23	CAPITAL EXPENDITURE	<u>94,235,000.00</u>	<u>77,659,000.00</u>
18	23010105	PURCHASE OF MOTOR VEHICLES	90,000,000.00	62,284,000.00
19	23010119	PURCHASE OF POWER GENERATING SET	2,500,000.00	7,125,000.00
20	23010113	PURCHASE OF COMPUTERS	1,185,000.00	5,750,000.00
21	23010114	PURCHASE OF COMPUTER PRINTERS	550,000.00	2,500,000.00

MDA: 012300100100 - MINISTRY OF INFORMATION AND INTERNAL SECURITY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>10,418,450,000.00</u>	<u>6,668,585,000.00</u>
2	21	PERSONNEL COST	<u>533,000,000.00</u>	<u>264,295,000.00</u>
3	21010101	SALARY	503,000,000.00	244,295,000.00
4	21020101	NON REGULAR ALLOWANCES	30,000,000.00	20,000,000.00
5	2202	OVERHEAD COST	<u>6,280,450,000.00</u>	<u>4,003,670,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	80,000,000.00	50,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	20,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	250,000,000.00	50,000,000.00
9	22020203	INTERNET ACCESS CHARGES	1,000,000.00	570,000.00
10	22020204	SATELLITE BROADCASTING ACCESS CHARGES	25,000,000.00	20,000,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	2,000,000.00
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,200,000.00	2,000,000.00
14	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	2,000,000.00	
15	22020501	LOCAL TRAINING	1,500,000.00	1,000,000.00
16	22020601	SECURITY SERVICES	100,000,000.00	
17	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5,000,000,000.00	3,500,000,000.00
18	22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	2,000,000.00
19	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	100,000,000.00	10,000,000.00
20	22020901	BANK CHARGES (OTHER THAN INTEREST)	250,000.00	100,000.00
21	22021001	REFRESHMENT & MEALS	1,500,000.00	1,000,000.00
22	22021002	HONORARIUM & SITTING ALLOWANCE	100,000,000.00	35,000,000.00
23	22021003	PUBLICITY & ADVERTISEMENTS	100,000,000.00	30,000,000.00
24	22021007	WELFARE PACKAGES	20,000,000.00	80,000,000.00
25	22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	435,000,000.00	200,000,000.00
26	23	CAPITAL EXPENDITURE	<u>3,605,000,000.00</u>	<u>2,400,620,000.00</u>
27	23010105	PURCHASE OF MOTOR VEHICLES	1,000,000,000.00	500,000,000.00
28	23010106	PURCHASE OF VANS	100,000,000.00	50,000,000.00
29	23010107	PURCHASE OF TRUCKS		
30	23010108	PURCHASE OF BUSES		200,000,000.00
31	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	20,000,000.00
32	23010113	PURCHASE OF COMPUTERS	1,000,000.00	1,000,000.00
33	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	820,000.00
34	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,500,000.00
35	23010118	PURCHASE OF SCANNERS	500,000.00	300,000.00
36	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	50,000,000.00	50,000,000.00
37	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	150,000,000.00	150,000,000.00
38	23010130	PURCHASE OF RECREATIONAL FACILITIES	20,000,000.00	20,000,000.00
39	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000.00	90,000,000.00

40	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,348,940,000.00	1,000,000,000.00
41	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	560,000.00	1,000,000.00
42	23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	150,000,000.00	75,000,000.00
43	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00
44	23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	1,000,000.00
45	23050104	ANNIVERSARIES/CELEBRATIONS	200,000,000.00	200,000,000.00
46	23050130	HUMAN CAPITAL DEVELOPMENT	30,000,000.00	20,000,000.00

MDA: 012300400100 - BORNO RADIO TELEVISION CORPORATION (BRTV)

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>5,022,000,000.00</u>	<u>4,965,317,000.00</u>
2	21	PERSONNEL COST	<u>459,000,000.00</u>	<u>402,317,000.00</u>
3	21010101	SALARY	450,000,000.00	393,362,000.00
4	21020101	NON REGULAR ALLOWANCES	9,000,000.00	8,955,000.00
5	2202	OVERHEAD COST	<u>163,000,000.00</u>	<u>163,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,000,000.00	13,000,000.00
7	22020201	ELECTRICITY CHARGES	8,000,000.00	8,000,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,980,000.00	13,980,000.00
9	22020309	UNIFORMS & OTHER CLOTHING	7,000,000.00	7,000,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	18,000,000.00	18,000,000.00
11	22020501	LOCAL TRAINING	13,000,000.00	13,000,000.00
12	22020801	MOTOR VEHICLE FUEL COST	6,000,000.00	6,000,000.00
13	22020803	PLANT / GENERATOR FUEL COST	74,000,000.00	74,000,000.00
14	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00
15	22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00

16	23	CAPITAL EXPENDITURE	<u>4,400,000,000.00</u>	<u>4,400,000,000.00</u>
17	23010105	PURCHASE OF MOTOR VEHICLES	300,000,000.00	300,000,000.00
18	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	100,000,000.00	100,000,000.00
19	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	4,000,000,000.00	4,000,000,000.00

MDA: 012305700100 - BORNO STATE COUNCIL FOR ARTS AND CULTURE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>322,700,000.00</i>	<i>311,000,000.00</i>
2	2202	<i>OVERHEAD COST</i>	<i>600,000.00</i>	<i>6,000,000.00</i>
3	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,400,000.00	5,400,000.00
4	22020201	ELECTRICITY CHARGES	50,000.00	
5	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	200,000.00	200,000.00
6	22020308	FIELD & CAMPING MATERIALS SUPPLIES	15,000.00	
7	22020309	UNIFORMS & OTHER CLOTHING	50,000.00	
8	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	120,000.00	185,000.00
9	22020803	PLANT / GENERATOR FUEL COST	150,000.00	200,000.00
10	22020901	BANK CHARGES (OTHER THAN INTEREST)	15,000.00	15,000.00
11	23	<i>CAPITAL EXPENDITURE</i>	<i>322,100,000.00</i>	<i>305,000,000.00</i>
12	23010108	PURCHASE OF BUSES		200,000,000.00
13	23010113	PURCHASE OF COMPUTERS	2,000,000.00	
14	23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	
15	23010115	PURCHASE OF PHOTOCOPYING MACHINES	600,000.00	
16	23010130	PURCHASE OF RECREATIONAL FACILITIES	10,000,000.00	
17	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	28,000,000.00	
18	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	28,000,000.00	
19	23050101	RESEARCH AND DEVELOPMENT	3,000,000.00	5,000,000.00
20	23050104	ANNIVERSARIES/CELEBRATIONS	250,000,000.00	100,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,147,235,000.00</u>	<u>2,141,494,000.00</u>
2	21	PERSONNEL COST	<u>1,147,235,000.00</u>	<u>710,495,000.00</u>
3	21010101	SALARY	156,718,000.00	303,220,000.00
4	21020101	NON REGULAR ALLOWANCES	651,747,000.00	100,000,000.00
5	21020104	FURNITURE ALLOWANCE	338,770,000.00	307,275,000.00
6	2202	OVERHEAD COST	<u>1,131,236,000.00</u>	<u>1,330,999,000.00</u>
7	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	7,717,000.00	7,717,000.00
8	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,512,000.00	40,512,000.00
9	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	7,717,000.00	7,717,000.00
10	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	22,205,000.00	22,205,000.00
11	22020202	TELEPHONE CHARGES	326,000.00	300,000.00
12	22020203	INTERNET ACCESS CHARGES	606,000.00	600,000.00
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	13,830,000.00	13,830,000.00
14	22020305	PRINTING OF NON SECURITY DOCUMENTS	3,858,000.00	2,858,000.00
15	22020306	PRINTING OF SECURITY DOCUMENTS	3,858,000.00	2,858,000.00
16	22020402	MAINTENANCE OF OFFICE FURNITURE		30,000,000.00
17	22020501	LOCAL TRAINING	727,946,000.00	727,946,000.00
18	22020601	SECURITY SERVICES	1,707,000.00	1,707,000.00
19	22020605	CLEANING & FUMIGATION SERVICES	551,000.00	551,000.00
20	22020701	FINANCIAL CONSULTING	73,697,000.00	50,000,000.00
21	22020703	LEGAL SERVICES	2,638,000.00	2,638,000.00
22	22020708	MEDICAL CONSULTING	6,615,000.00	6,615,000.00
23	22020801	MOTOR VEHICLE FUEL COST	551,000.00	551,000.00
24	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	779,000.00	779,000.00
25	22020803	PLANT / GENERATOR FUEL COST	1,578,000.00	1,578,000.00
26	22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	300,000.00
27	22021003	PUBLICITY & ADVERTISEMENTS	5,785,000.00	5,785,000.00
28	22021004	MEDICAL EXPENSES-LOCAL	2,205,000.00	2,205,000.00
29	22021006	POSTAGES & COURIER SERVICES	220,000.00	220,000.00
30	22021007	WELFARE PACKAGES	168,269,000.00	373,761,000.00
31	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,422,000.00	2,422,000.00
32	22021021	SPECIAL DAYS/CELEBRATIONS	25,344,000.00	25,344,000.00
33	23	CAPITAL EXPENDITURE	<u>110,000,000.00</u>	<u>100,000,000.00</u>
34	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	30,000,000.00	30,000,000.00
35	23010113	PURCHASE OF COMPUTERS	20,000,000.00	30,000,000.00
36	23010114	PURCHASE OF COMPUTER PRINTERS	15,000,000.00	10,000,000.00
37	23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,000,000.00	10,000,000.00
38	23010119	PURCHASE OF POWER GENERATING SET	10,000,000.00	10,000,000.00
39	23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	10,000,000.00

MDA: 012500500100 - BORNO STATE ESTABLISHMENT DEPARTMENT

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i><u>20,000,000.00</u></i>	<i><u>20,000,000.00</u></i>
2	2202	OVERHEAD COST		
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,499,000.00	1,499,000.00
4	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,550,000.00	1,550,000.00
5	22020501	LOCAL TRAINING	1,500,000.00	1,500,000.00
6	22020901	BANK CHARGES (OTHER THAN INTEREST)	14,000.00	14,000.00
7	22021001	REFRESHMENT & MEALS	1,350,000.00	1,350,000.00
8	22021007	WELFARE PACKAGES	14,087,000.00	14,087,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	321,000,000.00	391,028,000.00
2	21	PERSONNEL COST	134,000,000.00	152,028,000.00
3	21010101	SALARY	134,000,000.00	146,351,000.00
	21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES		5,677,000.00
4	2202	OVERHEAD COST	100,000,000.00	100,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,276,000.00	3,500,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	6,000,000.00	6,000,000.00
8	22020202	TELEPHONE CHARGES	350,000.00	
9	22020203	INTERNET ACCESS CHARGES	500,000.00	1,000,000.00
10	22020204	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	300,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00
12	22020302	BOOKS	70,000.00	
13	22020303	NEWSPAPERS	70,000.00	
14	22020304	MAGAZINES & PERIODICALS	10,000.00	
15	22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE	2,247,000.00	3,500,000.00
18	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,247,000.00	3,500,000.00
19	22020405	MAINTENANCE OF PLANTS/GENERATORS	900,000.00	1,215,000.00
20	22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00
21	22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00
22	22020502	INTERNATIONAL TRAINING	5,000,000.00	5,000,000.00
23	22020702	INFORMATION TECHNOLOGY CONSULTING	5,000,000.00	5,000,000.00
24	22020801	MOTOR VEHICLE FUEL COST	2,695,000.00	2,695,000.00
25	22020803	PLANT / GENERATOR FUEL COST	565,000.00	565,000.00
26	22020901	BANK CHARGES (OTHER THAN INTEREST)	225,000.00	225,000.00
27	22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00
28	22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	3,000,000.00
29	22021003	PUBLICITY & ADVERTISEMENTS	315,000.00	
30	22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	3,000,000.00
31	22021006	POSTAGES & COURIER SERVICES	130,000.00	500,000.00
32	22021007	WELFARE PACKAGES	8,000,000.00	10,000,000.00
33	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	8,000,000.00	5,000,000.00
34	23	CAPITAL EXPENDITURE	87,000,000.00	139,000,000.00
35	23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	30,000,000.00
36	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00
37	23010113	PURCHASE OF COMPUTERS	5,100,000.00	2,000,000.00
38	23010114	PURCHASE OF COMPUTER PRINTERS	1,300,000.00	1,000,000.00
39	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	1,000,000.00
40	23010117	PURCHASE OF SHREDDING MACHINES	1,600,000.00	

41	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	52,000,000.00	100,000,000.00
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MDA: 014000200100 - BORNO STATE OFFICE OF THE LOCAL GOVERNMENT AUDITOR GENERAL

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>527,495,000.00</u>	<u>745,500,000.00</u>
2	21	PERSONNEL COST	<u>105,000,000.00</u>	<u>82,036,000.00</u>
3	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	70,000,000.00	5,677,000.00
4	21020101	NON REGULAR ALLOWANCES	35,000,000.00	76,359,000.00
5	2202	OVERHEAD COST	<u>311,245,000.00</u>	<u>392,750,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	17,000,000.00	18,740,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	52,800,000.00	50,000,000.00
8	22020201	ELECTRICITY CHARGES	1,300,000.00	17,900,000.00
9	22020205	WATER RATES	50,000.00	1,500,000.00
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	9,000,000.00
11	22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	24,000,000.00
12	22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	3,160,000.00
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	10,000,000.00
14	22020402	MAINTENANCE OF OFFICE FURNITURE	2,150,000.00	3,010,000.00
15	22020405	MAINTENANCE OF PLANTS/GENERATORS	6,500,000.00	9,000,000.00
16	22020406	OTHER MAINTENANCE SERVICES	1,500,000.00	3,700,000.00
17	22020501	LOCAL TRAINING	35,000,000.00	31,000,000.00
18	22020605	CLEANING & FUMIGATION SERVICES	5,600,000.00	10,600,000.00
19	22020701	FINANCIAL CONSULTING	40,000,000.00	60,000,000.00
20	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	3,000,000.00
21	22020803	PLANT / GENERATOR FUEL COST	18,800,000.00	24,800,000.00
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	45,000.00	40,000.00
23	22021001	REFRESHMENT & MEALS	3,000,000.00	10,600,000.00
24	22021007	WELFARE PACKAGES	28,000,000.00	33,600,000.00
25	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,500,000.00	5,000,000.00
26	22021021	SPECIAL DAYS/CELEBRATIONS	35,000,000.00	64,100,000.00
27	23	CAPITAL EXPENDITURE	<u>111,250,000.00</u>	<u>270,714,000.00</u>
28	23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	30,000,000.00
29	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	35,000,000.00	7,150,000.00
30	23010113	PURCHASE OF COMPUTERS	7,000,000.00	27,500,000.00
31	23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	2,365,000.00
32	23010115	PURCHASE OF PHOTOCOPYING MACHINES	500,000.00	2,500,000.00
33	23010118	PURCHASE OF SCANNERS	250,000.00	2,500,000.00
34	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	40,000,000.00	53,673,000.00
35	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	5,000,000.00	10,000,000.00
36	23050102	COMPUTER SOFTWARE ACQUISITION	3,000,000.00	15,000,000.00
37	23010119	PURCHASE OF POWER GENERATING SET		120,026,000.00

MDA: 014000300100 - BORNO STATE AUDIT SERVICE COMMISSION

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	15,400,000.00	78,218,000.00
2	21	PERSONNEL COST	2,000,000.00	21,668,000.00
3	21010101	SALARY		19,668,000.00
4	21020101	NON REGULAR ALLOWANCES	2,000,000.00	2,000,000.00
5	2202	OVERHEAD COST	10,000,000.00	46,550,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	5,000,000.00
7	22020201	ELECTRICITY CHARGES	500,000.00	1,500,000.00
8	22020204	SATELLITE BROADCASTING ACCESS CHARGES	400,000.00	500,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	4,500,000.00
10	22020303	NEWSPAPERS	60,000.00	50,000.00
11	22020304	MAGAZINES & PERIODICALS	60,000.00	50,000.00
12	22020305	PRINTING OF NON SECURITY DOCUMENTS	500,000.00	2,000,000.00
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000.00	4,000,000.00
14	22020402	MAINTENANCE OF OFFICE FURNITURE	580,000.00	1,000,000.00
15	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	500,000.00
16	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	2,000,000.00
17	22020602	OFFICE RENT	1,000,000.00	7,000,000.00
18	22020605	CLEANING & FUMIGATION SERVICES	500,000.00	500,000.00
19	22020801	MOTOR VEHICLE FUEL COST	500,000.00	1,500,000.00
20	22020803	PLANT / GENERATOR FUEL COST	200,000.00	1,500,000.00
21	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00
22	22021001	REFRESHMENT & MEALS	650,000.00	1,500,000.00
23	22021002	HONORARIUM & SITTING ALLOWANCE	350,000.00	5,000,000.00
24	22021003	PUBLICITY & ADVERTISEMENTS	300,000.00	200,000.00
25	22021004	MEDICAL EXPENSES-LOCAL	400,000.00	3,000,000.00
26	22021006	POSTAGES & COURIER SERVICES	150,000.00	200,000.00
27	22021007	WELFARE PACKAGES	100,000.00	5,000,000.00
28	23	CAPITAL EXPENDITURE	3,400,000.00	10,000,000.00
29	23010105	PURCHASE OF MOTOR VEHICLES		
30	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000.00	3,000,000.00
31	23010113	PURCHASE OF COMPUTERS	1,900,000.00	2,500,000.00
32	23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	2,000,000.00
33	23010115	PURCHASE OF PHOTOCOPYING MACHINES	500,000.00	2,500,000.00

MDA: 014700100100 - BORNO STATE CIVIL SERVICE COMMISSION

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>122,000,000.00</u>	<u>168,235,000.00</u>
2	21	PERSONNEL COST	<u>72,000,000.00</u>	<u>62,534,000.00</u>
3	21010101	SALARY	70,000,000.00	26,855,000.00
4	21020101	NON REGULAR ALLOWANCES	2,000,000.00	8,880,000.00
	21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES		26,799,000.00
5	2202	OVERHEAD COST	<u>40,000,000.00</u>	<u>80,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,512,000.00	20,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		5,000,000.00
8	22020204	SATELLITE BROADCASTING ACCESS CHARGES		160,000.00
9	22020201	ELECTRICITY CHARGES	1,703,000.00	
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	30,000,000.00
11	22020302	BOOKS		500,000.00
12	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		200,000.00
13	22020402	MAINTENANCE OF OFFICE FURNITURE	1,655,000.00	200,000.00
14	22020501	LOCAL TRAINING	1,500,000.00	7,740,000.00
15	22020801	MOTOR VEHICLE FUEL COST	800,000.00	1,000,000.00
16	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	200,000.00
17	22021001	REFRESHMENT & MEALS	3,653,000.00	10,000,000.00
18	22021002	HONORARIUM & SITTING ALLOWANCE	22,127,000.00	5,000,000.00
19	23	CAPITAL EXPENDITURE	<u>10,000,000.00</u>	<u>25,701,000.00</u>
20	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	10,000,000.00
21	23010113	PURCHASE OF COMPUTERS		500,000.00
22	23010114	PURCHASE OF COMPUTER PRINTERS		500,000.00
23	23010115	PURCHASE OF PHOTOCOPYING MACHINES		200,000.00
24	23010117	PURCHASE OF SHREDDING MACHINES		100,000.00
25	23010118	PURCHASE OF SCANNERS		100,000.00
26	23010119	PURCHASE OF POWER GENERATING SET	5,000,000.00	10,000,000.00
27	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		100,000.00
28	23010128	PURCHASE OF SECURITY EQUIPMENT		1,000,000.00
29	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		3,201,000.00

MDA: 014800100100 - BORNO STATE INDEPENDENT ELECTORAL COMMISSION

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	798,511,000.00	813,022,000.00
2	21	PERSONNEL COST	22,708,000.00	57,257,000.00
3	21010103	CONSOLIDATED REVENUE FUND CHARGE-SALARIES	7,708,000.00	37,257,000.00
4	21020101	NON REGULAR ALLOWANCES	15,000,000.00	20,000,000.00
5	2202	OVERHEAD COST	535,803,000.00	516,765,000.00
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,390,000.00	30,575,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	24,000,000.00	25,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	35,250,000.00	35,250,000.00
9	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	35,720,000.00	35,720,000.00
10	22020201	ELECTRICITY CHARGES	10,250,000.00	10,250,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,290,000.00	10,290,000.00
12	22020302	BOOKS	4,000,000.00	4,000,000.00
13	22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	20,000,000.00
14	22020306	PRINTING OF SECURITY DOCUMENTS	30,000,000.00	30,000,000.00
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,720,000.00	20,720,000.00
16	22020402	MAINTENANCE OF OFFICE FURNITURE	10,720,000.00	10,720,000.00
17	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	20,390,000.00	20,390,000.00
18	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	20,720,000.00	20,720,000.00
19	22020405	MAINTENANCE OF PLANTS/GENERATORS	10,390,000.00	10,390,000.00
20	22020406	OTHER MAINTENANCE SERVICES	9,500,000.00	
21	22020501	LOCAL TRAINING	15,720,000.00	15,720,000.00
22	22020502	INTERNATIONAL TRAINING	35,000,000.00	35,000,000.00
23	22020601	SECURITY SERVICES	8,250,000.00	8,250,000.00
24	22020602	OFFICE RENT	23,000,000.00	23,000,000.00
25	22020605	CLEANING & FUMIGATION SERVICES	5,720,000.00	5,720,000.00
26	22020702	INFORMATION TECHNOLOGY CONSULTING	7,000,000.00	7,000,000.00
27	22020703	LEGAL SERVICES	10,000,000.00	10,000,000.00
28	22020801	MOTOR VEHICLE FUEL COST	10,390,000.00	10,390,000.00
29	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	10,723,000.00	
30	22020803	PLANT / GENERATOR FUEL COST	10,390,000.00	10,390,000.00
31	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00
32	22021001	REFRESHMENT & MEALS	5,630,000.00	5,630,000.00
33	22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	30,000,000.00
34	22021003	PUBLICITY & ADVERTISEMENTS	8,250,000.00	8,250,000.00
35	22021004	MEDICAL EXPENSES-LOCAL	6,000,000.00	6,000,000.00
36	22021006	POSTAGES & COURIER SERVICES	5,000,000.00	5,000,000.00
37	22021007	WELFARE PACKAGES	40,000,000.00	40,000,000.00
38	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	6,390,000.00	6,390,000.00
39	22021019	MEDICAL EXPENSES-INTERNATIONAL	5,000,000.00	5,000,000.00
40	23	CAPITAL EXPENDITURE	240,000,000.00	239,000,000.00
41	23010105	PURCHASE OF MOTOR VEHICLES	80,000,000.00	
42	23010107	PURCHASE OF TRUCKS	20,000,000.00	

43	23010108	PURCHASE OF BUSES	25,000,000.00	
44	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	22,000,000.00
45	23010113	PURCHASE OF COMPUTERS	10,000,000.00	10,000,000.00
46	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00
47	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	4,000,000.00
48	23010119	PURCHASE OF POWER GENERATING SET	20,000,000.00	21,000,000.00
49	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	30,000,000.00	
50	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	20,000,000.00	15,000,000.00
51	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		150,000,000.00
52	23050103	MONITORING AND EVALUATION	10,000,000.00	15,000,000.00

MDA: 014900100100 - BORNO STATE LOCAL GOVERNMENT SERVICE COMMISSION

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<i>481,600,000.00</i>	<i>955,240,000.00</i>
2	21	PERSONNEL COST	<i>80,000,000.00</i>	<i>87,439,000.00</i>
3	21010101	SALARY		640,000.00
4	21020101	NON REGULAR ALLOWANCES	80,000,000.00	60,000,000.00
	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		26,799,000.00
5	2202	OVERHEAD COST	<i>356,600,000.00</i>	<i>587,100,000.00</i>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	10,000,000.00
8	22020203	INTERNET ACCESS CHARGES	1,000,000.00	2,000,000.00
9	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,000,000.00	5,000,000.00
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	17,500,000.00	20,000,000.00
11	22020304	MAGAZINES & PERIODICALS	10,000,000.00	10,000,000.00
12	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	5,000,000.00
13	22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	5,000,000.00
14	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	52,000,000.00

15	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		5,000,000.00
16	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00
17	22020406	OTHER MAINTENANCE SERVICES		1,500,000.00
18	22020501	LOCAL TRAINING	210,000,000.00	350,000,000.00
19	22020801	MOTOR VEHICLE FUEL COST	7,000,000.00	10,000,000.00
20	22020803	PLANT / GENERATOR FUEL COST	8,000,000.00	15,000,000.00
21	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00
22	22021001	REFRESHMENT & MEALS	2,000,000.00	5,000,000.00
23	22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	40,000,000.00
24	22021003	PUBLICITY & ADVERTISEMENTS		3,500,000.00
25	22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00
26	22021007	WELFARE PACKAGES	11,000,000.00	20,000,000.00
27	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	1,000,000.00
28	23	<i>CAPITAL EXPENDITURE</i>	<i>45,000,000.00</i>	<i>280,701,000.00</i>
29	23010105	PURCHASE OF MOTOR VEHICLES	5,000,000.00	
30	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	20,000,000.00
31	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00
32	23010114	PURCHASE OF COMPUTER PRINTERS	500,000.00	1,000,000.00
33	23010115	PURCHASE OF PHOTOCOPYING MACHINES	500,000.00	1,000,000.00
34	23010118	PURCHASE OF SCANNERS	500,000.00	500,000.00
35	23010119	PURCHASE OF POWER GENERATING SET	10,000,000.00	80,000,000.00
36	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	20,000,000.00	173,201,000.00

MDA: 014903500200 - BORNO STATE LOCAL GOVERNMENT STAFF PENSIONS BOARD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>155,560,000.00</i>	<i>2,144,170,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>79,560,000.00</i>	<i>1,958,170,000.00</i>
3	21010101	SALARY	24,000,000.00	1,920,000,000.00
4	21020101	NON REGULAR ALLOWANCES	5,000,000.00	30,000,000.00
5	21030102	PENSION	50,560,000.00	8,170,000.00
6	2202	<i>OVERHEAD COST</i>	<i>30,000,000.00</i>	<i>90,000,000.00</i>
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	12,819,000.00	5,000,000.00
8	22020201	ELECTRICITY CHARGES	120,000.00	120,000.00
9	22020202	TELEPHONE CHARGES	525,000.00	525,000.00
10	22020203	INTERNET ACCESS CHARGES	1,020,000.00	520,000.00
11	22020204	SATELLITE BROADCASTING ACCESS CHARGES	240,000.00	500,000.00
12	22020205	WATER RATES	60,000.00	80,000.00
13	22020206	SEWERAGE CHARGES	100,000.00	200,000.00
14	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000.00	500,000.00
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,300,000.00	2,200,000.00
16	22020303	NEWSPAPERS	100,000.00	120,000.00

17	22020305	PRINTING OF NON SECURITY DOCUMENTS	600,000.00	800,000.00
18	22020309	UNIFORMS & OTHER CLOTHING	60,000.00	80,000.00
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	650,000.00	6,000,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE	200,000.00	500,000.00
21	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	700,000.00
22	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	500,000.00	700,000.00
23	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,450,000.00	2,000,000.00
24	22020501	LOCAL TRAINING	1,000,000.00	5,000,000.00
25	22020602	OFFICE RENT	600,000.00	1,000,000.00
26	22020801	MOTOR VEHICLE FUEL COST		9,000,000.00
27	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,724,000.00	500,000.00
28	22021007	WELFARE PACKAGES	3,232,000.00	30,000,000.00
29	22021002	HONORARIUM & SITTING ALLOWANCE		15,000,000.00
30	22021003	PUBLICITY & ADVERTISEMENTS		2,000,000.00
31	22021004	MEDICAL EXPENSES-LOCAL		2,000,000.00
32	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		2,000,000.00
33	22021001	REFRESHMENT & MEALS		2,955,000.00

34	23	CAPITAL EXPENDITURE	<u>46,000,000.00</u>	<u>96,000,000.00</u>
35	23010102	PURCHASE OF OFFICE BUILDINGS	15,500,000.00	60,000,000.00
36	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	7,000,000.00
37	23010113	PURCHASE OF COMPUTERS	7,000,000.00	7,000,000.00
38	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00
39	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00
40	23010117	PURCHASE OF SHREDDING MACHINES	200,000.00	1,250,000.00
41	23010118	PURCHASE OF SCANNERS	1,550,000.00	2,000,000.00
42	23010119	PURCHASE OF POWER GENERATING SET	5,000,000.00	9,000,000.00
43	23050102	COMPUTER SOFTWARE ACQUISITION	5,750,000.00	5,750,000.00

MDA: 021500100100 - MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>18,292,500,000.00</u>	<u>44,347,429,000.00</u>
2	21	PERSONNEL COST	<u>265,000,000.00</u>	<u>161,350,000.00</u>
3	21010101	SALARY	250,000,000.00	146,350,000.00
4	21020101	NON REGULAR ALLOWANCES	15,000,000.00	15,000,000.00
5	2202	OVERHEAD COST	<u>527,500,000.00</u>	<u>19,447,500,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	100,000,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00
10	22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00
11	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00
12	22020501	LOCAL TRAINING	21,000,000.00	21,000,000.00
13	22020601	SECURITY SERVICES	60,000,000.00	60,000,000.00
14	22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	2,500,000.00
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00
16	22021001	REFRESHMENT & MEALS	2,500,000.00	2,500,000.00
17	22021002	HONORARIUM & SITTING ALLOWANCE	100,000,000.00	100,000,000.00
18	22021007	WELFARE PACKAGES	120,000,000.00	120,000,000.00
19	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00
20	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES		4,500,000,000.00
21	22020316	FARM INPUTS SUPPLIES		12,020,000,000.00
22	22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES, FUNGICIDES ETC) SUPPLIES		2,000,000,000.00
24	22020707	AGRICULTURAL CONSULTING		100,000,000.00
25	22020902	INSURANCE PREMIUM		250,000,000.00
26	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		50,000,000.00
27	23	CAPITAL EXPENDITURE	<u>17,500,000,000.00</u>	<u>24,738,579,000.00</u>
28	23010105	PURCHASE OF MOTOR VEHICLES	10,000,000.00	20,000,000.00
29	23010106	PURCHASE OF VANS	50,000,000.00	
30	23010107	PURCHASE OF TRUCKS	50,000,000.00	500,000,000.00
31	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	500,000,000.00	1,000,000,000.00
32	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	500,000,000.00	1,000,000,000.00
33	23010141	PURCHASE OF CHEMICALS & OTHERS	4,000,000,000.00	

34	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	50,000,000.00
35	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	200,000,000.00	200,000,000.00
36	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	500,000,000.00	5,500,000,000.00
37	23020114	CONSTRUCTION / PROVISION OF ROADS	10,000,000.00	6,268,579,000.00
38	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	200,000,000.00	200,000,000.00
39	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	100,000,000.00	4,200,000,000.00
40	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	500,000,000.00	500,000,000.00
41	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	150,000,000.00
42	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	30,000,000.00	100,000,000.00
43	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES		250,000,000.00
44	23030129	REPAIRS OF EQUIPMENT AND MACHINERIES		500,000,000.00
45	23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	200,000,000.00

46	23050103	MONITORING AND EVALUATION	50,000,000.00	200,000,000.00
47	23040102	EROSION & FLOOD CONTROL	500,000,000.00	150,000,000.00
48	23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	10,224,000,000.00	3,650,000,000.00
49	23050136	Human Health Intervention Programme	6,000,000.00	100,000,000.00

MDA: 021510200100 - BORNO STATE AGRICULTURAL DEVELOPMENT PROGRAMME

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<i>183,985,000.00</i>	<i>138,174,000.00</i>
2	21	PERSONNEL COST	<i>53,250,000.00</i>	<i>31,174,000.00</i>
3	21010101	SALARY	53,000,000.00	31,174,000.00
4	21010102	NON REGULAR ALLOWANCES	250,000.00	
5	2202	OVERHEAD COST	<i>7,735,000.00</i>	<i>7,000,000.00</i>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,470,000.00	3,735,000.00
7	22020201	ELECTRICITY CHARGES	50,000.00	50,000.00
8	22020202	TELEPHONE CHARGES	10,000.00	10,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	700,000.00	700,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	990,000.00	990,000.00
11	22020601	SECURITY SERVICES	500,000.00	500,000.00
12	22020801	MOTOR VEHICLE FUEL COST	800,000.00	800,000.00
13	22020901	BANK CHARGES (OTHER THAN INTEREST)	15,000.00	15,000.00
14	22021001	REFRESHMENT & MEALS	200,000.00	200,000.00

15	23	CAPITAL EXPENDITURE	<u>123,000,000.00</u>	<u>100,000,000.00</u>
16	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,307,000.00	3,307,000.00
17	23010113	PURCHASE OF COMPUTERS	3,307,000.00	3,307,000.00
18	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,307,000.00	3,307,000.00
19	23010118	PURCHASE OF SCANNERS	3,307,000.00	3,307,000.00
20	23010119	PURCHASE OF POWER GENERATING SET	25,547,000.00	23,547,000.00
21	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	11,000,000.00	11,000,000.00
22	23010133	PURCHASES OF SURVEYING EQUIPMENT	2,050,000.00	2,050,000.00
23	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,175,000.00	30,175,000.00
24	23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	15,000,000.00	10,000,000.00
25	23050101	RESEARCH AND DEVELOPMENT	26,000,000.00	10,000,000.00

MDA: 021511000100 - BORNO STATE FERTILIZER COMPANY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>3,210,000.00</u>	<u>1,605,000.00</u>
2	21	PERSONNEL COST	<u>105,000.00</u>	<u>105,000.00</u>
3	21020101	NON REGULAR ALLOWANCES	105,000.00	105,000.00
4	2202	OVERHEAD COST	<u>1,500,000.00</u>	<u>1,500,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	205,000.00	205,000.00
6	22020201	ELECTRICITY CHARGES	210,000.00	210,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	250,000.00	250,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	323,000.00	323,000.00
9	22020601	SECURITY SERVICES	260,000.00	260,000.00
10	22020801	MOTOR VEHICLE FUEL COST	250,000.00	250,000.00
11	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	2,000.00

MDA: 021511100100 - BORNO STATE AGRICULTURAL MECHANIZATION AUTHORITY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,292,034,000.00</u>	<u>727,500,000.00</u>
2	21	PERSONNEL COST	<u>27,134,000.00</u>	<u>2,500,000.00</u>
3	21010101	SALARY	25,134,000.00	
4	21020101	NON REGULAR ALLOWANCES	2,000,000.00	2,500,000.00
5	2202	OVERHEAD COST	<u>51,900,000.00</u>	<u>30,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	529,000.00	529,000.00
7	22020201	ELECTRICITY CHARGES	210,000.00	100,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	691,000.00	600,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,021,000.00	15,884,000.00
10	22020701	FINANCIAL CONSULTING		12,500,000.00
11	22020801	MOTOR VEHICLE FUEL COST	52,000.00	52,000.00
12	22020901	BANK CHARGES (OTHER THAN INTEREST)	21,000.00	20,000.00
13	22021001	REFRESHMENT & MEALS	376,000.00	315,000.00

14	23	CAPITAL EXPENDITURE	<u>1,213,000,000.00</u>	<u>695,000,000.00</u>
15	23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	25,000,000.00
16	23010119	PURCHASE OF POWER GENERATING SET	15,000,000.00	15,000,000.00
17	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	1,033,000,000.00	510,000,000.00
18	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	45,000,000.00	70,000,000.00
19	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	45,000,000.00
20	23050103	MONITORING AND EVALUATION	50,000,000.00	30,000,000.00

MDA: 021511200100 - MINISTRY OF LIVESTOCK AND FISHERIES DEVELOPMENT

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>5,171,000,000.00</u>	<u>3,000,000,000.00</u>
2	21	PERSONNEL COST	<u>493,000,000.00</u>	<u>183,753,000.00</u>
3	21010101	SALARY	478,000,000.00	161,913,000.00
4	21020101	NON REGULAR ALLOWANCES	15,000,000.00	21,840,000.00
5	2202	OVERHEAD COST	<u>478,000,000.00</u>	<u>499,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	140,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	80,000,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	20,000,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	15,000,000.00
10	22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	15,000,000.00
11	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	10,000,000.00
12	22020501	LOCAL TRAINING	21,000,000.00	15,500,000.00
13	22020601	SECURITY SERVICES	60,000,000.00	70,000,000.00
14	22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	8,000,000.00
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00
16	22021001	REFRESHMENT & MEALS	3,000,000.00	10,000,000.00
17	22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	40,000,000.00
18	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	5,000,000.00
19	22021007	WELFARE PACKAGES	120,000,000.00	70,000,000.00
20		CAPITAL EXPENDITURE	<u>4,200,000,000.00</u>	<u>2,317,247,000.00</u>
21	23010146	PURCHASE OF LIVESTOCK EQUIPMENT	500,000,000.00	317,247,000.00
22	23010147	PURCHASE OF LIVESTOCK-INPUTS	700,000,000.00	200,000,000.00
23	23020128	CONSTRUCTION / PROVISION OF LIVESTOCK FACILITIES	2,000,000,000.00	1,800,000,000.00
24	23050137	LIVESTOCK PRODUCTION & VALUE CHAIN PROGRAMMES	1,000,000,000.00	

MDA: 021511300100 - BORNO STATE LIVESTOCK MANAGEMENT AGENCY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>4,218,000,000.00</u>	<u>17,341,479,000.00</u>
2	21	PERSONNEL COST	<u>265,000,000.00</u>	<u>15,000,000.00</u>
3	21020101	NON REGULAR ALLOWANCES	15,000,000.00	15,000,000.00
4	2202	OVERHEAD COST	250,000,000.00	796,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000.00	8,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,000,000.00	7,000,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	7,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,000,000.00	6,000,000.00
9	22020402	MAINTENANCE OF OFFICE FURNITURE	4,000,000.00	4,000,000.00
10	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00
11	22020501	LOCAL TRAINING	21,000,000.00	567,000,000.00
12	22020601	SECURITY SERVICES	60,000,000.00	60,000,000.00
13	22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	2,500,000.00
14	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00
15	22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00
16	22021002	HONORARIUM & SITTING ALLOWANCE	7,000,000.00	7,000,000.00
17	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00
18	22021007	WELFARE PACKAGES	120,000,000.00	120,000,000.00
19	23	CAPITAL EXPENDITURE	<u>3,703,000,000.00</u>	<u>16,530,479,000.00</u>
20	23010146	PURCHASE OF LIVESTOCK EQUIPMENT	400,000,000.00	1,775,800,000.00
21	23010147	PURCHASE OF LIVESTOCK-INPUTS	500,000,000.00	520,000,000.00
22	23020128	CONSTRUCTION / PROVISION OF LIVESTOCK FACILITIES	1,500,000,000.00	13,234,679,000.00
23	23050137	LIVESTOCK PRODUCTION & VALUE CHAIN PROGRAMMES	1,303,000,000.00	1,000,000,000.00

MDA: 022000100100 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1 2	TOTAL EXPENDITURES	<u>13,500,893,000.00</u>	<u>39,421,119,000.00</u>
2 21	PERSONNEL COST	<u>767,422,000.00</u>	<u>20,208,119,000.00</u>
3 21010101	SALARY	767,422,000.00	204,519,000.00
5 21020101	NON REGULAR ALLOWANCES		3,600,000.00
6	Total Public Debt Service		20,000,000,000.00
7 2202	OVERHEAD COST	<u>5,563,471,000.00</u>	<u>8,813,000,000.00</u>
8 22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,750,000.00	100,750,000.00
9 22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	171,000,000.00	171,000,000.00
10 22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000,000.00	400,000,000.00
11 22020302	BOOKS	105,000,000.00	105,000,000.00
12 22020305	PRINTING OF NON SECURITY DOCUMENTS	315,000,000.00	315,000,000.00
13 22020306	PRINTING OF SECURITY DOCUMENTS	300,000,000.00	300,000,000.00
14 22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000,000.00	300,000,000.00
15 22020402	MAINTENANCE OF OFFICE FURNITURE	2,100,000.00	2,100,000.00

16	22020501	LOCAL TRAINING	100,000,000.00	100,000,000.00
17	22020502	INTERNATIONAL TRAINING	100,000,000.00	100,000,000.00
18	22020601	SECURITY SERVICES	220,000,000.00	20,000,000.00
19	22020602	OFFICE RENT	5,250,000.00	5,250,000.00
20	22020701	FINANCIAL CONSULTING	722,500,000.00	3,100,250,000.00
21	22020801	MOTOR VEHICLE FUEL COST	5,050,000.00	5,050,000.00
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,050,000.00	1,050,000.00
23	22021001	REFRESHMENT & MEALS	37,021,000.00	37,021,000.00
24	22021002	HONORARIUM & SITTING ALLOWANCE	1,000,000,000.00	2,000,000,000.00
25	22021007	WELFARE PACKAGES	1,078,750,000.00	1,250,529,000.00
26	22040109	GRANTS TO COMMUNITIES/NGOs	500,000,000.00	500,000,000.00
27	23	CAPITAL EXPENDITURE	<u>7,170,000,000.00</u>	<u>10,400,000,000.00</u>
28	23010105	PURCHASE OF MOTOR VEHICLES	5,400,000,000.00	8,600,000,000.00
29	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	800,000,000.00	800,000,000.00
30	23010113	PURCHASE OF COMPUTERS	10,000,000.00	10,000,000.00
31	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00
32	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	5,000,000.00
33	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	300,000,000.00	300,000,000.00

34	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	200,000,000.00	200,000,000.00
35	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	70,000,000.00
36	23050102	COMPUTER SOFTWARE ACQUISITION	200,000,000.00	200,000,000.00
37	23050136	Human Health Intervention Programme	200,000,000.00	210,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>94,000,000.00</i>	<i>125,000,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>
3	21020101	NON REGULAR ALLOWANCES	5,000,000.00	5,000,000.00
4	2202	<i>OVERHEAD COST</i>	<i>69,000,000.00</i>	<i>100,000,000.00</i>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	13,500,000.00	13,500,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,000,000.00	4,000,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	7,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00
9	22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	1,000,000.00
10	22020501	LOCAL TRAINING	12,000,000.00	17,800,000.00
11	22020701	FINANCIAL CONSULTING	8,485,000.00	8,485,000.00
12	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	200,000.00
13	22020901	BANK CHARGES (OTHER THAN INTEREST)	15,000.00	15,000.00
14	22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00
15	22021002	HONORARIUM & SITTING ALLOWANCE	19,000,000.00	45,000,000.00

16	23	CAPITAL EXPENDITURE	<u>20,000,000.00</u>	<u>20,000,000.00</u>
17	23010105	PURCHASE OF MOTOR VEHICLES	7,200,000.00	7,200,000.00
18	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,500,000.00	3,500,000.00
19	23010113	PURCHASE OF COMPUTERS	4,000,000.00	4,000,000.00
20	23010114	PURCHASE OF COMPUTER PRINTERS	3,800,000.00	3,800,000.00
21	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000.00	1,500,000.00

MDA: 022000700100 - BORNO STATE OFFICE OF THE ACCOUNTANT GENERAL

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>26,844,220,000.00</u>	<u>42,061,275,000.00</u>
2	21	PERSONNEL COST	<u>26,000,000,000.00</u>	<u>41,192,055,000.00</u>
3	21020101	NON REGULAR ALLOWANCES		5,400,000.00
4	21020201	NHIS CONTRIBUTION	1,000,000,000.00	2,000,000,000.00
5	21030101	GRATUITY	10,000,000,000.00	20,093,328,000.00
6	21030102	PENSION	14,000,000,000.00	15,093,327,000.00
7	21030103	DEATH BENEFITS	1,000,000,000.00	2,000,000,000.00
8	21020202	CONTRIBUTORY PENSION		2,000,000,000.00
9	2202	OVERHEAD COST	787,820,000.00	869,220,000.00
10	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	81,000,000.00	25,000,000.00
11	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	23,500,000.00	23,500,000.00
12	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		50,000,000.00
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000,000.00	100,000,000.00
14	22020302	BOOKS	10,000,000.00	25,000,000.00
15	22020305	PRINTING OF NON SECURITY DOCUMENTS	80,000,000.00	40,000,000.00

16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	26,000,000.00	26,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE	13,100,000.00	13,100,000.00
18	22020405	MAINTENANCE OF PLANTS/GENERATORS	54,000,000.00	15,000,000.00
19	22020406	OTHER MAINTENANCE SERVICES		45,000,000.00
20	22020501	LOCAL TRAINING	66,750,000.00	30,000,000.00
21	22020502	INTERNATIONAL TRAINING	35,000,000.00	10,000,000.00
22	22020601	SECURITY SERVICES	10,500,000.00	10,500,000.00
23	22020602	OFFICE RENT	5,500,000.00	
24	22020701	FINANCIAL CONSULTING	35,500,000.00	35,500,000.00
25	22020702	INFORMATION TECHNOLOGY CONSULTING	50,000,000.00	
26	22020801	MOTOR VEHICLE FUEL COST	10,500,000.00	24,650,000.00
27	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,250,000.00	5,250,000.00
28	22020803	PLANT / GENERATOR FUEL COST	160,000,000.00	160,000,000.00
29	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,220,000.00	5,220,000.00
30	22021001	REFRESHMENT & MEALS	8,000,000.00	20,000,000.00
31	22021002	HONORARIUM & SITTING ALLOWANCE	8,000,000.00	50,000,000.00
32	22021007	WELFARE PACKAGES		150,000,000.00
33	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		5,500,000.00

34	23	CAPITAL EXPENDITURE	<u>56,400,000.00</u>	<u>-</u>
35	23010113	PURCHASE OF COMPUTERS	30,000,000.00	
36	23010114	PURCHASE OF COMPUTER PRINTERS	16,400,000.00	
37	23010118	PURCHASE OF SCANNERS	10,000,000.00	

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>1,350,129,000.00</i>	<i>1,121,075,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>340,129,000.00</i>	<i>240,075,000.00</i>
3	21010101	SALARY	100,129,000.00	90,075,000.00
4	21020101	NON REGULAR ALLOWANCES	240,000,000.00	150,000,000.00
5	2202	<i>OVERHEAD COST</i>	<i>760,000,000.00</i>	<i>632,000,000.00</i>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	20,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	20,000,000.00	18,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	25,000,000.00
9	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	13,000,000.00
10	22020201	ELECTRICITY CHARGES	6,795,000.00	20,000,000.00
11	22020202	TELEPHONE CHARGES	535,000.00	
12	22020203	INTERNET ACCESS CHARGES	6,450,000.00	4,000,000.00
13	22020204	SATELLITE BROADCASTING ACCESS CHARGES	10,547,000.00	1,000,000.00
14	22020205	WATER RATES	1,000,000.00	
15	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	2,000,000.00	1,000,000.00

16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	15,800,000.00
17	22020302	BOOKS	1,000,000.00	100,000.00
18	22020303	NEWSPAPERS	615,000.00	100,000.00
19	22020305	PRINTING OF NON SECURITY DOCUMENTS	50,000,000.00	1,000,000.00
20	22020306	PRINTING OF SECURITY DOCUMENTS	40,000,000.00	50,000,000.00
21	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	52,000,000.00	10,000,000.00
22	22020402	MAINTENANCE OF OFFICE FURNITURE	8,500,000.00	5,000,000.00
23	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	15,000,000.00
24	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,000,000.00	10,000,000.00
25	22020405	MAINTENANCE OF PLANTS/GENERATORS	12,800,000.00	10,000,000.00
26	22020406	MAINTENANCE OF OFFICE PRINTERS	15,000,000.00	10,000,000.00
27	22020501	LOCAL TRAINING	15,000,000.00	65,000,000.00
28	22020502	INTERNATIONAL TRAINING	20,000,000.00	20,000,000.00
29	22020601	SECURITY SERVICES	7,500,000.00	2,000,000.00
30	22020602	OFFICE RENT	1,000,000.00	1,000,000.00
31	22020605	CLEANING & FUMIGATION SERVICES	2,393,000.00	1,000,000.00
32	22020701	FINANCIAL CONSULTING	20,000,000.00	30,000,000.00
33	22020702	INFORMATION TECHNOLOGY CONSULTING	5,300,000.00	2,000,000.00
34	22020703	LEGAL SERVICES	6,265,000.00	2,000,000.00
35	22020801	MOTOR VEHICLE FUEL COST	27,100,000.00	20,000,000.00
36	22020803	PLANT / GENERATOR FUEL COST	50,000,000.00	20,000,000.00
37	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,200,000.00	1,000,000.00
38	22021001	REFRESHMENT & MEALS	5,000,000.00	3,000,000.00
39	22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	29,000,000.00
40	22021003	PUBLICITY & ADVERTISEMENTS	15,000,000.00	5,000,000.00
41	22021006	POSTAGES & COURIER SERVICES	5,000,000.00	2,000,000.00
42	22021007	WELFARE PACKAGES	150,000,000.00	150,000,000.00
43	22021021	SPECIAL DAYS/CELEBRATIONS	130,000,000.00	50,000,000.00
44	23	CAPITAL EXPENDITURE	250,000,000.00	249,000,000.00
45	23010105	PURCHASE OF MOTOR VEHICLES	75,000,000.00	60,000,000.00
46	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00
47	23010113	PURCHASE OF COMPUTERS	8,000,000.00	8,000,000.00
48	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	8,000,000.00
49	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00
50	23010118	PURCHASE OF SCANNERS	9,500,000.00	3,500,000.00
51	23010119	PURCHASE OF POWER GENERATING SET	25,000,000.00	20,000,000.00
52	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	45,000,000.00	60,000,000.00

53	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	45,000,000.00	47,000,000.00
54	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	25,000,000.00	30,000,000.00
55	23040103	WILDLIFE CONSERVATION	5,500,000.00	5,500,000.00

MDA: 022000300100 - MINISTRY OF BUDGET AND PLANNING

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	5,745,050,000.00	7,914,408,000.00
2	2202	OVERHEAD COST	3,920,050,000.00	5,420,500,000.00
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00
4	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	450,000,000.00	450,000,000.00
5	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	400,000,000.00	400,000,000.00
6	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000,000.00	150,000,000.00
7	22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000,000.00	200,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00
9	22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00
10	22020501	LOCAL TRAINING	300,000,000.00	300,000,000.00
11	22020502	INTERNATIONAL TRAINING	70,000,000.00	70,000,000.00
12	22020601	SECURITY SERVICES	160,000,000.00	160,000,000.00
13	22020606	OPERATIONS COST		500,000,000.00
14	22020701	FINANCIAL CONSULTING	250,000,000.00	
15	22020709	CONSULTING GENERAL		500,000,000.00
16	22020801	MOTOR VEHICLE FUEL COST	30,000,000.00	30,000,000.00
17	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00
18	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	500,000.00
19	22021001	REFRESHMENT & MEALS	20,000,000.00	20,000,000.00
20	22021002	HONORARIUM & SITTING ALLOWANCE	750,000,000.00	750,000,000.00
21	22021007	WELFARE PACKAGES	1,000,000,000.00	1,000,000,000.00
22	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	250,000,000.00	750,000,000.00
23	23	CAPITAL EXPENDITURE	1,825,000,000.00	2,493,908,000.00
24	23010113	PURCHASE OF COMPUTERS	50,000,000.00	50,000,000.00
25	23010114	PURCHASE OF COMPUTER PRINTERS	10,000,000.00	10,000,000.00
26	23010115	PURCHASE OF PHOTOCOPYING MACHINES	20,000,000.00	20,000,000.00
27	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	35,000,000.00	35,000,000.00
28	23010118	PURCHASE OF SCANNERS	10,000,000.00	10,000,000.00
29	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00
30	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		250,000,000.00
31	23050101	RESEARCH AND DEVELOPMENT	550,000,000.00	550,000,000.00
32	23050103	MONITORING AND EVALUATION	600,000,000.00	200,000,000.00
33	23050136	Human Health Intervention Programme	250,000,000.00	1,068,908,000.00
34	23050102	COMPUTER SOFTWARE ACQUISITION	200,000,000.00	200,000,000.00

MDA: 023800400100 - BORNO STATE BUREAU OF STATISTICS

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>176,500,000.00</u>	<u>149,500,000.00</u>
2	21	PERSONNEL COST	<u>4,000,000.00</u>	<u>5,000,000.00</u>
3	21020101	NON REGULAR ALLOWANCES	4,000,000.00	5,000,000.00
4	2202	OVERHEAD COST	<u>25,000,000.00</u>	<u>34,500,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,200,000.00	4,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	2,000,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	5,000,000.00
8	22020302	BOOKS	16,596,000.00	18,000,000.00
9	22020303	NEWSPAPERS	100,000.00	100,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00
11	22020501	LOCAL TRAINING	500,000.00	500,000.00
12	22020502	INTERNATIONAL TRAINING	500,000.00	500,000.00
13	22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	500,000.00
14	22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	4,000.00	10,000.00
16	22021001	REFRESHMENT & MEALS	300,000.00	500,000.00
17	22021002	HONORARIUM & SITTING ALLOWANCE	2,000,000.00	3,000,000.00
18	22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	190,000.00
19	23	CAPITAL EXPENDITURE	<u>147,500,000.00</u>	<u>110,000,000.00</u>
20	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000.00	500,000.00
21	23010113	PURCHASE OF COMPUTERS	1,000,000.00	1,000,000.00
22	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00
23	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00
24	23010118	PURCHASE OF SCANNERS	1,000,000.00	
25	23010119	PURCHASE OF POWER GENERATING SET	1,000,000.00	500,000.00
26	23010133	PURCHASES OF SURVEYING EQUIPMENT	20,000,000.00	5,000,000.00
27	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES		10,000,000.00
28	23050101	RESEARCH AND DEVELOPMENT	120,000,000.00	90,000,000.00
29	23050102	COMPUTER SOFTWARE ACQUISITION	1,000,000.00	500,000.00
30	23050103	MONITORING AND EVALUATION	1,000,000.00	500,000.00

MDA: 023800500100- SERVICE WIDE VOTE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<u><u>10,000,000,000.00</u></u>	<u><u>10,000,000,000.00</u></u>
2	22	<i>OTHER RECURRENT COSTS</i>		
3	22070105	Transfer to Service Wide Votes	10,000,000,000.00	10,000,000,000.00

MDA: 022200100100 - MINISTRY OF TRADE, INVESTMENT AND TOURISM

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>15,366,909,000.00</u>	<u>10,000,000,000.00</u>
2	21	PERSONNEL COST	<u>63,679,000.00</u>	<u>20,114,000.00</u>
3	21010101	SALARY	63,679,000.00	10,114,000.00
4	21020101	NON- REGULAR ALLOWANCES		10,000,000.00
5	2202	OVERHEAD COST	<u>803,230,000.00</u>	<u>776,650,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	20,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	50,000,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	12,000,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00
10	22020406	OTHER MAINTENANCE SERVICES		7,350,000.00
11	22020501	LOCAL TRAINING	502,500,000.00	400,000,000.00
12	22020601	SECURITY SERVICES	200,000,000.00	200,000,000.00
13	22020701	FINANCIAL CONSULTING	1,200,000.00	10,260,000.00
14	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	5,000,000.00
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	30,000.00	40,000.00
16	22021001	REFRESHMENT & MEALS	2,000,000.00	2,000,000.00
17	22021002	HONORARIUM & SITTING ALLOWANCE	12,500,000.00	20,000,000.00
18	22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	5,000,000.00
19	22021007	WELFARE PACKAGES	10,000,000.00	20,000,000.00
20	22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	10,000,000.00	20,000,000.00
21	23	CAPITAL EXPENDITURE	<u>14,500,000,000.00</u>	<u>9,203,236,000.00</u>
22	23010113	PURCHASE OF COMPUTERS	-	10,000,000.00
23	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	21,000,000.00	10,000,000.00
24	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		-
25	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,500,000,000.00	800,000,000.00
26	23020124	CONSTRUCTION OF MARKETS/PARKS	708,000,000.00	1,000,000,000.00
27	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	200,000,000.00	50,000,000.00
28	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS		-
29	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	8,000,000,000.00	7,238,236,000.00
30	23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	75,000,000.00
31	23050103	MONITORING AND EVALUATION	21,000,000.00	20,000,000.00

MDA: 022201000100 - BORNO STATE INVESTMENT PROMOTION AGENCY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>965,000,000.00</i>	<i>273,812,000.00</i>
2	2305	OVERHEAD COST	206,000,000.00	150,000,000.00
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	28,000,000.00	20,000,000.00
4	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	20,000,000.00
5	22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00
6	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00
7	22020305	PRINTING OF NON SECURITY DOCUMENTS	8,000,000.00	8,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00
9	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00
10	22020501	LOCAL TRAINING	24,000,000.00	10,000,000.00
11	22020502	INTERNATIONAL TRAINING	20,000,000.00	20,000,000.00
12	22020601	SECURITY SERVICES	1,000,000.00	1,000,000.00
13	22020602	OFFICE RENT	24,000,000.00	10,000,000.00
14	22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00
15	22020703	LEGAL SERVICES	25,000,000.00	10,000,000.00
16	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00
17	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00
18	22021003	PUBLICITY & ADVERTISEMENTS	12,000,000.00	12,000,000.00
19	22021007	WELFARE PACKAGES	10,000,000.00	10,000,000.00
20	230501	CAPITAL EXPENDITURE	759,000,000.00	123,812,000.00
21	23010101	PURCHASE / ACQUISITION OF LAND	269,000,000.00	
22	23010105	PURCHASE OF MOTOR VEHICLES	180,000,000.00	33,000,000.00
23	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	5,000,000.00
24	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00
25	23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000.00	3,000,000.00
26	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	3,000,000.00
27	23010119	PURCHASE OF POWER GENERATING SET CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	44,000,000.00	24,000,000.00
28	23020101		225,000,000.00	35,000,000.00
29	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	10,000,000.00	10,000,000.00
30	23050130	HUMAN CAPITAL DEVELOPMENT	5,000,000.00	5,812,000.00

MDA: 022201800100 - BORNO INVESTMENT COMPANY LTD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	233,928,000.00	2,272,886,000.00
2	21	PERSONNEL COST	76,928,000.00	84,385,000.00
3	21010101	SALARY	69,443,000.00	65,099,000.00
4	21020101	NON REGULAR ALLOWANCES	2,385,000.00	14,864,000.00
5	21020203	GROUP LIFE INSURANCE	1,060,000.00	1,056,000.00
6	21030102	PENSION	4,040,000.00	3,366,000.00
7	2202	OVERHEAD COST	24,000,000.00	40,000,000.00
8	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	805,000.00	6,500,000.00
9	22020201	ELECTRICITY CHARGES	300,000.00	
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	1,000,000.00
11	22020303	NEWSPAPERS	50,000.00	-
12	22020309	UNIFORMS & OTHER CLOTHING	50,000.00	200,000.00
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	2,000,000.00
14	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	100,000.00
15	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000.00	5,000,000.00
16	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	200,000.00	1,700,000.00
17	22020405	MAINTENANCE OF PLANTS/GENERATORS	710,000.00	500,000.00
18	22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00
19	22020601	SECURITY SERVICES	1,613,000.00	850,000.00
20	22020701	FINANCIAL CONSULTING	645,000.00	3,000,000.00
21	22020703	LEGAL SERVICES	200,000.00	200,000.00
22	22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	2,500,000.00
23	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	150,000.00
24	22020902	INSURANCE PREMIUM	1,500,000.00	2,000,000.00
25	22021001	REFRESHMENT & MEALS	660,000.00	2,000,000.00
26	22021003	PUBLICITY & ADVERTISEMENTS	200,000.00	200,000.00
27	22021004	MEDICAL EXPENSES-LOCAL	2,667,000.00	3,500,000.00
28	22021006	POSTAGES & COURIER SERVICES	300,000.00	600,000.00
29	22021007	WELFARE PACKAGES	4,500,000.00	6,000,000.00
30	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	400,000.00	1,000,000.00
31	22030101	MOTOR CYCLE ADVANCES	1,500,000.00	
32	22060202	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	4,000,000.00	
33	23	CAPITAL EXPENDITURE	133,000,000.00	2,148,501,000.00
34	23010101	PURCHASE / ACQUISITION OF LAND		
35	23010103	PURCHASE OF RESIDENTIAL BUILDINGS	58,000,000.00	
36	23010105	PURCHASE OF MOTOR VEHICLES	12,465,000.00	20,000,000.00
37	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,530,000.00	1,000,000.00
38	23010113	PURCHASE OF COMPUTERS	900,000.00	1,000,000.00
39	23010114	PURCHASE OF COMPUTER PRINTERS		1,000,000.00
40	23010117	PURCHASE OF SHREDDING MACHINES	105,000.00	-
41	23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	50,000,000.00	200,000,000.00
42	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		1,915,501,000.00
43	23050130	HUMAN CAPITAL DEVELOPMENT	10,000,000.00	10,000,000.00

MDA: 022205100100-BORNO MINING COMPANY LIMITED

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	1,176,272,000.00	732,446,000.00
2	21	PERSONNEL COST	9,950,000.00	9,321,000.00
3	21020101	NON REGULAR ALLOWANCES	9,950,000.00	9,321,000.00
4	2202	OVERHEAD COST	166,322,000.00	160,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	5,500,000.00	10,000,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	
9	22020204	SATELLITE BROADCASTING ACCESS CHARGES	600,000.00	300,000.00
10	22020203	INTERNET ACCESS CHARGES	750,000.00	500,000.00
11	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	500,000.00	500,000.00
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	2,000,000.00
13	22020305	PRINTING OF NON SECURITY DOCUMENTS	6,000,000.00	5,000,000.00
14	22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	5,000,000.00
15	22020308	FIELD & CAMPING MATERIALS SUPPLIES		10,300,000.00
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	3,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE	3,500,000.00	1,500,000.00
18	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		1,000,000.00
19	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,000,000.00
20	22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000.00
21	22020406	OTHER MAINTENANCE SERVICES		2,000,000.00
22	22020501	LOCAL TRAINING	5,000,000.00	10,000,000.00
23	22020502	INTERNATIONAL TRAINING	10,000,000.00	5,000,000.00
24	22020601	SECURITY SERVICES	15,000,000.00	7,000,000.00
25	22020603	RESIDENTIAL RENT	10,000,000.00	10,000,000.00
26	22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	1,500,000.00
27	22020701	FINANCIAL CONSULTING	5,500,000.00	2,500,000.00
28	22020702	INFORMATION TECHNOLOGY CONSULTING	5,400,000.00	3,000,000.00
29	22020703	LEGAL SERVICES	2,600,000.00	2,600,000.00
30	22020704	ENGINEERING SERVICES	7,000,000.00	35,000,000.00
31	22020705	ARCHITECTURAL SERVICES	4,922,000.00	-
32	22020706	SURVEYING SERVICES	5,000,000.00	5,000,000.00
33	22020801	MOTOR VEHICLE FUEL COST	4,500,000.00	3,600,000.00
34	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	4,000,000.00	4,500,000.00
35	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	1,500,000.00
36	22021001	REFRESHMENT & MEALS	6,500,000.00	3,000,000.00
37	22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	3,000,000.00
38	22021003	PUBLICITY & ADVERTISEMENTS	4,000,000.00	4,000,000.00
39	22021006	POSTAGES & COURIER SERVICES	1,500,000.00	700,000.00
40	22021007	WELFARE PACKAGES	6,000,000.00	3,000,000.00
41	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00

42	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	3,000,000.00
43	23	CAPITAL EXPENDITURE	<u>1,000,000,000.00</u>	<u>563,125,000.00</u>
44	23010101	PURCHASE / ACQUISITION OF LAND	500,000,000.00	203,125,000.00
45	23010105	PURCHASE OF MOTOR VEHICLES	45,000,000.00	
46	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,000,000.00	25,000,000.00
47	23010113	PURCHASE OF COMPUTERS	10,000,000.00	10,000,000.00
48	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00
49	23010115	PURCHASE OF PHOTOCOPYING MACHINES	7,500,000.00	7,500,000.00
50	23010128	PURCHASE OF SECURITY EQUIPMENT	15,000,000.00	15,000,000.00
51	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	100,000,000.00	55,000,000.00
52	23010133	PURCHASES OF SURVEYING EQUIPMENT	100,000,000.00	15,000,000.00
53	23010141	PURCHASE OF CHEMICALS & OTHERS	10,000,000.00	-
54	23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	100,000,000.00	100,000,000.00
55	23040102	EROSION & FLOOD CONTROL	25,000,000.00	25,000,000.00
56	23050101	RESEARCH AND DEVELOPMENT	25,000,000.00	25,000,000.00
57	23050102	COMPUTER SOFTWARE ACQUISITION	7,500,000.00	7,500,000.00
58	23050103	MONITORING AND EVALUATION	25,000,000.00	25,000,000.00
59	23020114	CONSTRUCTION / PROVISION OF ROADS		15,000,000.00
60	23020118	CONSTRUCTION/PROVISION OF INFRASTRUCTURE		25,000,000.00
61	23030121	REHABILITATION/REPAIRS OF OFFICE BUILDING		5,000,000.00

MDA: 022205200100 - BORNO STATE HOTELS

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	272,731,000.00	195,625,000.00
2	21	PERSONNEL COST	12,731,000.00	86,265,000.00
3	21010101	SALARY	9,123,000.00	80,265,000.00
4	21020101	NON REGULAR ALLOWANCES	3,000,000.00	6,000,000.00
5	21020202	CONTRIBUTORY PENSION	608,000.00	
6	2202	OVERHEAD COST	80,000,000.00	80,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	500,000.00	8,100,000.00
8	22020201	ELECTRICITY CHARGES	1,000,000.00	48,268,500.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	876,500.00
10	22020309	UNIFORMS & OTHER CLOTHING	150,000.00	828,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	300,000.00
12	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	-
13	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	500,000.00	685,000.00
14	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	100,000.00	110,000.00
15	22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	12,000,000.00
16	22020406	OTHER MAINTENANCE SERVICES	500,000.00	
17	22020501	LOCAL TRAINING	500,000.00	
18	22020601	SECURITY SERVICES	960,000.00	7,000,000.00
19	22020701	FINANCIAL CONSULTING	300,000.00	300,000.00
20	22020703	LEGAL SERVICES	100,000.00	100,000.00
21	22020801	MOTOR VEHICLE FUEL COST	500,000.00	700,000.00
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	400,000.00
23	22021001	REFRESHMENT & MEALS	500,000.00	
24	22021003	PUBLICITY & ADVERTISEMENTS	900,000.00	250,000.00
25	22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	-
26	22021006	POSTAGES & COURIER SERVICES	75,000.00	82,000.00
27	22021007	WELFARE PACKAGES	500,000.00	
28	23	CAPITAL EXPENDITURE	180,000,000.00	29,360,000.00
29	23010105	PURCHASE OF MOTOR VEHICLES	35,000,000.00	
30	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		
31	23010113	PURCHASE OF COMPUTERS	5,000,000.00	1,860,000.00
32	23010114	PURCHASE OF COMPUTER PRINTERS		
33	23010128	PURCHASE OF SECURITY EQUIPMENT		9,500,000.00
34	23010119	PURCHASE OF POWER GENERATING SET	10,000,000.00	18,000,000.00
35	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	130,000,000.00	

MDA: 022205400100 - BORNO MONDAY MARKET COMPANY LIMITED

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>233,705,000.00</u>	<u>229,885,000.00</u>
2	21	PERSONNEL COST	<u>162,885,000.00</u>	<u>162,885,000.00</u>
3	21010101	SALARY	122,885,000.00	120,885,000.00
4	21020101	NON REGULAR ALLOWANCES	40,000,000.00	42,000,000.00
5	2202	OVERHEAD COST	<u>64,820,000.00</u>	<u>64,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,300,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00
8	22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,300,000.00	7,300,000.00
10	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
11	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	3,200,000.00	3,200,000.00
12	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00
13	22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00
14	22020501	LOCAL TRAINING	5,000,000.00	4,500,000.00
15	22020601	SECURITY SERVICES	3,100,000.00	3,000,000.00
16	22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00
17	22020801	MOTOR VEHICLE FUEL COST	6,500,000.00	6,270,000.00
18	22020803	PLANT / GENERATOR FUEL COST	2,700,000.00	2,900,000.00
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	220,000.00	230,000.00
20	22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00
21	22021002	HONORARIUM & SITTING ALLOWANCE	2,800,000.00	2,800,000.00
22	22021007	WELFARE PACKAGES	9,000,000.00	9,000,000.00
23	23	CAPITAL EXPENDITURE	<u>6,000,000.00</u>	<u>3,000,000.00</u>
24	23010105	PURCHASE OF MOTOR VEHICLES		
25	23050102	COMPUTER SOFTWARE ACQUISITION	6,000,000.00	3,000,000.00

MDA: 022205400200 - BORNO KANO MOTOR PARK AND MARKET

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	50,900,000.00	39,100,000.00
2	21	PERSONNEL COST	1,800,000.00	1,800,000.00
3	21020101	NON REGULAR ALLOWANCES	1,800,000.00	1,800,000.00
4	2202	OVERHEAD COST	35,000,000.00	35,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00
6	22020305	PRINTING OF NON SECURITY DOCUMENTS	3,200,000.00	3,200,000.00
7	22020406	OTHER MAINTENANCE SERVICES	7,970,000.00	7,970,000.00
8	22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	2,500,000.00	2,500,000.00
9	22020413	MINOR ROAD MAINTENANCE	2,400,000.00	2,400,000.00
10	22020601	SECURITY SERVICES	3,000,000.00	3,000,000.00
11	22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00
12	22020701	FINANCIAL CONSULTING	400,000.00	100,000.00
13	22020901	BANK CHARGES (OTHER THAN INTEREST)	30,000.00	30,000.00
14	22021001	REFRESHMENT & MEALS	1,000,000.00	1,000,000.00
15	22021007	WELFARE PACKAGES	2,500,000.00	2,800,000.00
16	22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00
17	22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	5,000,000.00
18	23	CAPITAL EXPENDITURE	14,100,000.00	2,300,000.00
19	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	
20	23010113	PURCHASE OF COMPUTERS	1,000,000.00	1,000,000.00
21	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00
22	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	300,000.00
23	23010119	PURCHASE OF POWER GENERATING SET	5,000,000.00	
24	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	1,000,000.00	
25	23030124	REHABILITATION/REPAIRS- MARKETS/PARKS		
26	23050101	RESEARCH AND DEVELOPMENT		
27	23050103	MONITORING AND EVALUATION	100,000.00	
28	23050104	ANNIVERSARIES/CELEBRATIONS		

MDA: 022205600100 - BORNO MAIDUGURI INTERNATIONAL HOTEL

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<u><i>5,000,000.00</i></u>	<u><i>5,000,000.00</i></u>
2	23	<i>CAPITAL EXPENDITURE</i>		
3	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	5,000,000.00	5,000,000.00

MDA: 022205700100 - BORNO STATE PLASTIC COMPANY (BOPLAS)

Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1 2	TOTAL EXPENDITURES	57,000,000.00	23,200,000.00
2 21	PERSONNEL COST		
3 21020101	NON REGULAR ALLOWANCES		
4 2202	OVERHEAD COST	37,000,000.00	20,000,000.00
5 22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,250,000.00	1,250,000.00
6 22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	11,000,000.00	3,000,000.00
7 22020201	ELECTRICITY CHARGES	6,400,000.00	3,400,000.00
8 22020203	INTERNET ACCESS CHARGES	350,000.00	350,000.00
9 22020205	WATER RATES	250,000.00	250,000.00
10 22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	1,500,000.00
11 22020501	LOCAL TRAINING	200,000.00	200,000.00
12 22020502	INTERNATIONAL TRAINING	1,350,000.00	1,350,000.00
13 22020601	SECURITY SERVICES	1,200,000.00	1,200,000.00
14 22020701	FINANCIAL CONSULTING	800,000.00	800,000.00
15 22020704	ENGINEERING SERVICES	2,200,000.00	2,200,000.00
16 22020801	MOTOR VEHICLE FUEL COST	543,000.00	543,000.00
17 22020803	PLANT / GENERATOR FUEL COST	8,297,000.00	2,297,000.00
18 22020901	BANK CHARGES (OTHER THAN INTEREST)	160,000.00	160,000.00
19 22021002	HONORARIUM & SITTING ALLOWANCE	400,000.00	400,000.00
20 22021003	PUBLICITY & ADVERTISEMENTS	1,100,000.00	1,100,000.00
21 23	CAPITAL EXPENDITURE	20,000,000.00	3,200,000.00
22 23010128	PURCHASE OF SECURITY EQUIPMENT	4,000,000.00	
23 23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,000,000.00	
24 23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	2,000,000.00	
25 23010141	PURCHASE OF CHEMICALS & OTHERS	5,000,000.00	3,200,000.00
26 23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	2,000,000.00	
27 23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,000,000.00	

MDA: 022205900100 - BORNO STATE WIRE AND NAIL COMPANY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>10,229,000.00</i>	<i>12,135,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>7,429,000.00</i>	<i>9,335,000.00</i>
3	21010101	SALARY	7,429,000.00	9,335,000.00
4	2202	<i>OVERHEAD COST</i>	<i>800,000.00</i>	<i>800,000.00</i>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00
6	22020201	ELECTRICITY CHARGES	10,000.00	10,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	48,000.00	48,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000.00	10,000.00
9	22020501	LOCAL TRAINING	20,000.00	20,000.00
10	22020801	MOTOR VEHICLE FUEL COST	10,000.00	10,000.00
11	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	2,000.00
12	22021001	REFRESHMENT & MEALS	600,000.00	600,000.00
13	23	<i>CAPITAL EXPENDITURE</i>	<i>2,000,000.00</i>	<i>2,000,000.00</i>
14	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	1,000,000.00
15	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00

MDA: 022206000100 - BORNO STATE NEITAL NIGERIA LIMITED

Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1 2	TOTAL EXPENDITURES	38,541,000.00	76,939,000.00
2 21	PERSONNEL COST	22,541,000.00	24,059,000.00
3 21010101	SALARY	20,741,000.00	22,169,000.00
4 21020101	NON REGULAR ALLOWANCES	1,800,000.00	1,890,000.00
5 2202	OVERHEAD COST	6,000,000.00	6,330,000.00
6 22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	150,000.00
7 22020201	ELECTRICITY CHARGES	315,000.00	315,000.00
8 22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00
9 22020309	UNIFORMS & OTHER CLOTHING	200,000.00	200,000.00
10 22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00
11 22020402	MAINTENANCE OF OFFICE FURNITURE	50,000.00	50,000.00
12 22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,500,000.00	1,500,000.00
13 22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,670,000.00	2,000,000.00
14 22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00
15 22020501	LOCAL TRAINING	100,000.00	100,000.00
16 22020601	SECURITY SERVICES	360,000.00	360,000.00
17 22020701	FINANCIAL CONSULTING	100,000.00	100,000.00
18 22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00
19 22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000.00	5,000.00
20 22021001	REFRESHMENT & MEALS	50,000.00	50,000.00
21 22021003	PUBLICITY & ADVERTISEMENTS	50,000.00	50,000.00
22 22021007	WELFARE PACKAGES	200,000.00	200,000.00
23 23	CAPITAL EXPENDITURE	10,000,000.00	46,550,000.00
24 23010113	PURCHASE OF COMPUTERS	2,000,000.00	
25 23010119	PURCHASE OF POWER GENERATING SET	2,000,000.00	
26 23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	-	31,550,000.00
27 23010141	PURCHASE OF CHEMICALS & OTHERS	6,000,000.00	
28 23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	-	15,000,000.00

MDA: 022206100100 - BORNO STATE SUPPLY COMPANY (BOSCO)

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>27,670,000.00</u>	<u>19,684,000.00</u>
2	21	PERSONNEL COST	<u>22,880,000.00</u>	<u>15,884,000.00</u>
3	21010101	SALARY	20,000,000.00	13,004,000.00
4	21020101	NON REGULAR ALLOWANCES	2,880,000.00	2,880,000.00
5	2202	OVERHEAD COST	<u>790,000.00</u>	<u>1,800,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	198,000.00	400,000.00
7	22020201	ELECTRICITY CHARGES	13,000.00	67,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	198,000.00	400,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	26,000.00	200,000.00
10	22020501	LOCAL TRAINING	26,000.00	-
11	22020601	SECURITY SERVICES	63,000.00	100,000.00
12	22020801	MOTOR VEHICLE FUEL COST	264,000.00	630,000.00
13	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	3,000.00

14	23	<i>CAPITAL EXPENDITURE</i>	<u>4,000,000.00</u>	<u>2,000,000.00</u>
15	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	-
16	23010141	PURCHASE OF CHEMICALS & OTHERS	2,000,000.00	-
18	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	1,000,000.00	2,000,000.00

MDA: 022900100100 - MINISTRY OF TRANSPORT AND ENERGY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>11,579,540,000.00</u>	<u>17,494,600,000.00</u>
2	21	PERSONNEL COST	<u>50,000,000.00</u>	<u>64,034,000.00</u>
3	21010101	SALARY	20,000,000.00	10,034,000.00
4	21020101	NON REGULAR ALLOWANCES	30,000,000.00	54,000,000.00
5	2202	OVERHEAD COST	<u>2,923,540,000.00</u>	<u>2,974,580,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	5,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00
9	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	50,000,000.00
10	22020201	ELECTRICITY CHARGES	1,620,000,000.00	1,840,520,000.00
11	22020203	INTERNET ACCESS CHARGES	5,000,000.00	20,000,000.00
12	22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,000,000.00	10,000,000.00
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	6,500,000.00	10,000,000.00
14	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000,000.00	50,000,000.00
15	22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	5,000,000.00
16	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	3,000,000.00
17	22020405	MAINTENANCE OF PLANTS/GENERATORS	40,000,000.00	40,000,000.00
18	22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	4,000,000.00
19	22020410	MAINTENANCE OF STREET LIGHTINGS	100,000,000.00	100,000,000.00
20	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	10,000,000.00	10,000,000.00
21	22020501	LOCAL TRAINING	20,000,000.00	10,000,000.00
22	22020502	INTERNATIONAL TRAINING	30,000,000.00	10,000,000.00
23	22020601	SECURITY SERVICES	60,000,000.00	60,000,000.00
24	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	20,000,000.00
25	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	50,000,000.00	50,000,000.00
26	22020803	PLANT / GENERATOR FUEL COST	500,000,000.00	500,000,000.00
27	22020901	BANK CHARGES (OTHER THAN INTEREST)	40,000.00	60,000.00
28	22021001	REFRESHMENT & MEALS	3,000,000.00	3,000,000.00
29	22021002	HONORARIUM & SITTING ALLOWANCE	100,000,000.00	20,000,000.00
30	22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	3,000,000.00
31	22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	10,000,000.00
32	22021007	WELFARE PACKAGES	100,000,000.00	50,000,000.00
33	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	6,000,000.00
34	22021019	MEDICAL EXPENSES-INTERNATIONAL	20,000,000.00	15,000,000.00

35	23	CAPITAL EXPENDITURE	<u>8,606,000,000.00</u>	<u>14,455,986,000.00</u>
36	23010104	PURCHASE MOTOR CYCLES	200,000,000.00	2,000,000,000.00
37	23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	300,000,000.00
38	23010108	PURCHASE OF BUSES	1,000,000,000.00	1,000,000,000.00
39	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	40,000,000.00
40	23010113	PURCHASE OF COMPUTERS	2,000,000.00	20,000,000.00
41	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	5,000,000.00
42	23010115	PURCHASE OF PHOTOCOPYING MACHINES	4,000,000.00	10,000,000.00
43	23010119	PURCHASE OF POWER GENERATING SET	40,000,000.00	180,000,000.00
44	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	3,000,000.00	2,000,000.00
45	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,000,000,000.00	2,000,000,000.00
46	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		240,000,000.00
47	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,000,000,000.00	6,553,986,000.00
48	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,000,000,000.00	1,500,000,000.00
49	23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	200,000,000.00	400,000,000.00

50	23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	120,000,000.00
51	23050103	MONITORING AND EVALUATION	10,000,000.00	25,000,000.00
52	23050104	ANNIVERSARIES/CELEBRATIONS	10,000,000.00	50,000,000.00
53	23050136	Human Health Intervention Programme	5,000,000.00	10,000,000.00

MDA: 022905300100 - BORNO STATE EXPRESS TRANSPORT CORPORATION

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,998,288,000.00</u>	<u>1,724,518,000.00</u>
2	21	PERSONNEL COST	<u>196,824,000.00</u>	<u>305,518,000.00</u>
3	21010101	SALARY	196,824,000.00	234,952,000.00
4	21020101	NON REGULAR ALLOWANCES		20,000,000.00
5	21030101	GRATUITY		16,855,000.00
6	21030104	CLEARANCE OF GRATUITY ARREARS		33,711,000.00
7	2202	OVERHEAD COST	<u>911,464,000.00</u>	<u>604,000,000.00</u>
8	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	15,000,000.00
9	22020201	ELECTRICITY CHARGES	5,000,000.00	10,000,000.00
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,356,000.00	10,000,000.00
11	22020306	PRINTING OF SECURITY DOCUMENTS	7,000,000.00	8,000,000.00
12	22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	3,000,000.00
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000,000.00	305,000,000.00
14	22020501	LOCAL TRAINING	1,500,000.00	10,000,000.00
15	22020601	SECURITY SERVICES	4,000,000.00	5,000,000.00
16	22020605	CLEANING & FUMIGATION SERVICES	1,500,000.00	2,000,000.00
17	22020703	LEGAL SERVICES	1,608,000.00	2,000,000.00
18	22020801	MOTOR VEHICLE FUEL COST	250,000,000.00	200,000,000.00
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00
20	22021001	REFRESHMENT & MEALS	8,000,000.00	10,000,000.00
21	22021002	HONORARIUM & SITTING ALLOWANCE	5,500,000.00	7,500,000.00
22	22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	3,000,000.00
23	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	5,500,000.00
24	22021007	WELFARE PACKAGES	3,500,000.00	5,000,000.00
25	22030102	BICYCLE ADVANCES	1,500,000.00	2,000,000.00
26	23	CAPITAL EXPENDITURE	<u>890,000,000.00</u>	<u>815,000,000.00</u>
27	23010101	PURCHASE / ACQUISITION OF LAND		
28	23010108	PURCHASE OF BUSES	700,000,000.00	368,000,000.00
29	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	50,000,000.00	80,000,000.00
30	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	337,000,000.00
31	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	40,000,000.00	30,000,000.00

MDA: 022905500100 - BORNO STATE TRAFFIC MANAGEMENT AGENCY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	859,859,000.00	852,679,000.00
2	21	PERSONNEL COST	312,800,000.00	312,800,000.00
3	21020101	NON REGULAR ALLOWANCES	312,800,000.00	312,800,000.00
4	2202	OVERHEAD COST	226,530,000.00	215,795,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,200,000.00	4,200,000.00
6	22020203	INTERNET ACCESS CHARGES	525,000.00	300,000.00
7	22020204	SATELLITE BROADCASTING ACCESS CHARGES	210,000.00	100,000.00
8	22020205	WATER RATES	10,000.00	10,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	32,335,000.00	25,335,000.00
10	22020309	UNIFORMS & OTHER CLOTHING	30,000,000.00	20,000,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	25,000,000.00
12	22020501	LOCAL TRAINING	5,250,000.00	5,250,000.00
13	22020801	MOTOR VEHICLE FUEL COST	60,000,000.00	60,000,000.00
14	22020803	PLANT / GENERATOR FUEL COST	500,000.00	2,000,000.00
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	200,000.00
16	22021001	REFRESHMENT & MEALS	2,100,000.00	2,100,000.00
17	22021002	HONORARIUM & SITTING ALLOWANCE	65,000,000.00	65,000,000.00
18	22021003	PUBLICITY & ADVERTISEMENTS	2,100,000.00	2,100,000.00
19	22021004	MEDICAL EXPENSES-LOCAL	4,200,000.00	4,200,000.00
20	23	CAPITAL EXPENDITURE	320,529,000.00	324,084,000.00
21	23010104	PURCHASE MOTOR CYCLES	17,500,000.00	17,500,000.00
22	23010106	PURCHASE OF VANS		
23	23010113	PURCHASE OF COMPUTERS	5,512,000.00	5,512,000.00
24	23010114	PURCHASE OF COMPUTER PRINTERS	1,378,000.00	1,378,000.00
25	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,378,000.00	1,378,000.00
26	23010128	PURCHASE OF SECURITY EQUIPMENT	1,378,000.00	1,378,000.00
27	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	100,000,000.00	150,000,000.00
28	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	26,445,000.00	146,938,000.00
29	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	166,938,000.00	

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>3,935,459,000.00</u>	<u>11,401,720,000.00</u>
2	21	PERSONNEL COST	<u>69,678,000.00</u>	<u>95,762,000.00</u>
3	21010101	SALARY	60,678,000.00	77,762,000.00
4	21020101	NON REGULAR ALLOWANCES	9,000,000.00	18,000,000.00
5	2202	OVERHEAD COST	<u>232,550,000.00</u>	<u>289,050,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,000,000.00	6,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	4,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,500,000.00	2,000,000.00
10	22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	2,000,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,000,000.00	15,000,000.00
12	22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00
13	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00
14	22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000,000.00	100,000,000.00
15	22020501	LOCAL TRAINING	5,000,000.00	5,000,000.00
16	22020601	SECURITY SERVICES	50,000,000.00	75,000,000.00
17	22020801	MOTOR VEHICLE FUEL COST	50,000,000.00	75,000,000.00
18	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00
19	23	CAPITAL EXPENDITURE	<u>3,633,231,000.00</u>	<u>11,016,908,000.00</u>
20	23010105	PURCHASE OF MOTOR VEHICLES	87,500,000.00	117,000,000.00
21	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,750,000.00	8,750,000.00
22	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00
23	23010114	PURCHASE OF COMPUTER PRINTERS	3,750,000.00	3,750,000.00
24	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00
25	23010119	PURCHASE OF POWER GENERATING SET		
26	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		314,782,000.00
27	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	1,473,231,000.00	9,015,142,000.00
28	23030102	REHABILITATION / REPAIRS - ELECTRICITY	2,000,000,000.00	1,497,484,000.00
29	23050101	RESEARCH AND DEVELOPMENT	3,000,000.00	3,000,000.00
30	23050103	MONITORING AND EVALUATION	50,000,000.00	50,000,000.00

MDA: 023400100100 - MINISTRY OF WORKS AND HOUSING

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>42,196,875,000.00</u>	<u>58,270,541,000.00</u>
2	21	PERSONNEL COST	<u>400,275,000.00</u>	<u>455,504,000.00</u>
3	21010101	SALARY	325,275,000.00	380,504,000.00
4	21020101	NON REGULAR ALLOWANCES	75,000,000.00	75,000,000.00
5	2202	OVERHEAD COST	<u>1,194,600,000.00</u>	<u>670,400,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	70,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	120,000,000.00	100,000,000.00
8	22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,000,000.00	2,000,000.00
10	22020302	BOOKS	800,000.00	800,000.00
11	22020303	NEWSPAPERS	11,200,000.00	10,000,000.00
12	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	500,000,000.00	50,000,000.00
13	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
14	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	10,000,000.00
15	22020501	LOCAL TRAINING	60,000,000.00	63,000,000.00
16	22020502	INTERNATIONAL TRAINING	40,000,000.00	40,000,000.00
17	22020601	SECURITY SERVICES	100,000,000.00	100,000,000.00
18	22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00
19	22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	1,000,000.00
20	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00
21	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00
22	22021001	REFRESHMENT & MEALS	8,000,000.00	8,000,000.00
23	22021002	HONORARIUM & SITTING ALLOWANCE	100,500,000.00	100,500,000.00
24	22021007	WELFARE PACKAGES	130,000,000.00	100,000,000.00
25	23	CAPITAL EXPENDITURE	<u>40,602,000,000.00</u>	<u>57,144,637,000.00</u>
26	23010101	PURCHASE / ACQUISITION OF LAND		
27	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	40,000,000.00	20,000,000.00
28	23010113	PURCHASE OF COMPUTERS	20,000,000.00	10,000,000.00
29	23010114	PURCHASE OF COMPUTER PRINTERS	7,000,000.00	3,500,000.00
30	23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,000,000.00	5,000,000.00
31	23010119	PURCHASE OF POWER GENERATING SET	250,000,000.00	250,000,000.00
32	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	300,000,000.00	3,000,000,000.00
33	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	3,000,000,000.00	3,000,000,000.00
34	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	500,000,000.00
35	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,000,000,000.00	2,000,000,000.00
36	23020104	CONSTRUCTION / PROVISION OF HOUSING	2,000,000,000.00	1,659,000,000.00
37	23020114	CONSTRUCTION / PROVISION OF ROADS	19,000,000,000.00	30,597,717,000.00
38	23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	300,000,000.00	2,000,000,000.00
39	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	250,000,000.00	100,000,000.00
40	23030113	REHABILITATION / REPAIRS - ROADS	1,000,000,000.00	1,619,420,000.00

41	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	1,000,000,000.00	2,200,000,000.00
42	23030129	REPAIRS OF EQUIPMENT AND MACHINERIES	300,000,000.00	150,000,000.00
43	23050103	MONITORING AND EVALUATION	25,000,000.00	30,000,000.00
44	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	12,000,000,000.00	10,000,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>14,997,285,000.00</u>	<u>30,000,000,000.00</u>
2	21	PERSONNEL COST	<u>125,500,000.00</u>	<u>149,732,000.00</u>
3	21010101	SALARY	109,000,000.00	129,608,000.00
4	21020101	NON REGULAR ALLOWANCES	16,500,000.00	20,124,000.00
5	2202	OVERHEAD COST	<u>2,726,350,000.00</u>	<u>2,607,156,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,650,000.00	3,150,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,000,000.00	2,000,000.00
8	22020201	ELECTRICITY CHARGES		1,000,000.00
9	22020203	INTERNET ACCESS CHARGES	1,000,000.00	500,000.00
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,200,000.00	4,200,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,150,000.00	21,223,000.00
12	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	5,000,000.00
13	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,500,000.00	5,000,000.00
14	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	3,000,000.00
15	22020406	OTHER MAINTENANCE SERVICES	2,500,000.00	3,000,000.00
16	22020413	MINOR ROAD MAINTENANCE	2,500,000,000.00	2,249,733,000.00
17	22020601	SECURITY SERVICES	100,000,000.00	100,000,000.00
18	22020603	RESIDENTIAL RENT	1,000,000.00	1,000,000.00
19	22020701	FINANCIAL CONSULTING	500,000.00	500,000.00
20	22020703	LEGAL SERVICES	250,000.00	250,000.00
21	22020704	ENGINEERING SERVICES	75,000,000.00	120,000,000.00
22	22020801	MOTOR VEHICLE FUEL COST	3,000,000.00	3,000,000.00
23	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	2,000,000.00
24	22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00
26	22021001	REFRESHMENT & MEALS	500,000.00	500,000.00
27	22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	20,000,000.00
28	22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00
29	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	5,000,000.00
30	22021019	MEDICAL EXPENSES-INTERNATIONAL	5,000,000.00	50,000,000.00
31	23	CAPITAL EXPENDITURE	<u>12,145,435,000.00</u>	<u>27,243,112,000.00</u>
32	23010101	PURCHASE / ACQUISITION OF LAND	30,000,000.00	30,000,000.00
33	23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	20,000,000.00
34	23010107	PURCHASE OF TRUCKS	2,000,000,000.00	2,000,000,000.00
35	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	7,000,000.00
36	23010113	PURCHASE OF COMPUTERS	4,000,000.00	4,000,000.00
37	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00
38	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00
39	23010119	PURCHASE OF POWER GENERATING SET	25,000,000.00	25,435,000.00
40	23010133	PURCHASES OF SURVEYING EQUIPMENT	10,000,000.00	10,000,000.00
41	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	1,000,000,000.00	-
42	23020114	CONSTRUCTION / PROVISION OF ROADS	5,079,247,000.00	13,508,838,000.00
43	23030113	REHABILITATION / REPAIRS - ROADS	3,956,188,000.00	11,623,839,000.00
44	23050103	MONITORING AND EVALUATION	10,000,000.00	10,000,000.00

MDA: 023400700100 - BORNO STATE HOUSING CORPORATION

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	450,156,000.00	253,048,000.00
2	21	PERSONNEL COST	84,696,000.00	88,048,000.00
3	21010101	SALARY	31,946,000.00	22,000,000.00
4	21020101	NON REGULAR ALLOWANCES		3,000,000.00
5	21030102	PENSION	52,750,000.00	45,000,000.00
6	21030105	CLEARANCE OF PENSION ARREARS		18,048,000.00
7	2202	OVERHEAD COST	65,460,000.00	65,000,000.00
8	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,500,000.00	1,500,000.00
9	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	1,500,000.00	2,000,000.00
10	22020201	ELECTRICITY CHARGES	50,000.00	50,000.00
11	22020202	TELEPHONE CHARGES	100,000.00	100,000.00
12	22020203	INTERNET ACCESS CHARGES		
13	22020204	SATELLITE BROADCASTING ACCESS CHARGES		
14	22020205	WATER RATES	100,000.00	100,000.00
15	22020206	SEWERAGE CHARGES	300,000.00	300,000.00
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,500,000.00	2,500,000.00
17	22020302	BOOKS	100,000.00	100,000.00
18	22020303	NEWSPAPERS	5,000.00	5,000.00
19	22020304	MAGAZINES & PERIODICALS	5,000.00	5,000.00
20	22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	2,000,000.00
21	22020306	PRINTING OF SECURITY DOCUMENTS	1,500,000.00	1,500,000.00
22	22020309	UNIFORMS & OTHER CLOTHING	300,000.00	300,000.00
23	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,000,000.00	1,000,000.00
24	22020402	MAINTENANCE OF OFFICE FURNITURE	500,000.00	500,000.00
25	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,500,000.00	2,500,000.00
26	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	300,000.00
27	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00
28	22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00
29	22020501	LOCAL TRAINING	500,000.00	500,000.00
30	22020605	CLEANING & FUMIGATION SERVICES	800,000.00	800,000.00
31	22020701	FINANCIAL CONSULTING	2,500,000.00	2,500,000.00
32	22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	2,000,000.00
33	22020703	LEGAL SERVICES	250,000.00	250,000.00
34	22020704	ENGINEERING SERVICES	200,000.00	200,000.00
35	22020705	ARCHITECTURAL SERVICES	500,000.00	500,000.00
36	22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00
37	22020801	MOTOR VEHICLE FUEL COST	1,000,000.00	1,000,000.00
38	22020803	PLANT / GENERATOR FUEL COST	1,300,000.00	1,300,000.00
39	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00
40	22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00
41	22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	28,540,000.00
42	22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00
43	22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	1,000,000.00
44	22021006	POSTAGES & COURIER SERVICES	100,000.00	100,000.00
45	22021007	WELFARE PACKAGES	2,000,000.00	2,000,000.00

46	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	500,000.00
47	23	CAPITAL EXPENDITURE	<u>300,000,000.00</u>	<u>100,000,000.00</u>
48	23010101	PURCHASE / ACQUISITION OF LAND	5,000,000.00	
49	23010106	PURCHASE OF VANS	5,000,000.00	10,000,000.00
50	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000.00	2,000,000.00
51	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00
52	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00
53	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00
54	23020124	CONSTRUCTION OF MARKETS/PARKS	279,000,000.00	79,000,000.00

MDA: 025200100100 - MINISTRY OF WATER RESOURCES

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>9,477,696,000.00</u>	<u>8,873,392,000.00</u>
2	21	PERSONNEL COST	<u>465,686,000.00</u>	<u>672,632,000.00</u>
3	21010101	SALARY	380,686,000.00	567,632,000.00
4	21020101	NON REGULAR ALLOWANCES	85,000,000.00	105,000,000.00
5	2202	OVERHEAD COST	<u>3,212,010,000.00</u>	<u>3,200,760,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	15,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000,000.00	60,000,000.00
8	22020203	INTERNET ACCESS CHARGES	2,000,000.00	2,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,500,000.00	7,500,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	105,000,000.00	100,000,000.00
11	22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00
12	22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00
13	22020801	MOTOR VEHICLE FUEL COST	7,500,000.00	7,500,000.00
14	22020803	PLANT / GENERATOR FUEL COST	2,893,500,000.00	2,890,000,000.00
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00
16	22021001	REFRESHMENT & MEALS	1,260,000.00	1,260,000.00
17	22021002	HONORARIUM & SITTING ALLOWANCE	26,250,000.00	26,250,000.00
18	22021007	WELFARE PACKAGES	78,750,000.00	76,000,000.00
19	23	CAPITAL EXPENDITURE	<u>5,800,000,000.00</u>	<u>5,000,000,000.00</u>
20	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,500,000.00	10,000,000.00
21	23010113	PURCHASE OF COMPUTERS	15,500,000.00	10,000,000.00
22	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00
23	23010115	PURCHASE OF PHOTOCOPYING MACHINES	8,550,000.00	2,000,000.00
24	23010119	PURCHASE OF POWER GENERATING SET	100,000,000.00	100,000,000.00
25	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	826,550,000.00	800,000,000.00
26	23010141	PURCHASE OF CHEMICALS & OTHERS	3,200,000,000.00	3,000,000,000.00
27	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	1,000,000,000.00	600,000,000.00
28	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	511,900,000.00	400,000,000.00
29	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,000,000.00	20,000,000.00
30	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	20,000,000.00	30,000,000.00
31	23050101	RESEARCH AND DEVELOPMENT	15,000,000.00	11,000,000.00
32	23050103	MONITORING AND EVALUATION	65,000,000.00	15,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>4,100,327,000.00</u>	<u>12,480,144,000.00</u>
2	21	PERSONNEL COST	<u>4,920,000.00</u>	<u>6,300,000.00</u>
3	21020101	NON REGULAR ALLOWANCES	4,920,000.00	6,300,000.00
4	2202	OVERHEAD COST	<u>215,407,000.00</u>	<u>299,480,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,700,000.00	30,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,800,000.00	40,800,000.00
7	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		20,000,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,377,000.00	23,377,000.00
9	22020501	LOCAL TRAINING	1,100,000.00	16,800,000.00
10	22020502	INTERNATIONAL TRAINING		
11	22020801	MOTOR VEHICLE FUEL COST	10,920,000.00	10,920,000.00
12	22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	
13	22020901	BANK CHARGES (OTHER THAN INTEREST)	130,000.00	130,000.00
14	22021001	REFRESHMENT & MEALS	12,000,000.00	7,453,000.00
15	22040109	GRANTS TO COMMUNITIES/NGOs	83,380,000.00	100,000,000.00
16	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES		50,000,000.00
17	23	CAPITAL EXPENDITURE	<u>3,880,000,000.00</u>	<u>12,174,364,000.00</u>
18	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	145,000,000.00	945,000,000.00
19	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,535,000,000.00	7,732,900,000.00
20	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	1,050,000,000.00	3,030,000,000.00
21	23050101	RESEARCH AND DEVELOPMENT	30,000,000.00	30,000,000.00
22	23050103	MONITORING AND EVALUATION	50,000,000.00	71,000,000.00
23	23050130	HUMAN CAPITAL DEVELOPMENT	70,000,000.00	70,000,000.00
24	23050136	HUMAN HEALTH INTERVENTION PROGRAMME		250,000,000.00
25	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		45,464,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>17,126,737,000.00</u>	<u>58,710,006,000.00</u>
2	21	PERSONNEL COST	<u>47,737,000.00</u>	<u>67,707,000.00</u>
3	21010101	SALARY	15,949,000.00	20,187,000.00
4	21020101	NON REGULAR ALLOWANCES	31,788,000.00	47,520,000.00
5	2202	OVERHEAD COST	<u>1,136,200,000.00</u>	<u>7,860,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	15,000,000.00
7	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	20,000,000.00
8	22020201	ELECTRICITY CHARGES	100,000.00	1,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	4,000,000.00
10	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	500,000,000.00	7,500,000,000.00
12	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	40,000,000.00
13	22020501	LOCAL TRAINING	5,000,000.00	3,000,000.00
14	22020601	SECURITY SERVICES	100,000,000.00	80,000,000.00
15	22020701	FINANCIAL CONSULTING	5,000,000.00	3,000,000.00
16	22020801	MOTOR VEHICLE FUEL COST	60,000,000.00	40,000,000.00
17	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	1,000,000.00
18	22021001	REFRESHMENT & MEALS	41,000,000.00	3,000,000.00
19	22021007	WELFARE PACKAGES	150,000,000.00	50,000,000.00
20	22040109	GRANTS TO COMMUNITIES/NGOs	200,000,000.00	100,000,000.00
21	23	CAPITAL EXPENDITURE	<u>15,942,800,000.00</u>	<u>50,782,299,000.00</u>
22	23010101	PURCHASE / ACQUISITION OF LAND	200,000,000.00	
23	23010105	PURCHASE OF MOTOR VEHICLES	35,000,000.00	
24	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	15,000,000.00
25	23010113	PURCHASE OF COMPUTERS	10,000,000.00	
26	23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000.00	
27	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	
28	23010139	PURCHASE OF HEAVY DUTY PLANTS & MACHINERIES	350,000,000.00	
29	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,073,000,000.00	1,500,000,000.00
30	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	388,000,000.00	2,467,971,000.00
31	23020104	CONSTRUCTION / PROVISION OF HOUSING	6,878,000,000.00	45,359,328,000.00
32	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	260,000,000.00	360,000,000.00
33	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	782,800,000.00	
34	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,000,000,000.00	1,000,000,000.00
35	23020124	CONSTRUCTION OF MARKETS/PARKS	100,000,000.00	
36	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	60,000,000.00	
37	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	750,000,000.00	

38	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	25,000,000.00	
39	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	25,000,000.00	
40	23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	100,000,000.00	
41	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	
42	23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	50,000,000.00	
43	23050103	MONITORING AND EVALUATION	35,000,000.00	30,000,000.00
44	23050130	HUMAN CAPITAL DEVELOPMENT	700,000,000.00	50,000,000.00

MDA: 031801100100 - BORNO STATE JUDICIAL SERVICE COMMISSION

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>61,957,000.00</i>	<i>51,457,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>60,457,000.00</i>	<i>28,788,000.00</i>
3	21010101	SALARY	60,457,000.00	7,872,000.00
	21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES		20,916,000.00
4	22	<i>OTHER RECURRENT COSTS</i>	<i>1,500,000.00</i>	<i>22,669,000.00</i>
5	2202	OVERHEAD COST		
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000.00	100,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	400,000.00	400,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	200,000.00	250,000.00
10	22020801	MOTOR VEHICLE FUEL COST	250,000.00	400,000.00
11	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000.00	1,000.00
12	22021001	REFRESHMENT & MEALS	250,000.00	300,000.00
13	22021004	MEDICAL EXPENSES-LOCAL	99,000.00	99,000.00
14	22021002	HONORARIUM & SITTING ALLOWANCE		20,919,000.00

MDA: 031805100100 - BORNO STATE HIGH COURT OF JUSTICE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,687,000,000.00</u>	<u>2,143,316,000.00</u>
2	21	PERSONNEL COST	<u>767,000,000.00</u>	<u>877,456,000.00</u>
3	21010101	SALARY	767,000,000.00	877,456,000.00
4	2202	OVERHEAD COST	<u>900,000,000.00</u>	<u>1,245,860,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	60,000,000.00	70,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	60,000,000.00	70,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	133,000,000.00	200,000,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	133,000,000.00	200,000,000.00
9	22020201	ELECTRICITY CHARGES	6,000,000.00	7,000,000.00
10	22020202	TELEPHONE CHARGES	1,500,000.00	1,500,000.00
11	22020203	INTERNET ACCESS CHARGES	10,000,000.00	25,000,000.00
12	22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,200,000.00	1,200,000.00
13	22020206	SEWERAGE CHARGES		5,200,000.00
14	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	480,000.00	1,500,000.00
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	22,000,000.00
16	22020302	BOOKS	2,750,000.00	3,000,000.00
17	22020303	NEWSPAPERS	50,000.00	50,000.00
18	22020304	MAGAZINES & PERIODICALS	1,240,000.00	4,500,000.00
19	22020305	PRINTING OF NON SECURITY DOCUMENTS	4,790,000.00	4,790,000.00
20	22020306	PRINTING OF SECURITY DOCUMENTS	3,350,000.00	3,350,000.00
21	22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	3,000,000.00
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	12,000,000.00
23	22020402	MAINTENANCE OF OFFICE FURNITURE	10,000,000.00	12,000,000.00
24	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,070,000.00	11,500,000.00
25	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	5,730,000.00	7,500,000.00
26	22020405	MAINTENANCE OF PLANTS/GENERATORS	10,620,000.00	15,840,000.00
27	22020406	OTHER MAINTENANCE SERVICES		8,000,000.00
28	22020501	LOCAL TRAINING	15,000,000.00	15,000,000.00
29	22020502	INTERNATIONAL TRAINING	15,000,000.00	25,000,000.00
30	22020601	SECURITY SERVICES	7,500,000.00	7,500,000.00
31	22020602	OFFICE RENT	7,500,000.00	7,500,000.00
32	22020603	RESIDENTIAL RENT	5,000,000.00	5,000,000.00
33	22020605	CLEANING & FUMIGATION SERVICES	5,500,000.00	5,500,000.00
34	22020701	FINANCIAL CONSULTING	1,660,000.00	2,000,000.00
35	22020702	INFORMATION TECHNOLOGY CONSULTING	1,630,000.00	5,000,000.00
36	22020703	LEGAL SERVICES	1,750,000.00	1,750,000.00
37	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	15,000,000.00
38	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	5,000,000.00	5,000,000.00
39	22020803	PLANT / GENERATOR FUEL COST	120,000,000.00	170,000,000.00
40	22020901	BANK CHARGES (OTHER THAN INTEREST)	110,000.00	110,000.00
41	22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00
42	22021002	HONORARIUM & SITTING ALLOWANCE	10,000,000.00	12,000,000.00

43	22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	4,000,000.00
44	22021004	MEDICAL EXPENSES-LOCAL	125,000,000.00	50,000,000.00
45	22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00
46	22021007	WELFARE PACKAGES	52,000,000.00	52,000,000.00
47	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	12,570,000.00	12,570,000.00
48	22021019	MEDICAL EXPENSES-INTERNATIONAL		150,000,000.00
49	23	<i>CAPITAL EXPENDITURE</i>	<i><u>20,000,000.00</u></i>	<i><u>20,000,000.00</u></i>
50	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	20,000,000.00	20,000,000.00

MDA: 031805300100 - BORNO STATE SHARIA COURT OF APPEAL

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>173,400,000.00</u>	<u>196,444,000.00</u>
2	21	PERSONNEL COST	<u>70,000,000.00</u>	<u>43,044,000.00</u>
3	21010101	SALARY	70,000,000.00	39,180,000.00
4	21020101	NON REGULAR ALLOWANCES		3,864,000.00
5	2202	OVERHEAD COST	<u>100,000,000.00</u>	<u>150,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	19,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	45,000,000.00	55,000,000.00
8	22020203	INTERNET ACCESS CHARGES	1,800,000.00	1,900,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	3,300,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	600,000.00	3,600,000.00
11	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		
12	22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	13,000,000.00
13	22020406	OTHER MAINTENANCE SERVICES	700,000.00	4,700,000.00
14	22020801	MOTOR VEHICLE FUEL COST	300,000.00	1,300,000.00
15	22020803	PLANT / GENERATOR FUEL COST	7,000,000.00	29,000,000.00
16	22020901	BANK CHARGES (OTHER THAN INTEREST)	30,000.00	100,000.00
17	22021001	REFRESHMENT & MEALS	33,730,000.00	19,060,000.00
18	22021004	MEDICAL EXPENSES-LOCAL		
19	22021006	POSTAGES & COURIER SERVICES	40,000.00	40,000.00
20	23	CAPITAL EXPENDITURE	<u>3,400,000.00</u>	<u>3,400,000.00</u>
21	23030110	REHABILITATION / REPAIRS - LIBRARIES	1,900,000.00	
22	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	1,500,000.00	3,400,000.00

MDA: 031805400100 - BORNO STATE AREA COURT

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	175,926,000.00	221,972,000.00
2	21	PERSONNEL COST	150,876,000.00	201,972,000.00
3	21010101	SALARY	150,876,000.00	201,972,000.00
4	2202	OVERHEAD COST	25,050,000.00	20,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,000,000.00	1,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,150,000.00	1,000,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	150,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	150,000.00	150,000.00
9	22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00
10	22020501	LOCAL TRAINING	100,000.00	100,000.00
11	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00
12	22021001	REFRESHMENT & MEALS	5,150,000.00	5,000,000.00
13	22021002	HONORARIUM & SITTING ALLOWANCE	5,050,000.00	5,000,000.00
14	22021004	MEDICAL EXPENSES-LOCAL	5,050,000.00	7,350,000.00

MDA: 032600100100 - MINISTRY OF JUSTICE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	3,482,360,000.00	7,951,770,000.00
2	21	PERSONNEL COST	915,360,000.00	168,770,000.00
3	21010101	SALARY	900,360,000.00	153,770,000.00
4	21020101	NON REGULAR ALLOWANCES	15,000,000.00	15,000,000.00
5	2202	OVERHEAD COST	730,000,000.00	1,480,000,000.00
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	80,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	70,000,000.00	140,000,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	170,000,000.00
9	22020201	ELECTRICITY CHARGES	500,000.00	500,000.00
10	22020203	INTERNET ACCESS CHARGES	5,000,000.00	10,000,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	15,000,000.00
12	22020309	UNIFORMS & OTHER CLOTHING	20,000,000.00	20,000,000.00
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	20,000,000.00
14	22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	15,000,000.00
15	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	760,000.00	1,000,000.00
16	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	10,000,000.00
17	22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	20,000,000.00
18	22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	5,000,000.00
19	22020501	LOCAL TRAINING	52,000,000.00	100,000,000.00
20	22020601	SECURITY SERVICES	60,000,000.00	90,000,000.00
21	22020602	OFFICE RENT	2,000,000.00	5,000,000.00
22	22020603	RESIDENTIAL RENT	2,000,000.00	5,000,000.00
23	22020605	CLEANING & FUMIGATION SERVICES	3,000,000.00	5,000,000.00
24	22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00
25	22020702	INFORMATION TECHNOLOGY CONSULTING	1,000,000.00	50,000,000.00
26	22020703	LEGAL SERVICES	50,000,000.00	200,000,000.00
27	22020801	MOTOR VEHICLE FUEL COST	4,000,000.00	15,000,000.00
28	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	10,000,000.00
29	22020803	PLANT / GENERATOR FUEL COST	12,000,000.00	40,000,000.00
30	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00
31	22021001	REFRESHMENT & MEALS	6,000,000.00	10,000,000.00
32	22021002	HONORARIUM & SITTING ALLOWANCE	100,440,000.00	110,000,000.00
33	22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	10,000,000.00
34	22021004	MEDICAL EXPENSES-LOCAL	10,300,000.00	10,000,000.00
35	22021006	POSTAGES & COURIER SERVICES	3,000,000.00	3,000,000.00
36	22021007	WELFARE PACKAGES	130,000,000.00	289,500,000.00
37	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	5,000,000.00	10,000,000.00
38	23	CAPITAL EXPENDITURE	1,837,000,000.00	6,303,000,000.00
39	23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	50,000,000.00
40	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	80,000,000.00
41	23010113	PURCHASE OF COMPUTERS	5,000,000.00	1,000,000.00
42	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	1,000,000.00
43	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00

44	23010118	PURCHASE OF SCANNERS	1,000,000.00	2,000,000.00
45	23010119	PURCHASE OF POWER GENERATING SET	210,000,000.00	186,000,000.00
46	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	1,300,000,000.00	930,000,000.00
47	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	200,000,000.00	5,000,000,000.00
48	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5,000,000.00	-
49	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	30,000,000.00
50	23050101	RESEARCH AND DEVELOPMENT	2,000,000.00	2,000,000.00
51	23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	20,000,000.00

MDA: 032600200100 - BORNO STATE PREROGATIVE OF MERCY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>25,400,000.00</i>	<i>31,407,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>20,100,000.00</i>	<i>3,108,000.00</i>
3	21010101	SALARY	20,100,000.00	3,108,000.00
4	2202	<i>OVERHEAD COST</i>	<i>1,900,000.00</i>	<i>24,899,000.00</i>
5	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	300,000.00	420,000.00
6	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	300,000.00	402,000.00
7	22020305	PRINTING OF NON SECURITY DOCUMENTS	200,000.00	300,000.00
8	22020306	PRINTING OF SECURITY DOCUMENTS		105,000.00
9	22020309	UNIFORMS & OTHER CLOTHING	100,000.00	
10	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	50,000.00	
11	22020601	SECURITY SERVICES	100,000.00	
12	22020801	MOTOR VEHICLE FUEL COST	250,000.00	252,000.00
13	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	105,000.00
14	22021001	REFRESHMENT & MEALS	100,000.00	210,000.00
15	22021002	HONORARIUM & SITTING ALLOWANCE		3,000,000.00
16	22021007	WELFARE PACKAGES	400,000.00	20,105,000.00

17	23	CAPITAL EXPENDITURE	<u>3,400,000.00</u>	<u>3,400,000.00</u>
18	23010105	PURCHASE OF MOTOR VEHICLES	1,500,000.00	
19	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	3,400,000.00
20	23010113	PURCHASE OF COMPUTERS	300,000.00	
21	23010114	PURCHASE OF COMPUTER PRINTERS	300,000.00	
22	23010115	PURCHASE OF PHOTOCOPYING MACHINES	300,000.00	

MDA: 032600700100 - BORNO STATE HIGHER ISLAMIC SCHOOL

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i><u>11,241,000.00</u></i>	<i><u>7,400,000.00</u></i>
2	2202	<i>OVERHEAD COST</i>	<i><u>7,841,000.00</u></i>	<i><u>4,000,000.00</u></i>
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,000,000.00	600,000.00
4	22020201	ELECTRICITY CHARGES	500,000.00	500,000.00
5	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,611,000.00	1,000,000.00
6	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,220,000.00	400,000.00
7	22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	690,000.00
8	22020901	BANK CHARGES (OTHER THAN INTEREST)	10,000.00	10,000.00
9	22021001	REFRESHMENT & MEALS	1,000,000.00	800,000.00
10	23	<i>CAPITAL EXPENDITURE</i>	<i><u>3,400,000.00</u></i>	<i><u>3,400,000.00</u></i>
11	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000.00	2,000,000.00
12	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	1,400,000.00	1,400,000.00

MDA: 051400100100 - MINISTRY OF WOMEN AFFAIRS AND SOCIAL DEVELOPMENT

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>9,677,109,000.00</u>	<u>6,000,000,000.00</u>
2	21	PERSONNEL COST	<u>76,318,000.00</u>	<u>52,274,000.00</u>
3	21010101	SALARY	70,530,000.00	27,274,000.00
4	21020101	NON REGULAR ALLOWANCES	5,788,000.00	25,000,000.00
5	2202	OVERHEAD COST	<u>8,933,891,000.00</u>	<u>4,837,224,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	605,000,000.00	50,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	21,600,000.00	22,680,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	100,000,000.00
9	22020201	ELECTRICITY CHARGES	1,100,000.00	1,155,000.00
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,925,000.00	3,071,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,200,000.00	3,360,000.00
12	22020402	MAINTENANCE OF OFFICE FURNITURE	1,650,000.00	1,732,000.00
13	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,375,000.00	1,443,000.00
14	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,925,000.00	4,121,000.00

15	22020406	OTHER MAINTENANCE SERVICES	2,750,000.00	2,887,000.00
16	22020501	LOCAL TRAINING	1,100,000.00	1,155,000.00
17	22020605	CLEANING & FUMIGATION SERVICES	1,650,000.00	1,732,000.00
18	22020801	MOTOR VEHICLE FUEL COST	3,225,000.00	2,386,000.00
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	100,000.00
20	22021001	REFRESHMENT & MEALS	100,025,000.00	25,000,000.00
21	22021006	POSTAGES & COURIER SERVICES	1,925,000.00	500,000.00
22	22021007	WELFARE PACKAGES	513,941,000.00	100,000,000.00
23	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	7,468,000,000.00	4,515,902,000.00
24	23	<i>CAPITAL EXPENDITURE</i>	<i>666,900,000.00</i>	<i>1,110,502,000.00</i>
25	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,250,000.00	5,000,000.00
26	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	12,600,000.00	13,000,000.00
27	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDING	100,000,000.00	320,000,000.00
28	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,000,000.00	10,500,000.00
29	23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	22,050,000.00	23,152,000.00
30	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	26,000,000.00	27,300,000.00

31	23050103	MONITORING AND EVALUATION	11,000,000.00	11,550,000.00
32	23050104	ANNIVERSARIES/CELEBRATIONS	480,000,000.00	400,000,000.00
		HUMAN HEALTH INTERVENTION		
33	23050136	PROGRAMME		300,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>19,912,254,000.00</u>	<u>70,374,346,000.00</u>
2	21	PERSONNEL COST	<u>309,474,000.00</u>	<u>331,746,000.00</u>
3	21010101	SALARY	309,474,000.00	295,746,000.00
4	21020101	NON REGULAR ALLOWANCES		36,000,000.00
5	2202	OVERHEAD COST	<u>3,752,780,000.00</u>	<u>4,169,700,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	190,000,000.00	95,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	140,000,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	50,000,000.00
9	22020302	BOOKS	5,200,000.00	6,000,000.00
10	22020305	PRINTING OF NON SECURITY DOCUMENTS	1,050,000.00	5,550,000.00
11	22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,500,000.00
12	22020309	UNIFORMS & OTHER CLOTHING	50,000,000.00	50,000,000.00
13	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,000,000,000.00	200,000,000.00
14	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	2,000,000,000.00	2,500,000,000.00
15	22020402	MAINTENANCE OF OFFICE FURNITURE	10,500,000.00	8,000,000.00
16	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,500,000.00	10,000,000.00
17	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,050,000.00	3,000,000.00
18	22020406	OTHER MAINTENANCE SERVICES	73,130,000.00	70,000,000.00
19	22020501	LOCAL TRAINING	52,130,000.00	30,000,000.00
20	22020502	INTERNATIONAL TRAINING	892,000.00	-
21	22020701	FINANCIAL CONSULTING	178,000.00	500,000.00
22	22020901	BANK CHARGES (OTHER THAN INTEREST)	150,000.00	150,000.00
23	22021001	REFRESHMENT & MEALS	12,000,000.00	500,000,000.00
24	22021002	HONORARIUM & SITTING ALLOWANCE	75,000,000.00	300,000,000.00
25	22021007	WELFARE PACKAGES	55,000,000.00	200,000,000.00
26	23	CAPITAL EXPENDITURE	<u>15,850,000,000.00</u>	<u>65,872,900,000.00</u>
27	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	40,800,000.00	1,000,000,000.00
28	23010113	PURCHASE OF COMPUTERS	2,249,000.00	1,000,000,000.00
29	23010114	PURCHASE OF COMPUTER PRINTERS	1,124,000.00	20,000,000.00
30	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,249,000.00	10,000,000.00
31	23010118	PURCHASE OF SCANNERS	2,121,000.00	
32	23010120	PURCHASE OF Canteen / Kitchen Equipment	5,250,000.00	150,000,000.00
33	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	148,657,000.00	1,000,000,000.00
34	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	11,135,000.00	200,000,000.00
35	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	30,838,000.00	
36	23010130	PURCHASE OF RECREATIONAL FACILITIES	10,605,000.00	20,000,000.00
37	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	205,000,000.00	1,000,000,000.00

38	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	137,783,000.00	1,200,000,000.00
39	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,500,000,000.00	85,000,000.00
40	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,423,685,000.00	40,000,000,000.00
41	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	42,420,000.00	600,000,000.00
42	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	16,537,000.00	100,000,000.00
43	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,000,000,000.00	4,000,000,000.00
44	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	32,130,000.00	11,000,000.00
45	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	164,260,000.00	800,000,000.00
46	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	1,000,000,000.00	11,000,000,000.00
47	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	75,000,000.00	100,000,000.00
48	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	126,000,000.00	200,000,000.00
49	23040101	TREE PLANTING	21,000,000.00	12,000,000.00
50	23050101	RESEARCH AND DEVELOPMENT	32,130,000.00	50,000,000.00
51	23050102	COMPUTER SOFTWARE ACQUISITION	14,847,000.00	14,900,000.00
52	23050103	MONITORING AND EVALUATION	182,130,000.00	280,000,000.00
53	23050130	HUMAN CAPITAL DEVELOPMENT	2,600,000,000.00	3,000,000,000.00
54	23050136	Human Health Intervention Programme	22,050,000.00	20,000,000.00

MDA: 051700300100 - BORNO STATE UNIVERSAL BASIC EDUCATION BOARD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>11,760,675,000.00</u>	<u>14,798,773,000.00</u>
2	21	PERSONNEL COST	<u>81,675,000.00</u>	<u>139,773,000.00</u>
3	21010101	SALARY	68,675,000.00	116,773,000.00
4	21020101	NON REGULAR ALLOWANCES	13,000,000.00	23,000,000.00
5	2202	OVERHEAD COST	<u>679,000,000.00</u>	<u>659,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,700,000.00	110,700,000.00
7	22020201	ELECTRICITY CHARGES	7,400,000.00	2,400,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,000,000.00	25,000,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,146,000.00	25,146,000.00
10	22020402	MAINTENANCE OF OFFICE FURNITURE	5,200,000.00	25,200,000.00
11	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,700,000.00	12,700,000.00
12	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	13,000,000.00
13	22020501	LOCAL TRAINING	322,500,000.00	260,500,000.00
14	22020601	SECURITY SERVICES	65,699,000.00	65,699,000.00
15	22020701	FINANCIAL CONSULTING	1,200,000.00	8,200,000.00
16	22020801	MOTOR VEHICLE FUEL COST	9,400,000.00	19,400,000.00
17	22020901	BANK CHARGES (OTHER THAN INTEREST)	55,000.00	55,000.00
18	22021001	REFRESHMENT & MEALS	26,000,000.00	21,000,000.00
19	22021002	HONORARIUM & SITTING ALLOWANCE	100,000,000.00	70,000,000.00
20	23	CAPITAL EXPENDITURE	<u>11,000,000,000.00</u>	<u>14,000,000,000.00</u>
21	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	588,350,000.00	583,350,000.00
22	23010113	PURCHASE OF COMPUTERS	26,407,000.00	326,407,000.00
23	23010114	PURCHASE OF COMPUTER PRINTERS	5,854,000.00	50,584,000.00
24	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,749,000.00	10,749,000.00
25	23010118	PURCHASE OF SCANNERS	6,851,000.00	6,851,000.00
26	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	462,500,000.00	762,500,000.00
27	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	37,538,000.00	95,484,000.00
28	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	10,762,000.00	120,762,000.00
29	23010130	PURCHASE OF RECREATIONAL FACILITIES	16,012,000.00	16,012,000.00
30	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	1,155,016,000.00	1,155,016,000.00
31	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	165,125,000.00	165,125,000.00
32	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	1,945,780,000.00	4,531,050,000.00
33	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	132,050,000.00	132,050,000.00
34	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	171,150,000.00	171,150,000.00
35	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	66,675,000.00	126,675,000.00
36	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	959,675,000.00	2,364,185,000.00

37	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	32,340,000.00	132,340,000.00
38	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	2,809,021,000.00	1,804,510,000.00
39	23050103	MONITORING AND EVALUATION	153,095,000.00	195,150,000.00
40	23050130	HUMAN CAPITAL DEVELOPMENT	2,250,050,000.00	1,250,050,000.00

MDA: 051700800100 - BORNO STATE LIBRARY BOARD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	70,826,000.00	81,126,000.00
2	21	PERSONNEL COST	46,826,000.00	45,930,000.00
3	21010101	SALARY	36,826,000.00	35,930,000.00
4	21020101	NON REGULAR ALLOWANCES	10,000,000.00	10,000,000.00
5	2202	OVERHEAD COST	4,000,000.00	5,196,000.00
6	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	500,000.00	700,000.00
7	22020303	NEWSPAPERS	800,000.00	1,000,000.00
8	22020304	MAGAZINES & PERIODICALS		35,000.00
9	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	300,000.00	300,000.00
10	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		500,000.00
11	22020501	LOCAL TRAINING		300,000.00
12	22020801	MOTOR VEHICLE FUEL COST		1,000,000.00
13	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,349,000.00	1,000,000.00
14	22021022	SPECIAL DAYS/CELEBRATIONS		300,000.00
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	51,000.00	61,000.00
16	23	CAPITAL EXPENDITURE	20,000,000.00	30,000,000.00
17	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00
18	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,000,000.00	15,000,000.00
19	23030110	REHABILITATION / REPAIRS - LIBRARIES	10,000,000.00	10,000,000.00

MDA: 051701000100 - BORNO STATE AGENCY FOR MASS LITERACY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	210,089,000.00	207,637,000.00
2	21	PERSONNEL COST	135,089,000.00	132,637,000.00
3	21010101	SALARY	135,089,000.00	129,877,000.00
4	21020101	NON REGULAR ALLOWANCES		2,760,000.00
5	2202	OVERHEAD COST	25,000,000.00	25,000,000.00
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	1,000,000.00
7	22020201	ELECTRICITY CHARGES	1,000,000.00	500,000.00
8	22020203	INTERNET ACCESS CHARGES	2,000,000.00	1,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	3,000,000.00
10	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	4,000,000.00	5,000,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	3,000,000.00
12	22020501	LOCAL TRAINING	1,000,000.00	1,000,000.00
13	22020801	MOTOR VEHICLE FUEL COST	1,500,000.00	2,000,000.00
14	22020803	PLANT / GENERATOR FUEL COST	1,000,000.00	1,500,000.00
15	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	500,000.00	900,000.00
16	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00
17	22021001	REFRESHMENT & MEALS	1,000,000.00	500,000.00
18	22021002	HONORARIUM & SITTING ALLOWANCE	2,900,000.00	4,000,000.00
19	22021006	POSTAGES & COURIER SERVICES	300,000.00	500,000.00
20	22021007	WELFARE PACKAGES	200,000.00	500,000.00
21	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	500,000.00	500,000.00
22	23	CAPITAL EXPENDITURE	50,000,000.00	50,000,000.00
23	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,000,000.00	10,000,000.00
24	23010113	PURCHASE OF COMPUTERS	4,000,000.00	2,000,000.00
25	23010114	PURCHASE OF COMPUTER PRINTERS	4,000,000.00	3,000,000.00
26	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	3,000,000.00
27	23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	1,000,000.00	1,000,000.00
28	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	4,000,000.00	8,000,000.00
29	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,000,000.00	3,000,000.00
30	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	4,000,000.00	1,000,000.00
31	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	2,000,000.00	
32	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	2,000,000.00	3,000,000.00
33	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	2,000,000.00	2,000,000.00
34	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	3,000,000.00	2,000,000.00
35	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	4,000,000.00	2,000,000.00
36	23050103	MONITORING AND EVALUATION	7,000,000.00	10,000,000.00

MDA: 051701100100 - BORNO STATE NOMADIC EDUCATION BOARD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>4,100,000.00</i>	<i>4,100,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>-</i>	<i>-</i>
3	21020101	NON REGULAR ALLOWANCES		
4	2202	<i>OVERHEAD COST</i>	<i>700,000.00</i>	<i>700,000.00</i>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	200,000.00	200,000.00
6	22020201	ELECTRICITY CHARGES	100,000.00	100,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	173,000.00	173,000.00
8	22020801	MOTOR VEHICLE FUEL COST	22,000.00	22,000.00
9	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000.00	5,000.00
10	22021001	REFRESHMENT & MEALS	200,000.00	200,000.00
11	23	<i>CAPITAL EXPENDITURE</i>	<i>3,400,000.00</i>	<i>3,400,000.00</i>
12	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,200,000.00	1,200,000.00
13	23010113	PURCHASE OF COMPUTERS	1,200,000.00	1,200,000.00
14	23010119	PURCHASE OF POWER GENERATING SET	1,000,000.00	1,000,000.00

MDA: 051705400100 - BORNO STATE SECONDARY SCHOOLS EDUCATION BOARD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>4,049,000,000.00</u>	<u>5,871,060,000.00</u>
2	21	PERSONNEL COST	<u>3,000,000,000.00</u>	<u>5,006,810,000.00</u>
3	21010101	SALARY	3,000,000,000.00	4,977,610,000.00
4	21020101	NON REGULAR ALLOWANCES		4,200,000.00
5	21020104	FURNITURE ALLOWANCE		25,000,000.00
6	2202	OVERHEAD COST	<u>549,000,000.00</u>	<u>426,250,000.00</u>
7	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	50,000,000.00
8	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	80,000,000.00
9	22020201	ELECTRICITY CHARGES	500,000.00	1,200,000.00
10	22020203	INTERNET ACCESS CHARGES	500,000.00	1,000,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,050,000.00	10,000,000.00
12	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	12,000,000.00	10,000,000.00
13	22020402	MAINTENANCE OF OFFICE FURNITURE	22,000,000.00	15,000,000.00
14	22020501	LOCAL TRAINING	270,000,000.00	100,000,000.00
15	22020601	SECURITY SERVICES	10,300,000.00	19,850,000.00
16	22020701	FINANCIAL CONSULTING	100,700,000.00	5,000,000.00
17	22020801	MOTOR VEHICLE FUEL COST	1,900,000.00	25,000,000.00
18	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	200,000.00
19	22020803	PLANT / GENERATOR FUEL COST		9,000,000.00
20	22021004	MEDICAL EXPENSES-LOCAL		100,000,000.00
21	23	CAPITAL EXPENDITURE	<u>500,000,000.00</u>	<u>438,000,000.00</u>
22	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	8,000,000.00	20,000,000.00
23	23010113	PURCHASE OF COMPUTERS	2,000,000.00	27,000,000.00
24	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	10,000,000.00
25	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	10,000,000.00
26	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	100,000,000.00	5,000,000.00
27	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	70,400,000.00	25,400,000.00
28	23050102	COMPUTER SOFTWARE ACQUISITION	10,000,000.00	33,000,000.00
29	23050103	MONITORING AND EVALUATION	238,000,000.00	250,000,000.00
30	23050130	HUMAN CAPITAL DEVELOPMENT	69,600,000.00	57,600,000.00

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

Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1 2	TOTAL EXPENDITURES	3,557,959,000.00	3,913,000,000.00
2 21	PERSONNEL COST	100,359,000.00	207,870,000.00
3 21010101	SALARY	100,359,000.00	207,870,000.00
4 2202	OVERHEAD COST	921,600,000.00	668,900,000.00
5 22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	8,000,000.00	10,000,000.00
6 22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	10,000,000.00
7 22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	70,000,000.00
8 22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	70,000,000.00
9 22020201	ELECTRICITY CHARGES	500,000.00	500,000.00
10 22020202	TELEPHONE CHARGES	50,000.00	50,000.00
11 22020203	INTERNET ACCESS CHARGES	300,000.00	2,500,000.00
12 22020204	SATELLITE BROADCASTING ACCESS CHARGES	500,000.00	600,000.00
13 22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	4,770,000.00	4,770,000.00
14 22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,000,000.00
15 22020302	BOOKS	25,000,000.00	25,000,000.00
16 22020303	NEWSPAPERS	200,000.00	200,000.00
17 22020304	MAGAZINES & PERIODICALS	2,000,000.00	2,000,000.00
18 22020305	PRINTING OF NON SECURITY DOCUMENTS	2,000,000.00	2,000,000.00
19 22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	2,000,000.00
20 22020309	UNIFORMS & OTHER CLOTHING	200,000,000.00	15,000,000.00
21 22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	10,000,000.00
22 22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	15,000,000.00
23 22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	5,000,000.00
24 22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	2,000,000.00	5,000,000.00
25 22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	5,000,000.00
26 22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00
27 22020406	OTHER MAINTENANCE SERVICES	3,000,000.00	3,000,000.00
28 22020501	LOCAL TRAINING	30,000,000.00	30,000,000.00
29 22020502	INTERNATIONAL TRAINING	40,000,000.00	40,000,000.00
30 22020601	SECURITY SERVICES	1,500,000.00	1,500,000.00
31 22020603	RESIDENTIAL RENT	10,000,000.00	10,000,000.00
32 22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	5,000,000.00
33 22020701	FINANCIAL CONSULTING	10,000,000.00	10,000,000.00

34	22020702	INFORMATION TECHNOLOGY CONSULTING	12,000,000.00	12,000,000.00
35	22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00
36	22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00
37	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	100,000.00
38	22021001	REFRESHMENT & MEALS	20,000,000.00	20,000,000.00
39	22021002	HONORARIUM & SITTING ALLOWANCE	30,000,000.00	30,000,000.00
40	22021003	PUBLICITY & ADVERTISEMENTS	20,000,000.00	20,000,000.00
41	22021007	WELFARE PACKAGES	5,000,000.00	5,000,000.00
42	22021009	SPORTING ACTIVITIES	2,000,000.00	2,000,000.00
43	22021020	FOREIGN SCHOLARSHIP SCHEME	200,480,000.00	56,480,000.00
44	22021021	SPECIAL DAYS/CELEBRATIONS	3,200,000.00	3,200,000.00
45	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES		150,000,000.00
46	23	CAPITAL EXPENDITURE	2,536,000,000.00	3,036,230,000.00
47	23010105	PURCHASE OF MOTOR VEHICLES	150,000,000.00	100,000,000.00
48	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	100,000,000.00
49	23010113	PURCHASE OF COMPUTERS	20,000,000.00	200,000,000.00
50	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	30,000,000.00
51	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	20,000,000.00
52	23010118	PURCHASE OF SCANNERS	2,000,000.00	2,000,000.00
53	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	120,000,000.00	100,000,000.00
54	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	40,000,000.00	50,000,000.00
55	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,000,000.00	
56	23010128	PURCHASE OF SECURITY EQUIPMENT	10,000,000.00	10,000,000.00
57	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	100,000,000.00	
58	23010142	PURCHASE OF DISASTER RELIEF MATERIALS & SUPPLIES	40,000,000.00	
59	23010143	PURCHASE OF SHARES & INVESTMENTS GENERAL	40,000,000.00	50,000,000.00
60	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	215,000,000.00	639,230,000.00
61	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		90,000,000.00
62	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	50,000,000.00	50,000,000.00
63	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	450,000,000.00	400,000,000.00
64	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	200,000,000.00	200,000,000.00
65	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	20,000,000.00	30,000,000.00
66	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	20,000,000.00	20,000,000.00
67	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	200,000,000.00	200,000,000.00
68	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	20,000,000.00	20,000,000.00
69	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000.00	30,000,000.00
70	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	5,000,000.00	5,000,000.00

71	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5,000,000.00	5,000,000.00
72	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	10,000,000.00	10,000,000.00
73	23030110	REHABILITATION / REPAIRS - LIBRARIES	100,000,000.00	100,000,000.00
74	23040101	TREE PLANTING	30,000,000.00	50,000,000.00
75	23040106	CLIMATE CHANGE MANAGEMENT & CONTROL		15,000,000.00
76	23050101	RESEARCH AND DEVELOPMENT	50,000,000.00	70,000,000.00
77	23050102	COMPUTER SOFTWARE ACQUISITION	50,000,000.00	30,000,000.00
78	23050103	MONITORING AND EVALUATION	30,000,000.00	40,000,000.00
79	23050104	ANNIVERSARIES/CELEBRATIONS	20,000,000.00	20,000,000.00
80	23050130	HUMAN CAPITAL DEVELOPMENT	480,000,000.00	350,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,528,752,000.00</u>	<u>1,452,450,000.00</u>
2	21	PERSONNEL COST	<u>5,485,000.00</u>	<u>637,000,000.00</u>
3	21010101	SALARY		629,800,000.00
4	21020101	NON REGULAR ALLOWANCES	5,485,000.00	7,200,000.00
5	2202	OVERHEAD COST	<u>285,617,000.00</u>	<u>285,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,403,000.00	50,403,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00
8	22020201	ELECTRICITY CHARGES		
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	15,000,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,410,000.00	4,410,000.00
11	22020406	OTHER MAINTENANCE SERVICES	3,968,000.00	3,968,000.00
12	22020501	LOCAL TRAINING	50,080,000.00	50,080,000.00
13	22020601	SECURITY SERVICES	2,645,000.00	2,045,000.00
14	22020701	FINANCIAL CONSULTING	3,438,000.00	3,438,000.00
15	22020801	MOTOR VEHICLE FUEL COST	3,517,000.00	3,500,000.00
16	22020901	BANK CHARGES (OTHER THAN INTEREST)	66,000.00	66,000.00
17	22021001	REFRESHMENT & MEALS	1,600,000.00	1,600,000.00
18	22021002	HONORARIUM & SITTING ALLOWANCE	100,490,000.00	100,490,000.00
19	23	CAPITAL EXPENDITURE	<u>1,237,650,000.00</u>	<u>530,450,000.00</u>
20	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	4,600,000.00	5,200,000.00
21	23010113	PURCHASE OF COMPUTERS	1,725,000.00	2,000,000.00
22	23010114	PURCHASE OF COMPUTER PRINTERS	1,725,000.00	2,000,000.00
23	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,725,000.00	2,000,000.00
24	23010118	PURCHASE OF SCANNERS	575,000.00	650,000.00
25	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	28,000,000.00	12,000,000.00
26	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	17,000,000.00	5,000,000.00
27	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	10,000,000.00	5,000,000.00
28	23010130	PURCHASE OF RECREATIONAL FACILITIES	10,000,000.00	5,000,000.00
29	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	23,000,000.00	26,850,000.00
30	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	149,000,000.00	15,000,000.00
31	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	186,300,000.00	70,000,000.00
32	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	132,000,000.00	10,000,000.00
33	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00	5,000,000.00
34	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	50,000,000.00	10,000,000.00
35	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	163,000,000.00	65,000,000.00
36	23050101	RESEARCH AND DEVELOPMENT	15,000,000.00	50,000,000.00
37	23050103	MONITORING AND EVALUATION	126,000,000.00	39,100,000.00

38	23050130	HUMAN CAPITAL DEVELOPMENT	313,000,000.00	200,650,000.00
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MDA: 051706700100 - BORNO STATE RAMAT POLYTECHNIC MAIDUGURI

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>4,619,015,000.00</i>	<i>3,340,787,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>2,389,015,000.00</i>	<i>1,870,421,000.00</i>
3	21010101	SALARY	2,317,015,000.00	1,798,421,000.00
4	21020101	NON REGULAR ALLOWANCES	72,000,000.00	72,000,000.00
5	2202	<i>OVERHEAD COST</i>	<i>510,000,000.00</i>	<i>414,300,000.00</i>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	52,000,000.00	20,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	15,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	115,000,000.00	10,000,000.00
9	22020203	INTERNET ACCESS CHARGES	1,000,000.00	2,000,000.00
10	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	2,000,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,700,000.00	25,000,000.00
12	22020302	BOOKS	1,000,000.00	500,000.00
13	22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	25,000,000.00
14	22020306	PRINTING OF SECURITY DOCUMENTS	70,000,000.00	70,000,000.00
15	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	30,000,000.00

16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,500,000.00
18	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	25,000,000.00	35,000,000.00
19	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,000,000.00	5,000,000.00
20	22020601	SECURITY SERVICES	30,000,000.00	20,000,000.00
21	22020605	CLEANING & FUMIGATION SERVICES	2,500,000.00	2,500,000.00
22	22020701	FINANCIAL CONSULTING	3,000,000.00	2,500,000.00
23	22020703	LEGAL SERVICES	2,500,000.00	1,500,000.00
24	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	20,000,000.00
25	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00
26	22020901	BANK CHARGES (OTHER THAN INTEREST)	800,000.00	800,000.00
27	22021001	REFRESHMENT & MEALS	3,000,000.00	5,000,000.00
28	22021002	HONORARIUM & SITTING ALLOWANCE	28,000,000.00	30,000,000.00
29	22021003	PUBLICITY & ADVERTISEMENTS	3,000,000.00	3,000,000.00
30	22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	5,000,000.00
31	22021007	WELFARE PACKAGES	5,000,000.00	7,000,000.00
32	22021021	SPECIAL DAYS/CELEBRATIONS	70,000,000.00	45,000,000.00

33	23	CAPITAL EXPENDITURE	<u>1,720,000,000.00</u>	<u>1,056,066,000.00</u>
34	23010105	PURCHASE OF MOTOR VEHICLES	60,000,000.00	75,000,000.00
35	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY		
36	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	930,000,000.00	915,066,000.00
37	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	640,000,000.00	
38	23050103	MONITORING AND EVALUATION	15,000,000.00	66,000,000.00
39	23050130	HUMAN CAPITAL DEVELOPMENT	75,000,000.00	

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	2,073,397,000.00	1,636,062,000.00
2	21	PERSONNEL COST	503,000,000.00	571,029,000.00
3	21010101	SALARY	503,000,000.00	571,029,000.00
4	2202	OVERHEAD COST	94,568,000.00	94,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,093,000.00	10,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	7,350,000.00	7,350,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	11,000,000.00	11,000,000.00
8	22020201	ELECTRICITY CHARGES	1,250,000.00	1,250,000.00
9	22020202	TELEPHONE CHARGES	158,000.00	158,000.00
10	22020203	INTERNET ACCESS CHARGES	3,160,000.00	3,160,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,368,000.00	5,300,000.00
12	22020302	BOOKS	6,536,000.00	6,510,000.00
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,381,000.00	6,000,000.00
14	22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00
15	22020601	SECURITY SERVICES	7,562,000.00	7,562,000.00
16	22020801	MOTOR VEHICLE FUEL COST	5,689,000.00	5,689,000.00
17	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	3,019,000.00	3,019,000.00
18	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00
19	22021001	REFRESHMENT & MEALS	2,239,000.00	2,239,000.00
20	22021002	HONORARIUM & SITTING ALLOWANCE	3,263,000.00	3,263,000.00
21	22021007	WELFARE PACKAGES	15,000,000.00	15,000,000.00
22	23	CAPITAL EXPENDITURE	1,475,829,000.00	971,033,000.00
23	23010105	PURCHASE OF MOTOR VEHICLES	40,516,000.00	
24	23010119	PURCHASE OF POWER GENERATING SET	60,000,000.00	40,516,000.00
25	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		60,000,000.00
26	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	496,484,000.00	355,000,000.00
27	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,500,000.00	25,000,000.00
28	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	507,563,000.00	460,517,000.00
29	23050103	MONITORING AND EVALUATION	260,250,000.00	30,000,000.00
30	23050104	ANNIVERSARIES/CELEBRATIONS	100,516,000.00	

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>1,945,467,000.00</i>	<i>1,693,008,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>589,867,000.00</i>	<i>842,408,000.00</i>
3	21010101	SALARY	582,367,000.00	837,408,000.00
4	21020101	NON REGULAR ALLOWANCES	7,500,000.00	5,000,000.00
5	2202	<i>OVERHEAD COST</i>	<i>73,000,000.00</i>	<i>68,000,000.00</i>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,000,000.00	3,000,000.00
8	22020203	INTERNET ACCESS CHARGES	1,000,000.00	1,000,000.00
9	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	1,000,000.00	1,000,000.00
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,000,000.00	4,500,000.00
11	22020302	BOOKS	1,000,000.00	1,000,000.00
12	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,500,000.00	2,000,000.00
13	22020306	PRINTING OF SECURITY DOCUMENTS	1,000,000.00	1,500,000.00
14	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	1,000,000.00	1,000,000.00
15	22020309	UNIFORMS & OTHER CLOTHING	1,000,000.00	1,000,000.00

16	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000.00	1,000,000.00
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,500,000.00
18	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
19	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,000,000.00	2,000,000.00
20	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	2,000,000.00
21	22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	3,000,000.00
22	22020601	SECURITY SERVICES	2,000,000.00	1,000,000.00
23	22020603	RESIDENTIAL RENT	2,000,000.00	1,000,000.00
24	22020605	CLEANING & FUMIGATION SERVICES	2,000,000.00	1,500,000.00
25	22020701	FINANCIAL CONSULTING	2,000,000.00	1,000,000.00
26	22020708	MEDICAL CONSULTING	2,000,000.00	1,000,000.00
27	22020801	MOTOR VEHICLE FUEL COST	5,500,000.00	6,000,000.00
28	22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	2,000,000.00
29	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00
30	22021001	REFRESHMENT & MEALS	2,500,000.00	3,000,000.00
31	22021002	HONORARIUM & SITTING ALLOWANCE	3,500,000.00	4,000,000.00
32	22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	1,000,000.00
33	22021004	MEDICAL EXPENSES-LOCAL	3,000,000.00	3,000,000.00
34	22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,000,000.00
35	22021007	WELFARE PACKAGES	2,500,000.00	2,000,000.00
36	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	2,000,000.00	2,000,000.00
37	22021009	SPORTING ACTIVITIES	2,000,000.00	1,500,000.00
38	22021010	DIRECT TEACHING & LABORATORY COST	2,500,000.00	2,000,000.00
39	23	CAPITAL EXPENDITURE	1,282,600,000.00	782,600,000.00
40	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,500,000.00	5,000,000.00
41	23010113	PURCHASE OF COMPUTERS	5,500,000.00	5,500,000.00
42	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	4,500,000.00
43	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,500,000.00	5,500,000.00
44	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,500,000.00	10,500,000.00
45	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	360,000,000.00	75,500,000.00
46	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	15,500,000.00	15,500,000.00
47	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,500,000.00	5,500,000.00
48	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	816,000,000.00	601,500,000.00
49	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	5,500,000.00	5,500,000.00
50	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	5,500,000.00	5,500,000.00
51	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5,600,000.00	5,600,000.00
52	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	15,500,000.00	15,500,000.00
53	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5,500,000.00	5,500,000.00
54	23050101	RESEARCH AND DEVELOPMENT	5,500,000.00	5,500,000.00
55	23050103	MONITORING AND EVALUATION	10,500,000.00	10,500,000.00

MDA: 051705600100 - BORNO STATE KASHIM IBRAHIM UNIVERSITY (KIU)

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	6,325,075,000.00	9,843,590,000.00
2	21	PERSONNEL COST	1,935,075,000.00	3,719,590,000.00
3	21010101	SALARY	1,935,075,000.00	3,719,590,000.00
4	2202	OVERHEAD COST	940,000,000.00	1,124,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	100,000,000.00
7	22020201	ELECTRICITY CHARGES	33,000,000.00	40,000,000.00
8	22020203	INTERNET ACCESS CHARGES	10,000,000.00	12,000,000.00
9	22020205	WATER RATES	500,000.00	1,000,000.00
10	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		34,500,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	50,000,000.00
12	22020304	MAGAZINES & PERIODICALS	5,000,000.00	16,000,000.00
13	22020305	PRINTING OF NON SECURITY DOCUMENTS	20,000,000.00	30,000,000.00
14	22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	30,000,000.00
15	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	15,000,000.00	20,000,000.00
16	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	18,000,000.00	20,000,000.00
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	20,000,000.00
18	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	11,000,000.00	20,000,000.00
19	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	15,000,000.00	15,000,000.00
20	22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	15,000,000.00
21	22020406	OTHER MAINTENANCE SERVICES	7,000,000.00	9,000,000.00
22	22020501	LOCAL TRAINING	15,000,000.00	20,000,000.00
23	22020601	SECURITY SERVICES	10,000,000.00	15,000,000.00
24	22020605	CLEANING & FUMIGATION SERVICES	25,000,000.00	84,000,000.00
25	22020801	MOTOR VEHICLE FUEL COST	84,000,000.00	84,000,000.00
26	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		20,000,000.00
27	22020803	PLANT / GENERATOR FUEL COST	120,000,000.00	120,000,000.00
28	22020901	BANK CHARGES (OTHER THAN INTEREST)		1,500,000.00
29	22020701	FINANCIAL CONSULTING		
30	22020704	ENGINEERING SERVICES		
31	22020705	ARCHITECTURAL SERVICES		
32	22021001	REFRESHMENT & MEALS	30,000,000.00	30,000,000.00
33	22021002	HONORARIUM & SITTING ALLOWANCE	150,000,000.00	150,000,000.00
34	22021003	PUBLICITY & ADVERTISEMENTS	6,000,000.00	9,000,000.00
35	22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,500,000.00
36	22021007	WELFARE PACKAGES	80,000,000.00	41,500,000.00
37	22021021	SPECIAL DAYS/CELEBRATIONS	9,000,000.00	15,000,000.00
38	23	CAPITAL EXPENDITURE	3,450,000,000.00	5,000,000,000.00
39	23010105	PURCHASE OF MOTOR VEHICLES		650,000,000.00
40	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	200,000,000.00	200,000,000.00
41	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	250,000,000.00	250,000,000.00

42	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	100,000,000.00	100,000,000.00
43	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	100,000,000.00	250,000,000.00
44	23010119	PURCHASE OF POWER GENERATING SET	250,000,000.00	250,000,000.00
45	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	250,000,000.00	250,000,000.00
46	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	200,000,000.00	200,000,000.00
47	23020111	CONSTRUCTION / PROVISION OF LIBRARIES	150,000,000.00	150,000,000.00
48	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000.00	100,000,000.00
49	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,000,000,000.00	250,000,000.00
50	23020114	CONSTRUCTION / PROVISION OF ROADS		300,000,000.00
51	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	100,000,000.00	1,100,000,000.00
52	23040101	TREE PLANTING	100,000,000.00	100,000,000.00
53	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000.00	50,000,000.00
54	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00
55	23030122	REHABILITATION/REPAIRS OF BOUNDARIES		200,000,000.00
56	23050130	HUMAN CAPITAL DEVELOPMENT	500,000,000.00	500,000,000.00

MDA: 051705700100 - BORNO STATE SCHOLARSHIPS BOARD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>9,831,789,000.00</u>	<u>13,321,255,000.00</u>
2	21	PERSONNEL COST	<u>8,000,000.00</u>	<u>4,015,000.00</u>
3	21010101	SALARY	5,000,000.00	1,015,000.00
4	21020101	NON REGULAR ALLOWANCES	3,000,000.00	3,000,000.00
5	2202	OVERHEAD COST	<u>441,624,000.00</u>	<u>13,102,740,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,900,000.00	50,900,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	300,000,000.00
9	22020203	INTERNET ACCESS CHARGES	500,000.00	10,000,000.00
10	22020204	SATELLITE BROADCASTING ACCESS CHARGES	45,000.00	10,000,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,590,000.00	49,100,000.00
12	22020309	UNIFORMS & OTHER CLOTHING	5,000.00	5,000.00
13	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	7,865,000.00	70,000,000.00
14	22020402	MAINTENANCE OF OFFICE FURNITURE	30,000.00	5,000,000.00
15	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	7,757,000.00	50,000,000.00
16	22020605	CLEANING & FUMIGATION SERVICES	6,010,000.00	6,000,000.00
17	22020801	MOTOR VEHICLE FUEL COST	8,427,000.00	30,000,000.00
18	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	200,000.00
19	22021001	REFRESHMENT & MEALS	11,000,000.00	12,000,000.00
20	22021002	HONORARIUM & SITTING ALLOWANCE	50,100,000.00	60,000,000.00
21	22021003	PUBLICITY & ADVERTISEMENTS	17,285,000.00	20,000,000.00
22	22021004	MEDICAL EXPENSES-LOCAL	1,000,000.00	2,000,000.00
23	22021006	POSTAGES & COURIER SERVICES	10,000.00	10,000,000.00
24	22021007	WELFARE PACKAGES	8,000,000.00	24,795,000.00
25	22030101	MOTOR CYCLE ADVANCES	10,000,000.00	-
26	22021020	FOREIGN SCHOLARSHIP SCHEME EXPENSES		7,701,372,000.00
27	22021021	LOCAL SCHOLARSHIP SCHEME EXPENSES		4,641,368,000.00
28	23	CAPITAL EXPENDITURE	<u>9,382,165,000.00</u>	<u>214,500,000.00</u>
29	23010113	PURCHASE OF COMPUTERS	2,500,000.00	2,500,000.00
30	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	1,000,000.00
31	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00
32	23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00
33	23050130	HUMAN CAPITAL DEVELOPMENT	9,367,665,000.00	200,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	EXPENDITURES	<u>3,805,287,000.00</u>	<u>5,105,424,000.00</u>
2	21	PERSONNEL COST	<u>193,200,000.00</u>	<u>185,844,000.00</u>
3	21020101	NON REGULAR ALLOWANCES	190,800,000.00	183,444,000.00
4	21020102	OUTFIT ALLOWANCE	2,400,000.00	2,400,000.00
5	2202	OVERHEAD COST	638,306,000.00	638,000,000.00
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	70,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	40,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	15,000,000.00
9	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	75,000,000.00	15,000,000.00
10	22020201	ELECTRICITY CHARGES	1,950,000.00	1,950,000.00
11	22020202	TELEPHONE CHARGES	500,000.00	500,000.00
12	22020203	INTERNET ACCESS CHARGES	5,876,000.00	8,876,000.00
13	22020204	SATELLITE BROADCASTING ACCESS CHARGES	2,500,000.00	2,500,000.00
14	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	800,000.00	7,600,000.00
15	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	30,000,000.00
16	22020302	BOOKS		1,000,000.00
17	22020305	PRINTING OF NON SECURITY DOCUMENTS		10,000,000.00
18	22020306	PRINTING OF SECURITY DOCUMENTS		8,000,000.00
19	22020307	MEDICAL DRUGS SUPPLIES		2,500,000.00
20	22020308	FIELD & CAMPING MATERIALS SUPPLIES		-
21	22020309	UNIFORMS & OTHER CLOTHING		25,000,000.00
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	6,000,000.00
23	22020402	MAINTENANCE OF OFFICE FURNITURE		8,000,000.00
24	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		23,400,000.00
25	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	8,000,000.00	8,000,000.00
26	22020405	MAINTENANCE OF PLANTS/GENERATORS	5,000,000.00	5,000,000.00
27	22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	8,200,000.00
28	22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	3,500,000.00	4,500,000.00
29	22020501	LOCAL TRAINING		95,000,000.00
30	22020502	INTERNATIONAL TRAINING		2,500,000.00
31	22020601	SECURITY SERVICES	23,640,000.00	3,000,000.00
32	22020602	OFFICE RENT	14,000,000.00	14,000,000.00
33	22020605	CLEANING & FUMIGATION SERVICES	2,610,000.00	2,610,000.00
34	22020701	FINANCIAL CONSULTING	3,000,000.00	3,000,000.00
35	22020702	INFORMATION TECHNOLOGY CONSULTING	150,000,000.00	14,000,000.00
36	22020703	LEGAL SERVICES		10,000,000.00
37	22020704	ENGINEERING SERVICES		40,134,000.00
38	22020801	MOTOR VEHICLE FUEL COST	10,280,000.00	10,280,000.00
39	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00
40	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,550,000.00	550,000.00
41	22021001	REFRESHMENT & MEALS	8,000,000.00	30,000,000.00

42	22021002	HONORARIUM & SITTING ALLOWANCE	85,000,000.00	35,000,000.00
43	22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	4,300,000.00
44	22021004	MEDICAL EXPENSES-LOCAL	1,500,000.00	1,500,000.00
45	22021006	POSTAGES & COURIER SERVICES	3,200,000.00	1,200,000.00
46	22021007	WELFARE PACKAGES	30,000,000.00	27,000,000.00
47	22021022	SPECIAL DAYS/CELEBRATIONS	12,400,000.00	32,900,000.00
48	23	CAPITAL EXPENDITURE	<u>2,973,781,000.00</u>	<u>4,281,580,000.00</u>
49	23010105	PURCHASE OF MOTOR VEHICLES	360,000,000.00	431,000,000.00
50	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	36,581,000.00	1,880,000.00
51	23010113	PURCHASE OF COMPUTERS	110,000,000.00	63,000,000.00
52	23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000.00	2,050,000.00
53	23010115	PURCHASE OF PHOTOCOPYING MACHINES	8,200,000.00	
54	23010117	PURCHASE OF SHREDDING MACHINES	500,000.00	
55	23010118	PURCHASE OF SCANNERS	500,000.00	
56	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,455,000,000.00	3,771,045,000.00
57	23010119	PURCHASE OF POWER GENERATING SET	-	12,605,000.00

MDA:

**012500600100 - BORNO STATE ABBA ASHIGAR COLLEGE OF BUSINESS AND
ADMINISTRATIVE STUDIES KONDUGA**

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	1,190,077,000.00	326,118,000.00
2	21	PERSONNEL COST	134,077,000.00	247,070,000.00
3	21010101	SALARY	133,717,000.00	246,710,000.00
4	21020101	NON REGULAR ALLOWANCES	360,000.00	360,000.00
5	2202	OVERHEAD COST	5,000,000.00	4,256,000.00
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	272,000.00	173,000.00
8	22020203	INTERNET ACCESS CHARGES	150,000.00	50,000.00
9	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	550,000.00	300,000.00
11	22020305	PRINTING OF NON SECURITY DOCUMENTS	90,000.00	
12	22020306	PRINTING OF SECURITY DOCUMENTS	50,000.00	140,000.00
13	22020309	UNIFORMS & OTHER CLOTHING	100,000.00	
14	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	120,000.00	220,000.00
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	220,000.00	220,000.00
16	22020402	MAINTENANCE OF OFFICE FURNITURE	150,000.00	150,000.00
17	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	150,000.00	150,000.00
18	22020405	MAINTENANCE OF PLANTS/GENERATORS	120,000.00	
19	22020406	OTHER MAINTENANCE SERVICES	615,000.00	435,000.00
20	22020501	LOCAL TRAINING	200,000.00	200,000.00
21	22020601	SECURITY SERVICES	150,000.00	150,000.00
22	22020605	CLEANING & FUMIGATION SERVICES	100,000.00	100,000.00
23	22020701	FINANCIAL CONSULTING	200,000.00	200,000.00
24	22020702	INFORMATION TECHNOLOGY CONSULTING	150,000.00	150,000.00
25	22020703	LEGAL SERVICES	50,000.00	
26	22020801	MOTOR VEHICLE FUEL COST	100,000.00	220,000.00
27	22020803	PLANT / GENERATOR FUEL COST	120,000.00	
28	22020901	BANK CHARGES (OTHER THAN INTEREST)	13,000.00	13,000.00
29	22021001	REFRESHMENT & MEALS	300,000.00	300,000.00
30	22021002	HONORARIUM & SITTING ALLOWANCE	210,000.00	210,000.00
31	22021003	PUBLICITY & ADVERTISEMENTS	150,000.00	150,000.00
32	22021004	MEDICAL EXPENSES-LOCAL	50,000.00	50,000.00
33	22021006	POSTAGES & COURIER SERVICES	20,000.00	20,000.00
34	22021007	WELFARE PACKAGES	100,000.00	100,000.00
35	22021009	SPORTING ACTIVITIES	100,000.00	105,000.00
36	22021021	SPECIAL DAYS/CELEBRATIONS	150,000.00	450,000.00
37	22030103	REFURBISHING ADVANCES	50,000.00	
38	22030107	FURNISHING ADVANCES	100,000.00	
39	22030108	HOUSING LOANS	100,000.00	
40	23	CAPITAL EXPENDITURE	1,051,000,000.00	74,792,000.00
41	23010108	PURCHASE OF BUSES	10,000,000.00	25,000,000.00
42	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,500,000.00	3,000,000.00
43	23010113	PURCHASE OF COMPUTERS	5,000,000.00	5,000,000.00
44	23010114	PURCHASE OF COMPUTER PRINTERS	800,000.00	800,000.00

45	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,092,000.00	1,092,000.00
46	23010118	PURCHASE OF SCANNERS	150,000.00	150,000.00
47	23010119	PURCHASE OF POWER GENERATING SET	1,260,000.00	
48	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	630,000.00	2,500,000.00
49	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		2,000,000.00
50	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	250,000.00	250,000.00
51	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	500,318,000.00	

52	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	2,000,000.00	
53	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	500,000,000.00	5,000,000.00
54	23050103	MONITORING AND EVALUATION	22,000,000.00	30,000,000.00

MDA: 021502100100 - BORNO STATE MOHAMED LAWAN COLLEGE OF AGRICULTURE

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	1,964,985,000.00	1,098,161,000.00
2	21	PERSONNEL COST	307,315,000.00	441,661,000.00
3	21010101	SALARY	304,315,000.00	436,661,000.00
4	21020101	NON REGULAR ALLOWANCES	3,000,000.00	5,000,000.00
5	2202	OVERHEAD COST	44,670,000.00	44,000,000.00
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,750,000.00	4,000,000.00
7	22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00
8	22020203	INTERNET ACCESS CHARGES	1,000,000.00	500,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,000,000.00	5,000,000.00
10	22020307	MEDICAL DRUGS SUPPLIES		1,000,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	9,000,000.00	5,000,000.00
12	22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	5,000,000.00
13	22020501	LOCAL TRAINING	7,000,000.00	5,000,000.00
14	22020701	FINANCIAL CONSULTING		1,000,000.00
15	22020801	MOTOR VEHICLE FUEL COST	2,500,000.00	4,000,000.00
16	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	50,000.00
17	22021001	REFRESHMENT & MEALS	3,000,000.00	6,450,000.00
18	22021002	HONORARIUM & SITTING ALLOWANCE		1,000,000.00
19	22021007	WELFARE PACKAGES	3,400,000.00	5,000,000.00
20	23	CAPITAL EXPENDITURE	1,613,000,000.00	612,500,000.00
21	23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	20,000,000.00
22	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		10,000,000.00
23	23010113	PURCHASE OF COMPUTERS	10,000,000.00	5,000,000.00
24	23010114	PURCHASE OF COMPUTER PRINTERS		1,000,000.00
25	23010115	PURCHASE OF PHOTOCOPYING MACHINES		1,000,000.00
26	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	3,000,000.00	3,000,000.00
27	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	2,000,000.00
28	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		1,000,000.00
29	23010127	PURCHASE OF AGRICULTURAL EQUIPMENT		5,000,000.00
30	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	17,000,000.00	5,000,000.00
31	23010146	PURCHASE OF LIVESTOCK EQUIPMENT		5,000,000.00
32	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,000,000,000.00	400,000,000.00
33	23030110	REHABILITATION / REPAIRS - LIBRARIES		2,000,000.00
34	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	5,000,000.00	5,000,000.00
35	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	3,000,000.00	10,000,000.00
36	23050103	MONITORING AND EVALUATION	500,000,000.00	55,000,000.00
37	23050104	ANNIVERSARIES/CELEBRATIONS	45,000,000.00	82,500,000.00

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,771,682,000.00</u>	<u>1,582,070,000.00</u>
2	21	PERSONNEL COST	<u>640,867,000.00</u>	<u>723,580,000.00</u>
3	21010101	SALARY	640,867,000.00	723,580,000.00
4	2202	OVERHEAD COST	<u>28,815,000.00</u>	<u>45,990,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	3,000,000.00	3,000,000.00
6	22020201	ELECTRICITY CHARGES	1,000,000.00	1,062,500.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,765,000.00	14,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	3,000,000.00	6,705,000.00
9	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	7,000,000.00
10	22020901	BANK CHARGES (OTHER THAN INTEREST)	50,000.00	50,000.00
11	22021001	REFRESHMENT & MEALS	3,000,000.00	5,672,500.00
12	22021002	HONORARIUM & SITTING ALLOWANCE		3,000,000.00
13	22021007	WELFARE PACKAGES		2,500,000.00
14	22020601	SECURITY SERVICES		3,000,000.00

15	23	CAPITAL EXPENDITURE	<u>1,102,000,000.00</u>	<u>812,500,000.00</u>
16	23010105	PURCHASE OF MOTOR VEHICLES	18,000,000.00	100,000,000.00
17	23010113	PURCHASE OF COMPUTERS	10,000,000.00	10,500,000.00
18	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	1,200,000.00
19	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	15,000,000.00	37,500,000.00
20	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	4,000,000.00
21	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT	15,000,000.00	10,000,000.00
22	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	1,000,000,000.00	541,300,000.00
23	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	22,000,000.00	22,000,000.00
24	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	15,000,000.00	15,000,000.00
25	23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES		14,000,000.00
26	23010119	PURCHASE OF POWER GENERATING SET		50,000,000.00
27	23030110	REHABILITATION / REPAIRS - LIBRARIES		7,000,000.00

MDA: 052100100100 - MINISTRY OF HEALTH AND HUMAN SERVICES

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>25,368,674,000.00</u>	<u>35,190,245,000.00</u>
2	21	PERSONNEL COST	<u>703,749,000.00</u>	<u>807,745,000.00</u>
3	21010101	SALARY	703,749,000.00	807,745,000.00
4	22	OTHER RECURRENT COSTS	<u>1,537,300,000.00</u>	<u>1,537,000,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	80,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	80,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	180,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	5,000,000.00
10	22020307	MEDICAL DRUGS SUPPLIES	100,000,000.00	100,000,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	15,000,000.00
12	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	4,600,000.00
13	22020406	OTHER MAINTENANCE SERVICES		3,000,000.00
14	22020501	LOCAL TRAINING	20,000,000.00	23,000,000.00
15	22020502	INTERNATIONAL TRAINING	10,000,000.00	30,000,000.00
16	22020601	SECURITY SERVICES	50,000,000.00	40,000,000.00
17	22020701	FINANCIAL CONSULTING	200,000,000.00	210,000,000.00
18	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00
19	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	13,000,000.00
20	22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	400,000.00
21	22021001	REFRESHMENT & MEALS	10,000,000.00	13,000,000.00
22	22021002	HONORARIUM & SITTING ALLOWANCE	100,000,000.00	120,000,000.00
23	22021004	MEDICAL EXPENSES-LOCAL	400,000,000.00	400,000,000.00
24	22021007	WELFARE PACKAGES	100,000,000.00	100,000,000.00
25	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	10,000,000.00	10,000,000.00
26	23	CAPITAL EXPENDITURE	<u>23,127,625,000.00</u>	<u>32,845,500,000.00</u>
27	23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	80,000,000.00
28	23010108	PURCHASE OF BUSES		1,000,000,000.00
29	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,000,000.00	15,000,000.00
30	23010113	PURCHASE OF COMPUTERS	10,000,000.00	5,000,000.00
31	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00
32	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	500,000.00
33	23010117	PURCHASE OF SHREDDING MACHINES		2,000,000.00
34	23010118	PURCHASE OF SCANNERS		1,000,000.00
35	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	1,000,000,000.00	600,000,000.00

36	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	200,000,000.00	80,000,000.00
37	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,000,000,000.00	
38	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	15,436,925,000.00	15,000,000,000.00
39	23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS		
40	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	112,700,000.00	30,000,000.00
41	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		8,688,000,000.00
42	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	100,000,000.00	100,000,000.00
43	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	4,000,000,000.00	2,000,000,000.00
44	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES		1,000,000,000.00
45	23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	110,000,000.00	80,000,000.00
46	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	100,000,000.00
47	23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	20,000,000.00
48	23050102	COMPUTER SOFTWARE ACQUISITION	2,000,000.00	1,000,000.00

49	23050103	MONITORING AND EVALUATION	150,000,000.00	100,000,000.00
50	23050104	ANNIVERSARIES/CELEBRATIONS	1,000,000.00	1,000,000.00
51	23050130	HUMAN CAPITAL DEVELOPMENT	650,000,000.00	550,000,000.00
52	23050136	HUMAN HEALTH INTERVENTION PROGRAMME		3,387,000,000.00

MDA: 052100200100 - BORNO STATE CONTRIBUTORY HEALTH CARE MANAGEMENT AGENCY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,384,672,000.00</u>	<u>5,143,504,000.00</u>
2	21	PERSONNEL COST	<u>18,426,000.00</u>	<u>17,280,000.00</u>
3	21010101	SALARY	7,426,000.00	
4	21020101	NON REGULAR ALLOWANCES	11,000,000.00	12,280,000.00
5	21020103	HAZARD ALLOWANCE		3,000,000.00
6	21010102	OVER TIME PAYMENTS		2,000,000.00
7	2202	OVERHEAD COST	<u>1,014,421,000.00</u>	<u>3,693,766,000.00</u>
8	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,826,000.00	40,000,000.00
9	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		20,000,000.00
10	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		25,000,000.00
11	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		20,000,000.00
12	22020201	ELECTRICITY CHARGES	1,158,000.00	1,158,000.00
13	22020202	TELEPHONE CHARGES		2,200,000.00
14	22020203	INTERNET ACCESS CHARGES	1,447,000.00	15,000,000.00
15	22020205	WATER RATES	1,050,000.00	1,050,000.00
16	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		15,000,000.00
17	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,100,000.00	15,000,000.00
18	22020304	MAGAZINES & PERIODICALS		1,000,000.00
19	22020305	PRINTING OF NON SECURITY DOCUMENTS	2,100,000.00	17,000,000.00
20	22020309	UNIFORMS & OTHER CLOTHING	1,050,000.00	5,000,000.00
21	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	944,423,000.00	3,380,415,000.00
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,100,000.00	5,000,000.00
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	2,000,000.00
25	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		2,000,000.00
26	22020405	MAINTENANCE OF PLANTS/GENERATORS		2,000,000.00
27	22020501	LOCAL TRAINING	12,750,000.00	20,000,000.00
28	22020601	SECURITY SERVICES	2,025,000.00	6,500,000.00
29	22020602	OFFICE RENT		13,000,000.00
30	22020701	FINANCIAL CONSULTING	1,158,000.00	5,000,000.00
31	22020702	INFORMATION TECHNOLOGY CONSULTING	1,158,000.00	3,000,000.00
32	22020801	MOTOR VEHICLE FUEL COST	3,471,000.00	5,000,000.00
33	22020803	PLANT / GENERATOR FUEL COST	3,471,000.00	4,000,000.00
34	22020901	BANK CHARGES (OTHER THAN INTEREST)	105,000.00	1,000,000.00
35	22020902	INSURANCE PREMIUM		774,000.00
36	22021001	REFRESHMENT & MEALS	2,315,000.00	15,000,000.00
37	22021002	HONORARIUM & SITTING ALLOWANCE	9,619,000.00	9,619,000.00
38	22021003	PUBLICITY & ADVERTISEMENTS		15,000,000.00
39	22021007	WELFARE PACKAGES	6,945,000.00	20,000,000.00
40	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		1,000,000.00
41	22030104	CORRESPONDENCE ADVANCES		5,000,000.00

42	23	CAPITAL EXPENDITURE	<u>351,825,000.00</u>	<u>1,432,458,000.00</u>
43	23010107	PURCHASE OF TRUCKS		250,000,000.00
44	23010108	PURCHASE OF BUSES		80,000,000.00
45	23010105	PURCHASE OF MOTOR VEHICLES	248,000,000.00	24,000,000.00
46	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	16,763,000.00	200,000,000.00
47	23010113	PURCHASE OF COMPUTERS	5,486,000.00	30,000,000.00
48	23010114	PURCHASE OF COMPUTER PRINTERS	1,525,000.00	10,000,000.00
49	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,315,000.00	5,000,000.00
50	23010118	PURCHASE OF SCANNERS	1,160,000.00	5,000,000.00
51	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS		450,000,000.00
52	23010119	PURCHASE OF POWER GENERATING SET	6,326,000.00	

53	23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	5,250,000.00	14,000,000.00
54	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	15,000,000.00	20,000,000.00
55	23050102	COMPUTER SOFTWARE ACQUISITION		30,000,000.00
56	23050103	MONITORING AND EVALUATION	50,000,000.00	314,458,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>13,615,280,000.00</u>	<u>16,536,732,000.00</u>
2	21	PERSONNEL COST	<u>4,338,283,000.00</u>	<u>6,233,735,000.00</u>
3	21010101	SALARY	4,338,283,000.00	6,233,735,000.00
4	2202	OVERHEAD COST	<u>530,000,000.00</u>	<u>530,000,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000,000.00	200,000,000.00
6	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	20,000,000.00	20,000,000.00
7	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	150,000,000.00	150,000,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00
9	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	20,000,000.00
10	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	3,000,000.00
11	22021001	REFRESHMENT & MEALS	10,000,000.00	10,000,000.00
12	22021002	HONORARIUM & SITTING ALLOWANCE	13,500,000.00	13,500,000.00
13	22021022	SPECIAL DAYS/CELEBRATIONS		93,500,000.00

14	23	CAPITAL EXPENDITURE	<u>8,746,997,000.00</u>	<u>9,772,997,000.00</u>
15	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	100,000,000.00
16	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	50,000,000.00	100,000,000.00
17	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	150,000,000.00	100,000,000.00
18	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,039,000,000.00	6,000,000,000.00
19	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	300,000,000.00
20	23050101	RESEARCH AND DEVELOPMENT	20,000,000.00	35,000,000.00
21	23050102	COMPUTER SOFTWARE ACQUISITION	5,000,000.00	15,000,000.00
22	23050103	MONITORING AND EVALUATION	250,000,000.00	400,000,000.00
23	23050130	HUMAN CAPITAL DEVELOPMENT	50,000,000.00	100,000,000.00
24	23050136	Human Health Intervention Programme	2,122,997,000.00	2,622,997,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	22,883,145,000.00	36,054,532,000.00
2	21	PERSONNEL COST	9,504,852,000.00	11,004,825,000.00
3	21010101	SALARY	8,004,852,000.00	9,504,825,000.00
4	21020101	NON REGULAR ALLOWANCES	1,500,000,000.00	1,500,000,000.00
5	2202	OVERHEAD COST	2,814,000,000.00	2,814,000,000.00
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	40,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	100,000,000.00
8	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	50,000,000.00
9	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		50,000,000.00
10	22020201	ELECTRICITY CHARGES	5,000,000.00	6,000,000.00
11	22020203	INTERNET ACCESS CHARGES	20,000,000.00	20,000,000.00
12	22020205	WATER RATES	500,000.00	1,000,000.00
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	22,000,000.00
14	22020307	MEDICAL DRUGS SUPPLIES	500,000,000.00	260,000,000.00
15	22020309	UNIFORMS & OTHER CLOTHING	15,000,000.00	10,000,000.00
16	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	20,000,000.00	20,000,000.00
17	22020314	MEDICAL LABORATORY SUPPLIES		250,000,000.00
18	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	10,000,000.00
19	22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	6,000,000.00
20	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	200,000,000.00	200,000,000.00
21	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	10,000,000.00	50,000,000.00
22	22020405	MAINTENANCE OF PLANTS/GENERATORS	100,000,000.00	100,000,000.00
23	22020406	OTHER MAINTENANCE SERVICES	11,000,000.00	400,000,000.00
24	22020501	LOCAL TRAINING	300,000,000.00	200,000,000.00
25	22020502	INTERNATIONAL TRAINING	200,000,000.00	100,000,000.00
26	22020605	CLEANING & FUMIGATION SERVICES	15,000,000.00	35,000,000.00
27	22020701	FINANCIAL CONSULTING	100,000,000.00	20,000,000.00
28	22020801	MOTOR VEHICLE FUEL COST	25,000,000.00	30,000,000.00
29	22020803	PLANT / GENERATOR FUEL COST	500,000,000.00	500,000,000.00
30	22020901	BANK CHARGES (OTHER THAN INTEREST)	1,500,000.00	2,000,000.00
31	22020902	INSURANCE PREMIUM		1,000,000.00
32	22021001	REFRESHMENT & MEALS	50,000,000.00	70,000,000.00
33	22021003	PUBLICITY & ADVERTISEMENTS	10,000,000.00	10,000,000.00
34	22021004	MEDICAL EXPENSES-LOCAL	200,000,000.00	50,000,000.00
35	22021006	POSTAGES & COURIER SERVICES	1,000,000.00	1,000,000.00
36	22021007	WELFARE PACKAGES	200,000,000.00	200,000,000.00
37	23	CAPITAL EXPENDITURE	10,564,293,000.00	22,235,707,000.00
38	23010105	PURCHASE OF MOTOR VEHICLES	100,000,000.00	120,000,000.00
39	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	150,000,000.00	2,000,000,000.00
40	23010113	PURCHASE OF COMPUTERS	100,000,000.00	70,000,000.00
41	23010114	PURCHASE OF COMPUTER PRINTERS	10,000,000.00	20,000,000.00
42	23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,000,000.00	11,000,000.00
43	23010119	PURCHASE OF POWER GENERATING SET	100,000,000.00	2,100,000,000.00
44	23010121	PURCHASE OF RESIDENTIAL FURNITURE	100,000,000.00	250,000,000.00

45	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	3,500,000,000.00	3,963,000,000.00
46	23010141	PURCHASE OF CHEMICALS & OTHERS	50,000,000.00	
47	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	100,000,000.00	300,000,000.00
48	23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5,594,293,000.00	13,000,000,000.00
49	23050103	MONITORING AND EVALUATION	200,000,000.00	200,000,000.00
50	23050130	HUMAN CAPITAL DEVELOPMENT	450,000,000.00	200,000,000.00
51	23050102	COMPUTER SOFTWARE ACQUISITION	100,000,000.00	1,707,000.00

MDA: 052110400100 - BORNO STATE COLLEGES OF NURSING SCIENCES

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	1,884,000,000.00	1,926,462,000.00
2	21	PERSONNEL COST	50,000,000.00	92,462,000.00
3	21010101	SALARY		62,462,000.00
4	21020101	NON REGULAR ALLOWANCES	50,000,000.00	30,000,000.00
5	2202	OVERHEAD COST	1,244,000,000.00	1,244,000,000.00
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000,000.00	100,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	130,500,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		
9	22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00
10	22020203	INTERNET ACCESS CHARGES	1,500,000.00	5,000,000.00
11	22020206	SEWERAGE CHARGES	7,000,000.00	10,000,000.00
12	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	5,000,000.00	5,000,000.00
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00
14	22020304	MAGAZINES & PERIODICALS	250,000.00	250,000.00
15	22020305	PRINTING OF NON SECURITY DOCUMENTS	6,000,000.00	15,000,000.00
16	22020307	MEDICAL DRUGS SUPPLIES		5,000,000.00
17	22020309	UNIFORMS & OTHER CLOTHING	6,000,000.00	10,200,000.00
18	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	500,000,000.00	470,000,000.00
19	22020314	MEDICAL LABORATORY SUPPLIES		1,500,000.00
20	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	10,000,000.00
21	22020402	MAINTENANCE OF OFFICE FURNITURE	3,950,000.00	10,000,000.00
22	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,000,000.00	16,000,000.00
23	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	4,000,000.00
24	22020405	MAINTENANCE OF PLANTS/GENERATORS	8,000,000.00	8,000,000.00
25	22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	10,000,000.00
26	22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00
27	22020601	SECURITY SERVICES	100,000.00	100,000.00
28	22020605	CLEANING & FUMIGATION SERVICES	4,300,000.00	4,300,000.00
29	22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00
30	22020702	INFORMATION TECHNOLOGY CONSULTING	500,000.00	500,000.00
31	22020703	LEGAL SERVICES	200,000.00	200,000.00
32	22020704	ENGINEERING SERVICES	300,000.00	300,000.00
33	22020705	ARCHITECTURAL SERVICES	300,000.00	300,000.00
34	22020706	SURVEYING SERVICES	200,000.00	200,000.00
35	22020801	MOTOR VEHICLE FUEL COST	10,200,000.00	10,000,000.00
36	22020803	PLANT / GENERATOR FUEL COST	14,150,000.00	10,100,000.00
37	22020901	BANK CHARGES (OTHER THAN INTEREST)	600,000.00	600,000.00
38	22021001	REFRESHMENT & MEALS	15,000,000.00	15,000,000.00
39	22021002	HONORARIUM & SITTING ALLOWANCE	200,000,000.00	200,000,000.00
40	22021003	PUBLICITY & ADVERTISEMENTS	1,500,000.00	1,500,000.00
41	22021004	MEDICAL EXPENSES-LOCAL	2,500,000.00	1,000,000.00
42	22021006	POSTAGES & COURIER SERVICES	500,000.00	500,000.00
43	22021007	WELFARE PACKAGES	100,000,000.00	100,000,000.00

44	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	50,950,000.00	50,950,000.00
45	22021009	SPORTING ACTIVITIES	7,200,000.00	7,200,000.00
46	22021010	DIRECT TEACHING & LABORATORY COST	300,000.00	300,000.00
47	22021021	SPECIAL DAYS/CELEBRATIONS	500,000.00	500,000.00
48	23	CAPITAL EXPENDITURE	590,000,000.00	590,000,000.00
49	23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	20,000,000.00
50	23010108	PURCHASE OF BUSES	129,500,000.00	125,500,000.00
51	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	9,000,000.00	9,000,000.00
52	23010113	PURCHASE OF COMPUTERS	77,000,000.00	70,000,000.00
53	23010114	PURCHASE OF COMPUTER PRINTERS	5,000,000.00	5,000,000.00
54	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,000,000.00	5,000,000.00
55	23010117	PURCHASE OF SHREDDING MACHINES	7,000,000.00	7,000,000.00
56	23010118	PURCHASE OF SCANNERS	5,000,000.00	5,000,000.00
57	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	3,000,000.00	3,000,000.00
58	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	200,250,000.00	126,250,000.00
59	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	100,250,000.00	100,250,000.00
60	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	4,000,000.00	4,000,000.00
61	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT		10,000,000.00
62	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	4,000,000.00	25,000,000.00
63	23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	4,000,000.00	4,000,000.00
64	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	5,000,000.00	25,000,000.00
65	23030102	REHABILITATION / REPAIRS - ELECTRICITY	1,000,000.00	8,000,000.00
66	23030103	REHABILITATION / REPAIRS - HOUSING	1,000,000.00	21,000,000.00
67	23030115	REHABILITATION / REPAIRS - WATER-WAY	5,000,000.00	12,000,000.00
68	23030110	REHABILITATION / REPAIRS - LIBRARIES	1,000,000.00	1,000,000.00
69	23050103	MONITORING AND EVALUATION	2,000,000.00	2,000,000.00
70	23050104	ANNIVERSARIES/CELEBRATIONS	2,000,000.00	2,000,000.00

MDA: 052110400100 - BORNO STATE COLLEGE OF NURSING MONGUNO

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	-	1,000,750,000.00
2	21	PERSONNEL COST	-	50,000,000.00
3	21020101	NON REGULAR ALLOWANCES		50,000,000.00
4	2202	OVERHEAD COST	-	250,750,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		50,000,000.00
6	22020203	INTERNET ACCESS CHARGES		5,000,000.00
7	22020206	SEWERAGE CHARGES		5,000,000.00
8	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		5,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		3,000,000.00
10	22020304	MAGAZINES & PERIODICALS		250,000.00
11	22020305	PRINTING OF NON SECURITY DOCUMENTS		5,000,000.00
12	22020309	UNIFORMS & OTHER CLOTHING		6,000,000.00
13	22020310	TEACHING AIDS / INSTRUCTION MATERIALS		74,000,000.00
14	22020317	CHEMICALS(PESTICIDES, HERBICIDES, TERMICIDES, FUNGICIDES ETC) SUPPLIES		1,000,000.00
15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		30,000,000.00
16	22020402	MAINTENANCE OF OFFICE FURNITURE		2,000,000.00
17	22020501	LOCAL TRAINING		10,000,000.00
18	22020703	LEGAL SERVICES		1,000,000.00
19	22020901	BANK CHARGES (OTHER THAN INTEREST)		500,000.00
20	22021001	REFRESHMENT & MEALS		7,000,000.00
21	22021002	HONORARIUM & SITTING ALLOWANCE		20,000,000.00
22	22021003	PUBLICITY & ADVERTISEMENTS		1,000,000.00
23	22021007	WELFARE PACKAGES		25,000,000.00
24	23	CAPITAL EXPENDITURE	-	700,000,000.00
25	23010105	PURCHASE OF MOTOR VEHICLES		150,000,000.00
26	23010108	PURCHASE OF BUSES		216,000,000.00
27	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		10,000,000.00
28	23010113	PURCHASE OF COMPUTERS		35,000,000.00
29	23010114	PURCHASE OF COMPUTER PRINTERS		25,000,000.00
30	23010115	PURCHASE OF PHOTOCOPYING MACHINES		5,000,000.00
31	23010117	PURCHASE OF SHREDDING MACHINES		3,000,000.00
32	23010118	PURCHASE OF SCANNERS		5,000,000.00
33	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000.00
34	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		12,000,000.00
35	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		12,000,000.00
36	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		10,000,000.00
37	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT		15,000,000.00
38	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		5,000,000.00

39	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		100,000,000.00
40	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		10,000,000.00
41	23030102	REHABILITATION / REPAIRS - ELECTRICITY		10,000,000.00
42	23030103	REHABILITATION / REPAIRS - HOUSING		12,000,000.00
43	23030104	REHABILITATION / REPAIRS - WATER FACILITIES		10,000,000.00
44	23030110	REHABILITATION / REPAIRS - LIBRARIES		13,000,000.00
45	23050103	MONITORING AND EVALUATION		14,000,000.00
46	23050104	ANNIVERSARIES/CELEBRATIONS		18,000,000.00

MDA: 052110400100 - BORNO STATE COLLEG OF NURSING GWOZA

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>-</i>	<i>1,000,000,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>-</i>	<i>50,000,000.00</i>
3	21020101	NON REGULAR ALLOWANCES		50,000,000.00
4	2202	<i>OVERHEAD COST</i>	<i>-</i>	<i>250,000,000.00</i>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		12,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS		12,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		13,500,000.00
8	22020201	ELECTRICITY CHARGES		1,000,000.00
9	22020203	INTERNET ACCESS CHARGES		600,000.00
10	22020206	SEWERAGE CHARGES		7,500,000.00
11	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		3,500,000.00
12	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		4,500,000.00
13	22020302	BOOKS		7,000,000.00
14	22020303	NEWSPAPERS		20,000.00
15	22020304	MAGAZINES & PERIODICALS		1,200,000.00
16	22020306	PRINTING OF SECURITY DOCUMENTS		7,000,000.00

17	22020309	UNIFORMS & OTHER CLOTHING		2,250,000.00
18	22020310	TEACHING AIDS / INSTRUCTION MATERIALS		5,500,000.00
19	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		3,800,000.00
20	22020402	MAINTENANCE OF OFFICE FURNITURE		6,800,000.00
21	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		6,000,000.00
22	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		15,000,000.00
23	22020405	MAINTENANCE OF PLANTS/GENERATORS		9,500,000.00
24	22020406	OTHER MAINTENANCE SERVICES		8,400,000.00
25	22020501	LOCAL TRAINING		8,500,000.00
26	22020601	SECURITY SERVICES		7,500,000.00
27	22020605	CLEANING & FUMIGATION SERVICES		8,500,000.00
28	22020701	FINANCIAL CONSULTING		6,200,000.00
29	22020702	INFORMATION TECHNOLOGY CONSULTING		5,500,000.00
30	22020703	LEGAL SERVICES		7,500,000.00
31	22020801	MOTOR VEHICLE FUEL COST		16,200,000.00
32	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		8,200,000.00
33	22020803	PLANT / GENERATOR FUEL COST		10,000,000.00
34	22020901	BANK CHARGES (OTHER THAN INTEREST)		700,000.00
35	22021001	REFRESHMENT & MEALS		8,000,000.00
36	22021002	HONORARIUM & SITTING ALLOWANCE		11,000,000.00
37	22021003	PUBLICITY & ADVERTISEMENTS		1,130,000.00
38	22021006	POSTAGES & COURIER SERVICES		5,000,000.00
39	22021007	WELFARE PACKAGES		5,000,000.00
40	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		5,000,000.00
41	22021009	SPORTING ACTIVITIES		4,500,000.00
42	22021021	SPECIAL DAYS/CELEBRATIONS		4,500,000.00
43	23	CAPITAL EXPENDITURE	-	700,000,000.00
44	23010105	PURCHASE OF MOTOR VEHICLES		150,000,000.00
45	23010108	PURCHASE OF BUSES		216,000,000.00
46	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS		10,000,000.00
47	23010113	PURCHASE OF COMPUTERS		35,000,000.00
48	23010114	PURCHASE OF COMPUTER PRINTERS		25,000,000.00
49	23010115	PURCHASE OF PHOTOCOPYING MACHINES		5,000,000.00
50	23010117	PURCHASE OF SHREDDING MACHINES		3,000,000.00
51	23010118	PURCHASE OF SCANNERS		5,000,000.00
52	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		10,000,000.00
53	23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT		12,000,000.00
54	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT		12,000,000.00
55	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT		10,000,000.00
56	23010140	PURCHASE OF SCHOOL FURNITURE, FITTINGS & EQUIPMENT		15,000,000.00
57	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES		5,000,000.00
58	23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS		100,000,000.00

59	23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING		10,000,000.00
60	23030102	REHABILITATION / REPAIRS - ELECTRICITY		10,000,000.00
61	23030103	REHABILITATION / REPAIRS - HOUSING		12,000,000.00
62	23030104	REHABILITATION / REPAIRS - WATER FACILITIES		10,000,000.00
63	23030110	REHABILITATION / REPAIRS - LIBRARIES		13,000,000.00
64	23050103	MONITORING AND EVALUATION		14,000,000.00
65	23050104	ANNIVERSARIES/CELEBRATIONS		18,000,000.00

MDA: 052110600100 - BORNO STATE COLLEGE OF HEALTH TECHNOLOGY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	321,325,000.00	364,814,000.00
2	21	PERSONNEL COST	32,000,000.00	69,714,000.00
3	21010101	SALARY		49,714,000.00
4	21020101	NON REGULAR ALLOWANCES	32,000,000.00	20,000,000.00
5	22	OTHER RECURRENT COSTS	163,825,000.00	165,100,000.00
6	2202	OVERHEAD COST		
7	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,425,000.00	3,500,000.00
8	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00
9	22020202	TELEPHONE CHARGES	100,000.00	100,000.00
10	22020203	INTERNET ACCESS CHARGES	100,000.00	100,000.00
11	22020204	SATELLITE BROADCASTING ACCESS CHARGES	100,000.00	100,000.00
12	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	200,000.00	200,000.00
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,000,000.00	7,500,000.00
14	22020302	BOOKS	1,000,000.00	1,500,000.00
15	22020303	NEWSPAPERS	200,000.00	200,000.00
16	22020304	MAGAZINES & PERIODICALS	100,000.00	100,000.00
17	22020305	PRINTING OF NON SECURITY DOCUMENTS	10,000,000.00	10,000,000.00
18	22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	12,000,000.00
19	22020307	MEDICAL DRUGS SUPPLIES	5,000,000.00	5,000,000.00
20	22020309	UNIFORMS & OTHER CLOTHING	8,000,000.00	10,000,000.00
21	22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,500,000.00	2,000,000.00
22	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	10,000,000.00
23	22020402	MAINTENANCE OF OFFICE FURNITURE	1,000,000.00	1,000,000.00
24	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	40,000,000.00	40,000,000.00
25	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	2,000,000.00
26	22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	1,000,000.00
27	22020501	LOCAL TRAINING	8,000,000.00	8,000,000.00
28	22020605	CLEANING & FUMIGATION SERVICES	1,000,000.00	1,000,000.00
29	22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00
30	22020702	INFORMATION TECHNOLOGY CONSULTING	100,000.00	100,000.00
31	22020703	LEGAL SERVICES	200,000.00	200,000.00
32	22020801	MOTOR VEHICLE FUEL COST	8,000,000.00	10,000,000.00
33	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	2,000,000.00
34	22020901	BANK CHARGES (OTHER THAN INTEREST)	300,000.00	200,000.00
35	22021001	REFRESHMENT & MEALS	2,000,000.00	1,000,000.00
36	22021002	HONORARIUM & SITTING ALLOWANCE	5,000,000.00	10,000,000.00
37	22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00
38	22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00
39	22021006	POSTAGES & COURIER SERVICES	500,000.00	300,000.00
40	22021007	WELFARE PACKAGES	5,000,000.00	10,000,000.00
41	23	CAPITAL EXPENDITURE	125,500,000.00	130,000,000.00
42	23010108	PURCHASE OF BUSES	20,000,000.00	17,000,000.00
43	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	7,000,000.00	7,000,000.00

44	23010113	PURCHASE OF COMPUTERS	10,000,000.00	4,000,000.00
45	23010114	PURCHASE OF COMPUTER PRINTERS	3,000,000.00	2,000,000.00
46	23010115	PURCHASE OF PHOTOCOPYING MACHINES	3,000,000.00	
47	23010119	PURCHASE OF POWER GENERATING SET	5,000,000.00	
48	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	2,000,000.00	2,000,000.00
49	23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	5,000,000.00	20,000,000.00
50	23010128	PURCHASE OF SECURITY EQUIPMENT	500,000.00	
51	23010130	PURCHASE OF RECREATIONAL FACILITIES	500,000.00	
52	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	10,000,000.00	4,000,000.00
53	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		4,000,000.00
54	23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,500,000.00	3,000,000.00
55	23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,000,000.00	4,000,000.00
56	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS		1,000,000.00
57	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,000,000.00	2,000,000.00
58	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES		2,000,000.00
59	23030129	REPAIRS OF EQUIPMENT AND MACHINERIES		2,000,000.00
60	23040102	EROSION & FLOOD CONTROL	3,000,000.00	3,000,000.00
61	23050101	RESEARCH AND DEVELOPMENT	5,000,000.00	1,000,000.00
62	23050102	COMPUTER SOFTWARE ACQUISITION	1,000,000.00	1,000,000.00
63	23050103	MONITORING AND EVALUATION	30,000,000.00	40,000,000.00
64	23050104	ANNIVERSARIES/CELEBRATIONS	1,000,000.00	1,000,000.00
65	23050130	HUMAN CAPITAL DEVELOPMENT	10,000,000.00	10,000,000.00

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	23,224,576,000.00	36,651,543,000.00
2	21	PERSONNEL COST	-	4,361,815,000.00
3	21010101	SALARY		4,064,590,000.00
4	21020101	NON REGULAR ALLOWANCES		200,225,000.00
5	21020104	FURNITURE ALLOWANCE		85,000,000.00
6	21020105	NYSC ACTIVITIES & ALLOWANCE		12,000,000.00
7	2202	OVERHEAD COST	670,005,000.00	7,836,768,000.00
8	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	50,000,000.00	265,000,000.00
9	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	273,450,000.00
10	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		350,000,000.00
11	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS		1,880,355,000.00
12	22020201	ELECTRICITY CHARGES	50,000,000.00	264,000,000.00
13	22020203	INTERNET ACCESS CHARGES		10,000,000.00
14	22020204	SATELLITE BROADCASTING ACCESS CHARGES		5,000,000.00
15	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		10,000,000.00
16	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000,000.00	20,000,000.00
17	22020302	BOOKS		500,000.00
18	22020305	PRINTING OF NON SECURITY DOCUMENTS		10,000,000.00
19	22020306	PRINTING OF SECURITY DOCUMENTS		7,000,000.00
20	22020307	MEDICAL DRUGS SUPPLIES		100,000,000.00
21	22020309	UNIFORMS & OTHER CLOTHING		150,000,000.00
22	22020310	TEACHING AIDS / INSTRUCTION MATERIALS		10,000,000.00
23	22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES		350,000,000.00
24	22020314	MEDICAL LABORATORY SUPPLIES		250,000,000.00
25	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT		95,000,000.00
26	22020402	MAINTENANCE OF OFFICE FURNITURE		5,200,000.00
27	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS		100,000,000.00
28	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		20,000,000.00
29	22020405	MAINTENANCE OF PLANTS/GENERATORS		15,000,000.00
30	22020406	OTHER MAINTENANCE SERVICES		30,000,000.00
31	22020501	LOCAL TRAINING	100,000,000.00	1,954,763,000.00
32	22020502	INTERNATIONAL TRAINING		285,000,000.00

33	22020601	SECURITY SERVICES	50,000,000.00	250,000,000.00
34	22020603	RESIDENTIAL RENT		70,000,000.00
35	22020701	FINANCIAL CONSULTING	50,000,000.00	10,000,000.00
36	22020702	INFORMATION TECHNOLOGY CONSULTING		5,500,000.00
37	22020703	LEGAL SERVICES		10,000,000.00
38	22020704	ENGINEERING SERVICES		14,000,000.00
39	22020708	MEDICAL CONSULTING		100,000,000.00
40	22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	95,000,000.00
41	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		7,000,000.00
42	22020803	PLANT / GENERATOR FUEL COST		100,000,000.00
43	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000.00	2,000,000.00
44	22021001	REFRESHMENT & MEALS	200,000,000.00	50,000,000.00
45	22021002	HONORARIUM & SITTING ALLOWANCE		75,000,000.00
46	22021003	PUBLICITY & ADVERTISEMENTS		55,000,000.00
47	22021007	WELFARE PACKAGES		295,000,000.00
48	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		20,000,000.00
49	22021010	DIRECT TEACHING & LABORATORY COST		8,000,000.00
50	22021019	MEDICAL EXPENSES-INTERNATIONAL		200,000,000.00
51	22021022	SPECIAL DAYS/CELEBRATIONS		10,000,000.00

52	23	CAPITAL EXPENDITURE	<u>22,554,571,000.00</u>	<u>24,452,960,000.00</u>
53	23010105	PURCHASE OF MOTOR VEHICLES		2,034,000,000.00
54	23010108	PURCHASE OF BUSES		1,026,500,000.00
55	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,800,000,000.00	150,000,000.00
56	23010113	PURCHASE OF COMPUTERS		272,770,000.00
57	23010114	PURCHASE OF COMPUTER PRINTERS		42,500,000.00
58	23010119	PURCHASE OF POWER GENERATING SET		690,000,000.00
59	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	8,537,321,000.00	3,208,830,000.00
60	23010128	PURCHASE OF SECURITY EQUIPMENT		51,000,000.00
61	23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	10,217,250,000.00	3,786,500,000.00
62	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		12,538,610,000.00
63	23030104	REHABILITATION / REPAIRS - WATER FACILITIES		220,000,000.00
64	23040101	TREE PLANTING		128,500,000.00
65	23050102	COMPUTER SOFTWARE ACQUISITION		303,750,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	2,499,675,000.00	1,523,325,000.00
2	21	PERSONNEL COST	15,000,000.00	25,000,000.00
3	21020101	NON REGULAR ALLOWANCES	15,000,000.00	25,000,000.00
4	2202	OVERHEAD COST	2,298,350,000.00	1,233,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	50,000,000.00
6	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING		80,000,000.00
7	22020201	ELECTRICITY CHARGES	18,000,000.00	
8	22020203	INTERNET ACCESS CHARGES	10,000,000.00	15,000,000.00
9	22020205	WATER RATES	100,000.00	
10	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		10,000,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,000,000.00	20,000,000.00
12	22020306	PRINTING OF SECURITY DOCUMENTS	5,000,000.00	20,000,000.00
13	22020307	MEDICAL DRUGS SUPPLIES	2,000,000,000.00	600,000,000.00
14	22020309	UNIFORMS & OTHER CLOTHING	15,000,000.00	2,000,000.00
15	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES		15,000,000.00
16	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	10,000,000.00	15,000,000.00
17	22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	10,000,000.00
18	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000,000.00	30,000,000.00
19	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS		10,000,000.00
20	22020406	OTHER MAINTENANCE SERVICES		20,000,000.00
21	22020501	LOCAL TRAINING	30,000,000.00	25,000,000.00
22	22020502	INTERNATIONAL TRAINING		100,000,000.00
23	22020601	SECURITY SERVICES	15,000,000.00	15,000,000.00
24	22020602	OFFICE RENT		15,000,000.00
25	22020605	CLEANING & FUMIGATION SERVICES		10,000,000.00
26	22020701	FINANCIAL CONSULTING	5,000,000.00	10,000,000.00
27	22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	
28	22020801	MOTOR VEHICLE FUEL COST	15,000,000.00	20,000,000.00
29	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST		10,000,000.00
30	22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	15,000,000.00
31	22020901	BANK CHARGES (OTHER THAN INTEREST)	250,000.00	1,000,000.00
32	22021001	REFRESHMENT & MEALS	20,000,000.00	25,000,000.00
33	22021002	HONORARIUM & SITTING ALLOWANCE	25,000,000.00	30,000,000.00

34	22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES		10,000,000.00
35	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES		20,000,000.00
36	22021022	SPECIAL DAYS/CELEBRATIONS		15,000,000.00
37	22021007	WELFARE PACKAGES	10,000,000.00	15,000,000.00
38		CAPITAL EXPENDITURE	186,325,000.00	265,325,000.00
39	23010101	PURCHASE / ACQUISITION OF LAND		20,090,000.00
40	23010105	PURCHASE OF MOTOR VEHICLES	97,100,000.00	20,000,000.00
41	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	26,762,000.00	13,400,000.00
42	23010113	PURCHASE OF COMPUTERS	5,486,000.00	5,000,000.00
43	23010114	PURCHASE OF COMPUTER PRINTERS	1,524,000.00	1,160,000.00
44	23010115	PURCHASE OF PHOTOCOPYING MACHINES	5,315,000.00	1,160,000.00
45	23010118	PURCHASE OF SCANNERS	1,160,000.00	1,160,000.00
46	23010117	PURCHASE OF SHREDDING MACHINES		1,160,000.00
47	23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT		20,000,000.00
48	23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT		12,000,000.00
49	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE		20,000,000.00
50	23050101	RESEARCH AND DEVELOPMENT		30,000,000.00
51	23050130 -	HUMAN CAPITAL DEVELOPMENT		40,195,000.00
52	23010119	PURCHASE OF POWER GENERATING SET	6,326,000.00	10,000,000.00
53	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	12,652,000.00	25,000,000.00
54	23050102	COMPUTER SOFTWARE ACQUISITION		25,000,000.00
55	23050103	MONITORING AND EVALUATION	30,000,000.00	20,000,000.00

MDA: 053500100100 - MINISTRY OF ENVIRONMENT

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>18,714,278,000.00</u>	<u>7,686,709,000.00</u>
2	21	PERSONNEL COST	<u>233,887,000.00</u>	<u>202,489,000.00</u>
3	21010101	SALARY	220,887,000.00	192,489,000.00
4	21020101	NON REGULAR ALLOWANCES	13,000,000.00	10,000,000.00
5	2202	OVERHEAD COST	<u>410,000,000.00</u>	<u>202,708,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	58,500,000.00	40,000,000.00
7	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	200,000,000.00	10,000,000.00
8	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	10,000,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	10,655,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	6,547,000.00	5,000,000.00
11	22020501	LOCAL TRAINING	6,055,000.00	5,855,000.00
12	22020601	SECURITY SERVICES	80,000,000.00	80,000,000.00
13	22020701	FINANCIAL CONSULTING	353,000.00	353,000.00
14	22020801	MOTOR VEHICLE FUEL COST	6,500,000.00	7,800,000.00
15	22020901	BANK CHARGES (OTHER THAN INTEREST)	45,000.00	45,000.00
16	22021001	REFRESHMENT & MEALS	2,500,000.00	3,000,000.00
17	22021007	WELFARE PACKAGES	40,000,000.00	30,000,000.00
18	23	CAPITAL EXPENDITURE	<u>18,070,391,000.00</u>	<u>7,281,512,000.00</u>
19	23010107	PURCHASE OF TRUCKS	100,000,000.00	100,000,000.00
20	23010108	PURCHASE OF BUSES	50,000,000.00	60,000,000.00
21	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	6,020,000.00	6,020,000.00
22	23010113	PURCHASE OF COMPUTERS	2,431,000.00	7,431,000.00
23	23010114	PURCHASE OF COMPUTER PRINTERS	1,736,000.00	
24	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,736,000.00	5,736,000.00
25	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	60,000,000.00	50,000,000.00
26	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	150,000,000.00	150,000,000.00
27	23030115	REHABILITATION / REPAIRS - WATER-WAY	280,000,000.00	280,000,000.00
28	23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	11,576,000.00	11,576,000.00
29	23040101	TREE PLANTING	50,000,000.00	860,000,000.00
30	23040102	EROSION & FLOOD CONTROL	15,176,391,000.00	3,940,248,000.00
31	23040103	WILDLIFE CONSERVATION	479,135,000.00	300,135,000.00
32	23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	150,000,000.00	200,000,000.00
33	23040105	WATER POLLUTION PREVENTION & CONTROL	150,000,000.00	250,000,000.00
34	23040106	CLIMATE CHANGE MANAGEMENT & CONTROL	1,300,000,000.00	1,000,000,000.00
35	23050103	MONITORING AND EVALUATION	50,366,000.00	5,366,000.00
36	23050104	ANNIVERSARIES/CELEBRATIONS	51,000,000.00	55,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,778,830,000.00</u>	<u>2,005,344,000.00</u>
2	21	PERSONNEL COST	<u>1,037,682,000.00</u>	<u>1,257,344,000.00</u>
3	21010101	SALARY	287,682,000.00	296,744,000.00
4	21020101	NON REGULAR ALLOWANCES	750,000,000.00	960,600,000.00
5	2202	OVERHEAD COST	<u>523,808,000.00</u>	<u>529,000,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,000,000.00	1,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	11,900,000.00	500,000.00
8	22020201	ELECTRICITY CHARGES	500,000.00	120,000.00
9	22020203	INTERNET ACCESS CHARGES	500,000.00	1,500,000.00
10	22020204	SATELLITE BROADCASTING ACCESS CHARGES		-
11	22020205	WATER RATES	120,000.00	120,000.00
12	22020208	SOFTWARE CHARGES/ LICENSE RENEWAL		500,000.00
13	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,000,000.00	2,000,000.00
14	22020305	PRINTING OF NON SECURITY DOCUMENTS	250,000.00	250,000.00
15	22020306	PRINTING OF SECURITY DOCUMENTS	250,000.00	1,000,000.00
16	22020309	UNIFORMS & OTHER CLOTHING	3,000,000.00	3,000,000.00
17	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	70,000,000.00	81,100,000.00
18	22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00
19	22020405	MAINTENANCE OF PLANTS/GENERATORS	3,390,000.00	5,300,000.00
20	22020406	OTHER MAINTENANCE SERVICES		500,000.00
21	22020501	LOCAL TRAINING	5,650,000.00	5,500,000.00
22	22020502	INTERNATIONAL TRAINING	11,300,000.00	2,300,000.00
23	22020601	SECURITY SERVICES	3,390,000.00	3,300,000.00
24	22020605	CLEANING & FUMIGATION SERVICES	113,000,000.00	113,000,000.00
25	22020702	INFORMATION TECHNOLOGY CONSULTING	2,260,000.00	2,200,000.00
26	22020703	LEGAL SERVICES	2,266,000.00	2,200,000.00
27	22020801	MOTOR VEHICLE FUEL COST	122,000,000.00	130,000,000.00
28	22020803	PLANT / GENERATOR FUEL COST	7,932,000.00	10,610,000.00
29	22020901	BANK CHARGES (OTHER THAN INTEREST)	100,000.00	1,000,000.00
30	22021001	REFRESHMENT & MEALS	1,000,000.00	3,000,000.00
31	22021007	WELFARE PACKAGES	150,000,000.00	150,000,000.00
32	22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00
33	22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	1,000,000.00	1,000,000.00

34	22021019	MEDICAL EXPENSES-INTERNATIONAL		
35	23	CAPITAL EXPENDITURE	<u>217,340,000.00</u>	<u>219,000,000.00</u>
36	23010108	PURCHASE OF BUSES	20,000,000.00	40,390,000.00
37	23010107	PURCHASE OF TRUCKS	40,000,000.00	72,270,000.00
38	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	25,000,000.00	10,000,000.00
39	23010113	PURCHASE OF COMPUTERS	3,390,000.00	3,390,000.00
40	23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	5,650,000.00	650,000.00
41	23020116	CONSTRUCTION / PROVISION OF WATERWAYS	5,650,000.00	20,000,000.00
42	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	100,000,000.00	50,000,000.00
43	23030110	REHABILITATION / REPAIRS - LIBRARIES	5,650,000.00	500,000.00
44	23030128	REHABILITATION/REPAIRS OF INFRASTRUCTURES	10,000,000.00	11,300,000.00
45	23020127	CONSTRUCTION OF ICT INFRASTRUCTURES		10,000,000.00
46	23050101	RESEARCH AND DEVELOPMENT	2,000,000.00	500,000.00

MDA: 053505500100- BORNO STATE AGENCY FOR GREAT GREEN WALL

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>1,877,000,000.00</u>	<u>892,300,000.00</u>
2	21	PERSONNEL COST	-	15,300,000.00
3	21020101	NON REGULAR ALLOWANCES		15,300,000.00
4	2202	OVERHEAD COST	377,000,000.00	377,000,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	30,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	25,000,000.00	25,000,000.00
7	22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	111,150,000.00	111,150,000.00
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	30,000,000.00	52,000,000.00
9	22020201	ELECTRICITY CHARGES	100,000.00	3,000,000.00
10	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	8,000,000.00
11	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	25,000,000.00
12	22020405	MAINTENANCE OF PLANTS/GENERATORS	15,000,000.00	15,000,000.00
13	22020406	OTHER MAINTENANCE SERVICES	25,000,000.00	30,000,000.00
14	22020901	BANK CHARGES (OTHER THAN INTEREST)	250,000.00	350,000.00
15	22020501	LOCAL TRAINING	18,000,000.00	25,000,000.00
16	22020601	SECURITY SERVICES	500,000.00	550,000.00
17	22021001	REFRESHMENT & MEALS	2,000,000.00	9,100,000.00
18	22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	15,000,000.00
19	22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	13,000,000.00
20	22021007	WELFARE PACKAGES	50,000,000.00	14,850,000.00
21	23	CAPITAL EXPENDITURE	<u>1,500,000,000.00</u>	<u>500,000,000.00</u>
22	23010105	PURCHASE OF MOTOR VEHICLES	50,000,000.00	25,000,000.00
23	23010107	PURCHASE OF TRUCKS	250,000,000.00	34,000,000.00
24	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	74,000,000.00	35,000,000.00
25	23010113	PURCHASE OF COMPUTERS	2,500,000.00	2,500,000.00
26	23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00
27	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,500,000.00	1,500,000.00
28	23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	50,000,000.00	20,000,000.00
29	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	500,000,000.00	30,000,000.00
30	23040101	TREE PLANTING	500,000,000.00	330,000,000.00
31	23050101	RESEARCH AND DEVELOPMENT	10,000,000.00	10,000,000.00
32	23050103	MONITORING AND EVALUATION	60,000,000.00	10,000,000.00

MDA: 053505600100 - BORNO STATE AFORESTATION PROJECT

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>21,440,000.00</i>	<i>11,440,000.00</i>
2	2202	<i>OVERHEAD COST</i>	<i>1,440,000.00</i>	<i>1,440,000.00</i>
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	250,000.00	250,000.00
4	22020201	ELECTRICITY CHARGES	50,000.00	50,000.00
5	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	150,000.00	150,000.00
6	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	230,000.00	230,000.00
7	22020405	MAINTENANCE OF PLANTS/GENERATORS	500,000.00	500,000.00
8	22020601	SECURITY SERVICES	240,000.00	240,000.00
9	22020901	BANK CHARGES (OTHER THAN INTEREST)	20,000.00	20,000.00
10	23	<i>CAPITAL EXPENDITURE</i>	<i>20,000,000.00</i>	<i>10,000,000.00</i>
11	23040101	TREE PLANTING	5,000,000.00	10,000,000.00
12	23040102	EROSION & FLOOD CONTROL	5,000,000.00	
13	23050103	MONITORING AND EVALUATION	5,000,000.00	
14	23050131	ADVOCACY & SOCIAL RE-ORIENTATION PROGRAMMES	5,000,000.00	

MDA: 053505900100 - BORNO STATE WATER-SHED MANAGEMENT AGENCY

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i><u>20,000,000.00</u></i>	<i><u>20,000,000.00</u></i>
2	23	<i>CAPITAL EXPENDITURE</i>		
3	23050130	HUMAN CAPITAL DEVELOPMENT	20,000,000.00	20,000,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>3,445,592,000.00</u>	<u>6,929,000,000.00</u>
2	21	PERSONNEL COST	<u>794,328,000.00</u>	<u>16,907,000.00</u>
3	21010101	SALARY	70,879,000.00	14,747,000.00
4	21020101	NON REGULAR ALLOWANCES	723,449,000.00	2,160,000.00
5	2202	OVERHEAD COST	<u>1,918,045,000.00</u>	<u>5,947,269,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,220,000.00	6,525,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	150,000,000.00	187,500,000.00
8	22020201	ELECTRICITY CHARGES	220,000.00	275,000.00
9	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	5,276,000.00	6,595,000.00
10	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,198,000.00	6,497,000.00
11	22020501	LOCAL TRAINING	50,700,000.00	
12	22020701	FINANCIAL CONSULTING	551,000.00	689,000.00
13	22020801	MOTOR VEHICLE FUEL COST	1,090,000.00	1,363,000.00
14	22020901	BANK CHARGES (OTHER THAN INTEREST)	32,000.00	40,000.00
15	22021001	REFRESHMENT & MEALS	4,829,000.00	6,036,000.00
16	22021002	HONORARIUM & SITTING ALLOWANCE	1,044,571,000.00	1,044,571,000.00
17	22021006	POSTAGES & COURIER SERVICES	53,000.00	66,000.00
18	22021007	WELFARE PACKAGES	650,200,000.00	650,200,000.00
19	22021019	MEDICAL EXPENSES-INTERNATIONAL	105,000.00	131,000.00
20	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	6,036,781,000.00	4,036,781,000.00
21	23	CAPITAL EXPENDITURE	<u>733,219,000.00</u>	<u>964,824,000.00</u>
22	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	9,450,000.00	11,813,000.00
23	23010113	PURCHASE OF COMPUTERS	4,305,000.00	5,381,000.00
24	23010114	PURCHASE OF COMPUTER PRINTERS	2,152,000.00	2,690,000.00
25	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,152,000.00	2,690,000.00
26	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	6,020,000.00	7,525,000.00
27	23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	213,000,000.00	266,250,000.00
28	23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	300,000,000.00	375,000,000.00
29	23050104	ANNIVERSARIES/CELEBRATIONS	38,640,000.00	96,600,000.00
30	23050130	HUMAN CAPITAL DEVELOPMENT	157,500,000.00	196,875,000.00

MDA: 053905100100 - BORNO STATE SPORTS COUNCIL

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>150,796,000.00</u>	<u>232,855,000.00</u>
2	21	PERSONNEL COST	<u>138,896,000.00</u>	<u>220,013,000.00</u>
3	21010101	SALARY	138,896,000.00	220,013,000.00
4	2202	OVERHEAD COST	<u>1,900,000.00</u>	<u>2,842,000.00</u>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	300,000.00	500,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	200,000.00	150,000.00
7	22020201	ELECTRICITY CHARGES	245,000.00	150,000.00
8	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	100,000.00	200,000.00
9	22020305	PRINTING OF NON SECURITY DOCUMENTS	30,000.00	50,000.00
10	22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	100,000.00	100,000.00
11	22020308	FIELD & CAMPING MATERIALS SUPPLIES	70,000.00	50,000.00
12	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	202,000.00
13	22020402	MAINTENANCE OF OFFICE FURNITURE	100,000.00	
14	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	50,000.00	100,000.00
15	22020406	OTHER MAINTENANCE SERVICES	50,000.00	50,000.00
16	22020501	LOCAL TRAINING	120,000.00	190,000.00
17	22020502	INTERNATIONAL TRAINING	180,000.00	600,000.00
18	22020801	MOTOR VEHICLE FUEL COST	250,000.00	400,000.00
19	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000.00	100,000.00
20	23	CAPITAL EXPENDITURE	<u>10,000,000.00</u>	<u>10,000,000.00</u>
21	23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00
22	23010114	PURCHASE OF COMPUTER PRINTERS	1,500,000.00	1,500,000.00
23	23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	6,500,000.00	6,500,000.00

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

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>7,901,000.00</i>	<i>8,364,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>700,000.00</i>	<i>7,564,000.00</i>
3	21010101	SALARY	7,201,000.00	7,564,000.00
4	2202	<i>OVERHEAD COST</i>		<i>800,000.00</i>
5	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,000.00	15,000.00
6	22020205	WATER RATES	10,000.00	10,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	167,000.00	238,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	104,000.00	90,000.00
9	22020402	MAINTENANCE OF OFFICE FURNITURE	10,000.00	10,000.00
10	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	31,000.00	30,000.00
11	22020601	SECURITY SERVICES	40,000.00	30,000.00
12	22020605	CLEANING & FUMIGATION SERVICES	21,000.00	20,000.00
13	22020701	FINANCIAL CONSULTING	105,000.00	100,000.00
14	22020801	MOTOR VEHICLE FUEL COST	150,000.00	100,000.00
15	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	24,000.00	25,000.00
16	22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000.00	2,000.00
17	22021003	PUBLICITY & ADVERTISEMENTS		30,000.00
18	22021001	REFRESHMENT & MEALS	21,000.00	100,000.00

MDA: 053905700100- BORNO STATE SOCIAL INVESTMENT MANAGEMENT PROGRAMME

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>6,366,200,000.00</i>	<i>12,987,200,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>16,200,000.00</i>	<i>3,600,000.00</i>
3	21020101	NON REGULAR ALLOWANCES	16,200,000.00	3,600,000.00
4		OVERHEAD COST	6,250,000,000.00	12,743,600,000.00
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,000,000.00	30,000,000.00
6	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	10,000,000.00	10,000,000.00
7	22020201	ELECTRICITY CHARGES	400,000.00	400,000.00
8	22020202	TELEPHONE CHARGES	900,000.00	900,000.00
9	22020203	INTERNET ACCESS CHARGES	1,500,000.00	1,500,000.00
10	22020204	SATELLITE BROADCASTING ACCESS CHARGES	1,500,000.00	1,500,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	4,600,000.00	4,600,000.00
12	22020309	UNIFORMS & OTHER CLOTHING	1,500,000.00	1,500,000.00
13	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	6,000,000,000.00	12,493,600,000.00

15	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	4,000,000.00	4,000,000.00
16	22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00
17	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,000,000.00	12,000,000.00
18	22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	2,500,000.00	2,500,000.00
19	22020405	MAINTENANCE OF PLANTS/GENERATORS	1,000,000.00	1,000,000.00
20	22020501	LOCAL TRAINING	40,000,000.00	40,000,000.00
21	22020601	SECURITY SERVICES	10,000,000.00	10,000,000.00
22	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	9,000,000.00	9,000,000.00
23	22020605	CLEANING & FUMIGATION SERVICES	2,100,000.00	2,100,000.00
24	22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00
25	22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00
26	22021001	REFRESHMENT & MEALS	7,000,000.00	7,000,000.00
27	22021002	HONORARIUM & SITTING ALLOWANCE	50,000,000.00	50,000,000.00
28	22021003	PUBLICITY & ADVERTISEMENTS	8,000,000.00	8,000,000.00
29	22021004	MEDICAL EXPENSES-LOCAL	10,000,000.00	10,000,000.00
30	22021006	POSTAGES & COURIER SERVICES	1,500,000.00	1,500,000.00
31	22021007	WELFARE PACKAGES	30,000,000.00	30,000,000.00

32	23	CAPITAL EXPENDITURE	<u>100,000,000.00</u>	<u>240,000,000.00</u>
33	23050130	HUMAN CAPITAL DEVELOPMENT	100,000,000.00	200,000,000.00
34	23010105	PURCHASE OF MOTOR VEHICLES		25,000,000.00
35	23010113	PURCHASE OF COMPUTERS		10,000,000.00
36	23010115	PURCHASE OF PHOTOCOPYING MACHINES		5,000,000.00

MDA: 055100100100 - MINISTRY FOR LOCAL GOVERNMENT AND EMIRATE AFFAIRS

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>15,972,851,000.00</u>	<u>13,000,000,000.00</u>
2	21	PERSONNEL COST	<u>32,843,000.00</u>	<u>19,565,000.00</u>
3	21010101	SALARY	32,843,000.00	19,565,000.00
4	2202	OVERHEAD COST	<u>11,210,993,000.00</u>	<u>6,138,062,000.00</u>
5	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	132,207,000.00	33,817,000.00
6	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	21,300,000.00	15,364,000.00
7	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	56,868,000.00	39,715,000.00
8	22020501	LOCAL TRAINING	213,650,000.00	14,332,000.00
9	22020601	SECURITY SERVICES	300,000,000.00	215,000,000.00
10	22020604	SECURITY VOTE (INCLUDING OPERATIONS)	6,710,000,000.00	1,800,000,000.00
11	22020701	FINANCIAL CONSULTING	16,170,000.00	11,978,000.00
12	22020801	MOTOR VEHICLE FUEL COST	26,670,000.00	23,003,000.00
13	22020901	BANK CHARGES (OTHER THAN INTEREST)	315,000.00	2,000,000.00
14	22021001	REFRESHMENT & MEALS	4,200,000.00	6,000,000.00
15	22021007	WELFARE PACKAGES	1,729,613,000.00	976,853,000.00
16	22020312	LIVELIHOOD SUPPORT MATERIAL FOR THE VULNERABLES/PALLIATIVES	2,000,000,000.00	3,000,000,000.00
17	23	CAPITAL EXPENDITURE	<u>4,729,015,000.00</u>	<u>6,842,373,000.00</u>
18	23010101	PURCHASE / ACQUISITION OF LAND	26,000,000.00	28,700,000.00
19	23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	200,000,000.00	119,500,000.00
20	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	22,000,000.00	24,300,000.00
21	23010113	PURCHASE OF COMPUTERS	55,000,000.00	56,500,000.00
22	23010114	PURCHASE OF COMPUTER PRINTERS	1,270,000.00	2,000,000.00
23	23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,200,000.00	2,334,000.00
24	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	4,400,045,000.00	6,466,706,000.00
	23050101	RESEARCH AND DEVELOPMENT		29,875,000.00
25	23050103	MONITORING AND EVALUATION		89,625,000.00
26	23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	22,500,000.00	22,833,000.00

MDA: 056400100100 - MINISTRY OF RELIGIOUS AFFAIRS

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	TOTAL EXPENDITURES	<u>8,540,045,000.00</u>	<u>13,014,199,000.00</u>
2	21	PERSONNEL COST	<u>70,000,000.00</u>	<u>76,019,000.00</u>
3	21010101	SALARY	30,000,000.00	45,259,000.00
4	21020101	NON REGULAR ALLOWANCES	40,000,000.00	30,760,000.00
5	2202	OVERHEAD COST	<u>4,520,045,000.00</u>	<u>5,713,345,000.00</u>
6	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	103,000,000.00	10,000,000.00
7	22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	100,000,000.00	
8	22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	300,000,000.00	
9	22020201	ELECTRICITY CHARGES	4,000,000.00	2,000,000.00
10	22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00
11	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	8,000,000.00	5,000,000.00
12	22020303	NEWSPAPERS	800,000.00	100,000.00
13	22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	16,000,000.00	5,000,000.00
14	22020501	LOCAL TRAINING	50,000,000.00	50,000,000.00
15	22020502	INTERNATIONAL TRAINING	100,000,000.00	50,000,000.00
16	22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00

17	22020702	INFORMATION TECHNOLOGY CONSULTING	2,000,000.00	1,000,000.00
18	22020801	MOTOR VEHICLE FUEL COST	2,000,000.00	2,000,000.00
19	22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	400,000.00	400,000.00
20	22020803	PLANT / GENERATOR FUEL COST	30,000,000.00	10,000,000.00
21	22020901	BANK CHARGES (OTHER THAN INTEREST)	200,000.00	200,000.00
22	22021001	REFRESHMENT & MEALS	20,000,000.00	20,000,000.00
23	22021002	HONORARIUM & SITTING ALLOWANCE	1,242,045,000.00	2,042,045,000.00
24	22021003	PUBLICITY & ADVERTISEMENTS	180,000,000.00	50,000,000.00
25	22021007	WELFARE PACKAGES	2,358,600,000.00	3,458,600,000.00
26	22021024	ADVOCACY & SOCIAL RE-ORIENTATION EXPENSES	170,000,000.00	4,000,000.00
27	23	<i>CAPITAL EXPENDITURE</i>	<i>3,950,000,000.00</i>	<i>7,224,835,000.00</i>
28	23010105	PURCHASE OF MOTOR VEHICLES	30,000,000.00	10,000,000.00
29	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	2,000,000.00
30	23010113	PURCHASE OF COMPUTERS	2,000,000.00	1,000,000.00
31	23010114	PURCHASE OF COMPUTER PRINTERS	1,000,000.00	500,000.00
32	23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	200,000.00
33	23010119	PURCHASE OF POWER GENERATING SET	10,000,000.00	1,000,000.00

34	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,350,000,000.00	3,000,000,000.00
35	23020126	CONSTRUCTION/PROVISION OF CEMETERIES	225,000,000.00	500,000,000.00
36	23050104	ANNIVERSARIES/CELEBRATIONS	1,326,000,000.00	3,710,135,000.00

MDA: 056400200100 - BORNO STATE ISLAMIC PREACHING BOARD

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i>11,500,000.00</i>	<i>18,500,000.00</i>
2	21	<i>PERSONNEL COST</i>	<i>5,000,000.00</i>	<i>-</i>
3	21010101	SALARY	5,000,000.00	-
4	2202	<i>OVERHEAD COST</i>	<i>1,500,000.00</i>	<i>13,500,000.00</i>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	150,000.00	150,000.00
6	22020201	ELECTRICITY CHARGES	50,000.00	50,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	50,000.00	50,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	50,000.00	50,000.00
9	22020601	SECURITY SERVICES	50,000.00	50,000.00
10	22020801	MOTOR VEHICLE FUEL COST	50,000.00	50,000.00
11	22020901	BANK CHARGES (OTHER THAN INTEREST)	10,000.00	3,000.00
12	22021001	REFRESHMENT & MEALS	1,000,000.00	1,097,000.00
13	22021002	HONORARIUM & SITTING ALLOWANCE	90,000.00	12,000,000.00
14	23	<i>CAPITAL EXPENDITURE</i>	<i>5,000,000.00</i>	<i>5,000,000.00</i>
15	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,000,000.00	5,000,000.00

MDA: 056400300100 - BORNO STATE COUNCIL OF ULAMAS

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<i><u>3,500,000.00</u></i>	<i><u>40,664,000.00</u></i>
2	21	PERSONNEL COST	-	36,264,000.00
3	21010101	SALARY		36,264,000.00
4	2202	OVERHEAD COST	<i>100,000.00</i>	<i>2,000,000.00</i>
5	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING		150,000.00
6	22020201	ELECTRICITY CHARGES		50,000.00
7	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES		50,000.00
8	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	25,000.00	50,000.00
9	22020601	SECURITY SERVICES	25,000.00	50,000.00
10	22020801	MOTOR VEHICLE FUEL COST		50,000.00
11	22020901	BANK CHARGES (OTHER THAN INTEREST)	25,000.00	3,000.00
12	22021001	REFRESHMENT & MEALS	25,000.00	1,597,000.00
13	23	<i>CAPITAL EXPENDITURE</i>	<i><u>3,400,000.00</u></i>	<i><u>2,400,000.00</u></i>
14	23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	3,400,000.00	2,400,000.00

MDA: 056400400100 - BORNO STATE ISLAMIC RESEARCH CENTER

	Code	Economic	2025 APPROVED BUDGET	2026 PROPOSED BUDGET
1	2	<i>TOTAL EXPENDITURES</i>	<u>4,100,000.00</u>	<u>4,000,000.00</u>
2	2202	OVERHEAD COST	<i>700,000.00</i>	<i>600,000.00</i>
3	22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	100,000.00	100,000.00
4	22020201	ELECTRICITY CHARGES	100,000.00	100,000.00
5	22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	105,000.00	100,000.00
6	22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	100,000.00	100,000.00
7	22020801	MOTOR VEHICLE FUEL COST	100,000.00	100,000.00
8	22020901	BANK CHARGES (OTHER THAN INTEREST)	5,000.00	10,000.00
9	22021001	REFRESHMENT & MEALS	190,000.00	90,000.00
10	23	<i>CAPITAL EXPENDITURE</i>	<u>3,400,000.00</u>	<u>3,400,000.00</u>
11	23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,000,000.00	2,000,000.00
12	23010113	PURCHASE OF COMPUTERS	1,400,000.00	1,400,000.00